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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 8

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

JOHN A. KERVICK, *State Treasurer*

DIVISION OF TAXATION

363 West State Street
Trenton, New Jersey 08625

WILLIAM KINGSLEY, *Acting Director*

SIDNEY GLASER, *Assistant to the Director*

JAMES A. ARNOLD, JR., *Chief, Tax Research and Statistics*

BEVERAGE TAX BUREAU
109 West State Street
Trenton, New Jersey 08625
JOSEPH A. CANNON, *State Supervisor*
Alcoholic Beverage Tax

CIGARETTE TAX BUREAU
41 Scotch Road
Trenton, New Jersey 08625
AMOS TILTON, *State Supervisor*
Cigarette Tax

CORPORATION TAX BUREAU
20 West Front Street
Trenton, New Jersey 08625
EDWARD S. LANDERKIN, *State Supervisor*
Corporation Business Tax;
Financial Business Tax;
Insurance Premiums Tax;
Business Personal Property Tax

EMERGENCY TRANSPORTATION TAX BUREAU
209 East State Street
Trenton, New Jersey 08625
AUGUSTUS J. COSTIGAN, *State Supervisor*
Commuter Benefits Tax;
Unincorporated Business Tax

LOCAL PROPERTY TAX BUREAU
314 East State Street
Trenton, New Jersey 08625
ALAN F. HART, *State Supervisor*
Supervision of Local Property Tax;
Realty Transfer Fee

MOTOR FUELS TAX BUREAU
107 West State Street
Trenton, New Jersey 08625
IRVING GOLL, *State Supervisor*
Motor Fuels Tax

OUTDOOR ADVERTISING TAX BUREAU
209 East State Street
Trenton, New Jersey 08625
VINCENT R. STOLOWSKI, *State Supervisor*
Outdoor Advertising Tax

PUBLIC UTILITY TAX BUREAU
690 Whitehead Road
Trenton, New Jersey 08638
J. HENRY DITMARS, *State Supervisor*
Public Utility Tax;
Railroad Tax

SALES TAX BUREAU
363 West State Street
Trenton, New Jersey 08625
ROBERT J. COSTIGAN, *State Supervisor*
Sales and Use Tax;
Retail Gross Receipts Tax

TRANSFER INHERITANCE TAX BUREAU
169 West Hanover Street
Trenton, New Jersey 08625
NICHOLAS C. MAIDA, *State Supervisor*
Inheritance and Estate Tax

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THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

These are the 18 major taxes collected during the fiscal year ended June 30, 1968, by the Division of Taxation for State use or distribution to local governments. (See Table 1) ..... $818.0 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

These are the collections during the fiscal year ended June 30, 1968 from Motor Vehicle Fees, Motor Carriers Road Tax, Boxing & Wrestling, and Pari-mutuel Racing. (See Table 1) . $134.8 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

These are the Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during the fiscal year ended June 30, 1968 for collection by counties and municipalities during the calendar year 1968..... $127.2 million

TAXES ADMINISTERED BY COUNTIES

This category includes the Bank Stock Tax, for county and municipal use during the calendar year 1968 ..... $6.4 million

TAXES ADMINISTERED BY MUNICIPALITIES

These are the general property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal school and county purposes during the calendar year 1968 ..... $1,519.2 million

Total State and Local Taxes ..... $2,605.6 million

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

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LETTER OF TRANSMITTAL

Trenton, July 1, 1968.

To the Hon. Richard J. Hughes, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R. S. 54:1–13. It covers the activities of the 10 Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1968 and it sets forth the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations for the calendar year 1968. Also included are tables showing the 1968 distribution to local taxing districts of Personal Property Tax Replacement revenues, as well as other miscellaneous data. Principal activities during the covered year are summarized in the statement accompanying this letter of transmittal.

Improvement in Local Property Tax Administration

New Jersey's heavy dependence upon general property taxes places a high priority upon programs for improved local property tax administration. Continuing progress is evidenced by two important recent developments relating to professionalization of assessors and modernization of local property tax record keeping.

(a) *Professionalization of Assessors.*

It is comforting to report that almost half of all practicing assessors have been certified under the professionalization program adopted in 1967. It is anticipated that, by the year 1971, a substantial majority of all practicing assessors will have been certified. Improved professionalization can also be expected to stimulate consolidation of assess-

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ment services by participating municipalities under the Joint Municipal Tax Assessor law (Chapter 180, P. L. 1967).

Parenthetically, it can be noted that, for the assessor himself, this professionalization carries with it both benefits and responsibilities. Municipal governing bodies should recognize the right of an assessor to be adequately compensated for his professional responsibilities. At the same time, an assessor must recognize the need to perform competently, diligently, and in conformity with the professional ethics that reasonably accompany his professional status. In observing professional ethics, the assessor must have in mind not only the avoidance of activities which will obviously and presently involve a conflict with his official responsibilities, but also the probability or possibility that such a situation will develop. Conflict of interest codes are not designed to impugn the integrity of an official but rather to insure against the occurrence of incidents which may bring his ethics into question.

(b) *Automating the Local Tax Roll.*

As reported in the 1967 Annual Report, the Division of Taxation has prepared a machine language program for handling all local tax records and tested it thoroughly in a pilot project completed in Somerset County. During the year 1968, the Division has responded to widespread interest among county boards of taxation and local assessors by establishing a unit within the Local Property Tax Bureau to assist in the conversion of data processing. It is anticipated that all local tax records in several counties will be fully mechanized within one year and that the conversion will soon be statewide.

Continued interest in the application of data processing facilities is evidenced by programs now in preparation by the Division of Local Finance in the State Department of Community Affairs to pick up the records of tax collection and tax accounting where the assessment program leaves off. Major additional goals are automation of county equalization procedures as well as the county Abstract of Ratables.

Automatic Data Processing is a large and new development. Its vast potential for new methods for handling the numerical work associated with taxation has hardly been tapped. Consistent with the rapid

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development of this new tool, it must be recognized that conversion of local tax records to automatic data processing cannot be a single "one time" effort to be completed and left alone. The programs must be maintained and constantly upgraded to meet changing methods and growing capabilities.

Sales and Use Tax—Some Administrative Considerations

The New Jersey Sales Tax has attracted attention as one containing as wide or wider a range of exemptions as exist within any state sales tax. Whatever may be the "humane" merits of such a tax it must be recognized as one which is difficult to administer. This difficulty is compounded by the practice of requiring almost no details in the sales tax returns. This was decided upon early in the administration of the sales tax law in deference to strenuous protests by many in the business community, retailers in particular, that it would be unreasonably burdensome and expensive for them to report exempt sales by class categories. The result is an acute lack of information with which to appraise the fiscal effect of the exemptions which do exist or the potential effect of new exemptions which are proposed in each session of the Legislature. Because New Jersey has so little information about its own tax, it is in the strange position of having to draw upon the data gathering activities of other states in making its tax estimates. This State stands out as one of the very few which is unable to contribute to the common sources of sales tax information compiled by the U. S. Bureau of the Census. It is becoming increasingly apparent that the Division of Taxation will need to expand the scope of information required of taxpayers in the administration of the present tax.

It is also appropriate to note that, quite aside from the obvious reduction of State revenues, the multiplicity of exemptions adds to the problems of effective administration. The fewer the exemptions, the more nearly would the taxable receipts of the retailer approximate his gross receipts. On the other hand, the more exemptions, the more, in the terminology of accountants, the "audit trail" is confused.

Yet, revenue and administrative aspects are not the only factors to be considered. In devising a remedy, the socially desirable function of

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exemptions in mitigating "regressive" taxation cannot be ignored. Of course, if New Jersey imposed a general individual income tax, it would be a relatively simple matter to provide for an income tax credit in lieu of the sales tax exemptions. This method is already employed in several other states.

Proper Identification of Tangible Business Personal Property

Elimination of tangible business personal property from the local assessment roll and the local tax base has created special problems in those instances where classification of the property is ambiguous or borderline. The Chapter 51 Tax Replacement Program adopted in 1966 intensified the need to separate personal property from real estate. Present assessment requirements contrast sharply with conditions existing prior to Chapter 51, P. L. 1960, when personal property was subject to the general property tax at the same tax rates as real estate. Personal property is now required to be assessed by a different measure and taxed at a different rate than prevails for real estate. This means that both the tax administrator and the taxpayer must be concerned with differences of definition and classification which were formerly of little practical significance.

In the first year of operation of the state-administered business personal property tax a new problem has already become evident. The traditional antagonists in the tax arena, the taxpayer and the tax administrator, have been joined by a new set of adversaries. The new law brings to the fore the possibility of contention between the local taxing district and the State taxing authority, respecting taxing jurisdiction over the subject matter. Some instances have come to light where property was reported by the taxpayer as business personal property to be taxed by the State at the fixed rate of 65c per $100 of original cost while, at the same time, the local assessor included the same assets on his real property roll to be taxed at the local rate in the municipality where the property is located. Remedial legislation may be necessary to facilitate resolution of the conflict and to insure that assets will not be taxed both as real and personal property. It should be noted that the need for clear identification of property categories would still be

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present even if the personal property tax were completely eliminated at both the local and state levels.

Public Utility Tax Distribution

The distribution of Public Utility Taxes, in general, and the Public Utility Gross Recepits Tax, in particular, has long been the subject of criticism because of uneven effect among municipalities. Distribution of the 7.5% Gross Receipts Tax according to the value of scheduled utility property, creates what have been called "utility tax islands." This is the distribution which channels large amounts to municipalities blessed with large utility installations without regard to the fact that revenues to support the tax are derived from a much wider area served by the utility.

Historically the Public Utility Gross Receipts Tax was looked upon as a "replacement" for public utility personal property exempted because of the tax. Now that New Jersey has abandoned local property taxation of all personal property, except that of telephone and telegraph companies, and substituted for such taxation revenue collected by the State for distribution to municipalities by formula, the historical reason no longer seems valid. Even without the change, it has long been recognized as a weak reason because the tax bears little relationship to what would be paid in local property taxes at local rates.

Various suggestions for changing utility tax distributions have failed to gain support because they would create major shifts in tax benefits as among municipalities. While the "have nots" are willing to become "haves," they have never been able to persuade the "haves" to "share the wealth." Some large vested interests have developed. Local property tax pressures make it increasingly essential to review an apportionment procedure which many regard as inequitable and in need of revision.

Essentially the Public Utility Tax is an in lieu tax. It is an interesting paradox that a municipality benefits much more from its distributive share of Public Utility Gross Receipts Taxes than if it had received an equivalent amount of revenue by way of direct property

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tax payment. To take just one aspect, this results from the fact that the public utility taxes are not "charged" against the municipality in calculating its ratable liability for county cost apportionment purposes. By way of contrast, "in lieu" revenues which a municipality derives from the 1966 Personal Property Tax Replacement Program are capitalized for county tax purposes. While by no means an exclusive form of redress, this method of capitalization illustrates the possibility of at least a partial remedy which could be applied to public utility tax distribution. Given appropriate legislation, a municipality receiving public utility gross receipts taxes would be required to account for it for county apportionment purposes.

A Time of Inquiry

As the tax administrative agency for the State, the Division of Taxation is caught up in the uncertainties of the time as described by the Commission on State Tax Policy in its 12th Report:[1]

This condition of tax uncertainty and inquiry creates a large demand for tax information as well as for appraisal of possible tax changes. In such an environment the Division has embarked upon a continuing program of improvement in its research and data gathering activities.

New Division of Taxation Building

Construction of the building which is to house all the Bureaus of the Division of Taxation is well under way. When completed, during the year 1969, lawyers, accountants and the general public will be able, in a visit to a single building, to transact business with any one or more of the ten Bureaus of the Division of Taxation which are now scattered in eleven different locations in the Trenton area alone. This convenient arrangement will not only be more economical but will make possible an improved administrative efficiency not presently attainable.

Respectfully submitted,

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

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[1] New Jersey Commission on State Tax Policy (Trenton, N. J., May, 1968), p. viii.

"This report comes at a time when the nation's economy is strained by the forces of inflation, international monetary pressures, and the uncertainties of war. These are factors which have a vital influence on state and local revenue and expenditure patterns, but are beyond the control or effective modification by action of any state.

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"The report also is set in a state fiscal environment which includes in its simplest form major budget deficits resulting in the deferral of much-needed programs, and in its more realistic context, the major spending and revenue programs recently proposed by Governor Hughes in his special message on the crisis of the cities, and by the commission on capital needs in its report and recommendations. In addition, various proposals within and without the Legislature further complicate what is bound to be a confused fiscal environment.

"At this point in history, the state and its people may well be receiving more fiscal advice than they can be digest, let alone accept. It is plain that the frustrating problems of our society could require large additional public expenditures, but neither this Commission nor any other public or private body can demonstrate beyond question where and how a state's resources can best be applied to achieve the generally desired results. This Commission recognizes, moreover, that it is currently but one of at least seven active official sources of advice to the Governor and the Legislature on fiscal problems."

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TABLE 1
MAJOR STATE TAX COLLECTIONS (NET)* 1966-1968

Collected by Division of Taxation	*Collections for Fiscal Years*						*Percent Change*	
	1968	*% of Total*	*1967*	*% of Total*	*1966*	*% of Total*	*1967-1968*	*1966-1967*
BEVERAGE TAX BUREAU								
Alcoholic Beverage Tax	$33,608,070	3.5%	$32,118,024	3.8%	$31,741,999	5.4%	+ 4.6%	+ 1.8%
CIGARETTE TAX BUREAU								
Cigarette Tax	100,620,798	10.5	96,516,738	11.6	77,725,395	13.1	+ 4.2	+24.2
CORPORATION TAX BUREAU								
Corporation Business Tax:								
Net Income	76,253,597	8.0	49,163,200	5.9	43,854,633	7.4	+55.1	+12.1
Net Worth	47,226,035	4.9	44,537,028	5.3	43,545,834	7.4	+ 6.0	+ 2.3
Financial Business Tax	1,501,870	0.2	1,359,222	0.2	1,120,739	0.2	+10.5	+21.3
Insurance Premiums Tax	31,440,650	3.3	34,225,012	4.1	32,245,969	5.4	— 8.1	+ 6.1
Business Personal Property Tax	21,734,247	2.3	.....	..	.....	..	...	...
EMERGENCY TRANSPORTATION TAX BUREAU								
Commuter Benefits Tax	12,440,888	1.3	10,823,368	1.3	9,689,320	1.6	+14.5	+17.0
Unincorporated Business Tax	14,861,494	1.6	.....	..	.....	..	...	...
MOTOR FUELS TAX BUREAU								
Motor Fuels Tax	156,136,926	16.4	148,394,063	17.8	145,181,705	24.5	+ 5.2	+ 2.2
OUTDOOR ADVERTISING TAX BUREAU								
Outdoor Advertising Tax	128,609	<0.1	129,414	<0.1	128,611	<0.1	— 0.4	+ 0.6

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PUBLIC UTILITY TAX BUREAU								
Public Utility Surtax	16,410,203	1.7	15,403,310	1.8	14,400,887	2.4	+ 6.5	+ 7.0
Railroad Franchise Tax	123,194	0.1	649,372	0.8	518,034	0.9	—81.0	+25.3
Railroad Tax	8,083,210	0.8	9,615,002	1.1	15,510,134	2.6	—15.3	—38.0
SALES TAX BUREAU								
Sales and Use Tax	238,208,358	25.0	208,279,837	25.0	.....	..	+14.4	...
Retail Gross Receipts Tax	3,480,321	0.4	.....	..	.....	..	...	...
TRANSFER INHERITANCE TAX BUREAU								
Transfer Inheritance Tax	55,279,687	5.8	54,871,118	6.6	50,039,116	8.5	+ 0.7	+ 9.7
Estate Tax	510,804	0.5	630,932	0.8	459,287	0.8	—19.0	+37.4
Total Collected by the Division of Taxation	$818,048,961	86.4%	$706,715,640	84.8%	$466,161,663	78.8%	+15.8%	+51.6%
Collected Outside Division of Taxation								
Boxing-Wrestling Taxes	$18,547	<0.1%	$18,931	<0.1%	$12,162	<0.1%	— 2.0%	+55.7%
Motor Carriers Road Tax	1,837,205	0.2	1,735,630	0.2	1,526,386	0.3	+ 5.8	+13.7
Motor Vehicle Fees	99,860,018	10.5	96,252,193	11.5	94,322,672	15.9	+ 3.7	+ 2.0
Pari-Mutuel Taxes	33,064,516	3.5	29,044,861	3.5	29,453,572	5.0	+13.8	— 1.4
Total Collected Outside Division	$134,780,286	14.1%	$127,051,615	15.2%	$125,314,792	21.2%	+ 6.1%	+ 1.4%
Total Major State Tax Collections	$952,829,247	100.0%	$833,767,255	100.0%	$591,476,455	100.0%	+14.4%	+41.0%

Note: Totals may not add to 100.0% due to rounding.

* Gross and Net Figure in Bureau Reports.

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SUMMARY OF ACTIVITIES

Six Kinds of Activity

The responsibilities and activities of the Division of Taxation under various statutory provisions fall into six broad categories:

Tax Collections: Administration of all taxes by the State for State and local purposes except boxing and wrestling, pari-mutuel racing taxes and motor vehicle licenses and fees.

Tax Apportionments: Assessment and apportionment of taxes upon public utilities and domestic insurance companies for local collection.

Equalization Table: Preparation and promulgation of annual Table of Equalized Valuations in each of the 567 local taxing districts.

Services to Local Taxing Districts: Supervision of local property tax assessment standards and procedures and administrative services to local taxing districts and County Boards of Taxation.

Tax Study: The Division is engaged in continuous study and research relating to its own operations and to tax matters under consideration by the Legislature.

Police Functions: Administration of fair trade practice requirements under "unfair cigarette sales act" and "an act to regulate the sale of motor fuels."

1. *Tax Collections*

Taxes collected by the Division of Taxation totaled $818,048,961 during the fiscal year ended June 30, 1968. As shown in Table 1 this was 86.4% of all major State tax collections within and outside the

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Division of Taxation. Taxes collected by the Division increased 15.8% ($111,333,321) between 1967 and 1968.

Three of the 4 taxes contained in the "personal property replacement tax package" totaled $40,076,062 to account for 4.2% of the 1968 collections. These included The Business Personal Property Tax, The Unincorporated Business Tax, and The Retail Gross Receipts Tax. Taxes upon corporation net income increased $27,090,397 largely as a result of increased income tax rates forming the 4th member of the 4 part personal property replacement tax package. Although a full year of replacement taxes was not reflected in the 1968 fiscal year totals, more than ½ of the 1968 tax increase was associated with the personal property replacement tax program. The replacement taxes are earmarked for payment to local taxing districts and are thus not available for general state purposes.

2. *Tax Apportionments*

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying $127,214,882 of public utility and insurance taxes to municipalities and counties for local collection during the year 1968. As indicated below, all taxes apportioned increased $7,674,370 (6.4%) between 1967 and 1968 as compared to $7,801,909 (7.0%) between 1966 and 1967.

	1966	*1967*	*1968*	*Increase 1967-68*
Public Utility Taxes (other than railroad) Payable directly to the several taxing districts of the State (less State Administrative costs: 1966, $48,345; 1967, $46,890; 1968, $57,370) ..	$107,023,206	$114,481,833	$121,950,294	$7,468,461
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	4,075,774	4,376,145	4,556,316	180,171
Payable directly to counties —12½%	582,253	625,164	650,902	25,738
Total Insurance	$4,658,027	$5,001,309	$5,207,218	$205,909
Total Taxes Apportioned..	$111,681,233	$119,483,142	$127,157,512	$7,674,370

3. *Equalization Tables*

On October 1 of each year the Division of Taxation publishes a Table of Equalized Valuations showing the average ratio of assessed

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value to true value in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1–35.1) as a basis for determining the local share of foundation school program costs and thus the amount of State aid to local school districts. 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 their component taxing districts. In addition to their use in the apportionment of property taxes, the equalized valuations are the basis for measuring debt limits for local governmental units.

The average ratio of assessed value to true value of all real estate in 1967 was shown to be 64.54%. Like all averages, this statewide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 12.67% in Secaucus Town (Hudson County) to a high of 113.81% in Milford Borough (Hunterdon County).

The Table of Equalized Valuations promulgated October 1, 1967 was the last completed Table for which Federal Documentary Tax Stamps on real estate transfers were available as a ready check upon sales values during the entire sample period. Repeal of the Federal Documentary Tax effective December 31, 1967 created a sales data vacuum which the New Jersey Legislature filled by adoption of a State Realty Transfer Fee effective July 3, 1968. Although the change will have its first effect in the table promulgated as of October 1, 1968, equalization activities during the fiscal year ended June 30, 1968 involved preparation for a new table compiled without full benefit of the customary Federal tax stamp data, as well as the development of the State Realty Transfer Fee and preparation for its administration and utilization. An important consideration associated with the transition is the absence of either Federal or State realty transfer tax information during the first half of the calendar year 1968.

4. *Services to Local Taxing Districts*

A major function of the Division of Taxation is the supervision and coordination of local property tax procedures. In 1968 local property taxes (net after senior citizen and veterans deductions) increased $108,327,418 over 1967, to aggregate $1,519,248,712 as compared to

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major State tax collections of $952,829,247. State and local responsibilities for tax revenue administration in New Jersey were 38.6% and 61.4% respectively. This is in sharp contrast to the 50.5% of State collections average for all states. The heavier than average dependence upon local revenue sources means heavy dependence upon local property taxes and emphasizes the importance of overall efforts to assist local tax administrators to maintain maximum uniformity and effectiveness of the largest single portion of the State and local tax structure.

Any comprehensive review of the areas of assistance to local taxing districts would in effect be a review of the Local Property Tax Bureau activities. These activities are described elsewhere in this Report and require no repetition here. Two areas of recent development, however, deserve comment because they reach beyond the usual concern with routine procedures.

Data Processing for Local Tax Records

First—As reported in the 1967 Annual Report, the Division of Taxation has prepared a machine language program for handling all local tax records and tested it thoroughly in a pilot project completed in Somerset County. During the year 1968, the Division has responded to widespread interest among county boards of taxation and local assessors by establishing a unit within the Local Property Tax Bureau to assist in the conversion to data processing. It is anticipated that all local tax records in several counties will be fully mechanized within one year and that the conversion will soon be statewide. Continued development in this area is evidenced by programs now in preparation by the Division of Local Finance in the State Department of Community Affairs to pick up the records of tax collection and tax accounting where the assessment program leaves off.

Certification of Assessors

Second—Legislation adopted in 1967 looks to the professionalization of the local property tax assessment function. Under this legislation the Local Property Tax Bureau is responsible for the qualification and examination of tax assessors. The first examination was given in March 1968. To date 439 assessor

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certificates have been issued. This total includes 400 officially elected or appointed assessors presently incumbent in office. Of the remaining 39 certifications, 32 are held by persons performing the duties of an assessor in an assessors office or persons who are not actively engaged as assessors, and 7 certifications were of assessors who have resigned or died.

The number of assessors in New Jersey varies from year to year as local taxing districts modify their organizational structure. The latest statewide survey indicates there are 854 active assessors. Thus, in the brief period since the certification program was inaugurated, almost one half of all active assessors have met the requirements for professional certification.

5. *Tax Study*

A. *The Environment*

The fiscal year ended June 30, 1968 was one of tax implementation and adjustment. First there was the implementation of tax changes growing out of personal property tax study and policy deliberation which resulted in the "Chapter 51 Replacement Package" adopted in 1966 and fully effective in 1968. The 1968 legislature adopted additional tax adjustments requiring immediate implementation to meet increased revenue demands and changed circumstances affecting particular taxes. In the case of the Corporation Tax, changes adopted in 1968 were in addition to changes associated with the "Chapter 51 Replacement Package" and thus required a second implementation of change within a single tax measure.

In broad outline these adjustments and changes may be summarized as follows:

Implementation of "Chapter 51 Replacement Package" of 4 taxes to be collected by the State for distribution to local taxing districts in place of locally assessed personal property taxes:

1. An increase in the corporation net income tax rate from 1.75% to 3.25%, with the revenues derived from 1.25% of the 1.50% increase being used for local business personal property tax replacement.

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2. A tax on machinery and equipment used in business, excepting inventories and farm personal property, at the rate of 1.3% on 50% of original cost, to be levied on a statewide basis.

3. A tax at the rate of 1/20th of 1% on the gross receipts of all retail stores in excess of $150,000.

4. A tax at the rate of 1/4 of 1% on the gross receipts of all unincorporated businesses. A tax return will not have to be filed where the total gross receipts of the unincorporated business do not exceed $5,000.

In addition to the preparation of tax forms and regulations and other activities of implementing the new tax provisions, it was necessary to certify amounts of the replacement tax revenue payable to each local taxing district. This meant certifying the minimum "save harmless" distribution to provide that no taxing district will receive less revenue in 1968 and thereafter than the amount levied upon business and farm personal property in 1964, 1965, 1966, or 1967 whichever is the greatest and the distribution by formula of any revenue collected from the replacement tax package in excess of what is required to support the "save harmless" provisions.

Implementation of increased tax rates adopted by the 1968 Legislature as follows:

1. Corporation Income Tax—increase tax rate from 3.25% to 4.25% effective January 1, 1968 (adopted June 25, 1968).

2. Cigarette Tax—increase tax rate from 11¢ to 14¢ per package effective June 4, 1968.

3. Motor Fuels Tax—increase tax rate from 6¢ to 7¢ per gallon effective June 1, 1968.

4. Emergency Transportation Tax—adjusted to add 4 tax brackets to the schedule of graduated rates, thus conforming them to the New York State Income Tax rate structure effective January 1, 1968. The purpose of this adjustment was to maintain the reciprocal relationship between the Emergency Transportation Tax and the New York Personal Income Tax.

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Other Tax Adjustments:

1. Corporation Net Income—accelerated by ¼ of the tax with respect to accounting periods ending after February 29, 1968 and prior to March 1, 1969 and by ½ of the tax with respect to accounting periods ending after February 28, 1969 and thereafter. Provision is made for crediting the advance payments (P. L. 1968, c. 112).

2. Adjustments associated with repeal of the Federal Documentary Tax effective December 31, 1967. These adjustments consisted of legislative study and drafting of a State Realty Transfer Fee to be administered by the counties as a source of information about the sale price of real estate. Such information is essential to the sales-ratio studies which support local property tax equalization tables prepared each year by the Division of Taxation. The State Realty Transfer Fee was adopted and became effective June 3, 1968. The time lag between repeal of the Federal Documentary Tax and the effective date of the State Realty Transfer Fee necessitated an adjustment in the sales-ratio study procedure during the period when the customary data were not available.

B. *In the Legislature*

Because it is a deliberative body the legislature is a hungry consumer of tax data and tax study. Whether the legislature does its own studying or whether it seeks research assistance within or outside the State government, the Division of Taxation is in large measure the primary source of information.

It is customary for any legislative session to have before it more tax measures than are adopted or even receive serious consideration. By its very nature the legislature is a representative body where various attitudes and interests can compete for the support necessary to translate them into policy decisions. The diversity of tax measures introduced for legislative consideration is indicative of the diversity of attitudes and interests within the population of the State. A review of the diverse legislative measures introduced thus serves as much to measure the forces of possible future change as to reflect current tax positions.

It is notable in this respect that at least 15 legislative measures introduced in 1968 had as their purpose, tax study and review of one kind

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or another. Two of these sought to establish a general tax convention and a third a tax convention limited to consideration of an income tax. Outside of the goal of a tax convention concerned with broad tax study and adjustments, 3 measures sought studies of real estate tax exemptions and 6 others pointed to a study of local property taxes. Other subjects of proposed study included property tax in lieu of payments, the sales tax, and the unincorporated business tax. Taken as a group the 15 "tax study measures" indicate a general unrest in the matter of taxation generally and regarding property taxes in particular.

Dissatisfaction with high property taxes is indicated by 19 legislative measures concerning property tax exemptions. Approximately ⅓ of these (6) concern veterans and senior citizens. The "plight of the homeowner" was evidenced by eight measures seeking exemptions for homesteads, home improvements and real estate improvements. Other exemption measures were concerned with labor organizations, municipal vocational schools, medical libraries, and public water supply lands.

Turn the property tax exemption coin over and 6 other legislative measures would eliminate or mitigate property tax exemptions presently available to such agencies as the New York Port Authority, New Jersey Highway Authority, Delaware River Authority, New Jersey Turnpike Authority, and the colleges. The implication is a growing pressure to shift the weight of property taxation from persons (veterans, senior citizens, homeowners, etc.) to other sources in general and to institutional sources with broad support in particular.

Because it is a large tax new to New Jersey, the Sales Tax continues to be the subject of legislative measures resisting its application. Two measures would repeal this tax. Nineteen other measures would provide additional sales tax exemptions and discounts. Until such time as the sales tax and its administration becomes an established part of the New Jersey tax structure this "settling in" process can be expected to claim legislative attention.

Legislators would both increase and decrease taxes. Six measures relate to increases for cigarettes, corporations, Emergency Transportation Tax, gasoline and inheritances. On the other hand five measures have as their goal the repeal of two of the four Chapter 51 "Personal Property Replacement Taxes." These include the Unincorporated Business Tax and the Retail Gross Receipts Tax.

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Less apparent in their effect upon the state and local revenue structure, each legislative session has before it a large number of measures involving "administrative procedures." Examples of such procedures would permit a municipality to appoint an assessor for an entire taxing district, replacing ward assessors; require appeals taken to the Division of Tax Appeals from a county board of taxation to be heard within one year; and provide a procedure to assess property omitted from the assessment list in a particular year.

C. *Research and Statistics Section*

It is the purpose of the Research and Statistics Section to engage in a continuing study of tax problems, tax procedures and tax results. This includes the compiling and dissemination of statistical information as well as a constant review of administrative operation. In contrast to the administrative bureaus responsible for day to day operation, the Research and Statistics Section is expected to concentrate upon possible new procedures and to develop solutions for special problems. An important part of this activity is the anticipation of future tax developments and administrative requirements in a manner to facilitate smooth and efficient adjustment to changing circumstances with minimum resort to emergency or crash programs.

As a research agency, the Section is expected to develop new or improved procedures to the point at which they can be incorporated into standard operations of appropriate administrative bureaus. In addition to maintaining a position at the frontier of administrative development, the Section is always available for consultation and assistance where its services are required. In the ordinary course of events this includes the preparation of press releases, correspondence, referrals, fiscal notes, revenue estimates, etc., relating to the various tax problems.

Unified Taxpayer File

The Research Section has worked closely with the Data Processing Section of the Division of Budget and Accounting in the preparation and adaptation of a unified taxpayer file. Designated "The Central Identification Unit," it is a division-wide operation administered by the Sales Tax Bureau. Its primary purpose at this time is to facilitate the implementation of the Chapter 51 Replacement Taxes. It involves the

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registration of some 400,000 taxpayers with appropriate identification as to liability for the various taxes administered by the Division.

While the Central Identification Unit is presently in its earliest stages of development, it is expected to result not only in substantial cost savings but also in major advances in modern tax administration for New Jersey.

D. *Legal Services*

At present, legal services to the Division are rendered by three Deputy Attorneys General assigned to Taxation and by six legal analysts working in the various Bureau offices. The recent passage of many laws affecting taxation requires that legal services should be consolidated into a single Legal Bureau to provide greater flexibility in the utilization of personnel.

For the Division as a whole, the problem of highest priority is the recruitment and maintenance of an adequate legal staff. This is essential not only for representation in litigated matters, but perhaps even more importantly, to perform essential research and assist in the analysis and drafting of tax laws, formulation and promulgation of rules and regulations, preparation of appropriate manuals for staff guidance, proper processing of correspondence, and preparation of memoranda for the Governor, Treasurer, Legislature, and innumerable other purposes. The possibility of the approval of some form of an administrative procedure law will also add greatly to the legal requirements of the Division.

6. *Police Functions*

Aside from the kind of enforcement commonly associated with the assessment and collection of taxes, the Division of Taxation is responsible for administering certain regulatory measures not directly related to taxation. This requires the policing of trade practices and prices charged in the sale of cigarettes and motor fuels and the enforcement of restrictions upon the display of outdoor advertising.

Following a Supreme Court decision upholding the constitutionality of R. S. 56:6–2(e) (An act to regulate the retail sale of motor fuels) the Director of Taxation issued Regulation No. RC-4 (May 11, 1961) to prohibit any retail dealer from giving away anything of value when

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the gift is conditioned upon the purchase of motor fuels and would tend to produce sharp price reductions, create price wars and generate price instability within the industry.

The Motor Fuels Tax Bureau also increased its activities in checking retail dealers for the use of lotteries, prizes, wheels of fortune, punch boards or other games of chance in connection with the sale of motor fuels.

No special activity occurred in the administration of the Unfair Motor Fuels Practice Act which prohibits supplying companies from discriminating in tank wagon price between different retail dealers purchasing the same grade, quantity or quality of branded motor fuels, except to meet competition. Most of the large oil companies are on "fair trade," as a result of which there was almost a total absence of unsettled price conditions in the State.

Chapter 191, Laws of 1959 (Section 11) established restrictions upon the display of Outdoor Advertising, and the Outdoor Advertising Tax Bureau is responsible for enforcing them. This involves examination of permit applications as they are submitted, checking of unauthorized displays erected contrary to law, and taking appropriate disciplinary action.

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TABLE 2

DIVISION OF TAXATION
COSTS OF ADMINISTRATION
Fiscal Years Ended June 30

Tax Source	*Cost of Administration*						*Number of Personnel**		
	1968		*1967*		*1966*				
	Amount	*Per-Cent of Revenue*	*Amount*	*Per-Cent of Revenue*	*Amount*	*Per-Cent of Revenue*	*1968*	*1967*	*1966*
Beverage	$672,509	2.0%	$595,680	1.3%	$568,836	1.8%	83	84	82
Cigarette	542,806	0.5	498,100	0.5	409,910	0.5	61	63	53
Corporation and Insurance	1,585,269	0.9	1,126,375	0.9	1,071,429	0.9	202	154	175
Emergency Transportation	543,107	1.9	334,552	3.1	321,090	3.3	49	29	35
Inheritance	1,339,762	2.4	1,198,683	2.2	1,145,313	2.3	155	162	155
Motor Fuels	546,201	0.3	536,100	0.4	526,672	0.4	65	84	84
Public Utility	202,397	0.8	179,623	0.7	177,969	0.7	18	20	22
Sales Tax	2,996,617	1.2	2,702,808	1.3			367	353	..
Totals	$8,428,668	1.0	$7,171,921	1.0%	$4,221,219	0.9%	1,000	949	606
Non-Revenue Bureaus									
Local Property Tax Bureau	$704,442	.....	$664,816	.....	$616,358	.....	73	83	87
Outdoor Advertising Tax Bureau	84,390	.	79,262	. .	78,153	.....	11	11	11
Totals	$788,832	.....	$744,078		$694,511	. . .	84	94	98
Director's Office	$143,484	....	$136,668	.	$138,854	..	11	11	12
Division Totals	$9,360,984	1.1%	$8,050,667	1.1%	$5,054,584	1.1%	1,095	1,054	716

* As of June 30 of the fiscal year.

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SUMMARY OF RECENT CHANGES IN THE TAX LAWS

ALCOHOLIC BEVERAGE TAX

Sales to Organizations of Coast Guard Personnel—Chapter 157, Laws of 1968 (approved July 12, 1968). Amends N. J. S. A. 54:43–2.1 to extend the exemption from the alcoholic beverage tax on the sale of alcoholic beverages to a voluntary unincorporated organization of Coast Guard personnel operating a place for the sale of goods pursuant to regulations of the Secretary of Transportation.

Limitation on Importation—Chapter 298, Laws of 1968 (approved September 9, 1968). Amends R. S. 33:1–2 so as to limit the importation of alcoholic beverages by the individual owner, in his personal possession and not by delivery by carrier without payment of tax in quantities not exceeding two quarts, in lieu of the previous limit of one gallon, within any consecutive period of 24 hours.

CIGARETTE TAX

Tax Rate Increase—Adjustment in Distributor's Discount Rate—Chapter 51, Laws of 1968 (approved June 3, 1968, effective June 4, 1968). Amends N. J. S. A. 54:40A–8 to increase the cigarette tax rate from 11¢ to 14¢ for each pack of twenty cigarettes or fraction thereof. N. J. S. A. 54:40A–11 is amended to provide that a discount of 1.97% is allowed on the face amount on any sale of 1,000 stamps or more. Formerly a discount was allowed at the rate of 2.5% of the face amount of any sale of $100 or more.

CORPORATION BUSINESS TAX

Corporation Business Tax—Tax Increase—Accelerated Payment of Tax—Chapter 112, Laws of 1968 (approved June 25, 1968). Amends N. J. S. A. 54:10A–5(c) to increase the rate of tax on net income from 3¼% to 4¼% for privilege periods, or parts thereof, ending after December 31, 1967. The amendment also provides a formula for prorating the tax where the privilege period covered by a report includes any period prior to January 1, 1968. The law also amends N. J. S. A. 54:10A–15(d) to provide that for fiscal periods ending after February 29, 1968 and prior to March 1, 1969 a taxpayer must pay an additional amount equal to one-quarter of the amount of franchise tax due and that, for fiscal years ending after February 28, 1969, the additional amount will be one-half of the franchise tax due. Credit for the accelerated partial payments will be allowed on the franchise tax rate for the following year. The amendment also extends the date for payment of the accelerated partial payment and additional tax due to the increased rate to October 15, 1968 with respect to taxpayers whose fiscal accounting periods end after December 31, 1967 and prior to June 1, 1968.

Corporation Business Tax—Subsidiary Capital—Parent Net Worth and Net Income Computation—Exclusions—Chapter 250, Laws of 1968 (approved

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August 16, 1968 and applicable with respect to privilege periods commencing after December 31, 1968).

1. Amends N. J. S. A. 54:10A–4 by reducing aggregate net worth by 50% of the amount disclosed by taxpayer's books for investment in the capital stock of subsidiaries. Subsidiary is redefined. Liabilities must be correspondingly reduced by a proportionate amount. No adjustment in net worth may be made by the Director with respect to investments in subsidiaries. In computing net income a corporation may exclude 100% of dividends paid to it by its subsidiaries which were included in calculating the parent's taxable income for Federal Income Tax purposes.
2. Amends N. J. S. A. 54:10A–4(k)(2)(C) by denying any credit for taxes paid or accrued on account of subsidiary dividends excluded from entire net income.
3. Amends N. J. S. A. 54:10A–5(e) by providing that the minimum tax computed on net worth is based on the average of the taxpayer's real and tangible personal property within this State rather than, as previously, on total allocated assets.
4. Amends N. J. S. A. 54:10A–9 by limiting the deduction of a corporation owning stock of a subsidiary, which is also subject to the Corporation Business Tax Act, to 50% of the ratio of the subsidiary's net worth to the parent's net worth.
5. Amends N. J. S. A. 54:10A–5(a) and 5(b) so that the tax on net worth is determined by multiplying entire net worth by the business allocation factor instead of by the greater of the business factor or the asset factor.
6. Amends N. J. S. A. 54:10A–8 by deleting the prohibition on the part of the Director to adjust the asset allocation factor. The deletion of this is necessary in view of the elimination of the asset allocation factor.

Corporations—Joint Ventures—Chapter 262, Laws of 1968 (approved September 4, 1968). Empowers corporations hereafter organized under Title 14 to participate with others in any corporation, partnership, limited partnership, joint venture or other association of any kind, or in any transaction, undertaking or arrangement which the participating corporation would have power to conduct by itself, whether or not such participation involves sharing or delegation of control with or to others.

Corporations—Mergers—Chapter 151, Laws of 1968 (approved July 12, 1968). Vests title to real property and interest therein owned by foreign corporations, upon merger into or consolidation with other foreign corporations.

Corporations—Records—Chapter 168, Laws of 1968 (approved July 16, 1968). Permits corporation records to be kept in the form of punch cards, magnetic tape, photographs, micro-photographs or any other information storage device.

Corporations—Revision of Title 14—Chapter 350, Laws of 1968 (approved November 21, 1968). Provides for a complete revision of the General Corporation Law, effective January 1, 1969, and to be known as Title 14A.

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EMERGENCY TRANSPORTATION TAX

Emergency Transportation Tax—Rate Increase—Chapter 59, Laws of 1968. The Emergency Transportation Tax is amended to increase the tax rates for taxpayers with taxable incomes over $17,000, with respect to tax years beginning on and after January 1, 1968. Provision is made for apportioning the tax increase where a taxable year begins in 1967 and ends in 1968.

LOCAL PROPERTY TAX

Joint Tax Assessor—Chapter 180, Laws of 1967 (approved July 27, 1967). Permits the establishment and maintenance of the office of joint tax assessor by two or more municipalities which adopt substantially similar ordinances. Participating municipalities provide for the appointment of a joint municipal tax assessor and other necessary personnel, and for the apportionment of the expenses of the operation of the office.

Water Supply and Sewage Disposal Facilities—Exemptions—Chapter 260, Laws of 1967 (approved December 26, 1967). Exempts from the general property tax the value of any structure, machinery, equipment, device or facility necessary to the installation or maintainence of a potable water supply system or a water-carried sewerage disposal system. Applications for exemption must be filed with the assessor on or before October 1 of the pre-tax year.

Board of Assessors—Term of Office—Chapter 35, Laws of 1968 (approved May 9, 1968). Provides for the rearrangement of the terms of office of the members of boards of assessors in such manner that the terms of a majority of the members shall not expire at the same time.

Armed Forces Relief Act—Chapter 78, Laws of 1968 (approved June 21, 1968). Enacts the New Jersey Soldier's and Sailor's Civil Relief Act of 1968 providing for postponement of liability of assessments and taxes, other than income tax, during military service. This act is substantially similar to the expired 1962 act.

Senior Citizens Tax Deduction—Filing with Tax Collector—Lien Chapter 79, Laws of 1968. Amends the Senior Citizen Tax Deduction Law to provide that an application for a tax deduction must be filed with the tax collector instead of with the assessor as heretofore and that the tax collector will assume the duties of the assessor with regard to the filing and renewal of such application. The law also provides that a contingent liability in the amount of the deduction exists in case the deduction is disallowed or the property transferred to one not entitled to the deduction. Provision is also made to the effect that if the deduction is subsequently disallowed and remains unpaid, the tax becomes a lien to the extent prorated based on the number of days for which the deduction was allowed. (Operation of this law was postponed with respect to the tax year 1970 by Chapter 380, P. L. 1968, approved December 27, 1968.

Farmland Assessment—Filing of Application—Extension—Chapter 116, Laws of 1968 (approved June 25, 1968). The filing time for applications for assessment and valuation under the Farmland Assessment Act of 1964 is

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extended for the tax year 1967 where a revaluation program was completed in time to be reflected in assessments for the tax year 1967 but not in sufficient time to permit taxpayers to make applications prior to October 1, 1966.

Omitted Property—Alternative Method of Assessment, Chapter 184, Laws of 1968 (approved July 19, 1968). Provides an alternative method of assessment of omitted property. The law permits an omitted assessment to be initiated by the assessor without the necessity of a hearing by filing a list of omitted property with the County Board of Taxation. Taxes assessed under the act are payable November 1. Appeals may be taken from the assessor's list to the County Board of Taxation on or before December 1 of the year of the levy.

Tax Study—Payment in Lieu of Taxes—Chapter J. R. 10, Laws of 1968 (approved July 19, 1968). The Commission on State Tax Policy is requested to study the problems of payments in lieu of taxes to municipalities where state, county or other publicly owned property is located with a view toward developing a uniform plan of such payments.

Realty Transfer Fee—Chapter 49, Laws of 1968 (approved June 3, 1968, effective July 3, 1968). The Realty Transfer Fee Law imposes a tax upon the recording of deeds transferring title to real property at the rate of 50¢ for each $500 of consideration, or fractional part thereof. Consideration means the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title, including the remaining amount of any prior mortgage to which the transfer is subject or which is to be assumed and any other lien or encumberance thereon not paid, satisfied or removed in connection with the transfer of title. The law provides for certain exemption namely where the consideration is less than $100 and in those cases where the deed is

(1) by or to a governmental agency;

(2) solely in order to provide or release security for a debt or obligation;

(3) Which confirms or corrects a deed previously recorded;

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

(5) On a partition;

(6) Pursuant to mergers of corporations;

(7) 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.

Tax Exemption—District Superintendents .of Religious Associations—Chapter 287, Laws of 1968 (approved September 6, 1968). Eliminates the $25,000 maximum limitation on the tax exemption for the dwelling house and lot of the district supervisor of a religious association.

Tax Assessor—Residence—Chapter 160, Laws of 1968 (approved July 12, 1968). Authorizes the Borough of Fanwood, Union County, to retain as a municipal tax assessor, an individual not meeting the residence requirement provided by law.

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MOTOR FUELS TAX

Motor Fuels Tax—Rate Increase—Chapter 111, Laws of 1968 (approved June 25, 1968, effective July 1, 1968). Amends R. S. 54:39–27 to increase the motor fuels tax rate from 6¢ to 7¢ per gallon.

PUBLIC UTILITY TAX

Public Utilities—Assessments Against Public Utilities—Chapter 173, Laws of 1968 (approved July 16, 1968). Authorizes the Board of Public Utility Commissioners to annually make an assessment against each public utility. The assessment shall be equal to a percentage of the gross operating revenue of the public utilities under the jurisdiction of the board derived from interstate operations during the preceding calendar year at a rate to be determined annually by the board. However, the total amount so assessed to any particular public utility shall not exceed 1/10 of 1% of the gross operating revenue subject to assessment hereunder of that utility derived from its interstate operations during the preceding calendar year.

SALES TAX

Sales to Contractors—Collection of Tax—Chapter 106, Laws of 1968 (approved June 25, 1968). The sales tax is amended to provide that "persons required to collect the tax" shall not include persons selling materials and supplies to contractors, sub-contractors and repairmen for altering, improving or repairing real property of others. Such contractors are authorized to pay the tax directly to the Director of the Division of Taxation upon obtaining a direct payment permit.

Atlantic City Sales Tax—Rate Increase—Chapter 117, Laws of 1968 (approved June 25, 1968). P. L. 1947, c. 71 is amended so as to authorize certain cities which now impose a sales tax to increase the rate from 3% to 5%. This law only affects Atlantic City.

TRANSFER INHERITANCE TAX

Exemption of Pension, Annuity, Retirement Allowance—Chapter 264, Laws of 1967 (approved January 8, 1968). Amends R. S. 54:34–4 to add a new subsection "h" exempting from inheritance tax the value of any pension, annuity, retirement allowance, return of contributions or benefit payable by the United States pursuant to the Civil Service Retirement Act to a beneficiary or beneficiaries other than the estate or executor or administrator of a decedent.

GENERAL

Chapter 51 Replacement Program—Distribution of Tax Revenues to Municipalities—Chapter 261, Laws of 1967. Amends N. J. S. A. 54:11D–6 to change the distribution payment dates to municipalities from two annual installments to four annual installments (March 1, May 1, August 1 and November 1) of tax revenues derived from the Unincorporated Business Tax, the State Business Personal Property Tax, Retail Gross Receipts Tax and

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the municipality's share of the net income portion of the Corporation Business Tax.

Chapter 51 Replacement Program—Extension of save-harmless—Chapter 104, Laws of 1968 (approved June 13, 1968). Amends N. J. S. A. 54:11D–2 by adding the year 1967 to the "save-harmless years" so that a municipality will receive the greatest of four years instead of the greatest of three years of the local tax levy on business personal property.

Solid Waste Management Authorities—Bonds—Property—Chapter 249, Laws of 1968 (approved August 16, 1968). Authorizes establishment of solid waste management authorities by municipalities. Bonds issued by such authorities, and the income therefrom and interest thereon are exempt from taxation, except from transfer inheritance and estate taxes. Also, property of such an authority is tax exempt, but provision is made for payments to municipalities in lieu of taxes.

Study Commission—Property Tax Distribution—Chapter 259, Laws of 1968 (approved September 4, 1968). Creates a six member bipartisan commission appointed by the Governor to conduct an inquiry into the various factors which may tend to create inequality between the tax resources of the several municipalities, which factors may include varying patterns of land use, land use regulation, assessment practices and other policies and practices of the various municipalities. The commission is asked to direct its attention to recommending means, consistent with the preservation of a desirable degree of "home rule" which the inequality of tax resource distribution may be limited and the creation of future "unreasonable tax havens" prevented.

Distribution of 10% of Sales Tax Moneys—Chapter 302, Laws of 1968 (effective September 13, 1968). Provides for the distribution of an amount equal to 10% of the net receipts of sales tax revenues, but not in excess of $25 million, derived by the State in any fiscal year commencing with the fiscal year 1968-1969. The distribution is made on the basis of population. Payments are due annually commencing on or before December 31, 1969. The Director is required to certify said amounts to the State Treasurer on or before October 1, 1968 and annually thereafter and the State Treasurer is required to notify the governing body of each municipality of the amount allocable to each municipality.

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SUMMARY OF RECENT COURT DECISIONS AND OPINIONS OF THE ATTORNEY GENERAL AFFECTING TAXATION

CORPORATION TAX

Determination of Net Worth—Treasury Stock—Inventory—American Radiator and Sanitary Corp. v. Director, Division of Taxation—(Division of Tax Appeals, May, 1968). Held that treasury stock acquired for general purposes by a corporation and not allocated to any current purchase or contract should be treated as a reduction of stockholders' equity and not as assets. Sec. 54:10A–4(d) authorizing the Director to determine net worth requires him to do so "in accordance with sound accounting principles." On such basis it was held to be error to treat the acquisition of the treasury shares as an addition to net worth and not as a deduction from capital as shown on the books of the company.

The Division also ruled that the Director may restate inventory entirely on a LIFO basis, rather than partly LIFO partly FIFO as stated by the taxpayer, but under Sec. 54:10A–4(d) must do so according to sound accounting principles. Generally accepted accounting principles require that in so doing the Director must deduct the additional resultant income tax liability notwithstanding that such liability may be contingent and uncertain. (On appeal to the Appellate Division.)

Interstate Corporation—Doing Business Within State—Clairol, Inc. v. Director, Division of Taxation—(Division of Tax Appeals, May, 1968). Held that a foreign interstate corporation that owns no property and maintains no offices in New Jersey is subject to the New Jersey corporation business tax. The provision of the New Jersey law that the tax is in lieu of other taxes that could properly be levied on interstate commerce coupled with the facts that the company did a substantial business in New Jersey, employed New Jersey residents as salesmen to promote the business, leased cars for their use in New Jersey and instructed the salemen to use the cars as offices provided sufficient incidences and basis for taxation aside from the privilege of engaging in interstate commerce as such.

Taxability of Foreign Interstate Trucking Corporations—Constitutionality—Roadway Express, Inc. v. Director; Pilot Freight Carriers, Inc. v. Director, 50 N. J. 471 (1967; appeal to U. S. Supreme Court dismissed April 29, 1968). Held that a foreign motor freight trucking corporation conducting an exclusively interstate business in New Jersey involving substantial local activities and property is subject to the corporation business tax. The tax is not imposed upon foreign corporations merely or solely for the privilege of doing interstate business in New Jersey and, therefore, does not violate the commerce clause of the United States Constitution. The tax is alternatively based on the privilege of employing or owning capital or property or maintaining an office in New Jersey and is in lieu of all other taxation upon intangible property.

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Income—Indebtedness to Holders of Capital Stock—Inclusion in Net Worth—Warren County, G. L. F. Petroleum Cooperative, Inc., et al. v. Director, Division of Taxation—(Division of Tax Appeals, May, 1968). Held that, cooperatives organized, financed, and managed by another corporation (Exchange) at the instance of farmers for the purpose of conducting the retail sale of petroleum and other products must include in their net worth their indebtedness to Exchange despite the fact that Exchange holds 10% or more of the cooperative's stock under a declaration of trust in trust for members of the cooperatives. The equitable ownership of the stock is of no importance with respect to the provisions of N. J. S. A. 54:10A–4 which clearly indicate that the indebtedness owing to "holders" of 10% or more of the outstanding aggregate shares of the taxpayer's capital stock must be included in net worth.

INHERITANCE TAXES

Exhaustion of Remedy—Refund—Frank v. Briel, 96 N. J. Super. 67 (Chan. Div., 1967). Held that determinations concerning transfer inheritance taxes must be made in the first instance by the Transfer Inheritance Tax Bureau, with appropriate appeal, if necessary, to the Appellate Division, which can then determine all issues of assessment and refund. It was held improper to join the Bureau in an action by a surviving tenant for moneys allegedly owed her by decedent on the theory that it would be inequitable for the Bureau to hold onto taxes already paid if the claim of surviving tenant were to be allowed.

Deductions—Rosenthal v. Kingsley, 97 N. J. Super. 286 (App. Div., 1967). Held that where gross valuation of property in which decedent owned a one-third interest was $475,000, decedent's one-third interest was presumptively worth $158,333.33 for the purpose of imposing a transfer tax. Further, stare decisis was not a sufficient justification for following an inflexible uniform policy of disallowing discounts in the valuation of fractional interest in real property where the policy violated a statute, but rather the Bureau was obligated to determine the clear market value of the property transferred for the purpose of imposing a transfer tax. R. S. 54:34–5.

Exemption—In Re Wallace's Estate, 100 N. J. Super 485 (App. Div., 1968). Held that proceeds of refunded annuity contracts which, upon the death of the testator, passed to a conduit trust were exempt from the transfer inheritance tax, where the conduit trust was operated for the charitable purposes for which it was created. N. J. S. A. 15:1–1 et seq., 54:34–4, subd. d. The trust was held exempt although absolute discretion existed in the selection of the charitable beneficiary and the gift was not identified with a particular institution.

Dower Right—Demchak v. Kingsley, Superior Court of New Jersey (App. Div., May 8, 1967). Held that where a consent judgment did not indicate whether amount awarded to a widow was in payment of her dower interest or of her claim to a one-third interest in decedent husband's personal estate, or both and case was remanded to Division of Taxation to determine whether such amount or a part thereof was payment in lieu of dower, Division of Taxation concluded there was a lack of evidence to support finding that the

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amount paid to widow was in settlement of dower. The court, on second appeal, revised decision of Division of Taxation, and found that the attorneys, though they never dealt with the basis on which settlement was made, recognized it as being in lieu of dower. The case was again remanded to the Division of Taxation for further proceedings not inconsistent with the court's opinion.

Deductions—Executors' Commissions—in the Matter of the Estate of Wililam Clark Arkell, Superior Court of New Jersey (App. Div., 1968). The court affirmed the determination of the Bureau in allowing an executors' commission based upon the market value of the testator's estate as of the date of death instead of the increased market value of the estate at a later date despite the fact that the Chancery Division, upon a formal accounting, had granted a commission based upon the market value after date of death.

INSURANCE TAX

Gross Premiums—Surplus Lines—Howell v. Rosecliff Realty Co., Inc., 52 N. J. 313 (1968). Held that premiums paid to an insurer not authorized to do business in New Jersey by a New Jersey Corporation whose principal place of business was in New Jersey was subject to the 3% tax on all gross premiums under N. J. S. A. 17:22–6.59, and the surplus lines agent is required to collect the tax from the insured. Moreover, the tax was payable despite the fact that the insurance was purchased through a New York broker and paid by a check drawn on a New York bank.

LOCAL PROPERTY TAX

Property—Exemption—Foreign—Educational—Television Corporation—WHYY Inc. v. Borough of Glassboro, 50 N. J. 6 (1967), appealed to U. S. Supreme Court, Jurisdiction noted March 11, 1968, 88 S. Ct. 1097. Held that a nonprofit Pennsylvania corporation authorized to do business in New Jersey which provides noncommercial recreational and educational radio and television broadcasts in the Delaware Valley area is subject to property taxes on its New Jersey facilities. N. J. S. A. 54:4–3.6 encompasses the exemption from taxation of property of certain domestic nonprofit organizations incorporated or organized under the laws of New Jersey and is constitutional as the Legislature is given considerable latitude in determining classes for purposes of taxation. The statute requires not only that the property be used for a specified purpose but also that the owner shall be a nonprofit organization. The Legislature may decide that the State should not be burdened with the administrative problem of checking the status of foreign corporations under foreign laws and evaluating them with our requirements. On appeal, this holding was reversed by the United States Supreme Court (November 12, 1968). (P. L. 1967, c. 24 now provides an exemption for property used in educational television owned by a foreign corporation.)

Apportionment—Constitutionality—Borough of Matawan v. Monmouth County Board of Taxation, et al., 51 N. J. 291 (1968). Action brought by borough against town and others seeking readjustment of apportioned taxes between borough and town. The Superior Court, Law Division, entered

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judgment in favor of borough, and an appeal was taken. The Supreme Court held that term "preceding year," within pre-amendment statute providing that amounts to be raised for annual or special appropriations for a regional school district shall be apportioned upon basis of average daily enrollment of constituent school districts during the preceding school year, referred to the completed school year from which Commissioner of Education derived the average daily enrollment, and the "preceding year" thus had as its reference point the year in which the apportionment was determined.

Property—Exemption—Date Property Acquired by State—65 McKinley Ave., Inc. v. City of East Orange, 52 N. J. 338 (1968). Held, there is no unjust enrichment by a municipality and, a taxpayer may not recover payment of taxes made pursuant to an agreement with the State in lieu of condemnation which required the taxpayer to pay taxes to the date of delivery of the deed rather than to the prior date on which the State took possession.

Liability of State for Taxes and Interest—City of East Orange v. Palmer, Commissioner, State Highway Department et al., 52 N. J. 329 (1968). Held no interest is payable on property taxes by the State Highway Authority to a municipality when the delay in payment resulted from a dispute regarding the statutory authority to pay the taxes. The Authority, a body corporate and politic in the State government had taken the position of a State agency on the question of liability for taxes. The State, though liable for municipal taxes for the remainder of the tax year on land acquired by eminent domain, is not required to pay in the absence of a legislative appropriation. A judgment of the court may only determine the liability and may not order payment until the funds are constitutionally made available.

Acquisition by State During Tax Year—Goldberg, Commissioner of Transportation, et al. v. Traver, 52 N. J. 344 (1968). Held that, the decision of **East Orange v. Palmer,** 47 N. J. 307 (1966) holding that the State is liable for municipal taxes for the remainder of the year after it acquires property by eminent domain does not apply retroactively. The strong policy in favor of stability in public accounts militates against subjecting the State to liabilities for taxes retroactively for which no appropriations were made.

Equalized Valuation—State Aid—Township of Howell v. Division of Tax Appeals, 99 N. J. Super. 11, (App. Div., 1968). Held that N. J. S. A. 54:1–35.4 contains no provision prohibiting the Division from performing the duties imposed upon it after January 10. If the Legislature had intended that the Division lose jurisdiction to continue its hearings and to review and revise the equalization tables after January 10 it would have clearly said so. The court concluded that the statutory specification of January 10 as the date for completion of hearings, review and revision is directory only, and not mandatory.

Tax Sales—Right of Possession by Purchase of Tax Sale Certificate—Brewer, et al. v. Porch, 98 N. J. Super. 583 (App. Div., 1968), revising in part 93 N. J. Super. 66 (Chancery 1966); 51 N. J. 464 certification granted. Held N. J. S. A. 54:5–78 was not impliedly repealed, and contrary to the Chancery Division's opinion, previous cases finding an absence of a primary right of possession on the part of a tax sale purchasers are not in error. A private purchaser of a tax sale certificate under the tax foreclosure statutes

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has no affirmative right to enter into possession. The right of redemption will be barred if a purchaser enters and continues in open possession under the sale for twenty years while the holder of the right of redemption sits by and takes no steps to redeem.

Tenure—Tax Assessor Qualification Law—Sabin v. Market, Superior Court of New Jersey, Law Division, 1968. Held that a person who was elected tax assessor in the November, 1964 election and who took office on July 1, 1965, will, under R. S. 54:1–35.31(2), attain tenure on June 30, 1969 which is after the election date but prior to the commencement of the new term of office. Therefore, since he will have fulfilled the requirements for tenure under the statute prior to the new term on July 1, 1969, there is no vacancy in the office of tax assessor and the office of tax assessor was removed from both the primary and general election ballot for 1968.

Tenure—Tax Assessor Qualification Law—Sheehan v. Allan et al., Superior Court of New Jersey, Law Division, 1967. Held that an assessor acquired tenure by receiving a tax assessor's certificate and serving the required period under the statute and therefore, the office of tax assessor was ordered removed from the general election ballot (P. L. 1967, c. 44).

Tenure—Tax Assessor—Defeat in Election—Lawrence v. Township of Monroe, Superior Court of New Jersey, Law Division, 1968. Held that a person who had been elected as tax assessor on November 5, 1963 and who was to commence his duties on July 1, 1964, but who was appointed by the Township to fill said office on January 11, 1964 and served continuously up to November 7, 1967 when he lost his bid for a second term, was entitled to tenure under R. S. 54:1–35.31 since he will have fulfilled the requirements for tenure under the law prior to the commencement of the new term on July 1, 1968.

Property—Exemptions—Port Authority Marine Terminal—The City of Newark and the Port of New York Authority v. The Essex County Board of Taxation et al., (Superior Court, Law Division, 1968.) Held, property leased by the Port of New York Authority from the City of Newark and used or sublet for purposes other than those necessary for the operation of a marine terminal as defined by statute are not being used for a public purpose and are therefore not exempt. Those facilities used for warehousing are not exempt. The use to which the land is put should be liberally construed in order to effectuate the purpose of the Port Authority, however, to avoid placing an unreasonable tax burden on private property owners, the exempt uses must be limited.

Property—Lien Priority—Personalty—Conditional Seller—Kullman Dining Car Co., Inc. v. Borough of East Paterson, 97 N. J. Super. 536, (Law Division, 1967). Held, a seller of personalty under a conditional sales contract which reserves title in the seller does not have a lien superior to a municipality's claim for personal property taxes notwithstanding recordation of the conditional sales contract before the municipality levied a distraint for nonpayment of the tax and notwithstanding the taxes not being assessed initially in the seller's name. The municipal moving permit ordinance adopted pursuant to the state enabling statute establishing the paramount lien for personal

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property taxes is in the public interest to facilitate the collection of taxes by securing the claim of the municipality before the personalty is removed from its jurisdiction.

Property—Exemption of Water Reserve Land Used for Recreational and Educational Purposes—Taxation of Water Reserve Land as Farmland—City of East Orange v. Township of Livingston, et al., (Superior Court of New Jersey, Law Division, August 1, 1968.) Held that although the City of East Orange used part of its water reserve for the conduct of a public golf course and another part for the harvest of certain crops, this land did not qualify for exemption under N. J. S. A. 54:4–3.3, nor for assessment under the Farmland Assessment Act of 1964, L. 1964, c. 48, N. J. S. A. 54:4–23.1 **et seq.,** since it was abundantly clear that the land so held by East Orange was used primarily for the protection of a public water supply. Further, it was not within the purview of the Farmland Assessment Act of 1964, to encompass municipal lands actually used for public water supply.

Personal Property Included in Sale—State School Aid—Borough of Ocean Gate v. Director, Division of Taxation, Division of Tax Appeals, December, 1967. Held that when a sale on its face does not show any personal property included in the consideration price as being a distinct consideration this type of transaction is a usable sale. The personal property of this nature when not specifically set aside as a separate consideration does not invalidate the sale and this is a usable sale to be used and included in the equalization process.

Table of Equalized Valuations—School Aid—The Township of Cherry Hill v. Acting Director, Division of Taxation, Division of Tax Appeals, January, 1968. Held that the average ratios of assessed to true value of property as set forth in the "Table of Equalized Valuations" promulgated by the Division of Taxation for distribution of school aid to municipalities, are not based on an archaic, arbitrary and unreasonable formula. The Director's method of using the weighted average of percentages based on a two-year study has been approved by previous court decisions as being proper exercise of discretion pursuant to statutory authority. In the absence of a showing by the municipality that the Director's methods are unfair and not related to the objective of the ratios, they cannot be challenged merely because the plaintiff's proposed method of using the two highest ratios of the previous five years is more favorable to a particlular municipality. The municipality cannot claim the method to be outdated, since all of the court decisions upholding the school aid formula have been rendered within ten years.

Property—Assessments—Exemptions-Charitable Organization—The Presbyterian Homes of the Synod of New Jersey v. Township of East Windsor; the Presbyterian Homes of the Synod of New Jersey v. Borough of Hightstown, Division of Tax Appeals, March, 1968. Held, that the operation of Meadow Lakes Village, a retirement community, did not come within the purview of the property tax exemption statute, N. J. S. A. 54:4–3.6, in that it failed to meet the statutory standards. In tax exemption cases the claimant must show that it gave to the public at large substantially more than it received. As its principal function, Meadow Lakes provides expensive housing facilities to those persons who can afford them. The religious and hospitalization functions at the project are merely incidental to the main function.

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Property—Assessment—Capitalization Approach—New Jersey Zinc Company v. Borough of Ogdensburg, Division of Tax Appeals, March, 1968. In this case, the court rejected the "Willing Buyer and Willing Seller" test as well as the "Capitalization of Net Earnings" test in determining the value of a mineral ore mine.

Instead, the "Finlay" method of evaluation was found to be a more equitable means in evaluating mines. Under this method, one calculates the present value of a mine to the permanent owner by capitalizing future earnings and incorporating in the concept of "fair market value" the "value to the owner", which includes the cost and use of personal property.

Property—Personal Property—Penalty—Club Razor Corporation v. The City of Newark, Division of Tax Appeals, May, 1968. Held, that the taxpayer who had failed to file its personal property return for 1966 due to its accountant's oversight, was not itself negligent or inadvertent so as to become subject to the penalty imposed by R. S. 54:4–13(c), but is liable for the penalty under R. S. 54:4–13(b) which has a maximum of $350.00.

Two novel questions, namely, whether the Division had jurisdiction to determine whether a penalty under R. S. 54:4–13 should be stricken or reduced; and, whether the penalty was properly imposed, were answered. As to the first, the Division found its jurisdiction under R. S. 54:2–33 and R. S. 54:4–13(d), which adds and makes the penalty part of the tax. With regard to the second, the Division found the penalty of subsection R. S. 54:4–13(b) to be mandatory but the language of subsection (c) of said section to allow for discretion.

Property—Farmland Assessment Act—Rollback—Williams and Middle Summit Corporation v. Township of Piscataway, Division of Tax Appeals, May, 1968. Held, where farmland sold to a corporation continues to be used as agricultural, the rollback tax provision under the Farmland Assessment Act of 1964 does not apply. The respondent township sought to divide the farm into lots and show that the value of the produce of each lot was less than the $500 minimum. However, since the property was continued in use as a single farm, the subject property did not lose its character as farmland.

Property—Assessment—House Trailers—Manhattan Trailer Court and Trailer Sales, Inc. v. Township of North Bergen, Division of Tax Appeals, July, 1968. Held, although municipal services are rendered to a trailer park and many trailer owners are registered as voters, trailer homes, though connected to public utilities on the land, are not permanently affixed to the land and therefore are not taxable as improvements to realty.

MOTOR FUELS TAX

Sale of Motor Fuels—Games of Chance—N. J. S. A. 56:6–2(f)—United Stations of New Jersey, et al., v. Getty Oil Company, et al., (Superior Court, Chancery Division, August, 1968). Held, despite the fact that no purchase is necessary for participation in a contest and no retail service station operator is required to conduct a contest, since N. J. S. A. 56:6–2(f) has as its purpose the regulation of competitive practices in the retail motor fuels business and since in the absence of a lottery or the like, the game device is effective in attracting attention, the court found, in ordering an injunction, that the contests sponsored by the defendants were "games of chance" in violation of the statute.

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The Beverage Tax Bureau

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The Beverage Tax Bureau

ALCOHOLIC BEVERAGE TAX

Total Bureau Collections:	$33,608,070.00
Bureau Costs:	
Salaries	$625,042.70
Materials and Supplies	10,038.19
Services Other Than Personnel	36,948.46
Other	319.85
Total	$672,349.20

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TAX: ALCOHOLIC BEVERAGE TAX

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

Description

The tax is levied upon the first sale or delivery of alcoholic beverages in this State at the following rates:

a. Beer—$0.03⅓ per gallon or fraction thereof.

b. Liquor—$1.80 per gallon.

c. Still Wines—$0.10 per gallon.

d. Vermouth—$0.15 per gallon.

e. Sparkling Wines—$0.40 per gallon.

Collections

REVENUE FOR FISCAL YEARS

Classification	*1966*	*1967*	*1968*
Beer	$4,182,825.44	$4,324,783.35	$4,349,579.91
Liquor	26,402,827.63	26,608,214.46	27,998,516.78
Still Wines	833,218.16	833,818.65	873,555.16
Vermouth	113,659.33	113,323.82	114,069.42
Sparkling Wines	186,511.22	212,541.68	247,318.46
Total Revenue	$31,719,041.78	$32,092,681.96	$33,583,039.73
(Add) Penalties, Interest, Judgments and Fees	$23,438.05	$25,599.79	$25,502.00
Gross Collections	$31,742,479.83	$32,118,281.75	$33,608,541.73
(Less) Refunds	$480.62	$257.64	$471.30
Net Collections	$31,741,999.21	$32,118,024.11	$33,608.070.43

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

	1966	*1967*	*1968*
Beer	125,484,749	129,743,482	130,487,403
Liquor	14,668,486	14,782,340	15,554,732
Still Wines	8,332,176	8,338,181	8,735,546
Vermouth	757,726	755,492	760,461
Sparkling Wines	466,277	531,353	618,296
Total Gallonage	14,709,414	154,150,848	156,156,438

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In the 1968 fiscal year exemptions amounted to $206,023.03 in tax amounts. This amount is broken down in the following manner:

		Amount
(a)	Exempt sales under R. S. 54:43–2 Medicinal, Industrial and Non-Beverage Use	$8,798.36
(b)	Exempt sales under R. S. 54:43–2 for Navy and Air Force	185,036.11
(c)	Exempt sales under R. S. 54:43–2 for National Guard Units	12,188.56
	Total	$206,023.03

Further analysis reveals the following:

(A) TAX AMOUNTS BECAUSE OF EXEMPTIONS TAKEN UNDER R. S. 54:43–2

	Beer	*Liquor*	*St. Wine*	*Vermouth*	*Spkl. Wine*	*Alcohol*	*Alcohol for Resale*	*In Dollars*
Patent, Proprietary, Medicinal, Pharmaceutical, etc.	.....	$367.04	$205.94	.....	....	.....	.....	$572.98
Flavoring, Extracts, Syrups and Food Products	.....	3,803.04	4,193.76	$103.35	....	.....	.....	8,100.15
Scientific, Chemicals, Mechanical, etc.	$2.45	20.72	.....	.....	....	.....	.....	23.17
Medicinal and Dental	.....	4.32	.....	.....	....	$97.74	.....	102.06
Total	$2.45	$4,195.12	$4,399.70	$103.35	....	$97.74	.....	$8,798.36

(B) EXEMPTIONS TAKEN ON SALES TO FEDERAL ORGANIZATIONS AS PER CH. 327, P. L. 1941, CH. 68, P. L. 1951

	1965-1966		*1966-1967*		*1967-1968*	
Beverages	*Gallons*	*Tax*	*Gallons*	*Tax*	*Gallons*	*Tax*
Beer	1,246,806.61	$41,560.54	1,515,157.64	$50,505.44	1,647,787.00	$54,926.36
Liquor	44,284.90	79,712.95	53,567.87	96,422.39	71,280.73	128,305.35
Still Wines	2,872.97	287.43	3,506.07	350.71	4,777.15	477.73
Vermouth	1,013.94	152.24	1,277.48	176.79	1,187.25	178.09
Sparkling Wines	1,477.28	590.96	2,114.48	845.84	2,871.40	1,148.58
Total Tax Exemption		$122,304.12		$148,301.17		$185,036.11

(C) EXEMPTIONS TAKEN ON SALES TO NATIONAL GUARD UNITS AS PER CH. 327, P. L. 1941

	1965-1966		*1966-1967*		*1967-1968*	
Beverages	*Gallons*	*Tax*	*Gallons*	*Tax*	*Gallons*	*Tax*
Beer	7,732.23	$256.96	11,402.55	$380.14	19,130.00	$637.70
Liquor	4,749.47	8,545.08	5,537.09	9,966.81	6,360.88	11,449.58
Still Wines	91.46	9.17	207.43	20.78	191.57	19.07
Vermouth	133.83	20.11	125.84	17.42	85.68	12.86
Sparkling Wines	253.40	65.36	194.40	77.76	173.38	69.35
Total Tax Exemption		$8,896.68		$10,462.91		$12,188.56

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Disposition of Revenues

All revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Monthly reports are filed by approximately 940 bonded and 11,300 non-bonded State and 12,230 municipal licensees and permittees on or before the 15th and 20th, respectively, of the month succeeding the reporting period.

Failure, upon the part of any licensee to file reports or pay taxes, results in the assessment of penalties of $5.00 per day for the late filing of each report, 5% of the tax indebtedness and interest at the rate of 1% per month or fraction thereof.

Failure to pay any penalties, taxes or interest results in the filing of a claim against the bonding company or a judgment against the licensee in Superior Court and a request for the suspension or revocation of the license.

Analysis and Comparisons

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between $1.00 and $1.50 (New Jersey's rate is $1.03⅓ per barrel). Rates on distilled liquor range from 50¢ to $2.50 with intervening rates for various classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states:

Connecticut	Beer—$2.00 per barrel Liquor—$2.00 per gallon Wines—20¢ to 50¢ per gallon
Delaware	Beer—$2.00 per barrel Distilled Spirits—90¢ to $2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3⅓¢ per gallon or $1.03⅓ per barrel Liquor—$1.80 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—4⅘¢ per gallon or $1.38 per barrel Liquor—$2.25 per gallon Wines—10¢ to 53⅓¢ per gallon
Pennsylvania	Beer—$2.48 per barrel Liquor—18% of net price Wines—.005¢ per unit proof per wine gallon

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Reports

The Alcoholic Beverage Control Board of the Department of Law and Public Safety is responsible for licensing those who manufacture, sell or transport alcoholic beverages in New Jersey. All revenue from licenses is collected by the Alcoholic Beverage Control Board. During the last fiscal year the following licenses were approved:

Plenary Breweries	4
Limited Breweries	2
Plenary Wineries	11
Limited Wineries	1
Limited Distillers	2
Rectifiers and Blenders	11
Plenary Wholesalers	86
Limited Wholesalers	66
Wine Wholesalers	22
State Beverage Distributors (Beer)	137
Transporters	228
Public Warehouse	19
Broker	1
Warehouse Receipts Brokers	5
Plenary Retail Transit (trains, boats, etc.)	85
Total	680

Historical Development

	Total Revenue
1933—Effective April 6 and continuing until December 5, 1933, the Beverage Tax Division was created under c. 85, L. 1933, to administer the collection of tax on beer, containing no more than 3.2% of alcohol by weight, at the rate of 3¢ per gallon or fraction thereof. The 21st Amendment to the Constitution of the United States repealed the 18th (Prohibition) Amendment. The Alcoholic Beverage Tax Act (c. 434, L. 1933), effective December 5, 1933, imposed tax rates ranging from 3⅓¢ per gallon of beer to $1.00 per gallon for liquor. The Beverage Tax Division was authorized to administer this Act.	
1935—During the first full fiscal year, the Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and seek solutions for the many incumbent problems resulting from repeal of prohibition	$5,683,885.62
1938—The rates were revised by c. 319, L. 1938, to tax all still wines at 10¢ per gallon and establish a tax rate of 15¢ per gallon of vermouth	8,734,562.87
1940—The tax rate on fruit brandies was reduced to 50¢ per gallon (c. 168, L. 1940)	9,328,839.45
1944—Total collections passed the $10 million mark and the Beverage Tax Division was reclassified as a Bureau in the Division of Taxation, and transferred to the new Department of Taxation and Finance	10,162,572.62

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	Total Revenue
1947—The tax rate on liquor, including fruit brandies, was increased to $1.50 per gallon (C. 18, L. 1947)	$13,169,336.72
1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation, establishing minimum wholesale prices, issued by the Alcoholic Beverage Commission	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying, especially liquor	15,892,064.79
1963—The tax rate on liquor was increased to $1.80 per gallon (c. 43, L. 1963)	24,422,290.92
1964—First full year with liquor tax rate of $1.80 per gallon	27,526,120.71
1967—Economic conditions, slum clearance with the accompanying closing of retail licensees and discontinuance of New York State fair trade law were responsible for the decline in growth rate	32,118,024.11

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The Cigarette Tax Bureau

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The Cigarette Tax Bureau

Cigarette Tax

Total Bureau Collections:	$100,620,798.35
Bureau Costs:	
Salaries	$456,998.63
Materials and Supplies	9,983.54
Services Other Than Personnel	72,290.44
Other	3,532.92
Total	$542,805.53

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TAX: 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

The Cigarette Tax Act imposes a tax of 11¢ per package of cigarettes through June 3, 1968 and 14¢ per package of 20 cigarettes thereafter.

The New Jersey Cigarette tax is both an inventory tax and a prepaid consumer tax. It is an inventory tax because it is collected on the inventory of original New Jersey acquirers of cigarettes. Since the formula used to determine the minimum retail price of cigarettes under the Unfair Cigarette Sales Act of 1952 includes the face value of the cigarette stamp as a component, the tax is passed on to the consumer and is, therefore, a prepaid consumer tax.

Collections (Net after discounts)

	1966	*1967*	*1968*
Tax Rate	(8¢-11¢)	(11¢)	(11¢-14¢)
Cigarette Tax Stamps (Net)	$77,291,987.85	$96,008,194.78	$100,208,840.01
License Fees	250,435.50	248,351.00	246,526.00
Fines and Penalties	6,099.10	5,160.50	3,214.90
Miscellaneous	176,872.06	255,031.75	162,217.44
Total	$77,725,394.51	$96,516,738.03	$100,620,798.35

Discount to Distributors

Licensed cigarette distributors are allowed a discount to defray the cost of affixing stamps on the cigarette packs (N. J. S. A. 54:40A–11, as amended).

	Rate	*Amount*
1966	(2.8%-2.5%)	$2,225,374.82
1967	(2.5%)	2,486,052.58
1968	(2.5%-1.97%)	2,515,641.78

LICENSE FEES

Distributor	$350.00
Wholesale Dealer	200.00
Retail Dealer	5.00
Vending Machine	1.00
Carrier	5.00

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The number of licenses issued and license collections for the past three years (April 1 to March 31 as contrasted with fiscal year) is as follows:

	1966		*1967*		*1968*	
	Number	*Amount*	*Number*	*Amount*	*Number*	*Amount*
Distributors	141	$49,350	140	$49,000	137	$47,950
Wholesale Dealers	252	50,400	260	52,000	269	53,800
Retail Dealers	21,745	108,725	21,047	105,235	20,458	102,290
Carriers	39	195	49	245	43	215
Vending Machines	43,303	43,303	43,428	43,428	43,444	43,444
Misc. License Revenue	423	211	670	335	514	257
Total		$252,184		$250,243		$247,956

The total packages of cigarettes stamped for sale in New Jersey and the revenue therefrom for the last three fiscal years is as follows:

	Packages of Cigarettes	*Net Stamp Sales*
1966	981,879,870	$77,291,988.00
1967	904,036,250	96,957,424.92
1968	911,502,160	99,745,848.32

"Sales" will not necessarily be the same as "Collections", due to sales on account.

Per capita cigarette tax collections in New Jersey have increased almost continuously since the adoption of the cigarette tax in 1948. This increase is due largely to the six rate increases that have been enacted since 1948. For selected years, per capita figures have been as follows:

Year	*Per Capita Cigarette Consumption*	*Per Capita Cigarette Taxes*
1950	2,571	$3.71
1952	2,647	3.82
1954	2,624	3.81
1956	2,519	4.22
1958	2,514	6.13
1960	2,768	6.75
1962	2,749	9.40
1964	2,667	10.32
1965	2,816	10.91
1966	2,886	11.42
1967	2,669	14.25
1968	2,684	14.37

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Collection, Enforcement, Policing Procedures

Cigarettes which are sold to the United States Government and its agencies and to hospitalized veterans in state hospitals are exempt from taxation. Under specified conditions, cigarettes being transported to another state are not subject to the tax.

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person who manufactures cigarettes within the State or who brings or causes to be brought into the State unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 134 distributors were licensed to do business in New Jersey.

In most cases (99.10% of all cigarettes) meters are used to affix an impression equivalent to a cigarette tax stamp on each package of cigarettes. Strategically located, bureau authorized, agency banks sell stamp impression units on sealed meters which are rented by the distributors. Stamp impressions and all printed stamps are sold through the Bureau's main office. On purchases of 1,000 stamps or more, purchasers are allowed a discount to defray the cost of affixing stamps on the cigarettes.

The Bureau's policing activity results from its responsibility for the enforcement of the Unfair Cigarette Sales Act of 1952 and the Cigarette Tax Act.

Minimum price controls do not apply to wholesale or retail sales made (a) as an isoated transaction and not in the usual course of business; (b) where cigarettes are advertised, offered for sale, or sold in bona fide clearance sales for the purpose of discontinuing trade in such cigarettes; (c) where cigarettes are advertised, offered for sale, or sold as imperfect or damaged; (d) where cigarettes are sold upon the final liquidation of a business; or (e) where cigarettes are advertised, offered for sale, or sold by any fiduciary or other officer acting under the order or direction of any court (R. S. 56:7–25).

Licensees who sell unstamped cigarettes are subject to penalties. Cigarettes which have poor or unidentifiable tax stamps may be confiscated and the improper transportation of unstamped cigarettes in or through New Jersey results in penalties and confiscation of cigarettes and vehicles.

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Violations of the Cigarette Tax Act and the Unfair Cigarette Sales Act requiring disciplinary action during the last three fiscal years are as follows:

Fiscal Year	*Type of Case*	*Number*	*Total Penalties*
1966	Civil Action (Licensees) ...	33	$1,768 Fines levied.
	Transporters	27	$4,018 Fines levied.
	Disciplinary	2	10 days license suspension.
	Total	62	
1967	Civil Action (Licensees) ...	18	$1,641 Fines levied.
	Transporters	75	$61,811 Fines and 275 days jail term levied.
	Disciplinary	2	10 days license suspension.
	Total	95	
1968	Civil Action (Licensees) ...	20	$1,370 Fines levied.
	Transporters	87	$86,854 Fines and 542 days jail term levied.
	Disciplinary	0	None.
	Total	107	

In addition to the above penalties, the following were confiscated during the past four years:

Year	*Number of Cigarettes*	*Other*
1965	199,680	.....
1966	5,871,240	.....
1967	18,460,660	1 vehicle
1968	16,074,514	8 vehicles

Disposition of Revenues

Revenues are paid to the Treasurer for state use.

Miscellaneous Activities

Interstate Cooperation: New Jersey and each of the other states which tax cigarettes (49 plus the District of Columbia) cooperate in exchanging information on interstate shipments of cigarettes. This information, which New Jersey receives monthly as an importing state, aids in determining whether or not the proper tax or accountability has been rendered. Exporting states are informed if discrepancies are found in order that appropriate adjustments can be made.

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Through a collective endeavor the cigarette tax states are seeking Federal legislation to assist in the abatement of cigarette smuggling by offering amendments to the existing Federal laws.

The National Tobacco Tax Association: New Jersey, like other cigarette-taxing states, is an active member of the N.T.T.A., a branch of the National Federation of Tax Administrators. This organization provides a forum through national and regional conferences for the exchange of information on tax techniques and the supervision of procedures for reciprocity in the exchange of information on interstate cigarette shipments. This latter function and the successful advocating of the Jenkins Act (15 U. S. C. A. 375-378), which forbid interstate mail order cigarette sales, are among the N.T.T.A.'s greatest accomplishments.

Historical Development

	Total Revenue
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, Laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised $208,152 of the total revenue	$17,730,804
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from $250 to $350 for distributors and from $100 to $200 for wholesale dealers. Revenue from licenses, fines and penalties comprised $227,046 of the total revenue	19,358,215
1955—A health scare caused total revenue to decrease by $473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised $275,290 of the total revenue	19,538,292
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956)	23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate	33,734,035
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961)	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised $258,629 of the total revenue	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963)	61,046,005

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	Total Revenue
1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised $256,911 of the total revenue	$67,887,532
1966—The cigarette tax rate was increased from 8¢ to 11¢, effective June 16, 1966 (Chapter 105, Laws of 1966)	77,725,395
1967—Total revenue increased 24.18% over fiscal 1966 during the first full year at the 11¢ per pack tax rate	96,516,738
1968—The cigarette tax rate was increased from 11¢ to 14¢, effective June 4, 1968 (Chapter 51, Laws of 1968)	100,620,798

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The Corporation Tax Bureau

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The Corporation Tax Bureau

- Business Personal Property Tax
- Corporation Business Tax
  (Net Income and Net Worth)
- Financial Business Tax
- Insurance Premiums Tax

Total Bureau Collections:	$178,205,293.44
Bureau Costs:	
Salaries	$1,212,869.24
Materials and Supplies	48,014.44
Services Other Than Personnel	254,220.58
Other	70,164.98
Total	$1,585,269.24

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TAX: BUSINESS PERSONAL PROPERTY TAX

Citation

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

Description

The Business Personal Property Tax is a tax on tangible personal property used in business in the State of New Jersey.

Individuals, partnerships, corporations, etc. which own tangible personal property used in business in New Jersey are subject to the tax.

Taxpayers pay the tax on the basis of 50% of the original cost, generally as determined for Federal income tax purposes (N. J. S. A. 54:11A–2(c)).

The tax rate is 1.3% or $1.30 per $100 of taxable value. Taxable value is 50% of original cost as previously defined.

Definitions of Personal Property Used in Business: Personal property used in business shall mean tangible goods and chattels used or held for use in any business, transaction, activity or occupation conducted for profit, exclusive of inventories, and personal property for use in agriculture.

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

Collections

1968 ..... $21,734,246.89 (First Year)*

Disposition of Revenues

Moneys from this tax are paid to the State Treasurer for distribution to municipalities pursuant to Chapter 135, Laws of 1966 as amended and supplemented (N. J. S. A. 54:11D–1 et seq.). For distribution to taxing districts, see Table in Appendix.

* These revenues represent approximately one-half of the tax for a full year.

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TAX: 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.

Description

The Corporation Business Tax is a franchise tax collected for the privilege of having or exercising a corporate charter or doing business or owning capital or property, or using capital or property, or maintaining an office in the State of New Jersey.

Domestic and foreign corporations that acquire a taxable status in New Jersey, except corporations specifically exempted, are subject to the corporation business tax. Corporations pay the tax on the basis of net worth and net income, allocable to New Jersey.

Taxable net worth, used to determine that portion of the Corporation Business Tax based on net worth, includes the following: (1) outstanding capital stock; (2) undivided profits and surplus (paid-in, capital or earned); (3) surplus reserves (not including reasonable valuation reserves); and (4) indebtedness owing directly or indirectly to a stockholder and to members of his immediate family who together or in the aggregate own 10% or more of all classes of outstanding stock.

In general, when determining net worth, taxpayer is permitted to deduct from the value of its assets the amount of its corporate liabilities. The per cent of the net worth that corresponds to the "allocation percentage" applicable to a particular taxpayer is taxable. Certain minimum tax provisions apply.

Taxable net income includes (1) net income before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended and supplemented; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest on in-

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debtedness (on or over $1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax. Only such per cent of the adjusted net income base is taxable as corresponds to the "Business allocation percentage" applicable to the taxpayer.

In determining the "allocation percentage" for corporations taxable in New Jersey, the following apply:

(a) **General**
In the case of a taxpayer which does not maintain a regular place of business outside this State other than a statutory office, the allocation factor shall be 100%.

(b) **Allocation of Net Worth**
In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net worth taxable in New Jersey is determined according to the following alternative allocation formulae:

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

Formula 2:
$$\left\{\begin{array}{l} \dfrac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere}} = \% \\ \quad + \\ \dfrac{\text{Receipts in New Jersey}}{\text{Receipts everywhere}} = \% \\ \quad + \\ \dfrac{\text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \% \\ \text{The aggregate resulting percentages are divided by three.} \end{array}\right.$$

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

Note: For business years beginning after Dec. 31, 1968, only Formula 2 applies.

(c) **Allocation of Net Income**
In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net income taxable in New Jersey is determined according to Formula 2 above, under the caption "Allocation of Net Worth."

(d) **Investment Companies**
A taxpayer qualifying and electing to be taxed as an investment company is subject to an allocation percentage of 25% to be applied to both the net worth base and the net income base.

(e) **Regulated Investment Companies**
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.

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The net worth tax rate is 2 mills per dollar or $2.00 per $1,000 on the first $100 million of allocated net worth; 0.4 of a mill per dollar on the second $100 million; 0.3 of a mill per dollar on the third $100 million; and 0.2 of a mill per dollar on all amounts of allocated net worth in excess of $300 million. Corporations with total assets amounting to less than $150,000, may, under Chapter 190 of the Laws of 1959, use a short rate tax table for purposes of computing their net worth tax. The minimum net worth tax is $25 for domestic corporations and $50 for foreign corporations, except for investment companies and regulated investment companies. For domestic corporations only, a third method of determining the minimum tax was added based on the number of shares of stock which the taxpayer was authorized to issue.

To January 1, 1967, the net income base rate is 1¾% of the allocated net income of the taxpayer; from January 1, 1967 through December 31, 1967 such rate is 3¼%; after January 1, 1968 such rate is 4¼%. The net income tax provides neither a minimum nor a short rate tax table.

Investment companies and regulated investment companies are subject to a minimum tax of $250 for combined net worth and net income obligations.

Chapter 112, Laws of 1968 imposed a liability upon *every* taxpayer as follows:

With respect to its fiscal or calendar accounting year ended after February 29, 1968 and prior to March 1, 1969, each and every taxpayer shall pay as a partial payment of franchise tax (in addition to the tax for such fiscal or accounting year) an amount equal to ¼ of the tax payable for said year (i.e. a total of 125% of tax liability for such year).

With respect to its fiscal or calendar accounting years ending after February 28, 1969 each taxpayer shall annually pay as a partial payment of franchise tax (in addition to the tax for such particular fiscal or accounting year) an amount equal to ½ of the tax payable for said year (i.e. a total of 150% of tax liability for such year).

A credit for the required prepayment made during the taxable period preceding the current taxable year will be applied to the current year's tax liability.

Note: Other changes in the corporation tax law described under "Summary of Recent Changes in this Tax" are excluded from the above description because they were not effective for fiscal 1968.

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Collections

CORPORATION NET WORTH TAX

	1966	*1967*	*1968*
Foreign	$19,592,539.96	$20,373,650.05	$22,811,543.66
Domestic	23,248,100.06	23,511,709.94	23,493,378.25
Interest and Penalties	705,194.09	651,667.63	921,113.42
Total	$43,545,834.11	$44,537,027.62	$47,226,035.33

CORPORATION NET INCOME TAX

	1966	*1967*	*1968*
Foreign	$24,300,735.32	$26,508,582.56	$40,410,323.12
Domestic	19,553,897.71	22,654,617.24	35,843,274.01
Total	$43,854,633.03	$49,163,199.80	$76,253,597.13

Disposition of Revenues

That portion* of the tax based upon net income, pursuant to Chapter 135, Laws of 1966 (N. J. S. A. 54:10D–1 et seq.), paid over to the State Treasurer (for the benefit of the municipalities in this State as partial replacement of the revenues previously derived by such municipalities from the local taxation of personal property used in business), amounted to $24,942,849.70. All other collections are for general use.

TAX: FINANCIAL BUSINESS TAX

Citation

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

Description

The Financial Business Tax is an excise tax for the privilege of doing a financial business in the State of New Jersey. It is measured by the taxpayer's net worth less certain deductions, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only the percentage of the net worth allocable to New Jersey is taxable. The allocation percentage is determined by comparing gross business in this State with gross business everywhere during the tax year.

* "That portion" refers to the net income tax revenue derived from that portion of the tax on allocated net income at the rate of 1.75% and on allocated net income at the rate of 3%, (i.e., a 1.25% corporation net income tax for municipal use).

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The Financial Business Tax applies to all business enterprises, whether carried on by an individual, partnership, firm, or corporation, which are in competition with the business of national banks and which employ capital with the object of making profit by its use as money. Businesses specifically included under the Financial Business Tax are industrial banks and dealers in commercial papers and acceptances, sales finance, personal finance, small loans and mortgage finance.

The Financial Business Tax Rate is ¾ of 1% of taxable net worth.

The minimum tax is $25.00.

Collections

Financial Business Taxes:

1966	*1967*	*1968*
$1,120,739.46	$1,359,222.52	$1,501,870.05

Disposition of Revenues

All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to each municipality and county in which the taxpayer had a place of business. (N. J. S. A. 54:10B–24.) In other words, 50% of proceeds go to the county in which the taxpayer has a place of business, and 50% goes to the municipalities within the county, each municipality's share being dependent on the volume of business done by the taxpayer in the municipality.

TAX: INSURANCE PREMIUMS TAX

Citation

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

Description

The Insurance Premium Tax is a tax on gross 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

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

The tax rate of life insurance policies is 2% of the taxable premiums collected by the taxpayer under all policies on residents of this State. The tax rate on insurance other than life is 2% of the taxable premiums collected by the taxpayer from all business of the company in this State. Taxable premiums may not exceed a sum equal to 12½% of the total premiums.

Chapter 3 of the laws of 1966 requires that all taxable insurance companies now pay, in addition to the regular payments due June 1, a tax on ½ of the premiums written during the prior year (excepting fire insurance premiums of foreign corporations and marine insurance premiums). A credit for the prepayment is then allowed against the next year's tax liablity. In computing the tax payable, taxpayers are allowed deductions for local property taxes.

Retaliatory provisions apply against insurance companies of another state or nation where the rates applicable to New Jersey insurance companies in such other state or nation exceed the rates under New Jersey law.

(The Corporation Tax Bureau also determines and certifies franchise taxes payable by domestic life insurance companies (Ch. 101, Laws of 1952); and collects the costs of administration of the Motor Vehicle Security Responsibility Law [Ch. 176, Laws of 1952].)

Collections

	1966	*1967*	*1968*
Insurance Premium Taxes	$(32,245,969.12)	$(34,225,012.45)	$(31,440,650.36)
Life Insurance Premium Taxes	10,961,607.09	10,656,998.93	9,462,801.09
Domestic:			
Life	699,869.74	716,985.69	410,267.13
Annuities	83,214.26	.....	.....
Total	$783,084.00	$716,985.69	$410,267.13
Foreign:			
Life	9,850,957.95	9,929,191.32	9,051,858.35
Annuities	327,565.14	10,821.92	675.61
Total	$10,178,523.09	$9,940,013.24	$9,052,533.96

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Domestic Insurance Premium Taxes (Other than Life)			
Comp. (¼%)	$105,321.53	$110,949.33	$141,843.13
Marine	158.89	6.29	8.94
Fire	30,600.32	42,492.52	19,094.48
Auto	54,146.74	81,254.13	30,510.90
All Other	193,696.20	225,495.93	121,584.79
Total	$383,923.68	$460,198.20	$313,042.24
Foreign Insurance Premium Taxes (Other than Life)			
Comp. (¼%)	313,036.05	315,913.23	323,792.99
Marine	1,471.88	579.59	587.20
Fire	297,508.80	309,923.49	357,457.06
Auto	7,447,673.56	8,582,132.14	7,695,484.42
Motor Vehicle Security Law	991,665.64	1,037,080.97	1,138,719.87
All Other	11,846,900.52	12,857,347.12	12,146,587.01
Interest	2,181.90	4,838.78	2,178.48
Total	$20,900,438.35	$23,107,815.32	$21,664,807.03

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 and the New Jersey State Firemen's Association (N. J. S. A. 54:17–4). The following amounts were paid over to the Home and Association during the last three fiscal years:

Year	*N. J. Firemen's Home*	*N. J. State Firemen's Association*
1966	$149,754.00	$147,754.80
1967	149,310.00	160,613.49
1968	166,500.00	190,957.06

Bureau Historical Development

1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. 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.

1885—A tax on insurance premiums from residents of New Jersey was enacted (Chapter 240, Laws of 1885).

1915—The State Board of Taxes and Assessments was established. This Board administered the corporation franchise tax and the insurance tax.

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	Total Revenue
1931—The Corporation Tax Division was created in the new State Tax Department.	
1936—A franchise tax was enacted providing for an annual tax on foreign corporations (Chapter 264, Laws of 1936). Prior to 1936, the franchise tax was not in force on foreign corporations although a statutory provision for a retaliatory tax existed (Chapter 264, Laws of 1936)	$6,263,509
1937—The Franchise Tax on foreign corporations was replaced by a tax which provided for an allocation formula which determined the amount of tax on the basis of the proportion of a foreign corporation's business done in New Jersey (Chapter 25, Laws of 1937). Revenue from foreign corporations comprised $857 of the total revenue	5,584,449
1940—Revenue from foreign corporations comprised $452,157 of the total revenue. Revenue from the insurance tax comprised $4,397,403 of the total revenue	7,286,970
1944—The Corporation Tax Division was reclassified as a Bureau in the new Division of Taxation	7,112,848
1945—The Corporation Business Tax Act was enacted (Chapter 162, Laws of 1945). This tax applied to both domestic and foreign corporations and was measured by allocated net worth. Legislation was enacted which made domestic insurance other than life subject to the insurance premiums tax along with foreign insurance, other than life, and foreign and domestic life insurance (Chapter 132, Laws of 1945). Revenue from foreign corporations comprised $438,861 of the total revenue. Revenue from the insurance tax comprised $7,519,294 of the total revenue	9,268,188
1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law	12,699,854
1950—Revenue from foreign corporations comprised $2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised $7,986,545	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951)	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes	22,219,899
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau	64,011,897
1967—Receipts from foreign corporation tax comprised $46,882,232.61 of the total revenue. Revenue from the insurance tax comprised $34,225,012.45 of the total revenue	129,328,184.49
The Business Personal Property Tax Act was enacted (Chapter 136, Laws of 1966). This tax applies to individuals, part-	

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	Total Revenue
nerships, corporations, etc. using tangible personal property in business in New Jersey.	
1968—Revenue from foreign corporation tax comprised $63,221,866.78 of the total revenue. Revenue from the insurance tax comprised $31,440,650.36 of the total revenue. Revenue from business personal property tax comprised $21,734,246.89 of the total revenue	$178,205,293.44
The Corporation Business Tax Act was amended (Chapter 112, Laws of 1968) by adding a required prepayment provision and by increasing the net income tax rate by 1% from 3.25% to 4.25%.	

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The Emergency Transportation Tax Bureau

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The Emergency Transportation Tax Bureau

- Emergency Transportation Tax
- Unincorporated Business Tax

Total Bureau Collections:	$27,302,382.00
Bureau Costs:	
Salaries	$273,898.42
Materials and Supplies	93,004.43
Services Other Than Personnel	146,602.62
Other	29,602.14
Total	$543,107.61

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TAX: 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 which is 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 in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days after the first day of each year. New York has been declared 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 for the 1961-1967 tax years, were not required to file with New Jersey for said tax years.

The tax imposed by the Emergency Transportation Tax Act upon subject net income from sources within New Jersey is computed at the following rates:

On Such of the Amount As Exceeds	*But Does Not Exceed*	*At the Rate of*
0.00	$1,000.00	2%
$1,000.00	3,000.00	3%
3,000.00	5,000.00	4%
5,000.00	7,000.00	5%
7,000.00	9,000.00	6%
9,000.00	11,000.00	7%
11,000.00	13,000.00	8%
13,000.00	15,000.00	9%
15,000.00	17,000.00	10%
17,000.00	19,000.00	11%
19,000.00	21,000.00	12%
21,000.00	23,000.00	13%
23,000.00	.....	14%

Any taxpayer may elect to deduct the standard deduction of 10% of his gross income or $1,000, whichever is less, in lieu of all deductions otherwise permitted in the Emergency Transportation Tax Act.

Exemptions are allowed as follows: for each taxpayer, $600.00; for the taxpayer's spouse, if taxpayer does not file a joint return if such

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spouse has no gross income for the eligibility year and is not a dependent of another taxpayer, an additional $600.00; for each taxpayer who is at least 65 years of age or over at the close of his taxable year, an additional $600.00, and for the taxpayer's spouse under the same conditions and if the initial $600.00 exemption is allowable, an additional $600.00; for each taxpayer who is blind at the close of his taxable year, an additional $600.00, and for the taxpayer's spouse under the same conditions and if the initial $600.00 exemption is allowable an additional $600.00. In addition, exemptions are allowed for each dependent whose gross income for the eligibility year is less than $600.00, or who is taxpayer's child or stepchild and has not attained age 19 at the close of the eligibility year or is a student: $600.00.

Collections

	1966	*1967*	*1968*
Tax Withheld	$11,074,711.45	$12,711,908.96	$14,298,852.57
Tax Balance Paid	1,070,382.16	1,151,958.39	1,353,679.20
Penalties and Interest	3,880.01	4,781.06	8,009.78
Gross Collections	$12,148,973.62	$13,868,648.41	$15,660,541.55
Refunds for Overpayments	2,459,653.34	3,045,280.66	3,219,653.63
Net Collections	$9,689,320.28	$10,823,367.75	$12,440,887.92

Disposition of Revenues

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

Employers of subject taxpayers are required to withhold the tax and to report and remit the withholdings quarterly. The employer is also required to provide each employee taxpayer with an annual statement of total earnings for the tax year and the total amount of New Jersey Transportation Tax withheld. A duplicate copy of these statements together with a reconciliation report must be filed with the Bureau. Taxpayers are required to file an annual return together with the earnings and withholding statements supplied by the employer and to remit any tax balance due.

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Historical Development

	Net Revenue
1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).	
1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962).	$6,485,067
1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau.	7,428,623
1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax.	6,691,360
1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964.	7,884,070
1966—Total collections for fiscal year amounted to $12,148,973. Refunds totaled $2,459,653. Administration of Unincorporated Business Tax Act (Chapter 137, Laws of 1966) assigned to this Bureau	9,689,320
1967—Total collections for fiscal year amounted to $13,868,648.41. Refunds totaled $3,045,280.66. Unincorporated Business Tax Act amended (Chapter 49, Laws of 1967) to eliminate certain allocation requirements.	10,823,367.75
1968—Chapter 59, Laws of 1968 effective July 1, 1968. Amended Section 6 (54:8A–6) of the Emregency Transportation Tax Act by adding four tax brackets to the schedule of graduated rates	12,440,887.92

TAX: UNINCORPORATED BUSINESS TAX

Citation

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

Description

The Unincorporated Business Tax is an excise tax of ¼ of 1% on the gross receipts of unincorporated businesses received on and after January 1, 1967. The Act defines gross receipts as all receipts, of whatever kind and in whatever form, derived by an unincorporated business, without any deduction therefrom on account of any item of cost, expense or loss, except that gross receipts shall not include the sales price of property returned by customers to the extent that the sales price

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thereof is refunded either in cash or credit (R. S. 54:11B–2(b)). The Act also specifies that Unincorporated Business shall mean and include any trade, business, profession or occupation conducted or practiced for profit in whole or in part within this State by any individual or other unincorporated entity not subject to the Corporation Business Tax Act (1945) (P. L. 1945, c. 162) or the Financial Business Tax Law (1946) (P. L. 1946, c. 174), except that:

I. The performance of services by an individual as an employee, or as a fiduciary, or as an officer or director of a corporation or an unincorporated entity, shall not be deemed an unincorporated business, unless such services constitute part of a business regularly carried on by such individual as a principal;

II. An individual or other unincorporated entity, except a dealer holding property primarily for sale to customers in the ordinary course of his or its trade or business, shall not be deemed engaged in an unincorporated business solely by reason of the purchase, sale or exchange of property for his or its own account, but this subparagraph shall not apply if the unincorporated entity is taxable as a corporation for Federal Income Tax purposes.

If an individual or other unincorporated entity carries on 2 or more unincorporated businesses, all such businesses shall be treated as one unincorporated business for the purpose of this act.

Any individual or other unincorporated entity whose total gross receipts for a taxable year do not exceed $5,000.00 shall be exempt from the tax imposed by this act, and from the requirements of reporting and filing a tax return under this act, for such taxable year.

Any individual or other unincorporated entity whose total gross receipts for a taxable year exceed $5,000.00, but whose allocated gross receipts for such taxable year do not exceed $5,000.00, shall be subject to the requirements of reporting and filing a tax return under this act, but shall be exempt from the tax imposed by this act, for such taxable year.

Any individual or other unincorporated entity whose total gross receipts for a taxable year exceed $5,000.00, and whose allocated gross receipts for such taxable year also exceed $5,000.00, shall be subject to the requirements of reporting and filing a tax return under this act

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with respect to his or its total gross receipts, but shall be subject to the tax imposed by this act only with respect to his or its allocated gross receipts, for such taxable year.

Collections

Collections for Fiscal Year '68 (First Year) equal $14,861,494.18.

Disposition of Revenues

Revenues received from this tax are used for Personal Property Tax replacement.

Collection, Enforcement, Policing Procedures

Gross receipts must be reported upon the same basis, cash or accrual, used in the taxpayer's Federal Income Tax return and every taxpayer must use the same calendar or fiscal accounting year upon which it reports to the United States Treasury Department for Federal Income Tax purposes.

Returns and full payment of tax are due annually on or before April 15, for calendar year taxpayers, and on or before the 15th day of the fourth month after the close of the taxable year for fiscal year taxpayers.

Historical Development

1966—The Emergency Transportation Tax Bureau became responsible for the administration of the Unincorporated Business Tax during the year 1966. The New Jersey Unincorporated Business Tax Act (Chapter 137, Laws of 1966, approved June 17, 1966) imposed an excise tax upon the gross receipts of unincorporated businesses.

1967—Chapter 49, Laws of 1967 effective May 15, 1967 amended Section 4(b) (54:11B–4(b)) of the Unincorporated Business Tax Act. In essence the amendment clarified that portion of the Law which had to do with receipts from shipments of tangible personal property located outside the State which were shipped to points within the State.

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The Local Property Tax Bureau

● Local Property Tax

Realty Transfer Fee

Bureau Costs:

Salaries	$585,270.79
Material and Supplies	16,282.72
Services Other Than Personnel	94,978.66
Other	7,909.76
Total	$704,441.93

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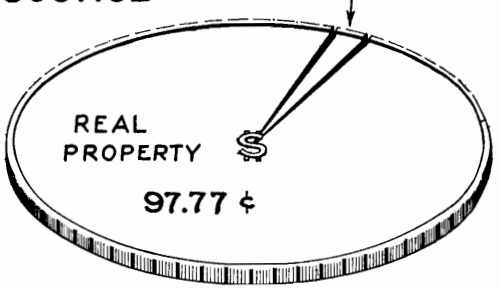
THE TAX DOLLAR

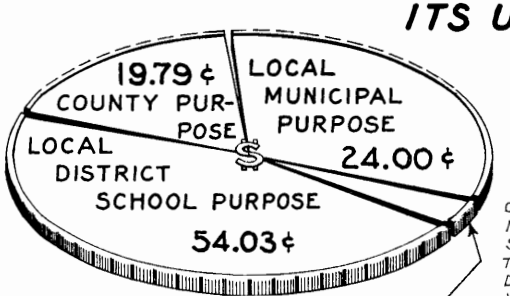
ALL MUNICIPALITIES - FISCAL YEAR 1968 - $1,553.0 MILLIONS

ITS SOURCE



TAX SOURCE	
Real Property	$1,519,261,000
Telephone & Telegraph Personal Property	34,673,000
* Total Tax	$1,553,934,000

ITS USE



VETERANS AND SENIOR CITIZENS DEDUCTIONS 2.18 ¢

TAX USE	
County	$ 307,389,000
Municipal	372,714,000
School	839,146,000
Total (net) Tax	1,519,249,000
Deductions allowed Veterans and Senior Citizens	33,772,000
* Total Tax	$1,553,021,000

* Total Tax Levy as reported in County Abstract of Ratables is $1,553,021,000. The total of $1,553,934,000 was derived by applying Local Tax Rates rounded to the nearest cent.

NEW JERSEY STATE TREASURY DEPARTMENT
LOCAL PROPERTY TAX BUREAU

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LOCAL PROPERTY TAX BUREAU

Citation

The Local Property Tax N. J. S. A. 54:4–1 et seq.

Description

An ad valorem tax—The general property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer.

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

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

Property assessment (the tax base)—All general property is assessed (valued for taxation) by local assessors in each municipality. Each taxable property pays that portion of the total tax within its municipality which its assessed value bears to the total of all assessed values in the municipality. Uniform taxation of all taxable properties within each municipality thus depends upon uniform assessments.

The Tax Rate—The general property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $ per $100 of taxable (assessed) value, the tax rate is nothing more than a multiplier for use in determining the amount of tax levied upon each property. A $5 per $100 tax rate means a tax at 5% of the taxable (assessed) value. Note that the tax rate is determined after the amount of the tax and the tax base (assessed value) are known, and thus does not determine either of them.

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Summary of Functions

Equalization Tables

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some $200,000,000 of State school aid funds to local school districts. Chatper 72, Laws of 1964 amended the local bond act to gear the permissible limits of the school, municipal and county bonded indebtedness to equalize valuations rather than assessed valuations. The Table is also used as a guideline by county boards of taxation in apportioning county taxes among local taxing districts. The apportionment of current and/or capital costs of multiple sending school districts is also based upon the Table and more recently the Table is utilized for the apportionment of certain State aid health grants. The sales-assessment ratio data, compiled in connection with the preparation of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 138, Laws of 1966, these data are also used by the local assessor to determine the taxable value of the tangible personal property used in business of telephone, telegraph and messenger system companies.

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,080,003 parcels of real property in the State. These properties are assessed by approximately 854 local assessors in 567 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the cooperation of the County Boards of Taxation and municipal assessors. The information is forwarded to the Bureau where it is transferred to punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 567 taxing districts, to the 21 County Boards of Taxation and to members of the Local Property Tax Bureau field

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staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

Assistance to County Boards of Taxation

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

Assistance to Local Taxing Districts

Direct assistance to local assessors is designed to meet the overall objectives of equity, uniformity, and efficiency in local property tax administration. The Local Property Tax Bureau's field staff advises and assists local assessors in solving the day-to-day administrative problems involved in the administration of the numerous tax and tax exemption statutes and in establishing effective work flow procedures in the conduct of the assessor's office. The Bureau further assists assessors in property appraisals and methods for assessing unusual or complex properties. New assessors receive special attention in order to acquaint them with their responsibilities under the law and with the methods and procedures. This is particularly significant in that the turnover of assessors averages 15% annually.

Since 1954 the Local Property Tax Bureau has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research of Rutgers, the State University, at strategic locations throughout the State. The Bureau is represented on the planning committee of and participates in the annual Rutgers Conference for Assessing Officers. The *New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors,* and the

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Assessors Law Manual, which are mentioned below, are the primary textbooks used in all in-service training courses.

The Local Property Tax Roll Conversion Program

A major area of assistance to local taxing districts has been the development of electronic data processing of local tax records. As reported in the 1967 Annual Report, the Division of Taxation has prepared a machine language program for handling all local tax records and tested it thoroughly in a pilot project completed in Somerset County. During the year 1968, the Division has responded to widespread interest among county boards of taxation and local assessors by establishing a unit within the Local Property Tax Bureau to assist in the conversion to data processing. It is anticipated that all local tax records in several counties will be fully mechanized within one year and that the conversion will soon be statewide.

Certification of Assessors

The Bureau conducts biennial examinations in the fields of real property appraisal and property tax administration and issues tax assessor certificates to successful candidates.

The Division of Taxation has issued tax assessor certificates to 439 applicants under the provisions of Chapter 44, Laws of 1967, which Act provides for the qualification, certification and examination of tax assessors. Of this total, 400 are officially elected or appointed assessors presently incumbent in office. Thirty-two certificates have been issued to either (a) persons performing the duties of an assessor in an assessor's office, or (b) persons who have no connection with the assessment function at the present time. Since the examination was first given last March, 1968, 4 persons holding certificates have died, and 2 have resigned from office.

Assistance to Individual Taxpayers

Frequent inquiries and complaints by individual taxpayers with regard to assessments and exemptions are received directly by the Bureau or by reference from the Governor's office or other State agencies. Such inquiries and complaints are promptly and carefully investigated by field staff. This includes examination of public records and the property involved and by discussion with local officials and the taxpayers. Every effort is made to inform taxpayers of the applicable

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law and the related facts. Related correspondence is prepared by the Bureau for other State agencies. The Bureau handles a considerable volume of correspondence from taxpayers or research groups seeking statistical information in the field of local property taxation.

Implementation of Tax Legislation

In recent years there have been numerous changes in the laws relating to the taxation of real and tangible personal property. A major part of the Bureau's continuing activities is that of implementing legislation affecting local property taxation. During 1968 activities of this nature included development of an application form required by Chapter 260, Laws of 1967 (exemption of sanitary facilities in migrant labor camps) and development of forms and of rules and regulations required by Chapter 49, Laws of 1968 (Realty Transfer Fee). The first examination for a tax assessor certificate under the provisions of Chapter 44, Laws of 1967 was conducted by this bureau in 1968.

Taxation of Business Personalty

The local property tax on business personalty was substantially revised in 1966, effective for the tax year 1968 and thereafter. Chapter 51, Laws of 1960, continued in effect through the tax year 1967 and the use of "dual tax rates" for assessing business personalty continued through said tax year. Effective in the tax year 1968, business personalty was assessed and taxed by the State (Chapter 136, Laws of 1966) but tangible personal property used in business of telephone, telegraph and messenger system companies continued to be assessed and taxed (the basis of which is depreciated book value times average assessment ratio) locally as provided by Chapter 138, Laws of 1966. To offset the revenue loss to municipalities resulting from the exemption from taxation of inventories and farm personalty, and the taxation by the State of other business personalty, Chapter 135, Laws of 1966, as amended contains a "save-harmless" provision whereby the municipalities will receive no less than the greater of their business personalty taxes in 1964, 1965, 1966 or 1967. In addition, the law requires that any excess revenue obtained from certain revenue sources should be distributed to all the municipalities in accordance with a statutory formula. The property tax revision was the outgrowth of recommendations made by the Governor's Committee on Local Property Taxation in its report of December 15, 1965.

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Miscellaneous Activities

The Bureau maintains an exhibit at the annual conference of the New Jersey State League of Municipalities. Bureau staff attend the exhibit to advise municipal officials on property tax matters. Bureau staff also participate in conference programs.

Municipal officials, as well as assessors, are kept abreast of developments in the assessment field by receipt of the Local Property Tax Bureau News and by topical letters and notices.

The Bureau encourages the growth of professional assessing by assisting county assessor associations and by participating in meetings.

The Local Property Tax Bureau is responsible for the publication and distribution of the following:

(A) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition):* A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the State in 1963. The revised edition includes data on modern-type structures, new building techniques and new building materials. Extensive orientation and in-service training sessions in the use of the manual were conducted. Newly appointed or elected assessors are given personal instruction in the use of the manual from time-to-time. Holders of the appraisal manual annually receive loose-leaf insertions which update the manual with respect to construction costs, construction materials and construction styles.

(B) *Handbook for New Jersey Assessors:* This Handbook was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the Real Property Appraisal Manual and the Assessors' Law Manual, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the administration of their office. At least three orientation sessions were conducted in each county to introduce and familiarize assessors with the content and practical use of the Handbook. Personal instruction is given to new assessors in the use of the Handbook.

(C) *Assessors' Law Manual:* This Manual, first issued in 1954, was revised in 1958, 1960, and again in 1967 to reflect legislative changes. Copies were distributed to all assessors and county tax board officials.

(D) *Local Property Tax Bureau News:* Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.

(E) *Assessors' Daily Work Calendar:* This Calendar is provided to show important statutory dates as well as those of meetings which are of interest to the assessor.

(F) *Specifications for Revaluation Project:* Suggested specifications for revaluation projects have been published and distributed to municipal officials in order to aid them in their planning of and securing bids for a professional revaluation project.

(G) *Local Property Tax Bureau Appraisal Data:* A publication for assessors, devoted to complete demonstration appraisals of typical taxable properties and to discussion of new building materials and construction cost analysis is issued periodically.

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(H) *Report of the State Farmland Evaluation Advisory Committee:* This annual report of the advisory committee contains suggested acreage values for use by the assessor under Chapter 48, Laws of 1964. The Bureau assists the committee in its deliberations, prints the annual report and distributes the report to every local property tax official in the State.

(I) *Reprints of New Legislation:* Significant legislation having a direct bearing on administration of the local property tax is reprinted by the Local Property Tax Bureau and distributed to county tax boards and assessors.

Historical Development

1953—(January) Local Property Tax Bureau activated with duties restricted exclusively to the local property tax field. Basic objective was to render assistance to over 900 local assessors and 21 county boards of taxation with a view toward securing equality, uniformity and efficiency in the administration of the local property tax at the municipal and county levels.

"Local Property Tax Newsletter" initiated to inform assessors of their functions and responsibilities and to advise them of current developments in local property tax matters.

In-service training programs for assessors formalized and expanded by the Rutgers Bureau of Government Research under the co-sponsorship of an Advisory Committee.

Annual four-day Conference of Assessing Officers at Rutgers initiated under the co-sponsorship of the same parties.

State-wide assessment-sales-ratio program begun for use in preparation of the annual Table of Equalized Valuations.

1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.

1955—First edition of "Assessors' Law Manual" containing all property tax laws pertinent to conduct of assessor's office. (Revised in 1958, 1960 and 1967.)

1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.

First edition of "Real Property Appraisal Manual" for New Jersey Assessors. (Revised in 1963.)

1959—"Assessors Daily Work Calendar" now distributed annually to all assessors.

1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.

1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).

1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.

Chapter 171, Laws of 1963, converted the $500 valuation exemption for veterans or their widows into a $50 deduction from the final property tax bill.

Chapter 172, Laws of 1963, converted the $800 valuation exemption for persons 65 years or over into a $80 deduction from the final property tax bill.

1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.

First edition of "Handbook for New Jersey Assessors." (Revision in 1965).

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1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964).

Analysis of duplicate business personal property returns forms (Chapter 51, Laws of 1960).

1966—Publication of "Local Property Tax Bureau Appraisal Data," a new periodical for assessors, giving instruction in professional appraisal practice.

Chapter 136, Laws of 1966, provided for a State assessed tax on business personalty, with certain exceptions, effective in the tax year 1968; Chapter 135, Laws of 1966, provided for the distribution of certain replacement revenue to municipalities to compensate them for tax losses.

1967—Implementation of Chapter 44, Laws of 1967. Established Assessor Certification Section May 4, 1967 to discharge responsibilities imposed upon the Director of Taxation relating to the qualification, certification and examination of applicants for a Tax Assessor Certificate.

1968—Chapter 49, Laws of 1968, imposes a realty transfer fee upon the recording of deeds transferring title to real property at the rate of 50¢ for each $500 of consideration, or any fractional part thereof, including any encumbrances.

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The Motor Fuels Tax Bureau

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The Motor Fuels Tax Bureau

● Motor Fuels Tax

Total Bureau Collections:	$156,136,926.31
Bureau Costs:	
Salaries	$493,695.23
Materials and Supplies	6,074.73
Services Other Than Personnel	42,521.74
Other	3,909.25
Total	$546,200.95

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TAX: MOTOR FUELS TAX

Citation

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

Description

Tax at the rate of *6¢ per gallon on motor fuels applies to "(1) any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and (2) any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, for the purpose of generating power for the propulsion of motor vehicles upon the public highways".

Collections

	1966	*1967*	*1968*
Gross Tax Receipts	$151,378,148.11	$154,505,404.51	$161,840,966.91
License Fees	64,359.00	63,927.00	63,909.00
Interest, Fines, Penalties	17,185.74	25,371.39	17,096.30
Miscellaneous	.....	5.60	.....
Gross Receipts	151,459,692.85	154,594,708.50	161,921,972.21
Refunds	6,277,988.26	6,200,645.61	5,785,045.90
Net Receipts	$145,181,704.59	$148,394,062.89	$156,136,926.31

1968 Tax Receipts.		
	Gasoline	$149,734,847.18
	Special Fuels	12,106,119.73
	Total	$161,840,966.91

The 1968 receipts shown above resulted from the following fuel sales:

	1968 Gallonage Taxed	
Gasoline	2,511,527,644½	Gallons
Special Fuels	200,252,417½	Gallons
Total	2,711,780,062	Gallons

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1968 such sales totaled 29,840,167 gallons. Other non-taxable fuel disposals (experimental uses, etc.) totaled 30,764 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1968 were 29,870,931 gallons for a tax allowance of $1,792,255.86.

* Tax rate increased to 7¢ per gallon, effective July 1, 1968.

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The Bureau classifies tax refunds according to "refund use". The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1968 fiscal year:

		Gallons	*Dollars*
1.	County and Municipal	29,593,357	$1,775,601.42
2.	Auto Buses	10,121,940	607,316.40
3.	Agriculture	6,434,928	386,095.68
4.	Aircraft	8,125,170	487,510.20
5.	Ambulances	99,828	5,989.68
6.	Rural Free Delivery	143,576	8,614.56
7.	Rails or Tracks	104,134	6,248.04
8.	Private Property	2,488,616	149,316.96
9.	Fishing	229,218	13,753.08
10.	Cleaning	86,207	5,172.42
11.	Exports	19,052,981	1,143,178.86
12.	Fire Engines	32,080	1,924.80
13.	Stat'y. Mach'y. and Impl.	12,260,303	735,618.18
14.	Heat and Light	7,425	445.50
15.	State Departments	7,596,998	455,819.88
16.	Sea Scout Boats	.....	.....
	Total	96,376,761	$5,782,605.66*

* Detail does not include $2,440.24 due to taxes paid in error.

During the 1968 fiscal year the Bureau issued the following licenses:

Type	*Number*
Distributor	1
Special "A"	4
Special "B"	163
Wholesale	521
Retail	11,219
Transport	3,401

In addition, the following licenses remained in force:

Type	*Number*
Distributor	26
Special "A"	20
Special "B"	617

Revenue from the sale of licenses was as follows during the last three years:

	1966	*1967*	*1968*
Retail	$56,705	$56,165	$56,080
Wholesale	1,084	1,050	1,042
Transport	6,560	6,712	6,792
Total	$64,349	$63,927	$63,914

Disposition of Revenues:

Revenues are paid to the Treasurer for State use.

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Collection, Enforcement, Policing Procedures

Collections—Reports are submitted at stated times showing licensees' activities and accompanied by the tax due for the particular period; such reports are subject to audit.

Enforcement—The Bureau is responsible for the enforcement of an Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6–1 to 17, as supplemented by R. S. 56:6–2.1 to 2.5). This Act is not revenue producing but entirely regulatory. Its purpose is to stabilize the retail sales price of motor fuels in New Jersey. Under the provisions of this Act, licensed retail dealers are checked for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances and prizes, the maintenance of proper records and the misrepresentation of the grade of motor fuels.

This Bureau also administers the Unfair Motor Fuels Practices Act (R. S. 56:6–19 to 32). This law enables the Bureau to check distributors, refiners, wholesalers, and suppliers of motor fuels for the giving of rebates, concessions, allowances, discounts or benefits. Such preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition. The law also prohibits leases or contracts which specify that the lessee or purchaser shall not use or deal in certain products or merchandise or to discriminate, either directly or indirectly, in tank wagon price between retail dealers purchasing the same grade of motor fuel.

Penalties—Penalties for non-compliance with the Bureau's tax laws and regulations (not including violations of the regulatory acts) may include one or more of the following for the violations indicated:

(a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39–12);
(b) fines from $25 to $250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39–64b);
(c) court imposed penalties up to six months in jail and $1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39–55);
(d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39–64b);
(e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39–27 or 64b);
(f) fines at the rate of $1.00 per day for late reports (R. S. 54:39–64b);
(g) interest charges at a rate of from ½% to 1% per month on taxes due (R. S. 54:39–64b);

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(h) fines of up to $200 for failing to keep proper records (R. S. 54:39–52), failing to register when hauling or transporting fuel (R. S. 54:39–53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39–54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39–51).

Historical Development

	Net Revenue
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927)	$4,097,985
1928—First full calendar year of tax yield	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930)	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate	17,177,754
1934—Tax loss from the sale of exempt fuels equaled $4,934,770.10	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39–66 were required to apply for refunds from the Motor Fuels Tax Division	17,914,362
1936—The first year under the refund act. Refunds totaled $1,933,540	19,725,204
1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	
1946—First fiscal year of tax yield. Refunds totaled $2,462,342	21,376,296
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled $3,952,585	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled $4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled $4,968,851	92,455,947
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled $4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled $6,227,616	122,566,450
1968—The tax rate was increased from 6¢ to 7¢ per gallon, effective July 1, 1968. Refunds totaled $5,785,045	156,136,926

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The Outdoor Advertising Tax Bureau

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The Outdoor Advertising Tax Bureau

● Outdoor Advertising Tax

Total Bureau Collections:	$128,650.00
Bureau Costs:	
Salaries	$70,016.55
Materials and Supplies	1,901.67
Services Other Than Personnel	11,594.42
Other	877.75
Total	$84,390.49

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TAX: OUTDOOR ADVERTISING TAX

Citation

The Outdoor Advertising Tax: N. J. S. A. 54:40–50 et seq.

Description

Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit through rental or other compensation received for the erection, use or maintenance of their sign. The annual license fee is $200.00.

The permit fee is based on the size of the face of the sign to be used for outdoor advertising according to the following table:

Area in Square Feet		
Over	*Not More Than*	*Annual Fee*
...	50	$2.00
50	100	3.00
100	250	4.00
250	500	8.00
500	800	10.00
800	...	30.00

A permit is issued for every sign location whether owned by a licensed operator or not. The difference being a licensed operator may change the copy month to month whereas the others can only advertise the business or service for which the permits are obtained. The permit year begins April 1st and expires March 31st of the ensuing year.

Collections

	1966	*1967*	*1968*
Licenses	$16,200.00	$15,800.00	$16,000.00
Permits	108,232.50	109,126.10	107,391.70
Denied Applications	248.50	271.00	333.00
Penalties	3,930.00	4,175.00	4,665.00
Miscellaneous	.....	41.90	260.30
	$128,611.00	$129,414.00	$128,650.00
Licenses	86	79	80
Permits	21,212	20,819	21,012
Denied Applications	51	60	73
Refunds	$19.00	$26.00	$193.00
Violations Processed	1,366	1,036	1,314
Violations Removed	222	211	305

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Disposition of Revenues

All revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Approximately 80% of the collections are done through the mails via renewal applications for both licenses and permits.

The Bureau requires that out-of-state licensees post a $2,000.00 bond to insure payment of fees, penalties and interest.

The Bureau has the statutory power, R. S. 54:40–57, to enter upon private property without liability for the purpose of removing unlawful signs.

Under 54:40–60, except for a conditional permit no permit, other than the renewal of an existing permit, shall be issued for the erection, use or maintenance of any structure for the display of outdoor advertising in any of the following locations:

(1) where it would be injurious to the property in the vicinity thereof or injuriously affect any public interest;

(2) where it shall endanger the interests of public safety, health or morals;

(3) where it would reduce or impair the visibility of another licensed display or space;

(4) where it would be within a natural area along one side of any expressway, freeway or parkway, or land service road, in this State unless the natural area has been zoned by local ordinance for business, commerce or industry;

(5) along the outside curve of a highway or along a straightaway of a highway within 500 feet from such outside curve of a highway if the location would be less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings or other permanent objects unless the proposed structure is a back-up to an existing licensed advertising structure or is in a built-up area;

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(6) where it would obstruct the view of traffic;

(7) where it is to be painted on or attached to rocks or attached to public utility poles or trees.

Under Reg. 16:11–3.160, no permit is being issued for a sign which exceeds 25 feet in height and 60 feet in horizontal dimension or the advertising surface of which exceeds 1,000 square feet.

Historical Development

	Total Revenue
1930—The first legislation was enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising (Chapter 41, Laws of 1930). The first permit fee was 3¢ per square foot. New Jersey was among the pioneer states to regulate outdoor advertising.	
1931—First year for which fees were collected	$70,646
1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from $0.50 for a space not exceeding 50 square feet in area to $25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits	95,283
1943—First full year for which fees were based on the graduated schedule	61,370
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953)	73,836
1954—First full year for new rates	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established	92,429
1960—Collections for the fiscal year	91,000
1962—Year of greatest total revenue	144,401
1963—The Outdoor Advertising Act was amended to give partial jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963)	139,111

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The Public Utility Tax Bureau

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The Public Utility Tax Bureau

- Public Utility Franchise and Gross Receipts Tax
- Railroad Franchise Tax
- Railroad Property Tax
- Public Utility Franchise Tax for Municipal Use
- Public Utility and Gross Receipts Tax for Municipal Use
- Tax Maps

Total Bureau Collections:	$24,616,607.00
Bureau Costs:	
Salaries	$187,879.04
Materials and Supplies	2,249.33
Services Other Than Personnel	6,723.00
Other	5,545.59
Total	$202,396.96

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TAX: PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX FOR STATE USE

Citation

Public Utility Surtax: N. J. S. A. 54:30A–16 et seq.

Description

Chapter 41 and 42, Laws of 1963, as amended by Chapter 4 and 5, Laws of 1966, imposes an additional franchise and gross receipts tax on public utility companies in addition to the municipal purpose franchise and gross receipts taxes. This excise tax is payable into the State Treasury for State use and is computed on the basis of:

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

	1966	*1967*	*1968*
Franchise Tax	$5,768,247.55	$6,153,135.14	$6,534,639.03
Gross Receipts Tax	8,632,638.99	9,250,174.87	9,875,563.90
Total	$14,400,886.54	$15,403,310.01	$16,410,202.93

Disposition of Revenues

Revenues are paid to the Treasurer for State use.

TAX: 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 assessed at the rate of 10% upon the net railway operating income of the preceding year of each system and of each railroad not part of a system. However, the law provides for a

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minimum franchise tax of either $100 or $4,000, depending on railway operating revenues allocated to the State of New Jersey.

For the purpose of determining the franchise tax, net railway operating income of each system, and of each railroad not part of a system, shall be allocated to this State in the proportion that the number of miles of all track over which the railroad or system operates in this State bears to the total number of miles of all track over which the railroad or system operates.

Collections

Assessments made for the last three years:

	Franchise Taxes	
1966	*1967*	*1968*
$518,033.60	$649,372.40	$123,194.50

NOTE: The Public Utility Tax Bureau does not collect railroad franchise taxes—this is the function of the State Comptroller.

Disposition of Revenues

Revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Assessment of the Railroad Franchise Tax is served on each taxpayer in statement form, showing the amount of tax payable and the manner of computation thereof. Payments are due and delinquent on June 15th and are payable to the State Treasurer. The collection of the railroad franchise tax is the responsibility of the State Comptroller.

Returns of information:—On or before April first in each year, every taxpayer shall return to the Director, Division of Taxation, statements or schedules showing its railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions.

Penalties:—If any taxpayer shall willfully neglect to make returns as required, the taxpayer shall forfeit as a penalty not exceeding ten thousand dollars ($10,000) for each offense to be assessed by a jury. The penalty shall be recovered by a civil action in the Superior Court, brought in the name of the State, and shall be paid into the State treasury. The commissioner shall certify any such default to the Attorney General, who shall prosecute the action for the penalty.

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Historical Development

Prior to 1941, franchise values were determined and taxed with the aggregate of all assessed valuations at the effective rates.

1941—In 1941 a franchise tax was enacted which set up a formula based on net railway operating income allocated to New Jersey on basis of all track miles operated within the State to system track miles. The rate of the tax was 3% of the excess of "franchise base" over total valuation of previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was allocated to the State, the other half was alloted to taxing districts in which railroad property was situated.

1942—In 1942 amendments were passed revising the "franchise base" in the 1941 Law by providing for a flat deduction of $200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either $4,000 or 30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax. The combined property and franchise taxes were limited to 6.6% of the total assessed valuations.

1948—Amendments to the 1941 tax law enacted a franchise tax at the rate of 10% of the net railway operating income allocated to the State of New Jersey on the basis of track miles; and certain minimum tax provisions were established.

1964—Amendments to the Railroad Tax Law of 1948 were passed, effective January 1, 1966. These amendments eliminated the maximum tax provision which affected the computation of the railroad franchise tax.

TAX: RAILROAD PROPERTY TAX

Citation

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

Description

The railroad property tax is a State tax on all property used for railroad purposes, other than main stem, tangible personal property and facilities used in passenger service. The property is taxed at the rate of $4.75 for each $100.00 of true value of such property.

On June 17, 1966, Chapter 139, P. L. of 1966, Railroad Tax Amendments, was signed into law. The most important provision of this act is Section 2 (N. J. S. A. 54:29A–7) which substitutes a State Tax at the rate of $4.75 per $100 of true value of property used for railroad purposes other than (a) main stem, (b) tangible personal property and (c) facilities used in passenger service in place of the former Class II property tax. This tax will be used entirely for State purposes. Chapter 139, P. L. of 1966 also provides for replacement revenues to mu-

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nicipalities in which Class II railroad property is located as a result of the imposition of a State Tax on railroad property pursuant to this act, and the elimination of the allotment and payment to taxing districts of the taxes assessed upon Class II railroad property under the Railroad Tax Law of 1948.

Collections

* Total Bureau Assessments for the last three fiscal years:

	1966	*1967***	*1968****
	Classes I & III	*Classes I & III*	*Class II*
For State Use	$2,303,156	.....	$8,083,210
	Class II	*Class II*	
For Local Use	$13,206,978	$9,615,002	.....
Total	$15,510,134	$9,615,002	$8,083,210

Disposition of Revenues

For 1968, the railroad property tax is for State uses. However, State aid is paid to municipalities to provide replacement revenue due to the elimination of the tax for local use by C. 139, L. 1966.** The amount of State aid paid to any municipality is based on the amount of tax derived on the property in that municipality for the year 1966 with appropriate adjustments for additions or withdrawals of property*.

Collection, Enforcement, Policing Procedures

The railroad property tax is levied by the Bureau and is certified to the State Comptroller for collection.

Annual property reports are filed on or before March 1 by the railroads showing changes in property for the preceding calendar year.

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* Taxes are paid directly to the Comptroller's office.

** Property taxes for State use on Classes I & III property eliminated by C. 251, L. 1964.

*** Railroad tax law amended by C. 139, L. 1966, continued exemption of property tax on Classes I & III property and made Class II property taxes for State Uses rather than for Local Uses.

* Except that any locality that in 1966 received less than $1,000 does not participate. For details of distribution, see Table in Appendix.

** For the year 1966, State aid was paid in addition to Class II taxes. For the year 1967, State aid was paid on the basis of Class II 1966 taxes plus the difference between 1966 and 1965 assessments. For 1968, State aid is on the basis of 1966 assessment, with adjustments, plus 90% of the difference between 1966 and 1965 assessments paid in State aid.

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The railroads are subject to a fine not to exceed $10,000 for willful neglect to make returns. The changes reported in the annual property reports are checked by field inspection.

Historical Development

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

1884—The first general railroad law was enacted (Chapter 101, Laws of 1884). Tax rates were fixed by statute: 0.5% of total valuations for State use; local rates on Class II property, but not to exceed 1% for local uses.

1897—Rates were increased on Class II property for local uses to 1.5% and taxes for State use were limited to 0.5% on all other property (Chapter 69, Laws of 1897).

1905-1908—A series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc., were enacted.

1941—The Railroad Tax Law of 1941 was enacted (Chapter 291, Laws of 1941). All property was taxed at the rate of 3%. Taxes were levied on Class II property, paid to the taxing district; taxes were levied on Class I, III and IV properties applied to State use.

1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); and certain minimum and maximum tax provisions were established.

1964—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 251, Laws of 1964), effective January 1, 1966. These amendments eliminated the tax on Classes I and III property, as well as the maximum tax provision.

1966—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 139, Laws of 1966), effective June 17, 1966. These amendments provide for an annual State property tax upon all property used for railroad purposes other than main stem, tangible personal property and facilities used in passenger service; also provide for State aid to replace the former Class II railroad property tax.

TAX: PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation

Public Utility Franchise Tax: N. J. S. A. 54:30–1 et seq.

Description

The excise tax assessed pursuant to Sec. 3 of Chapter 4 and Sec. 6(a) of Chapter 5 of the Laws of 1940, as amended, applies to persons, co-

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

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

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

Franchise taxes for the year 1968 were assessed against 169 corporations, 2 municipal electric corporations and 4 individuals. The total tax assessed amounted to $52,277,662.87. Franchise tax assessments for the year 1968 are classified as follows:

No. of Companies	*Classification*	*Taxable Gross Receipts*	*Franchise Tax*
4	Electric	$122,072,153.70	$6,103,607.69
5	Gas	95,691,902.49	4,783,365.64
2	Electric and Gas	526,696,155.74	26,334,807.79
121	Water	47,228,011.08	2,330,285.72
32	Sewer	2,177,310.61	98,631.27
9	Telephone and Telegraph	251,112,742.69	12,555,637.13
173		$1,044,978,276.31	$52,206,335.24
2	Municipal Electric Corporations	1,426,552.62	71,327.63
175		$1,046,404,828.93	$52,277,662.87

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Disposition of Revenues

The franchise tax imposed by R. S. 54:30A–16 et seq. and R. S. 54:30A–49 et seq. and apportioned to the taxing districts under R. S. 54:30A–24 and R. S. 54:30A–60 is in the proportion that the apportionment value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in each municipality as of the preceding July first bears to the total apportionment value of such scheduled property of such taxpayer in this State as of that date.*

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

Citation

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

Description

The public utility excise taxes assessed pursuant to the provisions of Section 6(b) of Chapter 5, P. L. 1940, as amended by Chapter 264, P. L. 1952 and Chapter 93, P. L. 1961, for the year 1968 amounted to $69,787,921.27. Street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

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

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

* For details of distribution see Table in Appendix.

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Assessments were levied against 160 corporations; 2 municipal electric corporations and 4 individuals. The total tax is $69,787,921.27. Assessments for the year 1968 are classified as follows:

No. of Companies	*Classification*	*Gross Receipts*	*Tax*
4	Electric	$178,909,122.38	$13,418,184.18
5	Gas	98,285,234.83	7,371,392.61
2	Electric and Gas	600,117,230.96	45,008,792.33
121	Water	49,212,346.61	3,690,926.07
32	Sewer	2,351,658.47	176,374.39
164		$928,875,593.25	$69,665,669.58
2	Municipal Electric Corporations	1,630,022.45	122,251.69
166		$930,505,615.70	$69,787,921.27

Disposition of Revenues

The gross receipts taxes imposed by R. S. 54:30A–49 et seq. and apportioned to the municipalities under R. S. 54:30A–61 is in the proportion that the apportionment value of the scheduled property of the taxpayer located in each municipality as of the preceding July first bears to the total apportionment value of the scheduled property of such taxpayer in this State as of that date.*

Historical Development—Public Utility Taxes

1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.

1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).

1906—Street railways were subjected to a franchise tax.

1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).

1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).

1929—Oil or pipeline companies were transferred to the Corporation Franchise Act for purposes of taxation by a ruling of the Attorney General.

* For details of distribution see Table in Appendix.

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1940—The Public Utility Tax Laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.

1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).

1960—The use of "average rate of taxation" was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).

1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).

1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapters 41 and 42, Laws of 1963).

1964—The first year for the Public Utility Excise Tax for State use, which is comprised of an additional franchise and gross receipts tax.

1966—Chapters 4 and 5, Laws of 1963 eliminated expiration date of Chapters 41 and 42, Laws of 1963.

TAX: TAX MAPS

Citation

The law N. J. S. A. 54:1–15 et seq. gives the Director, Division of Taxation, the power to direct the taxing districts to provide the local assessors with accurate tax maps, to prescribe the methods of preparation, to assist the makers of tax maps and to approve the tax map when it meets the requirements of the Tax Map Specifications.

During the 1968 fiscal year, the Bureau approved 10 municipal tax maps. The following tax maps have been approved since 1931:

Years	*Length of Period*	*Number of Maps Approved*
1931-1939	10 years	76
1940-1949	10 years	56
1950-1959	10 years	111
1960-1964	5 years	170
1965-1967	3 years	36
1968	1 year	10
Total		459

Historical Development—Tax Maps

1913—The Tax Map Law was passed (Chapter 175, Laws of 1913).

1939—Amended by Chapter 167, Laws of 1939, which set forth procedures for townships to use in preparing tax maps.

1956—Amended by Chapter 48, Laws of 1956, which authorized taxing districts to issue special emergency notes for a five-year period to finance the cost of preparing Tax Maps.

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The Sales Tax Bureau

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The Sales Tax Bureau

- Retail Gross Receipts Tax
- Sales and Use Tax

Total Bureau Collections: Fiscal 1968	$241,688,679.00
Bureau Costs:	
Salaries	$2,047,293.47
Materials and Supplies	105,596.68
Services Other Than Personnel	760,512.23
Other	83,214.34
Total	$2,996,616.72

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TAX: RETAIL GROSS RECEIPTS TAX

Citation

Retail Gross Receipts Tax: N. J. S. A. 54:11C–1 et seq.

Description

The New Jersey Retail Gross Receipts Tax Act imposes a gross receipts tax on retail store sales. The gross receipts of all retail stores having gross receipts in excess of $150,000 are taxed at the rate of 1/20th of 1%. The first $150,000 of gross receipts is exempted from this tax. Annual returns and tax payments are due March 15.

Collections

Fiscal 1968 (First Year) $3,480,321

Disposition of Revenues

Revenues received from this tax are for personal property replacement. For details of distribution see Table in Appendix.

TAX: SALES AND USE TAX

Citation

The New Jersey Sales and Use Tax: N. J. S. A. 54:32B–1 et seq.

Description

The New Jersey Sales and Use Tax Act, as amended, imposes a tax at the rate of 3% on the sale, rental or use of tangible personal property, on storage, on certain services, on restaurant meals, on certain admission charges and on the charges made for the rental of hotel rooms. Exemptions include rent of real estate, utility services, transportation, professional services, clothing, food for off-premises human consumption, and prescription medicines for human use.

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An outline of taxable and non-taxable transactions, together with the applicable section of the law (N. J. S. A. 54:32B–1 et seq.) appears as follows:

ADMISSIONS [See 3(e)(1), 9(f)(1), 9(f)(3)]

Admission charges to places of amusement and athletic events in excess of 75 cents are taxable.

EXCEPTIONS: (a) Admission to sporting activities where patron is a participant—such as bowling alleys or swimming pools.

(b) Charge where proceeds inure exclusively to the benefit of an exempt organization, a symphony orchestra, a veterans' organization or a police or fire department.

(c) Admissions to historic shrines and agricultural fairs.

BEER [See 3(c), 8(b)]

Beer is not taxable whether sold for on-premises or off-premises consumption.

BIBLES [See 8(z)]

Sales of the Bible or similar sacred scripture are exempt.

CABARET CHARGES [See 3(e)(2)]

Entertainment, cover and minimum charges made in addition to the charge for food in cabarets and similar places are taxable.

CASUAL SALES [See 8(f)]

Casual sales by a person who is not regularly engaged in the business of making sales at retail where such property was obtained by the person making the sale for his own use are exempt.

EXCEPTION: Motor vehicles and boats registered under New Jersey Law.

CLOTHING [See 8(d)]

Clothing for human use including sales to non-commercial purchasers of wearing apparel materials intended to be incorporated into wearing apparel such as fabrics, thread, knitting yarn, buttons and zippers are exempt.

COMMERCIAL SHIPS [See 8(1)]

Sales, repairs, or alterations of commercial ships of 50 ton burden or more engaged in interstate or foreign commerce and government owned ships; also fuel, provisions, supplies, maintenance, and repair parts for such ships are not subject to tax.

EXCEPTION: Articles purchased for the original equipping of a new ship.

FILMS AND TAPES [See 8(r)]

Sales of films, records, tapes or visual or sound transcriptions to, or produced for use in theaters and radio and television stations are exempt.

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FARM SUPPLIES AND EQUIPMENT [See 8(p)]

Sales of tangible personal property used on farms directly and exclusively in production of tangible personal property for sale are exempt.

EXCEPTIONS: (a) Motor vehicles.
(b) Property a component part of a building or structure.

FLAGS [See 8(aa)]

Sales of the American and New Jersey flags are exempt.

FOOD FOR OFF PREMISES CONSUMPTION [See 8(b)]

Sales of food and drink such as groceries for off premises human consumption are exempt.

EXCEPTIONS: (a) Candy, confectionery and carbonated soft drinks.
(b) Liquor and wine.

FUEL AND UTILITIES [See 8(g)]

Residential and industrial fuel, gas, water, steam, electricity, telephone or telegraph services delivered through mains, or in containers or bulk are exempt.

FUNERAL DIRECTORS, SALES BY [See 8(q)]

Tangible personal property sold by a funeral director is exempt. However, tangible personal property sold to a funeral director for use in conducting funerals shall not be deemed sold for resale and is taxable.

INSTALLATIONS [See 3(b)(2)]

Installing tangible personal property is a taxable service.

EXCEPTIONS: Installing property which, when installed, becomes a capital improvement to real property. Also the exceptions listed under **repairing** tangible personal property apply to installing personal property.

INSTALLING ADDITION TO REALTY [See 3(b)(2)]

Installing property which, when installed, (becomes a capital improvement to real property is an exempt service). However, the purchase of tangible personal property for such installation is taxable.

LAUNDERING, ETC. [See 3(b)(2)]

Laundering, dry cleaning, tailoring, weaving, pressing, shoe repairing and shining are exempt.

MANUFACTURING MACHINERY [See 8(m)]

Machinery or equipment used directly and primarily in production of tangible personal property or used directly and primarily in production of gas, electricity, refrigeration or steam for sale is exempt.

EXCEPTIONS: (a) Machinery or equipment whose use is incidental.
(b) Parts with useful life of one year or less.
(c) Motor vehicles.
(d) Tools or supplies.

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MEALS [See 3(c)]

Food and drink sold in or by restaurants or by caterers are subject to tax: (a) Where sale for off premises consumption consists of food prepared and ready to be eaten, including sandwiches; and (b) Where sale is for on premises consumption.

EXCEPTIONS: (a) Alcoholic beverages.
(b) Sales to students and teachers in elementary and secondary schools, and sales to students in institutions of higher education. [8(c)]
(c) Sales to airlines for consumption while in flight.
(d) Food other than sandwiches sold unheated of a type commonly sold in the same form in stores.

MOTOR VEHICLE SALES TO NONRESIDENTS [See 10(a)]

Sales of motor vehicles delivered in New Jersey to nonresidents who are not engaged in carrying on a business in New Jersey are exempt.

PACKAGED ALCOHOLIC BEVERAGES [See 8(b)]

Alcoholic beverages sold in package stores are taxable.
EXCEPTION: Beer.

PACKAGING SUPPLIES [See 8(o)]

Sales of wrapping materials and nonreturnable containers incidental to the delivery of personal property are exempt.

PERIODICALS AND TEXTBOOKS [See 8(e) and (u)]

Sales of newspapers, magazines and periodicals, and sales of school and college textbooks which are required for school purposes are exempt.

PRESCRIPTION MEDICINES [See 8(a)]

Sales of prescription medicines and drugs for human use are exempt.

PROPERTY SOLD IN CONJUNCTION WITH SERVICE [See 2(e)(1)]

Sale of property for use by the purchaser in performing services subject to tax where the property becomes a component part of the property upon which the services are performed is exempt.

PROFESSIONAL AND PERSONAL SERVICES [See 2(e)(2)(A)]

Professional, insurance, or personal service transactions involving transfer of an inconsequential amount of tangible personal property for which no separate charge is made are exempt.

PROPERTY FOR EXPERIMENTAL RESEARCH [See 8(n)]

The sale of tangible personal property for use directly and exclusively in experimental research and development is exempt.

EXCEPTION: Property used in ordinary testing and inspection.

PROPULSION FUELS [See 8(h) and Special Ruling No. 10]

Sales of motor fuels, sales of fuel to an airline or a railroad and sales of fuels used to propel any aircraft or motor vessel are exempt.

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PROSTHETIC AIDS AND ORTHOPEDIC APPLIANCES AND REPAIR PARTS [See 8(a)]

Crutches, artificial limbs, artificial eyes, artificial hearing devices, corrective eyeglasses, prosthetic aids, dentures, braces, tampons, orthopedic appliances, medical oxygen, human blood, wheel chairs, and replacement parts for such items are exempt.

RAILROAD ROLLING STOCK AND BUSES [See 8(bb) and (cc)]

Sales of railroad rolling stock and replacement parts and sales of buses and replacement parts, including school buses are exempt.

REPAIRING TANGIBLE PERSONAL PROPERTY [See 3(b)(2)]

Maintaining, servicing, or repairing tangible personal property not held for resale are taxable services.

EXCEPTIONS: (a) Services by an individual who is not in a regular trade or business, and who is engaged directly by a private homeowner or lessee in or about the residence of the homowner;
(b) Laundering, drycleaning, tailoring, weaving, pressing, shoe repairing and shoe shining;
(c) Services rendered with respect to trucks, trailers, tractors by a person who is not engaged directly or indirectly in a regular trade or business of leasing vehicles;
(d) Services rendered with respect to personal property exempt from taxation under section 8(a).

REPAIRING REAL PROPERTY [See 3(b)(4)]

Maintaining, servicing, or repairing real property, including window cleaning and pest control, are taxable services.

EXCEPTIONS: Same as for **servicing** real property.

RETAIL SALES (INCLUDING RENTALS) [See 2(f), 3(a)]

Sales or rentals of tangible personal property at retail are taxable, unless specifically exempt.

EXCEPTIONS: (a) Property delivered and services performed before July 1, 1966 [5(e)];
(b) Sales for resale either as such or as a component part of a product [2(e) (1)].

ROOM OCCUPANCY [See 2(m), 2(n), 3(d), 9(a), 9(b), 9(e)]

Rent for occupancy of rooms in a hotel or motel is taxable.

EXCEPTIONS: (a) Occupancy for meetings.
(b) Occupancy for at least 90 days.
(c) Rent of $2 per day or less.
(d) Rent received by an Exempt Organization from the operation of a hotel in the furtherance of its purposes.
(e) Occupancy charges paid from treasury of an Exempt Organization. The Exempt Organization may apply for a refund. [See Special Ruling No. 9].

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SALES TO CONTRACTORS [See 2(e)(1)]

Sales to contractors and repairmen of materials and supplies for use in construction of, or in improving, altering or repairing real property are deemed to be retail sales and are accordingly taxable.

EXCEPTION: Materials and supplies for use in construction for exempt organizations.

SALES TO EXEMPT ORGANIZATIONS [See 9(a) and (b)]

Sales by or to an exempt governmental organization or an exempt nonprofit educational, religious or charitable organization are not taxable.

EXCEPTION: Sales of motor vehicles.

SALES TAXED BY A MUNICIPALITY [See 8(h)]

Sales and services taxed by a municipal ordinance imposing a local sales tax are exempt.

SERVICING CUSTOMER'S PROPERTY [See 3(b)(1)]

Producing, servicing or imprinting tangible personal property furnished by the customer, which was not purchased by him for resale, are taxable services.

SERVICING REAL PROPERTY [See 3(b)(4)]

Maintaining, servicing or repairing real property, including window cleaning and pest control, are taxable services.

EXCEPTIONS: (a) Services by an individual who is not in a regular trade or business offering such services to the public.
(b) Janitorial and custodial services performed on a regular contractual basis for not less than 30 days.
(c) Garbage removal and sewer services performed on a regular contractual basis for not less than 30 days.
(d) Servicing or repairing a residential heating system serving not more than three families.
(e) Capital improvements.

SERVICING TANGIBLE PERSONAL PROPERTY [See 3(b)(2)]

Servicing tangible personal property not held for sale whether or not any tangible personal property is transferred in conjunction therewith is taxable.

EXCEPTIONS: Same as for **repairing** tangible personal property.

STORAGE [See 3(b)(3)]

Storing all tangible personal property and the rental of safe deposit boxes or similar space are taxable.

EXCEPTION: Storing of property held for resale.

TELEPHONE AND TELEGRAPH EQUIPMENT [See 8(m)(3)]

Telephone or telegraph lines, cables, central office equipment or station apparatus, for use in receiving at destination or transmitting telephone or telegraph communication are exempt.

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TRANSPORTATION [See 8(k)]

Charges for the transportation of persons or property are exempt.

TRANSFERS OF PROPERTY FOR ISSUANCE OF STOCK, LIQUIDATING DIVIDEND [See 2(e)(2)(B-F)]

Transfer of personal property to a corporation solely for its stock or to a partnership in consideration of an interest in the partnership and distribution of property in liquidation by a corporation or partnership are not subject to tax.

TRANSFER OF PROPERTY AS SECURITY [See 2(e)(2)(G)]

Transfer of personal property as security for an obligation is not taxable.

VENDING MACHINE SALES UNDER TEN CENTS [See 8(i)]

Vending machine sales of ten cents or less by dealers who are primarily engaged in making such sales are exempt.

Tax Bracket Schedule

The following schedule shows the amount of tax to be collected on each sale:

Amount of Sale	*Amount of Tax*
$0.01 to $0.16	No tax
0.17 to 0.40	one cent
0.41 to 0.70	two cents
0.71 to 1.16	three cents

In addition to a tax of three cents on each full dollar, a tax is collected on each part of a dollar in excess of a full dollar in accordance with the above formula. The tax must be computed on the amount of the total sale of taxable items and not on the prices of individual items included in the sale.

Collections

	1967 (First Year)	*1968*
Gross Collections	$208,313,609.59	$238,461,171.43*
Refunds	33,772.29	252,813.17
Net Collections	$208,279,837.30*	$238,208,358.26*

*Includes Penalty and Interest:
$83,262.59 in 1967
$98,405.30 in 1968

Disposition of Revenues

All revenues are paid to the Treasurer for State use.

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Procedures—Application for Registration

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

Procedures—Returns

All vendors are required to file returns quarterly. These returns are due on or before the 28th day of April, July, October and January, to cover the periods January 1 through March 30, April 1 through June 30, July 1 through September 30, and October 1 through December 31, respectively.

In addition to filing the Quarterly Return, a vendor whose sales and use tax liability for the first two months of a quarter exceeds One Hundred ($100) Dollars per month must complete and forward to the Sales Tax Bureau the simplified Monthly Remittance Statement (Form ST-51) for each of those two months, and he must remit the amount of his liability with each Monthly Remittance Statement. The balance of his quarterly liability must accompany the Quarterly Return.

Every person required to file a return under the Act shall, at the time of the filing of the return, pay the taxes imposed by the Act as well as all other monies collected by such persons acting under the provisions of the Act.

Liability for Tax

Every vendor, recipient of amusement charges and operator of a hotel required to collect the tax is personally liable for the tax collected or required to be collected. He has the same right to collect the tax from his customer as if the tax were a part of the price of the property, service, amusement charge or rent.

Penalties

Any person failing to file a return or to pay any tax to the Director of the Division of Taxation within the time required by the Act shall be

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subject to a penalty of five per cent of the amount of the tax due, plus interest at the rate of one percent of such tax per month excepting the first month after such return or tax was due. Willful disregard of the provision of the Act shall be punishable by a fine of not more than $1,000 or imprisonment for not more than one year, or both.

Taxpayers' Rights

Within three months after any decision or action of the Director of the Division of Taxation, made pursuant to the provisions of the Act, any aggrieved taxpayer may appeal to the Division of Tax Appeals by filing a petition of appeal in the manner prescribed by said Division. This appeal shall be the exclusive remedy available to any taxpayer for review of a decision of the Director in respect of the determination of the liability for the taxes imposed under the Act.

SALES TAX BUREAU
DISTRICT OFFICE SUPERVISORS

ASBURY PARK .....
Sales Tax District Office
Room 512
710 Mattison Avenue
Asbury Park, New Jersey
PHONE: 201-988-2424

CAMDEN .....
Sales Tax District Office
Parkade Building, Room 300
519 Federal Street
Camden, New Jersey
PHONE: 609-966-4016

HACKENSACK .....
Sales Tax District Office
Hillman Building
10 First Street
Hackensack, New Jersey
PHONE: 201-342-7833

JERSEY CITY .....
Sales Tax District Office
Room 210
910 Bergen Street
Jersey City, New Jersey
PHONE: 201-792-3600

NEWARK .....
Sales Tax District Office
Room 300-301
1100 Raymond Boulevard
Newark, New Jersey
PHONES: 201-648-2590—122-2590

NEW BRUNSWICK .....
Sales Tax District Office
61 Morris Street
New Brunswick, New Jersey
PHONE: 201-249-4100

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NEWTON	Sales Tax District Office 100 Sparta Avenue Newton, New Jersey PHONE: 201-383-6655
PATERSON	Sales Tax District Office Room 901 45 Church Street Paterson, New Jersey PHONE: 201-648-2410
TRENTON	Sales Tax District Office 363 West State Street Trenton, New Jersey PHONE: 609-292-6630
VINELAND	Sales Tax District Office Varsity Building 84 West Landis Avenue Vineland, New Jersey PHONE: 609-691-9020

History of Sales Tax Bureau

1966—The New Jersey Sales and Use Tax Act signed into law by Governor Hughes on April 27, 1966; became effective July 1, 1966. Sales Tax Bureau established in Division of Taxation.

1967—First (fiscal) year of operation for Sales Tax; collections totaled $208,279,837.

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The Transfer Inheritance Tax Bureau

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The Transfer Inheritance Tax Bureau

- Transfer Inheritance Tax
- Estate Tax

Total Bureau Collections:	$55,790,491.00
Bureau Costs:	
Salaries	$1,252,630.48
Materials and Supplies	13,017.08
Services Other Than Personnel	67,356.53
Other	6,707.46
Total	$1,339,711.55

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TAX: TRANSFER INHERITANCE TAX

Citation

The Transfer Inheritance Tax Law: N. J. S. A. 54:33–1 et seq.

Description

The Transfer Inheritance Tax Law imposes a tax on the transfer of real or personal property, including intangibles, of a value of $500 or more to persons or corporations, as detailed in R. S. 54:34–1a to 1f, inclusive. The transfer inheritance tax is collected on the estates of both resident and non-resident decedents. However, only real property and tangible personal property located in New Jersey is subject to tax in a non-resident decedent's estate.

Tables of Rates and Exemptions

Rates of tax:

Applicable to estates of Decedents Dying on or After July 1, 1963

Block		Class A	Class B	Class C	Class D
	$5,000.00	Exempt		11%	15%
Next	10,000.00	1%		11%	15%
"	35,000.00	2%		11%	15%
"	50,000.00	3%		11%	15%
"	50,000.00	4%		11%	15%
"	50,000.00	5%		11%	15%
"	100,000.00	6%		11%	15%
"	200,000.00	7%		11%	15%
"	200,000.00	8%		11%	15%
"	200,000.00	9%		11%	16%
"	200,000.00	10%		11%	16%
"	300,000.00	11%		13%	16%
"	300,000.00	12%		14%	16%
"	500,000.00	13%		16%	16%
"	500,000.00	14%		16%	16%
"	500,000.00	15%		16%	16%
"	500,000.00	16%		16%	16%
Over	3,700,000.00	16%		16%	16%

ELIMINATED

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Amounts of Exemptions:

CLASS A—$5,000.00 to each in the class.

CLASS C—If less than $500.00, no tax; if $500.00 or more, no exemption.

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

CLASS B—Which was eliminated in 1963, consisted of churches, hospitals, etc., and had an exemption of $5,000.00 to each in the class. Beneficiaries of decedents dying prior to July 1, 1963 continue to be categorized in Class B.

Definitions of Beneficiary Classes

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

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963. Formerly composed of Churches, hospitals and orphan asylums, public libraries, Bible and tract societies, religious, benevolent and charitable institutions and organizations and transfers for religious, benevolent and charitable uses and purposes.

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

CLASS D Every other transferee, distributee or beneficiary.

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

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

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Collections*

	1966	*1967*	*1968*
Inheritance Taxes			
Resident decedents	$51,839,647.13	$57,031,270.84	$57,828,370.34
Foreign decedents	384,010.78	274,914.07	351,152.44
Subtotal	$52,223,657.91	$57,306,184.91	$58,179,522.78
Estate Tax			
Resident decedents	*463,969.10	*634,536.99	*513,649.11
Gross total	$52,687,627.01	$57,940,721.90	$58,693,171.89
Refunds to estates**	2,189,223.25	2,438,672.22	2,902,680.65
Net total	$50,498,403.76	$55,502,049.68	$55,790,491.24

Disposition of Revenues

The law provides (R. S. 54:33–10) that 5% of the amount of inheritance taxes collected on the property of resident decedents in a county shall be paid to the county. The Bureau maintains the necessary records and completes audits to determine the amount of refunds and, after the close of each fiscal year, payment is made to each county treasurer. Payments to counties for the last three years were as follows:

1966	*1967*	*1968*
$2,388,774.37	$2,339,601.52	$2,446,883.02

The remainder is for State use.

TAX: ESTATE TAX

Citation

New Jersey Estate Tax: N. J. S. A. 54:38–1 et seq.

Description

All estates of resident decedents are subject to a New Jersey Estate Tax. The purpose of this statute is not to lay an additional death duty but to absorb any portion of the credit allowed under the Federal Estate Tax statutes on account of death taxes paid this State and all other states which is not fully taken up by the taxes paid under the present inheritance tax statutes of this State and those payable to the other states. The tax, therefore, is computed by subtracting the New Jersey inheritance tax and the death taxes paid to other states from the amount of the Federal estate tax credit.

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* For convenience of reference, Estate Tax Collections have been included here. See also page 182.

** Allocation of Refunds: 1966: Inheritance, $2,184,541.48; Estate, $4,681.87, 1967: Inheritance, $2,435,067.07; Estate, $3,605.15, 1968: Inheritance, $2,899,835.87; Estate, $2,844.78.

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Collections*

1966	*1967*	*1968*
$463,969.10	$634,536.99	$513,649.11

Disposition of Revenues

All revenues are for State use.

Collection, Enforcement, Policing Procedures

The principal check against inheritance tax evasion is the statutory requirement (R. S. 54:35–19) that New Jersey banks, corporations and individuals having control over or having in their possession assets belonging to a decedent must, in most cases, obtain a waiver before transferring assets to a beneficiary. The Inheritance Tax Bureau issues waivers free of charge. The same requirement pertains to the real property of a decedent. Fines up to $1,000 plus outstanding tax liabilities (taxes and interest) may be levied for certain violations.

Tax avoidance is also prevented in many cases by the statutory requirement (R. S. 54:35–13) that the clerk of the Superior Court or the Surrogate of a County must, within ten days after the probate of a foreign or domestic will, the filing of a copy of a foreign will, or the taking out of letters of administration for an estate, notify the Director of the Division of Taxation in writing.

An agreement between the Bureau and all insurance companies organized or operating in the State provides a third check against tax avoidance. These companies notify the Bureau regarding payment upon the death of a decedent insured under contracts that are taxable under the provisions of the law.

The fact that taxpayers must pay interest on outstanding taxes at the rate of 10% per annum, beginning eight months after the death of the decedent, prevents, in most instances, delinquency in the payment of inheritance taxes.

The Director, Division of Taxation, is precluded by statute from issuing a certificate showing payment of taxes to this State for use under Treasury Regulations, until the estate tax due under R. S. 54:38–1 et seq. has been paid or it is established to his satisfaction that no such tax is chargeable.

* Also, see page 182.

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Historical Development

	*Total Revenue**
1892—First inheritance tax legislation passed (Chapter 122, Laws of 1892). It imposed a 5% tax on property transferred from a decedent to a beneficiary.	
1893—Property, or the income therefrom, given to churches, hospitals and orphan asylums was exempted from the Inheritance Tax (Chapter 210, Laws of 1893).	
1902—The Comptroller received authorization to retain counsel to represent him in court proceedings for the collection of unpaid taxes (Chapter 217, Laws of 1902).	
1906—Gifts made in contemplation of death became taxable and the New Jersey property of nonresident decedents was also subjected to the Inheritance Tax (Chapter 228, Laws of 1906).	
1909—Inheritance tax legislation was enacted which formed the basis of the present act (Chapter 228, Laws of 1909). The Inheritance Tax Bureau was created	$569,449.67
1910—Transfers of property to be used for the erection of a public monument or public memorial, in this State were granted exemption (Chapter 28, Laws of 1910)	658,641.68
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt	903,190.89
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of $5,000 but not more than $50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State	1,090,298.78
1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920)	5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922)	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925)	6,519,716.27
1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927)	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932)	10,679,873.77

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	*Total Revenue**
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934)	$6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in Transfer Inheritance Tax matters	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, $15,000,000.00 was collected from one large estate	21,748,557.44
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised $507,625.00 of the total revenue	5,620,997.01
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised $711,169.00 of the total revenue	9,113,773.36
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax	**9,590,173.69**
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed $200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951)	9,553,290.66
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised $425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions, were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised $895,948.00 of total revenue	41,827,802.94

* Before refunds to estates.

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CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

State licensees' reports: State licensees must file reports setting forth all transactions made in alcoholic beverages during the preceeding month. A penalty of Five Dollars ($5.00) per day accrues for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45–1; R. S. Cum. Supp. 54:45–1.)

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

Taxes payable: State licensees must pay taxes due on alcoholic beverages sold during the preceeding month. If not paid, there shall be added to the tax a sum equivalent to five percent (5%) thereof and interest charged at the rate of one percent (1%) per month or fraction of a month from the time the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44–1; R. S. Cum. Supp. 54:44–1; P. L. 1939, c. 357, sec. 1, N.J.S.A. 54:45–1; R. S. Cum. Supp. 54:45–1; P. L. 1950, c. 203.)

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

Municipal licensees' reports: Retail licensees must file reports setting forth all transactions made in alcoholic beverages during the preceeding month. A penalty of Five Dollars ($5.00) per day accrues for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45–1; R. S. Cum. Supp. 54:45–1.)

Last day of each month.

Inventories: All State and municipal licensees must make a physical count of inventory on hand as of the last business day of each month. (Reg. 16:13–6.160; Reg. 16:13–54.150.)

Prepayments prior to delivery.

Taxes, except those which have been secured, shall be due and payable prior to release for delivery.

CIGARETTE TAX

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

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

Last day of each month.

Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes and unused cigarette stamps on hand on the last day of each calendar month. (c. 65, P. L. 1948 as amended.)

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Tax payable: Cigarette taxes are prepaid: Distributors must purchase decalcomania cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (c. 65, P. L. 1948 as amended.)

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

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

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

March 31.

Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is $350.00. (c. 65, P. L. 1948 as amended.)

March 31.

Wholesale, retail and consumers' licenses: Expire on March 31 of each year. Fee for Wholesale Dealers' license $200.00, Retail Dealers' license (over-the-counter) $5.00. Vending machine license $1.00 per machine, consumers' license $1.00. (c. 65, P. L. 1948 as amended.)

No time limit prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

BUSINESS PERSONAL PROPERTY TAX

September 15. (On or before.)

Second installment of ½ of Business Personal Property Tax is due.

October 1.

An assessment date for determining taxable values of tangible personal property used in business. Values so determined are basis for taxes due in subsequent year.

February 15. (On or before.)

Due date for filing Business Personal Property Tax Return and for remittance of ½ of said tax liability.

April 15.

Extension of Time: Last day for filing returns or the payment of tax, or both, for those taxpayers who have obtained an extension of time from the Director. Effective with returns due on the preceding February 15 of the same calendar year. (N.J.S.A. 54:11A-13.)

Within three months.

Appeal to the Division of Tax Appeals: Taxpayers subject to tax under N.J.S.A. 54:11A-1 et seq. may, within 3 months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N.J.S.A. 54:11A-14.)

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CORPORATION BUSINESS TAX

January 1.	**Franchise tax lien attaches:** The tax shall constitute a lien on all of the taxpayers' property and franchises 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.)	**Delinquent corporations voided:** Director shall report to the Governor 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 by proclamation of the Governor. (N. J. S. A. 54:11–2.)
January 15	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during September.
February 15	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during October.
March 15	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during November.
April 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis. (N. J. S. A. 54:10A–15.)
	Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A–19.)
May 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A–15.)
June 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (N. J. S. A. 54:10A–15.)
July 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A–15.)

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August 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A–15.)
September 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A–15.)
October 15. (On or before.)	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A–15.)
November 15	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during July.
December 1. (On or before.)	**Revocation of certificate of authority of delinquent corporations:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A–21.)
December 15	**Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during August.
Within three months.	**Appeal to Division of Tax Appeals:** Taxpayers subject to tax under N. J. S. A. 54:10A–1, etc., may within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A–19.2 (a).)
After three months' delinquency.	**Injunction to restrain exercise of franchise:** After tax has been delinquent three months, application may be made to 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.)

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FINANCIAL BUSINESS TAX

November 1. (On or before.)	**Determination of distribution to counties and municipalities:** On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N.J.S.A. 54:10B–24.)
November 10. (On or before.)	**Director to transmit warrant upon State Treasury:** On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N.J.S.A. 54:10B–24.)
December 1. (On or before.)	**Revocation of authority of foreign corporation for failure to pay tax:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N.J.S.A. 54:10B–20.)
December 31.	**Balance sheet date:** For the purpose of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N.J.S.A. 54:10B–2 (d), 3.)
After three months' delinquency.	**Injunction upon failure to pay tax:** Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N.J.S.A. 54:10B–19.)
January 1.	**Financial business tax lien attaches:** The lien for financial business taxes attaches on all of the taxpayer's property and franchises on and after January 1 of the year in which it is due and payable. (N.J.S.A. 54:10B–16.)
April 15. (On or before.)	**Due date for return and tax payment:** Financial business tax returns and tax payments are due on or before this date. (N.J.S.A. 54:10B–14.)
	Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (N.J.S.A. 54:10B–15.)

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INSURANCE PREMIUMS TAX

March 1.

Annual return by foreign fire insurance companies due: Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18–1.)

March 1.

Annual return by agents and brokers of foreign fire insurance companies due: Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18–2.)

March 1.
(On or before.)

Annual tax by foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18–1.)

March 1.
(On or before.)

Annual tax by agents and brokers of foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18–2.)

March 1.
(On or before.)

Filing annual report: Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A–8.)

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March 1. (On or before.)

Filing annual report: Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A–19.)

April 1. (On or before.)

Annual statement by local firemen's relief association due: In order to be entitled to receive any part of the moneys distributable under section 54:17–4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17–5.)

April 1. (On or before.)

Report by Commissioner of Banking and Insurance: Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 54:18A–19.)

May 1. (On or before.)

Certification by Director of Division of Taxation: Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A–19.)

June 1. (On or before.)

Due date of tax: Insurance premiums tax is due on or before this date. (N. J. S. A. 54:18A–1.)

November 15. (On or before.)

Certification by Commissioner of Banking and Insurance: 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 Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6–59.)

December 31. (On or before.)

Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law: 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 on or before this date. (N. J. S. A. 39:6–59.)

EMERGENCY TRANSPORTATION TAX

Last day of month following close of each calendar quarter. (On or before.)

Employer report of taxes withheld: Employers, required by Ch. 32, L. 1961, as amended, to deduct and withhold specified taxes, must file form NJTT-2101 and pay such taxes withheld to the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A–49 (a).)

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Last day of second month following close of each calendar year. (On or before.)

Employer statement of taxes withheld during year: Employers must furnish each employee, from whom taxes withheld, with a statement of the employee's gross earnings and the amount of the New Jersey Emergency Transportation Tax withheld. A copy of these statements (on form NJTT-2102) together with a summary report of the total amount withheld from all employees (on form NJTT-2103) must be filed with the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A–17.)

April 15 following close of each calendar year or the 15th day of the 4th month following close of a (taxpayer's) fiscal year. (On or before.)

Taxpayers required to pay tax imposed: All persons subject to the Emergency Transportation Tax must file form NJTT-203 or form NJTT-209 and to pay any amount of taxes due. (N. J. S. A. 54:8A–18.)

UNINCORPORATED BUSINESS TAX

April 15 following close of each calendar year or the 15th day of the 4th month following close of a (taxpayer's) fiscal year. (On or before.)

Taxpayers required to pay tax imposed: All businesses subject to the Unincorporated Business Tax must file form UBT-102 and to pay any amount of taxes due. (N.J.S.A. 54:11B–8.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 144-149.)

Year Previous to Tax Year.

January 1.

Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business by telephone, telegraph and messenger systems shall be determined annually as of January 1, which shall be the date as of which the assessment is made with respect to the taxes payable in the succeeding calendar year. (P. L. 1966, c. 138, sec. 1; N.J.S.A. 54:4–2.46.)

January 30.

Payments in lieu of taxes made by nonprofit urban renewal corporations: The annual "in lieu of taxes" payment for urban renewal nonprofit corporations are to be paid annually as of January 30. (N.J.S.A. 40:55C–97.)

April 1. (On or before.)

County Boards of Taxation to establish percentage level: County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, of the year preceding the tax year. (N.J.S.A. 54:4–2.27.)

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April 10. (Not later than.)	**Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate:** Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4–2.27.)
September 1. (On or before.)	**Tangible business personal property returns of telephone, telegraph and messenger systems filed:** On or before September 1, of the pretax year and thereafter, owners of tangible personal property used in business of telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (P. L. 1966, c. 138; N.J.S.A. 54:4–2.48.)
October 1.	**Valuation date of real property:** Assessors shall determine the assessed value of real property as of October 1, of the pretax year. (N.J.S.A. 54:4–23.)
October 1.	**Prerequisites for veterans' tax deduction must exist:** Assessor must determine as of this date whether claimant for veterans' tax deduction establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (P. L. 1963, c. 171, sec. 6, suppl. by P. L. 1965, c. 165; N.J.S.A. 54:4–8.15.)
October 1. (*Note.)	**Prerequisites for senior citizens' tax deduction must exist:** Assessor must determine as of this date whether claimant for senior citizens' tax deduction establishes legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of $5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (P. L. 1963, c. 172, sec. 2 as am. by P. L. 1964, c. 255; N.J.S.A. 54:4–8.44.)
October 1. (On or before.)	**File initial application for exemption of certain water supply and sewerage disposal facilities:** Application for water supply and sewerage disposal facilities exemption must be filed with the assessor. (N.J.S.A. 54:4–3.61.)
October 1. (On or before.)	**File application for exemption of blast or radiation fallout shelter with assessor:** Application for blast or radiation fallout shelter exemption must be filed with assessor. (N.J.S.A. 54:4–3.50.)

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October 1. (On or before.)

File application for valuation of land as farmland: Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (P. L. 1964, c. 48, sec. 13, N.J.S.A. 54:4–23.13.)

November 1. (On or before.)

Assessor obtain initial statement or further statement for exemption: Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (N.J.S.A. 54:4–4.4.)

November 1. (On or before.) (*Note.)

File application for senior citizens' tax deduction with assessor: Application for senior citizens' tax deduction must be filed with assessor. (N.J.S.A. 54:4–8.43.)

November 1. (On or before.) (*Note.)

File annual statement for continuance of senior citizens' tax deduction with assessor: A claim having been filed with and allowed by the assessor shall continue in force from year to year without the necessity for further claim so long as the claimant shall be entitled to the senior citizens' tax deduction if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1963, c. 172, sec. 6, as am. by P. L. 1968, c. 79; P. L. 1968, c. 380; N.J.S.A. 54:4–8.45.)

December 1. (Prior to.)

Tax bills for first two installments of local tax to be mailed by collector to taxpayers: At least two months prior to the date on which the first installment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second installments of tax computed at one-half of the complete tax last previously levied. (P. L. 1933, c. 266; N.J.S.A. 54:4–64.)

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December 10. (On or before.)

Director to certify to county boards of taxation the true value of railroad property: The Director, Division of Taxation, shall certify any adjustments in base value in each municipality to the several county boards of taxation for use in determining equalized valuation in the succeeding tax year. (P. L. 1966, c. 139, sec. 24; N. J. S.A. 54:29A–24.6.)

December 15. (Not later than.)

Director delivers statement of amount of State aid payable for the following year: The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A–24.5.)

December 31. (On or before.)

File application for veterans' tax deduction with Assessor: Application for veterans' tax deduction must be filed with assessor, thereafter filed with collector. (P. L. 1963, c. 171, sec. 4, as am. by P. L. 1965, c. 165; N.J.S.A. 54:4–8.13.)

December 31. (On or before.)

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

* Note: Beginning January 1, 1969 the senior citizen will file the application for deduction and the annual statement with the tax collector (P. L. 1968, c. 79.) However, transfer of administration has been postponed until the tax year 1970. (P. L. 1968, c. 380.)

Tax Year: (See Note 1.)

January 1. (Prior to.)

Director's certification to municipalities of apportionment of public utility property: Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A–56.)

January 1. (Before.) (Note 2.)

Real property sold or improved after October 1 and before January 1: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor

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Note 1.—For steps which are to be taken each month see January calendar as they are listed only once.

Note 2.—As to erections and improvements completed between January 1 and October 1, see October 1.

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shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19...." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1960, c. 51, sec. 35; N.J.S.A. 54:4–63.2.)

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

January 1. **Collectors report and pay collections to municipality:** Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (N.J.S.A. 54:4–73.)

January 10. (Before.) **Notify assessor of material depreciation of structure between October 1 and January 1:** When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (N.J.S.A. 54:4–35.1.)

January 10. (On or before.) **Assessor file with county board of taxation copy of Initial Statement and Further Statement:** Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (N.J.S.A. 54:4–4.4.)

January 10. (On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (N.J.S.A. 54:9–5.)

January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1966, c. 138, sec. 9; N.J.S.A. 54:4–35.)

January 25. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting February 1. (N.J.S.A. 54:3–17.)

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February 1.	**County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (N.J.S.A. 54:3–18.)
February 1.	**First installment of real and tangible personal property tax due:** (N.J.S.A. 54:4–66.)
February 1.	**File senior citizens' "post-tax year statement" regarding income earned:** On or before February 1, every person who is allowed a senior citizen deduction shall be required to file with the collector, a statement under oath of his income earned during the tax year with respect to which a tax deduction was allowed. (P. L. 1964, c. 255, sec. 5; as amended by P. L. 1968, c. 79, sec. 5; P. L. 1968, c. 380; N.J.S.A. 54:4–8.44(a).)
February 10.	**Notice of Disallowance sent to delinquent senior citizen claimants:** Where claimants for the senior citizens' deduction fail to prove entitlement to the deduction allowed by failing to file "post-tax year statement" on or before February 1 or where determined that income exceed $5,000.00 during tax year a notice of disallowance of the deduction shall be forwarded to claimant. (P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4–8.44(a); as am. by P. L. 1968, c. 79, sec. 5; P. L. 1968, c. 380; N.J.S.A. 54:4–8.44(a).)
February 15.	**First installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (N.J.S.A. 54:4–74.)
March 1. (On or before.)	**School district to certify to the county board of taxation the amount appropriated for school purposes. Those districts organized under R. S. 18:7–79 shall also certify same to the assessor:** The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during the school year. Those districts organized under R. S. 18:7–79 shall also certify same to the assessor. (N.J.S.A. 54:4–45; N.J.S.A. 18:7–79.)
March 1. (On or before.)	**Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (N.J.S.A. 54:9–9.)
First Monday in March. (On or before.)	**Apportionment of valuations of franchise taxes collected from public utilities may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (N.J.S.A. 54:30A–57.)
March 10. (Before.)	**County boards of taxation to conclude hearings on equalization tables:** Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (N.J.S.A. 54:3–18.)

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March 10. (After.)
County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (N.J.S.A. 54:3–19.)

March 15. (On or before.)
Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (N.J.S.A. 54:1–29.)

April 1. (Before.)
Municipal and county budget requirements to be certified to county board of taxation: The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (N.J.S.A. 54:4–41 and 42.)

April 1. (On or before.)
County boards of taxation to certify general tax rates: Each county board of taxation is to certify the general tax rate in each taxing district in the county.

April 10. (On or before.)
Table of aggregates to be completed by county board of taxation: The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to railroad property. (N.J.S.A. 54:4–52.)

April 13. (Before.)
Table of aggregates to be transmitted to the county treasurer: Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (N.J.S.A. 54:4–52.)

May 1. (On or before.)
Completed duplicates to be delivered to collectors by county board of taxation: The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (N.J.S.A. 54:4–55.)

May 1.
Second installment of real and tangible personal property tax due: (N.J.S.A. 54:4–66.)

May 6. (On or before.) (Note 3.)
Director certifies to municipal tax collectors the apportioned utility franchise tax: Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (N.J.S.A. 54:30A–62.)

Note 3.—This is not a definite date.

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May 11. (On or before.) (Note 3.)	**Municipal collectors to bill franchise taxes to utility companies:** Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (N.J.S.A. 54:31–15.22; N.J.S.A. 54:30A–62.)
May 15.	**Second installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (N.J.S.A. 54:4–74.)
Third Monday in May. (On or before.)	**Railroad property tax appeals to be filed:** Any taxpayer, desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A–31.)
Third Monday in May. (On or before.)	**Municipalities may file appeals concerning railroad property tax:** The authorities of any taxing district desiring to contest the validity or amount of the railroad assessment on any additions or withdrawals of railroad property may appeal to the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A–24.3.)
June 1. (Before.)	**Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and certain tangible business personal property at least two months before the third installment of taxes falls due (August 1). (N.J.S.A. 54:4–64.)
June 1.	**One-half of bank stock tax due and payable to county treasurer:** (N.J.S.A. 54:9–11.)
June 1. (On or before.) (*Note.)	**Notice of Disallowance forwarded taxpayer:** The assessor shall forward Notice of Disallowance Form, SC-65.2, to claimant in each instance where senior citizen's deduction has been disallowed.*
June 5. (On or before.) (Note 3.)	**Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (N.J.S.A. 54:30A–24; N.J.S.A. 54:30A–62.)
June 6. (On or before.) (Note 3.)	**Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (N.J.S.A. 54:30A–62.)

Note 3.—This is not a definite date.

* The tax collector will administratively determine eligibility under the senior citizen's law beginning in the 1970 tax year. (P. L. 1968, c. 380.)

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June 11. (On or before.) (Note 3.)	**Municipal collectors to bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (N.J.S.A. 54:30A–62.)
Second Monday in June. (On or before.)	**Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A–16.)
June 15.	**Franchise tax due and payable:** The full amount of franchise tax assessed by the commissioner (Director, Division of Taxation) is due and payable. (N.J.S.A. 54:29A–46.)
June 30. (After.)	**Inheritance taxes refunded to counties:** After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (N.J.S.A. 54:33–10.)
July 6. (On or before.) (Note 3.)	**Utility gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (N.J.S.A. 54:30A–62.)
Ten days before second Tuesday in July.	**Director shall prepare, mail and post state equalization table:** The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (N.J.S.A. 54:1–33.)
Second Tuesday in July.	**Hearing before Director on state equalization table:** The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (N.J.S.A. 54:1–34.)
After the second Tuesday in July.	**State abstract of ratables to be completed and copies transmitted by Director:** The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (N.J.S.A. 54:1–35.)
August 1.	**Third installment of real and tangible personal property tax due:** (N.J.S.A. 54:4–66.)

Note 3. — This is not a definite date.

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August 15.	**Third installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (N.J.S.A. 54:4–74.)
August 15. (On or before.)	**Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (N.J.S.A. 54:3–21.)
August 25.	**State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1–34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards of Tax Appeals. (N.J.S.A. 54:2–38.)
September 1.	**Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A–62.)
September 10. (Before.)	**Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (N.J.S.A. 54:2–37.)
October 1. (On or before.)	**Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (N.J.S.A. 54:1–35.1 et seq.)
October 1.	**Real property sold or improved between January 1 and October::** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . .," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (N.J.S.A. 54:4–63.3.)

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October 1.	**Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (N.J.S.A. 54:4–63.5.)
October 1.	**Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (N.J.S.A. 54:4–63.17.)
October 10. (On or before.)	**Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4–63.5.)
October 10. (On or before.)	**Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4–63.17.)
October 25. (On or before.)	**Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4–63.7.)
October 25. (Before.)	**Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4–63.19.)
November 1. (Before.)	**Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1–34 and 35.) The review thereon shall be completed before November 1. (N.J.S.A. 54:2–38.)
November 1.	**Fourth installment of real and tangible personal property tax due:** (N.J.S.A. 54:4–66.)
November 1.	**Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (N.J.S.A. 54:4–63.8.)

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November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October 1 of that year. When the judgment of the county board of taxation is rendered subsequent to October 1 and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January 1 of the year in which the judgment of the county board of taxation shall be rendered. (N.J.S.A. 54:4–63.20.)

November 1. (After.) **Collector to enforce collection of personal taxes:** The collector shall after the date when the last installment of the taxes for the year are due and delinquent enforce the payment of all taxes on personal property by distress and sale of any goods and chattels of the delinquent in the state (N.J.S.A. 54:4–78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or imprisonment for default in payment of taxes on real estate. (N.J.S.A. 54:4–79.)

November 1. (On or before.) **The Director shall determine and classify all real property used for railroad purposes in this State:** The Director shall determine the true value as of the preceding January 1, of all Class II property used for railroad purposes in this State. (N.J.S.A. 54:4–29A–17.)

November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (N.J.S.A. 54:4–74.)

November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (N.J.S.A. 54:3–26.)

December 1. (On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (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:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (N.J.S.A. 54:4–63.23.)

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December 1.	**Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A–62.)
December 1.	**One-half of bank stock tax due and payable to county treasurer.** (N.J.S.A. 54:9–11.)
December 1.	**Class II Railroad property tax due and payable:** The full amount of the Class II property tax due and payable to the State Treasurer. (N.J.S.A. 54:29A–46.)
December 10. (On or before.)	**State aid pursuant to railroad tax law payable to municipalities:** State aid pursuant to railroad tax law shall be paid to collector or other proper officer of each municipality entitled thereto by the State Treasurer, on warrant of the Director of the Division of Budget and Accounting. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A–24.4.)
December 15. (Not later than.)	**Delivery of statement to municipality concerning state aid payable in following year:** The commissioner (Director, Division of Taxation) shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A–24.5.)
December 15. (On or before.)	**Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations:** Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (N.J.S.A. 54:2–39.)
December 31. (Not later than.)	**Allowance of Veterans' Tax Deduction:** Not later than December 31 of the tax year no application for a tax deduction shall be allowed by any assessor, collector or governing body after December 31 of the pretax year. (N.J.S.A. 54:4–8.13.)
	Year following tax year:
January 2.	**Appeals from added assessments to be heard by county board of taxation:** The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (N.J.S.A. 54:4–63.11.)
January 10. (Not later than.)	**Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid:** Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (N.J.S.A. 54:1–35.4.)
January 15. (On or before.)	**Collector to file with county board of taxation list of veterans' tax deduction:** Collector shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4–8.14.)

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February 2. **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (N.J.S.A. 54:4–63.11.)

February 15. **State and county taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (N.J.S.A. 54:4–63.10; N.J.S.A. 54:4–63.22.)

March 1. (On or before.) **Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (N.J.S.A. 54:4–91.)

March 1. **Disallowed senior citizens' claim become personal liens:** Senior citizen claimants granted tax deductions in prior years who fail to file "post-tax year statement" or received income in excess of $5,000.00 shall be personally liable up to the amount of the deduction granted and there shall be a lien on the property in such amount. (N.J.S.A. 54:4–8.44a.)

May 1. (On or before.) **Tax collector's statement of uncollectible tax assessments to governing body of taxing district:** The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (N.J.S.A. 54:4–91.1.)

June 30. (On or before.) **Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same:** Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (N.J.S.A. 54:4–91.2.)

July 1. (After.) **Sale of property to enforce delinquent tax lien:** Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (N.J.S.A. 54:5–19.)

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ASSESSOR

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MOTOR FUELS TAX

Next to the last business day of following month. (On or before.)	**Distributors' reports:** Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39–27.)
First or last day of each month.	**Distributors' inventories:** Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39–26.)
Next to the last business day of following month. (On or before.)	**Tax payable:** Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39–27.)
No time prescribed.	**Distributors' Special "A" and Special "B" licenses:** Distributors' Special "A" and Special "B" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39–32.)
March 31.	**Retail dealers', wholesale dealers' and transport "B" licenses:** Expire on March 31 in each year. (R. S. 54:39–32.) Fee for retail dealer's license $5; wholesale dealer's and transport licenses $2. (R. S. 54:39–30, 31 and 41.)
Within 30 days after close of month of report.	**Carriers of fuels:** Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39–38.)
Within five days from receipt of fuels.	**Special "A" licensees:** Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39–64(a).)
Fifteenth day of following month. (On or before.)	**Special "B" licensees:** Shall file a report of the number of gallons used or sold for use in N. J. during the preceding calendar month. (R. S. 54:39–64(b).)
Last business day of 6th month following purchase. (On or before.)	**Refunds of tax on fuels used for refundable purposes:** Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39–66 to be filed on or before the last business day of the sixth month following purchase. (R. S. 54:39–67.)
Within one year after payment.	**Refunds of erroneous payments:** Taxes collected erroneously may be refunded but a refund may be refused in case more than one year has elapsed from date the erroneous payment was made. (R. S. 54:39–29.)
One year after order or assessment.	**Appeals:** Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39–49.)

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OUTDOOR ADVERTISING

March 15. (On or before.)

Licenses: All licenses shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (c. 191, sec. 3, P. L. 1959.)

March 15. (On or before.)

Permits: All permits and conditional permits shall expire on March 31 following the date of issue, and may be renewed for the ensuing year under the same terms and conditions of the original applications. All applications for renewal of permits or conditional permits shall be in writing on forms prescribed and furnished by the Director, which forms shall be filed with the Director not later than March 15 preceding their expiration date. (c. 191, sec. 7, P. L. 1959.)

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

July 1.

Scheduled property and length of lines determined: A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A–19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A–55.)

September 1. (On or before.)

Property return by utility: Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A–19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A–55.)

January 1. (Prior to.)

Director shall apportion property valuations and certify to municipalities: The Director, Division of Taxation, shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:30A–20; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A–56.)

Year in Which Taxes are Payable.

February 1.

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

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First Monday in March. (On or before.)

Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:30A–21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A–57.)

April 1. (On or before.)

State excise tax computed: The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A–18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A–54.1.)

April 6. (On or before.)

The Director, Division of Taxation, to certify amount of excise taxes due to State: Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A–18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A–54.1.)

May 1. (On or before.)

Excise taxes payable to the State: The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A–18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A–54.1.)

May 1. (On or before.)

Franchise tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A–24; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:30A–60.)

May 6. (On or before.)

Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A–24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

May 6. (On or before.)

The Director, Division of Taxation, to certify amount of franchise tax due to State: The Director, Division of Taxation, before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A–23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A–59.)

May 11. (On or before.)

Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A–24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

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June 1. (Before.) **Gross receipts tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:30A–61.)

June 5. (On or before.) **Franchise taxes due municipalities (first payment):** One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A–24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

June 5. (On or before.) **Franchise taxes payable to the State:** The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A–23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A–59.)

June 6. (Before.) **Certification of apportioned gross receipts tax to municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

June 6. (Before.) **The Director, Division of Taxation, to certify amount of gross receipts tax due to State:** The Director, Division of Taxation, shall certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A–59.)

June 11. (Before.) **Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

July 6. (Before.) **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

July 6. (Before.) **Gross receipts taxes payable to State:** The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A–59.)

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September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A–24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A–24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A–62.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

January 1. **Property valuations:** Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; P. L. 1964, c. 251, sec. 6; P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A–17.)

March 1. (On or before.) **Property report:** Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A–44.)

Second Monday of June. (On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A–16.)

November 1. (On or before.) **Valuations to be fixed:** The Director, Division of Taxation, to determine true value of Class II property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; P. L. 1964, c. 251, sec. 6; P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A–17.)

November 10. (Not later than.) **Statement of valuations to taxpayer:** The Director, Division of Taxation, shall deliver a detailed statement of Class II property valuations to each taxpayer. (P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A–17.)

December 1. (Prior to.) **Taxpayer may confer with Director concerning valuations:** Any taxpayer may inspect the Director's valuations and confer with the Director concerning these valuations. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A–18.1.)

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December 10. (On or before.) **Certify changes in base value to county boards of taxation:** The Director, Division of Taxation, shall certify any changes in base value to the several county boards of taxation for use in determining equalized valuation for the succeeding year. (P. L. 1966, c. 139, sec. 24; N.J.S.A. 54:29A–24.6.)

December 15. (Not later than.) **Deliver statement of amount of State aid payable to each municipality for the following year:** The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the amount of State aid payable for the following year. (P. L. 1966, c. 139, sec. 23; N. J. S. A. 54:29A–24.5.)

December 15. (Not later than.) **Deliver detailed statement of Class II property and property tax to taxpayers:** The Director, Division of Taxation, shall deliver to each taxpayer a detailed statement of the Class II property and the tax for the property for the following year. (P. L. 1966, c. 139, sec. 6; N. J. S. A. 54:29A–18.1.)

December 15. (After.) **Certify property tax to State Comptroller:** The Director, Division of Taxation, shall report and certify property tax assessments to the State Comptroller. (P. L. 1941, c. 291, sec. 22; P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A–22.)

Year in Which Taxes Are Payable

January 1. **Property tax lien date:** Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A–54.)

January 1. **Franchise tax lien date:** Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A–54.)

April 1. (On or before.) **Operating income reports to be filed:** Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A–44.)

Third Monday of May. (On or before.) **Appeal of property tax assessments to Division of Tax Appeals:** Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; P. L. 1942, c. 337, sec. 6; P. L. 1966, c. 139, secs. 13 and 21d; N.J.S.A. 54:29A–24:3 and N.J.S.A. 54:29A–31.)

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Third Monday of May.	**Division of Tax Appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A–33.)
June 1. (On or before.)	**Franchise tax assessment date:** The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; P. L. 1942, c. 169, sec. 2; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A–15.)
June 1. (After.)	**Franchise tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, sec. 22; P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A–22.)
June 10. (On or before.)	**Franchise tax bills to taxpayers:** The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; P. L. 1964, c. 251, sec. 7; P. L. 1966, c. 139, sec. 7; N.J.S.A. 54:29A–21.)
June 15.	**Due date franchise tax:** Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; P. L. 1966, c. 139, sec. 18; N.J.S.A. 54:29A–46.)
First Tuesday of September. (On or before.)	**Appeals of franchise tax to Division of Tax Appeals:** Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; P. L. 1942, c. 337, sec. 6; P. L. 1966, c. 139, sec. 13; N.J.S.A. 54:29A–31.)
First Tuesday of September.	**Division of Tax Appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A–33.)
November 1. (On or before.)	**Hearings concluded:** The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A–34.)
November 5 to 10.	**Determination by Division of Tax Appeals certified to the Director, Division of Taxation:** The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A–34 and N.J.S.A. 54:29A–35.)

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December 1. **Due date property tax:** Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; P. L. 1966, c. 139, sec. 18; N.J.S.A. 54:29A–46.)

December 10. (On or before.) **Payments of State aid shall be made:** The State Treasurer shall pay State aid to collector or proper officer of each municipality entitled to State aid under railroad tax law. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A–24.4.)

SALES TAX

28th day of January, April, July, and October. (On or before.) **Quarterly Returns:** All vendors are required to file Quarterly Returns with the Sales Tax Bureau on or before the 28th day of January, April, July and October. Penalty for late payment is five percent of the tax due, plus interest at the rate of one percent of such tax per month excepting the First month after such return or tax was due.

28th day of each of first two months of each quarter. (On or before.) **Monthly Remittance Statement:** A vendor whose sales and use tax liability for the first two months of a quarter exceeds $100 per month must complete and forward to the Sales Tax Bureau the Monthly Remittance Statement for each of those two months, and he must remit the amount of his liability with each Monthly Remittance Statement. The balance of his quarterly liability must accompany the Quarterly Return.

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DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Anthony M. Lario, *President Judge,* Camden ..... Term Expires June 30, 1969

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

Carmine F. Savino, Jr., *Judge,* Lyndhurst ..... Term Expires June 30, 1971

Inez M. Stanziale, *Judge,* Newark ..... Term Expires June 30, 1971

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

William C. Gotshalk, *Judge,* Camden ..... Term Expires June 30, 1973

Harry A. Walsh, *Judge,* Trenton ..... Term Expires June 30, 1973

Kenneth D. McPherson, *Secretary.*

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

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COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene Popper ('60).
Secretary: John Jacobs, Guarantee Trust Building, Atlantic City, N. J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: Benjamin Green ('73), Robert J. Inglima ('72), Sampel P. Bartoletta ('69), Bernard Stracher ('71), Arthur Minuskin ('72).
Secretary: Dante Leodori, New Court House Wing, 2nd floor, Room 205, Hackensack, N. J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: Harry F. Renwick ('68), Edwin L. Davis ('69), Walter D. Lamon, Jr. ('70).
Secretary: Wilbur S. Lippincott, County Office Building, Mount Holly, N. J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('71), M. Leroy Cobbin ('70), J. John Gasparre ('69).
Secretary: Harold F. Walters, 7th Floor, Camden, N. J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('70), Henry Silling ('71), Paul F. McDonald ('69).
Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N. J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('69), Ralph A. Brandt ('71), Herbert Roselle, Jr. ('70).
Secretary: Keron D. Chance, Court House, Bridgeton, N. J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: Herman Gering ('69), Max Drill ('68), Joseph C. Glavin ('71), Francis A. Byrne ('72), Fred W. Federici, Jr. ('70).
Secretary: Joseph Solimine, 110 So. Grove St., East Orange, N. J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('70), Joseph Minotty ('71), Neil Dempsey ('69).
Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: John P. Botti ('69), John F. Wilkens ('63), Carl A. Ruhlmann ('65), John J. Barry ('72), Gerald F. Brill ('71).
Secretary: David W. Nicoll, Hudson County Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: Clarence C. Blazure ('69), William H. Kinney ('70), Theodore H. Schroeder ('71).
Secretary: John J. Matthews, P. O. Box 282, Flemington, N. J. 08822.

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MERCER COUNTY BOARD OF TAXATION

President: J. Russell Smith ('71), Joseph M. Pierson ('70), Mrs. Helen M. Stephan ('69).
Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J. 08608.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('69), John F. Fitzpatrick ('67), A. Clayton Hollender ('71).
Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul J. Kiernan, Jr. ('69), Frederick Freibott ('70), Hugh B. Meehan ('71).
Secretary: John Ferruggiaro, Hall of Records, Freehold, N. J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: George Korpita, Jr. ('69), Arthur D. Krauser ('70).
Secretary: Fred C. McCoy, Court House, Morristown, N. J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('69), Mrs. Georgian Kolber ('70), Ruben D. Silverman ('68).
Secretary: J. Chester Holman, Court House, Toms River, N. J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('70), Joseph Matzner ('68), Mrs. Helen C. Rodgers ('69).
Secretary: James J. Murner, Jr., Court House Annex, Paterson, N. J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('69), Henry D. Young ('70), Herbert O. Wegner ('71).
Secretary: Leon C. Robbins, Court House, Salem, N. J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: H. Edward Gabler ('69), Frank E. MacDonald ('70), James A. Flynn ('71).
Secretary: Lewis J. Gray, County Administration Building, Somerville, N. J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: James Dobbins ('69), Jacob Blakeslee ('70), Charles P. Childs ('71).
Secretary: Benjamin Jager, County Park Building, Newton, N. J. 07860.

UNION COUNTY BOARD OF TAXATION

President: H. Roy Wheeler ('70), Roger S. Payne ('68).
Secretary: Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J. 07202.

WARREN COUNTY BOARD OF TAXATION

President: Owen R. Lyons ('69), Lester J. Toth ('71), Nelson J. Becci ('70).
Secretary: Frederick G. Sundheim, Court House, Belvidere, N. J. 07823.

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ASSESSORS AND COLLECTORS IN NEW JERSEY

1968

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon E. V. Herrmann, Absecon Harvey T. Staake, Jr., Absecon	Mrs. Mildred D. Murphy, Absecon
Atlantic City	William G. Ferry, Pres., Atlantic City Edmund J. Seidenburg, Atlantic City Paul J. Longo, Atlantic City	John J. Sweeney, Atlantic City.
Brigantine City	William M. Cooper, Jr., Sec., Brigantine R. Kenneth Gwaltney, Brigantine William Hipple, Brigantine	J. Edward Bridgehouse, Brigantine.
Buena Boro	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp.	Cosmo Leone, Buena Vista	Peter Micheletti, Richland.
Corbin City	Romuald J. Kulesza, R. D., Woodbine	Mrs. Lillian G. Gandy, R.D. Woodbine
Egg Harbor City	Adolph H. Joseph, Sec., Egg Harbor City William H. Reeser, Pres., Egg Harbor City Louis W. Bauer, Vice-Pres., Egg Harbor City	Mrs. Joan Woerner, Egg Harbor City
Egg Harbor Twp.	Archie C. Adams, Sec., Bargaintown William F. Roeske, Chm., Cardiff Elbert B. Lee, Mays Landing	Bernard M. Murphy, Linwood.
Estell Manor City	Theodore W. Netolicka, Sec., Dorothy Joseph Nicolosi, Estell Manor	Fred W. Mitchell, Estell Manor.
Folsom Boro.	Joseph D. Ingemi, Hammonton	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp.	Charles R. Braun, Cologne	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town	Warren N. Murphy, Sec., Hammonton Samuel J. Cappuccio, Pres., Hammonton Michael L. Rubertron, Hammonton	George Elvins, Hammonton.
Linwood City	Stanley Gandy, Pres., Linwood Howard L. Eager, Linwood Robert W. Clark, Linwood	Manville L. Robinson, Linwood.
Longport Bor.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate Jeffry Wolf, Margate John Murtland, Margate	G. Roland Brown, Margate.
Mullica Twp.	Mrs. Dorothea W. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield Frederick W. Mitchell, Northfield Harry F. Waters, Northfield	Richard E. Squires, Northfield.
Pleasantville City	Richard E. Squires, Northfield Ackley O. Elmer, II, Pleasantville Harvey R. Gale, Pleasantville	Raymond J. Beckman, Jr., Pleasantville.
Port Republic City	Cornelius Garrison, Sr., Sec., Port Republic Cornelius Garrison, Jr., Pres., Port Republic George F. Huntley, Vice-Pres., Port Republic	Mrs. Sara E. Garrison, Port Republic.
Somers Point City	William S. Hartley, Sec., Somers Point Douglas Somers, Somers Point Walter J. Friedricks, Somers Point	Harry Smith, Somers Point.
Ventnor City	Ackley O. Elmer, II, Sec., Ventnor	Owen Kertland, Ventnor City.
Weymouth Twp.	Bernard Netolicka, Dorothy	Mrs. Amelia Messina, Belcoville.

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ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Mrs. Annette Baum, Sec., Allendale Robert Cross, Allendale	Helmuth C. Falcke, Allendale.
Alpine Bor.	Clarence Buechner, Sec., Alpine Lucius W. Metz, Alpine Edward L. Berry, Alpine	Mrs. Dorothy L. Lax, Alpine.
Bergenfield Bor.	Mrs. Lois J. Mangold, Bergenfield	William E. Garrison, Bergenfield.
Bogoto Bor.	Harry P. Northrop, Bogota	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	Francis X. Hickey, Sec., Carlstadt Thomas Lawlor, Chm., Carlstadt William F. Dermody, Carlstadt	Henry Bade, Carlstadt
Cliffside Park Bor.	Stanley Wyrzykowski, Cliffside Park	Vincent T. McKenna, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	William L. Murphy, Closter.
Cresskill Bor.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	Caesar P. Secchia, Demarest.
Dumont Bor.	Henry A. Giegold, Dumont	Frank A. Baldachino, Dumont.
East Paterson Bor.	Foster W. Pericciuoli, Sec., E. Paterson Aldino Lorenzi, E. Paterson Harry Chiappelli, E. Paterson	Salvatore Spinato, E. Paterson.
East Rutherford Bor.	William Jones, Sec., E. Rutherford Mario J. Pedoto, E. Rutherford Vincent A. Marella, E. Rutherford	Mrs. Nellie A. Carty, East Rutherford
Edgewater Bor.	Owen J. Sheehan, Edgewater	Michael M. Monaghan, Edgewater
Emerson Bor.	William J. Sheehan, Emerson	Kenneth W. Rau, Emerson
Englewood City	Norman Harvey, Englewood	Norman C. Loder, Englewood
Englewood Cliffs Bor.	Francis A. Deshusses, Englewood Cliffs. Donald Wasserman, Englewood Cliffs Robert Abramovitz, Englewood Cliffs	William Hoinash, Englewood Cliffs.
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn.
Fairview Bor.	Carmine Pellechio, Sec., Fairview Patrick DeSena, Fairview John La Marca, Fairview	Anthony M. Orecchio, Fairview.
Fort Lee Bor.	William S. Hart, Fort Lee	Edward A. McDermott, Fort Lee.
Franklin Lakes Bor.	Otto K. Mutzberg, Franklin Lakes	Peter Piekema, Franklin Lakes.
Garfield City	Vincent J. Spalluto, Garfield Patrick Perno, Garfield Michael Cahayla, Garfield Charles Benigno, Garfield Joseph Balasa, Garfield	Louis S. Mallia, Garfield
Glen Rock Bor.	Harley W. Hesson, Jr., Glen Rock	Mrs. Dorothy Ferry, Glen Rock
Hackensack City	Russel T. Wilson, Hackensack	Edythe W. Holzman, Hackensack.
Harrington Park Bor.	Robert L. Humphreys, Sec., Harrington Park Mario G. Bettega, Harrington Park Kenneth E. Snyder, Harrington Park	Mrs. Edith D. Stockman, Harrington Park.
Hasbrouck Hts. Bor.	Joseph A. Cordo, Sec., Hasbrouck Heights William F. Mentes, Hasbrouck Hts. Kenneth V. Cantoli, Hasbrouck Heights	Miss Ada K. Stephens, Hasbrouck Hts.
Haworth Bor.	Clinton C. Simmon, Haworth	Mrs. Alma L. Shinn, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale	Edna S. Halloran, Hillsdale.
Ho-Ho-Kus Bor.	Arthur R. Conaty, Hohokus	Leon P. Kleist, Hohokus.
Leonia Bor.	Alfred O. Jaeckel, Leonia Joseph E. Corker, Leonia Allen R. Hill, Leonia	Mrs. L. Gwendolyn Shanno, Leonia.
Little Ferry Bor.	Charles A. Ramsey, Sec., Little Ferry Harry J. Kohring, Little Ferry Frank Kurz, Little Ferry	Mrs. Mary N. Fairchild, Little Ferry.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Salvatore Banca, Sec., Lodi John L. Tamborini, Lodi Joseph Buchichio, Lodi	Joseph P. Luna, Lodi.
Lyndhurst Twp.	Dominick Notte, Lyndhurst	Peter A. Grisafi, Lyndhurst.
Mahwah Twp.	Ernest Ponessa, Mahwah	Mrs. Elizabeth Heflin, Mahwah.
Maywood Bor.	Howard J. Shea, Sec., Maywood Lawrence DeQuintal, Jr., Maywood Gordon L. Matray, Maywood	Harold C. Hotaling, Maywood.
Midland Park Bor.	William Koehler, Midland Park	Thomas McKim, Midland Park.
Montvale Bor.	Donald Carpenter, Montvale	Mrs. Hazel M. Wermer, Montvale.
Moonachie Bor.	William Nagle, Sec., Moonachie Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie.
New Milford Bor.	Lawrence A. Hardy, Sec., New Milford Joseph Toth, Sr., New Milford Joseph D. Lee, New Milford	Harold W. Kimble, New Milford.
N. Arlington Bor.	Frank P. Graham, North Arlington	Adam M. Szura, North Arlington.
Northvale Bor.	Robert Campora, Sec., Northvale Ronald Fletcher, Northvale Anthony Magnani, Northvale	Victor De Martini, Northvale.
Norwood Bor.	Robert A. McPherson, Norwood	Mrs. Dorothy Heffernan, Norwood.
Oakland Bor.	Frank P. Bosnick, Sec., Oakland James Van Delden, Oakland C. Daniel Marino, Oakland	W. Bruce Knapp, Jr., Oakland.
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan.
Oradell Bor.	Thomas E. D. Hardy, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor.	Harold F. Wrightington, Palisades Park	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus	Preston J. O'Toole, Paramus.
Park Ridge Bor.	George Kiessling, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	M. Richard Muti, Ramsey	Mrs. Eleanor Ameye, Ramsey
Ridgefield Bor.	Michael Denenberg, Ridgefield	Walter Pellacini, Ridgefield.
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Village	Clarence N. Delgado, Ridgewood	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Joseph M. Lukowiak, River Edge	Edwin C. Herrick, River Edge.
River Vale Twp.	Irwin Sabin, Westwood	Joseph C. McIlveen, Westwood.
Rochelle Park Twp.	Willibald R. Rebhahn, Sec., Rochelle Park Harold W. Griffin, Rochelle Park Henry Dorrity, Rochelle Park	John J. Barnitt, Rochelle Park.
Rockleigh Bor.	Betty L. Radhuber, Northvale	Mrs. Harriet Duke, Rockleigh.
Rutherford Bor.	Andrew M. Rollins, Rutherford Seymour E. Consovoy, Rutherford	Frank Blakely, Rutherford.
Saddle Brook Twp.	Charles J. Hofsaes, Sec., Saddle Brook John W. Sweeney, Saddle Brook Raymond F. Flood, Saddle Brook	Michael Rodak, Jr., Saddle Brook.
Saddle River Bor.	Vincent J. Hubin, Saddle River	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp.	Charles S. Picardi, Sec., S. Hackensack John Jannuzzi, South Hackensack Leonard Parrelli, Sr., South Hackensack	Louis Rossi, South Hackensack.
Teaneck Twp.	Joseph B. Krupinski, Teaneck	Gary E. Saage, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly	Charles W. Syreen, Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Charles H. Nussear, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor.	Raymond W. Westervelt, Waldwick	Mrs. Adeline Portsmore, Waldwick.
Wallington Bor.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington.
Washington Twp.	Orfeo Cesareo, Westwood	Paul Belfiore, Westwood.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Westwood Bor.	Edwin J. Hander, Westwood	Eugene F. Young, Westwood.
Woodcliff Lake Bor.	Paul Dattoli, Woodcliff Lake	Arthur G. Henke, Jr., Woodcliff Lake.
Wood-Ridge Bor.	Frank L. Porfido, Wood-Ridge	Clarence Mathe, Wood-Ridge.
Wyckoff Twp.	Frederick H. Mott, Wyckoff	Raymond B. Dorhout, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Elaine B. Allen, New Gretna.
Beverly City	E. Arthur Smith, Sec., Beverly Arthur L. Cooper, Beverly	Frank C. Parsons, Beverly.
Bordenown City	H. Ashby Sholl, Sec., Bordentown William H. Ryan, Bordentown Thomas J. Burns, Bordentown	Mrs. Elizabeth L. Mackinnon, Bordentown.
Bordentown Twp.	Joseph Lawrence, Sec., Bordentown Donald D. Vuolo, Bordentown Ronald J. Schwendt, Bordentown	Mrs. Elizabeth D. Thompson, Bordentown
Burlington City	Baird M. Applegate, Jr., Sec., Burlington George E. Broadbent, Sr., Burlington Armando DeFrancesco, Burlington	Thomas Stewart, Burlington
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Mary Denbo, Burlington.
Chesterfield Twp.	James Harvey, Trenton	Charles S. Parker, Trenton.
Cinnaminson Twp.	A. James Reeves, Palmyra	Armand Pagliarmini, Cinnaminson
Delanco Twp.	A. Rowan Bright, Delanco	Harold R. Neville, Delanco.
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside August C. Leusner, Riverside	George B. Barton, Delran.
Easthampton Twp.	Matthew S. Chudoba, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp.	Frederick C. Adams, Beverly	Louis H. Kite, Edgewater Park.
Evesham Twp.	Henry W. Haines, Marlton	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	Vincent W. Sapp, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo R. Buonanno, Florence	John Durham, Florence.
Hainesport Twp.	Frederick R. Reynolds, Sr., Mt. Holly	Mrs. Doris K. Waldis, Hainesport.
Lumberton Twp.	Calvin F. Chase, Mt. Holly	Shirley J. Cornelius, Lumberton.
Mansfield Twp.	William H. Pigott, Bordentown	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp.	William S. Zeigler, Sec., Maple Shade Warren E. Rueppel, Maple Shade Joseph P. Ryan, Maple Shade	Joseph C. Sheridan, Jr., Maple Shade.
Medford Twp.	Justus C. Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor.	Harry C. Rainey, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp.	Walter W. Salmon, Moorestown	William H. Cromley, Moorestown
Mount Holly Twp.	George C. Thomulka, Mt. Holly	Robert L. Emmons, Mt. Holly.
Mount Laurel Twp.	Franklin F. Childers, Moorestown	Mrs. Barbara Gnang, Mt. Holly.
New Hanover Twp.	Donal B. Malloy, Cookstown	Mrs. Sally Rogaczewski, New Hanover.
North Hanover Twp.	Percy T. Borden, Wrightstown	Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor.	William H. Evaul, Palmyra	Robert W. Donnahoo, Jr., Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	Arthur C. Borden, Pemberton.
Pemberton Twp.	Earl D. Emmons, Pemberton	Ambrose Garber, Jr., New Lisbon
Riverside Twp.	Chester J. Jankowski, Sec., Riverside Anthony F. Cicali, Riverside Edward W. Snow, Jr., Riverside	Michael F. Chiaccio, Riverside.
Riverton Bor.	John H. McDermott, Riverton	Mrs. Anna May Whitelock, Riverton.
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp.	Mrs. Dorothy J. Best, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	Frank A. Commercia, Bordentown
Tabernacle Twp.	Mrs. Dorothy M. Yates, Vincentown	Carmine C. Coppela, Jr., Vincentown.
Washington Twp.	Bertram M. Thomas, Chatsworth	William Walters, Egg Harbor.
Westampton Twp.	James J. Noble, Mt. Holly	Walter W. Hancock, Burlington.
Willingboro Twp.	William G. Skelly, Willingboro	William J. Palmer, Willingboro.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Mrs. Margaret Schiess, Chatsworth.
Wrightstown Bor.	Mrs. Marybelle Harris, Wrightstown	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Louis R. Kirby, Sec., Audubon Elwood L. Bigler, Sr., Audubon Charles W. Arthur, Audubon	Roy D. Acaley, Audubon.
Audubon Park Bor.	Mrs. Nellie F. Horan, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Barrington Joseph C. Coruzzi, Barrington Earl J. Houseknecht, Barrington	Thomas M. Redanauer, Barrington.
Bellmawr Bor.	Andrew J. Dayle, Sec., Bellmawr Joseph Piduch, Bellmawr	Mrs. J. Crouch, Bellmawr.
Berlin Bor.	Lewis P. Orchard, Berlin	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp.	Renato Rolfi, West Berlin	Richard F. McCarthy, Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn Herman J. vander Straeten, Brooklawn	Joseph J. Cerrone, Brooklawn
Camden City	Patrick T. Corbett, Camden	Thomas C. Gramigna, Acting Collector, Camden
Cherry Hill Twp.	Harry A. Louderback, Cherry Hill	John J. Zarrolli, Cherry Hill.
Chesilhurst Bor.	Kenneth S. Stokes, Chesilhurst	William R. Lancaster, Waterford.
Clementon Bor.	Roy Pratt, Sec., Clementon John A. Snape, Clementon Alfred J. Zardus, Clementon	Mrs. Kathryn Stiles, Clementon.
Collingswood Bor.	Raymond F. Beck, Pres., Collingswood Walter Young, Collingswood	Mrs. F. Adelaide Spear, Collingswood.
Gibbsboro Bor.	Willis S. Tinney, Jr., Gibbsboro	Mrs. Catherine Brushman, Gibbsboro.
Gloucester City	Luke S. McKenna, Sec., Gloucester Bernard J. Gurick, Gloucester Louis A. Kelly, Gloucester	Francis J. Gorman, Gloucester.
Gloucester Twp.	William J. Davenport, Sec., Blackwood Frank F. Simiriglia, Blackwood Edward J. Tuszl, Blackwood	Halsey Cade, Blackwood.
Haddon Twp.	Raymond E. Hawk, Sec., Westmont Elmer J. Morgan, Collingswood Michael R. Scian, Collingswood	Mrs. Catherine Brooks, Collingswood
Haddonfield Bor.	Wallace L. Root, Sec., Haddonfield Charles H. Fisher, Haddonfield	Raymond Wheeler, Haddonfield.
Haddon Heights Bor.	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	John H. Wilson, Jr., Hi-Nella	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor.	Albert C. Stack, Jr., Laurel Springs	Charles A. Descamps, Laurel Springs.
Lawnside Bor.	William T. Lamb, Sec., Lawnside	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Mrs. Alice Dunn, Lindenwold.
Magnolia Bor.	Peter Pilenas, Jr., Magnolia James L. Nack, Magnolia George F. Stoddart, Magnolia	Mrs. Barbara Gorman, Magnolia
Merchantville Bor.	T. Carlyle Stephen, Merchantville	Ben F. Lerch, Merchantville.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mt. Ephraim Bor.	Matthew P. Powlowski, Sec., Mount Ephraim Joseph A. Beach, Mt. Ephraim Edward Stock, Mt. Ephraim	Mrs. Anne G. Coglister, Mt. Ephraim.
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn Peter V. Mancine, Oaklyn Howard D. Summerfield, Oaklyn	Mary A. Deering, Oaklyn.
Pennsauken Twp.	Charles B. Crabiel, Sec., Pennsauken William R. Buffington, Pennsauken Mrs. Margaret J. Potter, Pennsauken	Miss Josie L. Fortiner, Pennsauken
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill Melvin W. Heyworth, Clementon Emil F. Traenkner, Pine Hill	Mrs. Millie Mayer, Pine Hill.
Pine Valley Bor.	Harry R. Fleming, Clementon	Harry R. Fleming, Clementon.
Runnemede Bor.	Thomas F. Beal, Sec., Runnemede James A. Hogan, Runnemede Larry Macewicz, Runnemede	Robert W. Sperling, Runnemede.
Somerdale Bor.	Charles H. Haines, Somerdale	John H. White, Jr., Somerdale.
Stratford Bor.	Harvey E. Duus, Stratford	C. Donald Carlson, Stratford
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert M. Sapio, Haddonfield	Mrs. Florence E. Brady, Haddonfield.
Waterford Twp.	Nicholas DePalma, Sec., Atco Albert B. Fischer, Atco Harry Kass, Atco	John Sikora, Atco.
Winslow Twp.	Robert J. Mauriello, Sec., Waterford Neil H. Pastore, Elm William H. Issertell, Berlin	Charles A. Mauriello, Waterford.
Woodlynne Bor.	Charles H. McLaughlin, Woodlynne	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

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

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ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	John E. Corliss, Pres., Bridgeton	Mrs. Jean Whyte, Bridgeton.
Commercial Twp.	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris.
Deerfield Twp.	Joseph Crispo, Bridgeton	Joseph N. Bisconte, Rosenhayn.
Downe Twp.	Wayne Mounts, Dividing Creek	Seth D. Henderson, Newport.
Fairfield Twp.	Lee W. Van Meter, Bridgeton	Frank Sabota, Bridgeton.
Greenwich Twp.	Seifert Lodge, Greenwich	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	Edward S. Rider, Bridgeton	George W. Ottinger, Bridgeton.
Lawrence Twp.	Arthur Schafer, Cedarville	William Patitucci, Cedarville.
Maurice River Twp.	Edward Carlisle, Heislerville	Edwin Tomlin, Leesburg
Millville City	Meihale S. Lascarides, Millville	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp.	B. Frank Harris, Bridgeton	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook	Leroy Joyce, Seabrook
Vineland City	Marriott G. Haines, Vineland	Alan Bernardini, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield Town	Francis X. Murray, Bloomfield	Horace Heaton, Bloomfield.
Caldwell Bor.	Horace V. Terhune, Caldwell	George W. Van Der Decker, Caldwell.
Cedar Grove Twp.	George J. Fiore, Cedar Grove	Mrs. Jean Petersen, Cedar Grove.
East Orange City	Robert E. Ebert, East Orange	James J. Callahan, East Orange.
Essex Fells Bor.	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Fairfield Bor.	Charles G. Schmitz, Fairfield	John Jorgensen, Fairfield.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	Stephen C. Berry, Glen Ridge.
Irvington Town	Myron M. Leski, Chm., Irvington Peter Smith, Clk., Irvington William J. Ziegele, Irvington	Richard Hildebrand, Irvington.
Livingston Twp.	Thomas B. Cannon, Jr., Livingston	Lawrence R. Traver, Livingston.
Maplewood Twp.	Miss Marie A. Burkhardt, Maplewood	Joseph W. Bonin, Maplewood.
Millburn Twp.	Sargent Dumper, Sec., Millburn John J. Murray, Millburn Robert F. Marshall, Millburn	Milan H. Hartz, Millburn.
Montclair Town	Herbert M. Morris, Montclair	John C. Pearce, Montclair.
Newark City	Joseph A. D'Alessio, Newark	Ralph C. Caprio, Newark.
N. Caldwell Bor.	Kenneth Ritscher, N. Caldwell	Charles Rollwagen, N. Caldwell
Nutley Town	Joseph F. Reilley, Nutley	Mrs. Eunice P. Drake, Nutley
Orange City	Sol Solky, Orange	Sol Solky, Orange.
Roseland Bor.	William J. Varley, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village	John J. Connolly, South Orange	Miss Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona A. Leslie Hathaway, Verona Edison A. Picklesimer, Verona	Miss Claire P. Boyle, Verona.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
West Caldwell Bor.	Ralph W. Todd, Sec., W. Caldwell Henry Wefferling, Jr., W. Caldwell Joseph Marziale, West Caldwell	Donald E. West, West Caldwell.
West Orange Town	Harry A. Johnson, Chm., W. Orange Louis Lando, West Orange John J. McNulty, West Orange	Miss Nellie Magliola, West Orange.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Paul Shearer, Sec., Clayton Joseph A. Crane, Clayton Robert Checchio, Clayton	Mrs. M. Adele Dennis, Clayton.
Deptford Twp.	Richard T. Rozzelle, Sec., Deptford Mrs. Iva B. Klock, Westville Grove John J. Novack, Westville	Mrs. Edna M. Matlack, Woodbury.
East Greenwich Twp.	Henry G. Nolte, Clarksboro	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Charles P. Shimp, Sec., Monroeville Ben Wolffbrandt, Glassboro John J. Miller, Monroeville	Mrs. Louise N. Ziennker, Mullica Hill.
Franklin Twp.	James Parave, Franklinville	Alex Clemick, Franklinville.
Glassboro Bor.	Joseph Sivel, Sec., Glassboro Paul S. Adams, Pitman Francis Flynn, Glassboro	Miss Florence E. Kline, Glassboro.
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp.	Kenneth Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Mrs. Charles Fey, Williamstown
National Park Bor.	Mrs. Doris Rose, Sec., National Park John B. Roscoe, National Park Walter Scull, National Park	Mrs. Anna M. Cianci, National Park.
Newfield Bor.	George Dyer, Sec., Newfield Dominic Principe, Newfield Edwin Davis, Newfield	William Hopkins, Newfield.
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro Harry J. Whitelam, Paulsboro	Vera Bender, Paulsboro.
Pitman Bor.	Earl S. Curry, Sec., Pitman Frank O. Hancock, Pitman Clinton M. Kandle, Jr., Pitman	William C. Hall, Pitman.
S. Harrison Twp.	Harvey Skinner, Mullica Hill	William Pettit, Harrisonville.
Swedesboro Bor.	Mrs. Frank A. Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp.	T. Russell McClure, Sec., Sewell James I. Cobbin, Sewell William F. Keyser, Blackwood	Franklin G. Atkinson, Sewell.
Wenonah Bor.	James F. Danser, Wenonah Philip J. Schuler, Wenonah	Mrs. Alberta Sargent, Wenonah.
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare	Mrs. Margaret D. Finan, Thorofare.
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	Richard A. Dann, Woodbury, Sec.	H. C. Moffett, Woodbury.
Woodbury Heights Bor.	Harry W. Elton, Sec., Woodbury Heights George Tice, Woodbury Heights Frank Rizzo, Jr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights.
Woolwich Twp.	William Schoener, Swedesboro	Willard Mattson, Swedesboro.

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ASSESSORS AND COLLECTORS IN HUDSON COUNTY

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

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mrs. Mary F. Smith, Milford.
Bethlehem Twp.	Earl O. Pierner, Hampton	Mrs. Shirley C. Hansen, Asbury
Bloomsbury Bor.	Brian H. Richardson, Bloomsbury	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor.	Vincent J. Maguire, Califon	Mrs. Clara Moore, Califon
Clinton Town	Frederick G. Wille, Clinton	Arthur A. Kraeuter, Clinton.
Clinton Twp.	Frank F. Jones, Annandale	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville.
East Amwell Twp.	William Feiss, Ringoes	Mrs. Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reynier V. Jones, Pittstown	Mrs. Elsie B. Rogers, Pittstown
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	Morris L. Wright, Glen Gardner	Mrs. Flora Schemm, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Robert C. Smith, Hampton.
High Bridge Bor.	Henry F. Weigand, High Bridge	Robert H. Philhower, High Bridge.
Holland Twp.	Robert E. Phillips, Milford	William F. Case, Milford.
Kingwood Twp.	Joseph F. Gessner, Stockton	Frank J. Dalrymple, Frenchtown.
Lambertville City	Joseph P. Musselman, Lambertville	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Kenneth H. Sentz, Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor.	Frederick Buck, Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington	John E. Tine, Jr., Flemington.
Readington Twp.	Norman A. Stevens, Whitehouse Station	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Henry H. Barlow, Califon	Joseph C. Farley, Lebanon.
Union Twp.	Chester S. Poniatowski, Pattenburg	Robert Gyuro, Pittstown.
West Amwell Twp.	W. Alfred Wooden, Sr., Lambertville	Mrs. Mildred E. Lambert, Lambertville.

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ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Raymond Ellis, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Charles Drotar, Jr., Chm., Trenton H. Edward Klenk, Trenton Frederick G. Kraft, Trenton	Earl K. Allen, Trenton.
Hamilton Twp.	H. Randolph Brokaw, Trenton	John S. Bernath, Jr., Trenton.
Hightstown Bor.	C. Scott Letcher, Hightstown	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	Mrs. Ruth Carver, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Joseph H. Martin, Lawrenceville	Thomas R. Kalisch, Lawrenceville.
Pennington Bor.	Norman P. Friedley, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Mrs. Christine D. St. John, Princeton
Princeton Twp.	Stuart Robson, Princeton	Theodore H. Kennedy, Princeton
Trenton City	Anthony R. Russo, Trenton	Mrs. Emily G. Massara, Trenton.
Washington Twp.	Edward D. Delzell, Windsor	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury Asa Mowrey, Cranbury Richard M. Scott, Cranbury	Mrs. Wilton Clayton, Cranbury
Dunellen Bor.	Dennis F. Conlon, Dunellen	Mary B. Fisher, Dunellen
E. Brunswick Twp.	William T. Bailey, East Brunswick	Melvin Worth, East Brunswick.
Edison Twp.	John W. Mooney, Nixon	Richard F. Knudson, Edison.
Helmetta Bor.	Walter K. Krenzel, Helmetta	Mrs. Margaret J. Wilson, Helmetta.
Highland Park Bor	John Rizzo, Sec., Highland Park Anthony J. Billings, Highland Park Harold M. Bruskin, Highland Park	Bernard Hortz, Highland Park.
Jamesburg Bor.	Carmen C. Pirre, Jamesburg	Frank Jawidzik, Jamesburg.
Madison Twp.	George Fiore, Old Bridge	Irving Lederman, Old Bridge.
Metuchen Bor.	Thomas J. Patten, Sec., Metuchen Walter C. Letson, Metuchen Joseph P. Marra, Metuchen	Mrs. Donna R. Borven, Metuchen
Middlesex Bor	Mrs. Angela Szymanski, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City	Louis Schick, New Brunswick	Elizabeth S. Ewing, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick	Mrs. Caroline Christ, North Brunswick.
Perth Amboy City	James Goumas, Perth Amboy Albert J. Cerulo, Perth Amboy John B. Dyke, Perth Amboy	Francis Kenny, Perth Amboy.
Piscataway Twp.	Courtney Powell, Piscataway Edward R. Fitzgerald, Piscataway William F. Holdsworth, Piscataway	William Shelley, Piscataway.
Plainsboro Twp.	J. R. Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John H. Kolb, Sayreville	Miss Celia J. Wrobel, Sayreville.
South Amboy City	John A. Coan, Sec., South Amboy Joseph Noble, South Amboy John J. Sharo, South Amboy	Mrs. Mary Wenzel, South Amboy.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	Joseph E. Rauch, Monmouth Junction.
South Plainfield Bor.	George J. Linger, Sec., South Plainfield J. James Puha, South Plainfield Irving Babes, South Plainfield	John A. Bori, South Plainfield.
South River Bor.	Carl J. Alongi, Jr., South River	Henry O. Schlegel, South River.
Spotswood Bor.	Matthew W. Costello, Spotswood	Jean Gretch, Spotswood
Woodbridge Twp.	John J. Samons, Port Reading	Harold J. Mullin, Woodbridge.

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Mrs. H. Marie Davison, Allentown.
Asbury Park City	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	William J. Griffin, Atlantic Highlands	Mrs. Jessamine Barker, Atlantic Highlands.
Avon-by-the-Sea Bor.	Charles Bramhall, Avon	Albert R. Dorn, Avon.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	John J. Dougherty, Bradley Beach	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Colts Neck Twp.	Vincent Costigan, Colts Neck	Mrs. Anne Wylie, Colts Neck.
Deal Bor.	Benjamin P. Lissner, Jr., Sec., Allenhurst Julius Vinik, Chm., Deal Robert M. Drazin, Deal	John F. P. Kelly, Deal.
Eatontown Bor.	Harry S. Rowland, Sr., Clerk, Eatontown. Theodore McGinness, Eatontown Edward H. Emmons, Eatontown	Mrs. Elsie A. Demarest, Eatontown.
Englishtown Bor.	Albert W. Dey, Englishtown	Norman Forman, Englishtown
Fair Haven Bor.	W. Raymond Van Horn, Fair Haven	Melvin Stout, Fair Haven.
Farmingdale Bor.	Harry Hulsart, Farmingdale	Mrs. Marguerite Cusson, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Edward T. Fountain, Freehold
Freehold Twp.	Alfred J. Parenteau, Freehold	Robert H. Ferrell, Freehold.
Highlands Bor.	Albert Emery, Highlands	Herbert Hartsgrove, Highlands.
Holmdel Twp.	Robert J. Smith, Holmdel	Mrs. Francis Stilwell, Holmdel.
Howell Twp.	Fred R. Wittenberg, Jr., Farmingdale	Mrs. Hedda Barkalow, Farmingdale.
Interlaken Bor.	Hugh S. Grieco, Interlaken	Mrs. Cecelia M. Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	Mrs. Genevieve Bowden, Keansburg.
Keyport Bor.	Leo Brown, Keyport	Everett S. Poling, Keyport.
Little Silver Bor.	Charles M. Sullivan, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village	Leo E. Seidler, Loch Arbour Peter R. Kuehne, Loch Arbour	Mrs. Helen Pines, Allenhurst.
Long Branch City	William Stender, Long Branch	Frank Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Martin Rover, Tennent
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan Harvey M. Bush, Manasquan Alfred L. DeBow, Manasquan	J. H. Williams, Manasquan.
Marlboro Twp.	Joseph La Mura, Jr., Marlboro	Mrs. Lillian Vanderwiel, Marlboro
Matawan Bor.	Henry Ellis, Matawan	Mrs. Mary M. Geran, Matawan.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Twp.	Allen V. Trauben, Matawan	Mrs. Pauline K. Behr, Matawan.
Middletown Twp.	John F. Lawley, Middletown	Herbert E. Bradshaw, Middletown.
Millstone Twp.	Edward C. Noller, Cream Ridge	David H. Baird, Cream Ridge.
Monmouth Beach Bor.	Roy H. Olsen, Monmouth Beach	Edwin R. Feste, Monmouth Beach.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
Neptune City Bor.	F. Leroy Garrabrant, Jr., Neptune	Harold J. Rowland, Neptune.
New Shrewsbury Bor.	Mrs. Sheila C. O'Keefe, New Shrewsbury	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Martin L. Bailey, Oakhurst.
Oceanport Bor.	Ernest G. Hoffman, Sec., Oceanport Miles Abernathy, Portaupeck	Harry Van Note, Oceanport
Hazlet Twp.	Michael R. Brennan, Hazlet	Robert R. Brady, Hazlet.
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Albert MacDonald, Red Bank
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Irene C. Posey, Rumson.
Sea Bright Bor.	Helen H. Rone, Sea Bright	Mrs. Mary Larson, Sea Bright.
Sea Girt Bor.	Lester S. Naylor, Sec., Sea Girt Henry J. Kupiec, Sea Girt Rudolph F. Schreitmueller, Sea Girt	Mrs. Helen B. Brash, Sea Girt.
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp.	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor.	Mrs. Rose Tomkiel, South Belmar	Mrs. Claire Haggerty, South Belmar.
Spring Lake Bor.	Benjamin G. Patterson, Spring Lake	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights	Mrs. Ida E. Beebe, Spring Lake Heights.
Union Beach Bor.	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp.	Joseph Holmes, Cream Ridge	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall.
West Long Branch Bor.	Leo C. Bizzarro, Chm., W. Long Branch F. Donald Squallante, Sec., West Long Branch Ralph E. Manna, West Long Branch	Miss Frances L. Townsend, West Long Branch.

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Louis C. Pisacane, Sec., Boonton Arthur J. Higgins, Boonton Walter A. Peterson, Boonton	Robert L. Wahrenbrock, Boonton.
Boonton Twp.	Homer L. Stickle, Boonton	Mrs. Mary Rusnuck, Boonton.
Butler Bor.	William L. Gormley, Butler Floyd V. Decker, Butler	William H. Meier, Butler
Chatham Bor.	Kenneth J. Hume, Sec., Chatham William B. Lerf, Chatham Robert G. Huntington, Jr., Chatham	John H. Mowen, Chatham.
Chatham Twp.	Mrs. Millicent Underwood, Chatham	E. A. Alpaugh, Chatham.
Chester Bor.	Charles A. Williamson, Chester	Julia A. Robinson, Chester
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	Robert W. Gantert, Denville.
Dover, Town	John W. Campbell, Dover	James V. Nazzaro, Sr., Dover
East Hanover Twp.	Arthur W. Caccia, Sec., Hanover Gordon W. Gould, Hanover Roswell N. Hait, Hanover	Dayton M. Darlington, Hanover.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	Hugh E. McKenna, Sec., Florham Park Theodore J. T. Short, Florham Park John R. Massarano, Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Ralph T. Meloro, IV. Sec., Whippany Robert B. Newell, Whippany Andrew Woytas, Whippany	Louis B. Dombroski, Whippany.
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Howard G. Buesing, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong.
Kinnelon Bor.	Edward Nevius, Sec., Kinnelon John H. Bott, Kinnelon Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon.
Lincoln Park Bor.	Harold C. Krulder, Jr., Sec., Lincoln Park George Leur, Lincoln Park Philip Schneider, Lincoln Park	George E. Newton, Lincoln Park.
Madison Bor.	John E. Meyers, Sec., Madison Carl Fruehling, Madison William I. Bate, Jr., Madison	Louise T. Gordon, Madison
Mendham Bor.	Harold W. Traudt, Mendham	John J. Moeri, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside.
Mine Hill Twp.	John F. Gaynor, Dover	Mrs. Emma Stuchlik, Dover
Montville Twp.	Thomas A. Sabatini, Montville	Marjorie Witty, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown Charles E. Dabinett, Morristown Keith M. Quimby, Morristown	Harold E. Saunders, Jr., Convent.
Morris Plains Bor.	Kenneth K. Gorry, Sec., Morris Plains Allan W. Adams, Morris Plains Charles J. Smith, Morris Plains	John P. McLaughlin, Morris Plains
Morristown, Town	Sidney E. Margolin, Chm., Morristown John P. Koyce, Morristown Ralph A. D'Olivo, Morristown	William R. Mullen, Morristown.
Mountain Lakes Bor.	Mrs. Mary A. Phillips, Mountain Lakes	John W. Hurst, Mountain Lakes
Mt. Arlington Bor.	Frank A. Menne, Sec., Ledgewood William Lawrence Pierre, Ledgewood	Mrs. Laura D. Speaker, Mt. Arlington.
Mount Olive Twp.	John C. Bartholomae, Sec., Budd Lake Barney Gorman, Budd Lake Nelson Walters, Flanders	Mrs. Mary A. Hopler, Budd Lake.
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph S. Gladys, Netcong.
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles Kennedy, Parsippany.
Passaic Twp.	Henry J. Payne, Sec., Gillette Lester G. Pyle, Gillette Richard C. Schaedel, Millington	Armando Rossi, Millington.
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains.
Randolph Twp.	Seymour Winer, Sec., Dover Frank Thorburn, Mt. Freedom Frank Novak, Dover	Mrs. Marjorie Polsbroek, Mt. Freedom.
Riverdale Bor.	Frank Dalton, Sec., Riverdale John P. Wood, Riverdale Harold Hazekamp, Riverdale	Mrs. Mary E. Harding, Riverdale.
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevil, Rockaway Robert S. Halprin, Rockaway	Mrs. Mary L. Hocking, Rockaway.
Roxbury Twp.	Albert Fuge, Sec., Ledgewood James Hodgson, Succasunna Douglas Haugk, Succasunna	Cook Conkling, II, Succasunna.
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover	Patricia E. Moran, Dover.
Washington Twp.	Robert H. Williams, R. D. Long Valley	Ruth M. McKloskey, Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton Charles A. Williams, Wharton Francis W. Duplissis, Wharton	Mrs. Eleanore Williams, Wharton

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ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor.	Carl G. Bjornberg, Sec., Barnegat Light Carr R. Leonard, Barnegat Light Stephen G. Dickerson, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head Raymond Van Schoick, Bay Head Robert L. Johnson, Bay Head	Mrs. May Osborn, Bay Head.
Beach Haven Bor.	John B. Moyant, Beach Haven	Mrs. Muriel Tooker, Beach Haven.
Beachwood Bor.	Carlton Hamilton, Beachwood	Mrs. Maude L. Voight, Bachwood.
Berkeley Twp.	Miss Lorraine A. Effenberger, Sec., Bayville Arthur Kaschel, Bayville Russell M. Hall, Bayville	Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	George H. Goetz, Bricktown	Mrs. Helen C. Schaefer, Bricktown.
Dover Twp.	Kenneth H. Beck, Sec., Toms River Kendall L. Mitchell, Toms River Thomas C. McCandless, Toms River	Carl F. Heagey, Toms River.
Eagleswood Twp.	Milton Salmons, West Creek	Mrs. Blanche Pharo, West Creek
Harvey Cedars Bor.	Mrs. Elsie Vosseller, Harvey Cedars	Mrs. Amelia Maxwell, Harvey Cedars.
Island Heights Bor.	Conrad Bieger, Island Heights	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp.	William W. Morrison, Jackson	Carl Goetz, Jackson
Lacey Twp.	Hans N. Hendricksen, Sec., Forked River Howard E. Ross, Forked River Walter G. Voll, Forked River	Robert R. Gaff, Sr., Forked River.
Lakehurst Bor.	Alton Tilton, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard Turtora, Sec., Lakewood Harry R. Freese, Lakewood Sol Kramer, Lakewood	Amory J. Parmentier, Lakewood.
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette Ralph Anteau, Lavallette Robert Schroeder, Lavallette	Mrs. Mildred Lamb, Lavallette.
Little Egg Harbor Twp.	Raymond Eick, Sec., W. Tuckerton Ralph H. Cummings, Tuckerton Edward Cranmer, Tuckerton	Mrs. Carolyn Rider, Tuckerton
Long Beach Twp.	Bernard J. Tool, Jr., Brant Beach	Mrs. Florence Gorman, Brant Beach.
Manchester Twp.	Richard R. Herring, Sec., Whiting John Novak, Whiting Edward J. Osterman, Toms River	Mrs. Ruth B. Roberts, Whiting.
Mantaloking Bor.	August St. John, Sec., Mantoloking Harold D. Morgan, Mantoloking James J. Turner, Jr., Mantoloking	William R. Wesson, Mantoloking.
Ocean Twp.	Max W. Ekelmann, Sec., Waretown William C. Sattler, Waretown Herbert Fritsche, Waretown	Mrs. Margaret Gale, Waretown.
Ocean Gate Bor.	Carl L. Bach, Ocean Gate	Mrs. Carolyn E. Dunn, Ocean Gate.
Pine Beach Bor.	Robert Anderson, Pine Beach	Patrick Vellucci, Pine Beach.
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	C. Ferdinand Van Horn, New Egypt.
Point Pleasant Bor.	James L. Anderson, Sec., Point Pleasant Harvey D. Bennette, Point Pleasant	Harry E. O'Dell, Point Pleasant
Pt. Pleasant Beach Bor.	Burnet B. Lynch, Sec., Pt. Pleasant Beach Owen H. Truex, Pt. Pleasant Beach A. Noel Wilson, Point Pleasant	Mrs. Esther Winckhofer, Pt. Pleasant Beach.
Seaside Heights Bor.	Leo J. Kiernan, Seaside Heights	August G. Speier, Seaside Heights.
Seaside Park Bor.	Harold G. Gorman, Sec., Seaside Park Walter Sturko, Seaside Park Mrs. Linda C. Mescoe, Seaside Park	Mrs. Florence A. Mitchell, Seaside Pk.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Ship Bottom Bor.	Mrs. Virginia E. May, Sec., Ship Bottom Herbert F. Jewson, Ship Bottom	Mrs. Lillian Douglass, Ship Bottom.
So. Toms River Bor.	Frederick A. Ottenbacher, S. Toms River	Mrs. Nana D. Moraitinis, South Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Mrs. Martha L. Cranmer, Manahawkin.
Surf City Bor.	H. Elvin Smith, Sec., Surf City Richard M. Warren, Jr., Surf City C. Reed Vennel, Surf City	H. Elvin Smith, Surf City.
Tuckerton Bor.	Douglas O. Downs, Sec., Tuckerton C. Ira Mathis, Tuckerton Charles Mathis, Tuckerton	Mrs. Anna Jacobi, Tuckerton.
Union Twp.	Charles Cramer, Sec., Barnegat Kenneth Cranmer, Barnegat Orest Caselli, Barnegat	Anderson B. King, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

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

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ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Loren Hitchner, Bridgeton	George D. Loper, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsenboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Mannington Twp.	Robert J. Buechler, Salem	John L. Stewart, Salem.
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pennsville Twp.	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville.
Pilesgrove Twp.	J. Willard Gardiner, Jr., Woodstown	Elmer C. Brown, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Lee A. Harris, Salem	Henry R. Howell, Quinton.
Salem City	Henry N. Nelson, Salem	David A. Cawman, Salem.
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Daretown.
Woodstown Bor.	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 Jestrzemski, Pluckemin.
Bernards Twp.	Harold W. Heimbach, Basking Ridge	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor.	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor.	Matthew Ciarfello, Bound Brook	Mrs. Mildred Schank, Bound Brook
Branchburg Twp.	Mrs. Ida Blaufuss, N. Branch	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp.	Noel A. Haywood, Somerville	William A. Slack, Somerville.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Shirley Potts, Far Hills.
Franklin Twp.	Mrs. Mary Wetzel, Acting Assessor	Mr. Louis J. Tango, Somerset
Green Brook Twp.	Henry Brain, Green Brook	Walter T. Pritchard, Plainfield.
Hillsborough Twp.	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville Dominic M. Rock, Manville Frank J. Gnatek, Manville	Edward J. Marshall, Manville.
Millstone Bor.	Rinaldo A. Iozzi, Piscataway	Mrs. Joanne Thomas, Millstone.
Montgomery Twp.	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburg.
North Plainfield Bor.	August Church, N. Plainfield	Mrs. Magdalen S. Servis, N. Plainfield.
Peapack-Gladstone Bor.	Paul R. Hess, Peapack	Harold L. Crater, Peapack.
Raritan Bor.	James Del Monte, Raritan	Anthony J. Santora, Raritan.
Rocky Hill Bor.	Wilbur Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	Rudolph C. Stys, South Bound Brook	William E. Hartpence, S. Bound Brook.
Warren Twp.	Erich Lange, Warren	Mrs. Myrtle Conover, Warren.
Watchung Bor.	Ralph Barrett, Watchung	Mrs. Hazel Roberts, Plainfield.

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ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	John Albora, Andover	Mrs. Dorothy B. Puffer, Andover.
Andover Twp.	Raymond J. Conter, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Douglas Sinley, Branchville
Byram Twp.	George I. Beers, Andover	George Micklesavage, Sparta.
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Augusta.
Franklin Bor.	Albert A. Saleeby, Franklin	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp.	Mrs. Alice L. Roy, Newton	Alfred M. Snook, Newton.
Green Twp.	Carlton Daly, Tranquility	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor.	Peter E. Scovern, Hamburg	James Holleran, Hamburg
Hampton Twp.	George P. Zink, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	William J. Kenny, Sec., Hopatcong Mrs. Virginia B. Gonzalez, Andover	Mrs. Frances B. Connor, Hopatcong
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	Anton Jerger, Port Jervis	Mrs. Gladys Kerr, Port Jervis
Newton Town	Raymond J. Conter, Newton	Stanford Tidaback, Newton
Ogdensburg Bor.	Victor Szanyi, Ogdensburg	Joseph Fitzgibbons, Sr., Ogdensburg.
Sandyton Twp.	Mrs. Elizabeth Aber, Layton	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Richard B. Curtis, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Vacant	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	William M. Hunt, Sussex
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Mrs. Anna E. Edsall, Sussex
Walpack Twp.	Paul E. Darrone, Walpack	Richard A. Martin, Walpack.
Wantage Twp.	William Fielden, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Charles F. Monica, Berkeley Heights	Florence Lynch, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph H. Brunnquell, Clark.
Cranford Twp.	John M. Duryee, Cranford	Harold Seymour, Jr., Cranford.
Elizabeth City	John G. Lloyd, Elizabeth	Anthony R. Chiodo, Elizabeth.
Fanwood Bor.	S. Arthur Gaylord, Fanwood	John H. Campbell, Jr., Fanwood.
Garwood Bor.	John Accardi, Sec., Garwood I. George Casabona, Garwood Leonard J. Di Stefano, Garwood	William J. Gilbert, Garwood.
Hillside Twp.	Samuel Katz, Sec., Hillside Kenneth M. Ross, Hillside Rubin Ritz, Hillside	John C. Pozar, Hillside.
Kenilworth Bor.	Harold Frolich, Sec., Kenilworth John Rowinsky, Kenilworth Max J. Berzin, Kenilworth	Mrs. Adolpha A. Rein, Kenilworth
Linden City	John A. Zaleski, Linden Charles E. McCrann, Jr., Linden Frank J. Pakulski, Linden	Louis Weitzman, Linden.
Mountainside Bor.	Robert Koser, Sec., Mountainside Walter W. Young, Jr., Mountainside Frank Torma, Mountainside	Elmer A. Hoffarth, Mountainside.

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TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
New Providence Bor.	Stanwood C. Slack, New Providence dence John F. O'Brien, New Providence Gray L. Bromleigh, Jr., New Providence	Mrs. Jane K. Parcells, New Providence.
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	Eugene F. Kenna, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor.	Paul J. Endler, Roselle Park	Bernard H. Dreifoos, Roselle Park.
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains Lloyd Koppe, Scotch Plains Louis R. DeCavalcante, Scotch Plains	Mrs. Patrina C. Thinnes, Scotch Plains.
Springfield Twp.	J. Everett Longfield, Sec., Springfield Francis J. Keane, Springfield Charles A. Remlinger, Springfield	Mrs. Marie Smith, Springfield.
Summit City	Michael J. Heaney, Sec., Summit J. Henry Negus, Summit Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
Union Twp.	Charles W. Sommer, Sec., Union Homer F. Dukes, Union Francis A. Kopecky, Union	Howard R. Leary, Union.
Westfield Town	Eugene Hermann, Sec., Westfield Jack Mann, Westfield Warren L. Gravely, Westfield	Stephen W. Bogert, Westfield.
Winfield Twp.	Francis A. Kelly, Winfield	Mrs. Margaret Gallagher, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Dale B. Drake, Great Meadows.
Alpha Bor.	Joseph L. Dyrek, Jr., Alpha	Stuart E. Davis, Alpha.
Belvidere Town	Russell A. Parsons, Belvidere	George P. Green, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Washington	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	John M. Jones, Blairstown.
Greenwich Twp.	Charles D. Apgar, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown Town	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	Richard F. Shepherd, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Hope.
Independence Twp.	William R. Clancy, Hackettstown	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Clarence Labarre, Blairstown.
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere.
Lopatcong Twp.	Raymond L. Koch, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford George H. Messerly, Port Murray Ray Baldwin, Port Murray	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Atlon Kuhnsman, Oxford.
Pahaquarry Twp.	Pasquale G. Megliola, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town	Enrico D. Angelozzi, Phillipsburg	Joseph Ritz, Phillipsburg
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg Washington.
Washington Twp.	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Charles W. Hunt, Buttzville	Mrs. Helen Smith, Buttzville.

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APPENDIX 1

Tax Tables

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COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX[1]			CIGARETTE TAX[1]		
	Gross	*Refunds*	*Net*	*Stamps and miscellaneous revenues*	*License[2] revenues*	*Total*
1942	$11,022,206.88	$2,696.49	$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949	14,771,265.28	3,883.82	14,767,381.46	$17,522,652.81	$208,152.00	$17,730,804.81
1950	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52
1966	31,742,479.83	480.62	31,741,999.21	**77,468,859.91	256,534.60	77,725,394.51
1967	32,118,281.75	257.64	32,118,024.11	96,263,226.53	253,511.50	96,516,738.03
1968	33,608,541.73	471.30	33,608,070.43	**100,371,057.45	249,740.90	100,620,798.35

[1] Fiscal year ending June 30th.
[2] Includes License Revenues, and Fines and Penalties.
* For figures for years 1931 to 1941, inclusive, see Annual Report of year 1955.
** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; from 6 to 7 cents effective May 23, 1961; from 7 to 8 cents effective May 31, 1963; and from 8 to 11 cents effective June 16, 1966, and from 11 to 14 cents effective June 3, 1968.

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COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX[1]								
	Corporation Business Tax		*Domestic insurance (other than life)*	*Foreign insurance (other than life)*	*Domestic life insurance*	*Foreign life insurance*	*Financial business tax*	*Certificates and miscellaneous*	*Total*
	Domestic	*Foreign*							
1940	$2,437,409.99	$452,156.65	.....	$1,232,672.70	$1,717,574.42	$1,447,156.27	.....	.....	$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
1945	1,272,706.79	438,860.57	$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	$345,044.29	$1,312.00	13,257,987.61
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
1959	†25,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	†31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63
1961	†31,340,207.52	29,266,411.78	120,094.49	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87
1962	†33,000,386.87	29,381,210.38	276,804.28	12,305,340.86	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11
1963	†34,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,274.90	1,059,685.56	36,019.35	89,731,835.20
1964	†35,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,295.78
1965	†37,945,976.95	38,497,507.49	338,332.45	15,500,600.62	554,968.67	7,808,076.58	1,015,150.73	59,505.41	101,720,118.90
1966	†43,507,191.86	43,879,305.68	383,923.68	20,900,438.35	783,084.00	10,178,523.09	1,120,739.46	65,704.02	120,818,910.14
1967	†46,817,994.81	46,882,232.61	460,198.20	23,107,815.32	716,985.69	9,940,013.24	1,359,222.52	43,722.10	129,328,184.49
1968	†60,257,765.68	65,206,239.00	313,042.24	21,664,807.03	410,267.13	9,052,533.96	1,501,870.05	48,893.68	179,205,293.44

[1] Fiscal year ending June 30th.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

† Includes interest and penalties—$210,433.68 for 1959; $356,386.62 for 1960; $474,434.71 for 1961; $434,130.46 for 1962; $538,023.07 for 1963; $556,243.95 for 1964; $594,028.68 for 1965; $705,194.09 for 1966; $651,667.63 for 1967, $921,113.42 for 1968.

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COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES[1]						
	INHERITANCE						
	RESIDENT						
	State use	*County use*	*Total*	*Nonresident*	*Total inheritance*	*Estate*	*Total death taxes*[2]
1940	$4,791,189.59	$236,140.50	$5,027,330.09	$86,041.90	$5,113,371.99	$507,625.02	$5,620,997.01
1941	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1942	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1943	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1944	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488.777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	358,225.16	49,367,742.83	539,464.84	49,907,207.67
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,657.91	463,969.10	52,687,627.01
1967	54,691,669.32	2,339,601.52	57,031,270.84	274,914.07	57,306,184.91	634,536.99	57,940,721.90
1968	55,381,487.32	2,446,883.02	57,828,370.34	351,152.44	58,179,522.78	513,649.11	58,693,171.89

[1] Fiscal year ending June 30th.

[2] Before refunds to estates.

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Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX[2]			PUBLIC UTILITY TAX[5]		
	Gross	*Refunds*	*Net*	*Licenses*	*Permits*	*Total*	*Franchise and Gross Receipts Tax*[5]	*Excise Tax for State Use*	*Total Utility Tax*[5]
1940	$26,958,527.35	$2,256,373.72	$24,702,153.63[3]	$6,700.00	$87,918.00	$94,618.00	$12,781,629.23	.....	$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77[3]	6,900.00	91,101.92	98,001.92	15,269,906.01	.....	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68[3]	6,200.00	89,038.22	95,238.22	16,319,070.06	.....	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75[3]	6,000.00	55,370.42	61,370.42	17,038,491.63	.....	17,038,491.63
1944	.....	.....	.....	5,800.00	54,732.95	60,532.95	18,300,342.61	.....	18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59[4]	5,700.00	54,499.64	60,199.64	18,830,009.31	.....	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40[1]	6,300.00	56,197.81	62,497.81	19,837,931.34	.....	19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67[1]	1,200.00	40,809.75	42,009.75	21,767,598.44	.....	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22[1]	7,700.00	57,713.50	65,413.50	24,447,719.05	.....	24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36[1]	7,600.00	61,692.52	69,292.52	28,263,475.59	.....	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57[1]	7,600.00	63,239.00	70,839.00	29,129,993.63	.....	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85[1]	8,000.00	63,453.60	71,453.60	32,164,568.02	.....	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41[1]	7,900.00	62,977.50	70,877.50	35,741,173.49	.....	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82[1]	8,100.00	65,736.45	73,836.45	38,741,035.30	.....	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	43,378,581.42	.....	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	47,742,676.46	.....	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	51,845,272.12	.....	51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	57,166,724.04	.....	57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	61,589,959.53	.....	61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	66,431,182.08	.....	66,431,182.08
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	71,582,234.34	.....	71,582,234.34
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	76,682,815.52	.....	76,682,815.52
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	85,917,733.46	.....	85,917,733.46
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	91,224,286.70	.....	91,224,286.70
1964	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	95,054,621.90	$12,803,923.76	107,858,545.66
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	100,921,217.82	13,588,733.63	114,509,951.45
1966	151,459,682.85	6,277,988.26	145,181,694.59	16,200.00	112,411.00	128,611.00	107,071,551.85	14,400,886.54	121,472,438.39
1967	154,594,708.50	6,200,645.61	148,394,062.89	15,800.00	113,614.40	129,414.40	114,528,723.08	15,403,310.00	129,932,033.00
1968	161,921,972.21	5,785,045.90	156,136,926.31	16,000.00	112,609.00	128,609.00	122,007,663.80	16,410,203.00	138,417,867.00

[1] Fiscal year ending June 30th.
[2] 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.
[3] Calendar year.
[4] Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.
[5] Public Utility Franchise and Gross Receipts taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.
* For years 1931 to 1939 inclusive, see Annual Report of year 1955.

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COLLECTION OF TAXES BY THE DIVISION OF TAXATION

Year	*Sales Tax Bureau*		*Emergency Transportation Tax Bureau*		*Corporation Tax Bureau*
	Sales Tax	*Retail Gross Receipts Tax*	*Unincorporated Business Gross Receipts Tax*	*Emergency Transportation Tax*	*Business Personal Property Tax*
1967.....	$208,279,837	.....	.....	$10,823,368	.....
1968.....	238,208,358	$3,840,321	$14,861,494	12,440,888	$21,734,247

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Year	RAILROAD TAX [1]						
	PROPERTY TAX			FRANCHISE TAX			
	For State use	*For local use*	*Total property tax*	*For State use*	*For local use*	*Total franchise tax*	*Total railroad tax*
1940*	$9,230,222.17	$9,066,467.22	$18,296,689.39	.....	.....	.....	$18,296,689.39
1941	5,745,157.68	5,270,960.49	11,016,118.17	$2,013,406.45	$2,013,406.45	$4,026,812.90	15,042,931.07
1942	6,931,415.46	5,521,368.45	12,452,783.91	3,030,820.58	3,030,820.58	6,061,641.16	18,514,425.07
1943	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57
1944	7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58
1945	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38
1946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
1947	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63
1948	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
1949	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
1950	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
1951	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
1952	3,069,848.17	13,044,772.31	16,114,620.48	1,489,705.81	.....	1,489,705.81	17,604,326.29
1953	3,123,070.62	12,944,411.21	16,067,481.83	1,698,194.30	.....	1,698,194.30	17,765,676.13
1954	2,869,148.25	14,287,600.33	17,156,748.58	1,673,042.02	.....	1,673,042.02	18,829,790.60
1955	2,988,249.49	13,931,773.34	16,920,022.83	1,168,008.90	.....	1,168,008.90	18,088,031.73
1956	3,046,983.23	13,898,240.43	16,945,223.66	1,292,052.00	.....	1,292,052.00	18,237,275.66
1957	2,765,121.20	14,115,717.35	16,880,838.55	1,390,381.20	.....	1,390,381.20	18,271,219.75
1958	2,758,569.53	14,536,490.93	17,295,060.46	797,901.24	.....	797,901.24	18,092,961.70
1959	2,685,345.38	14,453,886.41	17,139,231.79	392,522.74	.....	392,522.74	17,531,754.53
1960	2,527,338.49	15,087,703.30	17,615,041.79	319,307.46	.....	319,307.46	17,934,349.25
1961	2,708,479.51	13,497,392.67	16,205,872.18	108,561.19	.....	108,561.19	16,314,433.37
1962	2,401,111.80	14,464,054.74	16,865,166.54	129,856.54	.....	129,856.54	16,995,023.08
1963	2,358,744.54	14,317,698.11	16,676,442.65	165,818.78	.....	165,818.78	16,842,261.43
1964	2,354,342.54	13,712,500.72	16,066,843.26	207,770.08	.....	207,770.08	16,274,613.34
1965	2,303,156.48	13,206,977.68	15,510,134.16	267,207.00	.....	267,207.00	15,777,341.16
1966	.....	9,615,002.07	9,615,002.07	518,033.60	.....	518,033.60	10,133,035.67
1967	8,083,210.48	.....	8,083,210.48	649,372.40	.....	649,372.40	8,732,582.88
1968[2]	7,981,269.97	.....	7,981,269.97	123,194.50	.....	123,194.50	8,104,464.47

[1] Calendar Year.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

For calendar years 1941 through 1947 classification was changed to "property tax" and "franchise tax" under chapter 291, Laws of 1941. Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use.

Chapter 40, Laws of 1948, amending chapter 291, Laws of 1941, continued the "property tax" and the "franchise tax," but the tax rates and the distribution of franchise taxes were changed. After 1947 the property tax on second-class was levied at local tax rates for local use. Other property taxes and all franchise taxes were for State use.

Chapter 251, Laws of 1964 eliminated the property tax for State use on Classes I and III.

[2] Law amended by chapter 139, laws of 1966; removes Class II taxes for local uses and applies them entirely for State uses.

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CORPORATION TAX BUREAU 1966 RETURNS CASH RECEIPTS

RECEIVED DURING THE FISCAL YEAR JULY 1, 1966 THROUGH JUNE 30, 1967

Tax Amount	*Number Corporations*	*Corporation Tax*		*Penalty and Interest*	*Payment Received*
		Net Income	*Net Worth*		
Under $100—					
Domestic	62,827	$316,422.15	$1,646,985.73	$48,133.33	$2,011,541.21
Foreign	5,749	20,701.44	198,457.92	4,434.65	223,594.01
Total	68,576	$337,123.59	$1,845,443.65	$52,567.98	$2,235,135.22
$100- $199—					
Domestic	11,667	$600,022.75	$1,065,564.99	$19,836.85	$1,685,424.59
Foreign	1,049	49,194.15	98,036.14	2,408.88	149,639.17
Total	12,716	$649,216.90	$1,163,601.13	$22,245.73	$1,835,063.76
$200- $299—					
Domestic	5,881	$631,650.00	$809,421.68	$15,195.10	$1,456,266.78
Foreign	604	57,743.68	90,244.48	2,337.91	150,326.07
Total	6,485	$689,393.68	$899,666.16	$17,533.01	$1,606,592.85
$300- $399—					
Domestic	3,701	$625,064.94	$656,295.86	$9,775.48	$1,291,136.28
Foreign	439	66,424.85	86,764.08	1,444.61	154,633.54
Total	4,140	$691,489.79	$743,059.94	$11,220.09	$1,445,769.82
$400- $499—					
Domestic	2,575	$605,026.91	$547,980.36	$7,999.24	$1,161,006.51
Foreign	332	69,667.59	78,993.90	1,280.42	149,941.91
Total	2,907	$674,694.50	$626,974.26	$9,279.66	$1,310,948.42

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$500- $999—					
Domestic	6,905	$2,593,116.96	$2,232,893.98	$26,095.19	$4,852,106.13
Foreign	970	315,041.57	378,061.32	7,194.77	700,297.66
Total	7,875	$2,908,158.53	$2,610,955.30	$33,289.96	$5,552,403.79
$1,000- $1,999—					
Domestic	3,292	$2,496,199.80	$2,027,520.78	$19,259.12	$4,542,979.70
Foreign	805	545,876.30	599,565.35	6,233.08	1,151,674.73
Total	4,097	$3,042,076.10	$2,627,086.13	$25,492.20	$5,694,654.43
$2,000- $2,999—					
Domestic	992	$1,394,748.29	$1,019,428.59	$7,656.77	$2,421,833.65
Foreign	367	431,162.78	464,168.91	7,857.59	903,189.28
Total	1,359	$1,825,911.07	$1,483,597.50	$15,514.36	$3,325,022.93
$3,000- $3,999—					
Domestic	460	$940,803.98	$650,945.96	$6,995.09	$1,598,745.03
Foreign	236	438,313.16	383,072.30	4,014.76	825,400.22
Total	696	$1,379,117.14	$1,034,018.26	$11,009.85	$2,424,145.25
$4,000- $4,999—					
Domestic	288	$760,041.22	$526,826.17	$4,191.62	$1,291,059.01
Foreign	151	341,819.04	334,245.33	4,508.80	680,573.17
Total	439	$1,101,860.26	$861,071.50	$8,700.42	$1,971,632.18
$5,000- $9,999—					
Domestic	487	$1,986,666.46	$1,345,567.22	$7,522.48	$3,339,756.16
Foreign	395	1,520,400.09	1,296,494.28	8,695.58	2,825,589.95
Total	882	$3,507,066.55	$2,642,061.50	$16,218.06	$6,165,346.11
$10,000-$24,999—					
Domestic	284	$2,646,532.08	$1,661,581.38	$6,039.34	$4,314,152.80
Foreign	355	2,985,426.48	2,641,275.43	14,374.63	5,641,076.54
Total	639	$5,631,958.56	$4,302,856.81	$20,413.97	$9,955,229.34

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CORPORATION TAX BUREAU 1966 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1966 THROUGH JUNE 30, 1967

Tax Amount	*Number Corporations*	*Corporation Tax*		*Penalty and Interest*	*Payment Received*
		Net Income	*Net Worth*		
$25,000-$49,999—					
Domestic	71	$1,308,381.49	$1,125,758.70	$2,420.50	$2,436,560.69
Foreign	119	2,275,872.05	1,832,291.43	10,089.69	4,118,253.17
Total	190	$3,584,253.54	$2,958,050.13	$12,510.19	$6,554,813.86
$50,000-$74,999—					
Domestic	26	$669,442.68	$877,183.08	$1,424.81	$1,548,050.57
Foreign	53	1,866,181.24	1,375,889.44	11,917.21	3,253,987.89
Total	79	$2,535,623.92	$2,253,072.52	$13,342.02	$4,802,038.46
$75,000-$99,999—					
Domestic	16	$637,774.13	$714,674.61	$1,638.89	$1,354,087.63
Foreign	30	1,290,211.90	1,272,395.31	9,795.60	2,572,402.81
Total	46	$1,927,986.03	$1,987,069.92	$11,434.49	$3,926,490.44
$100,000 and Over—					
Domestic	44	$5,544,244.54	$5,776,710.16	$6,296.37	$11,327,251.07
Foreign	82	14,658,654.30	9,365,967.72	33,916.61	24,058,538.63
Total	126	$20,202,898.84	$15,142,677.88	$40,212.98	$35,385,789.70
Total—					
Domestic	99,516	$23,756,138.38	$22,685,339.25	$190,480.18	$46,631,957.81
Foreign	11,736	26,932,690.62	20,495,923.34	130,504.79	47,559,118.75
Total	111,252	$50,688,829.00	$43,181,262.59	$320,984.97	$94,191,076.56

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LOCAL PROPERTY TAXES—1966, 1967 and 1968
(Amounts in Thousands of Dollars)

Class of Property	*1966*	*1967*	*1968*	*Increase 1968 over 1966*	*% Change 1968 over 1966*
RESIDENTIAL					
Real Estate	$708,383	$803,945	$932,978	$224,595	31.71%
Less: Senior Citizen and Veterans Deductions	33,381	33,730	33,772	391	1.17%
*Less: Miscellaneous Exemptions	95	121	126	31	32.63%
Personal Property	123	130	.....	—123	—100.00%
Total	$675,030	$770,224	$899,080	$224,050	33.19%
COMMERCIAL AND INDUSTRIAL					
Real Estate	$383,511	$447,858	$511,591	$128,080	33.40%
Less: Air and Water Pollution Equipment	.....	.....	90	90	100.00%
***Telephone and Telegraph Personal Property	116,120	129,322	34,673	—81,447	—70.14%
Total	$499,631	$577,180	$546,174	$46,543	9.32%
FARM					
Real Estate	$16,291	$18,503	$21,700	$5,409	33.20%
Personal Property	553	514	.....	—553	—100.00%
Total	$16,844	$19,017	$21,700	$4,856	28.83%
VACANT LAND	$39,211	$45,602	$53,208	$13,997	35.70%
CLASS II RAILROAD‡	$9,601	.....	.....	—$9,601	—100.00%
Total (net) Taxes	**$1,240,317	**$1,412,023	**$1,520,162	$279,845	22.56%

** Tax totals derived by applying local tax rates rounded to the nearest cent. Total tax reported on County Abstract of Ratables: 1966—$1,239,034,000, 1967—$1,410,921,000 and 1968—$1,519,249,000.

‡ Effective in 1967, Class II Railroad Property will be assessed and taxed by the State (C. 139, L. 1966).

*** Effective in 1968, machinery, implements and equipment of telephone, telegraph and messenger systems companies will be the only business personal property assessed and taxed at the local level. (C. 138, L. 1966).

* Miscellaneous Exceptions.	*1966*	*1967*	*1968*
Parsonages	$76,500	$99,700	$105,500
Fallout Shelters	4,700	5,700	5,500
Totally Disabled Veterans	13,600	15,100	14,800
Total	$94,800	$120,500	$125,800

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Percentage Levels of Taxable Value of Real Property Established by County Tax Boards

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

	For the Tax Year‡				
County	*1965*	*1966*	*1967*	*1968*	*1969*
Atlantic	*50%	*50%	*50%	*50%	*50%
Bergen	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	50%
Cape May	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	40%
Essex	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	30%
Hudson	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%
Middlesex	*50%	*50%	*50%	*50%	*50%
Monmouth	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%
Ocean	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	30%
Somerset	*50%	*50%	*50%	*50%	*50%
Sussex	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%
Warren	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.

‡ This law became effective for the first time with respect to property tax assessment in the tax year 1965.

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Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1968

(R. S. 54:1–33)

County	*Assessed value of personal property*	*Assessed value of real property*	*Percentage by which assessed value of real property should be increased*	**True value of real property*
Atlantic	$14,674,050	$499,118,551	102.02	$1,008,320,305
Bergen	86,751,702	6,444,740,098	18.04	7,607,105,876
Burlington	30,795,103	1,207,404,236	6.02	1,280,114,754
Camden	22,547,340	903,968,576	117.20	1,963,441,738
Cape May	10,226,679	640,893,195	11.09	711,945,340
Cumberland	5,416,322	192,179,513	160.76	501,119,982
Essex	121,781,931	4,574,700,450	14.26	5,227,034,335
Gloucester	4,814,156	221,123,749	253.36	781,356,004
Hudson	35,884,271	1,611,855,244	59.26	2,567,057,245
Hunterdon	12,194,858	460,374,164	16.65	537,004,740
Mercer	22,017,710	751,673,490	113.49	1,604,768,339
Middlesex	28,012,627	1,616,830,903	127.38	3,676,286,728
Monmouth	51,577,386	2,372,579,204	14.71	2,721,471,902
Morris	23,386,500	1,194,809,414	141.95	2,890,901,074
Ocean	33,140,715	1,412,997,234	11.42	1,574,370,177
Passaic	45,903,039	2,531,922,080	15.81	2,932,162,224
Salem	2,406,784	77,685,658	219.59	248,276,312
Somerset	9,444,747	618,122,374	136.91	1,464,397,948
Sussex	11,989,758	472,957,017	23.49	584,041,760
Union	29,196,514	1,860,765,900	135.02	4,373,127,850
Warren	8,309,066	322,756,765	23.08	397,239,095
Totals	$610,471,258	$29,989,457,815	.....	$44,651,543,728

* Adjustments were made to take into consideration the effect of Revaluation and Reassessment programs adopted in 1968 by several taxing districts.

Confirmed and promulgated this 9th day of July, 1968.

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

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SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION:

	1968	*1967*	*Increases*
Bank stock taxes (divided equally between county and municipality)	$6,382,741.56	$5,906,278.88	$476,462.68
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$304,769,147.73	$261,030,134.44	$43,739,013.29
County Library taxes	2,620,013.57	2,235,225.67	384,787.90
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes	839,145,342.98	742,918,941.75	96,226,401.23
Other local taxes	372,714,207.43	404,736,991.39	*32,022,783.96
Total tax levy.....	$1,519,248,711.71	$1,410,921,293.25	$108,327,418.46
Deductions Allowed Veterans and Senior Citizens	33,771,834.30	33,729,794.34	42,039.96
Total on which tax rate is computed	$1,553,020,546.01	$1,444,651,087.59	$108,369,458.42

* Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE FOR THE CALENDAR YEARS 1968 and 1967

County	*1968*	*1967*	*Increase or Decrease*
Atlantic	$513,792,601	$507,025,505	$6,767,096
Bergen	6,531,485,800	6,438,334,014	93,151,786
Burlington	1,238,199,339	1,202,859,242	35,340,097
Camden	926,515,416	942,221,600	*15,706,184
Cape May	651,118,874	623,037,645	28,081,229
Cumberland	197,583,875	202,642,038	*5,058,163
Essex	4,690,234,581	4,668,659,154	21,575,427
Gloucester	225,932,905	226,811,940	*879,035
Hudson	1,647,793,516	1,057,104,784	590,688,732
Hunterdon	472,567,022	474,489,954	*1,922,932
Mercer	773,684,700	781,540,485	*7,855,785
Middlesex	1,644,789,830	1,650,048,439	*5,258,609
Monmouth	2,424,154,590	2,331,484,723	92,669,867
Morris	1,218,190,814	1,172,215,795	45,975,019
Ocean	1,446,137,949	1,384,129,433	62,008,516
Passaic	2,577,823,819	2,624,612,561	*46,788,742
Salem	80,092,442	88,507,932	*8,415,490
Somerset	626,294,621	635,829,297	*9,534,676
Sussex	484,946,775	445,885,890	39,060,885
Union	1,889,962,414	1,953,248,909	*63,286,495
Warren	331,065,831	341,105,053	*10,039,222
Totals	$30,592,367,714	$29,751,794,393	$840,573,321

* Decrease.

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SUMMARY OF EXEMPT PROPERTY

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

	1968	*1967*	*Increase*
Public school property	$1,516,777,299	$1,479,230,727	$37,546,572
Other school property	477,680,598	448,772,755	28,907,843
Public property	1,705,075,468	1,639,511,815	65,563,653
Church and charitable property	943,623,723	898,392,446	45,231,277
Cemeteries and graveyards	82,243,118	80,251,013	1,992,105
Other Exemptions:			
Real	736,869,244	683,668,114	53,201,130
Personal	7,833,050	17,076,108	*9,243,058
Totals	$5,470,102,500	$5,246,902,978	$223,199,522

* Decrease.

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LOCAL TAX STATISTICS *

Year	Valuations of land and Improvements	Valuation of personal property	Second-class railroad property	Deductions**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940	$4,652,595,551	$727,316,142	$177,594,315	$43,384,980	$23,583,564	.....	$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	.....	5,278,764,044[3]
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407[3]
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641[3]
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,845[3]
1946	4,449,492,541	823,765,598[1]	187,150,444	59,296,010	37,292,835	.....	5,176,669,294[3]
1947	4,594,563,450	851,239,609[1]	188,527,405	61,387,111	49,856,710	.....	5,334,559,238[3]
1948	4,722,840,968	879,239,638[1]	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695[1]	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520[1]	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607[2]	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279[2]	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218[2]	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,074,687,049	1,159,626,661	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,498,575	142,793,091	.....	214,984,847	$86,934,903	12,779,207,591
1963	†15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	93,866,002	16,855,362,388
1964	‡21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965	§25,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269
1966	¶26,765,368,437	1,556,544,450	107,034,390	.....	.....	.....	28,428,947,277
1967	††28,154,060,515	1,597,733,878	.....	.....	.....	.....	29,751,794,393
1968	A29,981,896,455	610,471,259	.....	.....	.....	.....	30,592,367,714

[1] All intangibles excluded except intangibles of Insurance Companies (N. J. S. A. 54:4-1, as amended, chapter 163, L. 1945).
[2] All intangibles excluded. Intangibles of Insurance Companies excluded by N. J. S. A. 54:4-20, as amended by chapter 101, L. 1950.
[3] Valuation of Second-Class Railroad Property excluded.
* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.
** Deduction for debt 1940—$622,300; 1941—$758,000; 1942—$802,000; 1943—$822,700; 1944—$818,100; 1945—$810,400.
† Exclusive of Parsonage Exemptions in amount of $1,878,200 and Fallout Shelter Exemptions in amount of $9,450.
‡ Exclusive of Parsonage Exemptions—$2,552,975; Fallout Shelter Exemptions—$42,900; Totally Disabled Veteran Exemptions—$275,425.
§ Exclusive of Parsonage Exemptions—$1,525,633; Fallout Shelter Exemptions—$57,200; Totally Disabled Veteran Exemptions—$229,800.
¶ Exclusive of Parsonage Exemptions—$1,404,550; Fallout Shelter Exemptions—$55,760; Totally Disabled Veteran Exemptions—$246,850.
†† Exclusive of Parsonage Exemptions—$1,449,150; Fallout Shelter Exemptions—$63,560; Totally Disabled Veteran Exemptions—$225,475.
A Exclusive of Parsonage Exemptions—$1,487,300; Fallout Shelter Exemptions—$55,260; Totally Disabled Veteran Exemptions—$202,000;

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LOCAL TAX STATISTICS *—(Continued)

Year	Average rate per $100 of valuation	County taxes	County library taxes	District school taxes	Local municipal purpose taxes	***Deductions Allowed Veterans and Senior Citizens	Total property taxes[4]	Total bank stock taxes
1940	4.718	$45,241,966.18	$123,094.78	$81,879,162.77	$114,278,529.02	.....	$259,046,032.09	$670,854.48
1941	4.818	46,156,593.99	125,291.82	82,404,294.15	118,134,350.94	.....	262,383,803.09	705,425.08
1942	4.723	47,605,788.02	135,335.80	82,643,953.51	104,603,012.34	.....	250,548,264.32	779,638.94
1943	4,678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21	.....	250,421,881.82	835,160.68
1944	4.743	48,438,987.50	144,339.47	87,842,485.07	103,831,616.79	.....	256,354,906.89	942,637.78
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54	.....	257,586,862.28	1,119,410.02
1946	5.110	51,039,442.18	176,651.21	94,984,535.23	108,941,611.61	.....	266,621,417.51	1,372,908.12
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,148,689.47	.....	297,704,565.29	1,519,345.90
1948	5.904	62,908,190.23	227,184.80	128,335,632.69	142,569,470.58	.....	334,288,409.89	1,637,837.58
1949	6.139	68,624,806.63	240,921.09	139,541,217.88	147,281,952.49	.....	355,688,898.09	1,807,263.36
1950	6.201	68,513,188.05	278,129.34	148,875,101.55	151,024,847.40	.....	368,691,266.34	1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	.....	394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.03	169,103,001.29	.....	433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	.....	464,636,428.43	2,192,887.36
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69	.....	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	.....	533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79	.....	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	.....	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	.....	710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91	.....	773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	.....	834,652,779.84	3,477,833.88
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	.....	899,718,941.50	3,735,300.26
1962	**7.599	172,409,967.34	1,200,506.27	481,065,813.53	316,499,297.49	.....	971,174,356.33	4,080,504.90
1963	**6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51	.....	1,035,591,144.06	4,395,530.90
1964	**4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	$31,924,041.98	1,156,436,549.04	4,560,211.56
1965	**4.508	213,016,348.98	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	**4.476	235,232,202.84	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	**4.856	261,030,134.44	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	***5.076	304,769,147.73	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

[4] Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, not shown separately.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

** Chapter 50, P. L. 1960 repealed provision relating to the computation of the average tax rate as a basis for determining the Public Utility gross receipts tax. Such tax is now determined on the basis of gross receipts at the rate of 7.50%. For historical purposes the reporting of average rate has been continued.

*** Prior to 1964, the Veteran and Senior Citizen Exemptions were deducted as Assessed Values and not expressed as Tax Dollar Amounts.

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

1968

The attached Tables reflect State aid to municipalities and counties totaling $250,375,827 in 1968.* This includes $3,155,998 of State tax collections for distribution to counties, and $120,004,945 to municipalities. It also includes $127,214,884 of taxes apportioned by the State for collection by counties $650,902 and municipalities $126,563,982.

THE FINANCIAL BUSINESS TAX LAW

(N. J. S. A. 54:10B–1 et seq.)

This is a State collected tax of ¾ of 1% upon allocated net worth of financial businesses in substantial competition with the business of national banks.

½ to Counties $709,117. ½ to Municipalities $709,112.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX LAW

(N. J. S. A. 54:11D–1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966 and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax levy upon commercial, industrial and farm real estate. To Municipalities $106,835,188.

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* In 1969, $23,820,837 will be added to the amount distributed to municipalities. In accordance with the sales tax distribution law, P. L. 1968, Chapter 302, 10% of the sales tax revenue, but not more than $25 million, will be distributable annually on a population basis.

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RAILROAD PROPERTY TAX LAW

(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 $12,460,645.

PUBLIC UTILITY TAX LAW

(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.

To Municipalities $122,007,666.

INSURANCE PREMIUMS TAX LAWS

(N. J. S. A. 54:18A–12 et seq. and N. J. S. A. 54:16A–1 et seq.)

Insurance premium taxes are payable by domestic insurance companies (87½%) to the municipality and (12½%) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties $650,902. To Municipalities $4,556,316.

INHERITANCE AND ESTATE TAX LAW

(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 $2,446,881.

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TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY COLLECTION—1968

County	*Collections for Distribution to Counties*		*Apportioned for County Collection*	
	Financial Business Tax	*Inheritance Tax*	*Insurance Taxes*	*Total*
Atlantic	$25,795	$76,231	$722	$102,748
Bergen	102,296	281,594	610	384,500
Burlington	6,483	50,700	.....	57,183
Camden	71,245	65,817	3,424	140,486
Cape May	1,635	24,764	.....	26,399
Cumberland	9,786	29,980	.....	39,766
Essex	187,944	628,082	613,574	1,429,600
Gloucester	10,142	36,141	.....	46,283
Hudson	73,132	155,109	1,903	230,144
Hunterdon	1,070	24,141	747	25,958
Mercer	38,578	124,379	20,590	183,547
Middlesex	33,818	78,878	.....	112,696
Monmouth	24,889	203,221	1,526	229,636
Morris	12,715	159,089	.....	171,804
Ocean	2,863	42,108	.....	44,971
Passaic	42,537	93,322	32	135,891
Salem	3,700	22,674	.....	26,374
Somerset	8,906	53,374	.....	62,280
Sussex	961	27,750	6,316	35,027
Union	48,796	236,418	1,458	286,672
Warren	1,826	33,109	.....	34,935
Totals	*$709,117	$2,446,881	$650,902	$3,806,900

* The total amount of Financial Business Tax Collected for 1968 amounted to $1,501,870 while the amount distributed to both counties and municipalities totalled $1,418,229. The difference is due to receipts being held in reserve as undistributed funds pending sufficient data to permit proper allocation.

Note: Items may not add to totals due to rounding.

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TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR MUNICIPAL COLLECTION—1968

County	STATE TAX COLLECTIONS FOR DISTRIBUTION LOCALLY			STATE APPORTIONMENT—LOCAL COLLECTIONS			Total
	Financial Business Tax (P. L. 1946, c. 174)	*Personal Property Tax Replacement (P. L. 1966, c. 135)*	*Railroad Replacement State-Aid (P. L. 1966, c. 139)*	*Public Utilities*		*Insurance Tax (P. L. 1950, c. 101; P. L. 1952, c. 227)*	
				Gross Receipts (P. L. 1940, c. 4 and c. 5)	*Franchise (P. L. 1940, c. 4 and c. 5)*		
Atlantic	$25,794	$1,576,747	$36,323	$1,912,493	$1,653,746	$5,053	$5,210,156
Bergen	102,296	9,736,400	45,683	7,471,496	7,152,116	4,268	24,512,259
Burlington	6,482	2,456,663	.....	3,266,879	2,156,731	.....	7,886,755
Camden	71,245	5,046,886	135,151	2,222,079	3,287,293	23,968	10,786,622
Cape May	1,635	673,750	1,176	1,551,793	750,328	.....	2,978,682
Cumberland	9,786	1,577,411	9,371	665,615	780,853	.....	3,043,036
Essex	187,943	20,658,590	1,524,990	5,324,964	6,795,912	4,295,019	38,787,418
Gloucester	10,142	1,320,671	2,213	1,132,221	1,173,065	.....	3,638,312
Hudson	73,132	14,266,006	9,670,582	9,244,850	3,289,984	13,322	36,557,876
Hunterdon	1,070	1,001,157	.....	1,104,435	406,182	5,232	2,518,076
Mercer	38,578	5,330,643	178,133	4,618,665	2,410,278	144,129	12,720,426
Middlesex	33,818	9,654,790	337,426	8,931,622	4,304,677	.....	23,262,333
Monmouth	24,888	2,830,683	22,238	3,275,814	3,304,535	10,684	9,468,842
Morris	12,715	3,994,338	40,559	2,336,755	2,249,981	.....	8,634,348
Ocean	2,863	1,019,759	11,242	2,347,115	1,964,587	.....	5,345,566
Passaic	42,537	7,955,870	49,180	2,718,571	3,133,345	222	13,899,725
Salem	3,700	2,457,510	.....	1,239,222	435,674	.....	4,136,106
Somerset	8,906	3,432,770	24,597	1,673,293	1,820,537	.....	6,960,103
Sussex	961	742,592	.....	453,814	365,701	44,212	1,607,280
Union	48,795	9,993,836	341,987	6,542,130	4,425,367	10,207	21,362,322
Warren	1,826	1,108,116	29,793	1,721,385	391,563	.....	3,252,683
Totals	$709,112	$106,835,188	$12,460,646	$69,755,211	$52,252,455	$4,556,316	$246,568,926

Difference in totals due to rounding.

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ATLANTIC COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Absecon City	.....	$14,026	.....	$37,836	$48,965	.....	$100,827
2. Atlantic City	$14,537	881,990	$30,602	795,084	556,886	$4,264	2,283,363
3. Brigantine City	.....	7,811	.....	27,266	37,061	.....	72,138
4. Buena Bor.	.....	21,457	.....	22,263	31,644	.....	75,364
5. Buena Vista Twp.	.....	14,256	.....	36,585	47,028	.....	97,869
6. Corbin City	.....	1,158	.....	2,171	4,084	.....	7,413
7. Egg Harbor City	1,051	41,046	.....	23,012	31,932	.....	97,041
8. Egg Harbor Twp.	.....	38,959	.....	360,870	120,630	.....	520,459
9. Estell Manor City	.....	2,663	.....	10,285	12,346	.....	25,294
10. Folsom Bor.	.....	10,068	.....	4,185	14,848	.....	29,101
11. Galloway Twp.	.....	69,184	1,307	45,454	90,183	.....	206,128
12. Hamilton Twp.	.....	78,803	.....	92,626	107,897	.....	279,326
13. Hammonton Town	9,403	119,481	2,652	52,358	84,187	.....	268,081
14. Linwood City	.....	8,937	.....	34,739	44,067	.....	87,743
15. Longport Bor.	.....	2,830	.....	14,085	15,853	.....	32,768
16. Margate City	.....	39,819	.....	64,173	64,127	.....	168,119
17. Mullica Twp.	.....	22,904	.....	17,799	38,284	.....	78,987
18. Northfield City	.....	40,825	.....	46,748	52,706	.....	140,279
19. Pleasantville City	250	79,820	1,764	100,462	114,139	789	297,224
20. Port Republic City	554	4,595	.....	6,398	7,448	.....	18,995
21. Somers Point City	.....	38,007	.....	47,014	55,308	.....	140,329
22. Ventnor City	.....	34,653	.....	57,919	64,515	.....	157,087
23. Weymouth Twp.	.....	3,455	.....	13,159	9,609	.....	26,223
Total	$25,794	$1,576,747	$36,323	$1,912,493	$1,653,746	$5,053	$5,210,156

Difference in totals due to rounding.

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BERGEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Allendale Bor.	.....	$21,473	.....	$37,207	$46,727	.....	$105,407
2. Alpine Bor.	.....	8,401	.....	26,669	25,916	.....	60,986
3. Bergenfield Bor.	$1,208	129,796	.....	98,343	161,617	.....	390,964
4. Bogota Bor.	.....	229,528	.....	31,539	64,780	.....	325,847
5. Carlstadt Bor.	.....	167,681	.....	82,210	116,175	.....	366,066
6. Cliffside Park Bor.	393	103,254	.....	61,171	83,849	.....	248,667
7. Closter Bor.	.....	53,980	.....	62,617	97,552	.....	214,149
8. Cresskill Bor.	.....	31,920	.....	67,281	69,438	.....	168,639
9. Demarest Bor.	.....	7,487	.....	32,529	44,703	.....	84,719
10. Dumont Bor.	.....	39,584	.....	92,594	131,359	.....	263,537
11. East Paterson Bor.	56,275	327,530	.....	71,255	120,220	.....	575,280
12. East Rutherford Bor.	.....	316,688	.....	129,563	140,535	.....	586,786
13. Edgewater Bor.	920	664,208	$14,356	26,208	37,678	.....	743,370
14. Emerson Bor.	.....	28,930	.....	38,194	68,041	.....	135,165
15. Englewood City	2,030	367,575	1,040	170,572	304,465	.....	845,682
16. Englewood Cliffs Bor.	8,448	156,389	.....	57,700	67,560	.....	290,097
17. Fairlawn Bor.	1,078	550,403	2,257	260,746	344,722	.....	1,159,206
18. Fairview Bor.	.....	155,380	.....	60,268	65,201	.....	280,849
19. Fort Lee Bor.	793	41,636	.....	101,832	165,961	.....	310,222
20. Franklin Lakes Bor.	.....	27,797	.....	106,211	81,991	.....	215,999
21. Garfield City	590	367,992	.....	71,106	149,190	.....	588,878
22. Glen Rock Bor.	70	59,602	.....	57,504	110,297	.....	227,473
23. Hackensack City	10,509	977,859	3,188	213,586	369,270	.....	1,574,412
24. Harrington Park Bor.	.....	3,974	.....	36,033	48,020	.....	88,027
25. Hasbrouck Heights Bor.	1,384	56,038	.....	81,365	104,149	.....	242,936
26. Haworth Bor.	.....	2,984	.....	70,883	53,475	.....	127,342
27. Hillsdale Bor.	.....	50,188	.....	79,535	111,714	.....	241,437
28. Hohokus Bor.	.....	24,550	.....	22,077	41,287	.....	87,914
29. Leonia Bor.	.....	29,722	.....	65,973	76,164	.....	171,859
30. Little Ferry Bor.	90	56,282	.....	44,578	72,727	.....	173,677
31. Lodi Bor.	.....	228,111	.....	64,846	123,237	.....	416,194
32. Lyndhurst Twp.	628	339,588	2,111	75,205	109,136	.....	526,668
33. Mahwah Twp.	.....	249,497	7,692	123,786	85,481	.....	466,456
34. Maywood Bor.	.....	109,230	.....	43,578	75,703	.....	228,511
35. Midland Park Bor.	.....	94,674	.....	23,294	51,708	.....	169,676

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36. Montvale Bor.	.....	55,997	.....	93,103	69,085	.....	218,185
37. Moonachie Bor.	.....	59,446	.....	25,197	55,141	.....	139,784
38. New Milford Bor.	464	42,833	.....	112,998	121,790	.....	278,085
39. North Arlington Bor.	323	114,024	.....	80,122	80,820	.....	275,289
40. Northvale Bor.	.....	113,734	.....	28,142	36,122	.....	177,998
41. Norwood Bor.	.....	22,661	.....	51,900	49,501	.....	124,062
42. Oakland Bor.	.....	46,682	.....	51,280	80,442	.....	178,404
43. Old Tappan Bor.	.....	17,824	.....	127,740	38,717	.....	184,281
44. Oradell Bor.	.....	21,753	.....	150,639	100,133	.....	272,525
45. Palisades Park Bor.	377	74,157	.....	53,192	82,833	.....	210,559
46. Paramus Bor.	11,976	696,230	.....	233,356	318,657	.....	1,260,219
47. Park Ridge Bor.	.....	57,087	.....	63,492	70,191	.....	190,770
48. Ramsey Bor.	634	120,150	.....	100,354	89,703	.....	310,841
49. Ridgefield Bor.	.....	165,343	11,346	2,393,446	127,740	.....	2,697,875
50. Ridgefield Park Twp.	701	156,568	.....	54,704	94,136	.....	306,109
51. Ridgewood Village	781	147,639	1,132	132,208	238,516	.....	520,276
52. Riveredge Bor.	208	43,896	.....	74,036	101,139	.....	219,279
53. Rivervale Twp.	.....	20,358	.....	53,854	74,489	.....	148,701
54. Rochelle Park Twp.	.....	50,054	.....	26,492	57,619	.....	134,165
55. Rockleigh Bor.	.....	23,513	.....	5,006	7,233	.....	35,752
56. Rutherford Bor.	501	82,544	.....	77,493	151,554	$54	312,146
57. Saddle Brook Twp.	.....	237,703	1,258	60,622	104,209	.....	403,792
58. Saddle River Bor.	.....	3,018	.....	16,897	29,964	.....	49,879
59. South Hackensack Twp.	.....	210,236	.....	35,270	37,033	.....	282,539
60. Teaneck Twp.	1,415	215,619	.....	207,070	327,042	4,214	755,360
61. Tenafly Bor.	153	80,422	.....	89,407	165,732	.....	335,714
62. Teterboro Bor.	.....	129,259	.....	11,059	28,837	.....	169,155
63. Upper Saddle River Bor.	.....	31,545	.....	48,926	64,606	.....	145,077
64. Waldwick Bor.	.....	46,133	1,303	51,952	58,640	.....	158,028
65. Wallington Bor.	.....	78,833	.....	26,829	51,681	.....	157,343
66. Washington Twp.	.....	13,312	.....	47,336	80,549	.....	141,197
67. Westwood Bor.	349	107,020	.....	75,401	103,339	.....	286,109
68. Woodcliff Lake Bor.	.....	6,483	.....	28,979	64,456	.....	99,918
69. Wood-Ridge Bor.	.....	319,843	.....	36,391	66,992	.....	423,226
70. Wyckoff Twp.	.....	44,550	.....	58,544	103,429	.....	206,523
Total	$102,296	$9,736,400	$45,683	$7,471,496	$7,152,116	$4,268	$24,512,259

Difference in totals due to rounding.

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BURLINGTON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	*Total*
1. Bass River Twp.	.....	$17,996	.....	$4,671	$11,059	.....	$33,726
2. Beverly City	.....	17,257	.....	13,144	20,494	.....	50,895
3. Bordentown City	$435	50,481	.....	26,911	37,867	.....	115,694
4. Bordentown Twp.	.....	68,088	.....	36,666	75,457	.....	180,211
5. Burlington City	682	91,719	.....	1,875,900	103,432	.....	2,071,733
6. Burlington Twp.	.....	240,941	.....	69,731	108,891	.....	419,563
7. Chesterfield Twp.	.....	13,450	.....	16,897	27,373	.....	57,720
8. Cinnaminson Twp.	.....	176,038	.....	135,984	148,426	.....	460,448
9. Delanco Twp.	.....	133,066	.....	20,271	30,542	.....	183,879
10. Delran Twp.	.....	125,988	.....	44,070	62,576	.....	232,634
11. Eastampton Twp.	.....	7,172	.....	10,666	24,316	.....	42,154
12. Edgewater Park Twp.	.....	62,438	.....	23,831	44,902	.....	131,171
13. Evesham Twp.	.....	19,425	.....	95,547	97,098	.....	212,070
14. Fieldsboro Bor.	.....	61,416	.....	2,740	5,575	.....	69,731
15. Florence Twp.	.....	331,880	.....	87,486	71,547	.....	490,913
16. Hainesport Twp.	.....	30,428	.....	9,243	21,707	.....	61,378
17. Lumberton Twp.	.....	51,410	.....	16,806	36,503	.....	104,719
18. Mansfield Twp.	.....	12,398	.....	25,167	45,503	.....	83,068
19. Maple Shade Twp.	730	61,124	.....	55,706	90,930	.....	208,490
20. Medford Twp.	181	39,157	.....	43,402	83,086	.....	165,826
21. Medford Lakes Bor.	.....	3,912	.....	14,328	23,777	.....	42,017
22. Moorestown Twp.	565	277,732	.....	96,587	157,874	.....	532,758
23. Mount Holly Twp.	1,039	113,301	.....	72,029	99,598	.....	285,967
24. Mount Laurel Twp.	.....	57,974	.....	59,926	95,681	.....	213,581
25. New Hanover Twp.	216	426	.....	23,624	40,355	.....	64,621
26. North Hanover Twp.	.....	10,204	.....	11,165	20,633	.....	42,002
27. Palmyra Bor.	.....	35,105	.....	26,029	46,919	.....	108,053
28. Pemberton Bor.	.....	6,292	.....	2,512	7,460	.....	16,264
29. Pemberton Twp.	.....	23,839	.....	56,712	115,510	.....	196,061
30. Riverside Twp.	962	149,425	.....	47,275	64,701	.....	262,363
31. Riverton Bor.	.....	10,992	.....	12,506	21,590	.....	45,088

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32. Shamong Twp.	.....	4,051	.....	3,744	12,323	.....	20,118
33. Southampton Twp.	.....	19,929	.....	20,793	54,439	.....	95,161
34. Springfield Twp.	.....	16,615	.....	10,212	31,163	.....	57,990
35. Tabernacle Twp.	.....	2,734	.....	4,798	15,752	.....	23,284
36. Washington Twp.	.....	11,598	.....	3,086	7,872	.....	22,556
37. Westampton Twp.	.....	20,271	.....	26,404	39,100	.....	85,775
38. Willingboro Twp.	504	67,683	.....	153,551	130,330	.....	352,068
39. Woodland Twp.	.....	2,266	.....	3,260	11,348	.....	16,874
40. Wrightstown Bor.	1,168	10,442	.....	3,496	13,023	.....	28,129
Total	$6,482	$2,456,663	.....	$3,266,879	$2,156,731	.....	$7,886,755

Difference in totals due to rounding.

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CAMDEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Audubon Bor.	$1,789	$96,435	.....	$60,597	$70,533	.....	$229,354
2. Audubon Park Bor.	.....	2	.....	1,152	3,158	.....	4,312
3. Barrington Bor.	.....	196,448	.....	31,039	55,071	.....	282,558
4. Bellmawr Bor.	.....	36,493	.....	41,469	82,849	.....	160,811
5. Berlin Bor.	.....	32,171	.....	27,222	42,634	.....	102,027
6. Berlin Twp.	.....	5,984	.....	17,313	24,169	.....	47,466
7. Brooklawn Bor.	.....	12,927	.....	10,035	21,556	.....	44,518
8. Camden City	41,517	2,519,316	$132,204	467,169	780,549	$23,968	3,964,723
9. Cherry Hill Twp.	6,603	474,396	.....	345,029	518,757	.....	1,344,785
10. Chesilhurst Bor.	.....	3,739	.....	5,332	8,136	.....	17,207
11. Clementon Bor.	.....	17,522	.....	16,630	31,845	.....	65,997
12. Collingswood Bor.	911	67,582	.....	50,749	101,691	.....	220,933
13. Gibbsboro Bor.	.....	47,570	.....	16,773	17,371	.....	81,714
14. Gloucester City	1,968	305,417	.....	129,895	108,388	.....	545,668
15. Gloucester Twp.	469	77,964	.....	139,556	161,166	.....	379,155
16. Haddon Twp.	.....	51,491	.....	71,975	110,437	.....	233,903
17. Haddonfield Bor.	13,992	47,323	.....	47,428	128,930	.....	237,673
18. Haddon Heights Bor.	216	22,628	.....	61,883	73,815	.....	158,542
19. Hi-Nella Bor.	.....	1,085	.....	6,271	7,731	.....	15,087
20. Laurel Springs Bor.	.....	4,371	.....	12,079	23,469	.....	39,919
21. Lawnside Bor.	.....	14,966	.....	20,527	22,927	.....	58,420
22. Lindenwold Bor.	.....	8,698	.....	40,288	50,519	.....	99,505
23. Magnolia Bor.	.....	13,917	.....	28,808	38,993	.....	81,718
24. Merchantville Bor.	220	16,500	.....	19,779	60,621	.....	97,120
25. Mt. Ephraim Bor.	.....	15,844	.....	17,370	42,198	.....	75,412
26. Oaklyn Bor.	.....	13,596	.....	19,067	27,440	.....	60,103
27. Pennsauken Twp.	3,473	703,257	2,948	223,657	310,088	.....	1,243,423
28. Pine Hill Bor.	.....	5,182	.....	28,260	25,776	.....	59,218
29. Pine Valley Bor.	.....	277	.....	564	476	.....	1,317
30. Runnemede Bor.	87	44,489	.....	67,798	60,184	.....	172,558

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31. Somerdale Bor.	.....	20,574	.....	32,774	42,232	.....	95,580
32. Stratford Bor.	.....	22,894	.....	42,064	49,824	.....	114,782
33. Tavistock Bor.	.....	1,533	.....	88	63	.....	1,684
34. Voorhees Twp.	.....	18,445	.....	35,151	47,930	.....	101,526
35. Waterford Twp.	.....	10,900	.....	26,538	36,431	.....	73,869
36. Winslow Twp.	.....	111,020	.....	53,002	86,306	.....	250,328
37. Woodlynne Bor.	.....	3,930	.....	6,749	13,032	.....	23,711
Total	$71,245	$5,046,886	$135,151	$2,222,079	$3,287,293	$23,968	$10,786,622

Difference in totals due to rounding.

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CAPE MAY COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Avalon Bor.	.....	$11,939	.....	$23,536	$35,370	.....	$70,845
2. Cape May City	.....	45,258	.....	27,681	34,149	.....	107,088
3. Cape May Point Bor.	.....	138	.....	1,002	2,597	.....	3,737
4. Dennis Twp.	.....	6,799	.....	94,947	35,543	.....	137,289
5. Lower Twp.	.....	92,169	.....	50,408	102,014	.....	244,591
6. Middle Twp.	$384	38,791	.....	86,683	89,020	.....	214,878
7. North Wildwood City	.....	69,821	.....	32,597	43,891	.....	146,309
8. Ocean City	688	156,588	.....	179,685	180,404	.....	517,365
9. Sea Isle City	.....	7,233	.....	18,755	32,395	.....	58,383
10. Stone Harbor Bor.	.....	10,939	.....	21,487	26,366	.....	58,792
11. Upper Twp.	.....	4,203	.....	817,050	46,689	.....	867,942
12. West Cape May Bor.	.....	2,699	.....	4,753	8,717	.....	16,169
13. West Wildwood Bor.	.....	1,830	.....	4,083	4,890	.....	10,803
14. Wildwood City	563	165,516	$1,176	158,753	64,285	.....	390,293
15. Wildwood Crest Bor.	.....	42,438	.....	24,317	32,633	.....	99,388
16. Woodbine Bor.	.....	17,389	.....	6,056	11,364	.....	34,809
Total	$1,635	$673,750	$1,176	$1,551,793	$750,328	.....	$2,978,682

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CUMBERLAND COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Bridgeton City	$2,838	$462,819	$3,434	$108,811	$110,028	.....	$687,930
2. Commercial Twp.	.....	32,778	.....	17,445	33,195	.....	83,418
3. Deerfield Twp.	.....	12,398	.....	13,017	23,410	.....	48,825
4. Downe Twp.	.....	27,250	.....	20,927	24,753	.....	72,930
5. Fairfield Twp.	.....	8,073	.....	14,187	29,491	.....	51,751
6. Greenwich Twp.	.....	7,919	.....	3,014	8,988	.....	19,921
7. Hopewell Twp.	.....	14,456	.....	13,281	30,961	.....	58,698
8. Lawrence Twp.	.....	16,887	.....	10,926	20,060	.....	47,873
9. Maurice River Twp.	.....	49,253	.....	26,692	40,033	.....	115,978
10. Millville City	2,451	314,495	3,202	160,715	157,661	.....	638,524
11. Shiloh Bor.	.....	2,153	.....	941	3,595	.....	6,689
12. Stow Creek Twp.	.....	10,762	.....	3,521	9,648	.....	23,931
13. Upper Deerfield Twp.	.....	60,788	.....	24,519	53,319	.....	138,626
14. Vineland City	4,496	557,380	2,735	247,618	235,713	.....	1,047,942
Total	$9,786	$1,577,411	$9,371	$665,615	$780,853	.....	$3,043,036

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ESSEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Belleville Town	$3,235	$673,445	$3,574	$164,304	$265,340	.....	$1,109,898
2. Bloomfield Town	4,361	660,298	12,662	198,875	328,001	.....	1,204,197
3. Caldwell Bor.	3,143	70,152	.....	44,251	85,321	.....	202,867
4. Cedar Grove Twp.	20,278	101,773	.....	48,609	88,885	.....	259,545
5. East Orange City	46,582	779,969	22,042	244,750	472,239	$96,977	1,662,559
6. Essex Fells Bor.	.....	2,439	.....	14,826	32,423	.....	49,688
7. Fairfield Bor.	6,941	254,005	.....	32,521	83,874	.....	377,341
8. Glen Ridge Bor.	.....	20,743	1,153	27,711	47,821	.....	97,428
9. Irvington Town	9,359	442,596	12,910	212,246	344,171	.....	1,021,282
10. Livingston Twp.	1,271	142,605	.....	208,990	241,775	.....	594,641
11. Maplewood Twp.	2,290	169,474	1,482	107,632	187,608	.....	468,486
12. Millburn Twp.	927	206,808	.....	229,557	268,403	200,905	906,600
13. Montclair Town	980	240,402	21,202	179,582	338,277	135	780,578
14. Newark City	80,840	15,222,679	1,427,073	2,610,485	2,575,014	3,937,894	25,853,985
15. North Caldwell Bor.	.....	15,367	.....	25,789	47,859	.....	89,015
16. Nutley Town	989	325,270	.....	157,898	200,924	.....	685,081
17. Orange City	4,003	576,270	13,258	146,083	302,252	.....	1,041,866
18. Roseland Bor.	.....	75,759	.....	97,267	37,342	.....	210,368
19. South Orange Village	495	75,867	9,633	112,132	193,138	.....	391,265
20. Verona Bor.	141	110,316	.....	50,816	116,704	59,108	337,085
21. West Caldwell Bor.	.....	68,720	.....	98,956	102,223	.....	269,899
22. West Orange Town	2,108	423,633	.....	311,684	436,317	.....	1,173,742
Total	$187,943	$20,658,590	$1,524,990	$5,324,964	$6,795,912	$4,295,019	$38,787,418

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GLOUCESTER COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities		Insurance Tax	
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise		
1. Clayton Bor.	.....	$19,817	.....	$32,929	$33,665	.....	$86,411
2. Deptford Twp.	.....	94,265	.....	104,642	142,435	.....	341,342
3. East Greenwich Twp.	.....	9,950	.....	103,469	25,423	.....	138,842
4. Elk Twp.	.....	5,675	.....	9,967	23,608	.....	39,250
5. Franklin Twp.	.....	21,430	.....	59,113	79,783	.....	160,326
6. Glassboro Bor.	$1,110	162,216	$1,122	162,213	83,621	.....	410,282
7. Greenwich Twp.	.....	213,354	.....	85,245	28,933	.....	327,532
8. Harrison Twp.	.....	11,360	.....	22,821	29,281	.....	63,462
9. Logan Twp.	.....	34,786	.....	20,057	23,405	.....	78,248
10. Mantua Twp.	.....	25,604	.....	53,984	64,431	.....	144,019
11. Monroe Twp.	106	69,704	.....	148,983	109,709	.....	328,502
12. National Park Bor.	.....	4,108	.....	7,993	17,297	.....	29,398
13. Newfield Bor.	.....	11,445	.....	7,184	8,491	.....	27,120
14. Paulsboro Bor.	1,286	72,358	.....	19,076	31,006	.....	123,726
15. Pitman Bor.	1,909	84,814	.....	35,356	50,738	.....	172,817
16. South Harrison Twp.	.....	7,523	.....	2,949	8,219	.....	18,691
17. Swedesboro Bor.	.....	73,259	.....	10,920	13,464	.....	97,643
18. Washington Twp.	.....	23,802	.....	72,450	85,457	.....	181,709
19. Wenonah Bor.	.....	2,440	.....	8,621	12,821	.....	23,882
20. West Deptford Twp.	.....	188,027	.....	53,319	102,081	.....	343,427
21. Westville Bor.	1,887	28,611	.....	19,841	34,377	.....	84,716
22. Woodbury City	3,843	93,606	1,091	67,577	114,999	.....	281,116
23. Woodbury Heights Bor.	.....	21,666	.....	16,004	30,367	.....	68,037
24. Woolwich Twp.	.....	40,851	.....	7,506	19,456	.....	67,813
Total	$10,142	$1,320,671	$2,213	$1,132,221	$1,173,065	.....	$3,638,312

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HUDSON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Bayonne City	$4,985	$1,938,127	$91,920	$204,030	$333,466	.....	$2,572,528
2. East Newark Bor.	.....	204,624	.....	6,871	15,847	.....	227,342
3. Guttenburg Town	.....	70,114	.....	14,838	26,637	.....	111,589
4. Harrison Town	2,068	946,969	26,991	1,882,220	126,640	.....	2,984,888
5. Hoboken City	2,627	1,423,257	1,093,040	160,950	184,325	.....	2,864,199
6. Jersey City	48,897	5,227,194	5,658,164	3,974,657	1,395,121	$13,322	16,317,355
7. Kearny Town	2,181	1,712,246	209,800	2,313,693	279,655	.....	4,517,575
8. North Bergen Twp.	978	602,413	85,083	271,336	316,713	.....	1,276,523
9. Secaucus Town	2,015	344,327	71,450	110,289	136,151	.....	664,232
10. Union City	8,009	747,060	2,615	132,654	267,968	.....	1,158,306
11. Weehawken Twp.	.....	386,022	1,623,871	49,057	62,773	.....	2,121,723
12. West New York Town	1,373	663,653	807,649	124,256	144,687	.....	1,741,618
Total	$73,132	$14,266,006	$9,670,582	$9,244,850	$3,289,984	$13,322	$36,557,876

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HUNTERDON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Alexandria Twp.	.....	$17,693	.....	$20,879	$13,642	.....	$52,214
2. Bethlehem Twp.	.....	11,949	.....	25,797	7,527	.....	45,273
3. Bloomsbury Bor.	.....	9,023	.....	1,957	3,825	.....	14,805
4. Califon Bor.	.....	9,508	.....	2,970	5,120	.....	17,598
5. Clinton Town	.....	25,950	.....	3,691	10,426	.....	40,067
6. Clinton Twp.	.....	43,906	.....	34,339	31,436	.....	109,681
7. Delaware Twp.	.....	22,434	.....	19,782	20,292	.....	62,508
8. East Amwell Twp.	.....	26,495	.....	20,920	16,708	.....	64,123
9. Flemington Bor.	$447	64,635	.....	22,513	21,951	.....	109,546
10. Franklin Twp.	.....	17,717	.....	11,526	11,446	.....	40,689
11. Frenchtown Bor.	.....	36,527	.....	5,026	6,579	.....	48,132
12. Glen Gardner Bor.	.....	2,907	.....	4,718	4,303	.....	11,928
13. Hampton Bor.	.....	4,223	.....	3,628	4,001	.....	11,852
14. High Bridge Bor.	.....	75,935	.....	5,737	8,787	.....	90,459
15. Holland Twp.	.....	35,828	.....	583,641	18,165	$5,232	642,866
16. Kingwood Twp.	.....	17,738	.....	11,784	17,761	.....	47,283
17. Lambertville City	623	56,209	.....	19,330	17,869	.....	94,031
18. Lebanon Bor.	.....	1,774	.....	2,827	5,551	.....	10,152
19. Lebanon Twp.	.....	27,308	.....	122,694	18,662	.....	168,664
20. Milford Bor.	.....	170,207	.....	3,377	5,766	.....	179,350
21. Raritan Twp.	.....	220,670	.....	68,210	60,766	.....	349,646
22. Readington Twp.	.....	32,477	.....	41,067	47,813	.....	121,357
23. Stockton Bor.	.....	3,513	.....	6,082	3,294	.....	12,889
24. Tewsbury Twp.	.....	35,894	.....	22,006	16,699	.....	74,599
25. Union Twp.	.....	23,590	.....	9,328	13,355	.....	46,273
26. West Amwell Twp.	.....	7,047	.....	30,605	14,437	.....	52,089
Total	$1,070	$1,001,157	.....	$1,104,435	$406,182	$5,232	$2,518,076

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MERCER COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. East Windsor Twp.	$50	$112,418	.....	$32,856	$71,784	.....	$217,108
2. Ewing Twp.	4,856	1,046,638	$4,513	156,532	290,967	$144,129	1,647,635
3. Hamilton Twp.	1,368	663,671	6,801	3,206,373	604,519	.....	4,482,732
4. Hightstown Bor.	1,290	57,368	.....	24,636	37,282	.....	120,576
5. Hopewell Bor.	.....	21,871	.....	7,130	13,390	.....	42,391
6. Hopewell Twp.	.....	135,722	.....	70,043	106,212	.....	311,977
7. Lawrence Twp.	1,524	338,530	.....	204,407	165,091	.....	709,553
8. Pennington Bor.	.....	14,820	.....	8,039	18,288	.....	41,147
9. Princeton Bor.	383	107,857	1,528	67,730	119,064	.....	296,562
10. Princeton Twp.	1,632	94,789	.....	80,921	137,339	.....	314,681
11. Trenton City	27,475	2,600,441	154,379	670,640	695,266	.....	4,148,201
12. Washington Twp.	.....	28,495	.....	18,263	38,901	.....	85,659
13. West Windsor Twp.	.....	108,023	10,911	71,095	112,172	.....	302,201
Total	$38,578	$5,330,643	$178,133	$4,618,665	$2,410,278	$144,129	$12,720,426

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MIDDLESEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Carteret Bor.	$565	$679,007	$1,183	$162,433	$140,380	.....	$983,568
2. Cranbury Twp.	.....	66,218	.....	14,487	42,285	.....	122,990
3. Dunellen Bor.	389	179,212	2,552	27,638	61,525	.....	271,316
4. East Brunswick Twp.	3,505	318,774	.....	144,393	291,274	.....	757,946
5. Edison Twp.	13,045	574,466	11,191	1,511,035	568,553	.....	2,678,290
6. Helmetta Bor.	.....	60,609	.....	4,604	11,585	.....	76,798
7. Highland Park Bor.	516	82,523	.....	38,788	95,332	.....	217,159
8. Jamesburg Bor.	.....	22,937	.....	14,577	26,217	.....	63,731
9. Madison Twp.	1,480	145,474	3,693	150,646	257,015	.....	558,308
10. Metuchen Bor.	1,000	212,958	19,445	90,651	143,142	.....	467,196
11. Middlesex Bor.	.....	156,703	.....	94,460	130,248	.....	381,411
12. Milltown Bor.	.....	75,602	.....	23,084	24,649	.....	123,335
13. Monroe Twp.	.....	47,533	.....	40,433	75,115	.....	163,081
14. New Brunswick City	5,311	787,303	24,424	196,653	316,495	.....	1,330,186
15. North Brunswick Twp.	482	822,033	3,134	289,511	155,947	.....	1,271,107
16. Perth Amboy City	4,459	1,216,360	43,646	145,336	238,937	.....	1,648,738
17. Piscataway Twp.	.....	433,050	.....	235,924	301,040	.....	970,014
18. Plainsboro Twp.	.....	43,560	.....	36,617	31,867	.....	112,044
19. Sayreville Bor.	188	1,173,384	1,976	1,196,328	186,504	.....	2,558,380
20. South Amboy City	.....	26,852	112,508	346,867	48,869	.....	535,096
21. South Brunswick Twp.	1,017	373,703	12,946	123,323	171,039	.....	682,028
22. South Plainfield Bor.	182	268,696	9,959	152,020	191,611	.....	622,468
23. South River Bor.	250	85,957	.....	25,054	51,810	.....	163,071
24. Spotswood Bor.	.....	205,000	4,999	21,583	42,770	.....	274,352
25. Woodbridge Twp.	1,429	1,596,876	85,769	3,845,177	700,470	.....	6,229,721
Total	$33,818	$9,654,790	$337,426	$8,931,622	$4,304,677	.....	$23,262,333

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MONMOUTH COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	*Total*
1. Allenhurst Bor.	.....	$4,453	.....	$36,480	$8,845	.....	$49,778
2. Allentown Bor.	.....	2,594	.....	4,013	8,659	.....	15,266
3. Asbury Park City	$5,330	355,577	$5,347	64,068	124,590	.....	554,912
4. Atlantic Highlands Bor.	605	18,750	.....	66,924	31,810	.....	118,089
5. Avon-by-the-Sea Bor.	.....	7,241	.....	10,437	15,824	.....	33,502
6. Belmar Bor.	.....	31,555	.....	48,211	42,865	.....	122,631
7. Bradley Beach Bor.	.....	23,661	.....	30,568	29,762	.....	83,991
8. Brielle Bor.	.....	15,928	.....	15,563	27,841	.....	59,332
9. Colts Neck Twp.	.....	16,688	.....	161,239	66,536	.....	244,463
10. Deal Bor.	.....	4,290	.....	29,702	48,539	.....	82,531
11. Eatontown Bor.	3,270	151,854	.....	51,638	69,997	.....	276,759
12. Englishtown Bor.	.....	11,917	.....	2,356	7,443	.....	21,716
13. Fair Haven Bor.	.....	14,868	.....	27,898	35,663	.....	78,429
14. Farmingdale Bor.	.....	14,484	.....	3,630	7,473	.....	25,587
15. Freehold Bor.	1,184	122,861	1,763	43,114	56,787	.....	225,709
16. Freehold Twp.	506	73,455	.....	69,942	119,248	.....	263,151
17. Hazlet Twp.	.....	100,169	.....	94,710	116,651	.....	311,530
18. Highlands Bor.	.....	11,767	.....	17,620	20,974	.....	50,361
19. Holmdel Twp.	.....	234,568	.....	69,312	111,303	.....	415,183
20. Howell Twp.	.....	58,922	.....	277,199	168,530	.....	504,651
21. Interlaken Bor.	.....	14	.....	7,168	11,413	.....	18,595
22. Keansburg Bor.	402	40,262	.....	34,539	43,657	.....	118,860
23. Keyport Bor.	489	56,209	.....	19,552	54,708	.....	130,958
24. Little Silver Bor.	.....	30,646	.....	33,329	50,765	.....	114,740
25. Loch Arbour Village	.....	2,342	.....	1,956	3,387	.....	7,685
26. Long Branch City	2,226	148,241	7,575	574,993	191,132	.....	924,167
27. Manalapan Twp.	.....	20,522	.....	132,466	95,267	.....	248,255
28. Manasquan Bor.	353	20,842	.....	26,095	36,938	.....	84,228
29. Marlboro Bor.	.....	27,776	.....	49,173	77,135	.....	154,084
30. Matawan Bor.	.....	25,023	.....	73,747	46,804	.....	145,574

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31. Matawan Twp.	.....	163,264	.....	110,696	81,057	.....	355,017
32. Middletown Twp.	1,387	113,495	.....	293,671	408,234	.....	816,787
33. Millstone Twp.	.....	7,268	.....	22,731	35,252	.....	65,251
34. Monmouth Beach Bor.	.....	3,562	.....	11,156	17,481	.....	32,199
35. Neptune Twp.	393	124,791	2,150	166,183	166,302	.....	459,819
36. Neptune City Bor.	.....	35,531	.....	24,148	33,202	.....	92,881
37. New Shrewsbury Bor.	.....	76,239	.....	38,768	60,208	.....	175,215
38. Ocean Twp.	4	60,678	.....	96,070	140,303	.....	297,055
39. Oceanport Bor.	.....	25,373	.....	28,110	35,497	.....	88,980
40. Red Bank Bor.	1,955	214,487	5,402	69,443	89,716	$10,684	391,687
41. Roosevelt Bor.	.....	1,552	.....	4,369	6,234	.....	12,155
42. Rumson Bor.	553	11,294	.....	45,237	73,158	.....	130,242
43. Sea Bright Bor.	.....	13,500	.....	14,065	14,523	.....	42,088
44. Sea Girt Bor.	.....	4,933	.....	12,256	22,184	.....	39,373
45. Shrewsbury Bor.	.....	42,185	.....	16,424	28,675	.....	87,284
46. Shrewsbury Twp.	.....	749	.....	444	587	.....	1,780
47. South Belmar Bor.	.....	4,256	.....	6,822	12,744	.....	23,822
48. Spring Lake Bor.	.....	12,143	.....	21,181	51,009	.....	84,333
49. Spring Lake Heights Bor.	.....	8,428	.....	18,567	32,186	.....	59,181
50. Union Beach Bor.	.....	67,593	.....	35,977	29,322	.....	132,892
51. Upper Freehold Twp.	.....	18,513	.....	18,482	37,533	.....	74,528
52. Wall Twp.	.....	82,436	.....	104,050	150,289	.....	336,775
53. West Long Branch Bor.	6,232	90,934	.....	39,321	48,298	.....	184,785
Total	$24,888	$2,830,683	$22,238	$3,275,814	$3,304,535	$10,684	$9,468,842

Difference in totals due to rounding.

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MORRIS COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Boonton Town	$655	$272,712	$2,900	$41,826	$62,297	.....	$380,390
2. Boonton Twp.	.....	33,062	.....	7,186	17,707	.....	57,955
3. Butler Bor.	.....	130,658	.....	60,127	47,999	.....	238,784
4. Chatham Bor.	352	77,079	2,470	36,110	60,720	.....	176,731
5. Chatham Twp.	83	8,384	.....	60,127	65,422	.....	134,016
6. Chester Bor.	.....	13,476	.....	5,062	8,960	.....	27,498
7. Chester Twp.	.....	18,965	.....	62,037	23,197	.....	104,199
8. Denville Twp.	407	151,744	5,001	123,963	62,252	.....	343,367
9. Dover Town	2,126	198,377	4,317	126,740	71,133	.....	402,693
10. East Hanover Twp.	.....	95,403	.....	321,735	65,034	.....	482,172
11. Florham Park Bor.	.....	77,664	.....	47,322	73,761	.....	198,747
12. Hanover Twp.	255	634,283	.....	74,477	129,254	.....	838,269
13. Harding Twp.	.....	9,218	.....	17,342	41,004	.....	67,564
14. Jefferson Twp.	.....	28,326	.....	204,847	53,404	.....	286,577
15. Kinnelon Bor.	.....	13,417	.....	37,926	33,439	.....	84,782
16. Lincoln Park Bor.	.....	43,581	.....	27,400	41,556	.....	112,537
17. Madison Bor.	433	91,475	2,971	43,745	82,597	.....	221,221
18. Mendham Bor.	.....	25,424	.....	17,270	22,708	.....	65,402
19. Mendham Twp.	.....	2,431	.....	18,277	29,389	.....	50,097
20. Mine Hill Twp.	.....	54,164	.....	18,819	13,219	.....	86,202
21. Montville Twp.	.....	89,226	.....	87,118	75,951	.....	252,295
22. Morris Twp.	.....	221,528	.....	77,316	152,209	.....	451,053
23. Morris Plains Bor.	.....	139,852	.....	38,198	51,010	.....	229,060
24. Morristown Town	7,686	267,829	9,126	100,661	148,862	.....	534,164
25. Mountain Lakes Bor.	.....	18,402	.....	18,299	34,898	.....	71,599
26. Mount Arlington Bor.	.....	11,506	.....	13,282	14,702	.....	39,490
27. Mount Olive Twp.	.....	39,170	.....	41,395	41,897	.....	122,462
28. Netcong Bor.	.....	33,810	1,286	12,004	14,042	.....	61,142
29. Parsippany-Troy Hills Twp.	218	200,597	.....	124,556	207,493	.....	532,864

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30. Passaic Twp.	.....	66,867	.....	96,515	69,812	.....	233,194
31. Pequannock Twp.	.....	67,324	.....	44,580	87,166	.....	199,070
32. Randolph Twp.	.....	101,714	.....	69,978	57,655	.....	229,347
33. Riverdale Bor.	.....	53,197	.....	17,093	34,744	.....	105,034
34. Rockaway Bor.	.....	124,468	.....	28,607	38,669	.....	191,744
35. Rockaway Twp.	.....	194,170	.....	57,764	58,999	.....	310,933
36. Roxbury Twp.	158	266,543	12,488	84,271	103,763	.....	467,223
37. Victory Gardens Bor.	.....	1,513	.....	2,489	2,306	.....	6,308
38. Washington Twp.	.....	56,697	.....	45,769	28,871	.....	131,337
39. Wharton Bor.	341	60,082	.....	24,521	21,877	.....	106,821
Total	$12,715	$3,994,338	$40,559	$2,336,755	$2,249,981	.....	$8,634,348

Difference in totals due to rounding.

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OCEAN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Barnegat Light Bor.	.....	$2,777	.....	$4,473	$8,725	.....	$15,975
2. Bay Head Bor.	.....	4,336	$11,242	12,199	20,024	.....	47,801
3. Beach Haven Bor.	.....	10,695	.....	17,229	24,952	.....	52,876
4. Beachwood Bor.	.....	4,695	.....	14,640	31,347	.....	50,682
5. Berkeley Twp.	.....	46,253	.....	133,699	92,210	.....	272,162
6. Brick Twp.	$387	72,451	.....	151,792	262,668	.....	487,298
7. Dover Twp.	628	428,322	.....	330,644	388,802	.....	1,148,396
8. Eagleswood Twp.	.....	2,379	.....	12,541	16,981	.....	31,901
9. Harvey Cedars Bor.	.....	1,320	.....	4,607	10,753	.....	16,680
10. Island Heights Bor.	.....	1,601	.....	6,213	9,515	.....	17,329
11. Jackson Twp.	7	62,872	.....	79,473	124,501	.....	266,853
12. Lacey Twp.	.....	16,299	.....	935,421	76,512	.....	1,028,232
13. Lakehurst Bor.	.....	5,364	.....	3,724	9,302	.....	18,390
14. Lakewood Twp.	1,229	116,060	.....	145,891	180,620	.....	443,799
15. Lavallette Bor.	.....	5,608	.....	12,875	18,596	.....	37,079
16. Little Egg Harbor Twp.	.....	14,042	.....	57,400	60,819	.....	132,261
17. Long Beach Twp.	.....	11,675	.....	66,720	83,415	.....	161,810
18. Manchester Twp.	.....	12,369	.....	27,705	50,548	.....	90,622
19. Mantoloking Bor.	.....	864	.....	10,077	14,001	.....	24,942
20. Ocean Twp.	.....	6,695	.....	22,524	35,524	.....	64,743
21. Ocean Gate Bor.	.....	1,480	.....	8,822	12,794	.....	23,096
22. Pine Beach Bor.	.....	1,018	.....	11,417	14,162	.....	26,597
23. Plumstead Twp.	.....	8,467	.....	14,288	31,100	.....	53,855
24. Pt. Pleasant Bor.	.....	39,191	.....	55,139	107,779	.....	202,109
25. Pt. Pleasant Beach Bor.	420	55,053	.....	34,956	45,934	.....	136,363
26. Seaside Heights Bor.	.....	16,096	.....	13,036	12,976	.....	42,108
27. Seaside Park Bor.	.....	12,015	.....	19,860	23,173	.....	55,048
28. Ship Bottom Bor.	.....	12,161	.....	19,582	22,370	.....	54,113
29. South Toms River Bor.	.....	11,148	.....	15,710	23,770	.....	50,628
30. Stafford Twp.	192	16,309	.....	66,117	70,532	.....	153,150
31. Surf City Bor.	.....	6,053	.....	11,169	23,664	.....	40,886
32. Tuckerton Bor.	.....	7,399	.....	16,583	29,805	.....	53,787
33. Union Twp.	.....	6,692	.....	10,587	26,713	.....	43,992
Total	$2,863	$1,019,759	$11,242	$2,347,115	$1,964,587	.....	$5,345,566

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PASSAIC COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Bloomingdale Bor.	.....	$45,014	.....	$32,248	$37,228	.....	$114,490
2. Clifton City	$3,282	2,630,916	$3,033	698,086	625,247	.....	3,960,564
3. Haledon Bor.	.....	47,418	.....	40,898	60,715	.....	149,031
4. Hawthorne Bor.	362	180,423	.....	83,110	134,786	.....	398,681
5. Little Falls Twp.	51	166,002	.....	82,021	112,532	.....	360,606
6. North Haledon Bor.	.....	28,419	.....	26,871	57,011	.....	112,301
7. Passaic City	4,357	1,895,903	13,557	184,605	380,049	$222	2,478,693
8. Paterson City	31,268	2,021,586	32,589	1,075,601	862,210	.....	4,023,254
9. Pompton Lakes Bor.	236	212,909	.....	34,793	70,730	.....	318,668
10. Prospect Park Bor.	.....	39,801	.....	12,242	23,618	.....	75,661
11. Ringwood Bor.	.....	4,015	.....	42,393	46,484	.....	92,892
12. Totowa Bor.	1,280	119,356	.....	57,741	99,407	.....	277,784
13. Wanaque Bor.	.....	75,398	.....	21,335	45,585	.....	142,318
14. Wayne Twp.	1,700	307,354	.....	195,583	395,130	.....	899,767
15. West Milford Twp.	.....	49,592	.....	100,116	120,167	.....	269,875
16. West Paterson Bor.	.....	131,764	.....	30,927	62,446	.....	225,137
Total	$42,537	$7,955,870	$49,180	$2,718,571	$3,133,345	$222	$13,899,725

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SALEM COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Alloway Twp.	.....	$14,207	.....	$9,566	$17,331	.....	$41,104
2. Elmer Bor.	.....	12,582	.....	5,693	10,310	.....	28,585
3. Elsinboro Twp.	.....	3,886	.....	2,520	8,108	.....	14,514
4. Lower Alloways Creek Twp.	.....	9,246	.....	3,480	11,125	.....	23,851
5. Mannington Twp.	.....	67,635	.....	24,440	21,008	.....	113,083
6. Oldmans Twp.	.....	19,503	.....	15,640	25,090	.....	60,233
7. Penns Grove Bor.	$2,082	48,234	.....	26,290	33,174	.....	109,780
8. Pennsville Twp.	963	1,785,829	.....	950,625	75,178	.....	2,812,595
9. Pilesgrove Twp.	.....	18,245	.....	30,482	29,338	.....	78,065
10. Pittsgrove Twp.	.....	19,941	.....	35,521	46,159	.....	101,621
11. Quinton Twp.	.....	13,849	.....	10,356	20,270	.....	44,475
12. Salem City	655	189,009	.....	50,538	33,863	.....	274,065
13. Upper Penns Neck Twp.	.....	222,678	.....	39,025	55,202	.....	316,905
14. Upper Pittsgrove Twp.	.....	20,908	.....	23,005	34,131	.....	78,044
15. Woodstown Bor.	.....	11,758	.....	12,040	15,388	.....	39,186
Total	$3,700	$2,457,510	.....	$1,239,222	$435,674	.....	$4,136,106

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SOMERSET COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Bedminster Twp.	.....	$6,980	.....	$18,588	$30,339	.....	$55,907
2. Bernards Twp.	.....	20,837	.....	75,598	91,962	.....	188,397
3. Bernardsville Bor.	$295	50,911	$2,800	44,674	47,026	.....	145,706
4. Bound Brook Bor.	551	51,436	5,430	50,322	85,198	.....	192,937
5. Branchburg Twp.	.....	36,434	.....	474,869	48,848	.....	560,151
6. Bridgewater Twp.	6,459	1,729,373	1,047	279,048	306,322	.....	2,322,249
7. Far Hills Bor.	.....	6,949	.....	4,785	4,721	.....	16,455
8. Franklin Twp.	.....	72,041	.....	160,863	300,876	.....	533,780
9. Green Brook Twp.	.....	32,144	.....	29,322	39,875	.....	101,341
10. Hillsborough Twp.	.....	77,415	.....	102,153	159,815	.....	339,383
11. Manville Bor.	421	534,624	5,062	35,854	73,504	.....	649,465
12. Millstone Bor.	.....	732	.....	5,298	5,711	.....	11,741
13. Montgomery Twp.	.....	44,136	1,416	46,204	93,214	.....	184,970
14. North Plainfield Bor.	407	76,524	.....	76,490	136,350	.....	289,771
15. Peapack-Gladstone Bor.	.....	13,631	.....	8,827	16,914	.....	39,372
16. Raritan Bor.	.....	199,523	4,307	34,442	60,339	.....	298,611
17. Rocky Hill Bor.	.....	22,959	.....	3,548	8,351	.....	34,858
18. Somerville Bor.	774	152,940	4,535	115,792	122,734	.....	396,775
19. South Bound Brook Bor.	.....	63,300	.....	18,273	30,985	.....	112,558
20. Warren Twp.	.....	74,262	.....	49,418	90,650	.....	214,330
21. Watchung Bor.	.....	165,619	.....	38,925	66,806	.....	271,350
Total	$8,906	$3,432,770	$24,597	$1,673,293	$1,820,537	.....	$6,960,103

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SUSSEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Andover Bor.	.....	$6,598	.....	$2,437	$5,010	.....	$14,045
2. Andover Twp.	.....	37,719	.....	20,259	15,925	.....	73,903
3. Branchville Bor.	.....	24,189	.....	2,254	5,898	$44,212	76,553
4. Byram Twp.	.....	19,174	.....	25,452	21,360	.....	65,986
5. Frankford Twp.	.....	37,469	.....	26,652	18,899	.....	83,020
6. Franklin Bor.	.....	36,354	.....	42,542	18,228	.....	97,124
7. Fredon Twp.	.....	17,372	.....	13,500	10,748	.....	41,620
8. Green Twp.	.....	8,161	.....	5,638	6,069	.....	19,868
9. Hamburg Bor.	.....	21,374	.....	13,936	7,657	.....	42,967
10. Hampton Twp.	.....	18,964	.....	21,460	20,027	.....	60,451
11. Hardyston Twp.	.....	22,578	.....	22,521	13,456	.....	58,555
12. Hopatcong Bor.	.....	8,854	.....	31,765	38,513	.....	79,132
13. Lafayette Twp.	.....	23,280	.....	5,077	5,713	.....	34,070
14. Montague Twp.	.....	6,981	.....	10,069	10,815	.....	27,865
15. Newton Town	$559	190,075	.....	35,531	28,830	.....	254,995
16. Ogdensburg Bor.	.....	49,345	.....	4,259	6,159	.....	59,763
17. Sandyston Twp.	.....	7,945	.....	11,038	10,459	.....	29,442
18. Sparta Twp.	402	81,759	.....	50,035	45,407	.....	177,603
19. Stanhope Bor.	.....	30,009	.....	3,881	9,652	.....	43,542
20. Stillwater Twp.	.....	8,643	.....	18,299	11,480	.....	38,422
21. Sussex Bor.	.....	26,914	.....	6,920	5,610	.....	39,444
22. Vernon Twp.	.....	17,564	.....	40,925	22,317	.....	80,806
23. Walpack Twp.	.....	1,697	.....	8,907	9,273	.....	19,877
24. Wantage Twp.	.....	39,574	.....	30,456	18,196	.....	88,226
Total	$961	$742,592	.....	$453,814	$365,701	$44,212	$1,607,280

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UNION COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1. Berkeley Heights Twp.	.....	$516,537	.....	$90,210	$102,209	$9,614	$718,570
2. Clark Twp.	5	447,862	.....	145,656	134,810	.....	728,333
3. Cranford Twp.	$8,923	195,929	$13,746	263,880	243,006	593	726,077
4. Elizabeth City	11,361	1,979,487	261,799	1,515,821	809,961	.....	4,578,429
5. Fanwood Bor.	.....	21,530	.....	94,733	69,495	.....	185,758
6. Garwood Bor.	.....	189,229	.....	26,321	40,277	.....	255,827
7. Hillside Twp.	1,525	759,947	2,098	172,758	171,021	.....	1,107,349
8. Kenilworth Bor.	212	343,913	.....	73,731	87,300	.....	505,156
9. Linden City	974	1,944,366	13,319	2,214,534	369,654	.....	4,542,847
10. Mountainside Bor.	.....	180,746	.....	71,260	83,316	.....	335,322
11. New Providence Bor.	7,064	121,426	.....	82,874	116,502	.....	327,866
12. Plainfield City	5,362	588,770	11,187	229,782	379,670	.....	1,214,771
13. Rahway City	2,857	623,946	28,772	131,847	239,016	.....	1,026,438
14. Roselle Bor.	1,148	136,885	.....	118,551	169,925	.....	426,509
15. Roselle Park Bor.	742	74,501	1,717	58,439	85,001	.....	220,400
16. Scotch Plains Twp.	41	61,083	.....	175,123	191,244	.....	427,491
17. Springfield Twp.	194	271,285	.....	117,987	125,900	.....	515,366
18. Summit City	791	234,221	9,349	383,391	231,641	.....	859,393
19. Union Twp.	6,976	1,067,638	.....	383,479	473,217	.....	1,931,310
20. Westfield Town	.....	230,740	.....	187,494	296,454	.....	714,688
21. Winfield Twp.	621	3,795	.....	4,259	5,749	.....	14,424
Total	$48,795	$9,993,836	$341,987	$6,542,130	$4,425,367	$10,207	$21,362,322

Difference in totals due to rounding.

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WARREN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY			APPORTIONED FOR LOCAL COLLECTIONS			Total
				Public Utilities			
	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Franchise	Insurance Tax	
1. Allamuchy Twp.	.....	$26,164	.....	$5,735	$8,088	.....	$39,987
2. Alpha Bor.	.....	23,914	.....	16,165	9,453	.....	49,532
3. Belvidere Town	.....	68,512	.....	20,571	9,565	.....	98,648
4. Blairstown Twp.	.....	24,592	.....	1,192,961	18,427	.....	1,235,980
5. Franklin Twp.	.....	49,836	.....	29,158	14,152	.....	93,146
6. Frelinghuysen Twp.	.....	14,001	.....	19,416	7,857	.....	41,274
7. Greenwich Twp.	.....	14,850	.....	24,861	11,000	.....	50,711
8. Hackettstown Town	$185	137,561	.....	38,364	29,995	.....	206,105
9. Hardwick Twp.	.....	4,488	.....	13,736	4,578	.....	22,802
10. Harmony Twp.	.....	37,756	.....	14,534	12,640	.....	64,930
11. Hope Twp.	.....	8,575	.....	11,359	7,079	.....	27,013
12. Independence Twp.	.....	14,210	.....	8,289	8,415	.....	30,914
13. Knowlton Twp.	.....	19,613	.....	23,104	10,140	.....	52,857
14. Liberty Twp.	.....	5,329	.....	11,633	3,925	.....	20,887
15. Lopatcong Twp.	.....	48,202	.....	32,563	23,416	.....	104,181
16. Mansfield Twp.	.....	26,426	.....	39,587	26,622	.....	92,635
17. Oxford Twp.	.....	27,978	.....	7,878	8,096	.....	43,952
18. Pahaquarry Twp.	.....	396	.....	6,190	1,812	.....	8,398
19. Phillipsburg Town	836	370,771	$27,760	100,992	85,085	.....	585,444
20. Pohatcong Twp.	.....	33,052	.....	19,045	21,195	.....	73,292
21. Washington Bor.	805	79,028	2,033	39,832	28,137	.....	149,835
22. Washington Twp.	.....	41,937	.....	24,635	24,795	.....	91,367
23. White Twp.	.....	30,925	.....	20,777	17,091	.....	68,793
Total	$1,826	$1,108,116	$29,793	$1,721,385	$391,563	.....	$3,252,683

Difference in totals due to rounding.

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County and District	1968 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1968	Effective Tax Rate Actual Tax Dollars Expressed As a Percentage of Total Property Value
ATLANTIC COUNTY			
Absecon City	6.71	47.20	3.17
Atlantic City	9.12	53.74	4.90
Brigantine City	6.28	53.64	3.37
Buena Bor.	6.34	49.95	3.17
Buena Vista Twp.	5.94	57.25	3.40
Corbin City	7.38	52.87	3.90
Egg Harbor City	10.51	47.68	5.01
Egg Harbor Twp.	7.57	32.39	2.45
Estell Manor City	9.48	27.51	2.61
Folsom Bor.	7.20	48.27	3.48
Galloway Twp.	7.44	48.84	3.41
Hamilton Twp.	6.32	50.25	3.18
Hammonton Town	7.47	52.37	3.91
Linwood City	7.26	45.67	3.32
Longport Bor.	5.51	41.71	2.30
Margate City	5.58	47.29	2.64
Mullica Twp.	8.64	43.63	3.77
Northfield City	7.24	42.70	3.09
Pleasantville City	8.87	56.33	5.00
Port Republic City	6.97	47.53	3.31
Somers Point City	6.66	51.22	3.41
Ventnor City	7.13	49.79	3.55
Weymouth Twp.	6.52	56.27	3.67
BERGEN COUNTY			
Allendale Bor.	3.80	84.99	3.23
Alpine Bor.	2.04	90.74	1.85
Bergenfield Bor.	3.87	87.21	3.38
Bogota Bor.	3.86	79.01	3.05
Carlstadt Bor.	1.63	96.83	1.58
Cliffside Park Bor.	3.46	80.12	2.77
Closter Bor.	3.77	83.90	3.16
Cresskill Bor.	3.34	88.62	2.96
Demarest Bor.	3.25	92.35	3.00
Dumont Bor.	4.28	79.07	3.38
East Paterson Bor.	2.55	91.85	2.34
East Rutherford Bor.	2.26	92.54	2.09
Edgewater Bor.	2.38	84.94	2.02
Emerson Bor.	3.94	92.70	3.65
Englewood City	3.68	86.73	3.19
Englewood Cliffs Bor.	2.73	64.44	1.76
Fairlawn Bor.	3.33	86.06	2.87
Fairview Bor.	2.74	75.27	2.06
Fort Lee Bor.	2.46	78.46	1.93
Franklin Lakes Bor.	2.67	90.29	2.41
Garfield City	3.23	83.45	2.70
Glen Rock Bor.	3.72	97.89	3.64
Hackensack City	3.23	90.25	2.92
Harrington Park Bor.	3.85	81.26	3.13
Hasbrouck Heights Bor.	2.99	83.84	2.51
Haworth Bor.	4.71	63.50	2.99
Hillsdale Bor.	4.50	82.53	3.71
Hohokus Bor.	2.55	91.66	2.34
Leonia Bor.	3.10	97.84	3.03
Little Ferry Bor.	3.46	74.05	2.56
Lodi Bor.	3.37	81.59	2.75
Lyndhurst Twp.	2.82	74.10	2.09
Mahwah Twp.	2.66	78.58	2.09
Maywood Bor.	3.50	84.17	2.95
Midland Park Bor.	3.71	88.21	3.27

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BERGEN COUNTY—Con.			
Montvale Bor.	3.72	89.01	3.31
Moonachie Bor.	1.65	87.19	1.44
New Milford Bor.	3.71	86.82	3.22
North Arlington Bor.	2.93	76.49	2.24
Northvale Bor.	3.01	88.46	2.66
Norwood Bor.	3.13	77.23	2.42
Oakland Bor.	4.62	84.96	3.93
Old Tappan Bor.	3.19	86.24	2.75
Oradell Bor.	2.92	85.67	2.50
Palisades Park Bor.	3.53	74.54	2.63
Paramus Bor.	2.81	85.69	2.41
Park Ridge Bor.	3.99	82.12	3.28
Ramsey Bor.	3.98	89.79	3.57
Ridgefield Bor.	.93	75.07	.70
Ridgefield Park Twp.	4.06	85.11	3.46
Ridgewood Village	4.06	88.61	3.60
River Edge Bor.	3.68	80.47	2.96
River Vale Twp.	3.85	89.08	3.43
Rochelle Park Twp.	2.75	80.10	2.20
Rockleigh Bor.	.84	97.72	.82
Rutherford Bor.	3.27	81.67	2.67
Saddle Brook Twp.	2.89	98.13	2.84
Saddle River Bor.	1.92	88.03	1.69
South Hackensack Twp.	1.99	97.35	1.94
Teaneck Twp.	3.88	83.16	3.23
Tenafly Bor.	3.13	90.64	2.84
Teterboro Bor.	.65	93.85	.61
Upper Saddle River Bor.	3.00	101.69	3.05
Waldwick Bor.	4.64	78.38	3.64
Wallington Bor.	2.46	81.84	2.01
Washington Twp.	3.18	93.47	2.97
Westwood Bor.	3.47	91.71	3.18
Woodcliff Lake Bor.	3.91	97.91	3.83
Wood-Ridge Bor.	2.46	76.72	1.89
Wyckoff Twp.	2.94	102.26	3.01
BURLINGTON COUNTY			
Bass River Twp.	3.28	94.35	3.09
Beverly City	3.26	98.02	3.20
Bordentown City	4.51	94.30	4.25
Bordentown Twp.	3.25	94.55	3.07
Burlington City	1.76	98.08	1.73
Burlington Twp.	3.69	85.31	3.15
Chesterfield Twp.	2.74	100.00	2.74
Cinnaminson Twp.	3.33	97.48	3.25
Delanco Twp.	4.55	91.40	4.16
Delran Twp.	3.15	104.49	3.29
Eastampton Twp.	3.19	100.00	3.19
Edgewater Park Twp.	3.49	97.42	3.40
Evesham Twp.	3.04	93.88	2.85
Fieldsboro Bor.	2.78	99.93	2.78
Florence Twp.	4.91	78.23	3.84
Hainesport Twp.	3.96	96.02	3.80
Lumberton Twp.	3.57	104.80	3.74
Mansfield Twp.	2.47	100.00	2.47
Maple Shade Twp.	3.77	92.02	3.47
Medford Twp.	3.18	90.19	2.87
Medford Lakes Bor.	3.14	96.37	3.03
Moorestown Twp.	3.62	98.88	3.58

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BURLINGTON COUNTY—Con.			
Mount Holly Twp.	4.15	99.09	4.11
Mount Laurel Twp.	3.82	81.12	3.10
New Hanover Twp.	0.67	76.47	.51
North Hanover Twp.	2.68	67.11	2.04
Palmyra Bor.	4.02	94.88	3.81
Pemberton Bor.	3.01	100.74	3.03
Pemberton Twp.	2.18	85.27	1.86
Riverside Twp.	3.75	91.75	3.44
Riverton Bor.	4.04	90.23	3.65
Shamong Twp.	3.74	64.79	2.42
Southampton Twp.	3.11	74.16	2.31
Springfield Twp.	3.55	66.30	2.35
Tabernacle Twp.	3.23	99.22	3.20
Washington Twp.	2.55	78.01	1.99
Westampton Twp.	4.33	86.47	3.74
Willingboro Twp.	4.16	98.00	4.08
Woodland Twp.	3.64	76.46	2.78
Wrightstown Bor.	1.71	102.14	1.75
CAMDEN COUNTY			
Audubon Bor.	7.12	46.93	3.34
Audubon Park Bor.	14.44	50.00	7.22
Barrington Bor.	8.02	44.51	3.57
Bellmawr Bor.	7.16	50.04	3.58
Berlin Bor.	8.18	41.67	3.41
Berlin Twp.	8.58	40.28	3.46
Brooklawn Bor.	5.66	51.34	2.91
Camden City	10.92	52.10	5.69
Cherry Hill Twp.	8.18	44.84	3.67
Chesilhurst Bor.	11.04	40.11	4.43
Clementon Bor.	7.86	55.49	4.36
Collingswood Bor.	7.84	46.89	3.68
Gibbsboro Bor.	7.80	51.12	3.99
Gloucester City	7.62	50.57	3.85
Gloucester Twp.	8.64	45.80	3.96
Haddon Twp.	7.96	46.93	3.74
Haddonfield Bor.	8.86	40.72	3.61
Haddon Heights Bor.	8.60	41.26	3.55
Hi-Nella Bor.	6.42	50.36	3.23
Laurel Springs Bor.	7.36	46.56	3.43
Lawnside Bor.	8.04	38.45	3.09
Lindenwold Bor.	9.00	43.64	3.93
Magnolia Bor.	9.14	38.58	3.53
Merchantville Bor.	7.58	44.08	3.34
Mt. Ephraim Bor.	7.10	48.22	3.42
Oaklyn Bor.	7.84	45.78	3.59
Pennsauken Twp.	6.60	46.62	3.08
Pine Hill Bor.	11.12	48.45	5.39
Pine Valley Bor.	7.34	30.55	2.24
Runnemede Bor.	6.40	46.95	3.00
Somerdale Bor.	9.34	45.28	4.23
Stratford Bor.	7.32	48.60	3.56
Tavistock Bor.	3.34	47.07	1.57
Voorhees Twp.	7.26	47.68	3.46
Waterford Twp.	9.60	41.61	3.99
Winslow Twp.	9.34	37.46	3.50
Woodlynne Bor.	10.26	44.32	4.55

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CAPE MAY COUNTY			
Avalon Bor.	2.55	88.61	2.26
Cape May City	4.46	92.06	4.11
Cape May Point Bor.	3.10	79.45	2.46
Dennis Twp.	2.16	99.21	2.14
Lower Twp.	3.02	85.63	2.59
Middle Twp.	3.01	93.13	2.80
North Wildwood City	3.02	80.87	2.44
Ocean City	2.65	94.75	2.51
Sea Isle City	2.55	98.40	2.51
Stone Harbor Bor.	1.97	77.47	1.53
Upper Twp.	1.10	81.33	.89
West Cape May Bor.	4.65	95.92	4.46
West Wildwood Bor.	3.11	92.37	2.87
Wildwood City	2.60	88.63	2.30
Wildwood Crest Bor.	2.51	95.65	2.40
Woodbine Bor.	4.93	100.82	4.97
CUMBERLAND COUNTY			
Bridgeton City	10.44	35.80	3.74
Commercial Twp.	12.25	28.07	3.44
Deerfield Twp.	5.66	45.73	2.59
Downe Twp.	8.37	35.80	3.00
Fairfield Twp.	8.23	34.01	2.80
Greenwich Twp.	9.87	37.61	3.71
Hopewell Twp.	7.59	37.58	2.85
Lawrence Twp.	8.26	36.18	2.99
Maurice River Twp.	8.34	44.72	3.73
Millville City	9.78	36.65	3.58
Shiloh Bor.	8.35	37.55	3.14
Stow Creek Twp.	7.41	38.20	2.83
Upper Deerfield Twp.	7.31	38.20	2.79
Vineland City	7.37	40.35	2.97
ESSEX COUNTY			
Belleville Town	5.22	77.51	4.05
Bloomfield Town	4.81	82.40	3.96
Caldwell Bor.	5.10	85.44	4.36
Cedar Grove Twp.	3.95	103.42	4.09
East Orange City	6.82	82.43	5.62
Essex Fells Bor.	3.39	104.92	3.56
Fairfield Bor.	3.30	95.13	3.14
Glen Ridge Bor.	5.73	87.20	5.00
Irvington Town	5.34	80.72	4.31
Livingston Twp.	3.97	100.54	3.99
Maplewood Twp.	5.09	82.57	4.20
Millburn Twp.	3.56	83.76	2.98
Montclair Town	4.79	90.39	4.33
Newark City	7.90	84.39	6.67
North Caldwell Bor.	4.39	96.20	4.22
Nutley Town	3.29	105.45	3.47
Orange City	6.10	90.38	5.51
Roseland Bor.	3.63	109.37	3.97
South Orange Village	4.71	89.01	4.19
Verona Bor.	4.78	86.71	4.14
West Caldwell Bor.	3.93	102.39	4.02
West Orange Town	5.46	82.86	4.52
GLOUCESTER COUNTY			
Clayton Bor.	14.44	27.59	3.98
Deptford Twp.	13.17	25.37	3.34
East Greenwich Twp.	10.01	28.72	2.87
Elk Twp.	10.82	25.71	2.78

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GLOUCESTER COUNTY—Con.			
Franklin Twp.	13.64	27.13	3.70
Glassboro Bor.	15.23	26.62	4.05
Greenwich Twp.	6.14	32.51	2.00
Harrison Twp.	14.58	21.37	3.12
Logan Twp.	11.42	20.50	2.34
Mantua Twp.	11.97	27.42	3.28
Monroe Twp.	12.58	26.66	3.35
National Park Bor.	14.19	30.87	4.38
Newfield Bor.	12.61	35.45	4.47
Paulsboro Bor.	11.14	30.41	3.39
Pitman Bor.	12.96	26.79	3.47
South Harrison Twp.	16.60	25.83	4.29
Swedesboro Bor.	10.44	40.48	4.23
Washington Twp.	12.75	25.61	3.27
Wenonah Bor.	12.66	27.30	3.46
West Deptford Twp.	8.40	33.74	2.83
Westville Bor.	12.68	27.98	3.55
Woodbury City	12.92	28.17	3.64
Woodbury Heights Bor.	9.22	30.00	2.77
Woolwich Twp.	9.92	19.39	1.92
HUDSON COUNTY			
Bayonne City	11.784	37.10	4.37
East Newark Bor.	15.578	21.59	3.36
Guttenburg Town	4.857	71.60	3.48
Harrison Town	8.912	32.13	2.86
Hoboken City	13.534	51.12	6.92
Jersey City	15.891	39.34	6.25
Kearny Town	2.979	95.63	2.85
North Bergen Twp.	4.799	91.90	4.41
Secaucus Town	3.763	85.00	3.20
Union City	6.977	86.10	6.01
Weehawken Twp.	4.747	84.67	4.02
West New York Town	5.880	99.54	5.85
HUNTERDON COUNTY			
Alexandria Twp.	3.33	96.74	3.22
Bethlehem Twp.	3.32	79.20	2.63
Bloomsbury Bor.	3.70	92.22	3.41
Califon Bor.	3.55	75.08	2.67
Clinton Town	3.76	84.85	3.19
Clinton Twp.	3.53	79.16	2.79
Delaware Twp.	3.33	83.72	2.79
East Amwell Twp.	3.61	73.64	2.66
Flemington Bor.	4.32	78.42	3.39
Franklin Twp.	2.46	102.23	2.51
Frenchtown Bor.	3.98	93.27	3.71
Glen Gardner Bor.	3.49	80.86	2.82
Hampton Bor.	4.68	97.32	4.55
High Bridge Bor.	4.22	95.69	4.04
Holland Twp.	1.68	75.60	1.27
Kingwood Twp.	3.00	87.42	2.62
Lambertville City	4.62	95.82	4.43
Lebanon Bor.	3.36	87.47	2.94
Lebanon Twp.	2.82	91.12	2.57
Milford Bor.	2.62	113.81	2.98
Raritan Twp.	3.05	92.05	2.81
Readington Twp.	4.00	82.98	3.32
Stockton Bor.	3.28	89.71	2.94
Tewksbury Twp.	3.12	80.97	2.53
Union Twp.	3.28	92.08	3.02
West Amwell Twp.	3.46	79.59	2.75

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MERCER COUNTY			
East Windsor Twp.	7.52	50.64	3.81
Ewing Twp.	7.63	43.32	3.31
Hamilton Twp.	7.20	42.83	3.08
Hightstown Bor.	7.44	57.18	4.25
Hopewell Bor.	8.41	43.32	3.64
Hopewell Twp.	7.58	39.77	3.01
Lawrence Twp.	7.56	45.39	3.43
Pennington Bor.	8.38	43.35	3.63
Princeton Bor.	5.90	45.11	2.66
Princeton Twp.	6.44	52.64	3.39
Trenton City	12.04	52.45	6.31
Washington Twp.	6.66	46.08	3.07
West Windsor Twp.	5.86	46.40	2.72
MIDDLESEX COUNTY			
Carteret Bor.	6.10	49.00	2.99
Cranbury Twp.	5.55	47.00	2.61
Dunellen Bor.	6.61	47.00	3.11
East Brunswick Twp.	7.33	46.00	3.37
Edison Twp.	6.30	42.00	2.65
Helmetta Bor.	5.12	48.00	2.46
Highland Park Bor.	8.13	47.00	3.82
Jamesburg Bor.	7.29	50.00	3.65
Madison Twp.	7.55	45.00	3.40
Metuchen Bor.	8.00	42.00	3.36
Middlesex Bor.	6.42	50.00	3.21
Milltown Bor.	5.36	50.00	2.68
Monroe Twp.	6.08	44.00	2.68
New Brunswick City	7.58	46.00	3.49
North Brunswick Twp.	4.86	44.00	2.14
Perth Amboy City	16.14	23.00	3.71
Piscataway Twp.	7.04	47.00	3.31
Plainsboro Twp.	3.87	44.00	1.70
Sayreville Bor.	5.48	41.00	2.25
South Amboy City	5.87	43.00	2.52
South Brunswick Twp.	6.86	50.00	3.43
South Plainfield Bor.	6.41	50.00	3.21
South River Bor.	6.67	47.00	3.13
Spotswood Bor.	7.68	46.00	3.53
Woodbridge Twp.	7.49	36.00	2.70
MONMOUTH COUNTY			
Allenhurst Bor.	3.211	92.07	2.96
Allentown Bor.	4.605	82.19	3.78
Asbury Park City	4.886	99.72	4.87
Atlantic Highlands Bor.	3.392	102.00	3.46
Avon-by-the-Sea Bor.	2.285	104.94	2.40
Belmar Bor.	3.313	98.81	3.27
Bradley Beach Bor.	4.482	82.65	3.70
Brielle Bor.	3.995	80.08	3.20
Colts Neck Twp.	2.497	91.08	2.27
Deal Bor.	4.043	88.17	3.56
Eatontown Bor.	3.514	83.23	2.92
Englishtown Bor.	5.734	69.26	3.97
Fair Haven Bor.	5.007	76.04	3.81
Farmingdale Bor.	4.141	91.47	3.79
Freehold Bor.	4.015	91.59	3.68
Freehold Twp.	3.767	89.38	3.37
Hazlet Twp.	4.151	87.38	3.63
Highlands Bor.	5.185	77.83	4.04
Holmdel Twp.	2.865	95.87	2.75

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MONMOUTH COUNTY—Con.			
Howell Twp.	4.262	85.35	3.64
Interlaken Bor.	3.241	88.47	2.87
Keansburg Bor.	4.821	86.13	4.15
Keyport Bor.	4.479	83.58	3.74
Little Silver Bor.	3.272	93.84	3.07
Loch Arbour Village	5.610	81.27	4.56
Long Branch City	4.709	94.00	4.43
Manalapan Twp.	3.919	78.48	3.08
Manasquan Bor.	3.131	80.29	2.51
Marlboro Bor.	3.931	87.46	3.44
Matawan Bor.	3.672	83.29	3.06
Matawan Twp.	4.377	78.07	3.42
Middletown Twp.	4.169	81.52	3.40
Millstone Twp.	4.438	70.68	3.14
Monmouth Beach Bor.	4.962	82.99	4.12
Neptune Twp.	4.199	93.69	3.93
Neptune City Boro.	3.969	84.70	3.36
New Shrewsbury Bor.	4.622	97.81	4.52
Ocean Twp.	4.083	84.19	3.44
Oceanport Bor.	4.185	75.16	3.15
Red Bank Bor.	3.707	100.78	3.74
Roosevelt Bor.	6.377	77.78	4.96
Rumson Bor.	2.880	100.53	2.90
Sea Bright Bor.	3.655	79.03	2.89
Sea Girt Bor.	2.394	71.50	1.71
Shrewsbury Bor.	3.432	95.19	3.27
Shrewsbury Twp.	16.757	97.85	16.40
South Belmar Bor.	4.330	79.32	3.43
Spring Lake Bor.	2.538	71.97	1.83
Spring Lake Heights Bor.	3.767	81.09	3.05
Union Beach Bor.	3.967	77.97	3.09
Upper Freehold Twp.	2.502	84.67	2.12
Wall Twp.	4.290	85.85	3.68
West Long Branch Bor.	3.805	92.40	3.52
MORRIS COUNTY			
Boonton Town	8.01	36.24	2.90
Boonton Twp.	4.02	54.65	2.20
Butler Bor.	7.60	40.77	3.10
Chatham Bor.	6.94	46.06	3.20
Chatham Twp.	7.47	41.23	3.08
Chester Bor.	8.91	34.20	3.05
Chester Twp.	8.26	36.39	3.01
Denville Twp.	7.29	41.74	3.04
Dover Town	6.54	43.80	2.86
East Hanover Twp.	5.48	33.33	1.83
Florham Park Bor.	7.58	35.72	2.71
Hanover Twp.	6.94	41.61	2.89
Harding Twp.	4.92	36.99	1.82
Jefferson Twp.	7.45	49.39	3.68
Kinnelon Bor.	8.51	40.57	3.45
Lincoln Park Bor.	8.04	47.71	3.84
Madison Bor.	8.62	41.18	3.55
Mendham Bor.	8.45	44.23	3.74
Mendham Twp.	7.41	41.53	3.08
Mine Hill Twp.	8.17	46.66	3.81
Montville Twp.	8.12	35.17	2.86
Morris Twp.	7.12	40.98	2.92
Morris Plains Bor.	5.99	43.81	2.62
Morristown Town	7.70	45.45	3.50

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County and District	1968 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1968	Effective Tax Rate Actual Tax Dollars Expressed As a Percentage of Total Property Value
MORRIS COUNTY—Con.			
Mountain Lakes Bor.	8.00	50.01	4.00
Mount Arlington Bor.	6.27	49.47	3.10
Mount Olive Twp.	7.50	39.54	2.97
Netcong Bor.	8.46	32.56	2.75
Parsippany-Troy Hills Twp.	7.57	40.05	3.03
Passaic Twp.	9.96	34.10	3.40
Pequannock Twp.	8.42	37.88	3.19
Randolph Twp.	8.66	45.53	3.94
Riverdale Bor.	6.11	45.19	2.76
Rockaway Bor.	7.47	40.32	3.01
Rockaway Twp.	8.58	39.10	3.35
Roxbury Twp.	6.90	48.83	3.37
Victory Gardens Bor.	11.67	39.02	4.55
Washington Twp.	7.42	44.90	3.33
Wharton Bor.	8.43	40.02	3.37
OCEAN COUNTY			
Barnegat Light Bor.	2.23	91.74	2.05
Bay Head Bor.	2.61	76.36	1.99
Beach Haven Bor.	2.62	91.37	2.39
Beachwood Bor.	3.40	87.36	2.97
Berkeley Twp.	3.37	102.24	3.45
Brick Twp.	3.33	92.40	3.08
Dover Twp.	3.33	82.90	2.76
Eagleswood Twp.	3.04	100.76	3.06
Harvey Cedars Bor.	2.18	107.86	2.35
Island Beach Bor.	....	....	....
Island Heights Bor.	4.89	92.63	4.53
Jackson Twp.	4.41	91.86	4.05
Lacey Twp.	1.73	95.03	1.64
Lakehurst Bor.	2.79	110.94	3.10
Lakewood Twp.	3.99	94.64	3.78
Lavallette Bor.	2.15	86.40	1.86
Little Egg Harbor Twp.	1.78	87.41	1.56
Long Beach Twp.	2.08	93.82	1.95
Manchester Twp.	2.94	80.59	2.37
Mantoloking Bor.	1.43	79.78	1.14
Ocean Twp.	2.17	91.71	1.99
Ocean Gate Bor.	3.84	84.56	3.25
Pine Beach Bor.	3.29	80.32	2.64
Plumstead Twp.	2.78	102.34	2.85
Point Pleasant Bor.	3.42	94.27	3.22
Point Pleasant Beach Bor.	3.08	89.93	2.77
Seaside Heights Bor.	2.20	84.13	1.85
Seaside Park Bor.	2.26	98.12	2.22
Ship Bottom Bor.	2.52	95.34	2.40
South Toms River Bor.	2.80	90.21	2.53
Stafford Twp.	2.71	92.90	2.52
Surf City Bor.	2.18	92.92	2.03
Tuckerton Bor.	3.38	100.09	3.38
Union Twp.	3.63	87.83	3.19
PASSAIC COUNTY			
Bloomingdale Bor.	3.57	103.93	3.71
Clifton City	2.49	88.34	2.20
Haledon Bor.	2.83	84.29	2.39
Hawthorne Bor.	2.68	94.98	2.55
Little Falls Twp.	3.00	83.34	2.50
North Haledon Bor.	3.01	99.04	2.98
Passaic City	4.53	86.62	3.92
Paterson City	5.45	86.00	4.69

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County and District	1968 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1968	Effective Tax Rate Actual Tax Dollars Expressed As a Percentage of Total Property Value
PASSAIC COUNTY—Con.			
Pompton Lakes Bor.	3.78	89.43	3.38
Prospect Park Bor.	2.89	88.86	2.57
Ringwood Bor.	4.15	68.62	2.85
Totowa Bor.	2.59	95.19	2.47
Wanaque Bor.	3.90	83.11	3.24
Wayne Twp.	3.55	76.97	2.73
West Milford Twp.	3.35	91.91	3.08
West Paterson Bor.	3.12	87.08	2.72
SALEM COUNTY			
Alloway Twp.	8.07	27.76	2.24
Elmer Bor.	10.83	30.00	3.25
Elsinboro Twp.	10.66	26.03	2.77
Lower Alloways Creek Twp.	9.41	29.72	2.80
Mannington Twp.	8.95	28.30	2.53
Oldmans Twp.	12.14	24.66	2.99
Penns Grove Bor.	10.19	33.84	3.45
Pennsville Twp.	11.07	16.00	1.77
Pilesgrove Twp.	10.09	24.68	2.49
Pittsgrove Twp.	7.58	36.14	2.74
Quinton Twp.	8.78	28.45	2.50
Salem City	12.01	35.66	4.28
Upper Penns Neck Twp.	12.18	26.00	3.17
Upper Pittsgrove Twp.	9.27	29.34	2.72
Woodstown Bor.	10.30	30.50	3.14
SOMERSET COUNTY			
Bedminster Twp.	4.67	40.44	1.89
Bernards Twp.	7.32	45.86	3.36
Bernardsville Bor.	6.21	41.52	2.58
Bound Brook Bor.	8.35	41.73	3.48
Branchburg Twp.	7.89	35.61	2.81
Bridgewater Twp.	6.88	42.44	2.92
Far Hills Bor.	3.54	50.00	1.77
Franklin Twp.	7.53	48.34	3.64
Green Brook Twp.	7.48	42.38	3.17
Hillsborough Twp.	8.07	36.50	2.95
Manville Bor.	6.93	39.11	2.71
Millstone Bor.	5.95	46.39	2.76
Montogomery Twp.	7.72	32.37	2.50
North Plainfield Bor.	6.90	45.50	3.14
Peapack-Gladstone Bor.	6.44	37.85	2.44
Raritan Bor.	7.44	42.81	3.19
Rocky Hill Bor.	8.38	38.77	3.25
Somerville Bor.	7.11	47.18	3.35
South Bound Brook Bor.	10.32	36.39	3.76
Warren Twp.	8.51	35.76	3.04
Watchung Bor.	5.62	41.82	2.35
SUSSEX COUNTY			
Andover Bor.	4.659	74.77	3.48
Andover Twp.	4.518	78.13	3.53
Branchville Bor.	4.983	71.80	3.58
Byram Twp.	4.016	84.44	3.39
Frankford Twp.	5.707	48.42	2.76
Franklin Bor.	3.466	112.92	3.91
Fredon Twp.	4.101	72.45	2.97
Green Twp.	4.320	71.67	3.10
Hamburg Bor.	3.448	91.24	3.15
Hampton Twp.	3.720	76.99	2.86
Hardyston Twp.	3.732	79.11	2.95
Hopatcong Bor.	4.297	75.27	3.23

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County and District	1968 Tax Rate Per $100 of Assessed Valuation	Average Assessment Sales Ratio 1968	Effective Tax Rate Actual Tax Dollars Expressed As a Percentage of Total Property Value
SUSSEX COUNTY—Con.			
Lafayette Twp.	4.746	60.60	2.88
Montague Twp.	2.958	61.08	1.81
Newton Town	4.421	81.48	3.60
Ogdensburg Bor.	5.152	83.91	4.32
Sandyston Twp.	3.008	63.77	1.92
Sparta Twp.	3.099	114.28	3.54
Stanhope Bor.	4.535	83.31	3.78
Stillwater Twp.	3.249	67.54	2.19
Sussex Bor.	5.113	89.92	4.60
Vernon Twp.	2.765	79.31	2.19
Walpack Twp.	2.188	83.05	1.82
Wantage Twp.	4.241	65.71	2.79
UNION COUNTY			
Berkeley Heights Twp.	6.40	42.01	2.69
Clark Twp.	6.45	40.51	2.61
Cranford Twp.	6.37	45.93	2.93
Elizabeth City	7.51	44.89	3.37
Fanwood Bor.	8.74	42.77	3.74
Garwood Bor.	6.53	42.81	2.80
Hillside Twp.	6.88	40.17	2.76
Kenilworth Bor.	5.20	41.78	2.17
Linden City	4.07	40.35	1.64
Mountainside Bor.	5.81	43.50	2.53
New Providence Bor.	7.81	43.55	3.40
Plainfield City	9.11	48.62	4.43
Rahway City	9.30	34.27	3.19
Roselle Bor.	6.26	45.16	2.83
Roselle Park Bor.	8.70	37.29	3.24
Scotch Plains Twp.	6.88	51.59	3.55
Springfield Twp.	7.17	42.17	3.02
Summit City	6.83	40.60	2.77
Union Twp.	5.38	40.70	2.19
Westfield Town	7.71	42.28	3.26
Winfield Twp.	26.92	50.13	13.49
WARREN COUNTY			
Allamuchy Twp.	4.62	46.59	2.15
Alpha Bor.	3.65	99.71	3.64
Belvidere Town	4.18	91.49	3.82
Blairstown Twp.	.63	78.08	.49
Franklin Twp.	3.56	81.64	2.91
Frelinghuysen Twp.	3.77	68.41	2.58
Greenwich Twp.	3.67	82.92	3.04
Hackettstown Town	4.01	88.29	3.54
Hardwick Twp.	3.25	66.73	2.17
Harmony Twp.	4.39	59.21	2.60
Hope Twp.	3.62	57.84	2.09
Independence Twp.	4.40	69.88	3.07
Knowlton Twp.	3.73	77.35	2.89
Liberty Twp.	3.96	74.31	2.94
Lopatcong Twp.	3.00	89.98	2.70
Mansfield Twp.	4.14	80.58	3.34
Oxford Twp.	5.59	71.41	3.99
Pahaquarry Twp.	1.07	76.21	.82
Phillipsburg Town	3.97	88.05	3.50
Pohatcong Twp.	3.49	74.90	2.61
Washington Bor.	3.55	113.47	4.03
Washington Twp.	4.10	84.37	3.46
White Twp.	4.39	69.67	3.06

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APPENDIX 2

Abstracts of Ratables

Tables of Equalized Valuations

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1	Absecon City	$2,751,350	$10,887,850	$13,639,200	$412,062	.....	.....	.....	.....	$14,051,262
2	Atlantic City	43,292,335	114,711,625	158,003,960	5,644,900	.....	.....	.....	.....	163,648,860
3	Brigantine City	7,586,140	18,781,320	26,367,460	264,393	.....	.....	.....	.....	26,631,853
4	Buena Bor.	1,091,050	6,325,500	7,416,550	117,610	.....	.....	.....	.....	7,534,160
5	Buena Vista Twp.	3,414,950	7,587,700	11,002,650	248,500	.....	.....	.....	.....	11,251,150
6	Corbin City	123,950	379,505	503,455	12,311	.....	.....	.....	.....	515,766
7	Egg Harbor City	1,168,773	6,017,565	7,186,338	395,032	.....	.....	.....	.....	7,581,370
8	Egg Harbor Twp.	3,662,095	12,838,705	16,500,800	1,348,711	.....	.....	.....	.....	17,849,511
9	Estell Manor	930,250	557,770	1,488,020	41,750	.....	.....	.....	.....	1,529,770
10	Folsom Bor.	722,430	2,012,177	2,734,607	310,439	.....	.....	.....	.....	3,045,046
11	Galloway Twp.	4,611,780	13,108,255	17,720,035	441,307	.....	.....	.....	.....	18,161,342
12	Hamilton Twp.	8,344,425	16,142,200	24,486,625	768,375	.....	.....	.....	.....	25,255,000
13	Hammonton	7,444,790	20,407,195	27,851,985	1,170,288	.....	.....	.....	.....	29,022,273
14	Linwood	2,271,571	14,312,960	16,584,531	148,582	.....	.....	.....	.....	16,733,113
15	Longport	4,207,510	6,399,510	10,607,020	52,655	.....	.....	.....	.....	10,659,675
16	Margate	14,010,150	34,239,900	48,250,050	280,000	.....	.....	.....	.....	48,530,050
17	Mullica Twp.	2,803,960	5,198,250	8,002,210	207,688	.....	.....	.....	.....	8,209,898
18	Northfield	2,404,450	15,794,300	18,198,750	135,808	.....	.....	.....	.....	18,334,558
19	Pleasantville	3,693,250	20,562,075	24,255,325	1,486,381	.....	.....	.....	.....	25,741,706
20	Port Republic	322,625	805,050	1,127,675	.....	.....	.....	.....	.....	1,127,675
21	Somers Point	3,790,455	15,702,500	19,492,955	392,504	.....	.....	.....	.....	19,885,459
22	Ventnor City	9,518,475	26,375,825	35,894,300	726,224	.....	.....	.....	.....	36,620,524
23	Weymouth Twp.	600,595	1,203,455	1,804,050	68,530	.....	.....	.....	.....	1,872,580
	Totals	$128,767,359	$370,351,192	$499,118,551	$14,674,050	.....	.....	.....	.....	$513,792,601

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
1	Absecon City	$6.71	47.20	$12,326	.....	$15,687,783	$29,751,371	$242,289.59	.....	.....
2	Atlantic City	9.12	53.74	147,029	.....	154,618,995	318,414,884	2,593,111.09	.....	.....
3	Brigantine City	6.28	53.64	.....	.....	23,058,217	49,690,070	404,666.60	.....	.....
4	Buena Bor.	6.34	49.95	791	.....	7,781,962	15,316,913	124,738.06	.....	.....
5	Buena Vista Twp.	5.94	57.25	1,528	.....	8,741,652	19,994,330	162,830.08	.....	.....
6	Corbin City	7.38	52.87	154	.....	476,804	992,724	8,084.56	.....	.....
7	Egg Harbor City	10.51	47.68	2,000	.....	8,635,484	16,218,854	132,083.31	.....	.....
8	Egg Harbor Twp.	7.57	32.39	22	.....	35,962,905	53,812,438	438,238.41	.....	.....
9	Estell Manor	9.48	27.51	23	.....	3,961,672	5,491,465	44,721.46	.....	.....
10	Folsom Bor.	7.20	48.27	652	.....	3,256,456	6,302,154	51,323.56	.....	.....
11	Galloway Twp.	7.44	45.84	39,497	.....	23,057,217	41,258,056	335,997.87	.....	.....
12	Hamilton Twp.	6.32	50.25	.....	.....	26,167,675	51,422,675	418,776.62	.....	.....
13	Hammonton	7.47	52.37	80,771	.....	27,920,100	57,023,144	464,385.79	.....	.....
14	Linwood	7.26	45.67	38	.....	19,964,847	36,697,998	298,861.62	.....	.....
15	Longport	5.51	41.71	.....	.....	14,898,793	25,558,468	208,143.37	.....	.....
16	Margate	5.58	47.29	.....	.....	54,518,782	103,048,832	839,210.36	.....	.....
17	Mullica Twp.	8.64	43.63	1,258	.....	10,467,921	18,679,077	152,118.91	.....	.....
18	Northfield	7.24	42.70	144	.....	25,323,228	43,657,930	355,541.99	.....	.....
19	Pleasantville	8.87	56.33	42,698	.....	20,421,111	46,205,515	376,289.05	.....	.....
20	Port Republic	6.97	47.53	.....	.....	1,413,146	2,540,821	20,691.98	.....	.....
21	Somers Point	6.66	51.22	.....	.....	19,466,055	39,351,514	320,471.35	.....	.....
22	Ventnor City	7.13	49.79	.....	.....	36,866,402	73,486,926	598,463.75	.....	.....
23	Weymouth Twp.	6.52	56.27	.....	.....	1,442,159	3,314,739	26,994.61	.....	.....
	Totals	.....	.....	$328,931	.....	$544,109,366	$1,058,230,898	$8,618,033.99	.....	.....

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1968—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
		Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1	Absecon City	$504.23	.....	$241,785.36	$2,448.99	$390,792.00	.....	$18,610.00	$243,384.46
2	Atlantic City	20,386.94	.....	2,572,724.15	.....	3,720,416.48	.....	67,968.50	8,336,839.89
3	Brigantine City	366.02	.....	404,300.58	4,090.25	499,870.50	.....	55,328.75	665,908.47
4	Buena Bor.	95.08	.....	124,642.98	1,260.81	274,082.01	.....	.....	53,398.21
5	Buena Vista Twp.	151.75	.....	162,678.33	1,645.83	473,129.49	.....	.....	4,451.88
6	Corbin City	56.02	.....	8,028.54	81.72	27,119.00	.....	.....	94.91
7	Egg Harbor City	88.56	.....	131,994.75	1,335.05	197,142.25	$267,222.86	.....	166,874.26
8	Egg Harbor Twp.	528.04	.....	437,710.37	4,429.57	352,788.78	505,975.47	.....	.....
9	Estell Manor	512.40	.....	44,209.06	452.03	96,382.00	.....	.....	14.41
10	Folsom Bor.	25.86	.....	51,297.70	518.76	151,445.00	.....	.....	10,000.00
11	Galloway Twp.	246.69	.....	335,751.18	3,396.16	430,464.00	423,418.95	.....	105,796.76
12	Hamilton Twp.	709.29	.....	418,067.33	4,232.86	535,988.00	467,711.28	.....	115,821.16
13	Hammonton	523.21	.....	463,862.58	4,693.86	1,403,456.02	.....	.....	226,430.44
14	Linwood	27.79	.....	298,833.83	3,020.80	318,287.87	284,569.85	30,150.00	236,624.15
15	Longport	102.09	.....	208,041.28	2,103.86	58,000.00	.....	.....	307,079.29
16	Margate	675.84	.....	838,534.52	8,482.46	861,954.75	.....	123,917.50	802,320.96
17	Mullica Twp.	109.80	.....	152,009.11	1,537.57	233,118.00	220,792.44	.....	73,536.10
18	Northfield	3,272.39	.....	352,269.60	3,593.71	2-3,826.37	350,123.85	21,454.38	251,959.55
19	Pleasantville	702.88	.....	375,586.17	3,803.41	650,744.75	.....	11,343.88	1,147,271.38
20	Port Republic	.....	.....	20,691.98	209.15	51,063.00	.....	.....	.....
21	Somers Point	436.25	.....	320,035.10	3,239.22	326,096.00	245,989.25	42,441.00	335,843.35
22	Ventnor City	166.11	.....	598,297.64	6,049.08	667,070.89	.....	29,495.00	1,238,774.45
23	Weymouth Twp.	50.45	.....	26,944.16	272.85	81,530.00	.....	.....	7,058.21
	Totals	$29,737.69	.....	$8,588,296.30	$60,898.00	$12,084,767.16	$2,765,803.95	$400,709.01	$14,329,482.29

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1968—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy			13	14	15 — Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I — Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II — Add: Deductions Allowed Veterans and Senior Citizens (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)
1 Absecon City	$897,020.81	$45,110.00	$942,130.81	$2,077.48	$1,418,850	$65,000.00	$119,092.00	$35,000.00	$219,092.00
2 Atlantic City	14,697,949.02	225,445.00	14,923,394.02	39,506.86	36,047,000	700,000.00	5,543,002.55	1,300,000.00	7,543,002.55
3 Brigantine City	1,629,498.55	40,440.00	1,669,938.55	976.28	1,432,205	100,000.00	119,976.00	65,000.00	284,976.00
4 Buena Bor.	453,384.01	23,530.00	476,914.01	2,431.52	361,875	35,000.00	80,016.00	30,000.00	145,016.00
5 Buena Vista Twp.	641,905.53	26,380.00	668,285.53	603.31	661,275	90,000.00	113,157.00	93,000.00	296,157.00
6 Corbin City	35,324.17	2,730.00	38,054.17	....	29,715	13,000.00	7,373.00	1,000.00	21,373.00
7 Egg Harbor City	764,569.17	31,820.00	796,389.17	4,795.60	1,183,477	85,000.00	111,300.00	30,000.00	226,300.00
8 Egg Harbor Twp.	1,300,904.19	50,250.00	1,351,154.19	3,580.10	591,045	450,000.00	495,463.00	75,000.00	1,020,463.00
9 Estell Manor	141,057.50	3,830.00	144,887.50	.....	193,830	28,800.00	25,925.00	12,000.00	66,725.00
10 Folsom Bor.	213,261.46	5,800.00	219,061.46	....	212,010	10,000.00	41,500.00	11,734.90	63,234.90
11 Galloway Twp.	1,298,827.05	51,410.00	1,350,237.05	1,325.64	1,938,545	175,000.00	206,296.51	85,000.00	466,296.51
12 Hamilton Twp.	1,541,820.63	52,170.00	1,593,990.63	1,749.84	4,855,675	200,000.00	338,329.00	125,000.00	663,329.00
13 Hammonton	2,098,442.90	67,710.00	2,166,152.90	3,495.60	3,896,750	370,000.00	282,052.87	120,000.00	772,052.87
14 Linwood	1,171,486.50	43,230.00	1,214,716.50	1,731.25	2,348,527	120,000.00	114,771.50	19,500.00	254,271.50
15 Longport	575,224.43	11,180.00	586,404.43	.	792,890	22,800.00	47,878.50	17,000.00	87,678.50
16 Margate	2,635,210.19	68,270.00	2,703,480.19	4,835.61	3,031,550	365,000.00	364,825.79	50,000.00	779,825.79
17 Mullica Twp.	680,993.22	28,090.00	709,083.22	.....	921,650	45,000.00	101,092.00	55,000.00	201,092.00
18 Northfield	1,263,227.46	62,980.00	1,326,207.46	1,952.48	1,777,200	75,000.00	171,353.12	20,500.00	266,853.12
19 Pleasantville	2,188,749.59	92,000.00	2,280,749.59	2,868.31	2,776,795	100,000.00	336,405.87	170,000.00	606,405.87
20 Port Republic	71,964.13	6,530.00	78,494.13	.	72,125	10,645.07	23,809.75	4,000.00	38,454.82
21 Somers Point	1,273,643.92	50,430.00	1,324,073.92	1,804.60	3,026,420	83,077.10	250,566.98	90,000.00	423,644.08
22 Ventnor City	2,539,687.06	71,280.00	2,610,967.06	3,724.17	3,157,000	100,000.00	292,923.00	86,000.00	478,923.00
23 Weymouth Twp.	115,805.22	6,140.00	121,945.22	.....	131,220	17,725.00	29,912.50	10,000.00	57,637.50
Totals	$38,229,956.71	$1,066,755.00	$39,296,711.71	$77,461.65	$70,457,629	$3,261,047.17	$9,217,021.94	$2,504,734.90	$14,982,804.01

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$2,656,229.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.81438124
Total County Taxes Appropriated	$8,665,757.95
Less Bank Stock Taxes Due County	$77,461.65
Net County Taxes Apportioned (12 A III)	$8,588,296.30

‡Adjustments (Net Total 12 A IIb) +	$29,737.69
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$8,618,033.99
***Bank Stock Tax Due Municipality	$77,461.65
Bank Stock Tax Due County	$77,461.67
Total Bank Stock Tax	$154,923.32

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Allendale Bor.	$10,421,700	$34,661,650	$45,083,350	$284,842					$45,368,192
2	Alpine Bor.	12,518,150	12,272,100	24,790,250	212,852					25,003,102
3	Bergenfield Bor.	51,454,500	117,175,500	168,630,000	855,600					169,485,600
4	Bogota Bor.	15,693,700	31,444,400	47,138,100	435,110					47,573,210
5	Carlstadt Bor.	26,354,950	63,741,050	90,096,000	824,650					90,920,650
6	Cliffside Park Bor.	21,795,300	65,622,800	87,418,100	2,186,520					89,604,620
7	Closter Bor.	16,457,925	45,667,550	62,125,475	1,525,102					63,650,577
8	Cresskill Bor.	17,420,400	40,655,600	58,076,000	273,108		$1,000		$1,000	58,348,108
9	Demarest Bor.	15,965,600	27,471,300	43,436,900	158,774					43,595,674
10	Dumont Bor.	24,785,820	74,180,625	98,966,445	2,042,305					101,008,750
11	East Paterson Bor.	46,106,650	93,026,100	139,132,750	927,812					140,060,562
12	East Rutherford Bor.	15,357,200	51,830,000	67,187,200	1,924,840					69,112,040
13	Edgewater Bor.	11,524,430	41,512,792	53,037,222	326,044					53,363,266
14	Emerson Bor.	18,380,200	37,392,300	55,772,500	354,843					56,127,343
15	Englewood City	78,175,000	147,589,300	225,764,300	6,203,795					231,968,095
16	Englewood Cliffs Bor.	30,088,400	56,267,600	86,356,000	487,105					86,843,105
17	Fairlawn Bor.	64,723,940	194,820,300	259,544,240	5,600,892					265,145,132
18	Fairview Bor.	12,858,050	42,504,430	55,362,480	319,113					55,681,593
19	Fort Lee Bor.	66,683,778	176,829,507	243,513,285	2,590,898					246,104,183
20	Franklin Lakes Bor.	23,623,600	51,697,400	75,321,000	516,000					75,837,000
21	Garfield City	26,379,475	108,610,950	134,990,425	993,467					135,983,892
22	Glen Rock Bor.	33,864,600	72,021,800	105,886,400	577,477					106,463,877
23	Hackensack City	83,720,000	173,149,300	256,869,300	14,253,629					271,122,929
24	Harrington Park Bor.	10,081,800	23,001,950	33,083,750	167,703					33,251,453
25	Hasbrouck Heights Bor.	27,397,520	59,994,320	87,391,840	565,934					87,957,774
26	Haworth Bor.	5,601,050	18,344,950	23,946,000	80,850					24,026,850
27	Hillsdale Bor.	19,860,335	49,733,250	69,593,585	1,973,545					71,567,130
28	Ho-Ho-Kus Bor.	14,355,860	33,909,683	48,265,543	407,930					48,673,473
29	Leonia Bor.	27,322,700	40,244,550	67,567,250	475,305					68,042,555
30	Little Ferry Bor.	11,923,930	35,825,020	47,748,950	324,579					48,073,529
31	Lodi Bor.	33,940,700	85,925,150	119,865,850	1,072,924					120,938,774
32	Lyndhurst Twp.	28,099,200	88,834,000	116,933,200	807,500					117,740,700
33	Mahwah Twp.	52,253,954	75,808,355	128,062,309	1,178,861					129,241,170
34	Maywood Bor.	18,009,070	54,844,994	72,854,064	502,112					73,356,176
35	Midland Park Bor.	11,475,200	37,896,535	49,371,735	467,365					49,839,100

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
36	Montvale Bor.	$19,759,358	$39,538,100	$59,297,456	$403,182					$59,700,638
37	Moonachie Bor.	13,306,000	23,797,900	37,103,900	354,869					37,458,769
38	New Milford Bor.	31,394,180	71,395,460	102,789,640	411,692		$1,000		$1,000	103,200,332
39	North Arlington Bor.	22,302,200	69,179,425	91,481,625	456,717					91,938,342
40	Northvale Bor.	8,212,150	26,163,700	34,375,850	140,093					34,515,943
41	Norwood Bor.	7,188,860	21,153,756	28,342,616	204,398					28,547,014
42	Oakland Bor.	18,813,800	63,152,000	81,965,800	1,052,446					83,018,246
43	Old Tappan Bor.	8,975,200	18,388,950	27,364,150	121,518					27,485,668
44	Oradell Bor.	29,319,585	51,658,325	80,977,910	664,619					81,642,529
45	Palisades Park Bor.	15,675,931	56,308,137	71,984,068	338,869					72,322,937
46	Paramus Bor.	100,964,880	209,284,050	310,248,930	2,598,941					312,847,871
47	Park Ridge Bor.	11,560,550	36,461,730	48,022,280	405,442					48,427,722
48	Ramsey Bor.	27,377,700	67,157,300	94,535,000	2,063,121					96,598,121
49	Ridgefield Bor.	29,912,100	69,506,900	99,419,000	578,121					99,997,121
50	Ridgefield Park Twp.	18,551,400	51,638,300	70,189,700	343,100					70,532,800
51	Ridgewood Twp.	61,829,100	169,546,100	231,375,200	4,429,915		2,000		2,000	235,803,115
52	River Edge Bor.	21,930,250	59,541,635	81,471,885	2,473,724					83,945,609
53	Rivervale Twp.	22,080,575	39,993,525	62,074,100	262,135					62,336,235
54	Rochelle Park Twp.	11,895,600	32,946,800	44,842,400	3,592,492					48,434,892
55	Rockleigh Bor.	1,839,200	7,227,800	9,067,000	186,192					9,253,192
56	Rutherford Bor.	30,922,700	88,310,900	119,233,600	3,342,858					122,576,458
57	Saddle Brook Twp.	47,071,500	74,517,900	121,589,400	623,772					122,213,172
58	Saddle River Bor.	19,017,800	23,842,000	42,859,800	322,423					43,182,223
59	South Hackensack Twp.	12,731,395	27,263,700	39,995,095	347,226					40,342,321
60	Teaneck Twp.	67,664,020	215,544,680	283,208,700	2,763,326					285,972,026
61	Tenafly Bor.	59,539,150	100,561,100	160,100,250	802,340		2,000		2,000	160,900,590
62	Teterboro Bor.	17,129,400	32,994,600	50,124,000	1,088,702					51,212,702
63	Upper Saddle River Bor.	27,721,900	49,151,250	76,873,150	577,079					77,450,229
64	Waldwick Bor.	12,490,700	43,689,000	56,179,700	298,348					56,478,048
65	Wallington Bor.	12,495,600	38,858,965	51,354,565	205,745					51,560,310
66	Washington Twp.	23,524,300	47,660,000	71,184,300	281,926					71,466,226
67	Westwood Bor.	25,477,775	49,851,450	75,329,225	636,354					75,965,579
68	Woodcliff Lake Bor.	18,489,280	29,816,000	48,305,280	411,708					48,716,988
69	Wood-Ridge Bor.	17,328,775	60,174,550	77,503,325	633,133					78,136,458
70	Wyckoff Twp.	56,577,200	98,212,200	154,789,400	1,435,790					156,225,190
	Totals	$1,915,744,799	$4,528,995,299	$6,444,740,098	$86,751,702		$6,000		$6,000	$6,531,485,800

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
1 Allendale Bor.	$3.80	84.99	$12,378		$8,288,948	$53,669,518	$190,051.83		
2 Alpine Bor.	2.04	90.74			2,582,923	27,586,025	97,686.26		
3 Bergenfield Bor.	3.87	87.21	3,004		27,890,723	197,379,327	698,949.85		
4 Bogota Bor.	3.86	79.01	8,724		14,233,437	61,815,371	218,897.52		
5 Carlstadt Bor.	1.63	96.83	40,133		11,145,007	102,105,790	361,571.94		
6 Cliffside Park Bor.	3.46	80.12			23,455,436	113,060,056	400,362.64		
7 Closter Bor.	3.77	83.90	6,444		13,619,579	77,276,600	273,648.05		
8 Cresskill Bor.	3.34	88.62	13		8,481,531	66,829,652	236,653.84		
9 Demarest Bor.	3.25	92.35			3,726,542	47,322,216	167,575.08		
10 Dumont Bor.	4.28	79.07	4,209		27,027,726	128,040,685	453,411.30		
11 East Paterson Bor.	2.55	91.85	1,236		17,027,656	157,089,454	556,277.36		
12 East Rutherford Bor.	2.26	92.54	26,863		15,001,201	84,140,104	297,952.75		
13 Edgewater Bor.	2.38	84.94	529,759		20,664,787	74,557,812	264,020.41		
14 Emerson Bor.	3.94	92.70			4,924,281	61,051,624	216,192.97		
15 Englewood City	3.68	86.73	36,220		46,268,564	278,272,879	985,406.07		
16 Englewood Cliffs Bor.	2.73	64.44			51,326,679	138,169,784	489,279.96		
17 Fair Lawn Bor.	3.33	86.06	82,215		54,078,284	319,305,631	1,130,709.21		
18 Fairview Bor.	2.74	75.27	4,335		21,637,787	77,323,715	273,814.89		
19 Fort Lee Bor.	2.46	78.46			69,399,409	315,503,592	1,117,245.62		
20 Franklin Lakes Bor.	2.67	90.29			8,820,415	84,657,415	299,784.63		
21 Garfield City	3.23	83.45	1,683		36,323,583	172,309,158	610,172.62		
22 Glen Rock Bor.	3.72	97.89	8,545		3,567,199	110,039,621	389,666.83		
23 Hackensack City	3.23	90.25	109,074		43,171,672	314,403,675	1,113,350.65		
24 Harrington Park Bor.	3.85	81.26	1,503		7,709,762	40,962,718	145,055.14		
25 Hasbrouck Heights Bor.	2.99	83.84	1,381		18,100,182	106,059,337	375,572.05		
26 Haworth Bor.	4.71	63.50	3,320		13,826,173	37,856,343	134,055.00		
27 Hillsdale Bor.	4.50	82.53	5,324		15,226,200	86,798,654	307,367.07		
28 Ho-Ho-Kus Bor.	2.55	91.66	10,302		4,765,588	53,449,363	189,272.22		
29 Leonia Bor.	3.10	97.84	4,743		1,863,212	69,910,510	247,563.62		
30 Little Ferry Bor.	3.46	74.05			18,720,213	66,793,742	236,526.68		
31 Lodi Bor.	3.37	81.59	8,615		35,024,095	155,971,484	552,318.46		
32 Lyndhurst Twp.	2.82	74.10	85,947		48,234,358	166,061,005	588,046.97		
33 Mahwah Twp.	2.66	78.58	318,300		41,441,045	171,000,815	605,539.58		
34 Maywood Bor.	3.50	84.17	1,101		15,335,313	88,692,590	314,073.79		
35 Midland Park Bor.	3.71	88.21	1,694		8,497,730	58,338,524	206,585.48		

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
36 Montvale Bor.	$3.72	89.01	$394		$8,055,320	$67,756,352	$239,935.42		
37 Moonachie Bor.	1.65	87.19	12,093		9,301,997	46,772,859	165,629.72		
38 New Milford Bor.	3.71	86.82			16,178,741	119,379,073	422,739.23		
39 North Arlington Bor.	2.93	76.49	1,671		30,759,017	122,699,030	434,495.70		
40 Northvale Bor.	3.01	88.46	1,740		6,010,945	40,528,628	143,517.96		
41 Norwood Bor.	3.13	77.23	1,080		9,190,113	37,738,207	133,636.66		
42 Oakland Bor.	4.62	84.96			15,554,584	98,572,830	349,061.20		
43 Old Tappan Bor.	3.19	86.21			4,527,051	32,012,719	113,361.85		
44 Oradell Bor.	2.92	85.67	400		14,073,790	95,716,719	338,947.28		
45 Palisades Park Bor.	3.53	74.54	305		27,696,315	100,019,557	354,184.28		
46 Paramus Bor.	2.81	85.69			68,209,588	381,057,459	1,349,381.71		
47 Park Ridge Bor.	3.99	82.12	540		11,710,196	60,138,458	212,959.31		
48 Ramsey Bor.	3.98	89.79	7,868		12,346,429	108,952,418	385,816.88		
49 Ridgefield Bor.	.93	75.07	1,703,599		41,544,186	143,244,906	507,251.73		
50 Ridgefield Park Twp.	4.06	85.11	20,468		14,962,574	85,515,842	302,824.44		
51 Ridgewood Twp.	4.06	88.61	33,840		32,467,717	268,304,672	950,107.15		
52 River Edge Bor.	3.68	80.47	3,692		20,758,690	104,707,991	370,786.73		
53 River Vale Twp.	3.85	89.08			7,909,168	70,245,403	248,749.53		
54 Rochelle Park Twp.	2.75	80.10	2,431		11,985,798	60,423,121	213,967.35		
55 Rockleigh Bor.	.84	97.72			1,001,052	10,254,244	36,311.82		
56 Rutherford Bor.	3.27	81.67	12,841		28,794,383	151,383,682	536,072.36		
57 Saddle Brook Twp.	2.89	98.13	52,075		5,322,946	127,588,193	451,808.96		
58 Saddle River Bor.	1.92	88.03			5,967,337	49,149,560	174,045.98		
59 South Hackensack Twp.	1.99	97.35	1,990		8,629,467	48,973,778	173,423.50		
60 Teaneck Twp.	3.88	83.16	13,892		61,775,780	347,761,698	1,231,476.42		
61 Tenafly Bor.	3.13	90.64			18,357,049	179,257,639	634,778.23		
62 Teterboro Bor.	.65	93.85	55,670		20,544,186	71,812,558	254,299.06		
63 Upper Saddle River Bor.	3.00	101.69		$816,681		76,633,548	271,370.91		
64 Waldwick Bor.	4.64	78.38	40,544		16,479,463	72,998,055	258,497.08		
65 Wallington Bor.	2.46	81.84	566		13,533,648	65,094,524	230,509.49		
66 Washington Twp.	3.18	93.47			5,223,754	76,689,980	271,570.74		
67 Westwood Bor.	3.47	91.71	11,544		9,265,930	85,243,053	301,858.46		
68 Woodcliff Lake Bor.	3.91	97.91	5,800		1,166,502	49,889,290	176,665.47		
69 Wood-Ridge Bor.	2.46	76.72	11,084		31,503,178	109,650,720	388,289.67		
70 Wyckoff Twp.	2.94	102.26		2,451,102		153,774,088	544,537.15		
Totals			$3,313,492	$3,267,783	$1,352,214,134	$7,883,745,643	$27,917,527.77		

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Allendale Bor.	$239.53		$189,812.30		$661,888.00	NH$587,030.12		$247,839.65
2 Alpine Bor.	1,387.36		96,298.90		310,969.00			97,564.53
3 Bergenfield Bor.	967.16		697,982.69		4,078,064.49			1,591,371.43
4 Bogota Bor.	1,608.20		217,289.32		1,320,357.00			240,277.86
5 Carlstadt Bor.	86.86		361,485.08		753,035.27			324,540.80
6 Cliffside Park Bor.	7,492.26		392,870.38		1,638,367.00			978,750.69
7 Closter Bor.	187.18		273,460.87		910,958.83	N740,008.48		409,118.06
8 Cresskill Bor.		$47.77	236,701.61		1,364,436.75			284,677.92
9 Demarest Bor.	4.76		167,570.32		575,400.49	N453,455.02		186,174.41
10 Dumont Bor.	1,524.10		451,887.20		2,776,240.50			956,258.65
11 East Paterson Bor.	25,591.20		530,686.16		*2,304,593.50			624,970.08
12 East Rutherford Bor.	804.43		297,148.32		838,566.42			384,790.18
13 Edgewater Bor.	719.38		263,301.03		627,866.00			359,855.20
14 Emerson Bor.	6,822.19		209,370.78		1,559,756.00			380,873.92
15 Englewood City		1,061.77	986,467.84		*4,013,809.00		$471,729.00	2,960,162.01
16 Englewood Cliffs Bor.	4,153.80		485,126.16		1,512,359.00			338,408.70
17 Fair Lawn Bor.	411.41		1,130,297.80		*5,773,028.50			1,672,640.91
18 Fairview Bor.	303.23		273,511.66		753,985.00			438,679.03
19 Fort Lee Bor.	66,155.22		1,051,090.40		2,662,601.00			2,240,629.31
20 Franklin Lakes Bor.	702.22		299,082.41		882,567.00	R561,680.00		246,847.43
21 Garfield City	620.91		609,551.71		2,003,097.50		186,090.00	1,423,422.86
22 Glen Rock Bor.	105.58		389,561.25		2,873,016.00			602,914.15
23 Hackensack City	2,852.83		1,110,497.82		4,047,016.00		531,172.50	2,945,508.84
24 Harrington Park Bor.	61.34		144,993.80		522,240.25	N392,364.01		190,790.42
25 Hasbrouck Heights Bor.	13,779.28		361,792.77		1,459,290.41			718,059.82
26 Haworth Bor.	1.82		134,053.18		371,777.50	N362,755.87		240,880.95
27 Hillsdale Bor.	494.83		306,872.24		1,088,428.42	P927,534.07		819,073.19
28 Ho-Ho-Kus Bor.	13.14		189,259.08		816,081.50			208,006.70
29 Leonia Bor.	574.50		246,989.12		1,222,211.05			600,079.12
30 Little Ferry Bor.			236,526.68		868,412.00			511,885.28
31 Lodi Bor.	1,283.54		551,034.92		2,114,892.00			1,280,648.72
32 Lyndhurst Twp.	531.33		587,515.64		1,884,982.50			704,083.76
33 Mahwah Twp.	1,642.60		603,896.98		2,288,250.38			484,937.30
34 Maywood Bor.	2,472.38		311,601.41		1,507,316.75			677,151.24
35 Midland Park Bor.	411.51		206,173.97		1,372,709.00			216,139.80

NH=Northern Highlands Regional High School District Amount to be Apportioned $1,308,179.50

N=Northern Valley Regional High School District Amount to be Apportioned $3,000,765.00

O=†Oradell-River Edge Regional High School District Amount to be Apportioned $2,221,521.75

P=†Pascack Valley Regional High School District Amount to be Apportioned $2,930,459.54

R=†Ramapo Indian Hills Regional High School District Amount to be Apportioned $2,877,284.50

W=Westwood Borough-Washington Township Consolidated School District Amount to be Apportioned $3,129,980.75

* Includes Tax for Transportation Note Pursuant to Ch. 75, L. 1967.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Under payment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
36 Montvale Bor.	$1,553.20		$238,382.22		*$1,048,611.75	P$720,493.32		$176,640.14
37 Moonachie Bor.	296.20		165,333.52		417,038.88			17,357.98
38 New Milford Bor.	59.52		422,679.71		2,362,028.25			934,696.43
39 North Arlington Bor.	98.77		434,396.93		1,445,821.25			717,985.74
40 Northvale Bor.	1,670.18		141,847.78		450,820.18	N384,045.46		30,202.69
41 Norwood Bor.	32.89		133,603.77		347,685.00	N361,540.77		23,876.98
42 Oakland Bor.	74.74		348,986.46		*1,634,226.00	R1,020,314.68		750,058.92
43 Old Tappan Bor.	63.14		113,298.71		435,293.00	N306,595.39		
44 Oradell Bor.	1,439.25		337,508.03		620,625.00	O986,783.64		373,871.68
45 Palisades Park Bor.	1,271.90		352,912.38		*1,477,611.80			661,159.15
46 Paramus Bor.	2,566.04		1,346,815.67		6,098,185.00			1,135,595.74
47 Park Ridge Bor.	9.06		212,950.25		1,364,926.48			302,161.72
48 Ramsey Bor.	226.70		385,590.18		2,715,265.00			665,800.60
49 Ridgefield Bor.	1,559.03		505,692.70		364,794.07			
50 Ridgefield Park Twp.	228.09		302,596.35		1,790,900.51			695,644.28
51 Ridgewood Twp.	167.03		949,940.12		*6,342,532.00			2,105,203.37
52 River Edge Bor.	177.51		370,609.22		758,739.83	O1,234,738.11		639,211.95
53 River Vale Twp.	378.71		248,370.82		1,095,901.34	P750,648.60		246,951.23
54 Rochelle Park Twp.	2.48		213,964.87		759,825.00			312,791.47
55 Rockleigh Bor.			36,311.82		23,500.00			16,558.00
56 Rutherford Bor.	1,455.16		534,617.20		2,080,419.00			1,275,795.92
57 Saddle Brook Twp.	2,666.27		449,142.69		1,908,200.00			1,061,921.42
58 Saddle River Bor.	335.69		173,710.29		483,435.74			161,147.37
59 South Hackensack Twp.	5.05		173,418.45		400,161.50			212,338.33
60 Teaneck Twp.	1,738.75		1,229,737.67		*6,623,314.55			2,989,862.45
61 Tenafly Bor.	177.07		634,601.16		2,993,961.00			1,306,039.77
62 Teterboro Bor.			254,299.06		1,312.00			75,558.16
63 Upper Saddle River Bor.	182.43		271,188.48		970,766.66	N1721,149.38		327,452.55
64 Waldwick Bor.	53.52		258,443.56		*1,772,455.00			506,597.99
65 Wallington Bor.	1,625.50		228,883.99		693,341.00			279,401.77
66 Washington Twp.	159.16		271,411.58			W1,478,361.59		462,900.04
67 Westwood Bor.		$1,409.23	303,267.69			W1,651,619.16		612,741.73
68 Woodcliff Lake Bor.	727.59		175,937.88		863,385.00	P531,783.55		299,424.86
69 Wood-Ridge Bor.	62.70		388,226.97		925,762.88			541,732.45
70 Wyckoff Twp.	60.92		544,476.23		2,018,409.00	R1,295,289.82		622,788.85
Totals	$165,130.33	$2,518.77	$27,754,916.21		$113,047,823.68	$15,468,191.04	$1,188,991.50	$47,129,484.65

Westwood Borough $1,651,619.16
Washington Township 1,478,361.59
$3,129,980.75

Total County Taxes Appropriated $28,154,385.80
Less: Bank Stock Taxes Due County 399,469.59

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy: I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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: (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1 Allendale Bor.	$1,686,570.07	$34,690.00	$1,721,260.07	$1,990.53	$4,145,350	$54,000.00	$126,665.00	$45,000.00	$225,665.00
2 Alpine Bor.	504,832.43	5,180.00	510,012.43	.....	68,686,050	50,000.00	71,849.00	12,000.00	133,849.00
3 Bergenfield Bor.	6,367,418.61	180,510.00	6,547,928.61	10,160.30	18,135,900	225,000.00	494,440.32	65,000.00	784,440.32
4 Bogota Bor.	1,777,924.18	54,210.00	1,832,134.18	6,199.91	4,486,300	235,000.00	345,749.00	17,000.00	597,749.00
5 Carlstadt Bor.	1,439,061.15	38,680.00	1,477,741.15	2,567.32	3,592,300	120,000.00	352,884.00	45,500.00	518,384.00
6 Cliffside Park Bor.	3,009,988.07	86,360.00	3,096,348.07	5,147.17	8,000,824	245,646.25	340,239.00	70,000.00	655,885.25
7 Closter Bor.	2,333,546.24	60,420.00	2,393,966.24	4,013.94	3,973,945	108,000.00	282,646.00	37,000.00	427,646.00
8 Cresskill Bor.	1,885,816.28	58,150.00	1,943,966.28	1,952.25	5,747,400	105,500.00	281,536.81	28,000.00	415,036.81
9 Demarest Bor.	1,382,600.24	32,630.00	1,415,230.24	958.99	8,564,100	65,000.00	121,146.00	16,000.00	202,146.00
10 Dumont Bor.	4,184,386.35	134,080.00	4,318,466.35	4,913.36	12,918,325	233,750.00	322,428.56	45,000.00	601,178.56
11 East Paterson Bor.	3,460,249.74	105,910.00	3,566,159.74	3,900.79	7,602,150	202,000.00	580,362.00	81,000.00	863,362.00
12 East Rutherford Bor.	1,520,504.92	37,360.00	1,557,864.92	2,406.38	4,098,200	160,000.00	599,277.00	90,000.00	849,277.00
13 Edgewater Bor.	1,251,022.23	16,890.00	1,267,912.23	5,302.64	4,104,680	100,000.00	820,253.47	30,000.00	950,253.47
14 Emerson Bor.	2,150,000.70	56,290.00	2,206,290.70	930.43	6,963,100	150,000.00	167,557.00	36,000.00	353,557.00
15 Englewood City	8,432,167.85	98,820.00	8,530,987.85	29,892.95	36,830,800	605,000.00	1,174,645.93	225,000.00	2,004,645.93
16 Englewood Cliffs Bor.	2,335,893.86	27,650.00	2,363,543.86	2,876.97	24,032,000	250,000.00	363,069.00	75,000.00	688,069.00
17 Fair Lawn Bor.	8,575,967.21	246,570.00	8,822,537.21	11,583.53	27,907,490	800,000.00	1,305,118.21	80,000.00	2,185,118.21
18 Fairview Bor.	1,466,175.69	56,480.00	1,522,655.69	1,488.35	4,230,895	80,000.00	303,749.00	35,000.00	418,749.00
19 Fort Lee Bor.	5,954,320.71	87,250.00	6,041,570.71	15,000.69	55,020,582	.....	697,200.00	192,200.00	889,400.00
20 Franklin Lakes Bor.	1,990,176.84	34,630.00	2,024,806.84	1,779.91	7,855,600	215,000.00	261,049.00	52,500.00	528,549.00
21 Garfield City	4,222,162.07	169,150.00	4,391,312.07	16,966.37	21,603,575	.....	852,085.50	95,000.00	947,085.50
22 Glen Rock Bor.	3,865,491.40	86,050.00	3,951,541.40	5,061.88	13,420,800	485,000.00	293,118.00	50,000.00	828,118.00
23 Hackensack City	8,634,195.16	122,930.00	8,757,125.16	58,287.74	66,701,250	427,000.00	1,796,889.00	200,000.00	2,423,889.00
24 Harrington Park Bor.	1,250,388.48	27,480.00	1,277,868.48	489.58	2,892,050	60,000.00	97,862.00	6,000.00	163,862.00
25 Hasbrouck Heights Bor.	2,539,143.00	82,910.00	2,622,053.00	4,409.37	7,416,850	80,000.00	308,958.00	38,000.00	426,958.00
26 Haworth Bor.	1,109,467.50	21,060.00	1,130,527.50	747.05	2,089,450	45,000.00	130,494.00	12,000.00	187,494.00
27 Hillsdale Bor.	3,141,907.92	76,050.00	3,217,957.92	7,078.29	7,680,180	200,000.00	387,652.00	45,000.00	632,652.00
28 Ho-Ho-Kus Bor.	1,213,347.28	26,010.00	1,239,357.28	3,131.77	3,891,750	72,500.00	104,112.00	14,000.00	190,612.00
29 Leonia Bor.	2,069,279.29	39,040.00	2,108,319.29	5,078.87	11,984,900	231,000.00	221,785.27	40,000.00	492,785.27
30 Little Ferry Bor.	1,616,823.96	44,810.00	1,661,633.96	1,752.69	6,634,680	179,000.00	196,004.06	15,000.00	390,004.06
31 Lodi Bor.	3,946,575.64	117,070.00	4,063,645.64	5,389.28	13,485,400	206,303.00	581,096.00	35,000.00	822,399.00
32 Lyndhurst Twp.	3,176,581.90	133,970.00	3,310,551.90	5,878.00	9,064,600	226,000.00	594,272.22	63,000.00	883,272.22
33 Mahwah Twp.	3,377,084.66	49,750.00	3,426,834.66	875.84	19,548,800	217,000.00	501,234.63	70,000.00	788,234.63
34 Maywood Bor.	2,496,069.40	69,970.00	2,566,039.40	1,487.12	5,004,970	75,000.00	296,682.00	25,000.00	396,682.00
35 Midland Park Bor.	1,795,022.77	52,690.00	1,847,712.77	2,230.12	6,009,400	190,000.00	171,057.00	15,000.00	376,057.00

Total County Taxes Appropriated	$28,154,385.80
Less: Bank Stock Taxes Due County	399,469.59
Net County Taxes Apportioned (12 A III)	$27,754,916.21
Adjustments (Net Total 12 A IIb) (+)	162,611.56
Total County Taxes Apportioned	$27,917,527.77

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$12,269,730.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.3541150239

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1968—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy: I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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: (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
36 Montvale Bor.	$2,184,127.43	$34,960.00	$2,219,087.43	$1,717.53	$8,835,900	$155,000.00	$231,287.00	$67,000.00	$453,287.00
37 Moonachie Bor.	599,730.38	15,230.00	614,960.38	1,285.47	8,329,100	92,000.00	183,483.97	18,000.00	293,483.97
38 New Milford Bor.	3,719,404.39	108,400.00	3,827,804.39	2,570.66	9,326,180	141,000.00	357,145.81	23,000.00	521,145.81
39 North Arlington Bor.	2,598,203.92	89,380.00	2,687,583.92	2,881.53	13,064,075	160,000.00	383,553.62	22,000.00	565,553.62
40 Northvale Bor.	1,006,916.11	29,450.00	1,036,366.11	1,318.12	1,910,200	150,000.00	149,654.00	20,000.00	319,654.00
41 Norwood Bor.	866,706.52	26,450.00	893,156.52	1,522.52	2,874,850	100,000.00	170,975.00	35,000.00	305,975.00
42 Oakland Bor.	3,753,586.06	74,640.00	3,828,226.06	1,486.74	8,945,900	80,000.00	232,307.50	85,000.00	397,307.50
43 Old Tappan Bor.	855,187.10	20,610.00	875,797.10	139.30	5,428,500	137,700.00	190,504.00	16,000.00	344,204.00
44 Oradell Bor.	2,318,788.35	58,870.00	2,377,658.35	5,150.86	9,375,825	200,000.00	394,021.49	25,000.00	619,021.49
45 Palisades Park Bor.	2,491,683.33	58,500.00	2,550,183.33	4,219.18	4,161,670	175,000.00	253,764.00	20,000.00	448,764.00
46 Paramus Bor.	8,580,596.41	182,630.00	8,763,226.41	12,886.88	46,862,000	480,000.00	1,545,850.00	156,000.00	2,181,850.00
47 Park Ridge Bor.	1,880,038.45	50,060.00	1,930,098.45	2,471.35	5,507,150	115,000.00	275,940.00	35,000.00	425,940.00
48 Ramsey Bor.	3,766,655.78	68,700.00	3,835,355.78	3,211.40	15,410,100	240,000.00	308,840.00	65,000.00	613,840.00
49 Ridgefield Bor.	870,486.77	57,580.00	928,066.77	7,709.61	10,495,800	700,000.00	2,300,136.97	4,000.00	3,004,136.97
50 Ridgefield Park Twp.	2,789,141.14	70,060.00	2,859,201.14	4,098.03	9,664,240	220,000.00	377,073.00	93,000.00	690,073.00
51 Ridgewood Twp.	9,397,675.49	161,640.00	9,559,315.49	21,626.57	37,703,800	296,057.00	757,009.96	190,000.00	1,243,066.96
52 River Edge Bor.	3,003,299.11	85,690.00	3,088,989.11	3,159.36	11,856,625	200,000.00	315,827.00	12,000.00	527,827.00
53 River Vale Twp.	2,341,871.99	52,870.00	2,394,741.99	1,038.86	2,045,387	90,000.00	209,928.00	36,750.00	336,678.00
54 Rochelle Park Twp.	1,286,581.34	44,770.00	1,331,351.34	3,201.14	2,367,400	100,000.00	148,156.00	2,000.00	250,156.00
55 Rockleigh Bor.	76,369.82	840.00	77,209.82	.....	3,461,650	4,000.00	34,929.00	.....	38,929.00
56 Rutherford Bor.	3,890,832.12	109,390.00	4,000,222.12	20,083.12	17,597,800	233,000.00	444,240.00	60,000.00	737,240.00
57 Saddle Brook Twp.	3,419,264.11	107,040.00	3,526,304.11	2,375.11	14,465,775	110,000.00	569,050.59	100,000.00	779,050.59
58 Saddle River Bor.	818,293.40	10,590.00	828,883.40	1,725.13	2,260,700	101,000.00	51,128.00	25,000.00	177,128.00
59 South Hackensack Twp.	785,918.28	13,700.00	799,618.28	1,800.17	2,627,400	50,000.00	275,417.00	20,000.00	345,417.00
60 Teaneck Twp.	10,842,914.67	245,960.00	11,088,874.67	19,426.27	45,566,560	770,000.00	1,085,326.21	150,000.00	2,005,326.21
61 Tenafly Bor.	4,934,601.93	88,470.00	5,023,071.93	13,187.56	18,538,700	187,000.00	418,839.00	39,000.00	644,839.00
62 Teterboro Bor.	331,169.22	.....	331,169.22	1,581.84	25,149,450	73,306.00	184,065.00	.....	257,371.00
63 Upper Saddle River Bor.	2,290,557.07	32,660.00	2,323,217.07	185.78	4,134,600	125,000.00	179,133.00	70,000.00	374,133.00
64 Waldwick Bor.	2,537,496.55	80,160.00	2,617,656.55	2,070.16	4,578,700	50,000.00	201,808.00	26,000.00	277,808.00
65 Wallington Bor.	1,201,626.76	63,930.00	1,265,556.76	3,126.76	3,217,580	24,000.00	315,942.69	31,000.00	370,942.69
66 Washington Twp.	2,212,673.21	59,610.00	2,272,283.21	489.96	9,016,500	100,000.00	171,457.00	18,000.00	289,457.00
67 Westwood Bor.	2,567,628.58	66,000.00	2,633,628.58	9,129.60	13,750,000	100,000.00	358,588.00	60,000.00	518,588.00
68 Woodcliff Lake Bor.	1,870,531.29	29,810.00	1,900,341.29	505.56	3,773,150	70,000.00	123,604.00	27,000.00	220,604.00
69 Wood-Ridge Bor.	1,855,722.30	61,630.00	1,917,352.30	5,243.50	7,122,100	40,000.00	415,384.00	25,000.00	480,384.00
70 Wyckoff Twp.	4,480,963.90	100,830.00	4,581,793.90	4,913.58	14,081,500	380,000.00	296,726.00	67,000.00	743,726.00
Totals	$204,589,407.08	$4,932,810.00	$209,522,217.08	$399,469.59	$917,831,513	$12,946,762.25	$29,456,260.79	$3,642,950.00	$46,045,973.04

***Bank Stock Tax Due Municipality $399,469.59
Bank Stock Tax Due County 399,469.59

Total Bank Stock Tax $798,939.18

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1968
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 Tele, hone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1 Bass River Twp.	$2,725,005	$2,866,875	$5,591,880	$347,492					$5,939,372
2 Beverly City	1,541,465	8,351,110	9,892,575	102,045					9,994,620
3 Bordentown City	1,939,775	14,456,575	16,396,350	263,484					16,659,834
4 Bordentown Twp.	8,000,375	30,791,460	38,791,835	1,297,814					40,089,649
5 Burlington City	11,686,250	40,253,875	51,940,125	2,837,125					54,777,250
6 Burlington Twp.	9,701,100	39,460,800	49,161,900	565,100					49,727,000
7 Chesterfield Twp.	5,684,400	9,324,600	15,009,000	341,383					15,350,383
8 Cinnaminson Twp.	23,055,305	72,930,880	95,986,185	1,733,870					97,720,055
9 Delanco Twp.	2,632,500	14,222,350	16,854,850	186,840					17,041,690
10 Delran Twp.	8,895,800	35,705,100	44,600,900	781,900					45,382,800
11 Eastampton Twp.	2,818,100	8,408,000	11,226,100	175,005					11,401,105
12 Edgewater Park Twp.	5,574,550	23,346,200	28,920,750	356,807					29,277,557
13 Evesham Twp.	15,089,650	35,605,650	50,695,300	1,183,043					51,878,343
14 Fieldsboro Bor.	417,500	2,308,750	2,726,250	26,215					2,752,465
15 Florence Twp.	4,778,195	29,379,850	34,158,045	604,038					34,762,083
16 Hainesport Twp.	3,196,200	9,654,575	12,850,775	180,985					13,031,760
17 Lumberton Twp.	4,566,780	13,691,620	18,258,400	327,995					18,586,395
18 Mansfield Twp.	6,266,550	9,797,250	16,063,800	337,750					16,401,550
19 Maple Shade Twp.	10,967,544	42,676,645	53,644,189	504,648					54,148,837
20 Medford Twp.	15,684,550	31,838,850	47,523,400	872,396					48,395,796
21 Medford Lakes Bor.	4,879,825	20,335,200	25,215,025	136,611					25,351,636
22 Moorestown Twp.	31,173,195	91,229,405	122,402,600	2,761,171					125,163,771
23 Mount Holly Twp.	7,989,700	36,223,450	44,213,150	3,332,265					47,545,415
24 Mount Laurel Twp.	9,680,970	38,770,542	48,451,512	645,447					49,096,959
25 New Hanover Twp.	460,275	765,000	1,225,275	2,047,855					3,273,130
26 North Hanover Twp.	3,367,200	6,160,550	9,527,750	236,834					9,764,584
27 Palmyra Bor.	5,492,490	20,410,850	25,903,340	299,600					26,202,940
28 Pemberton Bor.	629,300	3,751,700	4,381,000	469,923					4,850,923
29 Pemberton Twp.	9,337,222	31,410,900	40,748,122	825,080					41,573,202
30 Riverside Twp.	3,872,840	27,749,845	31,622,685	1,112,441					32,735,126
31 Riverton Bor.	2,537,950	10,993,600	13,531,550	157,066					13,688,616
32 Shamong Twp.	1,975,610	2,771,400	4,747,010	233,108					4,980,118
33 Southampton Twp	5,214,950	11,661,250	16,876,200	497,950					17,374,150
34 Springfield Twp.	4,635,125	8,808,950	13,444,075	293,969					13,738,044
35 Tabernacle Twp.	2,380,800	5,108,900	7,489,700	186,100					7,675,800
36 Washington Twp.	1,068,246	3,952,032	5,020,278	510,068					5,530,346
37 Westampton Twp.	2,359,650	10,177,650	12,537,300	201,275					12,738,575
38 Willingboro Twp.	19,260,368	130,466,527	149,726,895	1,932,168					151,659,063
39 Woodland Twp.	3,635,460	1,988,550	5,624,010	135,723					5,759,733
40 Wrightstown Bor.	679,050	3,745,100	4,424,150	1,754,514					6,178,664
Totals	$265,851,820	$941,552,416	$1,207,404,236	$30,795,103					$1,238,199,339

RV=Rancocas Valley Regional High School	$1,234,137.96	N=Northern Burlington County Regional High School	$561,576.24
L=Lenape Regional High School	$1,466,593.00	NHW=New Hanover-Wrightstown School District	$45,431.19
BR=Bordentown Regional High School	$580,358.50		

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
1 Bass River Twp.	$3.28	$94.35			$433,452	$6,372,824	$33,887.16		
2 Beverly City	3.26	98.02	$1,816		707,274	10,703,710	56,916.43		
3 Bordentown City	4.51	94.30	3,995		2,191,968	18,855,797	100,264.73		
4 Bordentown Twp.	3.25	94.55	1,992		4,429,588	44,521,229	236,739.34		
5 Burlington City	1.76	98.08	47,726		6,066,246	60,891,222	323,785.94		
6 Burlington Twp.	3.69	85.31	7,111		15,311,752	65,045,863	345,878.02		
7 Chesterfield Twp.	2.74	100.00			177,810	15,528,193	82,570.37		
8 Cinnaminson Twp.	3.33	97.48			7,336,243	105,056,298	558,631.45		
9 Delanco Twp.	4.55	91.40	7,236		5,912,668	22,961,594	122,097.09		
10 Delran Twp.	3.15	104.49			1,848,573	47,231,373	251,150.39		
11 Eastampton Twp.	3.19	100.00	176		180,038	11,581,319	61,583.07		
12 Edgewater Park Twp.	3.49	97.42	3,980		1,918,515	31,200,052	165,904.67		
13 Evesham Twp.	3.04	93.88			3,735,299	55,613,642	295,722.68		
14 Fieldsboro Bor.	2.78	99.93	34		1,652,879	4,405,378	23,425.37		
15 Florence Twp.	4.91	78.23	7,344		19,432,001	54,201,428	288,213.30		
16 Hainesport Twp.	3.96	96.02	449		1,123,036	14,155,245	75,269.79		
17 Lumberton Twp.	3.57	104.80	951		821,680	19,409,026	103,206.50		
18 Mansfield Twp.	2.47	100.00	2,941		253,765	16,658,256	88,579.42		
19 Maple Shade Twp.	3.77	92.02	2,656		6,428,639	60,580,132	322,131.73		
20 Medford Twp.	3.18	90.19	95		6,284,288	54,680,179	290,759.03		
21 Medford Lakes Bor.	3.14	96.37			1,016,646	26,368,282	140,211.98		
22 Moorestown Twp.	3.62	98.88	3,322		8,258,002	133,425,095	709,481.07		
23 Mount Holly Twp.	4.15	99.09	19,970		2,022,115	49,587,500	263,678.98		
24 Mount Laurel Twp.	3.82	81.12	223		11,874,846	60,972,028	324,215.62		
25 New Hanover Twp.	0.67	76.47			455,465	3,728,595	19,826.61		
26 North Hanover Twp.	2.68	76.11	120		3,284,455	13,049,159	69,388.23		
27 Palmyra Bor.	4.02	94.88	102		2,209,670	28,412,712	151,083.13		
28 Pemberton Bor.	3.01	100.74			65,005	4,915,928	26,140.19		
29 Pemberton Twp.	2.18	85.27	7,414		7,985,541	49,566,157	263,565.49		
30 Riverside Twp.	3.75	91.75	8,375		5,797,699	38,541,200	204,940.85		
31 Riverton Bor.	4.04	90.23			1,641,867	15,330,483	81,519.05		
32 Shamong Twp.	3.74	64.79			2,648,236	7,628,354	40,563.38		
33 Southampton Twp.	3.11	74.16	96		6,379,672	23,753,918	126,310.23		
34 Springfield Twp.	3.55	66.30	36		7,216,205	20,954,285	111,423.33		
35 Tabernacle Twp.	3.23	99.22			153,144	7,828,944	41,630.01		
36 Washington Twp.	2.55	78.01			1,721,764	7,252,110	38,562.72		
37 Westampton Twp.	4.33	86.47			2,203,265	14,941,840	79,452.46		
38 Willingboro Twp.	4.16	98.00			4,907,211	156,566,274	832,533.09		
39 Woodland Twp.	3.64	76.46	260		1,789,360	7,549,353	40,143.30		
40 Wrightstown Bor.	1.71	102.14	203		315,775	6,494,642	34,534.92		
Totals			$128,623		$158,191,657	$1,396 519,619	$7,425,921.12		

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $3,244,525.20

Rate per $100 to be applied to Col. II for apportionment of County Taxes $0.531744847

Rate per $100 to be applied to the County Library Budget $0.02699280

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Deduct Over-payment	Section A II—Add Under payment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	(c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,—See Col. 13)
1 Bass River Twp.	$1,667.91		$32,219.25	$1,628.47	$143,848.00			$8,088.00
2 Beverly City			56,916.43	2,889.22	162,005.00		$7,759.00	75,673.77
3 Bordentown City	48.22		100,216.51	5,087.05	206,936.50	BR$198,337.05	25,669.50	188,225.69
4 Bordentown Twp.	8.35		236,730.99	12,017.07	475,673.50	BR382,021.45	27,436.80	123,998.14
5 Burlington City	2,917.39		320,868.55	16,275.83	519,848.00		35,600.00	
6 Burlington Twp.	491.66		345,386.36	17,530.53	1,248,872.53		140,390.00	28,469.28
7 Chesterfield Twp.	707.58		81,862.79	4,152.44	174,079.75	N124,152.66		24,868.39
8 Cinnaminson Twp.	766.73		557,864.72	28,315.26	2,232,793.00			332,348.70
9 Delanco Twp.	6.59		122,090.50	6,197.59	512,352.05			107,500.00
10 Delran Twp.	128.21		251,022.18	12,741.98	943,326.50			175,130.87
11 Eastampton Twp.	142.73		61,440.34	3,118.25	132,484.75	RV139,536.36		16,817.30
12 Edgewater Park Twp.	274.60		165,630.07	8,406.59	730,430.50			85,276.00
13 Evesham Twp.	361.62		295,361.06	14,991.58	548,850.00	L317,520.65		344,010.69
14 Fieldsboro Bor.			23,425.37	1,189.13	43,812.50			4,000.00
15 Florence Twp.	67,531.30		220,682.00	10,843.43	1,038,969.69			363,412.10
16 Hainesport Twp.	37.25		75,232.54	3,818.85	211,458.00	RV170,802.93		31,500.00
17 Lumberton Twp.	141.98		103,064.52	5,231.20	256,673.00	RV234,035.53		46,164.43
18 Mansfield Twp.	58.23		88,521.19	4,493.31	153,568.83	N142,982.97		
19 Maple Shade Twp.	1,136.62		320,995.11	16,289.46	1,173,143.00			431,620.82
20 Medford Twp.	862.33		289,896.70	14,712.04	784,220.00	L296,682.03		111,037.35
21 Medford Lakes Bor.	91.26		140,120.72	7,112.50	336,234.85	L202,033.61		80,626.04
22 Moorestown Twp.	578.06		708,903.01	35,986.24	3,085,451.00			602,207.88
23 Mount Holly Twp.	695.43		262,983.55	13,346.62	678,909.75	RV509,561.04		437,578.64
24 Mount Laurel Twp.	1,565.20		322,650.42	16,371.67	965,989.75	L351,964.66		171,060.56
25 New Hanover Twp.			19,826.61	1,006.45				
26 North Hanover Twp.	91.03		69,297.20	3,517.30	38,269.00	N143,977.67		
27 Palmyra Bor.	647.21		150,435.92	7,633.62	660,603.75			185,239.38
28 Pemberton Bor.	124.56		26,015.63	1,320.07	78,751.00			32,685.04
29 Pemberton Twp.	1,524.04		262,041.45	13,295.05	258,093.00			313,074.10
30 Riverside Twp.	511.66		204,429.19	10,374.89	825,527.00			126,844.90
31 Riverton Bor.	63.57		81,455.48	4,134.61	330,730.00			117,385.62
32 Shamong Twp.	12.85		40,550.53	2,058.40	100,963.50	L37,998.97		
33 Southampton Twp.	338.77		125,971.46	6,393.12	196,721.00	L180,612.87		6,458.65
34 Springfield Twp.	32.92		111,390.41	5,654.33	163,481.25	N150,462.94		45,833.00
35 Tabernacle Twp.	328.04		41,301.97	2,095.56	84,698.75	L79,780.21		27,969.67
36 Washington Twp.	7.78		38,554.94	1,957.12	85,845.00			9,936.26
37 Westampton Twp.	92.14		79,360.32	4,028.13	268,143.50	RV180,202.10		
38 Willingboro Twp.	473.03		832,060.06		4,473,296.37			834,990.76
39 Woodland Twp.	80.72		40,062.58	2,033.31	127,001.75			36,378.58
40 Wrightstown Bor.	24.64		34,510.28	1,751.73		NHW45,431.19		21,578.82
Totals	$84,572.21		$7,341,348.91	$330,000.00	$24,452,055.32	$3,888,096.89	$236,855.30	$5,550,989.43

Total County Taxes Appropriated	$7,427,678.97
Less: Bank Stock Taxes Due County	86,330.06
Net County Taxes Apportioned (12 A III)	$7,341,348.91
‡Adjustments (Net Total 12 A IIb) +	84,572.21
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$7,425,921.12

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1966—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy: I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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: (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1 Bass River Twp.	$185,783.72	$8,780.00	$194,563.72	.....	$1,242,300	$23,000.00	$44,887.00	$30,000.00	$97,887.00
2 Beverly City	305,243.42	19,980.00	325,223.42	$2,534.23	2,294,300	23,500.00	93,191.00	35,000.00	151,691.00
3 Bordentown City	724,472.30	25,450.00	749,922.30	6,104.81	6,232,575	20,000.00	161,000.00	70,000.00	251,000.00
4 Bordentown Twp.	1,257,877.95	41,990.00	1,299,867.95	1,565.06	9,489,145	130,000.00	246,000.00	57,500.00	433,500.00
5 Burlington City	892,592.38	71,360.00	963,952.38	10,926.31	25,797,075	400,000.00	2,102,000.00	60,000.00	2,562,000.00
6 Burlington Twp.	1,780,648.70	51,280.00	1,831,928.70	1,066.63	4,854,600	75,000.00	496,930.50	80,000.00	651,930.50
7 Chesterfield Twp.	409,116.03	11,480.00	420,596.03	126.61	7,582,900	30,000.00	73,450.00	38,000.00	141,450.00
8 Cinnaminson Twp.	3,151,321.68	96,780.00	3,248,101.68	2,105.22	11,438,600	125,000.00	539,134.00	65,000.00	729,134.00
9 Delanco Twp.	748,140.14	26,950.00	775,090.14	.....	934,550	20,000.00	130,700.00	40,000.00	190,700.00
10 Delran Twp.	1,382,221.53	45,370.00	1,427,591.53	469.13	6,110,500	69,500.00	257,120.00	79,259.29	405,879.29
11 Eastampton Twp.	353,397.00	9,340.00	362,737.00	.....	553,300	40,000.00	57,437.00	17,000.00	114,437.00
12 Edgewater Park Twp.	989,743.16	29,530.00	1,019,273.16	.....	1,833,350	50,000.00	141,469.00	58,000.00	249,469.00
13 Evesham Twp.	1,520,733.98	54,250.00	1,574,983.98	2,896.31	4,282,600	246,450.00	235,270.00	82,000.00	563,720.00
14 Fieldsboro Bor.	72,427.00	4,040.00	76,467.00	.....	40,100	20,800.00	53,600.00	4,936.90	79,336.90
15 Florence Twp.	1,633,907.22	70,010.00	1,703,917.22	3,313.22	3,780,400	.....	455,048.00	69,922.26	524,970.26
16 Hainesport Twp.	495,812.32	20,090.00	515,902.32	.....	1,478,210	35,000.00	77,304.00	55,946.00	168,250.00
17 Lumberton Twp.	645,168.68	17,750.00	662,918.68	2,440.57	1,308,450	60,000.00	124,195.00	50,000.00	234,195.00
18 Mansfield Twp.	389,566.30	14,540.00	404,106.30	590.91	3,316,287	68,645.00	114,484.00	18,000.00	201,129.00
19 Maple Shade Twp.	1,942,048.39	98,210.00	2,040,258.39	2,579.18	3,976,225	153,000.00	311,800.00	60,000.00	524,800.00
20 Medford Twp.	1,496,548.12	40,490.00	1,537,038.12	4,662.65	10,509,700	144,606.29	188,400.00	100,000.00	433,006.29
21 Medford Lakes Bor.	766,127.72	28,180.00	794,307.72	.....	1,305,750	55,000.00	107,404.00	20,000.00	182,404.00
22 Moorestown Twp.	4,432,548.13	91,300.00	4,523,848.13	10,714.12	21,310,665	270,000.00	649,789.00	155,800.00	1,075,589.00
23 Mount Holly Twp.	1,902,379.60	67,400.00	1,969,779.60	8,420.75	11,819,600	75,000.00	360,277.61	93,000.00	528,277.61
24 Mount Laurel Twp.	1,828,037.06	47,370.00	1,875,407.06	439.44	2,280,875	156,000.00	290,066.00	149,648.33	595,714.33
25 New Hanover Twp.	20,833.06	900.00	21,733.06	1,612.66	30,030,250	91,000.00	62,875.00	400.00	154,275.00
26 North Hanover Twp.	255,061.17	6,590.00	261,651.17	167.55	9,306,400	29,000.00	91,744.00	44,259.39	165,003.39
27 Palmyra Bor.	1,003,912.67	48,750.00	1,052,662.67	2,277.45	6,370,250	47,000.00	218,850.23	43,000.00	308,850.23
28 Pemberton Bor.	138,771.74	7,060.00	145,831.74	1,314.96	1,666,900	15,000.00	29,500.00	22,000.00	66,500.00
29 Pemberton Twp.	846,503.60	59,510.00	906,013.60	2,080.90	11,503,480	139,000.00	274,143.00	65,000.00	478,143.00
30 Riverside Twp.	1,167,175.98	59,830.00	1,227,005.98	6,155.10	6,269,829	40,000.00	282,544.00	50,000.00	372,544.00
31 Riverton Bor.	533,705.71	19,280.00	552,985.71	3,306.23	2,950,400	11,000.00	69,101.00	18,000.00	98,101.00
32 Shamong Twp.	181,571.40	4,430.00	186,001.40	.....	1,330,600	40,000.00	28,700.00	16,200.00	84,900.00
33 Southampton Twp.	516,157.10	23,360.00	539,517.10	1,464.35	792,450	80,000.00	141,277.00	34,000.00	255,277.00
34 Springfield Twp.	476,821.93	10,700.00	487,521.93	.....	800,300	30,000.00	71,042.00	32,000.00	133,042.00
35 Tabernacle Twp.	235,846.16	11,680.00	247,526.16	.....	1,282,150	20,000.00	36,673.00	40,000.00	96,673.00
36 Washington Twp.	136,293.32	4,280.00	140,573.32	.....	80,050	18,300.00	71,273.74	6,000.00	95,573.74
37 Westampton Twp.	531,734.05	19,140.00	550,874.05	274.29	956,800	35,638.44	123,053.00	21,000.00	179,691.44
38 Willingboro Twp.	6,140,347.19	163,260.00	6,303,607.19	5,300.24	16,750,810	300,000.00	486,709.00	80,000.00	866,709.00
39 Woodland Twp.	205,476.22	4,100.00	209,576.22	.....	4,351,500	15,000.00	29,192.00	25,000.00	69,192.00
40 Wrightstown Bor.	103,272.02	1,960.00	105,232.02	1,421.18	1,013,200	6,500.00	47,116.00	6,017.33	59,633.33
Totals	$41,799,345.85	$1,436,750.00	$43,236,095.85	$86,330.06	$239,227,426	$3,207,939.73	$9,374,749.08	$1,991,889.50	$14,574,578.31

***Bank Stock Tax Due Municipality	$86,330.06
Bank Stock Tax Due County	86,330.06
Total Bank Stock Tax	**$172,660.12**

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1	Audubon Bor.	$4,710,250	$20,410,275	$25,120,525	$181,563					$25,302,088
2	Audubon Park Bor.	73,553	649,176	722,729	14,867					737,596
3	Barrington Bor.	3,432,800	15,642,550	19,075,350	124,065					19,199,415
4	Bellmawr Bor.	4,262,800	23,579,225	27,842,025	257,719					28,099,744
5	Berlin Bor.	1,393,650	8,347,000	9,740,650	494,614					10,235,264
6	Berlin Twp.	1,015,135	5,478,450	6,493,585	62,030					6,555,615
7	Brooklawn Bor.	1,008,300	3,818,250	4,826,550	96,954					4,923,504
8	Camden City	24,309,210	118,361,720	142,670,930	9,009,032					151,679,962
9	Cherry Hill Twp.	34,810,700	149,272,750	184,083,450	1,892,494					185,975,944
10	Chesilhurst Bor.	129,350	1,007,590	1,136,940	17,474					1,154,414
11	Clementon Bor.	1,360,975	7,175,800	8,536,775	123,981					8,660,756
12	Collingswood Bor.	6,432,800	29,346,450	35,779,250	1,080,265					36,859,515
13	Gibbsboro Bor.	1,111,250	4,166,300	5,277,550	112,364					5,389,914
14	Gloucester City	5,044,300	19,972,922	25,017,222	1,341,216					26,358,438
15	Gloucester Twp.	8,653,850	32,609,125	41,262,975	838,274					42,101,249
16	Haddon Twp.	9.057,550	32,674,425	41,731,975	286,720					42,018,695
17	Haddonfield Bor.	10,190,600	28,658,800	38,849,400	1,726,834					40,576,234
18	Haddon Heights Bor.	3,220,325	16,128,225	19,348,550	194,637					19,543,187
19	Hi-Nella Bor.	282,900	1,215,475	1,498,375	22,412					1,520.787
20	Laurel Springs Bor.	658,425	3,843,000	4,501,425	687,750					5,189,175
21	Lawnside Bor.	223,190	4,000,690	4,223,880	34,435					4,258,315
22	Lindenwold Bor.	1,920,850	10,934,700	12,855,550	131,260					12,986,810
23	Magnolia Bor.	973,225	7,353,050	8,326,275	69,105					8,395,380
24	Merchantville Bor.	1,555,175	7,464,675	9,019,850	1,233,772					10,253,622
25	Mt. Ephraim Bor.	2,569,550	8,544,475	11,114,025	193,594					11,307,619
26	Oaklyn Bor.	1,912,400	7,863,325	9,775,725	64,223					9,839,948
27	Pennsauken Twp.	23,653,500	83,705,100	107,358,600	999,373					108,357,973
28	Pine Hill Bor.	1,006,450	5,471,650	6,478,100	64,083		$500		$500	6,541,683
29	Pine Valley Bor.	169,122	228,663	397,785	4,219					402,004
30	Runnemede Bor.	3,437,900	15,247,810	18,685,710	203,258					18,888,968
31	Somerdale Bor.	1,139,678	8,812,737	9,952,415	106,268					10,058,683
32	Stratford Bor.	3,830,950	16,014,480	19,845,430	228,797					20,074,227
33	Tavistock Bor.	148,500	232,550	381,050	1,619					382,669
34	Voorhees Twp.	2,673,900	9,817,350	12,491,250	112,305					12,603,555
35	Waterford Twp.	1,329,800	6,163,700	7,493,500	128,960					7,622,460
36	Winslow Twp.	3,630,450	14,368,375	17,998,825	386,016					18,384,841
37	Woodlynne Bor.	550,925	3,503,450	4,054,375	20,788					4,075,163
	Totals	$171,884,288	$732,084,288	$903,968,576	$22,547,340		$500		$500	$926,515,416

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$5,226,065.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	0.975893232

Total County Taxes Appropriated	$20,392,762.48
Less: Bank Stock Taxes Due County	173,832.17
Net County Taxes Apportioned (12 A III)	20,218,930.31

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
1 Audubon Bor.	$7.12	46.93	$3,009		$30,039,934.83	$55,345,031.83	$540,108.42		
2 Audubon Park Bor.	14.44	50.00			722,729.00	1,460,325.00	14,251.21		
3 Barrington Bor.	8.02	44.51	4,115		26,564,572.78	45,768,102.78	446,647.82		
4 Bellmawr Bor.	7.16	50.04	15,043		28,622,179.28	56,736,966.28	553,692.21		
5 Berlin Bor.	8.18	41.67	5,479		14,458,666.19	24,699,409.19	241,039.86		
6 Berlin Twp.	8.58	40.28			9,721,283.64	16,276,898.64	158,845.15		
7 Brooklawn Bor.	5.66	51.34	640		5,058,856.26	9,983,000.26	97,423.42		
8 Camden City	10.92	52.10	2,885,562		175,053,157.00	329,618,681.00	3,216,726.40		
9 Cherry Hill Twp.	8.18	44.84	62		242,521,167.17	428,497,173.17	4,181,674.91		
10 Chesilhurst Bor.	11.04	40.11			1,718,544.46	2,872,958.46	28,037.01		
11 Clementon Bor.	7.86	55.49	892		7,339,374.06	16,001,022.06	156,152.89		
12 Collingswood Bor.	7.84	46.89			41,853,766.87	78,713,281.87	768,157.59		
13 Gibbsboro Bor.	7.80	51.12			6,028,922.00	11,418,836.00	111,435.65		
14 Gloucester City	7.62	50.57	23,745		31,697,979.00	58,080,162.00	566,800.37		
15 Gloucester Twp.	8.64	45.80	2,133		50,002,770.51	92,106,152.51	898,857.71		
16 Haddon Twp.	7.96	46.93	3,898		48,596,203.96	90,618,796.96	884,342.71		
17 Haddonfield Bor.	8.86	40.72	4,352		57,891,787.05	98,472,373.05	960,985.22		
18 Haddon Heights Bor.	8.60	41.26	6,580		28,111,963.95	47,661,730.95	465,127.61		
19 Hi-Nella Bor.	6.42	50.36	30		1,489,286.04	3,010,103.04	29,375.39		
20 Laurel Springs Bor.	7.36	46.56	55		5,280,141.00	10,469,371.00	102,169.88		
21 Lawnside Bor.	8.04	38.45			6,914,599.98	11,172,914.98	109,035.72		
22 Lindenwold Bor.	9.00	43.64	1,516		16,796,587.92	29,784,913.92	290,668.96		
23 Magnolia Bor.	9.14	38.58			13,597,079.37	21,992,459.37	214,622.92		
24 Merchantville Bor.	7.58	44.08	3,588		11,779,524.96	22,036,734.96	215,055.01		
25 Mt. Ephraim Bor.	7.10	48.22			12,320,084.09	23,627,703.09	230,581.16		
26 Oaklyn Bor.	7.84	45.78	6,214		12,010,094.70	21,856,256.70	213,293.73		
27 Pennsauken Twp.	6.60	46.62	126,352		138,526,042.91	247,010,367.91	2,410,557.46		
28 Pine Hill Bor.	11.12	48.45	45		7,002,391.00	13,544,119.00	132,176.14		
29 Pine Valley Bor.	7.34	30.55			912,567.64	1,314,571.64	12,828.82		
30 Runnemede Bor.	6.40	46.95			21,733,169.00	40,622,137.00	396,428.69		
31 Somerdale Bor.	9.34	45.28			12,340,531.34	22,399,214.34	218,592.42		
32 Stratford Bor.	7.32	48.60	660		21,733,965.57	41,808,852.57	408,009.76		
33 Tavistock Bor.	3.34	47.07			543,519.00	926,188.00	9,038.62		
34 Voorhees Twp.	7.26	47.68			14,349,020.45	26,952,575.45	263,028.36		
35 Waterford Twp.	9.60	41.61	360		10,817,181.24	18,440,001.24	179,954.72		
36 Winslow Twp.	9.34	37.46	7,594		33,717,394.91	52,109,829.91	508,536.30		
37 Woodlynne Bor.	10.26	44.32			5,195,418.27	9,270,581.27	90,470.98		
Totals			$3,101,924		$1,153,062,457.40	$2,082,679,797.40	$20,324,731.20		

‡Adjustments (Net Total 12 A IIb) ± $105,800.89

Total County Taxes Apportioned (including Adjustments—Total 12 A I) $20,324,731.20

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Audubon Bor.	$557.20		$539,551.22	$6,633.98	$945,482.00			$229,453.27
2 Audubon Park Bor.			14,251.21	175.04	53,656.00			38,400.00
3 Barrington Bor.	213.89		446,433.93	5,486.03	855,760.00			182,387.83
4 Bellmawr Bor.	1,844.99		551,847.22	6,800.82	499,646.75	B$393,650.72		487,688.22
5 Berlin Bor.	172.61		240,867.25	2,960.61	314,430.00	D180,484.05		70,121.73
6 Berlin Twp.	58.73		158,786.42	1,951.04	153,212.53	A198,263.86		24,539.76
7 Brooklawn Bor.	275.99		97,147.43	1,196.62	151,262.00			11,671.90
8 Camden City	44,860.03		3,171,866.37		5,231,000.00		$14,595.00	7,690,360.43
9 Cherry Hill Twp.	28,316.50		4,153,358.41		9,378,210.10			1,381,419.40
10 Chesilhurst Bor.	708.00		27,329.01	344.37	53,560.00	A39,322.91		4,000.00
11 Clementon Bor.	224.18		155,928.71	1,917.98	107,963.50	A219,010.07		165,999.72
12 Collingswood Bor.	3,275.80		764,881.79		1,485,891.75			536,979.08
13 Gibbsboro Bor.	488.60		110,947.05	1,368.73	124,677.73	D113,165.89		54,408.82
14 Gloucester City	677.84		566,122.53	6,961.83	896,300.75			446,764.65
15 Gloucester Twp.	711.80		898,145.91	11,040.38	1,458,874.73	B722,682.50		408,475.91
16 Haddon Twp.	200.83		884,141.88	10,862.10	1,943,534.25			390,035.05
17 Haddonfield Bor.	1,182.10		959,803.12		1,954,940.50			594,852.34
18 Haddon Heights Bor.	110.27		465,017.34		848,023.00			301,417.06
19 Hi-Nella Bor.	1.52		29,373.87	360.81	60,170.00			4,300.82
20 Laurel Springs Bor.	11.81		102,158.07	1,254.92	193,730.00			69,958.03
21 Lawnside Bor.	5,199.48		103,836.24	1,339.25	160,549.00			64,000.00
22 Lindenwold Bor.	998.21		289,670.75	3,570.19	194,209.00	A407,673.68		221,049.15
23 Magnolia Bor.	304.76		214,318.16	2,636.14	213,217.00	C218,135.92		90,349.34
24 Merchantville Bor.	30.40		215,024.61	2,641.45	344,338.25			190,595.89
25 Mt. Ephraim Bor.	262.19		230,318.97	2,832.15	334,910.25			192,045.14
26 Oaklyn Bor.	5.41		213,288.32	2,619.82	426,031.00			95,626.24
27 Pennsauken Twp.	2,901.80		2,407,655.66		3,617,797.05			887,156.74
28 Pine Hill Bor.	6,069.55		126,106.59	1,623.48	200,882.75	A185,381.81		181,925.85
29 Pine Valley Bor.			12,828.82	157.57				16,550.00
30 Runnemede Bor.	424.61		396,004.08	4,869.21	284,811.62	B295,189.78		164,844.17
31 Somerdale Bor.	113.15		218,479.27	2,684.90	288,054.44	C242,814.93		151,596.68
32 Stratford Bor.	204.27		407,805.49	5,011.45	426,012.50	C385,685.08		195,313.24
33 Tavistock Bor.			9,038.62	111.02	1,550.00			2,070.00
34 Voorhees Twp.	2,747.52		260,280.84	3,230.69	237,826.70	D257,978.06		123,202.34
35 Waterford Twp.	1,076.31		178,878.41		186,077.00	A252,392.98		84,559.19
36 Winslow Twp.	1,506.56		507,029.74	6,246.19	447,065.00	A713,240.49		
37 Woodlynne Bor.	63.98		90,407.00	1,111.23	196,495.75			107,272.15
Totals	$105,800.89		$20,218,930.31	$100,000.00	$34,270,152.90	$4,825,072.73	$14,595.00	$15,861,390.14

A=Lower Regional High School	$2,039,808.00	
Less Berlin Township Calendar Year Credit	24,522.20	
	$2,015,285.80	
B=Black Horse Regional		1,411,523.00
C=Sterling Regional		846,635.93
D=Eastern Regional		551,628.00
		$4,825,072.73

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1968—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy: I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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: (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1 Audubon Bor.	$1,721,120.47	$81,630.00	$1,802,750.47	$4,673.88	$3,434,025	$95,000.00	$227,271.00	$15,000.00	$337,271.00
2 Audubon Park Bor.	106,482.25	.....	106,482.25	.....	237,466	8,085.00	5,000.00	.....	13,085.00
3 Barrington Bor.	1,490,067.79	49,300.00	1,539,367.79	412.84	907,950	.....	304,621.53	87,700.00	392,321.53
4 Bellmawr Bor.	1,939,633.73	73,400.00	2,013,033.73	2,394.78	3,476,400	80,372.00	190,226.00	47,500.00	318,098.00
5 Berlin Bor.	808,863.64	28,700.00	837,563.64	2,791.10	1,589,000	52,000.00	160,825.00	30,400.00	243,225.00
6 Berlin Twp.	536,753.61	25,510.00	562,263.61	260.24	225,870	48,000.00	67,188.00	30,000.00	145,188.00
7 Brooklawn Bor.	261,277.95	17,740.00	279,017.95	728.10	760,675	19,858.44	108,997.00	4,500.00	133,355.44
8 Camden City	16,107,821.80	455,530.00	16,563,351.80	85,417.78	38,690,850	1,200,000.00	6,237,647.87	925,000.00	8,362,647.87
9 Cherry Hill Twp.	14,912,987.91	299,940.00	15,212,927.91	13,580.60	13,836,950	1,034,835.78	1,730,000.00	550,000.00	3,314,835.78
10 Chesilhurst Bor.	124,556.29	2,940.00	127,496.29	.....	19,065	14,000.00	29,550.00	16,998.19	60,548.19
11 Clementon Bor.	650,819.98	29,980.00	680,799.98	938.28	842,950	50,000.00	81,000.00	36,000.00	167,000.00
12 Collingswood Bor.	2,787,752.62	99,260.00	2,887,012.62	6,320.92	3,983,450	115,000.00	294,000.00	110,000.00	519,000.00
13 Gibbsboro Bor.	404,568.22	15,880.00	420,448.22	29.18	460,350	14,000.00	79,048.00	7,000.00	100,048.00
14 Gloucester City	1,916,149.76	91,100.00	2,007,249.76	2,974.66	3,708,350	110,000.00	615,426.00	86,000.00	811,426.00
15 *Gloucester Twp.	3,499,219.43	136,620.00	3,635,839.43	3,324.09	3,998,275	225,000.00	366,000.00	110,000.00	701,000.00
16 Haddon Twp.	3,228,573.28	118,930.00	3,347,503.28	2,964.95	4,540,450	200,000.00	265,000.00	70,000.00	535,000.00
17 Haddonfield Bor.	3,509,595.96	85,880.00	3,595,475.96	13,502.66	5,706,700	126,300.00	298,449.00	60,000.00	484,749.00
18 Haddon Heights Bor.	1,614,457.40	67,780.00	1,682,237.40	4,119.67	5,438,800	64,500.00	203,203.00	6,000.00	273,703.00
19 *Hi-Nella Bor.	94,205.50	3,280.00	97,485.50	120.18	62,260	25,000.00	25,135.00	3,000.00	53,135.00
20 Laurel Springs Bor.	367,101.02	15,290.00	382,391.02	900.75	453,865	.....	84,000.00	24,000.00	108,000.00
21 Lawnside Bor.	329,724.49	12,240.00	341,964.49	.....	270,310	100,000.00	72,000.00	38,000.00	210,000.00
22 Lindenwold Bor.	1,116,172.77	51,540.00	1,167,712.77	450.85	4,796,820	110,000.00	125,000.00	70,000.00	305,000.00
23 Magnolia Bor.	738,656.56	28,430.00	767,086.56	461.97	623,475	62,000.00	109,888.89	20,000.00	191,888.89
24 Merchantville Bor.	752,600.20	24,380.00	776,980.20	4,904.11	1,978,215	45,000.00	148,000.00	6,500.00	199,500.00
25 Mt. Ephraim Bor.	760,106.51	42,240.00	802,346.51	1,954.86	1,330,955	56,000.00	86,000.00	2,000.00	144,000.00
26 Oaklyn Bor.	737,565.38	33,560.00	771,125.38	2,373.76	1,055,600	58,100.00	107,400.00	10,500.00	176,000.00
27 Pennsauken Twp.	6,912,609.45	242,665.00	7,155,274.45	9,843.26	11,416,800	100,000.00	1,278,000.00	132,000.00	1,510,000.00
28 Pine Hill Bor.	695,920.48	32,080.00	728,000.48	243.15	762,275	4,000.00	64,675.00	30,000.00	98,675.00
29 Pine Valley Bor.	29,536.39	.....	29,536.39	.....	.....	3,770.00	230.00	.....	4,000.00
30 Runnemede Bor.	1,145,718.86	64,280.00	1,209,998.86	2,730.83	2,985,225	115,000.00	182,000.00	23,000.00	320,000.00
31 Somerdale Bor.	903,630.22	36,522.00	940,152.22	1,133.44	1,306,980	75,000.00	107,000.00	35,000.00	217,000.00
32 Stratford Bor.	1,419,827.76	49,800.00	1,469,627.76	386.76	2,632,400	52,248.00	134,204.00	37,000.00	223,452.00
33 Tavistock Bor.	12,769.64	.....	12,769.64	.....	.....	1,118.00	1,812.00	.....	2,930.00
34 Voorhees Twp.	882,518.63	31,770.00	914,288.63	797.66	1,025,850	110,000.00	106,000.00	35,000.00	251,000.00
35 Waterford Twp.	701,907.58	30,130.00	732,037.58	2,196.67	616,700	30,500.00	87,256.14	65,000.00	182,756.14
36 Winslow Twp.	1,673,581.42	42,950.00	1,716,531.42	472.35	363,025	200,000.00	248,560.00	114,000.00	562,560.00
37 Woodlynne Bor.	395,286.13	22,435.00	417,721.13	427.85	488,450	20,000.00	23,450.00	12,400.00	55,850.00
Totals	$75,290,141.08	$2,443,712.00	$77,733,853.08	$173,832.18	$124,026,781	$4,624,687.22	$14,254,063.43	$2,849,498.19	$21,728,248.84

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipality	$173,832.18
Bank Stock Tax Due County	173,832.17
Total Bank Stock Tax	$347,664.35

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Avalon Bor.	$15,126,675	$25,064,300	$40,190,975	$336,200	.....	.....	.....	.....	$40,527,175
2	Cape May City	6,567,770	21,329,660	27,897,430	638,300	.....	.....	.....	.....	28,535,730
3	Cape May Point Bor.	597,050	2,433,600	3,030,650	17,044	.....	.....	.....	.....	3,047,694
4	Dennis Twp.	3,754,770	6,182,405	9,937,175	349,490	.....	$1,000	.....	$1,000	10,285,665
5	Lower Twp.	9,984,300	48,426,600	58,410,900	1,076,434	.....	.....	.....	.....	59,487,334
6	Middle Twp.	11,480,625	27,513,065	38,993,690	1,080,420	.....	.....	.....	.....	40,074,110
7	North Wildwood City	11,398,721	37,781,979	49,180,700	245,593	.....	.....	.....	.....	49,426,293
8	Ocean City	64,296,150	123,794,250	188,090,400	2,045,707	.....	.....	.....	.....	190,136,107
9	Sea Isle City	7,974,550	18,311,800	26,286,350	476,232	.....	.....	.....	.....	26,762,582
10	Stone Harbor Bor.	12,612,550	24,307,150	36,919,700	308,432	.....	.....	.....	.....	37,228,132
11	Upper Twp.	4,446,850	14,090,750	18,537,600	892,084	.....	.....	.....	.....	19,429,684
12	West Cape May Bor.	532,745	3,378,225	3,910,970	75,058	.....	.....	.....	.....	3,986,028
13	West Wildwood Bor.	509,865	2,638,515	3,148,380	17,321	.....	.....	.....	.....	3,165,701
14	Wildwood City	26,788,002	46,059,223	72,847,225	2,110,400	.....	.....	.....	.....	74,957,625
15	Wildwood Crest Bor.	19,977,200	39,664,400	59,641,600	258,628	.....	.....	.....	.....	59,900,228
16	Woodbine Bor.	471,050	3,398,400	3,869,450	299,336	.....	.....	.....	.....	4,168,786
	Totals	$196,518,873	$444,374,322	$640,893,195	$10,226,679	.....	$1,000	.....	$1,000	$651,118,874

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
1	Avalon Bor.	$2.55	88.61	.....	.....	$5,530,443	$46,057,618	$244,972.75	.....	.....
2	Cape May City	4.46	92.06	$20,721	.....	3,467,900	32,024,351	170,332.15	.....	.....
3	Cape May Point Bor.	3.10	79.45	.....	.....	784,853	3,832,547	20,384.67	.....	.....
4	Dennis Twp.	2.16	99.21	167	.....	303,928	10,589,760	56,325.16	.....	.....
5	Lower Twp.	3.02	85.63	211	.....	12,521,514	72,009,059	383,004.11	.....	.....
6	Middle Twp.	3.01	93.13	28,098	.....	4,265,642	44,367,850	235,985.15	.....	.....
7	North Wildwood City	3.02	80.87	.....	.....	13,678,358	63,104,651	335,643.06	.....	.....
8	Ocean City	2.65	94.76	20,454	.....	13,486,819	203,643,380	1,083,144.99	.....	.....
9	Sea Isle City	2.55	98.40	.....	.....	677,694	27,440,276	145,950.23	.....	.....
10	Stone Harbor Bor.	1.97	77.47	.....	.....	11,175,660	48,403,792	257,451.65	.....	.....
11	Upper Twp.	1.10	81.33	3,519	.....	4,653,903	24,087,106	128,115.28	.....	.....
12	West Cape May Bor.	4.65	95.92	5,274	.....	233,894	4,225,196	22,473.11	.....	.....
13	West Wildwood Bor.	3.11	92.37	.....	.....	290,629	3,456,330	18,383.64	.....	.....
14	Wildwood City	2.60	88.63	49,826	.....	13,585,524	88,592,975	471,211.18	.....	.....
15	Wildwood Crest Bor.	2.51	95.65	.....	.....	4,626,028	64,526,256	343,204.33	.....	.....
16	Woodbine Bor.	4.93	100.82	93	.....	388,600	4,557,479	24,240.47	.....	.....
	Totals	.....	.....	$128,363	.....	$89,671,389	$740,918,626	$3,940,821.93	.....	.....

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1968—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes (a) As Required by District School Budget	I—District School Purposes (b) Regional Consolidated and Joint School Budgets	I—District School Purposes (c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		Deduct Overpayment	Add Under payment						
1	Avalon Bor.	$123.05		$244,849.70	$5,114.36	$144,778.88			$628,902.39
2	Cape May City	64.98		170,267.17	3,556.68	238,195.00	$199,208.39		637,671.27
3	Cape May Point Bor.		$43.51	20,428.18	426.90	17,921.00			52,550.00
4	Dennis Twp.		71.61	56,396.77	1,178.38	145,109.50			
5	Lower Twp.		165.85	383,169.96	8,001.21	503,476.17	583,813.38		211,033.68
6	Middle Twp.	257.70		235,727.45	4,923.44	788,611.00			106,043.27
7	North Wildwood City		274.40	335,917.46	7,018.09	371,072.18		$27,636.00	711,532.58
8	Ocean City	4,309.68		1,078,835.31		924,400.00		187,000.00	2,770,696.60
9	Sea Isle City	202.23		145,748.00	3,043.99	148,649.84			370,167.58
10	Stone Harbor Bor.		29.46	257,481.11	5,378.92	120,562.00			339,325.86
11	Upper Twp.	326.21		127,789.07	2,668.39	59,441.85			—1,006.84
12	West Cape May Bor.		5.04	22,478.15	469.60	47,347.04	82,612.23		24,700.00
13	West Wildwood Bor.		6.42	18,390.06	384.20	26,341.50			50,500.00
14	Wildwood City		902.58	472,113.76	9,865.72	339,075.42		72,810.00	1,019,464.14
15	Wildwood Crest Bor.	115.64		343,088.69	7,166.77	426,614.00			695,217.79
16	Woodbine Bor.	7.39		24,233.08	506.07	130,077.63			41,268.82
	Totals	$5,406.88	$1,498.87	$3,936,913.92	$59,702.72	$4,431,673.01	$865,634.00	$287,446.00	$7,658,066.64

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy — I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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 — (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Avalon Bor.	$1,023,645.33	$9,690.00	$1,033,335.33	$847.61	$4,204,000	$317,100.00	$139,395.00	$35,000.00	$491,495.00
2	Cape May City	1,248,898.51	24,560.00	1,273,458.51	2,479.21	12,166,980	100,200.00	241,922.00	115,000.00	457,122.00
3	Cape May Point Bor.	91,326.08	3,160.00	94,486.08	.....	55,325	8,800.00	7,271.00	9,903.98	25,974.98
4	Dennis Twp.	202,684.65	19,420.00	222,104.65	.....	1,567,768	85,977.50	88,541.00	30,000.00	204,518.50
5	Lower Twp.	1,689,494.40	109,910.00	1,799,404.40	1,157.50	5,397,100	69,364.00	296,031.00	130,000.00	495,395.00
6	Middle Twp.	1,135,305.16	71,380.00	1,206,685.16	4,040.07	5,168,700	130,000.00	259,731.66	105,000.00	494,731.66
7	North Wildwood City	1,453,176.31	39,890.00	1,493,066.31	831.42	3,169,520	191,711.17	286,536.38	90,000.00	568,247.55
8	Ocean City	4,960,931.91	85,020.00	5,045,951.91	8,214.39	4,230,221	260,000.00	789,765.82	180,000.00	1,229,765.82
9	Sea Isle City	667,609.41	15,980.00	683,589.41	848.33	2,085,150	100,000.00	97,802.00	27,000.00	224,802.00
10	Stone Harbor Bor.	722,747.89	9,410.00	732,157.89	1,574.14	3,187,400	387,635.57	122,326.00	11,000.00	520,961.57
11	Upper Twp.	188,892.47	24,110.00	213,002.47	1,006.84	1,302,650	400,000.00	428,992.00	10,034.67	839,026.67
12	West Cape May Bor.	177,607.02	7,640.00	185,247.02	.....	265,450	11,044.00	20,117.00	15,000.00	46,161.00
13	West Wildwood Bor.	95,615.76	2,780.00	98,395.76	.....	94,280	24,000.00	21,000.00	7,000.00	52,000.00
14	Wildwood City	1,913,329.04	34,230.00	1,947,559.04	7,710.09	9,333,462	72,000.00	1,098,821.21	172,000.00	1,342,821.21
15	Wildwood Crest Bor.	1,472,087.25	31,810.00	1,503,897.25	1,077.90	3,162,200	250,200.00	318,103.00	95,000.00	663,303.00
16	Woodbine Bor.	196,085.10	9,540.00	205,625.10	609.05	3,758,530	21,000.00	53,126.00	22,000.00	96,126.00
	Totals	$17,239,436.29	$498,530.00	$17,737,966.29	$30,396.55	$59,148,736	$2,429,032.24	$4,269,481.07	$1,053,938.65	$7,752,451.96

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$1,491,336.26	‡Adjustments (Net Total 12 A IIb) ±	3,908.01
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.531883231	Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$3,940,821.93
Total County Taxes Appropriated	$3,967,310.47	***Bank Stock Tax Due Municipality	$30,396.55
Less: Bank Stock Taxes Due County	30,396.55	Bank Stock Tax Due County	30,396.55
Net County Taxes Apportioned (12 A III)	$3,936,913.92	Total Bank Stock Tax	$60,793.10

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—40%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1 Bridgeton City	$6,136,700	$21,450,075	$27,586,775	$832,075	.....	.....	.....	.....	$28,418,850
2 Commercial Twp.	631,521	2,253,394	2,884,915	165,805	.....	$960	.....	$960	3,049,760
3 Deerfield Twp.	952,200	2,893,100	3,845,300	98,000	.....	.....	.....	.....	3,943,300
4 Downe Twp.	917,230	1,538,750	2,455,980	74,448	.....	.....	.....	.....	2,530,428
5 Fairfield Twp.	1,173,400	3,174,275	4,347,675	115,060	.....	.....	.....	.....	4,462,735
6 Greenwich Twp.	565,290	1,030,590	1,595,880	39,979	.....	.....	.....	.....	1,635,859
7 Hopewell Twp.	2,028,900	4,893,600	6,922,500	147,644	.....	.....	.....	.....	7,070,144
8 Lawrence Twp.	1,354,585	1,819,850	3,174,435	134,923	.....	.....	.....	.....	3,309,358
9 Maurice River Twp.	1,754,473	3,112,153	4,866,626	142,975	.....	.....	.....	.....	5,009,601
10 Millville City	5,150,100	27,538,200	32,688,300	801,800	$10,000	.....	.....	10,000	33,480,100
11 Shiloh Bor.	139,900	642,710	782,610	19,771	.....	.....	.....	.....	802,381
12 Stow Creek Twp.	665,025	1,049,550	1,714,575	52,145	.....	.....	.....	.....	1,766,720
13 Upper Deerfield Twp.	2,161,520	8,869,222	11,030,742	239,697	.....	.....	.....	.....	11,270,439
14 Vineland City	21,342,700	66,940,500	88,283,200	2,552,000	.....	1,000	.....	1,000	90,834,200
Totals	$44,973,544	$147,205,969	$192,179,513	$5,416,322	10,000	1,960	.....	11,960	197,583,875

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $1,746,931.03

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.859209451

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1 Bridgeton City	$10.44	35.80	$96,247	.....	$58,270,038	$86,785,135	$745,666.08	.....	.....
2 Commercial Twp.	12.25	28.07	130	.....	7,992,915	11,042,805	94,880.82	.....	.....
3 Deerfield Twp.	5.66	45.73	.....	.....	4,895,403	8,838,703	75,942.97	.....	.....
4 Downe Twp.	8.37	35.80	427	.....	5,054,458	7,585,313	65,173.73	.....	.....
5 Fairfield Twp.	8.23	34.01	1,312	.....	8,601,835	13,065,882	112,263.29	.....	.....
6 Greenwich Twp.	9.87	37.61	.....	.....	2,743,841	4,379,700	37,630.80	.....	.....
7 Hopewell Twp.	7.59	37.58	296	.....	11,752,126	18,822,566	161,725.27	.....	.....
8 Lawrence Twp.	8.26	36.18	3,164	.....	5,846,438	9,158,960	78,694.65	.....	.....
9 Maurice River Twp.	8.34	34.72	9,011	.....	7,203,014	12,221,656	105,009.62	.....	.....
10 Millville City	9.78	36.65	99,881	.....	65,299,302	98,879,283	849,580.15	.....	.....
11 Shiloh Bor.	8.35	37.55	.....	.....	1,343,982	2,146,363	18,441.75	.....	.....
12 Stow Creek Twp.	7.41	38.20	.....	.....	2,930,141	4,696,861	40,355.87	.....	.....
13 Upper Deerfield Twp.	7.31	38.20	3,584	.....	19,442,162	30,716,185	263,916.37	.....	.....
14 Vineland City	7.37	40.35	105,682	.....	142,118,356	233,058,238	2,002,458.41	.....	.....
Totals	.....	.....	$319,764	.....	$343,494,011	$541,397,650	$4,651,739.78	.....	.....

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial Fire No. 1	$1,481,817.00	$10,290.00	$0.70
Commercial Fire No. 2	693,390.00	5,500.00	.80
Commercial Fire No. 3	874,553.00	12,000.00	1.37
Commercial Light No. 1	1,481,817.00	8,000.00	.54
Commercial Light No. 2	693,390.00	3,000.00	.43
Commercial Light No. 3	874,553.00	1,000.00	.12
Downe Fire No. 1	675,062.00	4,000.00	.60
Downe Fire No. 2	916,306.90	5,781.25	.63
Downe Fire No. 3	939,059.25	3,000.00	.32
Maurice River Fire No. 1	1,172,275.00	2,500.00	.22
Vineland Garbage and Trash No. 1	38,311,100.00	70,000.00	.19

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes (a) As Required by District School Budget	I—District School Purposes (b) Regional Consolidated and Joint School Budgets	I—District School Purposes (c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
	Deduct Overpayment	Add Under payment						
1 Bridgeton City	$2,862.84		$742,803.24		$1,540,107.75		$13,410.00	$575,844.12
2 Commercial Twp.	416.42		94,464.40		224,767.27			33,409.69
3 Deerfield Twp.	1,552.68		74,390.29		137,439.00			
4 Downe Twp.	141.23		65,032.50		131,821.90			
5 Fairfield Twp.	94.35		112,168.94		223,986.96			12,050.46
6 Greenwich Twp.	104.32		37,526.48		106,201.51			11,558.00
7 Hopewell Twp.	14.21		161,711.06		357,842.54			
8 Lawrence Twp.	9.54		78,685.11		150,825.43			32,452.56
9 Maurice River Twp.	318.72		104,690.90		264,912.60			25,548.96
10 Millville City	3,670.45		845,909.70		1,600,567.00		195,787.50	497,121.78
11 Shiloh Bor.			18,441.75		45,377.63			
12 Stow Creek Twp.	9.15		40,346.72		83,321.00			2,522.50
13 Upper Deerfield Twp.	940.36		262,976.01		492,870.46			43,957.58
14 Vineland City	14,844.23		1,987,614.18		3,267,791.00		233,432.65	990,940.31
Totals	$24,978.50		$4,626,761.28		$8,627,835.05		$442,630.15	$2,225,405.96

Total County Taxes Appropriated	$4,674,254.12
Less: Bank Stock Taxes Due County	47,492.84
Net County Taxes Apportioned (12 A III)	$4,626,761.28
‡Adjustments (Net Total 12 A IIb) +	24,978.50
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$4,651,739.78

***Bank Stock Tax Due Municipality	$47,492.84
Bank Stock Tax Due County	47,492.84
Total Bank Stock Tax	$94,985.68

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES Section D—Tax Levy I Total Tax Levy [Cols. AIII + B + C1a, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Bridgeton City	$2,872,165.11	$93,060.00	$2,965,225.11	$15,450.56	$7,394,268	$100,000.00	$814,785.95	$210,000.00	$1,124,785.95
2	Commercial Twp.	352,641.36	20,910.00	373,551.36	867.81	458,654	45,000.00	87,668.00	35,000.00	167,668.00
3	Deerfield Twp.	211,829.29	11,020.00	222,849.29	.....	222,400	20,000.00	69,159.00	30,000.00	119,159.00
4	Downe Twp.	196,854.40	14,860.00	211,714.40	.....	189,900	30,000.00	69,888.00	21,018.18	120,906.18
5	Fairfield Twp.	348,206.36	18,950.00	367,156.36	.....	205,375	35,560.33	95,671.00	55,000.00	186,231.33
6	Greenwich Twp.	155,288.99	6,140.00	161,428.99	.....	182,250	9,000.00	26,413.00	9,000.00	44,413.00
7	Hopewell Twp.	519,553.60	16,460.00	536,013.60	724.91	857,225	23,500.00	78,621.79	30,000.00	132,121.79
8	Lawrence Twp.	261,963.10	11,120.00	273,083.10	429.44	423,700	21,000.00	59,568.00	52,050.00	132,618.00
9	Maurice River Twp.	395,152.46	22,500.00	417,652.46	.....	1,778,850	27,200.00	160,551.04	78,000.00	265,751.04
10	Millville City	3,139,385.98	132,055.00	3,271,440.98	8,742.90	7,893,510	180,000.00	917,067.52	100,200.00	1,197,267.52
11	Shiloh Bor.	63,819.38	3,130.00	66,949.38	.....	33,900	9,888.61	5,917.00	200.00	16,005.61
12	Stow Creek Twp.	126,190.22	4,600.00	130,790.22	.....	129,800	18,000.00	29,307.00	9,000.00	56,307.00
13	Upper Deerfield Twp.	799,804.05	23,830.00	823,634.05	742.42	772,774	70,003.00	144,160.00	35,000.00	249,163.00
14	Vineland City	6,479,778.14	211,480.00	6,691,258.14	20,534.80	19,942,060	400,000.00	1,877,225.62	350,000.00	2,627,225.62
	Totals	$15,922,632.44	$590,115.00	$16,512,747.44	$47,492.84	$40,484,666	$989,151.94	$4,436,002.92	$1,014,468.18	$6,439,623.04

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

NOTE: Land owned by the State of New Jersey as defined under R. S. 54:4-2.1 is included in Column 14 as exempt property.

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1 Belleville, Town of	$30,656,400	$136,304,500	*$10,700 166,960,900 *295,400	$2,767,100					$169,728,000
2 Bloomfield, Town of	64,556,000	212,285,800	276,841,800	4,117,300					280,959,100
3 Caldwell, Bor. of	11,140,700	37,952,900	49,093,600 *33,000	1,972,928					51,066,528
4 Cedar Grove, Twp. of **R.	32,244,900	64,041,200	96,286,100	432,700					96,718,800
5 East Orange, City of	58,563,900	237,936,200	296,500,100	6,934,686					303,434,786
6 Essex Fells, Bor. of **R.	12,587,500	22,670,600	35,258,100	111,970					35,370,070
7 Fairfield, Bor. of	33,451,800	49,378,100	82,829,900 *47,300	1,300,200					84,130,100
8 Glen Ridge, Bor. of	13,772,000	41,783,300	55,555,300	569,800					56,125,100
9 Irvington, Town of	70,734,100	179,616,400	250,350,500	8,905,947					259,256,447
10 Livingston, Twp. of	98,684,000	157,869,250	256,553,250	3,579,500					260,132,750
11 Maplewood, Twp. of	39,573,300	124,591,200	164,164,500 *76,100	983,400					165,147,900
12 Millburn, Twp. of	71,136,300	206,597,400	277,733,700 *108,400	3,201,800	*$217,800			$217,800	280,717,700
13 Montclair, Town of	86,201,100	194,973,300	281,174,400 *3,998,800	5,520,300	*1,102,500				286,694,700
14 Newark, City of	285,947,800	941,952,900	1,227,900,700	68,520,500	†140,000			1,242,500	1,295,178,700
15 North Caldwell, Bor. of	13,781,800	31,400,200	45,182,000 *8,800	235,300					45,417,300
16 Nutley, Town of **R	89,415,600	149,463,100	238,878,700	3,222,800	*144,500				242,101,500
17 Orange, City of	28,060,900	101,274,400	129,335,300	1,764,300	†62,000			206,500	130,893,100
18 Roseland, Bor. of **R	17,897,700	25,133,300	43,031,000	199,500					43,230,500
19 South Orange, Village of	41,149,200	92,012,700	133,161,900	2,480,200					135,642,100
20 Verona, Bor. of	26,492,000	75,445,400	101,937,400	724,200		$2,500		2,500	102,659,100
21 West Caldwell, Bor. of **R	34,752,900	65,920,500	100,673,400	613,000					101,286,400
22 West Orange, Town of	58,997,700	201,721,700	260,719,400	3,624,500					264,343,900
Totals	$1,219,797,600	$3,350,324,350	$4,570,121,950 *4,578,500	$121,781,931		$2,500		$1,669,300	$4,690,234,581

* Value of municipally owned property leased to non-exempt persons or corporations. Not included in Cols. 3 or 6 but is equalized and is included in Cols. 10 and 11 of the Abstract of Ratables.

** R—Revaluated and Reflected.

*$1,464,800
†202,000

$1,666,800

* Parsonages.

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
1 Belleville, Town of	$5.22	77.51	$90,164		$63,377,583	$233,195,747	$2,681,908.01		
2 Bloomfield, Town of	4.81	82.40	303,243		73,229,632	354,491,975	4,076,896.26		
3 Caldwell, Bor. of	5.10	85.44	1,700		9,427,945	60,496,173	695,746.70		
4 Cedar Grove, Twp. of **R	3.95	103.42	1,343	$383,137		96,337,006	1,107,940.40		
5 East Orange, City of	6.82	82.43	432,754		72,814,162	376,681,702	4,332,093.05		
6 Essex Fells, Bor. of **R	3.39	104.92	8,849	1,596,432		33,782,487	388,521.34		
7 Fairfield, Bor. of	3.30	95.13			9,434,505	93,564,605	1,076,055.92		
8 Glen Ridge, Bor. of	5.73	87.20	27,697		8,519,488	64,672,285	743,774.80		
9 Irvington, Town of	5.34	80.72	325,259		67,906,423	327,488,129	3,766,333.85		
10 Livingston, Twp. of	3.97	100.54			1,548,053	261,680,803	3,009,505.32		
11 Maplewood, Twp. of	5.09	82.57	38,254		38,044,911	203,231,065	2,337,294.00		
12 Millburn, Twp. of	3.56	83.76	31,589		58,197,186	338,946,475	3,898,112.54		
13 Montclair, Town of	4.79	90.39	479,283		34,361,563	321,535,546	3,697,875.14		
14 Newark, City of	7.90	84.39	22,179,772		351,770,199	1,669,128,671	19,196,102.89		
15 North Caldwell, Bor. of	4.39	96.20			1,996,336	47,413,636	545,288.72		
16 Nutley, Town of **R	3.29	105.45	17,289	4,062,017		238,056,772	2,737,813.07		
17 Orange, City of	6.10	90.38	250,314		20,629,287	151,772,701	1,745,488.19		
18 Roseland, Bor. of **R	3.63	109.37	6,781	1,501,731		41,735,550	479,986.91		
19 South Orange, Village of	4.71	89.01	263,364		18,344,292	154,249,756	1,773,975.99		
20 Verona, Bor. of	4.78	86.71	720		17,196,031	119,855,851	1,378,422.94		
21 West Caldwell, Bor. of **R	3.93	102.39		468,907		100,817,493	1,159,469.00		
22 West Orange, Town of	5.46	82.86			61,160,706	325,504,606	3,743,522.00		
Totals			$24,458,375	$8,012,224	$907,958,302	$5,614,639,034	$64,572,127.04		
					One-half Cedar Grove	$48,168,503	$553,970.20		
						$5,566,470,531	$64,018,156.84		

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Belleville, Town of	$25,360.71		$2,656,547.30		$3,502,403.83			$2,513,579.23
2 Bloomfield, Town of	11,236.98		4,065,659.28		5,180,999.45		$447,578.25	3,534,328.36
3 Caldwell, Bor. of	2,658.04		693,088.66			C$1,297,258.36		576,940.14
4 Cedar Grove, Twp. of **R	2,605.27		1,105,335.13		2,480,375.17			718,286.70
5 East Orange, City of	69,549.79		4,262,543.26		7,387,000.00		759,363.50	8,098,485.89
6 Essex Fells, Bor. of **R		$352.33	388,873.67		330,795.00	R268,696.90		197,091.59
7 Fairfield, Bor. of	1,553.81		1,074,502.11		685,851.33	R810,382.95		168,590.48
8 Glen Ridge, Bor. of	265.44		743,509.36		1,695,497.50			729,510.10
9 Irvington, Town of	23,812.26		3,742,521.59		4,422,553.50		364,195.00	5,065,437.85
10 Livingston, Twp. of	18,651.65		2,990,853.67		5,972,730.00			1,169,537.92
11 Maplewood, Twp. of	1,099.56		2,336,194.44			J3,590,935.38		2,326,711.86
12 Millburn, Twp. of	20,485.77		3,877,626.77		4,307,859.03			1,700,320.96
13 Montclair, Town of	2,680.44		3,695,194.70		5,955,633.00		440,405.55	3,462,188.89
14 Newark, City of	882,076.50		18,314,026.39		35,386,743.00		2,057,106.50	45,765,689.92
15 North Caldwell, Bor. of	218.28		515,070.44		597,283.48	R727,532.07		99,841.37
16 Nutley, Town of **R	8,912.30		2,728,900.77		3,216,897.08			1,793,767.26
17 Orange, City of	9,460.53		1,736,027.66		3,028,842.50		111,390.50	3,023,420.73
18 Roseland, Bor. of **R	137.25		479,849.66		480,777.50	R355,540.11		228,180.99
19 South Orange, Village of	3,824.58		1,770,151.41			J2,720,542.74		1,818,907.14
20 Verona, Bor. of	3,817.73		1,374,605.21		2,330,067.35			1,119,981.42
21 West Caldwell, Bor. of **R	2,086.84		1,157,382.16			C2,161,938.14		594,367.79
22 West Orange, Town of	7,442.68		3,736,079.32		6,738,656.00			3,726,792.44
Totals	$1,097,936.41	$352.33	$63,474,542.96		$93,730,964.72	$11,932,826.65	$4,180,039.30	$88,431,959.03

One-half Cedar Grove	$553,970.20	***Bank Stock Tax Due Municipality	$713,501.52
R=Regional—Fairfield, Essex Fells, North Caldwell, Roseland.		Bank Stock Tax Due County	713,501.57
C=Consolidated—Caldwell Borough and West Caldwell.	$62,920,572.76	Total Bank Stock Tax	$1,427,003.09
J=Joint—Maplewood and South Orange.		Less: Bank Stock Taxes Due County	713,501.57
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$15,869,442.00	Net County Taxes Apportioned (12 A III)	$62,920,572.76
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$1.150067291	‡Adjustments (Net Total 12 A IIb) ±	1,097,584.08
Total County Taxes Appropriated	$63,634,074.33	Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$64,018,156.84

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Belleville, Town of	$8,672,530.36	$171,970.00	$8,844,500.36	$14,439.19	$27,872,400	$400,000.00	$1,314,030.97	$115,000.00	$1,829,030.97
2	Bloomfield, Town of	13,228,565.34	265,030.00	13,493,595.34	20,789.79	34,934,200	1,133,000.00	1,563,426.49	125,000.00	2,821,426.49
3	Caldwell, Bor. of	2,567,287.16	34,430.00	2,601,717.16	9,721.45	12,198,700	37,000.00	442,170.00	50,000.00	529,170.00
4	Cedar Grove, Twp. of **R	4,303,997.00	68,995.00	*3,819,021.80	5,351.90	44,678,500	225,000.00	268,203.00	66,000.00	559,203.00
5	East Orange, City of	20,507,392.65	174,860.00	20,682,252.65	33,065.30	63,480,400	894,000.00	2,566,499.49	300,000.00	3,760,499.49
6	Essex Fells, Bor. of **R	1,185,457.16	11,530.00	1,196,987.16	.....	5,149,200	119,000.00	129,979.31	11,792.83	260,772.14
7	Fairfield, Bor. of	2,739,326.87	35,690.00	2,775,016.87	3,233.45	3,626,500	180,000.00	453,895.00	85,000.00	718,895.00
8	Glen Ridge, Bor. of	3,168,516.96	44,480.00	3,212,996.96	4,201.68	8,022,800	126,000.00	165,000.00	25,000.00	316,000.00
9	Irvington, Town of	13,594,707.94	233,580.00	13,828,287.94	25,826.85	35,252,500	675,000.00	3,492,238.48	200,000.00	4,367,238.48
10	Livingston, Twp. of	10,133,121.59	172,930.00	10,306,051.59	9,787.80	23,915,590	777,000.00	856,349.00	240,000.00	1,873,349.00
11	Maplewood, Twp. of	8,253,841.68	150,410.00	8,404,251.68	16,171.17	25,787,800	382,400.00	566,868.99	100,000.00	1,049,268.99
12	Millburn, Twp. of	9,885,806.76	93,140.00	9,978,946.76	13,601.22	28,221,400	760,000.00	1,361,178.00	130,000.00	2,251,178.00
13	Montclair, Town of	13,553,422.14	165,170.00	13,718,592.14	33,864.20	47,951,100	775,329.51	1,804,506.59	470,000.00	3,049,836.10
14	Newark, City of	101,523,565.81	705,830.00	102,229,395.81	470,720.58	549,631,100	7,500,000.00	38,257,246.84	5,500,000.00	51,257,246.84
15	North Caldwell, Bor. of	1,969,727.36	23,910.00	1,993,637.36	.....	12,720,100	75,000.00	195,984.16	38,000.00	308,984.16
16	Nutley, Town of **R	7,769,565.11	171,710.00	7,941,275.11	12,909.33	22,297,600	400,000.00	852,990.31	90,000.00	1,342,990.31
17	Orange, City of	7,899,681.39	78,280.00	7,977,961.39	14,759.31	26,272,500	499,956.72	1,351,624.55	275,000.00	2,126,581.27
18	Roseland, Bor. of **R	1,544,348.26	21,210.00	1,565,558.26	.....	2,333,100	150,000.00	228,421.00	25,000.00	403,421.00
19	South Orange, Village of	6,309,601.29	73,690.00	6,383,291.29	6,766.64	32,441,400	383,000.00	571,618.09	110,000.00	1,064,618.09
20	Verona, Bor. of	4,824,653.98	79,660.00	4,904,313.98	4,031.81	17,005,700	48,000.00	405,439.75	150,000.00	603,439.75
21	West Caldwell, Bor. of **R	3,913,688.09	65,440.00	3,979,128.09	2,704.57	11,829,900	415,000.00	256,000.00	65,000.00	736,000.00
22	West Orange, Town of	14,201,527.76	209,810.00	14,411,337.76	11,555.28	33,506,300	475,000.00	1,401,893.00	360,000.00	2,236,893.00
	Totals	$261,750,332.66	$3,051,755.00	$264,248,117.46	$713,501.52	$1,069,128,790	$16,429,686.23	$58,505,563.02	$8,530,792.83	$83,466,042.08
		553,970.20								
		$261,196,362.46								

* One-half Cedar Grove rebate.

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—30%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Clayton Bor.	$685,225	$3,843,175	$4,528,400	$97,046					$4,625,446
2	Deptford Twp.	4,077,375	17,454,650	21,532,025	255,075					21,787,100
3	East Greenwich Twp.	956,050	3,397,800	4,353,850	209,017					4,562,867
4	Elk Twp.	626,675	1,929,275	2,555,950	60,931					2,616,881
5	Franklin Twp.	1,997,000	7,082,475	9,079,475	320,875					9,400,350
6	Glassboro Bor.	2,391,525	10,838,125	13,229,650	509,143					13,738,793
7	Greenwich Twp.	2,124,040	27,439,140	29,563,180	122,030					29,685,210
8	Harrison Twp.	998,300	2,402,800	3,401,100	74,846					3,475,946
9	Logan Twp.	1,471,648	2,048,076	3,519,724	47,731					3,567,455
10	Mantua Twp.	1,786,625	7,253,225	9,039,850	284,200					9,324,050
11	Monroe Twp.	2,589,950	9,777,150	12,367,100	399,743					12,766,843
12	National Park Bor.	307,340	2,510,700	2,818,040	23,685					2,841,725
13	Newfield Bor.	312,500	1,726,650	2,039,150	26,950					2,066,100
14	Paulsboro Bor.	1,169,525	7,040,650	8,210,175	294,040					8,504,215
15	Pitman Bor.	1,813,925	9,624,260	11,438,185	114,977					11,553,162
16	South Harrison Twp.	443,175	876,775	1,319,950	17,537					1,337,487
17	Swedesboro Bor.	366,625	2,385,350	2,751,975	169,970					2,921,945
18	Washington Twp.	3,236,145	14,017,550	17,253,695	210,097					17,463,792
19	Wenonah Bor.	593,700	2,594,600	3,188,300	38,658					3,226,958
20	West Deptford Twp.	5,001,680	25,047,500	30,049,180	201,750			$5,000	$5,000	30,245,930
21	Westville Bor.	999,350	4,548,150	5,547,500	78,483					5,625,983
22	Woodbury City	4,062,800	11,204,150	15,266,950	1,055,693					16,322,643
23	Woodbury Heights Bor.	1,157,820	4,347,975	5,505,795	105,176					5,610,971
24	Woolwich Twp.	704,700	1,859,850	2,564,550	96,503					2,661,053
	Totals	$39,873,698	$181,250,051	$221,123,749	$4,814,156			$5,000	$5,000	$225,932,905

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1	Clayton Bor.	$14.44	27.59	$6,155		$12,197,793	$16,829,394	$93,021.18		
2	Deptford Twp.	13.17	25.37	165		64,752,376	86,539,641	478,330.92		
3	East Greenwich Twp.	10.01	28.72	305		10,907,826	15,470,998	85,512.91		
4	Elk Twp.	10.82	25.71	119		7,472,791	10,089,791	55,769.35		
5	Franklin Twp.	13.64	27.13	427		24,998,408	34,399,185	190,134.76		
6	Glassboro Bor.	15.23	26.62	33,282		39,641,759	53,413,834	295,234.51		
7	Greenwich Twp.	6.14	32.51	30,018		67,489,518	97,204,746	537,280.20		
8	Harrison Twp.	14.58	21.37			12,747,340	16,223,286	89,671.04		
9	Logan Twp.	11.42	20.50	55		14,473,341	18,040,851	99,717.27		
10	Mantua Twp.	11.97	27.42	507		24,569,534	33,894,091	187,342.95		
11	Monroe Twp.	12.58	26.66	7,058		35,622,015	48,395,916	267,498.95		
12	National Park Bor.	14.19	30.87			6,402,860	9,244,585	51,097.63		
13	Newfield Bor.	12.61	35.45	468		4,141,702	6,208,270	34,315.00		
14	Paulsboro Bor.	11.14	30.41	1,008		20,742,749	29,247,972	161,662.44		
15	Pitman Bor.	12.96	26.79	362		32,781,120	44,334,644	245,051.06		
16	South Harrison Twp.	16.60	25.83	12		3,867,125	5,204,624	28,767.54		
17	Swedesboro Bor.	10.44	40.48	7,047		5,416,496	8,345,488	46,128.05		
18	Washington Twp.	12.75	25.61			50,912,559	68,376,351	377,936.89		
19	Wenonah Bor.	12.66	27.30	2,734		8,522,041	11,751,733	64,955.40		
20	West Deptford Twp.	8.40	33.74			61,692,150	91,938,080	508,169.73		
21	Westville Bor.	12.68	27.98	21,424		14,826,748	20,474,155	113,166.88		
22	Woodbury City	12.92	28.17	37,972		40,937,456	57,298,071	316,703.87		
23	Woodbury Heights Bor.	9.22	30.00	355		13,722,910	19,334,236	106,866.20		
24	Woolwich Twp.	9.92	19.39	445		12,264,215	14,925,713	82,498.96		
	Totals			$149,918		$591,102,832	$817,185,655	$4,516,833.69		

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Deduct Overpayment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Add Underpayment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C I (b) Regional Consolidated and Joint School Budgets	Section C I (c) As Required by Local Municipal Budget	Section C II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1	Clayton Bor.	$52.09		$92,969.09		$441,047.50			$102,180.42
2	Deptford Twp.	921.96		477,408.96		1,849,687.25			414,307.21
3	East Greenwich Twp.	14.41		85,498.50		143,089.00	(K)$211,317.01		†—266.64
4	Elk Twp.	135.05		55,634.30		60,000.00	(S)150,839.08		
5	Franklin Twp.	713.43		189,421.33		375,697.32	(S)498,643.93		163,344.57
6	Glassboro Bor.	43.52	$321.43	295,512.42		1,397,298.73			334,644.86
7	Greenwich Twp.	114,059.81		423,220.39		836,866.00			521,110.10
8	Harrison Twp.	11.71		89,659.33		192,200.50	(C)195,660.06		15,020.59
9	Logan Twp.	32.79		99,684.48		298,110.00			
10	Mantua Twp.	99.10		187,243.85		228,711.75	(C)616,753.94		23,199.94
11	Monroe Twp.	219.05		267,279.90		1,238,000.00			22,074.85
12	National Park Bor.	42.26		51,055.37		74,221.00	(G)204,446.94		49,721.80
13	Newfield Bor.	8.14		34,306.86		166,010.00			52,275.70
14	Paulsboro Bor.	63.25		161,599.19		408,725.73			328,426.21
15	Pitman Bor.	105.86		244,945.20		881,921.85			310,666.52
16	South Harrison Twp.	12.06		28,755.48		84,629.00	(K) 98,461.09		6,000.00
17	Swedesboro Bor.	20.14		46,107.91		59,597.56	(K)134,536.87		53,946.91
18	Washington Twp.	1,406.08		376,530.81		1,532,101.00			251,642.59
19	Wenonah Bor.	19.17		64,936.23		103,748.50	(G)161,611.51		63,648.03
20	West Deptford Twp.	677.57		507,492.16		1,781,689.00			169,298.35
21	Westville Bor.		719.81	113,886.69		135,236.00	(G)276,492.93		149,555.47
22	Woodbury City	140.97		316,562.90		1,186,042.00		$37,725.50	499,362.02
23	Woodbury Heights Bor.	1,261.59		105,604.61		138,067.00	(G)223,991.73		32,651.84
24	Woolwich Twp.	12.16		82,486.80		70,089.96	(K)107,741.65		
	Totals	$120,072.17	$1,041.24	$4,397,802.76		$13,682,786.65	$2,880,496.74	$37,725.50	$3,562,811.84

† Municipal Purpose Levy "O."

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $1,774,997.34

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.552730418

Total County Taxes Appropriated $4,450,000.00

Less: Bank Stock Taxes Due County	$52,197.24
Net County Taxes Apportioned (12 A III)	$4,397,802.76
‡Adjustments (Net Total 12 A IIb) ±	119,030.93
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$4,516,833.69

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy — I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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 — (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Clayton Bor.	$636,197.01	$31,500.00	$667,697.01	$2,041.83	$1,526,500	$20,522.00	$100,577.00	$44,000.00	$165,099.00
2	Deptford Twp.	2,741,403.42	127,470.00	2,868,873.42	1,167.19	7,129,115	150,000.00	402,669.00	165,000.00	717,669.00
3	East Greenwich Twp.	439,637.87	17,050.00	456,687.87	266.64	433,300	33,360.82	136,709.00	25,000.00	195,069.82
4	Elk Twp.	266,473.38	16,660.00	283,133.38	.....	211,050	50,000.00	50,108.00	24,000.00	124,108.00
5	Franklin Twp.	1,227,107.15	54,740.00	1,281,847.15	1,019.38	1,122,725	43,000.00	210,597.00	135,000.00	388,597.00
6	Glassboro Bor.	2,027,456.01	64,070.00	2,091,526.01	4,385.66	6,697,475	115,000.00	405,111.31	85,000.00	605,111.31
7	Greenwich Twp.	1,781,196.49	40,240.00	1,821,436.49	1,049.90	532,700	80,000.00	376,492.00	13,605.73	470,097.73
8	Harrison Twp.	492,540.48	13,940.00	506,480.48	1,672.44	638,100	8,000.00	72,904.00	43,000.00	123,904.00
9	Logan Twp.	397,794.48	9,470.00	407,264.48	.....	215,900	53,930.00	90,246.00	20,000.00	164,176.00
10	Mantua Twp.	1,055,909.48	60,120.00	1,116,029.48	4,700.06	1,202,600	93,937.07	157,800.00	45,000.00	296,737.07
11	Monroe Twp.	1,527,354.75	77,540.00	1,604,894.75	2,361.15	2,122,500	300,000.00	340,753.89	125,000.00	765,753.89
12	National Park Bor.	379,445.11	23,660.00	403,105.11	678.63	759,885	39,000.00	42,009.57	24,000.00	105,009.57
13	Newfield Bor.	252,592.56	7,870.00	260,462.56	1,886.00	249,975	10,000.00	29,425.00	18,000.00	57,425.00
14	Paulsboro Bor.	898,751.13	48,510.00	947,261.13	2,458.09	1,202,450	60,000.00	216,512.00	60,000.00	336,512.00
15	Pitman Bor.	1,437,533.57	59,330.00	1,496,863.57	6,642.98	1,701,945	58,000.00	189,590.50	35,000.00	282,590.50
16	South Harrison Twp.	217,845.57	4,110.00	221,955.57	.....	52,050	11,460.19	22,549.00	12,000.00	46,009.19
17	Swedesboro Bor.	294,189.25	10,710.00	304,899.25	2,743.59	378,300	2,000.00	118,980.00	24,000.00	144,980.00
18	Washington Twp.	2,160,274.40	66,220.00	2,226,494.40	.....	1,307,375	110,500.00	254,736.00	100,000.00	465,236.00
19	Wenonah Bor.	393,944.27	14,450.00	408,394.27	351.97	420,500	23,293.89	38,145.00	8,000.00	69,438.89
20	West Deptford Twp.	2,458,479.51	82,165.00	2,540,644.51	391.63	2,310,145	127,692.33	387,042.00	40,000.00	554,734.33
21	Westville Bor.	675,171.09	37,270.00	712,441.09	3,533.53	483,250	58,700.00	149,073.33	16,000.00	223,773.33
22	Woodbury City	2,039,692.42	67,490.00	2,107,182.42	13,404.48	3,512,100	66,000.00	325,197.65	65,623.21	456,820.86
23	Woodbury Heights Bor.	500,315.18	16,770.00	517,085.18	1,442.09	270,825	46,000.00	81,067.00	17,000.00	144,067.00
24	Woolwich Twp.	260,318.41	3,560.00	263,878.41	.....	466,700	58,097.20	79,022.00	7,000.00	144,119.20
	Totals	$24,561,622.99	$954,915.00	$25,516,537.99	$52,197.24	$34,947,465	$1,618,493.50	$4,277,316.25	$1,151,228.94	$7,047,038.69

C=Clearview Regional High School	$812,414.00
G=Gateway Regional High School	866,543.11
K=Kingsway Regional High School	552,056.62
S=Southern Regional High School	649,483.01
	$2,880,496.74

***Bank Stock Tax Due Municipality	$52,197.24
Bank Stock Tax Due County	52,197.24
Total Bank Stock Tax	$104,394.48

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Bayonne City	$42,818,300	$75,503,200	$118,321,500	$2,249,348	.....	.....	.....	.....	$120,570,848
2	East Newark Bor.	669,200	2,065,600	2,734,800	36,140	.....	.....	.....	.....	2,770,940
3	Guttenberg Town	3,342,372	15,826,570	19,168,942	123,094	.....	.....	.....	.....	19,292,036
4	Harrison Town	5,908,800	23,659,370	29,568,170	519,033	.....	.....	.....	.....	30,087,203
5	Hoboken City	21,978,600	38,936,800	60,915,400	1,004,245	.....	.....	.....	.....	61,919,645
6	Jersey City	102,152,145	231,505,700	333,657,845	10,940,377	.....	$23,900	.....	$23,900	344,574,322
7	Kearny Town	93,275,200	215,333,500	308,608,700	6,292,220	.....	.....	.....	.....	314,900,920
8	North Bergen Twp.	85,456,400	182,642,200	268,098,600	3,901,467	.....	.....	.....	.....	272,000,067
9	Secaucus Town	62,033,600	75,932,300	137,965,900	1,617,552	.....	.....	.....	.....	139,583,452
10	Union City	26,132,850	113,783,450	139,916,300	7,291,220	.....	.....	.....	.....	147,207,520
11	Weehawken Twp.	17,234,800	45,669,812	62,904,612	794,652	.....	.....	.....	.....	63,699,264
12	West New York Town	28,754,250	101,318,125	130,072,375	1,114,924	.....	.....	.....	.....	131,187,299
	Totals	$489,756,517	$1,122,176,627	$1,611,933,144	$35.884,272	.....	$23,900	.....	$23,900	$1,647,793,516

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
1	Bayonne City	$11.784	37.10	$1,063,497		$217,217,336	$338,851,711	$4,069,044.61		
2	East Newark Bor.	15.578	21.59			13,574,611	16,345,551	196,282.84		
3	Guttenberg Town	4.857	71.60			9,211,970	28,504,006	342,285.64		
4	Harrison Town	8.912	32.13	742,204		79,456,892	110,286,299	1,324,354.74		
5	Hoboken City	13.534	51.12	10,810,518		78,649,164	151,379,327	1,817,813.56		
6	Jersey City	15.891	39.34	74,577,041		569,802,375	988,953,738	11,875,687.04		
7	Kearny Town	2.979	95.63	7,138,134		58,218,942	380,257,996	4,566,265.12		
8	North Bergen Twp.	4.799	91.90	1,568,148		41,801,934	315,370,149	3,787,070.16		
9	Secaucus Town	3.763	85.00	1,479,964		31,422,679	172,486,095	2,071,270.68		
10	Union City	6.977	86.10	27,508		31,193,166	178,428,194	2,142,625.39		
11	Weehawken Twp.	4.747	84.67	24,760,819		12,864,768	101,324,851	1,216,742.68		
12	West New York Town	5.880	99.54	9,193,615		7,622,746	148,003,660	1,777,277.42		
	Totals			$131,361,448		$1,151,036,613	$2,930,191,577	$35,186,719.88		

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Deduct Overpayment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Add Underpayment	Section A—County Taxes (Less Tax Due County on Bank Stock) III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C—Local Taxes to Be Raised for I—District School Purposes (b) Regional Consolidated and Joint School Budgets	Section C—Local Taxes to Be Raised for I—District School Purposes (c) As Required by Local Municipal Budget	Section C—Local Taxes to Be Raised for II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1	Bayonne City	$1,134,410.19	$943.00	$2,935,577.42		$5,357,298.00		$4,270.00	$5,660,559.26
2	East Newark Bor.		25.00	196,307.84		148,685.00			78,473.69
3	Guttenberg Town	*6,494.51		335,791.13		345,849.00			238,302.98
4	Harrison Town	8,186.68	169.00	1,316,337.06		1,162,035.00		174,356.25	—6,001.80
5	Hoboken City	147,659.04	333.00	1,670,487.52		2,888,168.58		217,372.75	3,558,250.24
6	Jersey City	218,536.45	2,338.00	11,659,488.59		15,977,865.00		1,403,021.37	25,088,313.46
7	Kearny Town	3,580.01	616.00	4,563,301.11		3,283,328.00		411,661.75	958,584.06
8	North Bergen Twp.	157,270.23	604.00	3,630,403.93		3,422,858.00		448,422.00	5,378,261.98
9	Secaucus Town	26,240.08	77.00	2,045,107.60		1,413,393.00		98,668.24	1,625,452.46
10	Union City	29,856.24	339.00	2,113,108.15		3,946,003.95		210,516.06	3,886,374.47
11	Weehawken Twp.	30,948.27	218.00	1,186,012.41		1,643,273.00		38,263.75	119,106.28
12	West New York Town	64,430.20	338.00	1,713,185.22		2,860,178.00		265,618.50	2,797,044.14
	Totals	$1,827,611.90	$6,000.00	$33,365,107.98		$42,448,934.53		$3,272,170.67	$49,382,721.22

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$9,945,835.27	Less: Bank Stock Taxes Due County	243,695.68
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$1.200833425	Net County Taxes Apportioned (12 A III)	$33,365,107.98
Total County Taxes Appropriated	$33,608,803.66	‡Adjustments (Net Total 12 A IIb) ±	1,821,611.90
		Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$35,186,719.88

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.
* Includes Guttenberg Credit Pursuant to Judgment in Re: Town of Guttenberg vs. Hudson County Board of Taxation, et al.

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES Section D—Tax Levy I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Bayonne City	$13,957,704.68	$249,890.00	$14,207,594.68	$24,481.00	$64,568,600	.....	$4,549,268.57	$450,000.00	$4,999,268.57
2	East Newark Bor.	423,466.53	8,170.00	431,636.53	1,066.31	177,500	..	247,589.00	14,000.00	261,589.00
3	Guttenberg Town	919,943.11	17,010.00	936,953.11	5,198.33	3,338,940	$65,000.00	169,514.00	54,000.00	288,514.00
4	Harrison Town	2,646,726.51	34,510.00	2,681,236.51	6,012.43	6,081,700	18,600.00	3,149,414.35	20,000.00	3,188,014.35
5	Hoboken City	8,334,279.09	45,810.00	8,380,089.09	14,168.34	55,609,200		3,805,697.88	700,000.00	4,505,697.88
6	Jersey City	54,128,688.42	626,190.00	54,754,878.42	115,155.57	166,570,926	4,100,000.00	26,368,425.31	2,500,000.00	32,968,425.31
7	Kearny Town	9,216,874.92	162,050.00	9,378,924.92	9,823.28	8,655,100	700,000.00	4,329,710.86	112,000.00	5,141,710.86
8	North Bergen Twp.	12,879,945.91	170,630.00	13,050,575.91	10,210.32	9,240,700	100,000.00	1,641,218.85	350,000.00	2,091,218.85
9	Secaucus Town	5,182,621.30	69,490.00	5,252,111.30	3,791.38	8,585,500		660,622.18	50,000.00	710,622.18
10	Union City	10,156,002.63	113,870.00	10,269,872.63	41,164.85	27,015,250	232,159.88	1,805,746.14	550,000.00	2,587,906.02
11	Weehawken Twp.	2,986,655.44	36,570.00	3,023,225.44	2,556.09	15,078,750		2,196,000.93	100,000.00	2,296,000.93
12	West New York Town	7,636,025.86	76,770.00	7,712,795.86	10,067.79	13,964,300	100,000.00	2,173,710.68	330,000.00	2,603,710.68
	Totals	$128,468,934.40	$1,610,960.00	$130,079,894.40	$243,695.69	$378,886,466	$5,315,759.88	$51,096,918.75	$5,230,000.00	$61,642,678.63

***Bank Stock Tax Due Municipality	$243,695.69
Bank Stock Tax Due County	243,695.68
Total Bank Stock Tax	$487,391.37

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Alexandria Twp.	$4,296,650	$8,735,450	$13,032,100	$224,875					$13,256,975
2	Bethlehem Twp.	3,910,473	5,756,386	9,666,859	154,534					9,821,393
3	Bloomsbury Bor.	421,400	2,910,925	3,332,325	114,706					3,447,031
4	Califon Bor.	871,870	3,327,025	4,198,895	160,808					4,359,703
5	Clinton, Town of	1,943,270	7,010,580	8,953,850	134,111					9,087,961
6	Clinton Twp.	9,173,900	24,941,520	34,115,420	1,086,517					35,201,937
7	Delaware Twp.	6,893,300	17,963,600	24,856,900	676,423					25,533,323
8	East Amwell Twp.	5,223,095	13,173,134	18,396,229	197,168		$1,000		$1,000	18,592,397
9	Flemington Bor.	4,747,880	19,624,525	24,372,405	1,128,887					25,501,292
10	Franklin Twp.	4,950,950	12,822,950	17,773,900	1,699,209		1,000		1,000	19,472,109
11	Frenchtown Bor.	719,200	5,199,900	5,919,100	279,465					6,198,565
12	Glen Gardner Bor.	541,329	2,411,803	2,953,132	50,438					3,003,570
13	Hampton Bor.	552,900	3,758,450	4,311,350	160,988					4,472,338
14	High Bridge Bor.	1,199,870	10,718,950	11,918,820	277,429					12,196,249
15	Holland Twp.	4,213,000	22,416,350	26,629,350	249,977					26,879,327
16	Kingwood Twp.	6,724,150	11,056,550	17,780,700	331,059					18,111,759
17	Lambertville, City of	2,946,280	9,588,510	12,534,790	570,712					13,105,502
18	Lebanon Bor.	721,040	4,185,467	4,906,507	156,145					5,062,652
19	Lebanon Twp.	6,845,605	18,463,224	25,308,829	465,857					25,774,686
20	Milford Bor.	1,157,870	12,453,365	13,611,235	414,665					14,025,900
21	Raritan Twp.	16,709,495	48,082,715	64,791,670	1,353,692					66,145,362
22	Readington Twp.	15,998,020	37,352,329	53,350,349	1,209,948					54,560,297
23	Stockton Bor.	445,300	2,601,200	3,046,500	101,545					3,148,045
24	Tewksbury Twp.	9,790,700	16,495,500	26,286,200	616,244					26,902,444
25	Union Twp.	2,762,100	9,287,290	12,049,390	222,035					12,271,425
26	West Amwell Twp.	3,677,875	12,599,484	16,277,359	157,421					16,434,780
	Totals	$117,437,522	$342,936,642	$460,374,164	$12,194,858		$2,000		$2,000	$472,567,022

Total Amount of Miscellaneous Revenues (incuding Surplus Revenues Appropriated) for the support of the County Budget $956,240.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.465634494

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Underpayment
1	Alexandria Twp.	$3.33	96.74	$110		$636,012	$13,893,097	$64,691.05		
2	Bethlehem Twp.	3.32	79.20	4,973		2,792,304	12,618,670	58,756.88		
3	Bloomsbury Bor.	3.70	92.22	1,814		603,340	4,052,185	18,868.37		
4	Califon Bor.	3.55	75.08	56		1,487,465	5,847,224	27,226.69		
5	Clinton, Town of	3.76	84.85	5,939		2,055,427	11,149,327	51,915.11		
6	Clinton Twp.	3.53	79.16	6,496		10,368,556	45,576,989	212,222.18		
7	Delaware Twp.	3.33	83.72	475		5,216,371	30,750,169	143,183.40		
8	East Amwell Twp.	3.61	73.64	900		6,803,092	25,396,389	118,254.35		
9	Flemington Bor.	4.32	78.42	5,288		8,332,098	33,838,678	157,564.56		
10	Franklin Twp.	2.46	102.23	7,308	$231,115		19,248,302	89,626.73		
11	Frenchtown Bor.	3.98	93.27	2,164		1,383,684	7,584,413	35,315.64		
12	Glen Gardner Bor.	3.49	80.86	327		737,662	3,741,559	17,421.99		
13	Hampton Bor.	4.68	97.32	9,590		177,182	4,659,110	21,694.42		
14	High Bridge Bor.	4.22	95.69	12,759		1,962,048	14,171,056	65,985.33		
15	Holland Twp.	1.68	75.60	13,420		10,597,116	37,489,863	174,565.74		
16	Kingwood Twp.	3.00	87.42	871		3,008,923	21,121,553	98,349.24		
17	Lambertville, City of	4.62	95.82	15,904		1,327,489	14,448,895	67,279.04		
18	Lebanon Bor.	3.36	87.47	2,728		801,446	5,866,826	27,317.97		
19	Lebanon Twp.	2.82	91.12	117		2,779,051	28,553,854	132,956.59		
20	Milford Bor.	2.62	113.81	3,811		4,747,144	18,776,855	87,431.51		
21	Raritan Twp.	3.05	92.05	810		11,748,278	77,894,450	362,703.43		
22	Readington Twp.	4.00	82.98	9,746		11,845,978	66,416,021	309,255.90		
23	Stockton Bor.	3.28	89.71	1,439		431,860	3,581,344	16,675.97		
24	Tewksbury Twp.	3.12	80.97			6,535,169	33,437,613	155,697.06		
25	Union Twp.	3.28	92.08	5,167		1,405,659	13,682,251	63,709.28		
26	West Amwell Twp.	3.46	79.59	33		4,458,299	20,893,112	97,285.54		
	Totals			$112,245	$231,115	$102,241,653	$574,689,805	$2,675,953.97		

Total County Taxes Appropriated	$2,669,673.22
Less: Bank Stock Taxes Due County	32,293.11
Net County Taxes Apportioned (12 A III)	$2,637,380.11

Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$2,675,953.97
‡Adjustments (Net Total 12 A IIb) +	38,573.86

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

	TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Deduct Overpayment	Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Add Underpayment	Section A III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes (a) As Required by District School Budget	Section C I (b) Regional Consolidated and Joint School Budgets	Section C I (c) As Required by Local Municipal Budget	Section C II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1	Alexandria Twp.	$211.22		$64,479.83	$2,326.35	$200,761.00	$135,506.72		$25,321.98
2	Bethlehem Twp.	123.98		58,632.90	2,112.95	105,273.75	97,930.41		53,500.68
3	Bloomsbury Bor.		$41.44	18,909.81	678.52	82,379.00			18,830.81
4	Califon Bor.			27,226.69	979.10	47,916.50	45,471.10		26,570.25
5	Clinton, Town of	24.35		51,890.76	1,866.91	129,090.25	86,762.35		62,893.47
6	Clinton Twp.	1,386.18		210,836.00	7,631.70	578,078.00	352,204.71		69,142.91
7	Delaware Twp.	10,633.11		132,550.29	5,149.00	280,295.16	262,567.85		148,629.62
8	East Amwell Twp.	475.47		117,778.88	4,252.53	242,729.45	192,217.79		98,911.82
9	Flemington Bor.		28.28	157,592.84		443,155.05	254,035.82		229,648.98
10	Franklin Twp.			89,626.73	3,223.06	165,104.00	149,692.74		53,756.91
11	Frenchtown Bor.		641.60	35,957.24	1,269.98	95,522.00	98,198.92		9,104.63
12	Glen Gardner Bor.	89.26		17,332.73	626.51	32,966.00	28,953.04		20,765.72
13	Hampton Bor.	62.74		21,631.68	780.15	113,513.00	36,133.15		30,000.00
14	High Bridge Bor.	107.36		65,877.97	2,372.89	387,595.00			42,175.50
15	Holland Twp.	23.91		174,541.83	6,277.54	*82,812.00	*163,957.16		
16	Kingwood Twp.	105.52		98,243.72	3,536.73	202,597.00	174,566.57		49,400.60
17	Lambertville, City of	288.99		66,990.05		124,620.50	290,319.27		95,556.99
18	Lebanon Bor.	13.18		27,304.79	982.38	63,877.00	45,602.37		27,534.69
19	Lebanon Twp.	146.28		132,810.31	4,781.24	345,780.68	221,814.94		878.41
20	Milford Bor.			87,431.51		*173,031.00	98,543.63		
21	Raritan Twp.	12,330.04		350,373.39	13,043.15	1,002,412.95	582,040.11		28,678.20
22	Readington Twp.	9,905.14		299,350.76	11,121.12	997,372.19	540,153.73		289,018.50
23	Stockton Bor.	1,012.27		15,663.70	599.68	23,379.50	47,055.87		11,747.40
24	Tewksbury Twp.	1,526.12		154,170.94	5,599.00	344,287.00	256,814.51		62,740.71
25	Union Twp.	99.62		63,609.66	2,291.04	179,432.50	106,240.38		41,433.41
26	West Amwell Twp.	720.44		96,565.10	3,498.47	179,765.00	174,814.86		101,207.15
	Totals	$39,285.18	$711.32	$2,637,380.11	$85,000.00	$6,623,745.48	$4,441,598.00		$1,597,449.42

Money Appropriated in Municipal Budgets:
*Milford Boro. $25,000 for District School.
*Holland Township $316,500 for District School.
*Holland Township $132,000 for Regional High School.

REGIONAL SCHOOL BUDGETS

Delaware Valley Regional High School	$802,773.00
Hunterdon Central Regional High School	$1,831,015.30
North Hunterdon Regional High School	1,427,619.70
South Hunterdon Regional High School	512,190.00
*Flemington-Raritan School	1,445,568.00

* In district school column C-1 A.

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy: I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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: (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Alexandria Twp.	$428,395.88	$12,490.00	$440,885.88		$891,000	$20,000.00	$71,504.00	$50,000.00	$141,504.00
2	Bethlehem Twp.	317,450.69	7,720.00	325,170.69		219,415	13,000.00	52,980.00	45,000.00	110,980.00
3	Bloomsbury Bor.	120,798.14	6,520.00	127,318.14	$1,090.27	285,100	12,500.00	14,374.00	2,500.00	29,374.00
4	Califon Bor.	148,163.64	6,390.00	154,553.64	2,045.21	384,900	5,000.00	18,950.00	7,800.00	31,750.00
5	Clinton, Town of	332,503.74	9,060.00	341,563.74	5,106.53	1,070,585	20,374.00	54,445.00	18,000.00	92,819.00
6	Clinton Twp.	1,217,893.32	23,180.00	1,241,073.32	358.40	9,908,100	100,000.00	134,110.00	43,000.00	277,110.00
7	Delaware Twp.	829,191.92	20,220.00	849,411.92		1,069,900	2,750.00	71,052.00	55,000.00	128,802.00
8	East Amwell Twp.	655,890.47	14,630.00	670,520.47	59.96	523,700	50,000.00	69,802.00	40,000.00	159,802.00
9	Flemington Bor.	1,084,432.69	16,990.00	1,101,422.69	9,455.37	5,826,725	70,000.00	121,491.00	43,000.00	234,491.00
10	Franklin Twp.	461,403.44	15,820.00	477,223.44	125.00	737,700	20,000.00	49,869.00	26,000.00	95,869.00
11	Frenchtown Bor.	240,052.77	6,560.00	246,612.77	1,341.37	1,281,100	22,000.00	64,210.00	10,446.00	96,656.00
12	Glen Gardner Bor.	100,644.00	3,990.00	104,634.00	505.46	143,000	8,700.00	14,395.00	10,000.00	33,095.00
13	Hampton Bor.	202,057.98	7,080.00	209,137.98		787,000	12,002.69	27,666.00	6,000.00	45,668.69
14	High Bridge Bor.	498,021.36	15,700.00	513,721.36	1,131.67	1,243,525	70,000.00	95,075.00	20,000.00	185,075.00
15	Holland Twp.	427,588.53	23,730.00	451,318.53	273.99	1,866,000	500,000.00	290,662.00	25,404.90	816,066.90
16	Kingwood Twp.	528,344.62	13,370.00	541,714.62		836,350	15,000.00	63,038.00	57,000.00	135,038.00
17	Lambertville, City of	577,486.81	26,840.00	604,326.81	3,857.72	2,278,500	36,000.00	116,487.00	66,000.00	218,487.00
18	Lebanon Bor.	165,301.23	4,650.00	169,951.23	140.31	526,800	21,000.00	11,472.00	8,000.00	40,472.00
19	Lebanon Twp.	706,065.58	19,670.00	725,735.58		21,173,000	29,000.00	175,187.31	63,000.00	267,187.31
20	Milford Bor.	359,006.14	8,200.00	367,206.14	4,288.85	666,900	35,000.00	122,393.00	11,977.77	169,370.77
21	Raritan Twp.	1,976,547.80	35,100.00	2,011,647.80	533.40	10,311,000	66,000.00	357,086.00	100,000.00	523,086.00
22	Readington Twp.	2,137,016.38	41,850.00	2,178,866.38	1,113.33	2,109,300	39,000.00	156,691.00	150,000.00	345,691.00
23	Stockton Bor.	98,446.15	4,520.00	102,966.15	205.41	231,700	2,500.00	13,819.00	5,000.00	21,319.00
24	Tewksbury Twp.	823,612.16	14,750.00	838,362.16	594.27	840,600	100,000.00	90,368.00	30,000.00	220,368.00
25	Union Twp.	393,006.99	8,750.00	401,756.99	66.59	2,348,400	17,044.38	69,700.00	47,000.00	133,744.38
26	West Amwell Twp.	555,850.58	11,950.00	567,800.58		2,518,300	30,000.00	63,149.00	35,000.00	128,149.00
	Totals	$15,385,173.01	$379,730.00	$15,764,903.01	$32,293.11	$70,078,600	$1,316,871.07	$2,389,975.31	$975,128.67	$4,681,975.05

***Bank Stock Tax Municipality	$32,293.11
Bank Stock Tax Due County	32,293.11
Total Bank Stock Tax	$64,586.22

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements ((Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	East Windsor Twp.	$8,428,975	$27,034,230	$35,463,205	$506,933	.....	.....	.....	.....	$35,970,138
2	Ewing Twp.	16,152,860	69,896,130	86,048,990	3,148,610	.....	.....	.....	.....	89,197,600
3	Hamilton Twp.	32,090,100	135,461,000	167,551,100	2,831,175	.....	.....	.....	.....	170,382,275
4	Hightstown Bor.	3,408,700	10,256,650	13,665,350	774,796	.....	.....	.....	.....	14,440,146
5	Hopewell Bor.	773,000	4,349,750	5,122,750	239,231	.....	.....	.....	.....	5,361,981
6	Hopewell Twp.	6,805,850	24,971,800	31,777,650	540,800	.....	.....	.....	.....	32,318,450
7	Lawrence Twp.	12,622,390	49,036,000	61,658,390	2,501,450	.....	.....	.....	.....	64,159,840
8	Pennington Bor.	1,112,875	5,106,850	6,219,725	236,924	.....	.....	.....	.....	6,456,649
9	Princeton Bor.	15,309,635	29,999,725	45,309,360	1,174,323	.....	.....	.....	.....	46,483,683
10	Princeton Twp.	33,068,400	51,182,100	84,250,500	530,000	.....	$6,500	.....	$6,500	84,774,000
11	Washington Twp.	3,381,490	6,389,800	9,771,290	175,888	.....	.....	.....	.....	9,947,178
12	West Windsor Twp.	6,437,200	26,042,000	32,479,200	1,587,480	.....	.....	.....	.....	34,066,680
13	City of Trenton	37,918,750	134,437,230	172,355,980	7,770,100	.....	.....	.....	.....	180,126,080
	Totals	$177,510,225	$574,163,265	$751,673,490	$22,017,710	.....	$6,500	.....	$6,500	$773,684,700

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $3,329,980.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.8473726061

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
1 East Windsor Twp.	$7.52	50.64	$28	.....	$37,860,802	$73,830,968	$625,623.40	.....	.....
2 Ewing Twp.	7.63	43.32	182,545	.....	133,240,258	222,620,403	1,886,424.31	.....	.....
3 Hamilton Twp.	7.20	42.83	258,551	.....	245,507,856	416,148,682	3,526,329.93	.....	.....
4 Hightstown Bor.	7.44	57.18	17,486	.....	11,131,017	25,588,649	216,831.20	.....	.....
5 Hopewell Bor.	8.41	43.32	29,287	.....	7,398,419	12,789,687	108,376.30	.....	.....
6 Hopewell Twp.	7.58	39.77	3,488	.....	50,457,921	82,779,859	701,453.85	.....	.....
7 Lawrence Twp.	7.56	45.39	24,682	.....	81,240,938	145,425,460	1,232,295.51	.....	.....
8 Pennington Bor.	8.38	43.35	25,061	.....	8,447,563	14,929,273	126,506.57	.....	.....
9 Princeton Bor.	5.90	45.11	66,741	.....	57,778,930	104,329,354	884,058.37	.....	.....
10 Princeton Twp.	6.44	52.64	17,527	.....	76,982,498	161,774,025	1,370,828.77	.....	.....
11 Washington Twp.	6.66	46.08	6,224	.....	11,801,748	21,755,150	184,347.18	.....	.....
12 West Windsor Twp.	5.86	46.40	508,666	.....	41,652,811	76,228,157	645,936.52	.....	.....
13 City of Trenton	12.04	52.45	3,169,095	.....	187,365,668	370,660,843	3,140,878.45	.....	.....
Totals	.....	.....	$4,309,381	.....	$950,866,429	$1,728,860,510	$14,649,890.36	.....	.....

Total County Taxes Appropriated	$14,751,741.47
Less: Bank Stock Taxes Due County	161,398.20
Net County Tax Apportioned (12 A III)	$14,590,343.27
‡Adjustments (Net Total 12 A IIb) ±	59,547.09
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$14,649,890.36

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	I—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes (a) As Required by District School Budget	I—District School Purposes (b) Regional Consolidated and Joint School Budgets	I—District School Purposes (c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
	Deduct Overpayment	Add Underpayment						
1 East Windsor Twp.	$5,767.88		$619,855.52	$20,574.27		*$1,739,035.75		$308,394.68
2 Ewing Twp.	877.56		1,885,546.75	62,614.03	$4,146,933.00			516,604.26
3 Hamilton Twp.	7,105.95		3,519,223.98		7,838,916.15			372,683.80
4 Hightstown Bor.	144.45		216,686.75	7,195.51		*608,009.25		221,042.47
5 Hopewell Bor.			108,376.30			†265,442.31		65,675.26
6 Hopewell Twp.	334.29		701,119.56	23,282.31		†1,505,174.60		167,013.46
7 Lawrence Twp.	3,388.42		1,228,907.09	40,803.04	2,861,007.48			625,621.68
8 Pennington Bor.	29.74		126,476.83			‡319,082.74		82,174.94
9 Princeton Bor.	864.03		883,194.34			‡1,216,283.74		614,145.26
10 Princeton Twp.	2,133.01		1,368,695.76			‡3,179,066.21		870,711.78
11 Washington Twp.	3.15		184,344.03	6,121.74	430,244.61			26,549.78
12 West Windsor Twp.	1,176.62		644,759.90	21,409.10	1,295,540.50			11,108.02
13 City of Trenton	37,721.99		3,103,156.46		7,919,759.31		$280,566.50	9,850,996.05
Totals	$59,547.09		$14,590,343.27	$182,000.00	$24,492,401.05	$8,832,094.65	$280,566.50	$13,732,721.44

County Library Apportioned Rate (including $410.08 Adjustments) $0.0281397746 per $100.00.

*East Windsor-Hightstown School District.
†Hopewell Valley Regional.
‡Princeton Regional.

***Bank Stock Tax Due Municipality	$161,398.20
Bank Stock Tax Due County	161,398.20
Total Bank Stock Tax	$322,796.40

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy — I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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 — (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	East Windsor Twp.	$2,687,860.22	$16,120.00	$2,703,980.22	$1,080.32	$599,125	$255,000.00	$284,100.00	$80,000.00	$619,100.00
2	Ewing Twp.	6,611,698.04	196,200.00	6,807,898.04	15,193.48	133,255,754	350,000.00	2,267,000.00	230,000.00	2,847,000.00
3	Hamilton Twp.	11,730,823.93	541,000.00	12,271,823.93	7,903.20	30,615,200	1,300,000.00	4,410,300.00	412,000.00	6,122,300.00
4	Hightstown Bor.	1,052,933.98	21,210.00	1,074,143.98	8,444.76	6,886,950	60,000.00	191,997.00	69,000.00	320,997.00
5	Hopewell Bor.	439,493.87	11,640.00	451,133.87	2,324.74	252,950		63,006.83	15,000.17	78,007.00
6	Hopewell Twp.	2,396,589.93	53,430.00	2,450,019.93	1,007.20	6,978,600	78,000.00	374,921.00	105,000.00	557,921.00
7	Lawrence Twp.	4,756,339.29	92,230.00	4,848,569.29	4,119.32	44,021,695	200,000.00	1,009,624.00	227,000.00	1,436,624.00
8	Pennington Bor.	527,734.51	13,240.00	540,974.51	3,061.30	4,385,865	43,400.00	61,226.00	17,400.00	122,026.00
9	Princeton Bor.	2,713,623.39	26,720.00	2,740,343.39	23,598.74	71,208,500	78,000.00	917,310.75	60,000.00	1,055,310.75
10	Princeton Twp.	5,418,473.75	44,810.00	5,463,283.75	2,463.22	14,501,700	170,000.00	592,002.00	200,000.00	962,002.00
11	Washington Twp.	647,260.16	15,520.00	662,780.16	1,433.22	528,756	49,000.00	145,217.00	33,000.00	227,217.00
12	West Windsor Twp.	1,972,817.52	23,610.00	1,996,427.52	1,231.98	1,560,000	150,000.00	310,800.00	51,000.00	511,800.00
13	City of Trenton	21,154,478.32	524,940.00	21,679,418.32	89,536.72	93,281,540	900,000.00	6,209,983.74	1,200,000.00	8,309,983.74
	Totals	$62,110,126.91	$1,580,670.00	$63,690,796.91	$161,398.20	$408,076,635	$3,633,400.00	$16,837,488.32	$2,699,400.17	$23,170,288.49

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1 Carteret Bor.	$25,124,775	$51,407,020	$76,531,795	$998,500	.....	.....	.....	.....	$77,530,295
2 Cranbury Twp.	5,140,790	10,870,140	16,010,930	207,096	.....	.....	.....	.....	16,218,026
3 Dunellen Bor.	5,415,800	15,153,375	20,569,175	857,798	.....	.....	.....	.....	21,426,973
4 East Brunswick Twp.	30,306,210	69,158,000	99,464,210	1,837,886	.....	.....	.....	.....	101,302,096
5 Edison Twp.	51,085,660	165,511,809	216,597,469	2,344,689	.....	.....	.....	.....	218,942,158
6 Helmetta Bor.	559,755	2,614,270	3,174,025	36,918	.....	.....	.....	.....	3,210,943
7 Highland Park Bor.	7,120,650	32,912,850	40,033,500	486,724	.....	.....	.....	.....	40,520,224
8 Jamesburg Bor.	2,489,500	6,323,725	8,813,225	281,000	.....	.....	.....	.....	9,094,225
9 Madison Twp.	19,249,590	81,351,520	100,601,110	964,470	.....	.....	.....	.....	101,565,580
10 Metuchen Bor.	9,292,220	35,488,470	44,780,690	1,451,449	.....	.....	.....	.....	46,232,139
11 Middlesex Bor.	8,132,100	35,116,250	43,248,350	408,000	.....	$1,000	.....	$1,000	43,655,350
12 Milltown Bor.	7,834,075	14,452,150	22,286,225	122,775	.....	.....	.....	.....	22,409,000
13 Monroe Twp.	7,142,925	15,786,960	22,929,885	488,359	.....	.....	.....	.....	23,418,244
14 New Brunswick City	21,848,375	81,622,475	103,470,850	6,703,600	.....	.....	.....	.....	110,174,450
15 North Brunswick Twp.	23,196,915	56,574,695	79,771,610	990,125	.....	.....	.....	.....	80,761,735
16 Perth Amboy City	18,517,905	37,561,010	56,078,915	1,470,085	.....	.....	.....	.....	57,549,000
17 Piscataway Twp.	30,450,050	73,109,650	103,559,700	1,149,232	.....	.....	.....	.....	104,708,932
18 Plainsboro Twp.	1,539,466	7,225,955	8,765,421	251,253	.....	.....	.....	.....	9,016,674
19 Sayreville Bor.	21,418,200	88,520,250	109,938,450	1,429,015	.....	.....	$51,200	51,200	111,316,265
20 South Amboy City	4,390,925	15,466,050	19,856,975	548,484	.....	.....	.....	.....	20,405,459
21 South Brunswick Twp.	12,612,605	37,225,185	49,837,790	1,283,847	.....	1,500	.....	1,500	51,120,137
22 South Plainfield Bor.	23,862,775	48,958,500	72,821,275	647,950	.....	.....	.....	.....	73,469,225
23 South River Bor.	7,715,199	30,026,225	37,741,424	289,115	.....	.....	.....	.....	38,030,539
24 Spotswood Bor.	2,576,320	15,957,060	18,533,380	326,641	.....	.....	.....	.....	18,860,021
25 Woodbridge Twp.	39,992,845	201,421,679	241,414,524	2,437,616	.....	.....	.....	.....	243,852,140
Totals	$387,015,630	$1,229,815,273	$1,616,830,903	$28,012,627	.....	$2,500	$51,200	$53,700	$1,644,789,830

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
1	Carteret Bor.	$6.10	49.00	$32,919	.....	$89,540,250	$167,103,464	$862,230.43	.....	.....
2	Cranbury Twp.	5.55	47.00	92	.....	21,293,530	37,511,648	193,554.81	.....	.....
3	Dunellen Bor.	6.61	47.00	91,680	.....	27,491,426	49,010,079	252,885.10	.....	.....
4	East Brunswick Twp.	7.33	46.00	2,652	.....	120,953,548	222,258,296	1,146,821.64	.....	.....
5	Edison Twp.	6.30	42.00	493,458	.....	324,065,975	543,501,591	2,804,392.09	.....	.....
6	Helmetta Bor.	5.12	48.00	.....	.....	4,670,435	7,881,378	40,666.76	.....	.....
7	Highland Park Bor.	8.13	47.00	8,071	.....	47,000,776	87,529,071	451,637.72	.....	.....
8	Jamesburg Bor.	7.29	50.00	17,786	.....	9,152,133	18,264,144	94,240.39	.....	.....
9	Madison Twp.	7.55	45.00	122,900	.....	125,076,269	226,764,749	1,170,074.31	.....	.....
10	Metuchen Bor.	8.00	42.00	587,350	.....	64,790,775	111,610,264	575,893.30	.....	.....
11	Middlesex Bor.	6.42	50.00	12,790	.....	47,833,560	91,501,700	472,135.93	.....	.....
12	Milltown Bor.	5.36	50.00	7,409	.....	23,998,609	46,415,018	239,494.94	.....	.....
13	Monroe Twp.	6.08	44.00	3,336	.....	30,599,034	54,020,614	278,738.78	.....	.....
14	New Brunswick City	7.58	46.00	827,935	.....	137,479,002	248,481,387	1,282,129.12	.....	.....
15	North Brunswick Twp.	4.86	44.00	189,954	.....	117,951,714	198,903,403	1,026,313.68	.....	.....
16	Perth Amboy City	16.14	23.00	1,138,189	.....	207,649,079	266,336,268	1,374,257.81	.....	.....
17	Piscataway Twp.	7.04	47.00	1,688	.....	131,111,060	235,821,680	1,216,806.82	.....	.....
18	Plainsboro Twp.	3.87	44.00	4,782	.....	13,039,208	22,060,664	113,829.89	.....	.....
19	Sayreville Bor.	5.48	41.00	99,817	.....	184,436,731	295,852,813	1,526,559.06	.....	.....
20	South Amboy City	5.87	43.00	5,967,021	.....	27,189,402	53,561,882	276,371.78	.....	.....
21	South Brunswick Twp.	6.86	50.00	467,370	.....	58,641,152	110,228,659	568,764.41	.....	.....
22	South Plainfield Bor.	6.41	50.00	346,032	.....	80,465,507	154,280,764	796,067.09	.....	.....
23	South River Bor.	6.67	47.00	3,192	.....	43,888,290	81,922,021	422,706.13	.....	.....
24	Spotswood Bor.	7.68	46.00	196,423	.....	25,956,061	45,012,505	232,258.18	.....	.....
25	Woodbridge Twp.	7.49	36.00	3,774,700	.....	453,300,274	700,927,114	3,616,685.74	.....	.....
	Totals	.....	.....	$14,397,546	.....	$2,417,573,800	$4,076,761,176	$21,035,515.91	.....	.....

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Carteret Bor.		$2,554.73	$864,785.16		$2,397,570.34			$1,320,209.86
2 Cranbury Twp.		544.93	194,099.74		*592,107.00			103,176.10
3 Dunellen Bor.	$6.44		252,878.66		838,571.50			275,850.80
4 East Brunswick Twp.		18,201.22	1,165,022.86		5,127,075.00			957,385.49
5 Edison Twp.	3,966.19		2,800,425.90		8,678,242.00		$994,371.50	975,689.24
6 Helmetta Bor.			40,666.76		†119,118.00			
7 Highland Park Bor.		2,679.50	454,317.22		2,151,261.00			624,183.12
8 Jamesburg Bor.		984.59	95,224.98		443,331.00			102,918.83
9 Madison Twp.	3,458.21		1,166,616.10		5,101,134.00			1,169,347.90
10 Metuchen Bor.	499.46		575,393.84		2,174,078.25			855,521.00
11 Middlesex Bor.		412.43	472,548.36		1,768,437.91			478,650.84
12 Milltown Bor.			239,494.94		840,323.10			78,674.40
13 Monroe Twp.	4,591.54		274,147.24		910,049.75			209,647.67
14 New Brunswick City	6,104.30		1,276,024.82		*3,879,878.90		221,992.73	2,818,569.76
15 North Brunswick Twp.	94.45		1,026,219.23		†2,815,697.00			—5,454.25
16 Perth Amboy City	11,706.44		1,362,551.37		3,729,442.16		338,000.00	3,676,457.66
17 Piscataway Twp.		5,619.80	1,222,426.62		*5,081,271.50			918,341.32
18 Plainsboro Twp.	115.63		113,714.26		†221,918.00			9,014.90
19 Sayreville Bor.	336.72		1,526,222.34		†4,083,451.20			305,140.05
20 South Amboy City	8.10		276,363.68		521,688.49		35,288.00	303,878.29
21 South Brunswick Twp.		1,912.15	570,676.56		*†2,727,012.83			135,267.35
22 South Plainfield Bor.	3,677.59		792,389.50		2,803,665.04			977,088.69
23 South River Bor.		18.01	422,724.14		1,370,925.25			639,600.44
24 Spotswood Bor.	7,798.21		224,459.97		865,890.00			311,719.44
25 Woodbridge Twp.	1,339.99		3,615,345.75		12,466,740.92			1,584,864.97
Totals	$43,703.27	$32,927.36	$21,024,740.00		$71,711,910.14		$1,589,652.23	$18,825,743.87

* Includes Transportation Notes.
† Transfer under N.J.S.A. 40:48-17.1 deducted.

***Bank Stock Tax Due Municipality	$153,926.10
Bank Stock Tax Due County	153,926.10
Total Bank Stock Tax	$307,852.20

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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, (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Carteret Bor.	$4,582,565.36	$144,310.00	$4,726,875.36	$6,890.14	$8,430,450	$120,000.00	$1,082,369.63	$100,000.00	$1,302,369.63
2	Cranbury Twp.	889,382.84	9,960.00	899,342.84	4,941.90	694,600	40,150.00	141,359.00	45,000.00	226,509.00
3	Dunellen Bor.	1,367,300.96	47,560.00	1,414,860.96	7,193.40	1,530,100	28,000.00	257,271.35	59,000.00	344,271.35
4	East Brunswick Twp.	7,249,483.35	172,610.00	7,422,093.35	5,177.80	10,309,385	210,000.00	951,162.00	295,000.00	1,456,162.00
5	Edison Twp.	13,448,728.64	332,310.00	13,781,038.64	17,407.80	71,835,540	1,000,000.00	3,841,705.16	157,000.00	4,998,705.16
6	Helmetta Bor.	159,784.76	4,330.00	164,114.76	.....	204,435	13,000.00	74,266.00	4,734.00	92,000.00
7	Highland Park Bor.	3,232,761.34	60,900.00	3,293,661.34	3,129.88	10,994,000	160,000.00	360,779.00	58,000.00	578,779.00
8	Jamesburg Bor.	641,474.81	20,990.00	662,464.81	1,827.04	349,400	75,500.00	81,910.94	38,000.00	195,410.94
9	Madison Twp.	7,437,098.00	228,560.00	7,665,658.00	2,532.00	14,261,820	765,000.00	751,187.15	300,000.00	1,816,187.15
10	Metuchen Bor.	3,604,993.09	89,950.00	3,694,943.09	9,479.00	7,388,130	200,000.00	507,118.40	90,000.00	797,118.40
11	Middlesex Bor.	2,719,637.11	82,620.00	2,802,257.11	1,349.16	4,921,200	300,000.00	481,391.00	66,000.00	847,391.00
12	Milltown Bor.	1,158,492.44	41,680.00	1,200,172.44	2,954.60	3,006,050	54,000.00	352,165.00	20,000.00	426,165.00
13	Monroe Twp.	1,393,844.66	28,620.00	1,422,464.66	427.40	3,314,100	100,900.00	196,110.00	137,000.00	434,010.00
14	New Brunswick City	8,196,466.21	147,520.00	8,343,986.21	26,184.56	57,361,975	411,000.00	2,612,326.21	234,000.00	3,257,326.21
15	North Brunswick Twp.	3,836,461.98	82,000.00	3,918,461.98	10,141.12	7,077,670	392,860.00	1,223,444.16	62,400.00	1,678,704.16
16	Perth Amboy City	9,106,451.19	176,540.00	9,282,991.19	15,542.34	17,607,520	945,000.00	2,053,333.49	200,000.00	3,198,333.49
17	Piscataway Twp.	7,222,039.41	145,390.00	7,367,429.44	801.14	19,595,000	312,000.00	1,151,841.00	240,000.00	1,703,841.00
18	Plainsboro Twp.	344,647.16	4,070.00	348,717.16	185.10	3,101,440	29,300.00	98,900.00	2,000.00	130,200.00
19	Sayreville Bor.	5,914,813.59	178,360.00	6,093,173.59	3,339.22	10,390,900	800,000.00	2,529,656.40	77,262.97	3,406,919.37
20	South Amboy City	1,137,218.46	58,930.00	1,196,148.46	5,492.38	2,883,515	150,000.00	548,046.16	30,000.00	728,046.16
21	South Brunswick Twp.	3,432,986.74	70,650.00	3,503,636.74	750.88	9,487,000	492,000.00	758,845.15	65,000.00	1,315,845.15
22	South Plainfield Bor.	4,573,143.23	133,760.00	4,706,903.23	2,283.72	7,125,875	514,000.00	807,661.86	81,000.00	1,402,661.86
23	South River Bor.	2,433,249.83	102,610.00	2,535,859.83	9,662.62	4,945,578	20,000.00	445,168.00	72,000.00	537,168.00
24	Spotswood Bor.	1,402,069.41	44,970.00	1,447,039.41	1,280.56	1,354,120	58,900.00	285,586.00	22,000.00	366,486.00
25	Woodbridge Twp.	17,666,951.64	589,370.00	18,256,321.64	14,952.34	49,724,156	227,999.00	6,967,975.26	335,000.00	7,530,974.26
	Totals	$113,152,046.24	$2,998,570.00	$116,150,616.24	$153,926.10	$327,893,959	$7,419,609.00	$28,561,578.32	$2,790,396.97	$38,771,584.29

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$5,169,500.00	Less: Bank Stock Taxes Due County	153,926.10
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.515986	Net County Taxes Apportioned (12 A III)	$21,024,740.00
Total County Taxes Appropriated	$21,178,666.10	‡Adjustment (Net Total 12 A IIb)	10,775.91
		Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$21,035,515.91

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Allenhurst Bor.	$2,359,160	$6,893,262	$9,252,422	$181,953					$9,434,375
2	Allentown Bor.	665,700	4,437,900	5,103,600	229,301					5,332,901
3	Asbury Park City	21,084,900	56,322,440	77,407,340	8,437,668					85,845,008
4	Atlantic Highlands Bor.	7,642,600	21,860,900	29,503,500	991,582					30,495,082
5	Avon-by-the-Sea Bor.	10,045,500	13,248,100	23,293,600	190,135					23,483,735
6	Belmar Bor.	807,050	39,706,000	40,513,050	383,618					40,896,668
7	Bradley Beach Bor.	5,445,604	20,126,637	25,572,241	264,108					25,836,349
8	Brielle Bor.	6,913,450	21,709,000	28,622,450	281,740					28,904,190
9	Colts Neck Twp.	19,679,585	33,678,958	53,358,543	955,962					54,314,505
10	Deal Bor.	7,375,050	17,658,200	25,033,250	340,892					25,374,142
11	Eatontown Bor.	12,133,470	45,083,705	57,217,175	1,387,999					58,605,174
12	Englishtown Bor.	64,975	3,315,992	3,380,967	259,097					3,640,064
13	Fair Haven Bor.	7,159,200	26,749,100	33,908,300	165,357					34,073,657
14	Farmingdale Bor.	826,740	3,974,850	4,801,590	252,186					5,053,776
15	Freehold Bor.	9,853,800	40,099,920	49,953,720	3,478,232					53,431,952
16	Freehold Twp.	21,024,565	49,867,350	70,891,915	1,074,154					71,966,069
17	Highlands Bor.	2,620,095	11,030,021	13,650,116	125,773					13,775,889
18	Holmdel Twp.	19,728,325	64,064,375	83,792,700	3,019,475					86,812,175
19	Howell Twp.	17,284,275	63,790,225	81,074,500	1,429,750					82,504,250
20	Interlaken Bor.	1,982,062	7,570,488	9,552,550	53,818					9,606,368
21	Keansburg Bor.	6,210,250	23,233,750	29,444,000	308,062					29,752,062
22	Keyport Bor.	7,170,465	23,670,605	30,841,070	2,161,030					33,002,100
23	Little Silver Bor.	14,884,057	34,610,500	49,494,557	441,307					49,935,864
24	Loch Arbour Village	679,400	1,738,950	2,418,350	34,738					2,453,088
25	Long Branch City	21,713,950	100,461,350	122,175,300	3,176,409					125,351,709
26	Manalapan Twp.	11,552,260	41,147,060	52,699,320	521,369					53,220,689
27	Manasquan Bor.	10,367,650	28,391,650	38,759,300	283,426					39,042,726
28	Marlboro Twp.	15,817,153	24,018,344	39,835,497	986,480					40,821,977
29	Matawan Bor.	8,149,315	32,433,540	40,582,855	451,767					41,034,622
30	Matawan Twp.	10,586,850	59,046,550	69,633,400	781,958					70,415,358

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
31	Middletown Twp.	$46,899,100	$204,442,300	$251,341,400	$4,362,861	.....	.....	.....	.....	$255,704,261
32	Millstone Twp.	4,502,705	9,020,635	13,523,340	207,476	.....	.....	.....	.....	13,730,816
33	Monmouth Beach Bor.	2,791,720	8,800,616	11,592,336	90,670	.....	.....	.....	.....	11,683,006
34	Neptune Twp.	34,280,180	101,796,120	136,076,300	1,432,268	.....	.....	.....	.....	137,508,568
35	Neptune City Bor.	4,197,505	18,065,035	22,262,540	252,050	.....	.....	.....	.....	22,514,590
36	New Shrewsbury Bor.	10,310,100	29,804,450	40,114,550	371,861	.....	$2,000	.....	$2,000	40,484,411
37	Ocean Twp.	20,902,425	82,682,565	103,584,990	813,248	.....	.....	.....	.....	104,398,238
38	Oceanport Bor.	5,497,730	26,759,820	32,257,550	316,126	.....	.....	.....	.....	32,573,676
39	Raritan Twp.	15,963,950	62,637,500	78,601,450	585,828	.....	.....	.....	.....	79,187,278
40	Red Bank Bor.	27,755,700	55,767,200	83,522,900	4,432,654	.....	.....	.....	.....	87,955,554
41	Roosevelt Bor.	210,635	2,637,281	2,847,916	23,833	.....	.....	.....	.....	2,871,749
42	Rumson Bor.	33,134,350	49,856,500	82,990,850	633,491	.....	.....	.....	.....	83,624,341
43	Sea Bright Bor.	4,049,210	8,290,900	12,340,110	101,853	.....	.....	.....	.....	12,441,963
44	Sea Girt Bor.	11,302,210	20,125,161	31,427,371	257,708	.....	.....	.....	.....	31,685,079
45	Shrewsbury Bor.	8,748,700	20,413,700	29,162,400	452,404	.....	.....	.....	.....	29,614,804
46	Shrewsbury Twp.	102,088	595,000	697,088	12,423	.....	.....	.....	.....	709,511
47	South Belmar Bor.	1,718,300	6,970,570	8,688,870	121,291	.....	.....	.....	.....	8,810,161
48	Spring Lake Bor.	16,645,125	30,072,850	46,717,975	1,615,588	.....	.....	.....	.....	48,333,563
49	Spring Lake Heights Bor.	3,935,435	15,585,085	19,520,520	179,714	.....	.....	.....	.....	19,700,234
50	Union Beach Bor.	3,581,770	16,303,850	19,885,620	182,988	.....	.....	.....	.....	20,068,608
51	Upper Freehold Twp.	6,891,420	9,708,280	16,599,700	1,179,262	.....	.....	.....	.....	17,778,962
52	Wall Twp.	21,340,725	70,300,700	91,641,425	819,375	.....	.....	.....	.....	92,460,800
53	West Long Branch Bor.	5,798,090	29,616,735	35,414,825	483,068	.....	.....	.....	.....	35,897,893
	Totals	$572,386,629	$1,800,192,575	$2,372,579,204	$51,577,386	.....	$2,000	.....	$2,000	$2,424,154,590

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1	Allenhurst Borough	$3.211	92.07	$2,100		$952,110	$10,388,585	$61,117.41		
2	Allentown Bor.	4.605	82.19			1,169,730	6,502,631	38,255.83		
3	Asbury Park City	4.886	99.72	132,896		5,159,384	91,137,288	536,172.65		
4	Atlantic Highlands Bor.	3.392	102.00	20,435	$117,847		30,397,670	178,833.49		
5	Avon-by-the-Sea Bor.	2.285	104.94		823,449		22,660,286	133,313.44		
6	Belmar Bor.	3.313	98.81	11,916		1,462,133	42,370,717	219,272.50		
7	Bradley Beach Bor.	4.482	82.65	20,216		6,158,618	32,015,183	188,349.53		
8	Brielle Bor.	3.995	80.08	421		7,452,561	36,357,172	213,894.02		
9	Colts Neck Twp.	2.497	91.08			5,567,415	59,881,920	352,293.21		
10	Deal Bor.	4.043	88.17			3,483,496	28,857,638	169,773.28		
11	Eatontown Bor.	3.514	83.23	5,379		14,899,497	73,510,050	432,469.29		
12	Englishtown Bor.	5.734	69.26	60		1,732,490	5,372,614	31,607.79		
13	Fair Haven Bor.	5.007	76.04			10,869,828	44,943,485	264,408.43		
14	Farmingdale Bor.	4.141	91.47	16,337		734,335	5,804,448	34,148.33		
15	Freehold Bor.	4.015	91.59	50,504		7,691,516	61,173,972	359,894.52		
16	Freehold Twp.	3.767	89.38	8,278		10,584,227	82,558,574	485,702.95		
17	Highlands Bor.	5.185	77.83			4,165,784	17,941,673	105,553.22		
18	Holmdel Twp.	2.865	95.87			14,529,574	101,341,749	596,206.84		
19	Howell Twp.	4.262	85.35	5,410		15,798,308	98,307,968	578,358.71		
20	Interlaken Bor.	3.241	88.47			1,245,227	10,851,595	63,841.36		
21	Keansburg Bor.	4.821	86.13	2,263		5,314,743	35,069,068	206,315.94		
22	Keyport Bor.	4.479	83.58	5,117		7,601,571	40,608,788	238,906.84		
23	Little Silver Bor.	3.272	93.84	438		3,725,362	53,661,664	315,698.63		
24	Loch Arbour Village	5.610	81.27			605,531	3,058,619	17,994.26		
25	Long Branch City	4.709	94.00	207,125		11,702,669	137,261,503	807,527.48		
26	Manalapan Twp.	3.919	78.48	92		14,791,215	68,012,026	400,123.69		
27	Manasquan Bor.	3.131	80.29	7,200		10,390,777	49,440,703	290,866.16		
28	Marlboro Twp.	3.931	87.46	1,678		6,541,344	47,364,999	278,654.52		
29	Matawan Bor.	3.672	83.29	15,098		8,802,524	49,852,244	293,287.31		
30	Matawan Twp.	4.377	78.07	13,177		22,392,749	92,821,284	546,079.82		

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
31	Middletown Twp.	$4.169	81.52	$1,569	.....	$59,864,257	$315,570,087	$1,856,540.33	.....	.....
32	Millstone Twp.	4.438	70.68	.....	.....	5,827,419	19,558,235	115,063.67	.....	.....
33	Monmouth Beach Bor.	4.962	82.99	.....	.....	2,445,152	14,128,158	83,117.81	.....	.....
34	Neptune Twp.	4.199	93.69	69,198	.....	12,694,253	150,272,019	884,070.05	.....	.....
35	Neptune City Bor.	3.969	84.70	.....	.....	4,978,184	27,492,774	161,743.61	.....	.....
36	New Shrewsbury Bor.	4.622	97.81	.....	.....	2,335,616	42,820,027	251,915.85	.....	.....
37	Ocean Twp.	4.083	84.19	.....	.....	21,102,595	125,500,833	738,337.91	.....	.....
38	Oceanport Bor.	4.185	75.16	5,159	.....	11,189,423	43,768,258	257,494.42	.....	.....
39	Raritan Twp.	4.151	87.38	2,043	.....	12,911,771	92,101,092	541,842.84	.....	.....
40	Red Bank Bor.	3.707	100.78	168,091	.....	2,999,231	91,122,876	536,087.86	.....	.....
41	Roosevelt Bor.	6.377	77.78	.....	.....	834,545	3,706,294	21,804.62	.....	.....
42	Rumson Bor.	2.880	100.53	.....	$231,397	...	83,392,944	490,611.66	.....	.....
43	Sea Bright Bor.	3.655	79.03	.....	.....	3,657,396	16,099,359	94,714.65	.....	.....
44	Sea Girt Bor.	2.394	71.50	12,694	.....	12,666,948	44,364,721	261,003.49	.....	.....
45	Shrewsbury Bor.	3.432	95.19	.....	.....	2,271,564	31,886,368	187,591.70	.....	.....
46	Shrewsbury Twp.	16.757	97.85	.....	.....	19,853	729,364	4,290.94	.....	.....
47	South Belmar Bor.	4.330	79.32	.....	.....	2,405,279	11,215,440	65,981.91	.....	.....
48	Spring Lake Bor.	2.538	71.97	3,500	.....	18,674,941	67,012,007	394,240.45	.....	.....
49	Spring Lake Heights Bor.	3.767	81.09	1,418	.....	4,817,777	24,519,429	144,251.03	.....	.....
50	Union Beach Bor.	3.967	77.97	222	.....	7,529,446	27,598,276	162,364.29	.....	.....
51	Upper Freehold Twp.	2.502	84.67	1,564	.....	3,301,281	21,081,807	124,027.04	.....	.....
52	Wall Twp.	4.290	85.85	.....	.....	17,564,427	110,025,227	647,292.88	.....	.....
53	West Long Branch Bor.	3.805	92.40	.....	.....	5,846,876	41,744,769	245,589.97	.....	.....
	Totals	.....	.....	$791,598	$1,172,693	$421,462,985	$2,845,236,480	$16,738,900.43	.....	.....

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III		I—District School Purposes			II
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		Deduct Overpayment	Add Under payment						
1	Allenhurst Borough	$148.14		$60,969.27	$2,196.84	$55,500.00			$181,215.28
2	Allentown Bor.	13.20		38,242.63	1,377.94		R$146,540.14		50,550.54
3	Asbury Park City	2,720.82	$26.57	533,478.40		1,633,955.42			1,970,733.70
4	Atlantic Highlands Bor.	234.60	119.89	178,718.78	6,439.97	209,990.00	R362,444.48		249,272.81
5	Avon-by-the-Sea Bor.	2,710.26		130,603.18		217,221.50			174,385.87
6	Belmar Bor.	825.43		248,447.07	8,951.71	557,536.00			504,264.43
7	Bradley Beach Bor.	556.44	10.41	187,803.50		561,849.00			385,451.21
8	Brielle Bor.	21.77		213,872.25	7,705.87	548,569.00			361,309.78
9	Colts Neck Twp.	2,028.76	108.92	350,373.37	12,624.41	740,594.95	R231,137.10		
10	Deal Bor.	227.09		169,546.19	6,109.04	591,365.50			247,344.16
11	Eatontown Bor.	1,736.36		430,732.93	15,528.81	824,018.36	R635,871.41		115,729.04
12	Englishtown Bor.			31,607.79	1,138.82	R92,334.27	R54,214.47		24,287.26
13	Fair Haven Bor.	346.15		264,062.28	9,516.91	616,170.00	R550,753.99		227,118.92
14	Farmingdale Bor.			34,148.33	1,230.35	87,218.16	R57,708.97		22,459.88
15	Freehold Bor.	328.86		359,565.66		734,088.16	R452,940.32		545,834.71
16	Freehold Twp.	4,197.52	743.51	482,248.94	17,393.92	1,438,291.00	R538,377.08		186,293.45
17	Highlands Bor.	354.21		105,199.01	3,792.62	132,298.00	R235,763.27		214,449.93
18	Holmdel Twp.	2,008.62	205.41	594,403.63	21,417.82	1,648,291.00			196,118.45
19	Howell Twp.	1,311.80		577,046.91	20,791.18	1,825,418.00	R991,670.72		
20	Interlaken Bor.			63,841.36	2,300.18	127,137.00			109,195.69
21	Keansburg Bor.	791.04		205,524.90	7,408.76	647,089.00			529,083.69
22	Keyport Bor.	1,187.72		237,719.12		792,850.45			409,080.97
23	Little Silver Bor.	2,530.92	9.80	313,177.51	11,284.45	970,038.00			302,109.75
24	Loch Arbour Village	95.47		17,898.79	645.48		J66,651.81		50,900.00
25	Long Branch City	5,961.53		801,565.95		3,384,975.50			1,593,537.57
26	Manalapan Twp.	1,928.25	164.50	398,359.94	14,365.67	R1,123,728.73	R504,808.45		2,748.58
27	Manasquan Bor.	79.62		290,786.54	10,477.34	540,536.00			341,154.02
28	Marlboro Twp.	5,213.53	135.70	273,576.69	9,867.69	793,291.00	R306,083.89		192,478.41
29	Matawan Bor.	1,553.23		291,734.08			R787,377.26		389,119.04
30	Matawan Twp.	1,905.53	.68	544,174.97			R1,822,579.43		639,477.34

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III		I—District School Purposes			II
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		Deduct Over-payment	Add Under payment						
31	Middletown Twp.	$1,985.08	$3.30	$1,854,558.55	.....	*$6,729,583.75	.....	.....	$1,790,201.45
32	Millstone Twp.	241.53	2.46	114,824.60	$4,139.57	397,174.50	.....	.....	80,966.87
33	Monmouth Beach Bor.	1,204.00	.....	81,913.81	2,960.30	174,354.00	R$118,348.95	.....	192,769.50
34	Neptune Twp.	819.85	151.97	883,402.17	31,832.09	3,575,409.85	.....	.....	1,107,905.84
35	Neptune City Bor.	53.38	.....	161,690.23	5,825.99	522,757.50	.....	.....	170,312.49
36	New Shrewsbury Bor.	323.12	40.60	251,633.33	9,066.34	R613,053.70	R696,377.66	.....	260,560.55
37	Ocean Twp.	270.81	33.67	738,100.77	26,593.98	.....	J2,734,847.93	.....	660,033.54
38	Oceanport Bor.	110.82	.....	257,383.60	9,273.79	568,338.25	R306,483.26	.....	194,274.36
39	Raritan Twp.	184.32	183.04	541,841.56	19,522.34	2,188,041.25	.....	.....	423,452.35
40	Red Bank Bor.	3,650.90	.....	532,436.96	.....	1,929,614.00	.....	.....	741,846.12
41	Roosevelt Bor.	64.00	.....	21,740.62	783.61	134,949.00	.....	.....	20,051.00
42	Rumson Bor.	38.50	.....	490,573.16	17,675.54	729,535.50	R621,545.04	.....	502,353.45
43	Sea Bright Bor.	32.45	.....	94,682.20	3,411.43	92,119.00	R69,430.70	.....	188,567.17
44	Sea Girt Bor.	55.61	.....	260,947.88	9,402.24	219,156.00	.....	.....	253,795.88
45	Shrewsbury Bor.	742.42	114.57	186,963.85	6,736.05	596,170.00	.....	.....	201,850.27
46	Shrewsbury Twp.	.....	.....	4,290.94	154.60	R48,893.86	R38,871.93	.....	26,683.00
47	South Belmar Bor.	98.55	7.04	65,890.40	2,374.21	197,251.00	.....	.....	101,000.00
48	Spring Lake Bor.	191.08	.....	394,049.37	.....	435,276.00	.....	.....	377,190.38
49	Spring Lake Heights Bor.	33.80	.....	144,217.23	5,196.27	423,440.00	.....	.....	144,902.68
50	Union Beach Bor.	.....	.....	162,364.29	5,849.92	463,521.50	.....	.....	121,833.87
51	Upper Freehold Twp.	51.35	.....	123,975.69	4,466.90	.....	R282,807.85	.....	23,934.00
52	Wall Twp.	261.33	.....	647,031.55	23,313.27	2,554,590.35	.....	.....	637,829.63
53	West Long Branch Bor.	105.60	323.76	245,808.13	8,855.78	451,494.70	R450,719.93	.....	168,662.43
	Totals	$51,535.37	$2,385.80	$16,689,750.86	$390,000.00	$43,939,077.71	$13,064,356.04	.....	$18,606,681.31

* Includes transportation expenses in principal amount of $100,000.00 pursuant to C. 75, L. 1967.

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (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)
1 Allenhurst Borough	$299,881.39	$3,130.00	$303,011.39	$4,112.01	$596,735	$32,000.00	$195,023.00	$1,750.00	$228,773.00
2 Allentown Bor.	236,711.25	8,880.00	245,591.25	1,949.46	244,250	35,000.00	15,000.00	9,500.00	59,500.00
3 Asbury Park City	4,138,167.52	56,550.00	4,194,717.52	20,731.93	13,659,300	39,400.00	1,268,738.24	310,000.00	1,618,138.24
4 Atlantic Highlands Bor.	1,006,866.04	27,550.00	1,034,416.04	1,489.10	2,749,500	175,000.00	152,932.00	30,000.00	357,932.00
5 Avon-by-the-Sea Bor.	522,210.55	14,540.00	536,750.55	414.13	1,676,800	54,186.07	180,644.93	14,000.00	248,831.00
6 Belmar Bor.	1,319,199.21	35,990.00	1,355,189.21	3,635.57	8,760,850	235,000.00	403,097.00	48,000.00	686,097.00
7 Bradley Beach Bor.	1,135,103.71	22,990.00	1,158,093.71	4,198.84	3,507,821	50,000.00	290,861.00	40,000.00	380,861.00
8 Brielle Bor.	1,131,456.90	23,320.00	1,154,776.90	690.22	1,099,532	80,000.00	63,267.00	49,000.00	192,267.00
9 Colts Neck Twp.	1,334,729.83	21,640.00	1,356,369.83	276.08	7,812,700	145,000.00	255,037.00	20,000.00	420,037.00
10 Deal Bor.	1,014,364.89	11,580.00	1,025,944.89	1,455.84	803,900	70,000.00	312,853.00	23,000.00	405,853.00
11 Eatontown Bor.	2,021,880.55	37,570.00	2,059,450.55	6,711.15	8,646,800	480,000.00	329,680.75	50,000.00	859,680.75
12 Englishtown Bor.	203,582.61	5,160.00	208,742.61	1,028.29	230,500	5,000.00	25,611.00	16,500.00	47,111.00
13 Fair Haven Bor.	1,667,622.10	38,730.00	1,706,352.10	1,159.56	2,149,800	68,000.00	94,283.00	64,000.00	226,283.00
14 Farmingdale Bor.	202,765.69	6,520.00	209,285.69	2,486.16	819,750	3,000.00	29,099.00	4,150.00	36,249.00
15 Freehold Bor.	2,092,428.85	52,950.00	2,145,378.85	17,702.29	16,231,400	100,000.00	254,679.00	86,000.00	440,679.00
16 Freehold Twp.	2,662,604.39	48,890.00	2,711,494.39	106.55	9,046,050	323,500.00	241,696.00	80,000.00	645,196.00
17 Highlands Bor.	691,502.83	22,830.00	714,332.83	.....	3,034,600	100,000.00	76,979.00	90,000.00	266,979.00
18 Holmdel Twp.	2,460,230.90	27,640.00	2,487,870.90	635.00	5,301,450	134,000.00	427,429.00	52,000.00	613,429.00
19 Howell Twp.	3,414,926.81	102,180.00	3,517,106.81	1,146.35	9,950,550	345,000.00	490,000.00	129,000.00	964,000.00
20 Interlaken Bor.	302,474.23	8,900.00	311,374.23	.....	139,400	9,000.00	22,707.00	3,500.00	35,207.00
21 Keansburg Bor.	1,389,106.35	45,290.00	1,434,396.35	2,877.08	2,719,150	52,100.00	263,050.00	160,000.00	475,150.00
22 Keyport Bor.	1,439,650.54	38,770.00	1,478,420.54	6,270.03	4,587,935	120,000.00	143,395.00	100,000.00	363,395.00
23 Little Silver Bor.	1,596,609.71	37,550.00	1,634,159.71	2,056.56	2,297,300	45,000.00	138,494.00	66,000.00	249,494.00
24 Loch Arbour Village	136,096.08	1,530.00	137,626.08	.....	126,019	25,000.00	26,800.00	5,000.00	56,800.00
25 Long Branch City	5,780,079.02	123,060.00	5,903,139.02	15,462.43	26,577,825	400,000.00	1,331,596.94	270,000.00	2,001,596.94
26 Manalapan Twp.	2,044,011.37	42,150.00	2,086,161.37	411.32	3,940,870	369,000.00	266,921.00	135,000.00	770,921.00
27 Manasquan Bor.	1,182,953.90	39,560.00	1,222,513.90	3,898.32	9,223,800	60,000.00	325,574.50	18,000.00	403,574.50
28 Marlboro Twp.	1,575,297.68	29,800.00	1,605,097.68	623.51	9,319,213	150,000.00	211,251.00	115,000.00	476,251.00
29 Matawan Bor.	1,463,230.38	38,910.00	1,507,140.38	6,380.96	2,943,716	116,000.00	169,691.00	64,000.00	349,691.00
30 Matawan Twp.	3,006,231.74	75,990.00	3,082,221.74	780.66	4,745,500	50,000.00	341,502.00	162,000.00	553,502.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $2,963,740.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.588313152

***Bank Stock Tax Due Municipality $167,760.85

Bank Stock Tax Due County 167,760.85

Total Bank Stock Tax $335,521.70

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
31	Middletown Twp.	$10,374,343.75	$288,520.00	$10,662,863.75	$7,717.65	$27,584,650	$850,000.00	$1,083,485.00	$350,000.00	$2,283,485.00
32	Millstone Twp.	597,105.54	12,390.00	609,495.54	33.13	179,900	66,000.00	74,900.00	73,000.00	213,900.00
33	Monmouth Beach Bor.	570,346.56	9,390.00	579,736.56		848,500	25,000.00	91,867.00	30,000.00	146,867.00
34	Neptune Twp.	5,598,549.95	176,300.00	5,774,849.95	7,775.63	36,227,400	295,000.00	633,109.59	253,682.00	1,181,791.59
35	Neptune City Bor.	860,586.21	33,220.00	893,806.21	1,132.58	1,305,325	70,000.00	118,315.50	39,000.00	227,315.50
36	New Shrewsbury Bor.	1,830,691.58	40,530.00	1,871,221.58	925.45	23,284,600	150,000.00	179,103.00	60,000.00	389,103.00
37	Ocean Twp.	4,159,576.22	103,295.00	4,262,871.22	1,653.86	8,051,135	230,000.00	505,928.22	209,272.00	945,200.22
38	Oceanport Bor.	1,335,753.26	27,710.00	1,363,463.26	1,725.64	5,431,150	154,120.00	89,690.00	35,000.00	278,810.00
39	Raritan Twp.	3,172,857.50	114,860.00	3,287,717.50	1,770.44	9,106,500	240,000.00	355,014.00	83,000.00	678,014.00
40	Red Bank Bor.	3,203,897.08	57,010.00	3,260,907.08	24,810.74	13,131,700	400,000.00	455,475.23	120,000.00	975,475.23
41	Roosevelt Bor.	177,524.23	5,620.00	183,144.23		363,810	17,500.00	11,880.00	4,000.00	33,380.00
42	Rumson Bor.	2,361,682.69	47,400.00	2,409,082.69	1,168.09	7,554,600	50,000.00	194,388.00	100,000.00	344,388.00
43	Sea Bright Bor.	448,210.50	6,620.00	454,830.50	777.42	793,300	42,000.00	94,341.00	41,000.00	177,341.00
44	Sea Girt Bor.	743,302.00	15,550.00	758,852.00	1,204.12	1,623,240	85,000.00	68,260.00	26,000.00	179,260.00
45	Shrewsbury Bor.	991,720.17	24,700.00	1,016,420.17	1,101.01	2,087,200	50,000.00	89,385.00	32,000.00	171,385.00
46	Shrewsbury Twp.	118,894.33		118,894.33		2,079,700	15,000.00	31,417.00		46,417.00
47	South Belmar Bor.	366,515.61	15,050.00	381,565.61		348,050	33,000.00	27,790.00	17,000.00	77,790.00
48	Spring Lake Bor.	1,206,515.75	20,620.00	1,227,135.75	2,809.62	5,078,850	217,500.00	146,706.00	35,000.00	399,206.00
49	Spring Lake Heights Bor.	717,756.18	24,360.00	742,116.18	919.48	1,554,000	65,000.00	77,301.07	44,000.00	186,301.07
50	Union Beach Bor.	753,569.58	42,720.00	796,289.58	231.53	1,373,800	80,000.00	280,834.00	70,000.00	430,834.00
51	Upper Freehold Twp.	435,184.44	9,780.00	444,964.44		392,800	55,000.00	74,566.00	19,000.00	148,566.00
52	Wall Twp.	3,862,764.80	103,880.00	3,966,644.80	1,870.37	14,986,773	340,000.00	367,980.00	160,000.00	867,980.00
53	West Long Branch Bor.	1,325,540.97	40,570.00	1,366,110.97	1,444.69	14,143,910	33,000.00	205,139.03	37,000.00	275,139.03
	Totals	$92,689,865.92	$2,270,245.00	$94,960,110.92	$167,760.85	$310,473,909	$7,433,306.07	$13,604,767.00	$4,053,354.00	$25,091,427.07

Total County Taxes Appropriated	$16,857,511.71
Less: Bank Stock Taxes Due County	167,760.85
Net County Taxes Apportioned (12 A III)	$16,689,750.86
‡Adjustments (Net Total 12 A IIb) ±	+49,149.57
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$16,738,900.43

R=Denotes Regional School.
J=Denotes Joint School.

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1 Boonton Town	$4,193,250	$16,201,400	$20,394,650	$924,722					$21,319,372
2 Boonton Twp.	6,009,450	10,223,800	16,233,250	247,122		$1,000			16,479,372
3 Butler Bor.	4,495,700	12,875,200	17,370,900	164,181					17,535,081
4 Chatham Bor.	12,648,500	25,706,800	38,355,300	218,367					38,573,667
5 Chatham Twp.	8,911,550	23,970,250	32,881,800	129,268					33,011,068
6 Chester Bor.	619,335	2,840,790	3,460,125	117,028					3,577,153
7 Chester Twp.	3,177,500	8,945,350	12,122,850	381,153					12,504,003
8 Denville Twp.	12,128,600	33,473,850	45,602,450	1,063,147		2,000			46,663,597
9 Dover Town	10,357,000	28,852,050	39,209,050	1,855,786					41,064,836
10 East Hanover Twp.	6,695,320	28,789,815	35,485,135	177,570					35,662,705
11 Florham Park Bor.	8,000,690	23,003,160	31,003,850	338,015					31,341,865
12 Hanover Twp.	10,272,100	44,153,500	54,425,600	1,588,100		500			56,013,200
13 Harding Twp.	5,804,417	14,670,910	20,475,327	128,986					20,604,313
14 Jefferson Twp.	16,242,540	27,710,840	43,953,380	424,140					44,377,520
15 Kinnelon Bor.	7,097,725	21,447,415	28,545,140	263,354					28,808,494
16 Lincoln Park Bor.	7,524,325	15,611,625	23,135,950	121,073					23,257,023
17 Madison Bor.	11,253,400	40,665,400	51,918,800	783,525					52,702,325
18 Mendham Bor.	3,935,875	8,229,350	12,165,225	293,709					12,458,934
19 Mendham Twp.	4,687,200	11,176,400	15,863,600	391,697					16,255,297
20 Mine Hill Twp.	3,580,737	6,016,250	9,596,987	120,564					9,717,551
21 Montville Twp.	8,498,500	26,103,475	34,601,975	329,514					34,931,489
22 Morris Twp.	17,342,850	62,085,600	79,428,450	828,971					80,257,421
23 Morris Plains Bor.	4,875,957	21,983,900	26,859,857	359,023					27,218,880
24 Morristown Town	14,098,400	41,911,500	56,009,900	4,104,600					60,114,500
25 Mountain Lakes Bor.	9,688,400	12,775,100	22,463,500	182,283		700			22,645,083

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Continued)

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
26	Mt. Arlington Bor.	$2,877,050	$6,469,850	$9,346,900	$131,061	.....	.....	.....	.....	$9,477,961
27	Mt. Olive Twp.	9,150,600	14,850,850	24,001,450	206,129	.....	.....	.....	.....	24,207,579
28	Netcong Bor.	848,750	4,365,280	5,214,030	103,924	.....	.....	.....	.....	5,317,954
29	Parsippany-Troy Hills Twp.	26,539,305	97,729,825	124,269,130	1,124,350	.....	$900	.....	.....	125,392,580
30	Passaic Twp.	4,680,950	16,391,390	21,072,340	344,168	.....	.....	.....	.....	21,416,508
31	Pequannock Twp.	9,948,150	27,665,600	37,613,750	224,947	.....	.....	.....	.....	37,838,697
32	Randolph Twp.	14,420,350	23,932,500	38,352,850	430,132	.....	.....	.....	.....	38,782,982
33	Riverdale Bor.	2,856,890	7,033,520	9,890,410	1,379,236	.....	.....	.....	.....	11,269,646
34	Rockaway Bor.	5,320,600	13,538,300	18,858,900	206,195	.....	.....	.....	.....	19,065,095
35	Rockaway Twp.	10,045,125	39,032,350	49,077,475	739,102	.....	.....	.....	.....	49,816,577
36	Roxbury Twp.	18,059,850	34,335,510	52,395,360	2,370,640	.....	.....	.....	.....	54,766,000
37	Victory Gardens Bor.	320,063	907,315	1,227,378	8,604	.....	.....	.....	.....	1,235,982
38	Washington Twp.	6,440,000	14,192,025	20,632,025	478,211	.....	.....	.....	.....	21,110,236
39	Wharton Bor.	1,912,690	9,381,675	11,294,365	103,903	.....	.....	.....	.....	11,398,268
	Totals	$315,559,694	$879,249,720	$1,194,809,414	$23,386,500	.....	$5,100	.....	.....	$1,218,190,814

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
1 Boonton Town	$8.01	36.24	$100,793		$42,290,913	$63,711,078	$247,950.69		
2 Boonton Twp.	4.02	54.65			15,226,279	31,705,651	123,392.01		
3 Butler Bor.	7.60	40.77	7,992		26,914,818	44,457,891	173,021.16		
4 Chatham Bor.	6.94	46.06	86,600		45,961,069	84,621,336	329,329.20		
5 Chatham Twp.	7.47	41.23			47,045,375	80,056,443	311,563.56		
6 Chester Bor.	8.91	34.20			6,880,670	10,457,823	40,699.74		
7 Chester Twp.	8.26	36.39			21,546,091	34,050,094	132,516.11		
8 Denville Twp.	7.29	41.74	175,291		67,131,109	113,970,000	443,548.29		
9 Dover Town	6.54	43.80	142,953		54,887,214	96,095,003	373,982.40		
10 East Hanover Twp.	5.48	33.33	2,133		76,958,632	112,623,470	438,307.87		
11 Florham Park Bor.	7.58	35.72			58,356,733	89,698,598	349,088.88		
12 Hanover Twp.	6.91	41.61	13,533		100,905,772	156,932,505	610,749.71		
13 Harding Twp.	4.92	36.99			35,072,996	55,677,309	216,684.88		
14 Jefferson Twp.	7.45	49.39	763		45,419,086	89,797,369	349,473.28		
15 Kinnelon Bor.	8.51	40.57	150		42,129,422	70,938,066	276,076.67		
16 Lincoln Park Bor.	8.04	47.71	3,767		25,944,674	49,205,464	191,497.76		
17 Madison Bor.	8.62	41.18	96,249		75,567,003	128,365,577	499,572.98		
18 Mendham Bor.	8.45	44.23			15,761,669	28,220,603	109,828.91		
19 Mendham Twp.	7.41	41.53			22,388,916	38,644,213	150,395.50		
20 Mine Hill Twp.	8.17	46.66			11,294,828	21,012,379	81,775.95		
21 Montville Twp.	8.12	35.17	8,874		65,910,880	100,851,243	392,492.73		
22 Morris Twp.	7.12	40.98	3,428		119,573,792	199,834,641	777,716.19		
23 Morris Plains Bor.	5.99	43.81	10,279		39,866,081	67,095,240	261,121.17		
24 Morristown Town	7.70	45.45	284,604		72,273,976	132,673,080	516,336.92		
25 Mountain Lakes Bor.	8.00	50.01	10,051		22,725,664	45,380,798	176,612.93		

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	Add Underpayment
26	Mt. Arlington Bor.	$6.27	49.47	$511	.....	$9,659,573	$19,138,045	$74,481.42	.....	.....
27	Mt. Olive Twp.	7.50	39.54	970	.....	37,229,719	61,438,268	239,105.37	.....	.....
28	Netcong Bor.	8.46	32.56	35,242	.....	11,819,458	17,172,654	66,832.51	.....	.....
29	Parsippany-Troy Hills Twp.	7.57	40.05	3,758	.....	192,049,532	317,445,870	1,235,435.41	.....	.....
30	Passaic Twp.	9.96	34.10	6,843	.....	42,159,923	63,583,274	247,453.30	.....	.....
31	Pequannock Twp.	8.42	37.88	233	.....	62,991,151	100,830,081	392,410.38	.....	.....
32	Randolph Twp.	8.66	45.53	7,301	.....	48,525,488	87,315,771	339,815.40	.....	.....
33	Riverdale Bor.	6.11	45.19	4,260	.....	12,686,352	23,960,258	93,248.50	.....	.....
34	Rockaway Bor.	7.47	40.32	3,959	.....	30,658,165	49,727,219	193,528.32	.....	.....
35	Rockaway Twp.	8.58	39.10	5,257	.....	80,468,461	130,290,295	507,063.60	.....	.....
36	Roxbury Twp.	6.90	48.83	130,316	.....	57,718,113	112,614,429	438,272.69	.....	.....
37	Victory Gardens Bor.	11.67	39.02	.....	.....	1,943,344	3,179,326	12,373.30	.....	.....
38	Washington Twp.	7.42	44.90	1,008	.....	26,057,744	47,168,988	183,572.20	.....	.....
39	Wharton Bor.	8.43	40.02	2,304	.....	18,315,137	29,715,709	115,647.56	.....	.....
	Totals	.....	.....	$1,149,425	.....	$1,790,315,822	$3,009,656,061	$11,712,975.45	.....	.....

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Boonton Town	$43.69		$247,907.00	$19,065.32	$1,116,282.25			$278,434.14
2 Boonton Twp.	54.73		123,337.28	9,485.71	*442,757.29			69,951.92
3 Butler Bor.	90.93		172,930.23	13,300.02	1,069,369.97			37,504.46
4 Chatham Bor.	569.59		328,759.61		1,819,455.00			475,398.89
5 Chatham Twp.	157.80		311,405.76	23,950.07	*1,548,126.00			538,018.68
6 Chester Bor.	4.03		40,695.71	3,129.66	157,897.22	$72,256.39		39,113.71
7 Chester Twp.	42.68		132,473.43	10,188.14	513,982.28	235,206.98		123,076.27
8 Denville Twp.	318.45		443,229.84		1,366,584.68	915,308.52		593,940.71
9 Dover Town	79.52		373,902.88		1,625,370.75			611,613.59
10 East Hanover Twp.	2,094.41		436,213.46	33,573.79	812,250.00	*637,076.08		
11 Florham Park Bor.	587.07		348,501.81		908,538.24	*645,713.18		426,875.21
12 Hanover Twp.	14,461.98		596,287.73	46,127.49	1,673,678.00	*1,007,300.64		496,116.59
13 Harding Twp.	45.13		216,639.75	16,660.80	*624,041.50			141,038.45
14 Jefferson Twp.	215.88		349,257.40	26,861.73	2,172,310.16			676,966.87
15 Kinnelon Bor.	440.65		275,636.02	21,203.02	1,727,545.00			390,839.54
16 Lincoln Park Bor.	587.47		190,910.29		1,105,399.63			530,019.05
17 Madison Bor.	751.24		498,821.74		*2,731,328.34			1,232,204.02
18 Mendham Bor.	90.04		109,738.87	8,440.42	492,251.00	208,726.75		220,149.47
19 Mendham Twp.	365.88		150,029.62	11,542.54	*580,119.81	191,482.03		255,266.66
20 Mine Hill Twp.	1,933.11		79,842.84	6,166.18	567,080.91			115,141.87
21 Montville Twp.	3,565.68		388,927.05	29,956.83	*1,971,814.75			390,837.05
22 Morris Twp.	277.64		777,438.55		*3,807,228.92			1,041,393.75
23 Morris Plains Bor.	76.32		261,044.85	20,076.09	1,104,381.28			211,125.63
24 Morristown Town	1,703.01		514,633.91		2,556,412.50			1,503,930.81
25 Mountain Lakes Bor.	46.02		176,566.91	13,579.10	1,303,295.23			294,528.60

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Continued)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
		Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
26	Mt. Arlington Bor.	$222.21	.....	$74,259.21	.....	$378,438.50	.....	.....	$128,272.51
27	Mt. Olive Twp.	1,974.05	.....	237,131.32	$18,262.56	988,480.46	$372,932.93	.....	162,795.97
28	Netcong Bor.	.....	.....	66,832.51	5,139.61	299,056.00	.....	.....	61,425.16
29	Parsippany-Troy Hills Twp.	2,579.66	.....	1,232,855.75	94,844.24	6,667,020.50	.....	.....	1,324,455.02
30	Passaic Twp.	465.49	.....	246,987.81	19,000.22	969,990.00	506,873.17	.....	346,691.35
31	Pequannock Twp.	.....	$12.67	392,423.05	.....	2,214,212.40	.....	.....	492,425.46
32	Randolph Twp.	3,799.00	.....	336,016.40	25,890.85	2,222,990.64	.....	.....	719,846.48
33	Riverdale Bor.	90.21	.....	93,158.29	7,165.33	504,958.00	.....	.....	64,239.02
34	Rockaway Bor.	1,419.20	.....	192,109.12	.....	663,588.00	396,719.69	.....	131,826.39
35	Rockaway Twp.	960.57	.....	506,103.03	38,936.13	1,936,315.10	1,045,223.94	.....	670,572.91
36	Roxbury Twp.	7,985.03	.....	430,287.66	33,196.13	*2,665,651.50	.....	.....	560,609.61
37	Victory Gardens Bor.	.....	.....	12,373.30	951.54	103,569.00	.....	.....	24,010.80
38	Washington Twp.	1,771.05	.....	181,801.15	14,004.48	755,512.65	304,530.92	.....	283,063.05
39	Wharton Bor.	1,567.48	.....	114,080.08	.....	411,517.77	235,582.70	.....	170,018.58
	Totals	$51,436.90	$12.67	$11,661,551.22	$570,698.00	$54,578,801.23	$6,774,933.92	.....	$15,833,738.25

* Includes Transportation Note—Chapter 75, Laws 1967.

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy			13	14	15 — Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I — Total Tax Levy [Cols. AIII + B + C1a, b, c + CII]	II — Add: Deductions Allowed Veterans and Senior Citizens (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)
1 Boonton Town	$1,661,688.71	$44,970.00	$1,706,658.71	$6,631.27	$4,156,850	$213,000.00	$430,446.92	$30,000.00	$673,446.92
2 Boonton Twp.	645,532.20	15,570.00	661,102.20	1,548.39	1,101,800	60,000.00	62,817.87	16,000.00	138,817.87
3 Butler Bor.	1,293,104.68	38,420.00	1,331,524.68	1,971.96	2,774,325	95,000.00	473,449.91	75,000.00	643,449.91
4 Chatham Bor.	2,623,613.50	50,960.00	2,674,573.50	8,041.55	6,312,550	337,000.00	254,496.00	50,000.00	641,496.00
5 Chatham Twp.	2,421,500.51	42,900.00	2,464,400.51	759.69	4,408,150	173,000.00	277,175.00	90,000.00	540,175.00
6 Chester Bor.	313,092.69	5,530.00	318,622.69	1,649.48	1,031,175	38,000.00	33,650.00	8,000.00	79,650.00
7 Chester Twp.	1,014,927.10	16,890.00	1,031,817.10	.....	829,650	122,000.00	109,715.00	32,000.00	263,715.00
8 Denville Twp.	3,319,063.75	78,900.00	3,397,963.75	3,824.14	7,782,118	160,000.00	445,497.66	116,000.00	721,497.66
9 Dover Town	2,610,887.22	74,460.00	2,685,347.22	17,405.19	9,463,175	111,000.00	539,788.71	67,000.00	717,788.71
10 East Hanover Twp.	1,919,113.33	33,920.00	1,953,033.33	1,172.36	2,337,750	200,000.00	531,325.00	18,675.00	750,000.00
11 Florham Park Bor.	2,329,628.44	44,760.00	2,374,388.44	1,961.79	9,871,390	200,000.00	278,432.00	30,818.38	509,250.38
12 Hanover Twp.	3,819,510.45	67,590.00	3,887,100.45	3,946.96	5,706,600	325,000.00	952,255.00	65,000.00	1,342,255.00
13 Harding Twp.	998,380.50	15,070.00	1,013,450.50	248.98	1,396,000	86,000.00	79,060.00	22,000.00	187,060.00
14 Jefferson Twp.	3,225,396.16	79,600.00	3,304,996.16	950.39	2,459,300	220,000.00	337,174.00	155,000.00	712,174.00
15 Kinnelon Bor.	2,415,223.58	35,640.00	2,450,863.58	445.99	2,723,225	170,000.00	118,357.00	85,000.00	373,357.00
16 Lincoln Park Bor.	1,826,328.97	41,550.00	1,867,878.97	1,077.15	1,256,675	100,000.00	135,238.90	85,000.00	320,238.90
17 Madison Bor.	4,462,354.10	79,120.00	4,541,474.10	8,176.44	11,821,950	390,000.00	834,319.20	65,000.00	1,289,319.20
18 Mendham Bor.	1,039,306.51	13,450.00	1,052,756.51	.....	3,850,195	90,000.00	66,100.00	25,000.00	181,100.00
19 Mendham Twp.	1,188,440.66	15,880.00	1,204,320.66	460.86	1,944,500	130,000.00	65,138.00	25,000.00	220,138.00
20 Mine Hill Twp.	768,231.80	25,230.00	793,461.80	496.00	543,300	45,000.00	90,129.00	22,000.00	157,129.00
21 Montville Twp.	2,781,535.68	53,780.00	2,835,315.68	485.97	1,906,505	175,000.00	281,545.00	100,000.00	556,545.00
22 Morris Twp.	5,626,061.22	84,460.00	5,710,521.22	322.70	13,888,500	650,000.00	500,358.00	125,000.00	1,275,358.00
23 Morris Plains Bor.	1,596,627.85	33,280.00	1,629,907.85	2,030.82	2,086,575	179,000.00	257,187.00	24,000.00	460,187.00
24 Morristown Town	4,574,977.22	50,140.00	4,625,117.22	23,881.93	21,734,350	225,000.00	720,068.55	125,000.00	1,070,068.55
25 Mountain Lakes Bor.	1,787,969.84	22,840.00	1,810,809.84	1,191.67	4,825,650	153,000.00	80,959.00	26,000.00	259,959.00

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
26	Mt. Arlington Bor.	$580,970.22	$12,480.00	$593,450.22	$353.33	$757,550	$57,400.00	$44,405.95	$27,000.00	$128,805.95
27	Mt. Olive Twp.	1,779,603.24	35,330.00	1,814,933.24	412.41	1,636,700	200,000.00	179,158.00	140,000.00	519,158.00
28	Netcong Bor.	432,453.28	17,350.00	449,803.28	3,455.86	1,499,500	32,000.00	69,516.73	21,000.00	122,516.73
29	Parsippany-Troy Hills Twp.	9,319,175.51	161,680.00	9,480,855.51	4,332.17	46,721,400	700,000.00	763,916.10	165,000.00	1,628,916.10
30	Passaic Twp.	2,089,542.55	41,750.00	2,131,292.55	687.85	2,306,405	170,814.00	299,117.00	65,000.00	534,931.00
31	Pequannock Twp.	3,099,060.91	86,140.00	3,185,200.91	1,342.32	2,908,000	261,000.00	292,340.00	43,000.00	596,340.00
32	Randolph Twp.	3,304,744.37	51,680.00	3,356,424.37	705.75	3,110,500	70,000.00	270,902.00	200,000.00	540,902.00
33	Riverdale Bor.	669,520.64	18,670.00	688,190.64	1,185.61	251,000	56,369.00	115,727.00	9,000.00	181,096.00
34	Rockaway Bor.	1,384,243.20	38,020.00	1,422,263.20	3,673.17	4,022,800	65,000.00	228,165.05	50,000.00	343,165.05
35	Rockaway Twp.	4,197,151.11	74,860.00	4,272,011.11	224.39	41,290,890	153,087.33	427,987.41	228,721.07	809,795.81
36	Roxbury Twp.	3,689,744.90	86,830.00	3,776,574.90	7,086.46	3,667,650	160,000.00	534,483.32	165,000.00	859,483.32
37	Victory Gardens Bor.	140,904.64	3,320.00	144,224.64	....	57,500	12,000.00	7,990.00	2,000.00	21,990.00
38	Washington Twp.	1,538,912.25	27,300.00	1,566,212.25	304.27	2,552,500	113,000.00	155,607.00	125,000.00	393,607.00
39	Wharton Bor.	931,199.13	29,430.00	960,629.13	1,434.29	1,731,925	88,958.63	136,137.37	65,000.00	290,096.00
	Totals	$89,419,722.62	$1,749,750.00	$91,169,472.62	$113,879.56	$238,726,578	$6,786,628.96	$11,480,135.65	$2,788,214.45	$21,054,979.06

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$3,440,987.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.389179867
Total County Taxes Appropriated	$11,775,430.78
Less: Bank Stock Taxes Due County	113,879.56
Net County Taxes Apportioned (12 A III)	$11,661,551.22

‡Adjustments (Net Total 12 A IIb) +	51,424.23
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$11,712,975.45
***Bank Stock Tax Due Municipality	$113,879.56
Bank Stock Tax Due County	113,879.56
Total Bank Stock Tax	$227,759.12

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1 Barnegat Light Bor.	$5,587,800	$6,923,700	$12,511,500	$56,847					$12,568,347
2 Bay Head Bor.	8,786,350	9,523,075	18,309,425	178,488					18,487,913
3 Beach Haven Bor.	9,111,220	19,474,230	28,585,450	616,734					29,202,184
4 Beachwood Bor.	4,239,592	15,002,503	19,242,095	206,186					19,448,281
5 Berkeley Twp.	21,991,400	29,957,300	51,948,700	2,593,140					54,541,840
6 Brick Twp.	60,967,550	138,479,900	199,447,450	2,757,504					202,204,954
7 Dover Twp.	80,356,900	210,559,400	290,916,300	4,328,065					295,244,365
8 Eagleswood Twp.	2,052,380	2,921,400	4,973,780	158,359					5,132,139
9 Harvey Cedars Bor.	6,082,115	6,705,110	12,787,225	105,654					12,892,879
10 Island Heights Bor.	1,963,375	5,343,850	7,307,225	59,633					7,366,858
11 Jackson Twp.	21,829,360	49,885,190	71,714,550	1,399,941					73,114,491
12 Lacey Twp.	21,182,380	25,841,770	47,024,150	632,050					47,656,200
13 Lakehurst Bor.	1,221,920	4,915,150	6,137,070	544,302					6,681,372
14 Lakewood Twp.	21,425,400	86,464,150	107,889,550	3,007,019					110,896,569
15 Lavallette Bor.	9,301,150	16,591,050	25,892,200	917,135					26,809,335
16 Little Egg Harbor Twp.	10,232,000	21,490,600	31,722,600	4,344,203					36,066,803
17 Long Beach Twp.	34,699,475	55,066,565	89,766,040	405,150					90,171,190
18 Manchester Twp.	4,752,860	13,396,125	18,148,985	584,987					18,733,972
19 Mantoloking Bor.	7,722,800	11,183,450	18,906,250	87,118					18,993,368
20 Ocean Twp.	6,619,330	14,016,525	20,635,855	215,834					20,851,689
21 Ocean Gate Bor.	2,426,975	4,985,850	7,412,825	48,931					7,461,756
22 Pine Beach Bor.	2,684,725	6,169,540	8,854,265	68,156					8,922,421
23 Plumsted Twp.	2,673,100	11,747,000	14,420,100	1,071,091					15,491,191
24 Point Pleasant Bor.	18,652,150	67,394,175	86,046,325	2,272,235					88,318,560
25 Pt. Pleasant Beach Bor.	21,502,450	32,658,295	54,160,745	359,484					54,520,229
26 Seaside Heights Bor.	6,816,475	15,417,150	22,233,625	148,415					22,382,040
27 Seaside Park Bor.	10,618,645	16,933,834	27,552,479	135,987					27,688,466
28 Ship Bottom Bor.	6,667,225	15,163,100	21,830,325	530,691					22,361,016
29 South Toms River Bor.	2,604,610	8,837,550	11,442,160	172,787					11,614,947
30 Stafford Twp.	11,408,485	20,663,990	32,072,475	3,827,689					35,900,164
31 Surf City Bor.	7,779,600	15,921,300	23,700,900	195,248					23,896,148
32 Tuckerton Bor.	2,685,630	8,084,950	10,770,580	598,442					11,369,022
33 Union Twp.	3,783,980	4,850,050	8,634,030	513,210					9,147,240
Totals	$440,429,407	$972,567,827	$1,412,997,234	$33,140,715					$1,446,137,949

Fire Tax Rate per $100 Valuation

Dover Township	$0.05	Fire District No. 2	0.05
Brick Township—		Fire District No. 3	0.10
Fire District No. 1	0.06		

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1 Barnegat Light Bor.	$2.23	91.74	....	.....	$1,218,172	$13,786,519	$70,914.37	.....	.....
2 Bay Head Bor.	2.61	76.36	$508,589	.....	5,826,545	24,823,047	127,683.48	.....	.....
3 Beach Haven Bor.	2.62	91.37	.....	.....	3,179,072	32,381,256	166,561.00	.....	.....
4 Beachwood Bor.	3.40	87.36	.....	.....	2,912,886	22,361,167	115,020.20	.....	.....
5 Berkeley Twp.	3.37	102.24	24	$170,486	.....	54,371,378	279,672.64	.....	.....
6 Brick Twp.	3.33	92.40	.....	.....	18,675,059	220,880,013	1,136,150.99	.....	.....
7 Dover Twp.	3.33	82.90	6,050	.....	76,404,488	371,654,903	1,911,698.94	.....	.....
8 Eagleswood Twp.	3.04	100.76	.....	.....	43,210	5,175,349	26,620.69	.....	.....
9 Harvey Cedars Bor.	2.18	107.86	.....	893,844	.....	11,999,035	61,720.01	.....	.....
10 Island Heights Bor.	4.89	92.63	.....	.....	613,869	7,980,727	41,050.84	.....	.....
11 Jackson Twp.	4.41	91.86	.....	.....	6,836,023	79,950,514	411,245.25	.....	.....
12 Lacey Twp.	1.73	95.03	48	.....	2,982,879	50,639,127	260,474.88	.....	.....
13 Lakehurst Bor.	2.79	110.94	1,408	484,088	.....	6,198,692	31,884.51	.....	.....
14 Lakewood Twp.	3.99	94.64	8,479	.....	8,723,520	119,628,568	615,339.14	.....	.....
15 Lavallette Bor.	2.15	86.40	....	.....	4,358,838	31,168,173	160,321.21	.....	.....
16 Little Egg Harbor Twp.	1.78	87.41	.....	.....	5,067,058	41,133,861	211,582.19	.....	.....
17 Long Beach Twp.	2.08	93.82	.....	.....	6,427,292	96,598,482	496,878.19	.....	.....
18 Manchester Twp.	2.94	80.59	399	.....	4,725,640	23,460,011	120,672.37	.....	.....
19 Mantoloking Bor.	1.43	79.78	.....	.....	4,802,842	23,796,210	122,401.69	.....	.....
20 Ocean Twp.	2.17	91.71	12	.....	2,086,328	22,938,029	117,987.43	.....	.....
21 Ocean Gate Bor.	3.84	84.56	.....	.....	1,375,866	8,837,622	45,458.50	.....	.....
22 Pine Beach Bor.	3.29	80.32	.....	.....	2,195,349	11,117,770	57,187.00	.....	.....
23 Plumsted Twp.	2.78	102.34	7,035	63,723	.....	15,434,503	79,391.18	.....	.....
24 Point Pleasant Bor.	3.42	94.27	.....	.....	6,016,490	94,335,050	485,235.67	.....	.....
25 Pt. Pleasant Beach Bor.	3.08	89.93	3,069	.....	7,750,000	62,273,298	320,318.11	.....	.....
26 Seaside Heights Bor.	2.20	84.13	.....	.....	5,063,363	27,445,403	141,172.22	.....	.....
27 Seaside Park Bor.	2.26	98.12	.....	.....	1,076,086	28,764,552	147,957.59	.....	.....
28 Ship Bottom Bor.	2.52	95.34	.....	.....	1,470,607	23,831,623	122,583.85	.....	.....
29 South Toms River Bor.	2.80	90.21	1,778	.....	1,497,793	13,114,518	67,457.77	.....	.....
30 Stafford Twp.	2.71	92.90	.....	.....	2,951,933	38,852,097	199,845.37	.....	.....
31 Surf City Bor.	2.18	92.92	.....	.....	2,094,594	25,990,742	133,689.81	.....	.....
32 Tuckerton Bor.	3.38	100.09	.....	.....	181,470	11,550,492	59,412.81	.....	.....
33 Union Twp.	3.63	87.83	5,970	.....	1,355,040	10,508,250	54,051.78	.....	.....
Totals	.....	.....	$542,861	$1,612,141	$187,912,312	$1,632,980,981	$8,399,641.68	.....	.....

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $2,788,989.51

Rate per $100 to be applied to Col. II for apportionment of County Taxes $0.514374740

Rate per $100 to be applied to Col. II for apportionment of County Library Taxes $0.021024102

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Barnegat Light Bor.	$24.22		$70,890.15	$2,897.54	L$41,119.33	S$55,211.61		$106,143.35
2 Bay Head Bor.	94.14		127,589.34	5,215.12	213,133.00			127,408.98
3 Beach Haven Bor.	108.50		166,452.50		159,628.00	S129,636.78		292,536.52
4 Beachwood Bor.	50.35		114,969.85	4,699.26		T372,018.37		134,800.00
5 Berkeley Twp.	444.21		279,228.43	11,413.64	562,158.00	C628,396.28		301,675.19
6 Brick Twp.	2,064.32		1,134,086.67	46,356.80	4,809,457.00			505,901.34
7 Dover Twp.	3,253.59		1,908,445.35			T6,175,612.76		1,499,289.17
8 Eagleswood Twp.	113.37		26,507.32	1,083.61	116,728.00			3,000.00
9 Harvey Cedars Bor.		$102.14	61,822.15	2,526.70	L35,847.86	S48,154.45		129,195.57
10 Island Heights Bor.	95.08		40,955.76	1,674.15	91,286.00	C132,864.90		81,464.04
11 Jackson Twp.	1,267.94		469,977.31	16,759.01	2,004,377.50			704,354.98
12 Lacey Twp.	25.52		260,449.36	10,645.42	196,249.50	C315,217.43		
13 Lakehurst Bor.	23.25		31,861.26	1,302.30	59,823.00			81,850.38
14 Lakewood Twp.	1,613.98		613,725.16		2,415,106.00			1,287,901.35
15 Lavallette Bor.	5.13		160,316.08	6,552.63	204,502.00			190,000.00
16 Little Egg Harbor Twp.	128.04		211,454.15	8,642.99	341,879.25			53,693.89
17 Long Beach Twp.	1,027.36		495,850.83	20,268.78	L287,712.71	S386,126.00		655,869.46
18 Manchester Twp.	22.14		120,650.23	4,931.39	319,000.00			88,000.00
19 Mantoloking Bor.	306.75		122,094.94	4,990.87	43,100.00			98,000.00
20 Ocean Twp.	9.21		117,978.22	4,822.15	203,615.00			100,000.00
21 Ocean Gate Bor.	23.89		45,434.61	1,857.09	68,766.00	C85,530.22		73,775.00
22 Pine Beach Bor.			57,187.00	2,337.41		T185,012.12		31,550.00
23 Plumsted Twp.			79,391.18	3,244.97	308,431.50			21,581.04
24 Point Pleasant Bor.		21.52	485,257.19	19,834.12	1,915,540.00			458,694.96
25 Pt. Pleasant Beach Bor.	253.17		320,064.94	13,082.44	840,495.22			465,566.26
26 Seaside Heights Bor.			141,172.22	5,770.15	118,602.00	C96,515.32		113,622.13
27 Seaside Park Bor.	157.75		147,799.84	6,041.28	91,335.00	C103,387.80		259,800.00
28 Ship Bottom Bor.	110.45		122,473.40	5,006.04	L71,045.96	S95,383.73		256,168.26
29 South Toms River Bor.	443.49		67,014.28	2,739.85		T216,921.75		18,060.25
30 Stafford Twp.	33.81		199,811.56	8,166.97	394,262.00	S155,621.21		183,655.69
31 Surf City Bor.			133,689.81	5,464.32	L77,541.76	S104,123.82		190,504.19
32 Tuckerton Bor.	141.08		59,271.73	2,422.86	266,770.50			39,073.12
33 Union Twp.	69.00		53,982.78	2,206.55	225,360.00			36,766.39
Totals	$11,909.74	$123.66	$8,387,855.60	$232,956.41	$16,482,872.09	$9,285,764.55		$8,589,904.51

Total County Taxes Appropriated	$8,469,765.37	‡Adjustments (Net Total 12 A IIb) ±	11,786.08
Less: Bank Stock Taxes Due County	81,909.77		
Net County Taxes Apportioned (12 A III)	$8,387,855.60	Total County Taxes Apportioned (including Adjustments—Total of 12 A I)	$8,399,641.68

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1968—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy			13	14	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I Total Tax Levy [Cols. AIII + B + C1a, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (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)
1 Barnegat Light Bor.	$276,261.98	$3,830.00	$280,091.98	$156.65	$1,472,100	$47,000.00	$29,300.00	$11,000.00	$87,300.00
2 Bay Head Bor.	473,346.44	8,270.00	481,616.44	1,591.02	707,875	56,000.00	41,177.46	15,000.00	112,177.46
3 Beach Haven Bor.	748,253.80	14,980.00	763,233.80	3,263.48	2,509,580	95,500.00	56,213.00	27,000.00	178,713.00
4 Beachwood Bor.	626,487.48	34,360.00	660,847.48	...	620,050	77,000.00	54,516.00	35,000.00	166,516.00
5 Berkeley Twp.	1,782,871.54	51,500.00	1,834,371.54	3,324.12	72,176,600	400,000.00	297,474.00	115,000.00	812,474.00
6 Brick Twp.	6,495,804.81	232,630.00	6,728,434.81	8,912.66	10,733,925	650,000.00	630,160.00	275,000.00	1,555,160.00
7 Dover Twp.	9,583,347.28	248,120.00	9,831,467.28	25,022.96	30,266,900	600,000.00	1,485,859.00	515,000.00	2,600,859.00
8 Eagleswood Twp.	147,318.93	8,480.00	155,798.93	.....	227,450	17,700.00	38,300.00	20,000.00	76,000.00
9 Harvey Cedars Bor.	277,546.73	3,000.00	280,546.73	104.43	539,805	56,000.00	18,979.00	7,000.00	81,979.00
10 Island Heights Bor.	348,244.85	11,830.00	360,074.85	135.96	239,525	8,000.00	27,350.00	19,000.00	54,350.00
11 Jackson Twp.	3,135,468.80	85,390.00	3,220,858.80	835.68	5,269,130	...	341,118.00	258,000.00	599,118.00
12 Lacey Twp.	782,561.71	40,470.00	823,031.71	1,682.49	4,444,750	169,000.00	975,546.00	100,000.00	1,244,546.00
13 Lakehurst Bor.	174,836.94	11,300.00	186,136.94	1,849.62	2,619,400	7,763.30	40,458.00	15,400.00	63,621.30
14 Lakewood Twp.	4,316,732.51	108,360.00	4,425,092.51	13,509.35	14,836,552	396,000.00	606,078.00	364,500.00	1,366,578.00
15 Lavallette Bor.	561,370.71	14,650.00	576,020.71	.....	12,003,000	115,000.00	145,000.00	20,000.00	280,000.00
16 Little Egg Harbor Twp.	615,670.28	24,570.00	640,240.28	203.11	793,900	70,000.00	131,057.00	23,000.00	224,057.00
17 Long Beach Twp.	1,845,827.78	25,790.00	1,871,617.78	130.54	4,140,350	154,000.00	224,500.00	65,000.00	443,500.00
18 Manchester Twp.	532,581.62	17,120.00	549,701.62	.....	5,793,819	80,000.00	189,250.00	39,000.00	308,250.00
19 Mantoloking Bor.	268,185.81	1,610.00	269,795.81	.....	144,900	16,000.00	27,000.00	1,000.00	44,000.00
20 Ocean Twp.	426,415.37	25,150.00	451,565.37	.....	557,775	37,900.00	68,771.00	35,000.00	141,671.00
21 Ocean Gate Bor.	275,362.92	11,110.00	286,472.92	.....	396,500	15,000.00	42,876.00	15,000.00	72,876.00
22 Pine Beach Bor.	276,116.53	17,040.00	293,156.53	...	305,173	17,500.00	42,072.00	13,000.00	72,572.00
23 Plumsted Twp.	412,648.69	17,510.00	430,158.69	2,018.96	1,383,430	23,300.00	74,023.00	50,000.00	147,323.00
24 Point Pleasant Bor.	2,879,326.27	135,290.00	3,014,616.27	3,182.04	8,637,000	227,000.00	311,078.00	95,000.00	633,078.00
25 Pt. Pleasant Beach Bor.	1,639,208.86	38,010.00	1,677,218.86	5,833.74	7,530,300	100,000.00	208,672.00	96,000.00	404,672.00
26 Seaside Heights Bor.	475,681.82	14,680.00	490,361.82	2,677.87	3,189,677	17,000.00	612,052.41	31,500.00	660,552.41
27 Seaside Park Bor.	608,363.92	15,630.00	623,993.92	...	2,987,697	50,000.00	278,479.00	24,000.00	352,479.00
28 Ship Bottom Bor.	550,077.39	13,130.00	563,207.39	1,631.74	1,820,941	93,000.00	94,234.00	32,000.00	219,234.00
29 South Toms River Bor.	304,736.13	20,230.00	324,966.13	939.75	294,150	20,000.00	65,576.00	15,000.00	100,576.00
30 Stafford Twp.	941,517.43	29,680.00	971,197.43	1,044.31	3,588,300	128,000.00	181,799.00	47,000.00	356,799.00
31 Surf City Bor.	511,323.90	8,450.00	519,773.90	195.81	1,410,700	155,360.00	73,550.00	8,500.00	237,410.00
32 Tuckerton Bor.	367,538.21	15,940.00	383,478.21	1,576.88	821,465	15,000.00	58,166.00	24,000.00	97,166.00
33 Union Twp.	318,315.72	13,290.00	331,605.72	2,083.61	1,182,675	38,600.00	52,386.00	42,000.00	132,986.00
Totals	$42,979,353.16	$1,321,400.00	$44,300,753.16	$81,909.78	$203,645,394	$3,952,623.30	$7,523,069.87	$2,452,900.00	$13,928,593.17

***Bank Stock Tax Due Municipality $81,909.78
Bank Stock Tax Due County 81,909.77

Total Bank Stock Tax $163,819.55

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Bloomingdale Bor.	$14,307,300	$31,092,600	$45,399,900	$380,034					$45,779,934
2	Clifton City	176,882,700	443,474,600	620,357,300	6,117,000					626,474,300
3	Haledon Bor.	9,969,000	26,855,200	36,824,200	349,101					37,173,301
4	Hawthorne Bor.	46,334,000	96,507,000	142,841,000	850,427					143,691,427
5	Little Falls Twp.	22,727,700	60,182,200	82,909,900	1,599,800					84,509,700
6	North Haledon Bor.	16,881,400	39,848,400	56,729,800	311,703					57,041,503
7	Passaic City	55,213,750	154,662,600	209,876,350	9,664,800		$1,300		$1,300	219,539,850
8	Paterson City	104,727,630	363,651,350	468,378,980	16,264,248					484,643,228
9	Pompton Lakes Bor.	21,123,600	46,385,300	67,508,900	718,380					68,227,280
10	Prospect Park Bor.	3,730,200	19,667,300	23,397,500	131,220					23,528,720
11	Ringwood Bor.	21,241,550	40,008,200	61,249,750	371,113					61,620,863
12	Totowa Bor.	41,391,700	66,945,100	108,336,800	1,064,861					109,401,661
13	Wanaque Bor.	9,730,300	29,479,200	39,209,500	359,700					39,569,200
14	Wayne Twp.	99,897,800	256,233,400	356,131,200	4,547,234					360,678,434
15	West Milford Twp.	56,379,800	81,871,600	138,251,400	2,548,420					140,799,820
16	West Paterson Bor.	24,676,800	49,842,800	74,519,600	624,998					75,144,598
	Totals	$725,215,230	$1,806,706,850	$2,531,922,080	$45,903,039		$1,300		$1,300	$2,577,823,819

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1	Bloomingdale Bor.	$3.57	103.93	$620	$971,140		$44,809,414	$283,185.20		$900.00
2	Clifton City	2.49	88.34	159,652		$144,903,971	771,537,923	4,875,942.43	$33,100.00	
3	Haledon Bor.	2.83	84.29			8,904,656	46,077,957	291,202.10		900.00
4	Hawthorne Bor.	2.68	94.98	35,471		14,459,719	158,186,617	999,703.08		3,100.00
5	Little Falls Twp.	3.00	83.34	6,380		20,051,257	104,567,337	660,841.55		1,950.00
6	North Haledon Bor.	3.01	99.04			952,862	57,994,365	366,511.06		1,050.00
7	Passaic City	4.53	86.62	304,334		58,718,511	278,562,695	1,760,452.24	6,500.00	
8	Paterson City	5.45	86.00	822,517		118,450,311	603,916,056	3,816,610.74		13,500.00
9	Pompton Lakes Bor.	3.78	89.43	526		10,119,612	78,347,418	495,137.69		1,600.00
10	Prospect Park Bor.	2.89	88.86			3,752,586	27,281,306	172,411.59		600.00
11	Ringwood Bor.	4.15	68.62			28,131,757	89,752,620	567,215.94		1,100.00
12	Totowa Bor.	2.59	95.19	4,164		10,663,678	120,069,503	758,811.68		1,950.00
13	Wanaque Bor.	3.90	83.11	20,992		9,613,769	49,203,961	310,957.73		950.00
14	Wayne Twp.	3.55	76.97	1,775		116,200,529	476,880,738	3,013,776.71		7,850.00
15	West Milford Twp.	3.35	91.91	2,123		13,066,362	153,868,305	972,412.34		2,650.00
16	West Paterson Bor.	3.12	87.08			15,323,845	90,468,443	571,739.78		1,500.00
	Totals			$1,358,554	$971,140	$573,313,425	$3,151,524,658	$19,916,911.86	$39,600.00	$39,600.00

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes (a) As Required by District School Budget	I—District School Purposes (b) Regional Consolidated and Joint School Budgets	I—District School Purposes (c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due on Bank Stock Tax)
	Deduct Overpayment	Add Underpayment						
1 Bloomingdale Bor.	$426.56		$283,658.64		$993,495.00			$312,712.84
2 Clifton City	79,996.46		4,762,845.97		6,714,540.60		$918,946.25	2,710,506.32
3 Haledon Bor.	333.88		291,768.22		320,855.50	$291,993.92		107,137.63
4 Hawthorne Bor.	1,308.60		1,001,494.48		2,278,174.25			446,334.30
5 Little Falls Twp.	5,675.96		657,115.59		739,372.97	701,894.50		365,621.12
6 North Haledon Bor.	257.01		367,304.05		622,919.50	465,112.99		211,238.20
7 Passaic City	16,614.96		1,737,337.28		4,802,647.72		313,867.00	2,941,169.78
8 Paterson City	57,113.52		3,772,997.22		10,626,137.86		453,508.87	11,116,748.70
9 Pompton Lakes Bor.	1,757.34		494,980.35		1,532,692.65			481,170.03
10 Prospect Park Bor.	14.38		172,997.21		219,627.00	212,633.31		45,371.86
11 Ringwood Bor.	381.29		567,934.65		1,125,915.50	432,823.57		385,520.77
12 Totowa Bor.	4,713.81		756,047.87		799,795.00	808,086.62		387,023.37
13 Wanaque Bor.	1,705.26		310,202.47		464,583.00	485,745.43		228,039.82
14 Wayne Twp.	11,172.76		3,010,453.95		7,368,438.25			2,176,169.81
15 West Milford Twp.	1,430.27		973,632.07		2,907,041.98			735,642.71
16 West Paterson Bor.		$196.68	573,436.46		836,161.53	613,316.13		261,388.88
Totals	$182,902.06	$196.68	$19,734,206.48		$42,352,398.31	$4,011,606.47	$1,686,322.12	$22,911,796.14

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$3,804,180.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.631977027

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total County Taxes Appropriated	$19,994,020.17
Less: Bank Stock Taxes Due County	259,813.69
Net County Taxes Apportioned (12 A III)	$19,734,206.48
‡Adjustments (Net Total 12 A IIb) ±	182,705.38
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$19,916,911.86

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + C1a, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Bloomingdale Bor.	$1,589,866.48	$40,850.00	$1,630,716.48	$4,577.00	$3,705,100	$75,000.00	$148,558.00	$43,000.00	$266,558.00
2	Clifton City	15,106,839.14	460,564.00	15,567,403.14	31,760.77	69,521,300	1,650,000.00	4,245,548.38	340,000.00	6,235,548.38
3	Haledon Bor.	1,011,755.27	38,040.00	1,049,795.27	3,198.67	9,295,000	61,000.00	230,805.54	11,000.00	302,805.54
4	Hawthorne Bor.	3,726,003.03	113,660.00	3,839,663.03	5,198.52	12,192,200	375,000.00	492,255.00	60,000.00	927,255.00
5	Little Falls Twp.	2,464,004.18	63,660.00	2,527,664.18	4,387.82	17,432,600	220,000.00	405,247.00	40,000.00	665,247.00
6	North Haledon Bor.	1,666,574.74	48,760.00	1,715,334.74	872.03	6,233,400	120,000.00	157,255.00	25,000.00	302,255.00
7	Passaic City	9,795,021.78	140,467.00	9,935,488.78	61,053.51	34,751,650	807,400.00	3,152,661.17	250,000.00	4,210,061.17
8	Paterson City	25,969,392.65	433,641.00	26,403,033.65	90,125.72	142,653,260	180,000.00	5,863,316.43	1,127,000.00	7,170,316.43
9	Pompton Lakes Bor.	2,508,843.03	67,940.00	2,576,783.03	3,049.29	14,860,820	124,600.00	389,370.00	38,000.00	551,970.00
10	Prospect Park Bor.	650,629.38	28,240.00	678,869.38	31,995.82	2,940,600	57,000.00	77,571.00	3,000.00	137,571.00
11	Ringwood Bor.	2,512,194.49	44,260.00	2,556,454.49	453.73	6,328,900	285,000.00	169,452.00	50,000.00	504,452.00
12	Totowa Bor.	2,750,952.86	79,280.00	2,830,232.86	7,653.99	13,949,300	110,000.00	383,207.79	52,000.00	545,207.79
13	Wanaque Bor.	1,488,570.72	51,120.00	1,539,690.72	1,246.18	16,638,615	77,000.00	223,000.00	65,000.00	365,000.00
14	Wayne Twp.	12,555,062.01	239,640.00	12,794,702.01	11,135.04	40,090,448	700,000.00	1,206,363.45	160,000.00	2,066,363.45
15	West Milford Twp.	4,616,316.76	87,830.00	4,704,146.76	1,497.31	15,971,100	475,000.00	513,000.00	350,000.00	1,338,000.00
16	West Paterson Bor.	2,284,303.00	59,690.00	2,343,993.00	1,608.30	11,843,800	210,000.00	272,139.52	34,000.00	516,139.52
	Totals	$90,696,329.52	$1,997,642.00	$92,693,971.52	$259,813.70	$418,408,093	$5,527,000.00	$17,929,750.28	$2,648,000.00	$26,104,750.28

***Bank Stock Tax Due Municipality	$259,813.70
Bank Stock Tax Due County	259,813.69
Total Bank Stock Tax	$519,627.39

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—30%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Alloway Twp.	$886,350	$2,030,500	$2,916,850	$49,514	.....	.....	.....	.....	$2,966,364
2	Elmer Bor.	251,010	1,350,960	1,601,970	85,470	.....	.....	.....	.....	1,687,440
3	Elsinboro Twp.	391,828	1,113,794	1,505,622	23,250	.....	.....	.....	.....	1,528,872
4	L. Alloway Creek Twp.	461,675	985,200	1,446,875	52,550	.....	.....	.....	.....	1,499,425
5	Mannington Twp.	1,184,555	2,540,805	3,725,360	93,760	.....	.....	.....	.....	3,819,120
6	Oldmans Twp.	773,489	1,496,810	2,270,299	55,957	.....	.....	.....	.....	2,326,256
7	Penns Grove Bor.	864,420	3,997,125	4,861,545	496,301	.....	.....	.....	.....	5,357,846
8	Pennsville Twp.	1,371,708	20,449,318	21,821,026	389,577	.....	.....	.....	.....	22,210,603
9	Pilesgrove Twp.	1,211,950	3,333,750	4,545,700	71,170	.....	.....	.....	.....	4,616,870
10	Pittsgrove Twp.	1,927,400	4,312,225	6,239,625	117,088	.....	.....	.....	.....	6,356,713
11	Quinton Twp.	758,525	2,451,375	3,209,900	265,256	.....	.....	.....	.....	3,475,156
12	Salem City	1,272,200	6,940,650	8,212,850	334,950	.....	.....	.....	.....	8,547,800
13	U. Penns Neck Twp.	756,740	6,906,296	7,663,036	147,547	.....	.....	.....	.....	7,810,583
14	U. Pittsgrove Twp.	1,120,900	2,568,300	3,689,200	82,050	.....	.....	.....	.....	3,771,250
15	Woodstown Bor.	600,900	3,374,900	3,975,800	142,344	.....	.....	.....	.....	4,118,144
	Totals	$13,833,650	$63,852,008	$77,685,658	$2,406,784	.....	.....	.....	.....	$80,092,442

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Underpayment
1	Alloway Twp.	$8.07	27.76	.....	.....	$7,822,126	$10,788,490	$78,267.40	.....	.....
2	Elmer Bor.	10.83	30.00	$14,350	.....	4,024,978	5,726,768	41,546.06	.....	.....
3	Elsinboro Twp.	10.66	26.03	.....	.....	4,332,843	5,861,715	42,525.06	.....	.....
4	L. Alloway Creek Twp.	9.41	29.72	.....	.....	3,497,265	4,996,690	36,249.55	.....	.....
5	Mannington Twp.	8.95	28.30	3,585	.....	10,744,787	14,567,492	105,682.97	.....	.....
6	Oldmans Twp.	12.14	24.66	1,497	.....	7,417,132	9,744,885	70,696.34	.....	.....
7	Penns Grove Bor.	10.19	33.84	13,726	.....	10,174,941	15,546,513	112,785.49	.....	.....
8	Pennsville Twp.	11.07	16.00	4,456	.....	160,196,357	182,411,416	1,323,342.58	.....	.....
9	Pilesgrove Twp.	10.09	24.68	622	.....	14,365,322	18,982,814	137,714.87	.....	.....
10	Pittsgrove Twp.	7.58	36.14	72	.....	11,601,022	17,957,807	130,278.74	.....	.....
11	Quinton Twp.	8.78	28.45	.....	.....	8,230,165	11,705,321	84,918.74	.....	.....
12	Salem City	12.01	35.66	20,329	.....	18,081,219	26,649,348	193,333.37	.....	.....
13	U. Penns Neck Twp.	12.18	26.00	.....	.....	24,002,813	31,813,396	230,797.06	.....	.....
14	U. Pittsgrove Twp.	9.27	29.34	80	.....	9,524,426	13,295,756	96,456.89	.....	.....
15	Woodstown Bor.	10.30	30.50	1,620	.....	9,427,543	13,547,307	98,281.82	.....	.....
	Totals	.....	.....	$60,337	.....	$303,442,939	$383,595,718	$2,782,876.94	.....	.....

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Alloway Twp.	$175.93		$78,091.47		$147,336.00			—$232.28
2 Elmer Bor.	10.33		41,535.73		98,358.00			32,682.34
3 Elsinboro Twp.	137.69		42,387.37		109,382.00			2,313.07
4 L. Alloway Creek Twp.	88.11		36,161.44		85,534.00			10,000.00
5 Mannington Twp.	99.64		105,583.33		220,506.00			7,769.57
6 Oldmans Twp.	21.23		70,675.11		186,764.00			14,690.41
7 Penns Grove Bor.	127.61		112,657.88			$276,309.21		130,591.95
8 Pennsville Twp.	261.96		1,323,080.62		1,069,386.00			—1,996.09
9 Pilesgrove Twp.	151.04		137,563.83			315,711.60		
10 Pittsgrove Twp.	2,900.70		127,378.04		333,377.00			—147.38
11 Quinton Twp.	7.29		84,911.45		197,768.00			8,047.99
12 Salem City	801.55		192,531.82		578,976.00		$17,018.50	206,287.22
13 U. Penns Neck Twp.	25.18		230,771.88			566,864.04		104,425.27
14 U. Pittsgrove Twp.			96,456.89		240,541.00			
15 Woodstown Bor.	218.27		98,063.55			223,681.90		85,243.37
Totals	$5,026.53		$2,777,850.41		$3,267,928.00	$1,382,566.75	$17,018.50	$599,675.44

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$1,418,670.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.7254713
Total County Taxes Appropriated	$2,806,545.00
Less: Bank Stock Taxes Due County	28,694.59
Net County Taxes Apportioned (12 A III)	$2,777,850.41

‡Adjustments (Net Total 12 A IIb) ±	5,026.53
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$2,782,876.94

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Alloway Twp.	$225,195.19	$14,170.00	$239,365.19	$232.28	$916,035	$44,691.80	$52,474.00	$25,000.00	$122,165.80
2	Elmer Bor.	172,576.07	10,080.00	182,656.07	6,293.16	868,400	5,841.00	32,324.50	8,000.00	46,165.60
3	Elsinboro Twp.	154,082.44	8,810.00	162,892.44		201,000	35,000.00	21,530.00	15,000.00	71,530.00
4	L. Alloway Creek Twp.	131,695.44	9,330.00	141,025.44		140,975	49,988.80	31,062.00	12,000.00	93,050.80
5	Mannington Twp.	333,858.90	7,920.00	341,778.90	230.43	893,960	68,573.00	127,028.00	11,000.00	206,601.00
6	Oldmans Twp.	272,129.52	10,230.00	282,359.52	1,634.89	205,944		65,762.00	30,000.00	95,762.00
7	Penns Grove Bor.	519,559.04	26,230.00	545,789.04	4,689.58	989,875	25,000.00	136,461.00	47,000.00	208,461.00
8	Pennsville Twp.	2,390,470.53	67,810.00	2,458,280.53	1,996.09	956,330	222,939.79	2,757,924.00	95,000.00	3,075,863.79
9	Pilesgrove Twp.	453,275.43	12,540.00	465,815.43		81,200	79,548.00	92,017.00	26,000.00	197,565.00
10	Pittsgrove Twp.	460,607.66	21,140.00	481,747.66	147.38	1,144,400	15,000.00	148,300.00	77,000.00	240,300.00
11	Quinton Twp.	290,727.44	14,070.00	304,797.44		186,725	35,285.26	60,255.00	40,000.00	135,540.26
12	Salem City	994,813.54	31,670.00	1,026,483.54	7,365.95	2,892,250	75,000.00	357,223.88	65,000.00	497,223.88
13	U. Penns Neck Twp.	902,061.19	49,170.00	951,231.19	1,348.20	322,800	68,000.00	371,169.00	52,100.00	491,269.00
14	U. Pittsgrove Twp.	336,997.89	12,400.00	349,397.89		710,200	46,444.40	100,030.00	25,000.00	171,474.40
15	Woodstown Bor.	406,988.82	16,860.00	423,848.82	4,756.63	1,047,100	23,099.88	58,294.00	12,000.00	93,393.88
	Totals	$8,045,039.10	$312,430.00	$8,357,469.10	$28,694.59	$11,557,194	$794,411.93	$4,411,854.38	$540,100.00	$5,746,366.31

***Bank Stock Tax Due Municipality	$28,694.59
Bank Stock Tax Due County	28,694.59
Total Bank Stock Tax	$57,389.18

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Bedminster Twp.	$6,285,800	$9,331,350	$15,617,150	$420,620	.....	.....	.....	.....	$16,037,770
2	Bernards Twp.	11,653,675	29,579,300	41,232,975	414,887	.....	.....	.....	.....	41,647,862
3	Bernardsville Bor.	8,249,025	21,291,100	29,540,125	535,778	.....	.....	.....	.....	30,075,903
4	Bound Brook Bor.	4,918,700	19,178,525	24,097,225	1,082,046	.....	.....	.....	.....	25,179,271
5	Branchburg Twp.	4,187,550	14,554,400	18,741,950	156,260	.....	.....	.....	.....	18,898,210
6	Bridgewater Twp.	*16,875,900	†84,634,500	§101,510,400	1,497,088	$12,500	.....	$1,260,000	$1,272,500	101,734,988
7	Far Hills Bor.	3,083,900	2,882,050	5,965,950	62,100	.....	.....	.....	.....	6,028,050
8	Franklin Twp.	30,066,400	60,125,125	90,191,525	1,327,850	.....	.....	.....	.....	91,519,375
9	Green Brook Twp.	5,002,500	10,842,600	15,845,100	93,525	.....	.....	.....	.....	15,938,625
10	Hillsborough Twp.	8,615,100	26,194,279	34,809,379	542,025	.....	.....	.....	.....	35,351,404
11	Manville Bor.	4,894,400	25,218,500	30,112,900	222,350	.....	.....	.....	.....	30,335,250
12	Millstone Bor.	444,300	1,376,350	1,820,650	6,300	.....	.....	.....	.....	1,826,950
13	Montgomery Twp.	5,300,075	15,279,400	20,579,475	107,321	.....	.....	.....	.....	20,686,796
14	North Plainfield Bor.	8,514,750	47,978,450	56,493,200	391,175	.....	.....	.....	.....	56,884,375
15	Peapack-Gladstone Bor.	2,083,350	5,350,950	7,434,300	93,880	.....	.....	.....	.....	7,528,180
16	Raritan Bor.	2,778,800	14,924,070	17,702,870	196,042	.....	.....	.....	.....	17,898,912
17	Rocky Hill Bor.	342,675	2,257,325	2,600,000	22,110	.....	.....	.....	.....	2,622,110
18	Somerville Bor.	8,303,700	30,368,200	38,671,900	1,641,100	.....	.....	.....	.....	40,313,000
19	South Bound Brook Bor.	997,250	7,053,350	8,050,600	75,318	.....	.....	.....	.....	8,125,918
20	Warren Twp.	6,284,800	21,902,850	28,187,650	230,707	.....	.....	.....	.....	28,418,357
21	Watchung Bor.	7,919,500	20,997,550	28,917,050	326,265	.....	.....	.....	.....	29,243,315
	Totals	$146,802,150	$471,320,224	$618,122,374	$9,444,747	$12,500	.....	$1,260,000	$1,272,500	$626,294,621

* Includes $2,200 Exempt—Taxable $16,873,700.
† Includes $1,270,300 Exempt—Taxable $83,364,200.
§ Total Taxable $100,237,900.

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1	Bedminster Twp.	$4.67	40.44	.....	.....	$23,270,026	$39,307,796	$193,005.10	.....	.....
2	Bernards Twp.	7.32	45.86	$2,958	.....	49,192,708	90,843,528	446,050.55	.....	.....
3	Bernardsville Bor.	6.21	41.52	118,663	.....	42,650,710	72,845,276	357,677.38	.....	.....
4	Bound Brook Bor.	8.35	41.73	165,147	.....	34,923,089	60,267,507	295,919.31	.....	.....
5	Branchburg Twp.	7.89	35.61	6,719	.....	35,119,707	54,024,636	265,266.21	.....	.....
6	Bridgewater Twp.	6.88	42.44	50,233	.....	165,471,987	267,257,208	1,312,258.85	.....	.....
7	Far Hills Bor.	3.54	50.00	9,036	.....	6,084,381	12,121,467	59,517.58	.....	.....
8	Franklin Twp.	7.53	48.34	1,740	.....	98,564,735	190,085,850	933,339.99	.....	.....
9	Green Brook Twp.	7.48	42.38	.....	.....	22,195,963	38,134,588	187,244.53	.....	.....
10	Hillsborough Twp.	8.07	36.50	7,464	.....	62,164,833	97,523,701	478,850.85	.....	.....
11	Manville Bor.	6.93	39.11	211,360	.....	56,144,872	86,691,482	425,663.60	.....	.....
12	Millstone Bor.	5.95	46.39	.....	.....	2,113,670	3,940,620	19,348.83	.....	.....
13	Montgomery Twp.	7.72	32.37	51,542	.....	44,346,792	65,085,130	319,574.31	.....	.....
14	North Plainfield Bor.	6.90	45.50	.....	.....	69,129,958	126,014,333	618,742.62	.....	.....
15	Peapack-Gladstone Bor.	6.44	37.85	5,384	.....	12,563,133	20,096,697	98,676.73	.....	.....
16	Raritan Bor.	7.44	42.81	155,599	.....	26,053,433	44,107,944	216,574.29	.....	.....
17	Rocky Hill Bor.	8.38	38.77	.....	.....	4,147,119	6,769,229	33,237.57	.....	.....
18	Somerville Bor.	7.11	47.18	161,232	.....	46,718,846	87,193,078	428,126.48	.....	.....
19	South Bound Brook Bor.	10.32	36.39	1,354	.....	14,938,692	23,065,964	113,256.12	.....	.....
20	Warren Twp.	8.51	35.76	.....	.....	52,324,930	80,743,287	396,457.38	.....	.....
21	Watchung Bor.	5.62	41.82	.....	.....	43,082,253	72,325,568	355,125.56	.....	.....
	Totals	.....	.....	$948,431	.....	$911,201,837	$1,538,444,889	$7,553,913.84	.....	.....

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes (a) As Required by District School Budget	I—District School Purposes (b) Regional Consolidated and Joint School Budgets	I—District School Purposes (c) As Required by Local Municipal Budget	II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
	Deduct Overpayment	Add Underpayment						
1 Bedminster Twp.		$175.50	$193,180.60	$10,601.27	$436,335.00			$95,277.06
2 Bernards Twp.	$737.01		445,313.54	24,420.57	1,971,154.00			550,192.47
3 Bernardsville Bor.	207.54		357,469.84	19,609.08	1,151,850.25			304,047.18
4 Bound Brook Bor.	661.71		295,257.60		1,218,625.19			528,762.87
5 Branchburg Twp.	9.54		265,256.67	14,552.87	997,332.53			185,764.93
6 Bridgewater Twp.	70.33		1,312,188.52	71,990.73		$5,460,914.21		—3,487.29
7 Far Hills Bor.			59,517.58	3,265.37	98,690.00			48,824.10
8 Franklin Twp.	31,505.87		901,834.12	49,006.49	4,450,857.60			1,347,188.26
9 Green Brook Twp.	86.99		187,157.54	10,266.89	840,999.55			125,110.30
10 Hillsborough Twp.	1,046.35		477,801.50	26,198.52	2,186,024.12			105,673.05
11 Manville Bor.	40.80		425,622.80		1,385,531.25			218,701.42
12 Millstone Bor.	15.20		19,333.63	1,060.41	84,376.00			971.09
13 Montgomery Twp.	27.47		319,546.84	17,531.17	1,153,973.00			81,698.50
14 North Plainfield Bor.	54.24		618,688.38	33,942.85	2,446,854.00			717,216.08
15 Peapack-Gladstone Bor.	283.51		98,393.22	5,393.98	262,421.00			108,110.98
16 Raritan Bor.			216,574.29	11,882.11		950,586.18		104,291.61
17 Rocky Hill Bor.			33,237.57	1,823.54	169,984.00			9,990.00
18 Somerville Bor.	1,220.60		426,905.88		1,515,015.00			859,442.49
19 South Bound Brook Bor.	3.89		113,252.23	6,213.40	530,888.20			163,945.33
20 Warren Twp.	190.69		396,266.69	21,737.88	1,184,851.30	612,659.13		155,219.89
21 Watchung Bor.	247.18		354,878.38	19,466.31	774,982.19	369,708.70		96,273.30
Totals	$33,408.92	$175.50	$7,517,680.42	$348,963.44	$22,860,744.18	$7,393,868.22		$5,803,213.62

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$1,266,900.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.491009713
Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes	$0.026938710

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Bedminster Twp.	$735,393.93	$13,160.00	$748,553.93	$681.36	$690,750	$105,000.00	$71,376.00	$20,000.00	$196,376.00
2	Bernards Twp.	2,991,080.58	56,380.00	3,047,460.58	1,908.44	8,054,550	275,000.00	275,170.00	85,000.00	635,170.00
3	Bernardsville Bor.	1,832,976.35	34,170.00	1,867,146.35	4,040.57	5,874,200	160,000.00	188,413.00	75,000.00	423,413.00
4	Bound Brook Bor.	2,042,645.66	58,410.00	2,101,055.66	11,772.51	3,721,300	152,000.00	263,679.87	40,000.00	455,679.87
5	Branchburg Twp.	1,462,907.00	27,470.00	1,490,377.00	752.14	1,220,600	73,000.00	154,717.00	70,000.00	297,717.00
6	Bridgewater Twp.	6,841,606.17	149,580.00	6,991,186.17	3,487.29	8,159,800	575,000.00	2,590,663.44	100,000.00	3,265,663.44
7	Far Hills Bor.	210,297.05	2,980.00	213,277.05	.....	239,250	18,094.38	22,244.00	.....	40,338.38
8	Franklin Twp.	6,748,886.47	139,090.00	6,887,976.47	8,846.74	10,755,600	151,000.00	774,319.00	200,000.00	1,125,319.00
9	Green Brook Twp.	1,163,534.28	28,660.00	1,192,194.28	.....	1,984,000	93,000.00	139,669.00	53,000.00	285,669.00
10	Hillsborough Twp.	2,795,700.19	56,920.00	2,852,620.19	752.39	18,695,120	200,000.00	370,729.00	211,000.00	781,729.00
11	Manville Bor.	2,029,855.47	72,130.00	2,101,985.47	3,018.24	3,104,875	120,000.00	668,903.29	80,000.00	868,903.29
12	Millstone Bor.	105,741.13	2,830.00	108,571.13	.....	113,350	14,000.00	22,926.00	5,000.00	41,926.00
13	Montgomery Twp.	1,572,749.51	22,460.00	1,595,209.51	2,113.35	3,970,875	132,000.00	248,298.68	55,000.00	435,298.68
14	North Plainfield Bor.	3,816,701.31	106,830.00	3,923,531.31	3,783.92	5,577,295	200,000.00	393,753.00	60,000.00	653,753.00
15	Peapack-Gladstone Bor.	474,319.18	10,230.00	484,549.18	2,939.06	1,562,500	80,700.00	38,375.00		119,075.00
16	Raritan Bor.	1,283,334.19	46,910.00	1,330,244.19	3,877.70	2,289,600	90,000.00	307,274.47	30,000.00	427,274.47
17	Rocky Hill Bor.	215,035.11	4,510.00	219,545.11	.....	125,700	.....	48,229.00	4,000.00	52,229.00
18	Somerville Bor.	2,801,363.37	62,956.00	2,864,319.37	15,365.01	11,782,500	135,000.00	527,379.74	65,000.00	727,379.74
19	South Bound Brook Bor.	814,299.16	23,740.00	838,039.16	.....	571,520	50,000.00	113,088.00	18,000.00	181,088.00
20	Warren Twp.	2,370,734.89	47,170.00	2,417,904.89	1,454.01	4,849,750	95,000.00	219,281.50	95,500.00	409,781.50
21	Watchung Bor.	1,615,308.88	26,290.00	1,641,598.88	1,962.41	2,851,500	90,000.00	318,274.00	26,000.00	434,274.00
	Totals	$43,924,469.88	$992,876.00	$44,917,345.88	$66,755.14	$96,194,635	$2,808,794.38	$7,756,762.99	$1,292,500.00	$11,858,057.37

Total County Taxes Appropriated	$7,584,435.56
Less: Bank Stock Taxes Due County	66,755.14
Net County Taxes Apportioned (12 A III)	$7,517,680.42
‡Adjustments (Net Total 12 A IIb) ±	+36,233.42
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$7,553,913.84

***Bank Stock Tax Due Municipality	$66,755.14
Bank Stock Tax Due County	66,755.14
Total Bank Stock Tax	$133,510.28

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1	Andover Bor.	$716,150	$2,352,100	$3,068,250	$135,925					$3,204,175
2	Andover Twp.	4,977,150	13,268,150	18,245,300	181,195					18,426,495
3	Branchville Bor.	745,150	3,971,150	4,716,300	189,400					4,905,700
4	Byram Twp.	7,303,150	19,617,600	26,920,750	250,327					27,171,077
5	Frankford Twp.	4,350,750	11,463,125	15,813,875	118,749					15,932,624
6	Franklin Bor.	3,192,715	12,933,263	16,125,978	679,681					16,805,659
7	Fredon Twp.	1,935,100	6,171,450	8,106,550	120,972					8,227,522
8	Green Twp.	2,661,125	5,308,560	7,969,685	64,719					8,034,404
9	Hamburg Bor.	950,780	7,579,780	8,530,560	105,225					8,635,785
10	Hampton Twp.	5,194,300	10,415,725	15,610,025	212,525					15,822,550
11	Hardyston Twp.	4,867,900	12,924,700	17,792,600	229,992					18,022,592
12	Hopatcong Bor.	13,318,050	34,205,400	47,523,450	390,025					47,913,475
13	Lafayette Twp.	1,908,100	4,016,700	5,924,800	63,051					5,987,851
14	Montague Twp.	2,661,630	6,136,630	8,798,260	96,209					8,894,469
15	Newton, Town of	4,601,950	27,678,110	32,280,060	1,181,735					33,461,795
16	Ogdensburg Bor.	826,200	5,731,800	*10,510,750	67,300					10,578,050
17	Sandyston Twp.	2,402,975	6,576,450	8,979,425	127,725					9,107,150
18	Sparta Twp.	36,180,100	57,176,100	93,356,200	1,258,000					94,614,200
19	Stanhope Bor.	2,089,769	8,597,100	10,686,869	125,240					10,812,109
20	Stillwater Twp.	4,969,035	12,188,750	17,157,785	121,805					17,279,590
21	Sussex Bor.	1,030,000	6,328,500	7,358,500	643,782					8,002,282
22	Vernon Twp.	19,154,000	33,823,200	52,977,200	435,253					53,412,453
23	Walpack Twp.	5,627,880	4,651,220	10,279,100	44,552					10,323,652
24	Wantage Twp.	7,000,300	17,224,445	24,224,745	5,146,371					29,371,116
	Totals	$138,664,259	$330,340,008	*$472,957,017	$11,989,758					$484,946,775

* Includes $3,952,750 total assessment of The New Jersey Zinc Co. (Not in Col. 1 and 2) Re: Judgment 3-7-68, Division of Tax Appeals.

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1968—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) I Total County Taxes Apportioned (Including Total Net Adjustments)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock) II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
1 Andover Bor.	$4.659	74.77	$976	.....	$1,139,771	$4,344,922	$30,901.95	.....	.....
2 Andover Twp.	4.518	78.13	266	.....	5,553,197	23,979,958	170,550.19	.....	.....
3 Branchville Bor.	4.983	71.80	.....	.....	2,155,583	7,061,283	50,221.24	.....	.....
4 Byram Twp.	4.016	84.44	267	.....	5,240,538	32,411,882	230,519.69	.....	.....
5 Frankford Twp.	5.707	48.42	.....	.....	17,118,928	33,051,552	235,069.15	.....	.....
6 Franklin Bor.	3.466	112.92	2,043	$1,008,575	...	15,799,127	112,366.51	.....	.....
7 Fredon Twp.	4.101	72.45	.....	.....	3,400,805	11,628,327	82,702.96	.....	.....
8 Green Twp.	4.320	71.67	253	.....	3,291,114	11,325,771	80,551.12	.....	.....
9 Hamburg Bor.	3.448	91.24	.....	.....	1,462,024	10,097,809	71,817.61	.....	.....
10 Hampton Twp.	3.720	76.99	.....	.....	4,922,455	20,745,005	147,542.57	.....	.....
11 Hardyston Twp.	3.732	79.11	381	.....	5,043,121	23,066,094	164,050.61	.....	.....
12 Hopatcong Bor.	4.297	75.27	.....	.....	15,783,954	63,697,429	453,028.67	.....	.....
13 Lafayette Twp.	4.746	60.60	.....	.....	4,148,691	10,136,542	72,093.09	.....	.....
14 Montague Twp.	2.958	61.08	.....	.....	5,722,054	14,616,523	103,955.60	.....	.....
15 Newton, Town of	4.421	81.48	.....	.....	10,334,645	43,796,440	311,488.91	.....	.....
16 Ogdensburg Bor.	5.152	83.91	559	.....	3,102,767	13,681,376	97,304.65	.....	.....
17 Sandyston Twp.	3.008	63.77	.....	.....	5,226,854	14,334,004	101,946.26	.....	.....
18 Sparta Twp.	3.099	114.28	1,474	10,342,562	.....	84,273,112	599,366.98	.....	.....
19 Stanhope Bor.	4.535	83.31	.....	.....	2,622,646	13,434,755	95,550.63	.....	.....
20 Stillwater Twp.	3.249	67.54	.....	.....	8,331,701	25,611,291	182,152.55	.....	.....
21 Sussex Bor.	5.113	89.92	.....	.....	1,169,264	9,171,546	65,229.85	.....	.....
22 Vernon Twp.	2.765	79.31	896	.....	14,128,855	67,542,204	480,373.47	.....	.....
23 Walpack Twp.	2.188	83.05	.....	.....	2,139,733	12,463,385	88,642.05	.....	.....
24 Wantage Twp.	4.241	65.71	.....	.....	13,357,184	42,728,300	303,892.09	.....	.....
Totals	.....	.....	$7,115	$11,351,137	$135,395,884	$608,998,637	$4,331,318.40	.....	.....

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $1,631,712.54

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.7112197
County Library Rate $0.0351484
County Percentage Level of Taxable Value of Real Property 100%

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1968—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Andover Bor.	$183.85		$30,718.10	$1,517.98		$102,806.84		$10,118.00
2 Andover Twp.	254.29		170,295.90	8,415.77		568,698.45		70,908.26
3 Branchville Bor.	133.38		50,087.86	2,475.29	$102,038.00	84,171.07		
4 Byram Twp.	629.71		229,889.98	11,360.65	688,152.50			144,565.65
5 Frankford Twp.			235,069.15	11,617.11	289,159.88	232,165.31		125,610.10
6 Franklin Bor.	88.91		112,277.60	5,548.74	359,175.50			78,156.37
7 Fredon Twp.	6.24		82,696.72	4,086.88	239,511.00			3,387.58
8 Green Twp.	150.87		80,400.25	3,973.16	222,776.37			34,789.63
9 Hamburg Bor.	3.06		71,814.55	3,549.08	208,850.00			1,668.67
10 Hampton Twp.	23.84		147,518.73	7,290.37	370,696.00			51,126.30
11 Hardyston Twp.	29.85		164,020.76	8,105.87	382,261.28			100,515.14
12 Hopatcong Bor.	836.80		452,191.87	22,347.85	1,309,177.26		$26,500.00	209,605.46
13 Lafayette Twp.	75.44		72,017.65	3,559.06	80,522.50	113,045.37		9,079.30
14 Montague Twp.			103,955.60	5,137.50	119,860.00			26,039.90
15 Newton, Town of	1,147.48		310,341.43	15,336.31	973,500.00			142,181.07
16 Ogdensburg Bor.	97,302.43		2.22	130.03	319,872.31			214,672.45
17 Sandyston Twp.	104.78		101,841.48	5,033.89		148,764.32		6,550.23
18 Sparta Twp.	369.59		598,997.39	29,601.97	1,734,672.51			510,927.72
19 Stanhope Bor.	184.93		95,365.70	4,712.96	307,698.50			67,236.42
20 Stillwater Twp.	597.40		181,555.15	8,971.68	325,836.88			28,262.49
21 Sussex Bor.			65,229.85	3,223.68		305,813.76		24,944.43
22 Vernon Twp.	645.22		479,728.25	23,708.46	742,824.50			199,975.89
23 Walpack Twp.	55.94		88,586.11	4,377.90		123,014.21		3,859.65
24 Wantage Twp.	2,982.97		300,909.12	14,867.81		741,998.44		165,121.95
Totals	$105,806.98		$4,225,511.42	$208,950.00	$8,776,584.99	$2,420,477.77	$26,500.00	$2,229,302.66

Total County Taxes Appropriated	$4,253,228.03	‡Adjustments (Net Total 12 A IIb) +	105,806.98
Less: Bank Stock Taxes Due County	27,716.61		
Net County Taxes Apportioned (12 A III)	$4,225,511.42	Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$4,331,318.40

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	12—III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Andover Bor.	$145,160.92	$4,100.00	$149,260.92		$172,000	$14,000.00	$14,462.00	$13,000.00	$41,462.00
2	Andover Twp.	818,318.38	14,180.00	832,498.38	$830.19	6,641,100	105,000.00	78,610.00	62,000.00	245,610.00
3	Branchville Bor.	238,772.22	5,650.00	244,422.22	2,815.75	298,500	33,000.00	66,018.79	7,000.00	106,018.79
4	Byram Twp.	1,073,968.78	17,140.00	1,091,108.78		1,257,805	86,000.00	65,806.00	74,000.00	225,806.00
5	Frankford Twp.	893,621.55	15,640.00	909,261.55	80.81	1,837,075	130,000.00	97,109.00	70,000.00	297,109.00
6	Franklin Bor.	555,158.21	27,290.00	582,448.21	4,343.83	4,731,325	95,000.00	147,538.00	50,000.00	292,538.00
7	Fredon Twp.	329,682.18	7,660.00	337,342.18		382,000	39,000.00	38,972.00	21,000.00	98,972.00
8	Green Twp.	341,939.41	5,120.00	347,059.41		890,135		42,970.00	23,000.00	65,970.00
9	Hamburg Bor.	285,882.30	11,870.00	297,752.30	2,359.59	157,600	25,000.00	56,963.00	30,000.00	111,963.00
10	Hampton Twp.	576,631.40	11,830.00	588,461.40		400,350	47,000.00	75,383.00	60,000.00	182,383.00
11	Hardyston Twp.	654,903.05	17,650.00	672,553.05	152.34	574,000	56,000.00	63,882.00	56,000.00	175,882.00
12	Hopatcong Bor.	2,019,822.44	38,800.00	2,058,622.44	410.14	2,170,306	250,000.00	102,552.00	115,000.00	467,552.00
13	Lafayette Twp.	278,223.88	5,900.00	284,123.88		1,489,500	30,000.00	36,949.00	14,500.00	81,449.00
14	Montague Twp.	254,993.00	8,080.00	263,073.00		1,195,750	20,000.00	30,953.00	20,000.00	70,953.00
15	Newton, Town of	1,441,358.81	37,860.00	1,479,218.81	8,330.93	7,597,320	85,000.00	288,803.00	67,000.00	440,803.00
16	Ogdensburg Bor.	534,677.01	10,280.00	544,957.01	257.87	1,140,500		86,521.19	20,000.00	106,521.19
17	Sandyston Twp.	262,189.92	11,700.00	273,889.92		1,623,250	28,000.00	38,443.00	36,000.00	102,443.00
18	Sparta Twp.	2,874,199.59	57,500.00	2,931,699.59	2,842.11	6,699,635	130,461.00	273,881.00	160,000.00	564,342.00
19	Stanhope Bor.	475,013.58	15,300.00	490,313.58	516.78	644,660	35,000.00	65,005.00	28,000.00	128,005.00
20	Stillwater Twp.	514,626.20	16,620.00	561,246.20		1,813,630	65,000.00	68,714.00	37,000.00	170,714.00
21	Sussex Bor.	399,211.72	9,930.00	409,141.72	3,663.09	1,569,400	50,000.00	39,663.00	25,000.00	114,663.00
22	Vernon Twp.	1,446,237.10	30,600.00	1,476,837.10	805.13	3,298,800	105,000.00	78,135.00	80,000.00	263,135.00
23	Walpack Twp.	219,837.87	5,980.00	225,817.87		1,947,360	53,000.00	23,687.00	24,000.00	100,687.00
24	Wantage Twp.	1,222,897.32	22,490.00	1,245,387.32	308.05	4,097,625	110,000.00	92,280.00	100,000.00	302,280.00
	Totals	$17,887,326.84	$409,170.00	$18,296,496.84	$27,716.61	$52,629,626	$1,591,461.00	$1,973,299.98	$1,192,500.00	$4,757,260.98

***Bank Stock Tax Due Municipality	$27,716.61
Bank Stock Tax Due County	27,716.61
Total Bank Stock Tax	$55,433.22

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Abstracts of Ratables and Exemptions in the County of Union, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—50%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Berkeley Heights Twp.	$19,251,150	$50,557,000	$69,808,150	$368,950					$70,177,100
2	Clark Twp.	15,913,100	48,579,800	64,492,900	374,500					64,867,400
3	Cranford Twp.	30,377,900	64,776,700	95,154,600	1,805,400					96,960,000
4	Elizabeth, City	79,194,650	192,285,200	271,479,850	5,751,200					277,231,050
5	Fanwood Bor.	5,051,250	20,378,950	25,430,200	155,239					25,585,439
6	Garwood Bor.	3,417,830	11,636,070	15,053,900	110,400					15,164,300
7	Hillside Twp.	13,315,750	61,409,250	74,725,000	493,957					75,218,957
8	Kenilworth Bor.	9,417,850	26,069,900	35,517,750	204,500					35,722,250
9	Linden, City	52,166,300	183,470,600	235,636,900	1,669,700					237,306,600
10	Mountainside Bor.	11,959,500	29,927,100	41,886,600	256,400					42,143,000
11	New Providence Bor.	13,772,215	37,414,925	51,187,140	1,371,892					52,559,032
12	Plainfield, City	38,080,100	88,488,400	126,568,500	4,134,700					130,703,200
13	Rahway, City	9,587,500	52,959,000	62,546,500	1,695,700					64,242,200
14	Roselle Bor.	16,717,600	42,250,000	58,967,600	2,264,800					61,232,400
15	Roselle Park Bor.	5,244,800	25,553,600	30,798,400	210,200					31,008,600
16	Scotch Plains Twp.	33,545,600	54,310,000	87,855,600	639,594					88,495,194
17	Springfield Twp.	18,666,700	50,494,800	69,161,500	547,400					69,708,900
18	Summit City	24,082,000	82,006,700	106,088,700	1,610,055					107,698,755
19	Union Twp.	53,428,220	162,249,040	215,677,260	3,723,210					219,400,470
20	Westfield, Town	31,610,250	90,429,600	122,039,850	1,790,295					123,830,145
21	Winfield Twp.	110,100	578,900	689,000	18,422					707,422
	Totals	$484,940,365	$1,375,825,535	$1,860,765,900	$29,196,514					$1,889,962,414

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1968—(Continued)

	COUNTY	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	Add Under-payment
1	Berkeley Heights Twp.	$6.40	42.01	.....	.....	$111,162,667	$181,339,767	$745,024.93	.....	.....
2	Clark Twp.	6.45	40.51	$4,067	.....	112,648,786	177,520,253	729,332.65	.....	.....
3	Cranford Twp.	6.37	45.93	549,842	.....	117,107,293	214,617,135	881,743.25	.....	.....
4	Elizabeth, City	7.51	44.89	8,712,688	.....	383,851,493	669,795,231	2,751,818.59	.....	.....
5	Fanwood Bor.	8.74	42.77	10.639	.....	34,519,604	60,115,682	246,982.13	.....	.....
6	Garwood Bor.	6.53	42.81	19,684	.....	23,506,348	38,690,332	158,957.20	.....	.....
7	Hillside Twp.	6.88	40.17	85,381	.....	128,778,223	204,082,561	838,462.50	.....	.....
8	Kenilworth Bor.	5.20	41.78	42,983	.....	59,327,277	95,092,510	390,682.59	.....	.....
9	Linden, City	4.07	40.35	814,313	.....	411,622,759	649,743,672	2,669,437.81	.....	.....
10	Mountainside Bor.	5.81	43.50	.....	.....	59,967,544	102,110,544	419,515.82	.....	.....
11	New Providence Bor.	7.81	43.55	2,636	.....	69,731,208	122,292,876	502,433.87	.....	.....
12	Plainfield, City	9.11	48.62	332,450	.....	144,685,676	275,721,326	1,132,786.61	.....	.....
13	Rahway, City	9.30	34.27	1,004,885	.....	134,144,806	199,391,891	819,191.13	.....	.....
14	Roselle Bor.	6.26	45.16	30,391	.....	73,984,845	135,247,636	555,657.82	.....	.....
15	Roselle Park Bor.	8.70	37.29	61,622	.....	53,318,586	84,388,808	346,706.99	.....	.....
16	Scotch Plains Twp.	6.88	51.59	89	.....	83,867,528	172,362,811	708,143.57	.....	.....
17	Springfield Twp.	7.17	42.17	757	.....	100,686,532	170,396,189	700,063.81	.....	.....
18	Summit, City	6.83	40.60	334,421	.....	163,328,152	271,361,328	1,114,873.79	.....	.....
19	Union Twp.	5.38	40.70	30,442	.....	344,042,965	563,473,877	2,315,002.88	.....	.....
20	Westfield, Town	7.71	42.28	3,077	.....	169,971,212	293,804,434	1,207,080.11	.....	.....
21	Winfield Twp.	26.92	50.13	.....	.....	697,834	1,405,256	5,773.42	.....	.....
	Totals	.....	.....	$12,040,367	.....	$2,780,951,338	$4,682,954,119	$19,239,671.47	.....	.....

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III		I—District School Purposes			II
	Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Berkeley Heights Twp.	$2,366.76		$742,658.17		$1,941,789.25	$1,304,772.63		$434,021.00
2 Clark Twp.	90.00		729,242.65		2,007,728.96	1,279,517.45		43,978.28
3 Cranford Twp.	284.71		881,458.54		4,150,847.00			962,888.83
4 Elizabeth, City	28,452.90		2,723,365.69		9,225,068.35		$525,083.56	7,980,338.26
5 Fanwood Bor.	149.04		216,833.09			1,464,062.21		467,469.55
6 Garwood Bor.	14.85		158,942.35		346,942.00	278,874.10		167,514.17
7 Hillside Twp.	217.66		838,244.84		2,511,259.51			1,688,587.95
8 Kenilworth Bor.	859.53		389,823.06		600,852.35	684,589.49		122,527.27
9 Linden, City	1,843.68		2,667,594.13		5,036,447.50		543,429.00	1,167,014.12
10 Mountainside Bor.	130.98		419,384.84		1,101,719.06	735,905.67		143,746.30
11 New Providence Bor.	179.80		502,254.07		2,731,771.00			793,259.99
12 Plainfield, City	2,567.09		1,130,219.52		6,316,289.00		453,752.00	3,823,447.47
13 Rahway, City	1,150.54		818,040.59		3,067,901.00		140,040.63	1,778,801.31
14 Roselle Bor.	90.17		555,567.65		2,119,270.00			1,034,686.17
15 Roselle Park Bor.	3.84		346,703.15		1,733,136.50			534,993.93
16 Scotch Plains Twp.	2,456.97		705,686.60			4,195,708.29		1,056,281.43
17 Springfield Twp.	814.87		699,248.94		1,950,656.45	1,227,440.66		1,028,205.60
18 Summit, City	12.55		1,114,861.24		4,013,694.00		571,319.00	1,538,691.27
19 Union Twp.	1,002.41		2,314,000.47		6,923,800.00			2,207,336.24
20 Westfield, Town	211.66		1,206,868.45		6,452,793.50			1,702,387.56
21 Winfield Twp.			5,773.42		123,420.00			61,158.00
Totals	$42,900.01		$19,196,771.46		$62,355,385.43	$11,170,870.50	$2,233,624.19	$28,737,334.70

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $4,442,340.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $0.410844756

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES Section D—Tax Levy I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Berkeley Heights Twp.	$4,423,241.05	$67,720.00	$4,490,961.05	$2,561.21	$11,122,600	$350,000.00	$799,779.51	$50,000.00	$1,199,779.51
2	Clark Twp.	4,060,467.34	117,620.00	4,178,087.34	5,829.49	7,049,900	470,000.00	910,860.00	18,000.00	1,398,860.00
3	Cranford Twp.	5,995,194.37	172,770.00	6,167,964.37	9,183.17	16,336,700	750,000.00	802,000.00	80,000.00	1,632,000.00
4	Elizabeth, City	20,453,855.86	344,180.00	20,798,035.86	54,495.77	90,218,425	1,085,840.59	5,902,866.16	600,000.00	7,588,706.75
5	Fanwood Bor.	2,178,364.85	56,780.00	2,235,144.85	2,278.45	1,016,550	175,000.00	207,000.00	35,000.00	417,000.00
6	Garwood Bor.	952,272.62	36,640.00	988,912.62	1,703.99	1,177,370	75,000.00	287,377.00	13,000.00	375,377.00
7	Hillside Twp.	5,038,092.30	135,230.00	5,173,322.30	7,122.27	10,446,650	180,000.00	1,145,617.05	67,000.00	1,392,617.05
8	Kenilworth Bor.	1,797,792.17	56,940.00	1,854,732.17	1,508.95	4,107,600	215,000.00	504,683.00	42,000.00	761,683.00
9	Linden, City	9,414,484.75	226,720.00	9,641,204.75	23,786.37	21,812,400	919,205.00	4,700,636.64	100,000.00	5,719,841.64
10	Mountainside Bor.	2,400,755.87	46,570.00	2,447,325.87	2,417.26	2,496,200	225,000.00	374,880.00	20,000.00	619,880.00
11	New Providence Bor.	4,027,285.06	75,710.00	4,102,995.06	4,412.83	4,216,225	285,000.00	438,798.00	75,000.00	798,798.00
12	Plainfield, City	11,723,707.99	182,280.00	11,905,987.99	34,097.14	22,526,350	630,000.00	1,907,033.68	450,000.00	2,987,033.68
13	Rahway, City	5,804,783.53	166,960.00	5,971,743.53	9,777.95	14,065,100	156,000.00	1,331,212.61	134,000.00	1,621,212.61
14	Roselle Bor.	3,709,523.82	121,930.00	3,831,453.82	2,270.83	7,877,600	265,000.00	661,300.00	80,000.00	1,006,300.00
15	Roselle Park Bor.	2,614,833.58	82,350.00	2,697,183.58	2,444.58	3,571,900	195,000.00	253,712.11	30,000.00	478,712.11
16	Scotch Plains Twp.	5,957,676.32	125,230.00	6,082,906.32	7,272.33	13,954,100	599,000.00	883,721.00	125,000.00	1,607,721.00
17	Springfield Twp.	4,905,551.65	90,390.00	4,995,941.65	3,393.67	6,320,900	365,000.00	575,798.00	67,000.00	1,007,798.00
18	Summit, City	7,238,565.51	107,230.00	7,345,795.51	23,329.06	22,402,900	710,000.00	1,245,794.05	113,000.00	2,068,794.05
19	Union Twp.	11,445,136.71	352,460.00	11,797,596.71	26,779.03	44,274,640	1,000,000.00	2,438,000.00	140,000.00	3,578,000.00
20	Westfield, Town	9,362,049.51	179,880.00	9,541,929.51	15,197.19	14,138,050	1,350,000.00	827,278.77	70,000.00	2,247,278.77
21	Winfield Twp.	190,351.42	50.00	190,401.42	.....	247,300	5,500.00	13,662.00	.....	19,162.00
	Totals	$123,693,986.28	$2,745,640.00	$126,439,626.28	$239,861.54	$319,379,460	$10,005,545.59	$26,212,009.58	$2,309,000.00	$38,526,555.17

Total County Taxes Appropriated	$19,436,633.00	***Bank Stock Tax Due Municipality	$239,861.54
Less: Bank Stock Taxes Due County	239,861.54	Bank Stock Tax Due County	239,861.54
Net County Taxes Apportioned (12 A III)	$19,196,771.46		
‡Adjustments (Net Total 12 A IIb)	42,900.01	Total Bank Stock Tax	$479,723.08
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$19,239,671.47		

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1968
County Percentage Level of Taxable Value of Real Property in Effect—100%

	TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
1	Allamuchy Twp.	$2,060,050	$3,744,320	$5,804,370	$78,800	.....	.....	.....	.....	$5,883,170
2	Alpha Bor.	1,063,400	8,550,125	9,613,525	128,008	.....	.....	.....	.....	9,741,533
3	Belvidere Town	1,021,307	11,485,633	12,506,940	610,623	.....	.....	.....	.....	13,117,563
4	Blairstown Twp.	4,019,500	9,057,800	13,077,300	143,702	.....	.....	.....	.....	13,221,002
5	Franklin Twp.	2,191,910	6,927,475	9,119,385	422,099	.....	.....	.....	.....	9,541,484
6	Frelinghuysen Twp.	2,665,175	5,360,825	8,026,000	40,395	.....	.....	.....	.....	8,066,395
7	Greenwich Twp.	1,735,150	5,840,750	7,575,900	194,574	.....	.....	.....	.....	7,770,474
8	Hackettstown Town	7,336,050	29,579,350	36,915,400	1,077,325	.....	.....	.....	.....	37,992,725
9	Hardwick Twp.	1,485,250	2,500,600	3,985,850	4,365	.....	.....	.....	.....	3,990,215
10	Harmony Twp.	2,565,315	8,117,785	10,683,100	121,175	.....	.....	.....	.....	10,804,275
11	Hope Twp.	3,291,150	4,776,750	8,067,900	24,862	.....	.....	.....	.....	8,092,762
12	Independence Twp.	3,017,945	7,544,591	10,562,536	117,793	.....	.....	.....	.....	10,680,329
13	Knowlton Twp.	3,261,025	7,179,325	10,440,350	46,667	.....	.....	.....	.....	10,487,017
14	Liberty Twp.	1,301,079	5,096,843	6,397,922	9,961	.....	.....	.....	.....	6,407,883
15	Lopatcong Twp.	3,005,775	15,338,900	18,344,675	369,016	.....	.....	.....	.....	18,713,691
16	Mansfield Twp.	3,251,725	12,784,050	16,035,775	326,128	.....	.....	.....	.....	16,361,903
17	Oxford Twp.	886,427	3,598,555	4,484,982	110,977	.....	.....	.....	.....	4,595,959
18	Pahaquarry Twp.	1,436,950	408,000	1,844,950	9,910	.....	.....	.....	.....	1,854,860
19	Phillipsburg Town	6,593,350	48,602,675	55,196,025	1,699,600	.....	.....	.....	.....	56,895,625
20	Pohatcong Twp.	2,908,950	13,812,775	16,721,725	441,174	.....	.....	.....	.....	17,162,899
21	Washington Bor.	3,245,225	24,610,975	27,856,200	1,730,241	.....	.....	.....	.....	29,586,441
22	Washington Twp.	3,523,860	15,355,015	18,878,875	561,454	.....	.....	.....	.....	19,440,329
23	White Twp.	2,450,880	8,166,200	10,617,080	40,217	.....	.....	.....	.....	10,657,297
	Totals	$64,317,448	$258,439,317	$322,756,765	$8,309,066	.....	.....	.....	.....	$331,065,831

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1968—(Continued)

	TAXING DISTRICT	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Over-payment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Under-payment
1	Allamuchy Twp.	$4.62	46.59	$1,369	.....	$6,872,747	$12,757,286	$95,676.76	.....	.....
2	Alpha Bor.	3.65	99.71	4,003	.....	645,256	10,390,792	77,928.59	.....	.....
3	Belvidere Town	4.18	91.49	17,817	.....	2,725,964	15,861,344	118,956.49	.....	.....
4	Blairstown Twp.	.63	78.08	10,216	.....	4,054,934	17,286,152	129,642.24	.....	.....
5	Franklin Twp.	3.56	81.64	166	.....	2,367,610	11,909,260	89,316.76	.....	.....
6	Frelinghuysen Twp.	3.77	68.41	44	.....	3,959,414	12,025,853	90,191.18	.....	.....
7	Greenwich Twp.	3.67	82.92	1,259	.....	1,791,857	9,563,590	71,724.76	.....	.....
8	Hackettstown Town	4.01	88.29	10,142	.....	7,821,830	45,824,697	343,674.86	.....	.....
9	Hardwick Twp.	3.25	66.73	.....	.....	2,069,638	6,059,853	45,447.53	.....	.....
10	Harmony Twp.	4.39	59.21	5,174	.....	7,661,724	18,471,173	138,529.62	.....	.....
11	Hope Twp.	3.62	57.84	.....	.....	5,995,731	14,088,493	105,660.51	.....	.....
12	Independence Twp.	4.40	69.88	919	.....	4,830,692	15,511,940	116,336.04	.....	.....
13	Knowlton Twp.	3.73	77.35	2,009	.....	3,303,762	13,792,788	103,442.79	.....	.....
14	Liberty Twp.	3.96	74.31	152	.....	2,255,355	8,663,390	64,973.46	.....	.....
15	Lopatcong Twp.	3.00	89.98	4,623	.....	3,810,787	22,529,101	168,963.16	.....	.....
16	Mansfield Twp.	4.14	80.58	652	.....	4,189,814	20,552,369	154,138.12	.....	.....
17	Oxford Twp.	5.59	71.41	397	.....	2,537,852	7,134,208	53,504.95	.....	.....
18	Pahaquarry Twp.	1.07	76.21	.....	.....	607,917	2,462,777	18,470.27	.....	.....
19	Phillipsburg Town	3.97	88.05	774,266	.....	18,385,232	76,055,123	570,396.23	.....	.....
20	Pohatcong Twp.	3.49	74.90	5,265	.....	6,325,685	23,493,849	176,198.55	.....	.....
21	Washington Bor.	3.55	113.47	64,122	$1,089,220	.....	28,561,343	214,203.61	.....	.....
22	Washington Twp.	4.10	84.37	1,029	.....	4,268,523	23,709,881	177,818.74	.....	.....
23	White Twp.	4.39	69.67	5,832	.....	4,983,560	15,646,689	117,346.63	.....	.....
	Totals	.....	.....	$909,456	$1,089,220	$101,465,884	$432,351,951	$3,242,541.85	.....	.....

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1968—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III		I—District School Purposes			II
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
	Deduct Overpayment	Add Underpayment						
1 Allamuchy Twp.			$95,676.76	$2,537.15	$160,755.00			$8,909.62
2 Alpha Bor.	$3.81		77,924.78		233,588.00			24,480.78
3 Belvidere Town	93.10		118,863.39		326,790.75			84,990.46
4 Blairstown Twp.	62,329.41		67,312.83	3,437.84				
5 Franklin Twp.	977.20		88,339.56	2,368.49	115,355.00	$121,020.84		
6 Frelinghuysen Twp.	45.58		90,145.60	2,391.69	203,152.00			2,670.37
7 Greenwich Twp.	28.86		71,695.90	1,901.99	202,425.00			
8 Hackettstown Town	72.64		343,602.22		1,054,143.00			89,633.18
9 Hardwick Twp.	321.80		45,125.73	1,205.18	53,000.00			27,145.97
10 Harmony Twp.	615.25		137,914.37	3,673.53	305,786.00			13,000.00
11 Hope Twp.	30.03		105,630.48	2,801.90	177,155.00			
12 Independence Twp.	86.35		116,249.69	3,084.99	306,680.25			32,923.30
13 Knowlton Twp.	22.12		103,420.67	2,743.09	252,461.00			21,000.00
14 Liberty Twp.			64,973.46	1,722.93	168,070.00			12,900.00
15 Lopatcong Twp.	4.31		168,958.85	4,480.55	343,199.00			18,419.59
16 Mansfield Twp.	92.00		154,046.12	4,087.42	268,800.00	234,022.44		
17 Oxford Twp.	1,396.70		52,108.25	1,418.84	172,884.00			19,009.35
18 Pahaquarry Twp.			18,470.27	489.79				
19 Phillipsburg Town	96.56		570,299.67		1,016,381.00		$54,827.00	501,325.19
20 Pohatcong Twp.	57.71		176,140.84	4,672.42	362,250.25			27,468.42
21 Washington Bor.	1,071.60		213,132.01		270,721.00	332,504.09		197,208.32
22 Washington Twp.	64.01		177,754.73	4,715.38	295,028.00	284,567.89		10,586.11
23 White Twp.	276.76		117,069.87	3,111.79	311,830.00			22,664.71
Totals	$67,685.80		$3,174,856.05	$50,845.00	$6,600,454.25	$972,115.26	$54,827.00	$1,114,335.37

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1968—(Concluded)

	TAXING DISTRICT	12—APPORTIONMENT OF TAXES — Section D—Tax Levy: I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)	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: (a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
1	Allamuchy Twp.	$267,878.53	$3,910.00	$271,788.53		$734,470	$7,000.00	$43,776.00	$30,000.00	$80,776.00
2	Alpha Bor.	335,993.56	19,290.00	355,283.56	$423.39	1,099,800	50,000.00	64,407.00	15,000.00	129,407.00
3	Belvidere Town	530,644.60	17,359.30	548,003.90	4,140.00	3,001,250	50,000.00	106,135.00	11,000.00	167,135.00
4	Blairstown Twp.	70,750.67	11,370.00	82,120.67	1,372.50	4,709,600		1,035,632.25	1,000.00	1,036,632.25
5	Franklin Twp.	327,083.89	9,220.00	336,303.89		726,800		115,643.00	28,552.00	144,195.00
6	Frelinghuysen Twp.	298,359.66	5,120.00	303,479.66		444,500	39,000.00	40,858.00	18,000.00	97,858.00
7	Greenwich Twp.	276,022.89	8,830.00	284,852.89		375,500		50,790.00	9,000.00	59,790.00
8	Hackettstown Town	1,487,378.40	35,770.00	1,523,148.40	5,478.00	10,676,475	103,000.00	247,569.96	74,000.00	424,569.96
9	Hardwick Twp.	126,476.88	2,880.00	129,356.88		374,350	11,600.00	31,703.00	10,000.00	53,303.00
10	Harmony Twp.	460,373.90	13,600.00	473,973.90		295,550	11,549.00	72,151.00	30,000.00	113,700.00
11	Hope Twp.	285,587.38	7,080.00	292,667.38	1,165.50	590,200	5,728.00	33,317.00	18,000.00	57,045.00
12	Independence Twp.	458,938.23	10,080.00	469,018.23	159.00	616,950	33,000.00	43,323.00	30,000.00	106,323.00
13	Knowlton Twp.	379,624.76	10,630.00	390,254.76		881,275	28,953.64	67,920.00	35,000.00	131,873.64
14	Liberty Twp.	247,666.42	5,970.00	253,636.42		51,325	21,517.00	30,252.00	20,000.00	71,769.00
15	Lopatcong Twp.	535,057.99	25,100.00	560,157.99	731.31	2,406,875	50,000.00	95,920.00	20,000.00	165,920.00
16	Mansfield Twp.	660,955.98	15,840.00	676,795.98		1,548,000	50,000.00	104,909.00	33,693.33	188,602.33
17	Oxford Twp.	245,420.44	11,120.00	256,540.44	514.80	496,750		51,782.00	33,000.00	84,782.00
18	Pahaquarry Twp.	18,960.06	720.00	19,680.06		295,400	15,135.00	20,949.00	860.00	36,944.00
19	Phillipsburg Town	2,142,832.86	114,840.00	2,257,672.86	8,418.00	10,388,200	180,000.00	718,163.94	160,000.00	1,058,163.94
20	Pohatcong Twp.	570,531.93	28,090.00	598,621.93	231.58	418,200	42,105.10	76,739.00	35,000.00	153,844.10
21	Washington Bor.	1,013,565.42	34,670.00	1,048,235.42	10,350.20	4,862,800	130,000.00	187,966.67	50,000.00	367,966.67
22	Washington Twp.	772,652.11	23,520.00	796,172.11		2,714,875	70,000.00	109,422.00	50,000.00	229,422.00
23	White Twp.	454,676.37	12,400.00	467,076.37		1,189,800	10,000.00	75,835.00	40,000.00	125,835.00
	Totals	$11,967,432.93	$427,409.30	$12,394,842.23	$32,984.28	$48,898,945	$908,587.74	$3,425,163.82	$752,105.33	$5,085,856.89

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$1,045,622.17	
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$0.74997738	
***Bank Stock tax due Municipality	$32,984.28	
Bank Stock tax due County	32,984.28	

Total Bank Stock Tax	$65,968.56
Total County Taxes Appropriated	$3,207,840.33
Less: Bank Stock Taxes Due County	32,984.28
Net County Taxes Appropriated (12 A III)	$3,174,856.05
‡Adjustments (Net total 12 A IIb) +	67,685.80
Total County Taxes Apportioned	$3,242,541.85

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1968

	COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	5 Deductions (b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
1	Atlantic	$128,767,359	$370,351,192	$499,118,551	$14,674,050	.....	.....	.....	.....	$513,792,601
2	Bergen	1,915,744,799	4,528,995,299	6,444,740,098	86,751,702	.....	$6,000	.....	$6,000	6,531,485,800
3	Burlington	265,851,820	961,552,416	1,207,404,236	30,795,103	.....	.....	.....	.....	1,238,199,339
4	Camden	171,884,288	732,084,288	903,968,576	22,547,340	.....	500	.....	500	926,515,416
5	Cape May	196,518,873	444,374,322	640,893,195	10,226,679	.....	1,000	.....	1,000	651,118,874
6	Cumberland	44,973,544	147,205,969	192,179,513	5,416,322	$10,000	1,960	.....	11,960	197,583,875
7	Essex	1,219,797,600	3,350,324,350	†4,570,121,950	121,781,931	‡1,666,800	2,500	.....	1,669,300	†4,690,234,581
8	Gloucester	39,873,698	181,250,051	221,123,749	4,814,156	.....	.....	$5,000	5,000	225,932,905
9	Hudson	489,756,517	1,122,176,627	1,611,933,144	35,884,272	.....	23,900	.....	23,900	1,647,793,516
10	Hunterdon	117,437,522	342,936,642	460,374,164	12,194,858	.....	2,000	.....	2,000	472,567,022
11	Mercer	177,510,225	574,163,265	751,673,490	22,017,710	.....	6,500	.....	6,500	773,684,700
12	Middlesex	387,015,630	1,229,815,273	1,616,830,903	28,012,627	.....	2,500	51,200	53,700	1,644,789,830
13	Monmouth	572,386,629	1,800,192,575	2,372,579,204	51,577,386	.....	2,000	.....	2,000	2,424,154,590
14	Morris	315,559,694	879,249,720	1,194,809,414	23,386,500	.....	5,100	.....	5,100	1,218,190,814
15	Ocean	440,429,407	972,567,827	1,412,997,234	33,140,715	.....	.....	.....	.....	1,446,137,949
16	Passaic	725,215,230	1,806,706,850	2,531,922,080	45,903,039	.....	1,300	.....	1,300	2,577,823,819
17	Salem	13,833,650	63,852,008	77,685,658	2,406,784	.....	.....	.....	.....	80,092,442
18	Somerset	146,802,150	471,320,224	618,122,374	9,444,747	12,500	.....	1,260,000	1,272,500	626,294,621
19	Sussex	138,664,259	330,340,008	*472,957,017	11,989,758	.....	.....	.....	.....	484,946,775
20	Union	484,940,365	1,375,825,535	1,860,765,900	29,196,514	.....	.....	.....	.....	1,889,962,414
21	Warren	64,317,448	258,439,317	322,756,765	8,309,066	.....	.....	.....	.....	331,065,831
	Totals	$8,057,280,707	$21,923,723,758	*$29,984,957,215	$610,471,259	$1,689,300	$55,260	$1,316,200	$3,060,760	$30,592,367,714

* Ogdensburg Borough, Sussex County—Col. 3 includes $3,952,750 total assessment of the New Jersey Zink Company. Amount is not shown in Cols. 1 and 2—Re: Judgment March 7, 1968, Division of Tax Appeals.

† Includes Totally Disabled Veteran Exemptions. Col. 5(a)—Essex County—$202,000.

‡ Essex County—$4,578,500 Value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 6 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1968—(Continued)

	COUNTY	7 General Tax Rate to Apply Per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	10 Equalization (b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 (As amended)	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)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Add Underpayment
1	Atlantic			$328,931		$544,109,366	$1,058,230,898	$8,618,033.99		
2	Bergen			3,313,492	$3,267,783	1,352,214,134	7,883,745,643	27,917,527.77		
3	Burlington			128,623		158,191,657	1,396,519,619	7,425,921.12		
4	Camden			3,101,924		1,153,062,457	2,082,679,797	20,324,731.20		
5	Cape May			128,363		89,671,389	740,918,626	3,940,821.93		
6	Cumberland			319,764		343,494,011	541,397,650	4,651,739.78		
7	Essex			24,458,375	8,012,224	907,958,302	5,614,639,034	64,018,156.84		
8	Gloucester			149,918		591,102,832	817,185,655	4,516,833.69		
9	Hudson			131,361,448		1,151,036,613	2,930,191,577	35,186,719.88		
10	Hunterdon			112,245	231,115	102,241,653	574,689,805	2,675,953.97		
11	Mercer			4,309,381		950,866,429	1,728,860,510	14,649,890.36		
12	Middlesex			14,397,546		2,417,573,800	4,076,761,176	21,035,515.91		
13	Monmouth			791,598	1,172,693	421,462,985	2,845,236,480	16,738,900.43		
14	Morris			1,149,425		1,790,315,822	3,009,656,061	11,712,975.45		
15	Ocean			542,861	1,612,141	187,912,312	1,632,980,981	8,399,641.68		
16	Passaic			1,358,554	971,140	573,313,425	3,151,524,658	19,916,911.86	$39,600.00	$39,600.00
17	Salem			60,337		303,442,939	383,595,718	2,782,876.94		
18	Somerset			948,431		911,201,837	1,538,444,889	7,553,913.84		
19	Sussex			7,115	11,351,137	135,395,884	608,998,637	4,331,318.40		
20	Union			12,040,367		2,780,951,338	4,682,954,119	19,239,671.47		
21	Warren			909,456	1,089,220	101,465,884	432,351,951	3,242,541.85		
	Totals			$199,918,154	$27,707,453	$16,966,985,069	$47,731,563,484	$308,880,598.36	$39,600.00	$39,600.00

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1968—(Continued)

	COUNTY	12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III		I—District School Purposes			II
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budget	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		Deduct Overpayment	Add Underpayment						
1	Atlantic	$29,737.69	.....	$8,588,296.30	$60,898.00	$12,084,767.16	$2,765,803.95	$400,709.01	$14,329,482.29
2	Bergen	165,130.33	$2,518.77	27,754,916.21	.....	113,047,823.68	15,468,191.04	1,188,991.50	47,129,484.65
3	Burlington	84,572.21	.....	7,341,348.91	330,000.00	24,452,055.32	3,888,096.89	236,855.30	5,550,989.43
4	Camden	105,800.89	.....	20,218,930.31	100,000.00	34,270,152.90	4,825,072.73	14,595.00	15,861,390.14
5	Cape May	5,406.88	1,498.87	3,936,913.92	59,702.72	4,431,673.01	865,634.00	287,446.00	7,658,066.64
6	Cumberland	24,978.50	.....	4,626,761.28	.....	8,627,835.05	.....	442,630.15	2,225,405.96
7	Essex	1,097,936.41	352.33	62,920,572.76	.....	93,730,964.72	11,932,826.65	4,180,039.30	88,431,959.03
8	Gloucester	120,072.17	1,041.24	4,397,802.76	.....	13,682,786.65	2,880,496.74	37,725.50	3,562,811.34
9	Hudson	1,827,611.90	6,000.00	33,365,107.98	.....	42,448,934.53	.....	3,272,170.67	49,382,721.22
10	Hunterdon	39,285.18	711.32	2,637,380.11	85,000.00	6,623,745.48	4,441,598.00	.....	1,597,449.42
11	Mercer	59,547.09	.....	14,590,343.27	182,000.00	21,492,401.05	8,832,094.65	280,566.50	13,732,721.44
12	Middlesex	43,703.27	32,927.36	21,024,740.00	.....	71,711,910.14	.....	1,589,652.23	18,825,743.87
13	Monmouth	51,535.37	2,385.80	16,689,750.86	390,000.00	43,939,077.71	13,064,356.04	.....	18,606,681.31
14	Morris	51,436.90	12.67	11,661,551.22	570,698.00	54,578,801.23	6,774,933.92	.....	15,833,738.25
15	Ocean	11,909.74	123.66	8,387,855.60	232,956.41	16,482,872.09	9,285,764.55	.....	8,589,904.51
16	Passaic	182,902.06	196.68	19,734,206.48	.....	42,352,398.31	4,011,606.47	1,686,322.12	22,911,796.14
17	Salem	5,026.53	.....	2,777,850.41	.....	3,267,928.00	1,382,566.75	17,018.50	599,675.44
18	Somerset	36,408.92	175.50	7,517,680.42	348,963.44	22,860,744.18	7,393,868.22	.....	5,803,213.62
19	Sussex	105,806.98	.....	4,225,511.42	208,950.00	8,776,584.99	2,420,477.77	26,500.00	2,229,302.66
20	Union	42,900.01	.....	19,196,771.46	.....	62,355,385.43	11,170,870.50	2,233,624.19	28,737,334.70
21	Warren	67,685.80	.....	3,174,856.05	50,845.00	6,600,454.25	972,115.26	54,827.00	1,114,335.37
	Totals	$4,159,394.83	$47,944.20	$304,769,147.73	$2,620,013.57	$710,819,295.88	$112,376,374.13	$15,949,672.97	$372,714,207.43

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1968—(Concluded)

	COUNTY	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, I Total Tax Levy [Cols. AIII + B + CIa, b, c + CII]	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, II Add: Deductions Allowed Veterans and Senior Citizen (C. 173, L.1963)	12—APPORTIONMENT OF TAXES, Section D—Tax Levy, III Total on Which Tax Rate is Computed (Cols. I + II)	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 (a) Surplus Revenue Appropriated	15 (b) Miscellaneous Revenues Anticipated	15 (c) Receipts from Delinquent Taxes and Liens	15 (d) Total of Miscellaneous Revenues (Cols. a+b+c)	16 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and R. S. 54:1-34
1	Atlantic	$38,229,956.71	$1,066,755.00	$39,296,711.71	$77,461.65	$70,457,629	$3,261,047.17	$9,217,021.94	$2,504,734.90	$14,982,804.01	$1,022,994,355
2	Bergen	204,589,407.08	4,932,810.00	209,522,217.08	399,469.59	917,831,513	12,946,762.25	29,456,260.79	3,642,950.00	46,045,973.04	7,693,851,578
3	Burlington	41,799,345.85	1,436,750.00	43,236,095.85	86,330.06	239,227,426	3,207,939.73	9,374,749.08	1,991,889.50	14,574,578.31	1,310,909,857
4	Camden	75,290,141.08	2,443,712.00	77,733,853.08	173,832.18	124,026,781	4,624,687.22	14,254,063.43	2,849,498.19	21,728,248.84	1,985,988,578
5	Cape May	17,239,436.29	498,530.00	17,737,966.29	30,396.55	59,148,736	2,429,032.24	4,269,481.07	1,053,938.65	7,752,451.96	722,171,019
6	Cumberland	15,922,632.44	590,115.00	16,512,747.44	47,492.84	40,484,666	989,151.94	4,436,002.92	1,014,468.18	6,439,623.04	506,524,344
7	Essex	261,196,362.46	3,051,755.00	264,248,117.46	713,501.52	1,069,128,790	16,429,686.23	58,505,563.02	8,530,792.83	83,466,042.08	5,347,146,966
8	Gloucester	24,561,622.99	954,915.00	25,516,537.99	52,197.24	34,947,465	1,618,493.50	4,277,316.25	1,151,228.94	7,047,038.69	786,165,160
9	Hudson	128,468,931.40	1,610,960.00	130,079,894.40	243,695.69	378,886,466	5,315,759.88	51,096,918.75	5,230,000.00	61,642,678.63	2,602,995,517
10	Hunterdon	15,385,173.01	379,730.00	15,764,903.01	32,293.11	70,078,600	1,316,871.07	2,389,975.31	975,128.67	4,681,975.05	549,197,598
11	Mercer	62,110,126.91	1,580,670.00	63,690,796.91	161,398.20	408,076,635	3,633,400.00	16,837,488.32	2,699,400.17	23,170,288.49	1,626,779,549
12	Middlesex	113,152,046.24	2,998,570.00	116,150,616.24	153,926.10	327,893,959	7,419,609.00	28,561,578.32	2,790,396.97	38,771,584.29	3,704,245,655
13	Monmouth	92,689,865.92	2,270,245.00	94,960,110.92	167,760.85	340,473,909	7,433,306.07	13,604,767.00	4,053,354.00	25,091,427.07	2,773,047,288
14	Morris	89,419,722.62	1,749,750.00	91,169,472.62	113,879.56	238,726,578	6,786,628.96	11,480,135.65	2,788,214.45	21,054,979.06	2,914,282,474
15	Ocean	42,979,353.16	1,321,400.00	44,300,753.16	81,909.78	203,645,394	3,952,623.30	7,523,069.87	2,452,900.00	13,928,593.17	1,607,510,892
16	Passaic	90,696,329.52	1,997,642.00	92,693,971.52	259,813.70	418,408,093	5,527,000.00	17,929,750.28	2,648,000.00	26,104,750.28	2,978,063,963
17	Salem	8,045,039.10	312,430.00	8,357,469.10	28,694.59	11,557,194	794,411.93	4,411,854.38	540,100.00	5,746,366.31	250,683,096
18	Somerset	43,924,469.88	992,876.00	44,917,345.88	66,755.14	96,194,635	2,808,794.38	7,756,762.99	1,292,500.00	11,858,057.37	1,472,570,195
19	Sussex	17,887,326.84	409,170.00	18,296,496.84	27,716.61	52,629,626	1,591,461.00	1,973,299.98	1,192,500.00	4,757,260.98	596,031,518
20	Union	123,093,986.28	2,745,640.00	126,439,626.28	239,861.54	319,379,460	10,005,545.59	26,212,009.58	2,309,000.00	38,526,555.17	4,402,324,364
21	Warren	11,967,432.93	427,409.30	12,394,842.23	32,984.28	48,898,945	908,587.74	3,425,163.82	752,105.33	5,085,856.89	405,548,161
	Totals	$1,519,248,711.71	$33,771,834.30	$1,553,020,546.01	$3,191,370.78	$5,470,102,500	$103,000,799.20	$326,993,232.75	$52,463,100.78	$482,457,132.73	$45,259,032,127

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TABLE OF EQUALIZED VALUATIONS

YEAR 1968

Promulgated by the Director, Division of Taxation, as of October 1, 1968, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1969.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton, New Jersey 08625.

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Atlantic County, 1968 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	$13,639,200	47.65%	$28,623,715	$12,326	$412,062	$29,048,103
Atlantic City	158,003,960	56.80	278,175,986	147,029	5,644,900	283,967,915
Brigantine City	26,367,460	48.86	53,965,330	.....	264,393	54,229,723
Buena Bor.	7,416,550	51.07	14,522,322	791	117,610	14,640,723
Buena Vista Twp.	11,002,650	58.61	18,772,650	1,528	248,500	19,022,678
Corbin City	503,455	47.69	1,055,683	154	12,311	1,068,148
Egg Harbor City	7,186,338	51.97	13,827,858	2,000	395,032	14,224,890
Egg Harbor Twp.	16,500,800	31.92	51,694,236	22	1,348,711	53,042,969
Estell Manor City	1,488,020	27.54	5,403,123	23	41,750	5,444,896
Folsom Bor.	2,734,607	44.81	6,102,671	652	310,439	6,413,762
Galloway Twp.	17,720,035	45.93	38,580,525	39,497	441,307	39,061,329
Hamilton Twp.	24,486,625	50.34	48,642,481	..	768,375	49,410,856
Hammonton Town	27,851,985	50.68	54,956,561	80,771	1,170,288	56,207,620
Linwood City	16,584,531	46.13	35,951,726	38	148,582	36,100,346
Longport Boro.	10,607,020	41.68	25,448,704		52,655	25,501,359
Margate City	48,250,050	48.03	100,458,151	.	280,000	100,738,151
Mullica Twp.	8,002,210	42.07	19,021,179	1,258	207,688	19,230,125
Northfield City	18,198,750	40.79	44,615,715	144	135,808	44,751,667
Pleasantville City	24,255,325	53.55	45,294,725	42,698	1,486,381	46,823,804
Port Republic City	1,127,675	37.93	2,973,042		.....	2,973,042
Somers Point City	19,492,955	50.93	38,274,013	.....	392,504	38,666,517
Ventnor City	35,894,300	47.45	75,646,575	.....	726,224	76,372,799
Weymouth Twp.	1,804,050	53.28	3,385,980	.....	68,530	3,454,510
Totals	$499,118,551		$1,005,392,951	$328,931	$14,674,050	$1,020,395,932

* Exclusive of Class II Railroad Property.

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Bergen County, 1968 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.	$45,083,350	78.82%	$57,197,856	$12,378	$284,842	$57,495,076
Alpine Bor.	24,790,250	84.27	29,417,646	.....	212,852	29,630,498
Bergenfield Bor.	168,630,000	83.34	202,339,813	3,004	855,600	203,198,417
Bogota Bor.	47,138,100	78.89	59,751,680	8,724	435,110	60,195,514
Carlstadt Bor.	90,096,000	95.76	94,085,213	40,133	824,650	94,949,996
Cliffside Park Bor.	87,418,100	76.83	113,781,205	.....	2,186,520	115,967,725
Closter Bor.	62,125,475	81.32	76,396,305	6,444	1,525,102	77,927,851
Cresskill Bor.	58,076,000	85.46	67,956,939	13	273,108	68,230,060
Demarest Bor.	43,436,900	86.71	50,094,453	.....	158,774	50,253,227
Dumont Bor.	98,966,445	75.74	130,666,022	4,209	2,042,305	132,712,536
East Paterson Bor.	139,132,750	85.36	162,995,255	1,236	927,812	163,924,303
East Rutherford Bor.	67,187,200	63.16	106,376,187	26,863	1,924,840	108,327,890
Edgewater Bor.	53,037,222	80.61	65,794,842	529,759	326,044	66,650,645
Emerson Bor.	55,772,500	87.42	63,798,330	.....	354,843	64,153,173
Englewood City	225,764,300	84.92	265,855,276	36,220	6,203,795	272,095,291
Englewood Cliffs Bor.	86,356,000	62.00	139,283,871	.....	487,105	139,770,976
††Fair Lawn Bor.	259,544,240	81.45	318,654,684	82,215	5,600,892	324,337,791
Fairview Bor.	55,362,480	73.29	75,538,928	4,335	319,113	75,862,376
Fort Lee Bor.	243,513,285	75.69	321,724,514	.....	2,590,898	324,315,412
Franklin Lakes Bor.	75,321,000	88.98	84,649,359	.....	516,000	85,165,359
Garfield City	134,990,425	83.56	161,549,096	1,683	993,467	162,544,246
Glen Rock Bor.	105,886,400	94.73	111,777,051	8,545	577,477	112,363,073
Hackensack City	256,869,300	81.42	315,486,735	109,074	14,253,629	329,849,438
Harrington Park Bor.	33,083,750	79.47	41,630,489	1,503	167,703	41,799,695
Hasbrouck Heights Bor.	87,391,840	82.41	106,045,189	1,381	565,934	106,612,504
Haworth Bor.	23,946,000	61.52	38,923,927	3,320	80,850	39,008,097
Hillsdale Bor.	69,593,585	77.25	90,088,783	5,324	1,973,545	92,067,652
Hohokus Bor.	48,265,543	86.99	55,484,013	10,302	407,930	55,902,245
Leonia Bor.	67,567,250	94.57	71,446,812	4,743	475,305	71,926,860
Little Ferry Bor.	47,748,950	68.48	69,726,855	.....	324,579	70,051,434
Lodi Bor.	119,865,850	73.60	162,861,209	8,615	1,072,924	163,942,748
Lyndhurst Twp.	116,933,200	74.39	157,189,407	85,947	807,500	158,082,854
Mahwah Twp.	128,062,309	88.26	145,096,656	318,600	1,178,861	146,594,117
Maywood Bor.	72,854,064	82.31	88,511,802	1,101	502,112	89,015,015
Midland Park Bor.	49,371,735	85.29	57,886,898	1,694	467,365	58,355,957
Montvale Bor.	59,297,456	83.88	70,693,200	394	403,182	71,096,776
Moonachie Bor.	37,103,900	72.64	51,079,157	12,093	354,869	51,446,119
New Milford Bor.	102,789,640	82.11	125,185,288	.....	411,692	125,596,980
††North Arlington Bor.	91,481,625	75.21	121,634,922	1,671	456,717	122,093,310
Northvale Bor.	34,375,850	75.42	45,579,223	1,740	140,093	45,721,056

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Norwood Bor.	28,342,616	75.48	37,549,836	1,080	204,398	37,755,314
Oakland Bor.	81,965,800	79.36	103,283,518	.....	1,052,446	104,335,964
Old Tappan Bor.	27,364,150	79.65	34,355,493	.....	121,518	34,477,011
Oradell Bor.	80,977,910	82.01	98,741,507	400	664,619	99,406,526
Palisades Park Bor.	71,984,068	73.04	98,554,310	305	338,869	98,893,484
Paramus Bor.	310,248,930	84.13	368,773,244	....	2,598,941	371,372,185
Park Ridge Bor.	48,022,280	75.85	63,312,169	540	405,442	63,718,151
Ramsey Bor.	94,535,000	84.87	111,388,005	7,868	2,063,121	113,458,994
Ridgefield Bor.	99,419,000	78.45	126,729,127	1,703,599	578,121	129,010,847
Ridgefield Park Twp.	70,189,700	83.53	84,029,331	20,468	343,100	84,392,899
Ridgewood Village	231,375,200	83.65	276,599,163	33,840	4,429,915	281,062,918
River Edge Bor.	81,471,885	79.26	102,790,670	3,692	2,473,724	105,268,086
River Vale Twp.	62,074,100	82.67	75,086,609	...	262,135	75,348,744
Rochelle Park Twp.	44,842,400	75.85	59,119,842	2,431	3,592,492	62,714,765
Rockleigh Bor.	9,067,000	76.32	11,880,241	..	186,192	12,066,433
Rutherford Bor.	119,233,600	82.70	144,176,058	12,841	3,342,858	147,531,757
Saddle Brook Twp.	121,589,400	97.67	124,490,017	52,075	623,772	125,165,864
Saddle River Bor.	42,859,800	78.98	54,266,650	.....	322,423	54,589,073
South Hackensack Twp.	39,995,095	91.06	43,921,694	1,990	347,226	44,270,910
Teaneck Twp.	283,208,700	80.39	352,293,444	13,892	2,763,326	355,070,662
Tenafly Bor.	160,100,250	87.14	183,727,622		802,340	184,529,962
Teterboro Bor.	50,124,000	93.72	53,482,714	55,670	1,088,702	54,627,086
Upper Saddle River Bor.	76,873,150	94.33	81,493,851	..	577,079	82,070,930
Waldwick Bor.	56,179,700	73.40	76,539,101	40,544	298,348	76,877,993
Wallington Bor.	51,351,535	81.50	63,011,736	566	205,745	63,218,047
Washington Twp.	71,184,300	89.71	79,349,348		281,926	79,631,274
Westwood Bor.	75,329,225	87.15	86,436,288	11,544	636,354	87,084,186
Woodcliff Lake Bor.	48,305,280	87.45	55,237,599	5,800	411,708	55,655,107
Wood-Ridge Bor.	77,503,325	72.35	107,122,771	11,0 4	633,133	107,766,988
Wyckoff Twp.	154,789,400	98.91	156,495,198		1,435,790	157,930,988
Totals	$6,444,740,098		$7,888,472,246	$3,313,492	$86,751,702	$7,978,537,440

• Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Burlington County, 1968 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.	$5,591,880	96.27%	$5,808,538		$347,492	$6,156,030
Beverly City	9,892,575	93.60	10,568,990	$1,816	102,045	10,672,851
††Bordentown City	16,396,350	84.07	19,503,212	3,995	263,484	19,770,691
Bordentown Twp.	38,791,835	92.94	41,738,579	1,992	1,297,814	43,038,385
††Burlington City	51,940,125	88.50	58,689,407	47,726	2,837,125	61,574,258
Burlington Twp.	49,161,900	78.64	62,515,132	7,111	565,100	63,087,343
Chesterfield Twp.	15,009,000	118.12	12,706,570		341,383	13,047,953
Cinnaminson Twp.	95,986,185	92.48	103,791,290		1,733,870	105,525,160
Delanco Twp.	16,854,850	86.78	19,422,505	7,236	186,840	19,616,581
Delran Twp.	44,600,900	97.67	45,664,892		781,900	46,446,792
Eastampton Twp.	11,226,100	103.84	10,810,959	176	175,005	10,986,140
Edgewater Park Twp.	28,920,750	94.26	30,681,891	3,980	356,807	31,042,678
Evesham Twp.	50,695,300	85.99	58,954,878		1,183,043	60,137,921
Fieldsboro Bor.	2,726,250	94.72	2,878,220	34	26,215	2,904,469
Florence Twp.	34,158,045	63.51	53,783,727	7,344	604,038	54,395,109
Hainesport Twp.	12,850,775	93.02	13,815,067	449	180,985	13,996,501
Lumberton Twp.	18,258,400	102.98	17,730,045	951	327,995	18,058,991
††Mansfield Twp.	16,063,800	81.13	19,800,074	2,941	337,750	20,140,765
Maple Shade Twp.	53,644,189	92.67	57,887,330	2,656	504,648	58,394,634
Medford Twp.	47,523,400	87.17	54,518,068	95	872,396	55,390,559
Medford Lakes Bor.	25,215,025	94.37	26,719,323		136,611	26,855,934
Moorestown Twp.	122,402,600	97.13	126,019,356	3,322	2,761,171	128,783,849
Mount Holly Twp.	44,213,150	98.72	44,786,416	19,970	3,332,265	48,138,651
Mount Laurel Twp.	48,451,512	83.30	58,165,080	223	645,447	58,810,750
New Hanover Twp.	1,225,275	76.47	1,602,295		2,047,855	3,650,150
North Hanover Twp.	9,527,750	81.97	11,623,460	120	236,834	11,860,414
Palmyra Bor.	25,903,340	90.74	28,546,771	102	299,600	28,846,473
Pemberton Bor.	4,381,000	105.14	4,166,825		469,923	4,636,748
Pemberton Twp.	40,748,122	83.86	48,590,653	7,414	825,080	49,423,147
Riverside Twp.	31,622,685	86.86	36,406,499	8,375	1,112,441	37,527,315
Riverton Bor.	13,531,550	86.50	15,643,410		157,066	15,800,476
Shamong Twp.	4,747,010	68.45	6,935,004		233,108	7,168,112
Southampton Twp.	16,876,200	77.98	21,641,703	96	497,950	22,139,749
Springfield Twp.	13,444,075	64.02	20,999,805	36	293,969	21,293,810
Tabernacle Twp.	7,489,700	86.89	8,619,749		186,100	8,805,849
Washington Twp.	5,020,278	67.02	7,490,716		510,068	8,000,784
Westampton Twp.	12,537,300	88.40	14,182,466		201,275	14,383,741
Willingboro Twp.	149,726,895	107.29	139,553,449		1,932,168	141,485,617
††Woodland Twp.	5,624,010	53.04	10,603,337	260	135,723	10,739,320
Wrightstown Bor.	4,424,150	103.77	4,263,419	203	1,754,514	6,018,136
Totals	$1,207,404,236		$1,337,829,110	$128,623	$30,795,103	$1,368,752,836

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Camden County, 1968 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.	$25,120,525	46.16%	$54,420,548	$3,009	$181,563	$54,605,120
Audubon Park Bor.	722,729	50.00	1,445,458	.....	14,867	1,460,325
††Barrington Bor.	19,075,350	44.82	42,559,906	4,115	124,065	42,688,086
Bellmawr Bor.	27,842,025	54.00	51,559,306	15,043	257,719	51,832,068
Berlin Bor.	9,740,650	40.73	23,915,173	5,479	494,614	24,415,266
Berlin Twp.	6,493,585	38.76	16,753,315	.....	62,030	16,815,345
Brooklawn Bor.	4,826,550	51.97	9,287,185	640	96,954	9,384,779
Camden City	142,670,930	49.90	285,913,687	2,885,562	9,009,032	297,808,281
Cherry Hill Twp.	184,083,450	42.96	428,499,651	62	1,892,494	430,392,207
Chesilhurst Bor.	1,136,940	44.98	2,527,657	....	17,474	2,545,131
††Clementon Bor.	8,536,775	46.25	18,457,892	892	123,981	18,582,765
Collingswood Bor.	35,779,250	46.93	76,239,612	.....	1,080,265	77,319,877
Gibbsboro Bor.	5,277,550	48.14	10,962,921	.....	112,364	11,075,285
Gloucester City	25,017,222	46.74	53,524,223	23,745	1,341,216	54,889,184
Gloucester Twp.	41,262,975	44.15	93,460,872	2,133	838,274	94,301,279
Haddon Twp.	41,731,975	47.22	88,377,753	3,898	286,720	88,668,371
Haddonfield Bor.	38,849,400	39.78	97,660,633	4,352	1,726,834	99,391,819
Haddon Heights Bor.	19,348,550	40.32	47,987,475	6,580	194,637	48,188,692
Hi-Nella Bor.	1,498,375	44.86	3,340,114	30	22,412	3,362,556
Laurel Springs Bor.	4,501,425	45.19	9,961,109	55	687,750	10,648,914
Lawnside Bor.	4,223,880	41.96	10,066,444	.....	34,435	10,100,879
Lindenwold Bor.	12,855,550	41.68	30,843,450	1,516	131,260	30,976,226
Magnolia Bor.	8,326,275	39.02	21,338,480	....	69,105	21,407,585
Merchantville Bor.	9,019,850	41.72	21,619,966	3,588	1,233,772	22,857,326
Mount Ephraim Bor.	11,114,025	47.77	23,265,700	.....	193,594	23,459,294
Oaklyn Bor.	9,775,725	43.84	22,298,643	6,214	64,223	22,369,080
††Pennsauken Twp.	107,358,600	44.11	243,388,347	126,352	999,373	244,514,072
Pine Hill Bor.	6,478,100	47.21	13,721,881	45	64,083	13,786,009
Pine Valley Bor.	397,785	30.55	1,302,079	.....	4,219	1,306,298
Runnemede Bor.	18,685,710	43.25	43,203,954	.....	203,258	43,407,212
Somerdale Bor.	9,952,415	42.64	23,340,561	.....	106,268	23,446,829
Stratford Bor.	19,845,430	47.87	41,456,925	660	228,797	41,686,382
Tavistock Bor.	381,050	47.07	809,539	.....	1,619	811,158
Voorhees Twp.	12,491,250	41.94	29,783,619	.....	112,305	29,895,924
Waterford Twp.	7,493,500	46.01	16,286,677	360	128,960	16,415,997
††Winslow Twp.	17,998,825	36.09	49,872,056	7,594	386,016	50,265,666
Woodlynne Bor.	4,054,375	43.78	9,260,793		20,788	9,281,581
Totals	$903,968,576		$2,018,713,604	$3,101,924	$22,547,340	$2,044,362,868

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Cape May County, 1968 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.	$40,190,975	79.42%	$50,605,609		$336,200	$50,941,809
Cape May City	27,897,430	91.31	30,552,437	$20,721	638,300	31,211,458
Cape May Point Bor.	3,030,650	77.11	3,930,294		17,044	3,947,338
Dennis Twp.	9,937,175	97.40	10,202,438	167	349,490	10,552,095
Lower Twp.	58,410,900	85.72	68,141,507	211	1,076,434	69,218,152
Middle Twp.	38,993,690	90.09	43,283,039	28,098	1,080,420	44,391,557
North Wildwood City	49,180,700	77.83	63,189,901		245,593	63,435,494
Ocean City	188,090,400	93.60	200,951,282	20,454	2,045,707	203,017,443
Sea Isle City	26,286,350	98.25	26,754,555		476,232	27,230,787
Stone Harbor Bor.	36,919,700	70.36	52,472,570		308,432	52,781,002
Upper Twp.	18,537,600	75.47	24,562,873	3,519	892,084	25,458,476
West Cape May Bor.	3,910,970	88.48	4,420,174	5,274	75,058	4,500,506
West Wildwood Bor.	3,148,380	82.03	3,838,084		17,321	3,855,405
Wildwood City	72,847,225	90.06	80,887,436	49,826	2,110,400	83,047,662
Wildwood Crest Bor.	59,641,600	95.65	62,353,999		258,628	62,612,627
Woodbine Bor.	3,869,450	93.30	4,147,320	93	299,336	4,446,749
Totals	$640,893,195		$730,293,518	$128,363	$10,226,679	$740,648,560

* Exclusive of Class II Railroad Property.

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Cumberland County, 1968 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	$27,586,775	37.18%	$74,197,889	$96,247	$832,075	$75,126,211
Commercial Twp.	2,884,915	25.68	11,234,093	130	165,805	11,400,028
Deerfield Twp.	3,845,300	43.69	8,801,328	.....	98,000	8,899,328
Downe Twp.	2,455,980	36.46	6,736,094	427	74,448	6,810,969
††Fairfield Twp.	4,347,675	17.53	24,801,341	1,312	115,060	24,917,713
††Greenwich Twp.	1,595,880	29.34	5,439,264	....	39,979	5,479,243
Hopewell Twp.	6,922,500	32.44	21,339,396	296	147,644	21,487,336
Lawrence Twp.	3,174,435	37.12	8,551,818	3,164	134,923	8,689,905
Maurice River Twp.	4,866,626	43.41	11,210,841	9,041	142,975	11,362,857
Millville City	32,688,300	37.49	87,192,051	99,881	801,800	88,093,732
Shiloh Bor.	782,610	36.90	2,120,894	.....	19,771	2,140,665
Stow Creek Twp.	1,714,575	37.69	4,549,151	.....	52,145	4,601,296
Upper Deerfield Twp.	11,030,742	36.97	29,837,008	3,584	239,697	30,080,289
Vineland City	88,283,200	42.33	208,559,414	105,682	2,552,000	211,217,096
Totals	$192,179,513		$504,570,582	$319,764	$5,416,322	$510,306,668

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Essex County, 1968 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	$166,971,600	77.41%	$215,697,713	$90,164	$2,767,100	$218,554,977
Bloomfield Town	277,137,200	80.55	344,056,114	303,243	4,117,300	348,476,657
Caldwell Bor.	49,093,600	83.49	58,801,773	1,700	1,972,928	60,776,401
Cedar Grove Twp.	96,319,100	96.34	99,978,306	1,343	432,700	100,412,349
East Orange City	296,500,100	83.52	355,004,909	432,754	6,934,686	362,372,349
Essex Fells Bor.	35,258,100	99.57	35,410,365	8,849	111,970	35,531,184
Fairfield Bor.	82,829,900	96.83	85,541,568	.....	1,300,200	86,841,768
Glen Ridge Bor.	55,602,600	82.69	67,242,230	27,697	569,800	67,839,727
Irvington Town	250,350,500	80.77	309,954,810	325,259	8,905,947	319,186,016
Livingston Twp.	256,553,250	93.67	273,890,520	.....	3,579,500	277,470,020
Maplewood Twp.	164,164,500	79.56	206,340,498	38,254	983,400	207,362,152
Millburn Twp.	277,809,800	79.96	347,435,968	31,589	3,201,800	350,669,357
Montclair Town	281,282,800	91.31	308,052,568	479,283	5,520,300	314,052,151
Newark City	1,231,899,500	85.29	1,444,365,694	22,179,772	68,520,500	1,535,065,966
North Caldwell Bor.	45,182,000	92.62	48,782,120	.....	235,300	49,017,420
Nutley Town	238,887,500	103.76	230,230,821	17,289	3,222,800	233,470,910
Orange City	129,335,300	93.19	138,786,672	250,314	1,764,300	140,801,286
Roseland Bor.	43,031,000	101.28	42,487,164	6,781	199,500	42,693,445
South Orange Village	133,161,900	86.16	154,551,880	263,364	2,480,200	157,295,444
Verona Bor.	101,937,400	87.60	116,366,895	720	724,200	117,091,815
West Caldwell Bor.	100,673,400	98.58	102,123,554	.....	613,000	102,736,554
West Orange Town	260,719,400	87.01	299,643,030	.....	3,624,500	303,267,530
Totals	$4,574,700,450		$5,284,745,172	$24,458,375	$121,781,931	$5,430,985,478

* Exclusive of Class II Railroad Property.

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Gloucester County, 1968 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.	$4,528,400	27.68%	$16,359,827	$6,155	$97,046	$16,463,028
Deptford Twp.	21,532,025	25.10	85,784,960	165	255,075	86,040,200
East Greenwich Twp.	4,353,850	21.39	20,354,605	305	209,017	20,563,927
Elk Twp.	2,555,950	24.14	10,588,028	119	60,931	10,649,078
Franklin Twp.	9,079,475	27.29	33,270,337	427	320,875	33,591,639
Glassboro Bor.	13,229,650	25.59	51,698,515	33,282	509,143	52,240,940
Greenwich Twp.	29,563,180	32.43	91,159,975	30,018	122,030	91,312,023
Harrison Twp.	3,401,100	20.96	16,226,622	.....	74,846	16,301,468
Logan Twp.	3,519,724	18.38	19,149,750	55	47,731	19,197,536
Mantua Twp.	9,039,850	26.22	34,476,926	507	284,200	34,761,633
Monroe Twp.	12,367,100	26.60	46,492,857	7,058	399,743	46,899,658
National Park Bor.	2,818,040	29.80	9,456,510	.....	23,685	9,480,195
Newfield Bor.	2,039,150	34.61	5,891,794	468	26,950	5,919,212
Paulsboro Bor.	8,210,175	36.12	22,730,274	1,008	294,040	23,025,322
Pitman Bor.	11,438,185	26.04	43,925,442	362	114,977	44,040,781
††South Harrison Twp.	1,319,950	16.96	7,782,724	12	17,537	7,800,273
Swedesboro Bor.	2,751,975	43.90	6,268,736	7,047	169,970	6,445,753
Washington Twp.	17,253,695	25.37	68,008,258	.....	210,097	68,218,355
Wenonah Bor.	3,188,300	25.65	12,430,019	2,734	38,658	12,471,411
West Deptford Twp.	30,049,180	35.30	85,125,156	.....	201,750	85,326,906
Westville Bor.	5,547,500	29.96	18,516,355	21,424	78,483	18,616,262
Woodbury City	15,266,950	27.01	56,523,325	37,972	1,055,693	57,616,990
Woodbury Heights Bor.	5,505,795	29.50	18,663,712	355	105,176	18,769,243
Woolwich Twp.	2,564,550	24.00	10,685,625	445	96,503	10,782,573
Totals	$221,123,749		$791,570,332	$149,918	$4,814,156	$796,534,406

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Hudson County, 1968 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	$118,321,500	37.10%	$318,925,876	$1,063,497	$2,249,348	$322,238,721
East Newark Bor.	2,734,800	16.87	16,211,025		36,140	16,247,165
Guttenberg Town	19,168,942	68.46	28,000,207		123,094	28,123,301
Harrison Town	29,568,170	31.35	94,316,332	742,204	519,033	95,577,569
Hoboken City	60,915,400	51.52	118,236,413	10,810,518	1,004,245	130,051,176
Jersey City	333,657,845	38.78	860,386,398	74,577,041	10,940,377	945,903,816
Kearny Town	308,608,700	93.15	331,302,952	7,138,134	6,292,220	344,733,306
North Bergen Twp.	268,098,600	88.09	304,346,237	1,568,148	3,901,467	309,815,852
††Secaucus Town	137,965,900	63.82	216,179,724	1,479,964	1,617,552	219,277,240
Union City	139,916,300	85.66	163,339,131	27,508	7,291,220	170,657,859
Weehawken Twp.	62,904,612	97.61	64,444,844	24,760,819	794,652	90,000,315
West New York Town	130,072,375	91.87	141,583,079	9,193,615	1,114,924	151,891,618
Totals	$1,611,933,144		$2,657,272,218	$131,361,448	$35,884,272	$2,824,517,938

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Hunterdon County, 1968 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.	$13,032,100	91.35%	$14,266,119	$110	$224,875	$14,491,104
Bethlehem Twp.	9,666,859	80.07	12,073,010	4,973	154,534	12,232,517
Bloomsbury Bor.	3,332,325	91.97	3,623,274	1,814	114,706	3,739,794
Califon Bor.	4,198,895	73.26	5,731,497	56	160,808	5,892,361
††Clinton Town	8,953,850	60.53	14,792,417	5,939	134,111	14,932,467
Clinton Twp.	34,115,420	84.00	40,613,595	6,496	1,086,517	41,706,608
Delaware Twp.	24,856,900	80.68	30,809,246	475	676,423	31,486,144
East Amwell Twp.	18,396,229	67.89	27,097,112	900	197,168	27,295,180
Flemington Bor.	24,372,405	73.12	33,332,064	5,288	1,128,887	34,466,239
Franklin Twp.	17,773,900	112.14	15,849,741	7,308	1,699,209	17,556,258
Frenchtown Bor.	5,919,100	82.42	7,181,631	2,164	279,465	7,463,260
Glen Gardner Bor.	2,953,132	82.18	3,593,492	327	50,438	3,644,257
Hampton Bor.	4,311,350	92.10	4,681,162	9,590	160,988	4,851,740
High Bridge Bor.	11,918,820	86.63	13,758,305	12,759	277,429	14,048,493
Holland Twp.	26,629,350	86.09	30,931,990	13,420	249,977	31,195,387
Kingwood Twp.	17,780,700	84.49	21,044,739	871	331,059	21,376,669
Lambertville City	12,534,790	89.99	13,929,092	15,904	570,712	14,515,708
Lebanon Bor.	4,906,507	79.74	6,153,131	2,728	156,145	6,312,004
Lebanon Twp.	25,308,829	91.15	27,766,132	117	465,857	28,232,106
Milford Bor.	13,611,235	114.39	11,898,973	3,811	414,665	12,317,449
Raritan Twp.	64,791,670	88.51	73,202,655	810	1,353,692	74,557,157
Readington Twp.	53,350,349	77.96	68,432,977	9,746	1,209,948	69,652,671
Stockton Bor.	3,046,500	90.69	3,359,246	1,439	101,545	3,462,230
Tewksbury Twp.	26,286,200	76.86	34,200,104	.....	616,244	34,816,348
Union Twp.	12,049,390	79.87	15,086,253	5,167	222,035	15,313,455
West Amwell Twp.	16,277,359	77.89	20,897,880	33	157,421	21,055,334
Totals	**$460,374,164**		**$554,305,837**	**$112,245**	**$12,194,858**	**$566,612,940**

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Mercer County, 1968 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. ...	$35,463,205	58.38%	$60,745,469	$28	$506,933	$61,252,430
Ewing Twp.	86,048,990	39.90	215,661,629	182,545	3,148,610	218,992,784
Hamilton Twp.	167,551,100	42.25	396,570,651	258,551	2,831,175	399,660,377
Hightstown Bor.	13,665,350	52.52	26,019,326	17,486	774,796	26,811,608
Hopewell Bor.	5,122,750	39.36	13,015,117	29,287	239,231	13,283,635
Hopewell Twp.	31,777,650	37.58	84,560,005	3,488	540,800	85,104,293
Lawrence Twp.	61,658,390	43.75	140,933,463	24,682	2,501,450	143,459,595
Pennington Bor.	6,219,725	41.64	14,936,900	25,061	236,924	15,198,885
Princeton Bor.	45,309,360	42.89	105,640,849	66,741	1,174,323	106,881,913
Princeton Twp.	84,250,500	48.11	175,120,557	17,527	530,000	175,668,084
Trenton City	172,355,980	50.83	339,083,179	3,169,095	7,770,100	350,022,374
Washington Twp.	9,771,290	44.37	22,022,290	6,224	175,888	22,204,402
West Windsor Twp. ...	32,479,200	41.00	79,217,561	508,666	1,587,480	81,313,707
Totals	$751,673,490		$1,673,526,996	$4,309,381	$22,017,710	$1,699,854,087

* Exclusive of Class II Railroad Property.

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Middlesex County, 1968 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.	$76,531,795	56.42%	$135,646,570	$32,919	$998,500	$136,677,989
††Cranbury Twp.	16,010,930	32.44	49,355,518	92	207,096	49,562,706
Dunellen Bor.	20,569,175	46.46	44,272,869	91,680	857,798	45,222,347
††East Brunswick Twp.	99,464,210	45.80	217,170,764	2,652	1,837,886	219,011,302
Edison Twp.	216,597,469	43.21	501,266,996	493,458	2,344,689	504,105,143
Helmetta Bor.	3,174,025	45.70	6,945,350	....	36,918	6,982,268
Highland Park Bor.	40,033,500	45.18	88,608,898	8,071	486,724	89,103,693
Jamesburg Bor.	8,813,225	52.04	16,935,482	17,786	281,000	17,234,268
Madison Twp.	100,601,110	40.36	249,259,440	122,900	964,470	250,346,810
Metuchen Bor.	44,780,690	44.03	101,704,951	587,350	1,451,449	103,743,750
Middlesex Bor.	43,248,350	48.72	88,769,191	12,790	408,000	89,189,981
Milltown Bor.	22,286,225	51.55	43,232,250	7,409	122,775	43,362,434
Monroe Twp.	22,929,885	40.82	56,173,163	3,336	488,359	56,664,858
New Brunswick City	103,470,850	50.05	206,734,965	827,935	6,703,600	214,266,500
North Brunswick Twp.	79,771,610	46.19	172,703,204	189,954	990,125	173,883,283
Perth Amboy City	56,078,915	30.14	186,061,430	1,138,189	1,470,085	188,669,704
Piscataway Twp.	103,559,700	45.80	226,112,882	1,688	1,149,232	227,263,802
Plainsboro Twp.	8,765,421	51.39	17,056,667	4,782	251,253	17,312,702
Sayreville Bor.	109,938,450	43.11	255,018,441	99,817	1,429,015	256,547,273
South Amboy City	19,856,975	43.80	45,335,559	5,967,021	548,484	51,851,064
South Brunswick Twp.	49,837,790	46.27	107,710,806	467,370	1,283,847	109,462,023
South Plainfield Bor.	72,821,275	49.92	145,875,952	346,032	647,950	146,869,934
South River Bor.	37,741,424	46.78	80,678,546	3,192	289,115	80,970,853
Spotswood Bor.	18,533,380	46.56	39,805,369	196,423	326,641	40,328,433
Woodbridge Twp.	241,414,524	34.52	699,346,825	3,774,700	2,437,616	705,559,141
Totals	$1,616,830,903		$3,781,782,088	$14,397,546	$28,012,627	$3,824,192,261

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Monmouth County, 1968 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	$9,252,422	87.06%	$10,627,638	$2,100	$181,953	$10,811,691
Allentown Bor.	5,103,600	75.01	6,803,893		229,301	7,033,194
Asbury Park City	77,407,340	92.19	83,965,007	132,896	8,437,668	92,535,571
Atlantic Highlands Bor.	29,503,500	98.45	29,968,004	20,435	991,582	30,980,021
Avon-by-the-Sea Bor.	23,293,600	101.72	22,899,725		190,135	23,089,860
Belmar Bor.	40,513,050	94.63	42,812,057	11,916	383,618	43,207,591
Bradley Beach Bor.	25,572,241	91.36	27,990,632	20,216	264,108	28,274,956
Brielle Bor.	28,622,450	78.14	36,629,703	421	281,740	36,911,864
Colts Neck Twp.	53,358,543	91.04	58,609,999		955,962	59,565,961
Deal Bor.	25,033,250	83.07	30,135,127		340,892	30,476,019
Eatontown Bor.	57,217,175	80.91	70,717,062	5,379	1,387,999	72,110,440
Englishtown Bor.	3,380,967	65.48	5,163,358	60	259,097	5,422,515
Fair Haven Bor.	33,908,300	73.29	46,265,930		165,357	46,431,287
Farmingdale Bor.	4,801,590	91.08	5,271,838	16,337	252,186	5,540,361
Freehold Bor.	49,953,720	96.25	51,899,969	50,504	3,478,232	55,428,705
Freehold Twp.	70,891,915	88.13	80,440,162	8,278	1,074,154	81,522,594
Highlands Bor.	13,650,116	81.53	16,742,446		125,773	16,868,219
††Holmdel Twp.	83,792,700	82.25	101,875,623		3,019,475	104,895,098
Howell Twp.	81,074,500	74.86	108,301,496	5,410	1,429,750	109,736,656
Interlaken Bor.	9,552,550	85.32	11,196,144		53,818	11,249,962
Keansburg Bor.	29,444,000	81.92	35,942,383	2,263	308,062	36,252,708
Keyport Bor.	30,841,070	89.25	34,555,821	5,117	2,161,030	36,721,968
Little Silver Bor.	49,494,557	92.58	53,461,392	438	441,307	53,903,137
Loch Arbour Village	2,418,350	77.45	3,122,466		34,738	3,157,204
Long Branch City	122,175,300	94.84	128,822,543	207,125	3,176,409	132,206,077
††Manalapan Twp.	52,699,320	71.67	73,530,515	92	521,369	74,051,976
Manasquan Bor.	38,759,300	79.80	48,570,551	7,200	283,426	48,861,177
††Marlboro Twp.	39,835,497	71.24	55,917,318	1,678	986,480	56,905,476
Matawan Bor.	40,582,855	80.47	50,432,279	15,098	451,767	50,899,144
Matawan Twp.	69,633,400	67.86	102,613,322	13,177	781,958	103,408,457
Middletown Twp.	251,341,400	79.43	316,431,323	1,569	4,362,861	320,795,753
††Millstone Twp.	13,523,340	51.54	26,238,533		207,476	26,446,009
Monmouth Beach Bor.	11,592,336	83.04	13,959,942		90,670	14,050,612
Neptune Twp.	136,076,300	92.84	146,570,767	69,198	1,432,268	148,072,233
Neptune City Bor.	22,262,540	83.91	26,531,450		252,050	26,783,500
New Shrewsbury Bor.	40,114,550	88.61	45,270,906		371,861	45,642,767
Ocean Twp.	103,584,990	82.70	125,253,918		813,248	126,067,166
††Oceanport Bor.	32,257,550	73.01	44,182,372	5,159	316,126	44,503,657
Raritan Twp.	78,601,450	84.78	92,712,255	2,043	585,828	93,300,126
††Red Bank Bor.	83,522,900	94.66	88,234,629	168,091	4,432,654	92,835,374

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Roosevelt Bor.	2,847,916	69.51	4,097,131	.....	23,833	4,120,964
Rumson Bor.	82,990,850	98.67	84,109,506	.....	633,491	84,742,997
Sea Bright Bor.	12,340,110	78.14	15,792,309	.....	101,853	15,894,162
Sea Girt Bor.	31,427,371	64.22	48,937,046	12,694	257,708	49,207,448
Shrewsbury Bor.	29,162,400	90.14	32,352,341	.....	452,404	32,804,745
Shrewsbury Twp.	697,088	97.85	712,405	.....	12,423	724,828
South Belmar Bor.	8,688,870	78.75	11,033,486	.....	121,291	11,154,777
Spring Lake Bor.	46,717,975	66.46	70,294,877	3,500	1,615,588	71,913,965
Spring Lake Heights Bor.	19,520,520	74.47	26,212,596	1,418	179,714	26,393,728
Union Beach Bor.	19,885,620	79.49	25,016,505	222	182,988	25,199,715
Upper Freehold Twp.	16,599,700	85.33	19,453,533	1,564	1,179,262	20,634,359
Wall Twp.	91,641,425	82.09	111,635,309	.....	819,375	112,454,684
West Long Branch Bor.	35,414,825	88.63	39,958,056	.....	483,068	40,441,124
Totals	$2,372,579,204		$2,850,275,598	$791,598	$51,577,386	$2,902,644,582

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Morris County, 1968 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	$20,394,650	36.79%	$55,435,309	$100,793	$924,722	$56,460,824
Boonton Twp.	16,233,250	53.85	30,145,311	.....	247,122	30,392,433
Butler Bor.	17,370,900	42.95	40,444,470	7,992	164,181	40,616,643
Chatham Bor.	38,355,300	44.74	85,729,325	86,600	218,367	86,034,292
Chatham Twp.	32,881,800	40.68	80,830,383	.....	129,268	80,959,651
Chester Bor.	3,460,125	37.97	9,112,786	.....	117,028	9,229,814
Chester Twp.	12,122,850	35.39	34,255,016	.....	381,153	34,636,169
Denville Twp.	45,602,450	39.40	115,742,259	175,294	1,063,147	116,980,700
Dover Town	39,209,050	45.28	86,592,425	142,953	1,855,786	88,591,164
East Hanover Twp.	35,485,135	29.40	120,697,738	2,133	177,570	120,877,441
Florham Park Bor.	31,003,850	39.14	79,212,698	.....	338,015	79,550,713
Hanover Twp.	54,425,600	35.35	153,962,093	13,533	1,588,100	155,563,726
Harding Twp.	20,475,327	34.43	59,469,437	.....	128,986	59,598,423
Jefferson Twp.	43,953,380	50.02	87,871,611	763	424,140	88,296,514
Kinnelon Bor.	28,545,140	39.27	72,689,432	150	263,354	72,952,936
Lincoln Park Bor.	23,135,950	42.59	54,322,494	3,767	121,073	54,447,334
Madison Bor.	51,918,800	40.36	128,639,247	96,249	783,525	129,519,021
Mendham Bor.	12,165,225	39.50	30,798,038	.....	293,709	31,091,747
Mendham Twp.	15,863,600	39.48	40,181,358	.....	391,697	40,573,055
Mine Hill Twp.	9,596,987	46.44	20,665,347	.....	120,564	20,785,911
Montville Twp.	34,601,975	34.16	101,293,838	8,874	329,514	101,632,226
Morris Twp.	79,428,450	36.98	214,787,588	3,428	828,971	215,619,987
Morris Plains Bor.	26,859,857	42.79	62,771,341	10,279	359,023	63,140,643
Morristown Town	56,009,900	45.58	122,882,624	284,604	4,104,600	127,271,828
Mountain Lakes Bor.	22,463,500	47.40	47,391,350	10,051	182,283	47,583,684
Mt. Arlington Bor.	9,346,900	50.47	18,519,715	511	131,061	18,651,287
Mt. Olive Twp.	24,001,450	40.48	59,292,120	970	206,129	59,499,219
Netcong Bor.	5,214,030	31.71	16,442,857	35,242	103,924	16,582,023
Parsippany-Troy Hills Twp.	124,269,130	35.72	347,897,900	3,758	1,124,350	349,026,008
Passaic Twp.	21,072,340	35.62	59,158,731	6,843	344,168	59,509,742
Pequannock Twp.	37,613,750	38.52	97,647,326	233	224,947	97,872,506
Randolph Twp.	38,352,850	41.83	91,687,425	7,301	430,132	92,124,858
Riverdale Bor.	9,890,410	41.10	24,064,258	4,260	1,379,236	25,447,754
Rockaway Bor.	18,858,900	49.70	37,945,473	3,959	206,195	38,155,627
††Rockaway Twp.	49,077,475	37.13	132,177,417	5,257	739,102	132,921,776
Roxbury Twp.	52,395,360	49.74	105,338,480	130,316	2,370,640	107,839,436
Victory Gardens Bor.	1,227,378	39.53	3,104,928	.....	8,604	3,113,532
Washington Twp.	20,632,025	41.74	49,429,863	1,008	478,211	49,909,082
Wharton Bor.	11,294,365	39.03	28,937,651	2,304	103,903	29,043,858
Totals	$1,194,809,414		$3,007,567,662	$1,149,425	$23,386,500	$3,032,103,587

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Ocean County, 1968 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.	$12,511,500	89.25%	$14,018,487	.....	$56,847	$14,075,334
Bay Head Bor.	18,309,425	70.09	26,122,735	$508,589	178,488	26,809,812
Beach Haven Bor.	28,585,450	88.19	32,413,482	.....	616,734	33,030,216
Beachwood Bor.	19,242,095	86.73	22,186,204	.....	206,186	22,392,390
Berkeley Twp.	51,948,700	94.25	55,117,984	24	2,593,140	57,711,148
Brick Twp.	199,447,450	88.61	225,084,584	.....	2,757,504	227,842,088
Dover Twp.	290,916,300	82.84	351,178,537	6,050	4,328,065	355,512,652
Eagleswood Twp.	4,973,780	97.50	5,101,313	.....	158,359	5,259,672
Harvey Cedars Bor.	12,787,225	103.53	12,351,227	.....	105,654	12,456,881
Island Heights Bor.	7,307,225	91.50	7,986,038	.....	59,633	8,045,671
Jackson Twp.	71,714,550	80.50	89,086,398	.....	1,399,941	90,486,339
Lacey Twp.	47,024,150	90.77	51,805,828	48	632,050	52,437,926
Lakehurst Bor.	6,137,070	108.76	5,642,764	1,408	544,302	6,188,474
Lakewood Twp.	107,889,550	90.61	119,070,246	8,479	3,007,019	122,085,744
Lavallette Bor.	25,892,200	81.90	31,614,408	.....	917,135	32,531,543
Little Egg Harbor Twp.	31,722,600	90.91	34,894,511	.....	4,344,203	39,238,714
Long Beach Twp.	89,766,040	81.71	109,859,307	.....	405,150	110,264,457
††Manchester Twp.	18,148,985	63.64	28,518,204	399	584,987	29,103,590
Mantoloking Bor.	18,906,250	75.99	24,879,918	.....	87,118	24,967,036
Ocean Twp.	20,635,855	85.98	24,000,762	12	215,834	24,216,608
Ocean Gate Bor.	7,412,825	85.28	8,692,337	.....	48,931	8,741,268
Pine Beach Bor.	8,854,265	75.91	11,664,162	.....	68,156	11,732,318
Plumsted Twp.	14,420,100	99.78	14,451,894	7,035	1,071,091	15,530,020
Point Pleasant Bor.	86,046,325	91.84	93,691,556	.....	2,272,235	95,963,791
Point Pleasant Beach Bor.	54,160,745	87.47	61,919,224	3,069	359,484	62,281,777
Seaside Heights Bor.	22,233,625	77.46	28,703,363	.....	148,415	28,851,778
Seaside Park Bor.	27,552,479	97.71	28,198,218	.....	135,987	28,334,205
Ship Bottom Bor.	21,830,325	85.77	25,452,169	.....	530,691	25,982,860
South Toms River Bor.	11,442,160	84.69	13,510,639	1,778	172,787	13,685,204
Stafford Twp.	32,072,475	89.91	35,671,755	.....	3,827,689	39,499,444
Surf City Bor.	23,700,900	88.59	26,753,471	.....	195,248	26,948,719
Tuckerton Bor.	10,770,580	93.00	11,581,269	.....	598,442	12,179,711
Union Twp.	8,634,030	83.34	10,360,007	5,970	513,210	10,879,187
Totals	$1,412,997,234		$1,641,583,001	$542,861	$33,140,715	$1,675,266,577

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Passaic County, 1968 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Bor.	$45,399,900	104.10%	$43,611,816	$620	$380,034	$43,992,470
††Clifton City	620,357,300	85.79	723,111,435	159,652	6,117,000	729,388,087
Haledon Bor.	36,824,200	85.37	43,134,825		349,101	43,483,926
Hawthorne Bor.	142,841,000	91.33	156,400,964	35,471	850,427	157,286,862
Little Falls Twp.	82,909,900	83.99	98,714,014	6,380	1,599,800	100,320,194
North Haledon Bor.	56,729,800	94.30	60,158,855		311,703	60,470,558
††Passaic City	209,876,350	82.73	253,688,323	304,334	9,664,800	263,657,457
Paterson City	468,378,980	84.93	551,488,261	822,517	16,264,248	568,575,026
Pompton Lakes Bor.	67,508,900	84.86	79,553,264	526	718,380	80,272,170
Prospect Park Bor.	23,397,500	92.81	25,210,107		131,220	25,341,327
††Ringwood Bor.	61,249,750	76.15	80,433,027		371,113	80,804,140
††Totowa Bor.	108,336,800	81.64	132,700,637	4,164	1,064,861	133,769,662
Wanaque Bor.	39,209,500	75.02	52,265,396	20,992	359,700	52,646,088
Wayne Twp.	356,131,200	71.95	494,970,396	1,775	4,547,234	499,519,405
††West Milford Twp.	138,251,400	90.89	152,108,483	2,123	2,548,420	154,659,026
West Paterson Bor.	74,519,600	88.07	84,614,057		624,998	85,239,055
Totals	$2,531,922,080		$3,032,163,860	$1,358,554	$45,903,039	$3,079,425,453

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Salem County, 1968 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.	$2,916,850	25.91%	$11,257,623		$49,514	$11,307,137
Elmer Bor.	1,601,970	33.13	4,835,406	$14,350	85,470	4,935,226
Elsinboro Twp.	1,505,622	28.71	5,244,242		23,250	5,267,492
Lower Alloway Creek Twp.	1,446,875	27.21	5,317,438		52,550	5,369,988
Mannington Twp.	3,725,360	33.78	11,028,301	3,585	93,760	11,125,646
††Oldmans Twp.	2,270,299	25.49	8,906,626	1,497	55,957	8,964,080
Penns Grove Bor.	4,861,545	33.61	14,464,579	13,726	496,301	14,974,606
Pennsville Twp.	21,821,026	30.28	72,064,155	4,456	389,577	72,458,188
Pilesgrove Twp.	4,545,700	27.16	16,736,745	622	71,170	16,808,537
Pittsgrove Twp.	6,239,625	34.92	17,868,342	72	117,088	17,985,502
Quinton Twp.	3,209,900	26.74	12,004,114		265,256	12,269,370
††Salem City	8,212,850	31.66	25,940,777	20,329	334,950	26,296,056
Upper Penns Neck Twp.	7,663,036	25.00	30,652,144		147,547	30,799,691
Upper Pittsgrove Twp.	3,689,200	29.09	12,682,021	80	82,050	12,764,151
Woodstown Bor.	3,975,800	30.86	12,883,344	1,620	142,344	13,027,308
Totals	$77,685,658		$261,885,857	$60,337	$2,406,784	$264,352,978

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Somerset County, 1968 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.	$15,617,150	39.21%	$39,829,508	.....	$420,620	$40,250,128
Bernards Twp.	41,232,975	42.30	97,477,482	$2,958	414,887	97,895,327
Bernardsville Bor.	29,540,125	38.22	77,289,704	118,663	535,778	77,944,145
Bound Brook Bor.	24,097,225	39.26	61,378,566	165,147	1,082,016	62,625,759
Branchburg Twp.	18,741,950	36.75	50,998,503	6,719	156,260	51,161,482
Bridgewater Twp.	101,510,400	40.69	249,472,598	50,233	1,497,088	251,019,919
Far Hills Bor.	5,965,950	49.50	12,052,424	9,036	62,100	12,123,560
Franklin Twp.	90,191,525	42.43	212,565,461	1,740	1,327,850	213,895,051
Green Brook Twp.	15,845,100	40.56	39,065,828	.....	93,525	39,159,353
Hillsborough Twp.	34,809,379	34.38	101,248,921	7,464	542,025	101,798,410
Manville Bor.	30,112,900	38.73	77,750,839	211,360	222,350	78,184,549
Millstone Bor.	1,820,650	44.80	4,063,951	.	6,300	4,070,251
Montgomery Twp.	20,579,475	28.04	73,393,277	51,542	107,321	73,552,140
North Plainfield Bor.	56,493,200	45.46	124,270,128	...	391,175	124,661,303
Peapack-Gladstone Bor.	7,431,300	36.56	20,334,519	5,384	93,880	20,433,783
Raritan Bor.	17,702,870	42.51	41,644,013	155,599	196,042	41,995,654
Rocky Hill Bor.	2,600,000	38.42	6,767,309	.	22,110	6,789,419
Somerville Bor.	38,671,900	43.41	89,085,234	161,232	1,641,100	90,887,565
South Bound Brook Bor.	8,050,600	37.11	21,693,883	1,354	75,318	21,770,555
Warren Twp.	28,187,650	34.39	81,964,670	.....	230,707	82,195,377
Watchung Bor.	28,917,050	38.93	74,279,604	.....	326,265	74,605,869
Totals	$618,122,374		$1,556,626,422	$948,431	$9,444,747	$1,567,019,600

* Exclusive of Class II Railroad Property.

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Sussex County, 1968 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.	$3,068,250	74.82%	$4,100,842	$976	$135,925	$4,237,743
Andover Twp.	18,245,300	79.69	22,895,344	266	181,195	23,076,805
Branchville Bor.	4,716,300	73.63	6,405,405	.....	189,400	6,594,805
Byram Twp.	26,920,750	81.00	33,235,494	267	250,327	33,486,088
††Frankford Twp.	15,813,875	44.54	35,504,883	.....	118,749	35,623,632
Franklin Bor.	16,125,978	106.01	15,211,752	2,043	679,681	15,893,476
Fredon Twp.	8,106,550	67.96	11,928,414	.....	120,972	12,049,386
Green Twp.	7,969,685	77.69	10,258,315	253	64,719	10,323,287
Hamburg Bor.	8,530,560	83.83	10,176,023	.....	105,225	10,281,248
Hampton Twp.	15,610,025	72.73	21,462,980	.....	212,525	21,675,505
Hardyston Twp.	17,792,600	75.05	23,707,662	381	229,992	23,938,035
Hopatcong Bor.	47,523,450	74.90	63,449,199	.....	390,025	63,839,224
††Lafayette Twp.	5,924,800	58.82	10,072,764	.....	63,051	10,135,815
Montague Twp.	8,798,260	60.72	14,489,888	.....	96,209	14,586,097
Newton Town	32,280,060	82.78	38,994,999	.....	1,181,735	40,176,734
Ogdensburg Bor.	10,510,750	83.24	12,627,042	559	67,300	12,694,901
Sandyston Twp	8,979,425	56.23	15,969,100	.....	127,725	16,096,825
Sparta Twp.	93,356,200	112.52	82,968,539	1,474	1,258,000	84,228,013
Stanhope Bor.	10,686,869	82.39	12,971,075	.....	125,240	13,096,315
Stillwater Twp.	17,157,785	66.58	25,770,179	.....	121,805	25,891,984
Sussex Bor.	7,358,500	91.64	8,029,790	.....	643,782	8,673,572
Vernon Twp.	52,977,200	77.12	68,694,502	896	435,253	69,130,651
Walpack Twp.	10,279,100	81.42	12,624,785	.....	44,552	12,669,337
Wantage Twp.	24,224,745	62.62	38,685,316	.....	5,146,371	43,831,687
Totals	$472,957,017		$600,234,292	$7,115	$11,989,758	$612,231,165

* Exclusive of Class II Railroad Property.

†† Appealed from 1968 Table of Equalized Valuations.

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Union County, 1968 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.	$69,808,150	34.98%	$199,565,895	....	$368,950	$199,934,845
Clark Twp.	64,492,900	40.02	161,151,674	$4,067	374,500	161,530,241
Cranford Twp.	95,154,600	44.86	212,114,579	549,842	1,805,400	214,469,821
Elizabeth City	271,479,850	45.07	602,351,564	8,712,688	5,751,200	616,815,452
Fanwood Bor.	25,430,200	41.19	61,738,772	10,639	155,239	61,904,650
Garwood Bor.	15,053,900	41.89	35,936,739	19,684	110,400	36,066,823
Hillside Twp.	74,725,000	41.63	179,497,958	85,381	493,957	180,077,296
Kenilworth Bor.	35,517,750	37.49	94,739,264	42,983	204,500	94,986,747
Linden City	235,636,900	41.05	574,024,117	814,313	1,669,700	576,508,130
Mountainside Bor.	41,886,600	42.01	99,706,260		256,400	99,962,660
New Providence Bor.	51,187,140	39.65	129,097,453	2,636	1,371,892	130,471,981
Plainfield City	126,568,500	47.27	267,756,505	332,450	4,134,700	272,223,655
Rahway City	62,546,500	33.50	186,705,970	1,004,885	1,695,700	189,406,555
Roselle Bor.	58,967,600	42.94	137,325,571	30,391	2,264,800	139,620,762
Roselle Park Bor.	30,798,400	37.04	83,149,028	61,622	210,200	83,420,850
Scotch Plains Twp.	87,855,600	48.96	179,443,627	89	639,594	180,083,310
Springfield Twp.	69,161,500	42.06	164,435,330	757	547,400	164,983,487
Summit City	106,088,700	39.97	265,420,816	334,421	1,610,055	267,365,292
Union Twp.	215,677,260	39.68	543,541,482	30,442	3,723,210	547,295,134
Westfield Town	122,039,850	40.23	303,355,332	3,077	1,790,295	305,148,704
Winfield Twp.	689,000	50.13	1,374,426	.....	18,422	1,392,848
Totals	$1,860,765,900		$4,482,432,362	$12,040,367	$29,196,514	$4,523,669,243

* Exclusive of Class II Railroad Property.

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Warren County, 1968 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.	$5,804,370	60.40%	$9,609,884	$1,369	$78,800	$9,690,053
Alpha Bor.	9,613,525	99.61	9,651,165	4,003	128,008	9,783,176
Belvidere Town	12,506,940	81.06	15,429,238	17,817	610,623	16,057,678
Blairstown Twp.	13,077,300	70.22	18,623,327	10,216	143,702	18,777,245
Franklin Twp.	9,119,385	88.17	10,342,957	166	422,099	10,765,222
Frelinghuysen Twp.	8,026,000	71.80	11,178,273	44	40,395	11,218,712
Greenwich Twp.	7,575,900	80.60	9,399,380	1,259	194,574	9,595,213
Hackettstown Town	36,915,400	85.86	42,994,875	10,142	1,077,325	44,082,342
Hardwick Twp.	3,985,850	72.05	5,532,061	.....	4,365	5,536,426
Harmony Twp.	10,683,100	58.56	18,242,999	5,174	121,175	18,369,348
Hope Twp.	8,067,900	58.76	13,730,259	.....	24,862	13,755,121
Independence Twp.	10,562,536	68.90	15,330,241	919	117,793	15,448,953
Knowlton Twp.	10,440,350	66.13	15,787,615	2,009	46,667	15,836,291
Liberty Twp.	6,397,922	66.60	9,606,489	152	9,961	9,616,602
Lopatcong Twp.	18,344,675	83.52	21,964,410	4,623	369,016	22,338,049
Mansfield Twp.	16,035,775	85.84	18,681,005	652	326,128	19,007,785
Oxford Twp.	4,484,982	67.56	6,638,517	397	110,977	6,749,891
Pahaquarry Twp.	1,844,950	76.21	2,420,877	.....	9,910	2,430,787
Phillipsburg Town	55,196,025	81.29	67,900,141	774,266	1,699,600	70,374,007
Pohatcong Twp.	16,721,725	73.01	22,903,335	5,265	441,174	23,349,774
Washington Bor.	27,856,200	93.08	29,927,159	64,122	1,730,241	31,721,522
Washington Twp.	18,878,875	80.83	23,356,272	1,029	561,454	23,918,755
White Twp.	10,617,080	68.97	15,393,765	5,832	40,217	15,439,814
Totals	$322,756,765		$414,644,244	$909,456	$8,309,066	$423,862,766

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1968

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$499,118,551	49.64%	$1,005,392,951	$328,931	$14,674,050	$1,020,395,932
Bergen	6,444,740,098	81.70	7,888,472,246	3,313,492	86,751,702	7,978,537,440
Burlington	1,207,404,236	90.25	1,337,829,110	128,623	30,795,103	1,368,752,836
Camden	903,968,576	44.78	2,018,713,604	3,101,924	22,547,340	2,044,362,868
Cape May	640,893,195	87.76	730,293,518	128,363	10,226,679	740,648,560
Cumberland	192,179,513	38.09	504,570,582	319,764	5,416,322	510,306,668
Essex	4,574,700,450	86.56	5,284,745,172	24,458,375	121,781,931	5,430,985,478
Gloucester	221,123,749	27.93	791,570,332	149,918	4,814,156	796,534,406
Hudson	1,611,933,144	60.66	2,657,272,218	131,361,448	35,884,272	2,824,517,938
Hunterdon	460,374,164	83.05	554,305,837	112,245	12,194,858	566,612,940
Mercer	751,673,490	44.92	1,673,526,996	4,309,381	22,017,710	1,699,854,087
Middlesex	1,616,830,903	42.75	3,781,782,088	14,397,546	28,012,627	3,824,192,261
Monmouth	2,372,579,204	83.24	2,850,275,598	791,598	51,577,386	2,902,644,582
Morris	1,194,809,414	39.73	3,007,567,662	1,149,425	23,386,500	3,032,103,587
Ocean	1,412,997,234	86.08	1,641,583,001	542,861	33,140,715	1,675,266,577
Passaic	2,531,922,080	83.50	3,032,163,860	1,358,554	45,903,039	3,079,425,453
Salem	77,685,658	29.66	261,885,857	60,337	2,406,784	264,352,978
Somerset	618,122,374	39.71	1,556,626,422	948,431	9,444,747	1,567,019,600
Sussex	472,957,017	78.80	600,234,292	7,115	11,989,758	612,231,165
Union	1,860,765,900	41.51	4,482,432,362	12,040,367	29,196,514	4,523,669,243
Warren	322,756,765	77.84	414,644,244	909,456	8,309,066	423,862,766
State Totals	$29,989,535,715	65.09%	$46,075,887,952	$199,918,154	$610,471,259	$46,886,277,365

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1967, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$480,896,391	49.26%	$976,326,871	$329,323	$26,129,114	$1,002,785,308
Bergen	6,184,418,009	83.48	7,408,600,664	3,183,329	253,921,005	7,665,704,998
Burlington	1,122,906,124	91.79	1,223,406,613	132,024	79,953,118	1,303,491,755
Camden	878,015,932	45.82	1,916,042,822	3,637,579	64,239,818	1,983,920,219
Cape May	599,199,689	86.28	694,442,541	121,238	23,838,956	718,402,735
Cumberland	185,820,609	38.35	484,515,602	326,240	16,833,389	501,675,231
Essex	4,423,077,750	85.28	5,186,376,913	24,828,779	249,994,504	5,461,200,196
Gloucester	215,577,406	28.19	764,610,412	153,020	11,234,534	775,997,966
Hudson	974,082,866	37.94	2,567,658,526	135,174,178	83,056,118	2,785,888,822
Hunterdon	444,752,895	85.73	518,796,246	114,430	29,738,059	548,648,735
Mercer	724,532,608	46.36	1,562,672,268	4,336,975	57,014,377	1,624,023,620
Middlesex	1,544,648,411	43.92	3,517,060,138	14,514,495	105,402,528	3,636,977,161
Monmouth	2,237,866,113	85.25	2,625,020,781	791,238	93,620,610	2,719,432,629
Morris	1,116,083,241	40.18	2,777,415,493	1,165,612	56,141,529	2,834,722,634
Ocean	1,333,092,528	89.29	1,493,074,404	548,028	51,036,905	1,544,659,337
Passaic	2,450,107,575	85.80	2,855,526,422	1,418,933	174,506,286	3,031,451,641
Salem	75,826,528	31.29	242,305,790	60,368	12,681,404	255,047,562
Somerset	605,022,979	42.10	1,437,010,080	946,994	30,818,818	1,468,775,892
Sussex	428,332,492	74.94	571,544,485	51,056	17,553,398	589,148,939
Union	1,821,369,110	42.23	4,312,766,130	12,067,471	131,879,799	4,456,713,400
Warren	312,965,444	81.25	385,179,695	912,332	28,139,609	414,231,636
State Totals	$28,158,594,700	64.70%	$43,520,352,896	$204,813,642	$1,597,733,878	$45,322,900,416

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1966, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$470,172,208	49.36%	$952,468,329	$329,747	$25,338,671	$978,136,747
Bergen	5,915,051,279	86.08	6,871,693,389	3,000,752	246,904,191	7,121,598,332
Burlington	1,066,830,765	91.76	1,162,582,913	140,698	72,954,973	1,235,678,584
Camden	840,939,258	47.83	1,758,189,696	3,762,908	64,350,162	1,826,302,766
Cape May	564,857,812	89.26	632,837,988	122,816	24,086,820	657,047,624
Cumberland	178,885,356	39.30	455,134,788	328,975	17,401,424	472,865,187
Essex	4,296,726,050	86.03	4,994,252,836	25,075,102	252,036,955	5,271,364,893
Gloucester	207,176,382	27.56	751,833,586	155,093	10,916,647	762,905,326
Hudson	887,689,358	36.39	2,439,063,366	135,414,057	84,444,407	2,658,921,830
Hunterdon	422,447,903	86.09	490,706,865	121,810	27,758,524	518,587,199
Mercer	665,666,799	45.86	1,451,370,090	4,348,304	56,089,258	1,511,807,652
Middlesex	1,394,167,183	42.50	3,280,477,073	14,629,954	96,099,227	3,391,206,254
Monmouth	2,128,773,498	88.35	2,409,554,586	828,085	90,205,970	2,500,588,641
Morris	1,028,708,557	40.32	2,551,628,313	1,176,097	53,030,908	2,605,835,318
Ocean	1,237,569,761	91.98	1,345,446,749	557,027	50,220,386	1,396,224,162
Passaic	2,374,076,855	88.54	2,681,449,003	1,691,406	171,009,712	2,854,150,121
Salem	72,503,204	23.91	303,200,039	61,118	13,947,863	317,209,020
Somerset	537,534,310	40.32	1,333,138,672	1,004,232	28,845,289	1,362,988,193
Sussex	407,165,607	76.05	535,397,788	64,962	18,116,006	553,578,756
Union	1,772,165,890	42.50	4,169,441,495	13,270,473	124,919,890	4,307,631,858
Warren	300,280,832	82.20	365,297,633	905,157	27,867,167	394,069,957
State Totals	$26,769,388,867	65.39%	$40,935,165,197	$206,988,773	$1,556,544,450	$42,698,698,420

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$458,166,233	49.89%	$918,379,416	$1,057,234	$25,916,243	$945,352,893
Bergen	5,641,593,646	87.45	6,451,113,418	2,196,845	246,186,596	6,699,496,859
Burlington	1,021,667,132	94.23	1,084,231,721	124,971	74,090,549	1,158,447,241
Camden	805,267,116	48.64	1,655,402,378	3,828,108	64,725,707	1,723,956,193
Cape May	544,899,889	92.86	586,786,383	81,481	24,112,187	610,980,051
Cumberland	174,137,442	42.07	413,956,824	278,996	17,288,567	431,524,387
Essex	4,162,676,300	87.87	4,737,401,326	25,463,983	256,559,504	5,019,424,813
Gloucester	202,928,580	29.41	689,889,520	132,081	11,056,984	701,078,585
Hudson	876,544,413	38.22	2,293,280,016	96,398,966	87,107,988	2,476,786,970
Hunterdon	396,833,235	87.50	453,530,246	96,615	29,858,071	483,484,932
Mercer	644,202,085	46.48	1,385,945,173	3,460,050	55,995,918	1,445,401,141
Middlesex	1,325,028,947	43.92	3,016,823,747	13,881,051	102,024,597	3,132,729,395
Monmouth	2,012,396,215	90.01	2,235,870,991	781,092	85,750,716	2,322,402,799
Morris	956,310,241	42.41	2,254,958,673	1,146,172	54,762,394	2,310,867,239
Ocean	1,162,544,227	94.59	1,229,011,977	548,991	47,797,568	1,277,358,536
Passaic	2,281,134,090	89.87	2,538,382,377	1,610,866	170,855,271	2,710,848,514
Salem	70,415,991	24.81	283,869,947	61,529	13,349,366	297,280,842
Somerset	507,829,300	43.44	1,169,148,561	851,969	32,907,877	1,202,908,407
Sussex	388,165,718	80.10	484,606,506	57,770	19,711,925	504,376,201
Union	1,710,806,835	44.79	3,819,559,728	10,866,650	138,912,480	3,969,338,858
Warren	291,579,885	89.06	327,409,257	924,703	28,348,798	356,682,758
State Totals	$25,635,127,520	67.41%	$38,029,558,185	$163,850,123	$1,587,319,306	$39,780,727,614

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Atlantic	$418,722,550	46.46%	$901,196,190	$1,013,871	$23,247,388	$925,457,449
Bergen	5,426,195,112	92.19	5,885,627,381	3,116,968	443,303,905	6,332,048,254
Burlington	375,714,202	37.75	995,288,085	126,991	37,778,861	1,033,193,937
Camden	837,969,727	50.62	1,655,377,634	3,817,375	75,402,566	1,734,597,575
Cape May	528,222,627	94.18	560,841,051	81,699	29,962,659	590,885,409
Cumberland	145,268,432	36.42	398,866,671	185,857	20,079,572	419,132,100
Essex	4,083,716,850	88.18	4,631,333,410	25,572,484	431,988,690	5,088,894,584
Gloucester	182,228,360	27.50	662,765,805	86,688	14,084,875	676,937,368
Hudson	872,114,058	39.20	2,225,009,476	100,258,134	158,111,780	2,483,379,390
Hunterdon	67,684,513	16.24	416,749,132	120,995	8,411,290	425,281,417
Mercer	578,125,569	42.59	1,357,459,609	2,540,046	61,784,184	1,421,783,839
Middlesex	732,006,318	26.17	2,797,544,534	13,548,228	87,280,156	2,898,372,918
Monmouth	1,916,557,455	92.08	2,081,303,062	787,175	92,633,374	2,174,723,611
Morris	781,062,646	37.27	2,095,468,638	750,387	63,567,466	2,159,786,491
Ocean	1,098,163,183	96.34	1,139,852,754	548,991	47,466,446	1,187,868,191
Passaic	2,209,468,975	94.78	2,331,126,239	1,668,886	291,184,776	2,623,979,901
Salem	67,189,507	27.53	244,018,604	32,363	23,186,661	267,237,628
Somerset	180,802,549	16.90	1,069,703,786	679,188	18,316,024	1,088,698,998
Sussex	138,756,589	32.02	433,300,045	57,770	8,198,194	441,556,009
Union	1,051,839,016	29.69	3,542,308,268	4,825,633	119,909,233	3,667,043,134
Warren	194,495,887	62.10	313,181,547	913,750	20,891,100	334,986,397
State Totals	$21,886,304,125	61.24%	$35,738,321,921	$160,733,479	$2,076,789,200	$37,975,844,600

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Atlantic	$396,139,772	45.37%	$873,044,690	$1,078,571	$21,366,366	$895,489,627
Bergen	1,613,817,472	28.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438
Burlington	228,706,743	23.81	960,598,696	138,645	19,684,381	980,421,722
Camden	758,544,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May	513,006,595	95.63	536,451,909	84,019	29,100,381	565,636,309
Cumberland	142,164,667	36.90	385,240,899	190,616	19,294,840	404,726,355
Essex	4,004,964,900	91.15	4,393,887,122	25,236,329	427,766,790	4,846,890,241
Gloucester	173,128,013	26.41	655,602,141	89,100	13,728,624	669,419,865
Hudson	862,774,517	41.15	2,096,762,770	103,278,028	152,477,480	2,352,518,278
Hunterdon	65,265,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer	553,343,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,225,332
Middlesex	645,408,942	23.83	2,707,923,274	8,546,227	78,589,148	2,795,058,649
Monmouth	1,824,080,018	94.45	1,931,304,985	787,708	89,303,465	2,021,396,158
Morris	561,353,177	28.99	1,936,230,785	753,037	43,141,291	1,980,125,113
Ocean	1,037,779,978	97.56	1,063,737,962	551,115	41,737,611	1,106,026,688
Passaic	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,060,991
Salem	64,732,237	28.42	227,802,428	33,749	22,610,904	250,447,081
Somerset	173,698,297	17.29	1,004,578,545	686,905	17,948,034	1,023,213,484
Sussex	95,113,616	23.83	399,190,134	58,313	5,845,296	405,093,743
Union	1,008,852,110	29.33	3,439,393,976	4,949,813	113,679,979	3,558,023,768
Warren	155,844,897	51.75	301,170,046	916,835	18,223,871	320,310,752
State Totals	$15,562,592,240	45.76%	$34,009,421,775	$158,894,360	$1,455,228,530	$35,623,544,665

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Atlantic	$360,152,954	43.23%	$833,032,483	$628,647	$19,268,564	$852,929,694
Bergen	1,367,324,829	25.95	5,268,847,787	2,261,772	95,945,206	5,367,054,765
Burlington	207,443,354	23.29	890,819,599	143,577	18,308,518	909,271,694
Camden	612,760,859	40.88	1,498,897,134	2,402,630	57,816,691	1,559,116,455
Cape May	508,998,746	95.24	534,457,586	81,293	27,584,006	562,122,885
Cumberland	132,649,722	34.27	387,104,884	190,738	18,824,040	406,119,662
Essex	1,863,899,050	43.87	4,248,474,433	25,333,916	202,362,300	4,476,170,649
Gloucester	172,723,845	28.57	604,492,655	90,713	13,925,247	618,508,615
Hudson	850,024,442	42.22	2,013,126,545	106,843,910	148,265,430	2,268,235,885
Hunterdon	62,416,167	17.44	357,920,226	123,980	8,141,792	366,185,998
Mercer	535,429,552	41.24	1,298,451,603	2,552,188	61,766,327	1,362,770,118
Middlesex	552,799,284	22.13	2,497,588,386	8,576,906	69,765,795	2,575,931,087
Monmouth	1,737,306,964	98.53	1,763,305,273	606,416	82,864,976	1,846,776,665
Morris	464,374,204	26.22	1,770,878,789	757,358	33,233,928	1,804,870,075
Ocean	408,307,856	40.13	1,017,491,883	144,055	16,353,936	1,033,989,874
Passaic	651,811,486	32.31	2,017,268,840	2,010,555	75,918,236	2,095,197,631
Salem	54,890,972	23.91	229,615,804	34,318	21,490,931	251,141,053
Somerset	155,324,366	16.31	952,616,207	617,019	16,223,521	969,456,747
Sussex	86,631,808	23.79	364,142,175	65,195	5,556,272	369,763,642
Union	926,348,355	27.92	3,318,368,051	5,049,247	104,681,827	3,428,099,125
Warren	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,939
State Totals	$11,826,113,635	36.80%	$32,136,974,508	$159,427,175	$1,113,498,575	$33,409,900,258

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Atlantic	$186,169,124	23.99%	$776,183,621	$628,860	$19,396,078	$796,208,559
Bergen	1,158,155,235	23.48	4,932,924,378	2,348,876	148,547,737	5,083,820,991
Burlington	169,633,885	20.61	822,977,796	132,794	27,370,924	850,481,514
Camden	439,820,186	31.18	1,410,587,244	2,930,317	61,275,583	1,474,793,144
Cape May	493,789,824	97.95	504,136,375	81,297	36,624,462	540,842,134
Cumberland	118,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex	1,687,914,680	41.22	4,095,054,006	14,264,472	257,197,770	4,366,516,248
Gloucester	138,326,223	22.56	613,189,845	92,314	19,556,425	632,838,584
Hudson	848,783,982	45.49	1,865,688,664	126,673,431	150,451,152	2,142,813,247
Hunterdon	50,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer	440,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311
Monmouth	504,692,325	30.76	1,640,563,195	603,677	44,077,723	1,685,244,595
Morris	344,543,255	20.84	1,653,353,761	754,277	47,219,777	1,701,327,815
Ocean	284,058,079	30.32	936,867,847	143,972	26,335,258	963,347,077
Passaic	615,816,905	32.51	1,894,273,089	2,067,948	87,612,286	1,983,953,323
Salem	49,768,277	22.94	216,919,322	34,200	23,448,102	240,401,624
Somerset	146,899,931	16.32	900,122,995	620,725	24,460,982	925,204,702
Sussex	55,177,440	16.31	338,315,958	63,307	7,587,423	345,966,688
Union	831,349,115	26.50	3,136,981,496	5,048,254	138,045,997	3,280,075,747
Warren	55,519,013	21.37	259,857,497	864,318	12,333,068	273,054,883
State Totals	$9,101,995,317	30.06%	$30,275,285,466	$167,275,317	$1,329,206,914	$31,771,767,697

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Atlantic	$182,355,772	24.17%	$754,377,169	$634,505	$19,334,286	$774,345,960
Bergen	1,080,577,335	23.75	4,549,813,081	2,395,409	143,108,664	4,695,317,154
Burlington	155,395,511	20.55	756,346,489	136,369	26,172,493	782,655,351
Camden	427,856,404	32.20	1,328,655,399	3,203,244	61,761,430	1,393,620,073
Cape May	295,563,902	61.63	479,564,454	144,456	22,143,498	501,852,408
Cumberland	115,779,735	31.63	365,986,379	191,808	20,856,974	387,035,161
Essex	1,596,693,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,152	613,016,528
Hudson	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.71	2,212,217,666	6,666,037	83,322,519	2,302,206,222
Monmouth	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,574	20.91	1,562,378,644	720,435	45,453,977	1,608,553,056
Ocean	204,794,275	24.34	841,538,067	146,934	24,093,662	865,778,663
Passaic	597,378,613	34.01	1,756,562,228	2,102,835	85,191,851	1,843,856,914
Salem	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,809	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,852,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals	$8,442,992,754	29.88%	$28,256,452,115	$169,257,201	$1,286,985,701	$29,712,695,017

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Atlantic	$165,808,717	22.46%	$738,278,745	$654,355	$17,879,222	$756,812,322
Bergen	1,018,571,151	24.03	4,239,516,036	2,567,789	135,847,194	4,377,931,019
Burlington	125,689,459	18.78	669,347,509	136,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,845	159,814	10,639,122	469,365,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,775,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.26	542,333,518	93,605	17,035,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,306	129,327,297	146,308,627	1,909,253,230
Hunterdon	45,652,167	15.84	288,180,216	143,741	10,326,397	298,650,354
Mercer	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	435,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,439,798,205	656,808	38,854,942	1,479,309,955
Morris	299,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean	162,680,818	21.29	764,108,608	148,737	20,325,305	784,582,650
Passaic	564,360,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset	125,460,316	16.86	744,117,245	628,070	24,757,511	769,502,826
Sussex	45,637,951	15.96	285,927,479	42,846	7,025,148	292,995,473
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.36	232,431,751	638,827	11,543,642	244,614,220
State Totals	$7,843,164,021	29.48%	$26,605,833,129	$165,768,257	$1,231,245,418	$28,002,846,804

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Atlantic	$155,686,460	21.58%	$721,554,242	$699,842	$17,467,366	$739,721,450
Bergen	904,483,128	22.24	4,066,106,624	2,581,134	119,303,861	4,187,991,619
Burlington	107,038,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.95	1,255,191,003	3,495,467	53,599,949	1,312,286,419
Cape May	79,268,605	18.13	437,295,585	165,075	8,266,973	445,727,633
Cumberland	67,087,642	19.08	351,579,159	156,274	15,428,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester	95,368,699	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	131,933,310	145,523,177	1,865,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,330	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth	265,676,385	19.30	1,376,666,575	684,024	30,516,315	1,407,866,914
Morris	262,805,204	18.51	1,420,165,567	733,056	36,675,733	1,457,574,356
Ocean	96,088,998	13.59	706,844,001	165,229	14,662,962	721,672,192
Passaic	550,524,857	34.50	1,595,613,840	1,545,664	80,311,181	1,677,470,685
Salem	46,745,948	23.07	202,633,780	41,891	20,838,541	223,514,212
Somerset	114,725,524	16.23	706,809,098	648,092	21,395,764	728,852,954
Sussex	43,475,293	16.37	265,582,214	49,427	6,468,129	272,099,770
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	$7,074,687,049	27.86%	$25,390,740,343	$172,667,564	$1,159,626,661	$26,723,034,568

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Atlantic	$147,504,413	21.01%	$702,176,049	$726,057	$16,588,113	$719,490,219
Bergen	858,270,266	22.49	3,816,703,697	2,647,840	115,303,413	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden	326,188,685	27.09	1,203,959,820	3,525,358	51,197,179	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland	65,890,642	19.62	335,897,036	160,865	15,158,715	351,216,616
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex	379,384,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,257	29.51	2,375,992,340	4,842,701	125,607,515	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals	$6,762,850,349	28.46%	$23,761,466,146	$171,973,302	$1,118,845,705	$25,052,285,153

*Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$143,694,344	21.62%	$664,594,164	$728,061	$16,145,144	$681,467,369
Bergen	802,163,858	23.23	3,453,798,294	2,644,012	107,512,497	3,563,954,903
Burlington	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,792
Camden	311,803,841	27.49	1,134,229,565	3,544,744	49,522,052	1,187,296,361
Cape May	72,604,852	18.79	386,325,711	167,236	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,550,071	161,190	14,577,993	323,289,254
Essex	1,390,747,060	42.94	3,238,916,942	14,399,505	237,800,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,539	14,656,153	492,199,619
Hudson	819,835,493	59.57	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,976	30.98	939,305,912	2,990,471	62,158,948	1,004,455,331
Middlesex	339,115,706	22.59	1,501,115,626	7,385,368	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,160,525	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,059,755	2,306,947,520
Warren	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	$6,361,413,337	29.10%	$21,864,172,311	$174,614,364	$1,072,519,140	$23,111,305,915

*Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$138,438,977	22.13%	$625,517,179	$728,061	$15,559,995	$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,573	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,390,560,176	135,631,550	155,187,660	1,690,379,386
Hunterdon	38,067,086	16.76	227,095,663	159,864	8,897,668	236,153,195
Mercer	282,010,625	31.71	889,248,228	3,157,046	60,213,217	952,618,491
Middlesex	296,687,238	20.66	1,436,311,901	7,589,685	55,567,787	1,499,469,373
Monmouth	218,275,414	21.72	1,004,889,694	666,982	25,603,510	1,031,160,186
Morris	187,393,672	18.42	1,017,535,992	726,582	29,050,844	1,047,313,418
Ocean	73,381,909	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic	465,029,564	34.74	1,338,783,237	1,533,158	69,055,316	1,409,371,731
Salem	39,607,418	21.47	184,436,427	48,913	21,228,411	205,713,751
Somerset	90,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex	35,981,402	17.15	209,840,225	77,181	5,188,959	215,106,365
Union	629,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	$6,036,689,016	29.44%	$20,508,521,345	$176,880,853	$1,039,214,858	$21,724,617,056

*Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954, as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$136,010,364	21.60%	$629,663,392	$797,721	$15,153,299	$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,429,556	3,500,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,032,623
Hudson	806,795,652	55.69	1,448,836,025	138,393,506	154,003,197	1,741,232,728
Hunterdon	36,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	174,627,246	21.83	790,974,776	728,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem	38,342,042	19.20	199,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,735	18,782,523	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,109,405	1,786,855,874
Warren	42,686,263	23.74	179,795,553	688,641	10,275,249	190,759,443
State Totals	$5,831,646,047	32.74%	$17,811,621,204	$180,059,093	$1,007,778,907	$18,999,459,204

* Exclusive of Class II Railroad Property.

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