

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

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DEPARTMENT OF THE TREASURY **DIVISION OF TAXATION**

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Cigarette Tax Bureau—Amos Tilton, State Supervisor.

Corporation Tax Bureau—Joseph P. McDonough, State Supervisor.

Emergency Transportation Tax Bureau—Robert J. Costigan, Acting State Supervisor.

Local Property Tax Bureau—Alan F. Hart, State Supervisor.

Motor Fuels Tax Bureau—Armand J. Salmon, Jr., State Supervisor.

Outdoor Advertising Tax Bureau—Anthony De Luca, State Supervisor.

Public Utility Tax Bureau—C. Earle Barnes, State Supervisor.

Transfer Inheritance Tax Bureau—Charles A. Steele, State Supervisor.

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LETTER OF TRANSMITTAL

Trenton, July 1, 1963.

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

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the Annual Report of the Division of Taxation in the Department of the Treasury, covering the activities of the nine Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1963, and setting forth the County and State Abstracts of Ratables and the Table of Equalized Valuations for the calendar year 1963.

Principal activities of the Division during the covered year are summarized in a statement accompanying this letter of transmittal. The following observations deserve special attention:

First—Chapter 9, Laws of 1963, postponed the effective date of Chapter 51, Laws of 1960, from 1964 until 1965. Thus far, three postponements have meant three successive preparations by the Division of Taxation, local assessors and taxpayers to comply with the law, followed by three abandonments of these preparations. As the law now stands, the first actual returns must be filed on or before May 1, 1964 to reflect book values of tangible business personalty as of the listing date of January 1, 1964.

In contrast to the earlier unconditional postponements, this year's delay was hedged in by concurrent legislative enactments which

(a) eliminated one of the principal objections of the business community to Chapter 51 by amending that law to remove the requirement that assessment of depreciable business machinery and equipment must be based on a valuation which is not less than 20% of the original cost. Under

the revised version of Chapter 51, the assessment will be based upon the valuation shown on the taxpayer's books of account even if such valuation falls below 20% of the original cost.

(b) required the filing of personal property informational returns with the Division of Taxation by August 1, 1963.

Statistical data derived from these informational returns will no doubt be helpful in developing a sound program for taxing personal property. It is anticipated that these data will provide quantitative answers to the many questions which have been such large factors in delaying implementation of Chapter 51.

At this writing the Division of Taxation can only surmise that resulting tabulations will document the fact that personal property assessment practices are notably uneven as among taxpayers and as among local taxing districts. It is, therefore, appropriate to stress that the uniformity of assessments, which Chapter 51 seeks to establish, cannot be expected to affect all taxpayers and all local taxing districts alike. No such program can meet the requirement of effecting no change. If the personal property tax is to be retained in our State, then New Jersey will, sooner or later, need to accept a single approach to the taxation of business personal property and reconcile itself to the adjustments which that may imply. Guidelines and stability of administrative procedures, such as Chapter 51 would supply, are indispensable if New Jersey is to achieve order and uniformity in personal property tax administration.

Second—Studies by the Division of Taxation, already in progress, indicate that advantages of electronic data processing procedures can be made readily available to all local taxing districts throughout the State. In addition to improved efficiency and accuracy, application of such procedures offers the promise of greater adaptability to assessment law revision as well as greater mechanical flexibility and more ready access to property tax information presently available only through laborious manual tabulation.

Orderly development of such procedures requires perfection of a single uniform machine program designed to produce

standardized and directly comparable results in each taxing district. County-wide application would facilitate the preparation of county equalization tables and county abstracts of tax ratables, as well as other operations of county boards of taxation.

Once an electronic data processing program is developed, it can be applied by any qualified data processing firm in a manner to become available to all local taxing districts on a contract basis. State financing of the cost of a standardized program, which can be applied within a single county or all counties, would eliminate financial obstacles to local conversion.

Third—Heavy reliance upon the property tax carries with it an obligation to work diligently towards its improvement, both as to law and administration. An excellent study entitled “The Role of the States in Strengthening the Property Tax”, prepared by Drs. Frederick L. Bird and Edna T. Bird, under the auspices of the Advisory Commission on Intergovernmental Relations, contains a comprehensive review of many problems familiar to New Jersey and extensive recommendations for property tax improvement.

Property tax problems are certain to be major concerns of the 1964 legislative session. In order to make these recommendations readily available, a summary is reproduced on the pages immediately following. Reading of the full original text is urged.

Respectfully submitted,

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

**Summary of Property Tax Recommendations
Made by the Advisory Commission on Intergovernmental Relations ¹**

**Reappraisal and Simplification of State Constitutional
and Legislative Provisions**

1. Each State should take a hard, critical look at its property tax law and rid it of all features which can not be administered as written, encourage taxpayers' dishonesty, force administrators to condone evasion and which, if enforced, would impose an intolerable tax burden. Each State should exclude from its property tax base any component it is unwilling or unable to administer competently.
2. To give legislatures and governors flexibility and responsibility for producing and maintaining equitable, productive, administrable property tax systems, constitutions should be divested of all details that obstruct sound utilization and administration of the property tax.
3. No new changes in the property tax system, whether by exemption or classification, should be undertaken without weighing the effect on facility of administration. Where administration has been needlessly complicated by such changes in the past, the defects should be eliminated wherever feasible.
4. In any State where the laws governing assessment administration have not been carefully reviewed and recodified in recent years and where ambiguities, inconsistencies and other weaknesses have developed, the laws should receive a thorough re-examination, overhauling and recodification.
5. In the instance of any class of self-assessed personal property, unless the local assessor is given adequate means to audit the declarations of the taxpayers, the property should be assessed by the State or the tax on such property abolished.
6. Both the legislative and executive branches of the State governments should study the property tax as consistently as the other major sources of State-local revenue and treat it as an integral part of overall State and local financial planning. Adequate provision should be made for continuing study and analysis in the research divisions of State tax commissions and tax departments and by the interim tax study committees, legislative councils, and legislative reference bureaus of State legislatures, with workable liaison arrangements.

Eliminating Underassessment

1. The States should eliminate all requirements for fixed levels of assessment except for specifying the minimum assessment ratio (in relation to market value) below which assessments may not drop, and use for equalization and measurement purposes the annual assessment ratio studies conducted by their State supervisory agencies, as follows:
 - (a) The determined average level of assessment in each of a State's assessment districts would provide the basis for tax equalization in taxing districts located in more than one assessment district and for equalizing State grants for schools and similar purposes.

(1) Taken from Volume 1 of a study entitled "The Role of the States in Strengthening the Property Tax," published June 1963, in two volumes, by the Advisory Commission on Intergovernmental Relations. For sale by the Superintendent of Documents, U. S. Government Printing Office, Washington, D. C. 20402. Price \$1.25 per volume.

- (b) The determined figures for the market value of taxable property in each taxing district would be the base for all regulatory and partial tax exemption provisions now related to assessed valuations or valuations equalized at fractional levels.
2. In conjunction with adoption of the foregoing course of action, a State should conduct a thorough re-evaluation of all regulatory and partial tax exemption provisions that have been related to assessed valuation, consider the desirability of their continuance from the point of view of sound policy, and for any that may be continued, make such adjustments as are called for by new market value relationships.
3. Because there is a tendency for non-uniformity of assessment to increase when property is assessed at low fractions of full value, it is important to use as high a floor as is feasible in setting minimum assessment levels.

Tax Exemption

1. In order that the taxpayers may be kept informed, each State should require the regular assessment of all tax exempt property, compilation of the totals for each type of exemption by taxing districts, computation of the percentages of the assessed valuation thus exempt in each taxing district and publication of the findings, including the function, scope and nature of activities so exempted.
2. Outright grants, supported by appropriations, ordinarily are more in keeping with sound public policy and financial management, more economical, and more equitable than tax exemptions and should be used in preference to the latter, with allowance for such exceptions as are clearly indicated by the public interest. No tax exemption for secular purposes should be initiated or continued which would not be justifiable as a continuing State budget appropriation.
3. In the instance of mandatory tax exemptions extended to individuals for such purposes as personal welfare aid and expressions of public esteem, the States should reimburse the local communities for the amounts of the tax "loss."

Centralization of Assessment and Assessment Supervision

1. Centralized assessment administration with more inclusive centralization when dictated by efficiency, should be considered for immediate adoption by some States and for ultimate adoption by most States because it offers an uncomplicated and effective means of obtaining uniformly high-standard assessing throughout a State by the use of an integrated professional staff following standard methods and procedures under central direction.
2. The geographical organization of each State's primary local assessment districts should be reconstituted, to the extent required, to give each district the size and resources it needs to become an efficient assessing unit and to produce a well-ordered overall structure that makes successful State supervision feasible.
3. No assessment district should be less than county-wide and when, as in very many instances, counties are too small to comprise efficient districts, multi-county districts should be created.
4. All overlapping assessment districts should be abolished to eliminate wasteful duplication.
5. The State's share in joint State-local assessment administration should be vested in a single agency, professionally organized and equipped for the job, and headed by a career administrator of recognized professional ability and knowledge of the property tax and its administration.

6. In States in which tax administration is coordinated in a central tax department, the agency should be a major division of that department; in States where organization for tax administration is diffused the agency should be given due prominence as a separate department or bureau. Under the latter condition, particularly when strong central executive control is lacking, it may be desirable to have the career administrator serve under a multi-member commission appointed for overlapping terms.
7. The State supervisory agency should be responsible for assessment supervision and equalization, assessment of all State-assessed property and valuation research, with adequate powers clearly defined by law.
8. The State supervisory agency should be empowered to establish the professional qualifications of assessors and appraisers and certify candidates as to their fitness for employment on the basis of examinations given by it or of examinations satisfactory to it given by a State or local personnel agency, and to revoke such certification for good and sufficient cause. No person should be permitted to hold the office of assessor or to appraise property for taxation who is not thus certified.
9. Assessors should be appointed to office, with no requirement of prior district residence, by the chief executives or executive boards of local governments when assessment districts are coextensive with such governments and by the legally constituted governing agencies of multicounty districts; they should be appointed for indefinite, rather than fixed, terms; and should be subject to removal for good cause, including incompetence, by the appointing authorities.
10. To avoid obstruction to local recruitment and retention of competent professional personnel, State legislatures should not prescribe or limit the salaries paid certified local assessors and appraisers.
11. State legislatures should prescribe, or authorize the State supervisory agency to prescribe, and in either case authorize the agency to enforce, minimum professional staffing requirements in all local assessment districts. Legislatures should authorize the supervisory agency and any local districts to enter into agreements under which the agency will provide the district with specified technical services.
12. Each State should (1) evaluate the structure, powers, facilities and competence of its present agency or agencies for the supervision of assessment administration; (2) in continuing the existing setup or in creating one more suitable, determine and establish clearly its proper and necessary functions, services and powers and equip it with adequate and appropriate personnel and facilities for meeting its responsibilities; and (3) provide for continuing systematic evaluation, by the legislative as well as the executive branch, of the usefulness of the agency and the means of improving its utility.
13. In any State establishing professional qualifications for assessors and appraisers, the State supervisory agency should cooperate with educational institutions in planning and conducting pre-entry courses of study, and should conduct or arrange for regular internship training programs.
14. To guard against weak spots among local assessing districts and to assure that assessing throughout the State meets at least acceptable minimum standards, each State should determine by thorough research the minimum level of acceptable assessment performance and require the State supervisory agency to provide for appropriate assessment administration, at district expense, in those local districts that fail to meet the minimum standards.

State-Assessed Property

1. State assessment should be extended to all property of types: (1) which customarily lie in more than one district and do not lend themselves to piece-
-

meal local assessment; (2) which require appraisal specialists beyond the economical scope of most local district staffs; and (3) which can be more readily discovered and valued by a central agency.

2. The division of assessment jurisdiction between State and local agencies should be clear both to taxpayers and assessors.

Studies and Reports

1. The State agency responsible for supervision of property tax administration should be empowered to require assessors and other local officers to report data on assessed valuations and other features of the property tax, for such periods and in such form and content as it prescribes, in adequate detail to serve its needs for supervision and study. The agency should be required to publish meaningful digests of such data annually or biennially.
2. The State supervisory agency should be required to conduct, annually, comprehensive assessment ratio studies, in accordance with sound statistical procedures, of the average level of assessment and degree of uniformity of assessment overall and for each major class of property, in all assessment districts of the State. The agency should be required to publish the findings of each study, both as to the quality and average level of assessment, in clear, readily understandable form.
3. States should take all feasible steps to facilitate the compilation of comparable interstate property tax information by the Bureau of the Census, particularly by improving and standardizing their own collection, compilation and analysis of essential data.

Taxpayer Appeals

1. The present administrative-judicial hierarchy of agencies for assessment review and appeal in most States should be objectively evaluated and reconstituted, as necessary, to provide the remedies to which the taxpayers are entitled, but do not now receive under the uniformity provisions of State laws and the equal protection clause of the Fourteenth Amendment.
2. The review machinery should have a two-level organization, with both the local and State agencies serving only an appellate function and being professionally well staffed for that purpose; the State agency—either an administrative board or a tax court—should be separate from any State agency for property tax administration, should be an appellate body to hear appeals from decisions of local review agencies and from central assessments by the State supervisory agency, and should include a small claims division with simple, inexpensive procedure; appeals from the State agency, but on questions of law only, should be to the supreme court of the State.
3. To aid the taxpayer in proving discrimination in his assessment, (1) the State supervisory agency should be required, following sound statistical procedures, to make and publish the findings of annual assessment ratio studies which, in addition to serving the purposes of supervision and equalization, will inform the taxpayer of the average level of assessment in his district; and (2) the legislature should provide that the assessment ratios thus established may be introduced by the taxpayer as evidence in appeals to the review agencies on the issue of whether his assessment is inequitable.

SUMMARY OF ACTIVITIES

Six Kinds of Activity

Responsibilities and activities of the Division of Taxation under various statutory provisions fall into six broad categories as follows:

Tax Collections—Administration of all taxes collected 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 568 local taxing districts, as a basis for apportioning State financial aid to local school 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, examination and approval of local tax maps, compilation and reporting of statistical data, etc.

Tax Study and Development—The Division is engaged in continuous study and preparation of materials relating to its own operation and to tax matters under consideration by the Legislature. This includes the development of new or revised procedures to meet the requirements of legislative changes as they are made.

Police Functions—Administration of fair trade practice requirements under “unfair cigarette sales act” and “an act to regulate the sale of motor fuels.” The Division is also responsible for enforcement of standards under which permits are granted for outdoor advertising displays.

1. *Tax Collections*

The Division of Taxation collected taxes totaling \$367,139,476 after all refunds during the fiscal year ended June 30, 1963. These net collections represented 76.9% of all major tax revenues collected by the State. Taxes collected outside the Division include motor vehicle fees, pari-mutuel racing and boxing and wrestling taxes.

Net tax collections by the Division were \$30,813,759 or 9.2% more than net collections during the fiscal year ended June 30, 1962 and \$74,406,841 or 25.4% more than net collections during the year ended June 30, 1961. Major factors in this two-year increase were recent tax rate increases in cigarette, motor fuels and transfer inheritance taxes. Cigarette and motor fuels tax rate increases adopted in 1961 were fully effective throughout the fiscal years ended in 1962 and 1963 and cigarette and alcoholic beverage tax increases, effective May 31, 1963, and June 1, 1963, respectively, had small effect during the fiscal year 1963. Transfer inheritance tax rate increases adopted in 1962 were reflected in revenues collected during the fiscal year ended in 1963, when transfer and inheritance taxes increased \$16,948,810 (72.7%) over the amount collected during the fiscal year ended in 1962. This is a fluctuating tax and all of the tax increase cannot be attributed to tax rate changes alone. Complete exemption of charitable transfers, effective July 1, 1963, will probably offset some of the continuing revenue effect of tax rate increases.

All increases in net tax collections were not associated with tax rate increases. For example, corporation net income tax collections increased 19% from \$26,241,552 in 1962 to \$31,240,209 in 1963. Smaller in amount, but large in percentage increase, the financial business tax increased 21.7% from \$870,673 to \$1,059,686 and the emergency transportation tax increased 14.5% from \$6,485,068 to \$7,428,623. As shown in Table 1, net collections from all but two taxes collected by the Division of Taxation increased between the fiscal years 1962 and 1963. The small regulatory outdoor advertising tax decreased 3.7% from \$144,401 to \$139,111 and Class II railroad taxes collected for distribution to municipalities decreased 6.7% from \$15,306,018 to \$14,279,810.

Table 2 shows administrative costs incurred in 1963 by the revenue and non-revenue Bureaus and the Director's Office and the per cent which the costs of revenue bureaus represent of taxes collected. Within an average of 0.96%, these tax collections costs range from 0.4% for

motor fuels to 3.5% for emergency transportation taxes. Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by recognition that each of the bureaus within the Division performs some functions not directly related to tax collection. The Local Property Tax Bureau and the Public Utility Tax Bureau are service agencies collecting no taxes at all, and the Outdoor Advertising Tax Bureau administers a regulatory law not primarily intended for revenue purposes.

Principal features of each of the taxes administered by the Division are described in this Report under the heading of the appropriate Bureau. Also included within the supplementary materials are selected statistical data showing historical trends in tax collections and other information relative to State and local taxation in New Jersey.

TABLE 1
MAJOR STATE TAX COLLECTIONS—1962-1963

Collected by Division of Taxation	Collections During Fiscal Years Ended June 30			Increase or Decrease				Per Cent of Total Collections		
	1963	1962	1961	1963 over 1962		1962 over 1961		1963	1962	1961
Beverage Taxes (a)	\$24,422,291	\$23,052,103	\$22,046,513	\$1,370,188	5.9%	\$1,005,590	4.6%	5.1%	5.3%	5.6%
Cigarette Tax and Licenses ...	61,046,006	59,733,182	47,297,977	1,312,824	2.2	12,435,205	26.3	12.8	13.6	12.1
Corporation Business Tax	(68,696,268)	(63,285,509)	(61,458,668)	(5,410,759)	(8.5)	(1,826,841)	(3.0)	(14.4)	(14.4)	(15.7)
Net Worth (b)	36,396,373	36,173,284	33,903,385	223,089	0.6	2,269,899	6.7	7.6	8.2	8.6
Net Income	31,240,209	26,241,552	26,731,166	4,998,657	19.0	—489,614	—1.8	6.5	6.0	6.8
Financial Business Tax (c) ..	1,059,686	870,673	824,117	189,013	21.7	46,556	5.6	0.2	0.2	0.2
Emergency Transportation Tax ..	7,428,623	6,485,068	.....	943,555	14.5	6,485,068	.....	1.6	1.5	.....
Inheritance-Estate Taxes (d) ..	40,262,812	23,314,002	24,570,128	16,948,810	72.7	—1,256,126	—5.1	8.4	5.3	6.3
Insurance Taxes	21,035,567	19,915,353	18,816,135	1,120,214	5.6	1,099,218	5.8	4.4	4.5	4.8
Motor Fuels Taxes (e)	126,980,705	122,566,450	100,199,760	4,414,255	3.6	22,366,690	22.3	26.6	27.9	25.5
Outdoor Advertising	139,111	144,401	141,636	—5,290	—3.7	2,765	2.0	*	*	*
Railroad Taxes	(17,128,093)	(17,829,649)	(18,201,808)	(—701,123)	(—3.9)	(—372,159)	(—2.0)	(3.6)	(4.1)	(4.6)
State Use (f)	2,848,283	2,523,631	2,634,784	324,652	12.9	—111,153	4.2	0.6	0.6	0.7
Local Use (g)	14,279,810	15,306,018**	15,567,034	—1,026,208	—6.7	—261,016	—1.7	3.0	3.5	3.9
Total Collected by Division ..	\$367,139,476	\$336,325,717	\$292,732,635	\$30,813,759	9.2%	\$43,593,082	14.9%	76.9%	76.6%	74.6%
Collected Outside Division of Taxation										
Boxing-Wrestling Taxes	\$25,300	\$29,936	\$38,908	—\$4,636	—15.5%	—\$8,972	—23.1%	*	*	*
Motor Vehicle Fees, etc.	80,637,988	76,509,236	74,240,268	4,128,752	5.4	2,268,968	3.1	16.9%	17.4%	18.9%
Pari-Mutuel Taxes	29,444,851	26,037,801	25,334,469	3,407,050	13.1	703,332	2.8	6.2	6.0	6.5
Total Collected Outside Division	\$110,108,139	\$102,576,973	\$99,613,645	\$7,531,166	7.3%	\$2,963,328	3.0%	23.1%	23.4%	25.4%
Total Major State Tax Collections	\$477,247,615	\$438,902,690	\$392,346,280	\$38,344,925	8.7%	\$46,556,410	11.9%	100%	100%	100%

TABLE 1—Continued
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease				Per Cent of Total Distribution		
				1963 over 1962		1962 over 1961				
	1963	1962	1961	Amount	Per Cent	Amount	Per Cent	1963	1962	1961
	State Use	\$459,902,295	\$422,137,635	\$374,264,998	\$37,764,660	8.9	\$47,872,637	12.8%	96.4%	96.2%	95.4%
Local Use (h)	16,662,904	16,176,691	17,257,866	486,213	3.0	—1,081,175	—6.3	3.5	3.7	4.4
Dedicated (i)	682,416	588,364	823,416	94,052	16.0	—235,052	—28.5	0.1	0.1	0.2

* Less than 0.1%. ** \$13,411,655 after court adjustments.

- (a) Net after refunds:
 Gross Receipts: 1961 \$ 22,048,917; 1962 \$ 23,052,704; 1963 \$ 24,422,927
 Refunds: 1961 \$ 2,404; 1962 \$ 601; 1963 \$ 636
- (b) Includes Interest and Penalties:
 1961 \$ 474,435; 1962 \$ 434,130; 1963 \$ 538,023
- Tax Certificates and Miscellaneous:
 1961 \$ 27,932; 1962 \$ 33,237; 1963 \$ 36,019
- (c) Distributed equally to the taxing district and the county in which place of business is located.
- (d) Net after refunds:
 Gross Receipts: 1961 \$ 25,590,135; 1962 \$ 24,559,602; 1963 \$ 41,827,803
 Refunds: 1961 \$ 1,020,007; 1962 \$ 1,245,600; 1963 \$ 1,564,991
- (e) Net after refunds:
 Gross Receipts: 1961 \$105,119,401; 1962 \$128,794,066; 1963 \$132,647,135
 Refunds: 1961 \$ 4,919,641; 1962 \$ 6,227,616; 1963 \$ 5,666,427
- (f) Includes Class I and Class III Railroad Property and Franchise Tax. 1963 collections exclude \$33,351.76 withheld by N. Y. Susquehanna & Western Railroad. Includes Class I taxes of the Erie-Lackawanna Railroad Co. for the year 1961, \$317,704.55.
- (g) Class II Railroad Property Tax. 1963 collections exclude:
 Withheld by Lehigh Valley R. R. \$539,775.00
 Withheld by N. Y. Susquehanna Western \$89,009.24
 Credit on New York Central \$432.73
- (h) Includes Financial Business Tax, Class II Railroad Property Tax and Inheritance Tax for County Use.
- (i) Includes allocation to N. J. Firemen's Association; N. J. Firemen's Home, and State Police Retirement Fund.

TABLE 2
DIVISION OF TAXATION
COSTS OF ADMINISTRATION
Fiscal Years Ended June 30, 1963

Tax Source	Cost of Administration						Number of Personnel*		
	1963		1962		1961		1963	1962	1961
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue			
Beverage	\$519,557	2.1%	\$499,751	2.2%	\$481,787	2.2%	82	81	85
Cigarette	344,524	0.6	324,485	0.5	287,686	0.8	56	51	49
Corporation and Insurance	865,029	1.0	801,055	1.0	782,865	1.0	162	160	164
Emergency Transportation	256,533	3.5	177,017	2.7	.....	.....	39	31	...
Inheritance	876,439	2.2	797,258	3.4	777,241	3.2	127	126	122
Motor Fuels	516,916	0.4	516,318	0.4	504,449	0.5	84	83	83
Railroad	179,201	1.0	122,236	0.7	113,600	0.6	19	19	18
Totals	\$3,558,199	0.97	\$3,238,120	0.96	\$2,947,628	1.01	569	551	521
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau ...	\$544,420	.....	\$496,483	.....	\$432,711	.....	80	76	77
Outdoor Advertising Tax Bureau	64,138	.....	61,631	.....	66,485	.....	12	12	12
Public Utility Tax Bureau**...	***26,720	.....	45,764	.....	45,284	.....	† 5	7	6
Totals	\$635,278	.....	\$603,878	.....	\$544,480	.....	97	95	95
Director's Office	88,294	.....	81,226	.....	61,762	.....	8	8	7
Division Totals	\$4,281,771	1.17%	\$3,923,224	1.17%	\$3,553,870	1.21	674	654	623

* As of June 30th of fiscal year.

** Combined with former Engineering and Railroad Tax Bureau in May of 1963.

*** Decrease over 1962 due in part to:

(1) Public Utility Tax costs combined with former Engineering and Railroad Tax Bureau.

(2) Supervisor's position in former Public Utility Tax Bureau located in January 1963.

† Personnel reported here for comparative purposes only. Now combined with former Engineering and Railroad Tax Bureau personnel.

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 \$95,362,830 of public utility and insurance taxes to municipalities for local collection during the fiscal year 1962-1963. Chapters 92 and 93, Laws of 1961 (approved July 18, 1961) transferred the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940, thus making such corporations subject to the gross receipts tax as well as the public utility franchise tax and exempting them from local taxation upon their personal property. These taxes are for the sole use of local governments and are not available for State purposes. Utility gross receipts taxes assessed against 133 water companies for the first time in 1962 totaled \$2,574,279. In 1963 the total was \$2,845,704 for 132 water companies. As indicated below, all taxes apportioned increased \$5,385,628 (6.0%) between 1962 and 1963 as compared to \$9,230,594 (11.4%) between 1961 and 1962.

	1961	1962	1963	Increase 1962-63
Public Utility Taxes (other than railroad): Payable directly to the several taxing districts of the State (less State administrative costs—1961, \$45,284; 1962, \$45,764; 1963, \$42,995	\$76,682,814	\$85,871,969	\$91,181,292	\$5,309,323
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	3,556,046	3,592,046	3,658,846	66,800
Payable directly to counties 12½%	508,007	513,187	522,692	9,505
Total Insurance	\$4,064,053	\$4,105,233	\$4,181,538	\$76,305
Total Taxes Apportioned.	\$80,746,867	\$89,977,202	\$95,362,830	\$5,385,628

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 value to true value of real estate in each of the 568 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 cost and thus the amount of State aid to local school districts.

Average assessment ratios are determined from real estate sales during a two-year period. The Table of Equalized Valuations promulgated on October 1, 1962 was derived from an examination of 159,260 real estate sales recorded between July 1, 1960 and June 30, 1961 and 165,897 sales recorded between July 1, 1961 and June 30, 1962. On the basis of these samples all taxable real estate, assessed at \$11,826,113,635 was estimated to have a true value totaling \$32,136,974,508. In addition to the estimated full value of real estate the equalization table contains the assessed value of Class II Railroad Property and the assessed value of taxable personal property. With these additions the equalized valuation was reported at \$33,409,900,258.

The average ratio of assessed value to true value of all real estate in 1962 was shown to be 36.80%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 568 local taxing districts ranging from a low of 8.30% in Hardwick Township (Warren County) to a high of 133.44% in Howell Township (Monmouth County).

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 1,987,021 parcels of real property in the State. These properties are assessed by 910 local assessors in 568 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 568 taxing districts, to the 21 county Boards of Taxation and to members of the Local Property Tax Bureau field 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.

The 1962 Table of Equalized Valuations was used by the State Department of Education as a basis for apportioning State aid for local

schools for the school year 1963-64. Distribution of a major portion of approximately \$100,000,000 of State aid to local schools during the fiscal year 1963-64 is related directly or indirectly to the equalized valuations in the 1962 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations were the basis for apportioning more than \$186,112,000 of county taxes among local taxing districts. Equalized valuations are also used as a basis for apportioning the tax cost of a large number of regional school districts among their component taxing districts.

The apportioned costs of county governments and of regional school districts are defrayed almost wholly out of local property tax revenues. All of these things together indicate the importance of the equalized valuations in the property tax life of the State.

Legislation adopted in 1960—Chapter 51, Laws of 1960—established a “common level” basis for assessing tangible personal property used in business and specifically identified “common level” as the average real estate assessment ratio determined, for each taxing district, from the data compiled by the Division of Taxation in the preparation of the Annual Table of Equalized Valuations for school aid purposes. This legislative recognition of the sales ratio studies conducted by the Division was supplemented by judicial acceptance in the *Kents* case 34 N. J. 21 (1961) of the officially determined average ratios as a basis for providing taxpayer relief from higher than average assessments within a given municipality. The court held that the average ratio determined by the Division of Taxation is appropriate evidence of the common level to which reductions should be granted, absent other proofs suggesting that the average ratio should be modified. More recently, in *Siegal v. City of Newark*, 38 N. J. 57 (1962), the Supreme Court reaffirmed its holding in the *Kents* case.

4. *Services to Local Taxing Districts*

The importance of the Division of Taxation’s functions in supervising and coordinating local property tax procedures derives from the importance of the local property tax itself and the necessity for equity, uniformity and efficiency in its administration.

Recent studies by the United States Bureau of Census show that in 1961, the State portion of the State and local total tax revenue in New Jersey was 27.3%. This was substantially lower than the 35.7% in the

second lowest State (Nebraska) and the 49% average for all states. New Jersey raised 66.8% of its general revenue for 1961 from local sources as compared to 56.2% in the next highest State (New York) and the United States average of 46.3%. Since property taxes comprise more than 90% of all local tax revenues, this heavy dependence upon local revenue inevitably means heavy dependence upon local property taxes.

In 1962, local property taxes totaled more than \$971.2 million as compared to major State tax collections of \$438.9 million. State and local portions of the State and local total tax revenue in New Jersey were 31.1% and 68.9% respectively. Property taxes followed a familiar pattern by increasing \$64.4 million between 1962 and 1963 to bring the 1963 total to \$1,035.6 million.

Prior to increased State supervision and coordination initiated in 1953 with the establishment of the Local Property Tax Bureau, nearly 900 local assessors and 21 county boards of taxation in 566 taxing districts administered the local property tax under what the Commission on State Tax Policy described as "chaotic conditions." During the last 10 years, the services rendered by the Division of Taxation have been responsible for substantially reducing this chaos, and demonstrating that property taxes are not necessarily "more easily replaced than repaired."

The continuing services of the Local Property Tax Bureau (See Local Property Tax Bureau Summary of Functions for detail) include direct assistance to local assessors and to county boards of taxation in administering the local property tax and cooperation and assistance in implementing recent tax legislation. Annual in-service courses are provided for assessors and special instructions for assessors and other local tax officials are provided whenever any new legislative or judicial development makes new standards of procedure necessary. Close liaison is maintained with each of the 21 county boards of taxation for the exchange of information and technical assistance.

In addition, numerous publications are made available to aid the local assessor. These include the *Real Property Appraisal Manual for New Jersey Assessors*, the *Assessors Law Manual*, ten annual issues of a *Local Property Tax Bureau Newsletter*, an *Assessors Daily Work Cal-*

endar, and a *Handbook for New Jersey Assessors*, which will be published in early 1964.

Equalization tables prepared by the Division also supply an important by-product of statistical information. These data are made available to local governments as an aid to administration of the local property tax and to county boards of taxation for use in apportioning county costs among local taxing districts.

The Public Utility Tax Bureau provides information to local taxing districts relative to the preparation of suitable tax maps. It examines all local tax maps and suggests revisions when they seem appropriate. Completed tax maps are approved by the Bureau and a file of all approved maps is maintained.

In addition to its responsibility to assess and apportion utility taxes and domestic insurance taxes for local collection, the Division of Taxation assesses and collects for local governments all property taxes upon Class II Railroad Property as well as taxes upon financial businesses for local use.

5. *Tax Study and Development*

A. *In General*

Active study during the fiscal year ended June 30, 1963 was highlighted by completion and filing of the 10th Report of the Commission on State Tax Policy and by Legislative provision for the filing of a personal property informational return.

The Report of the Commission on State Tax Policy contained an extensive review of the State and local tax structure and environment and numerous recommendations for change. The requirement for personal property informational returns—Ch. 9, L. 1963—followed three years of futile attempts to appraise the potential tax effect of the three times postponed Chapter 51, Laws of 1960, which established new standards for assessing tangible personal property used in business. These two developments generated a wide range of tax discussions and inquiries which demanded considerable attention and data gathering activities by the Division of Taxation.

As the 1963 Legislature explored alternative ways to balance the State budget, it directed a large and diverse number of tax inquiries

to the Division of Taxation. Such inquiries require extensive research and considerable activity in the areas of tax revenue estimating, legislative drafting, examination of tax laws and practices applied in other states as well as analysis of various suggestions and consultations concerning them. The fact that only a small part of this activity is associated with legislative measures finally adopted, or even introduced, subtracts nothing from the time and effort consumed by it or the importance of the tax study which it represents.

B. Chapter 51, Laws of 1960 (Local Property Tax Revision)

This is the third consecutive Annual Report of the Division of Taxation to indicate extensive preparation for implementation of Chapter 51, Laws of 1960 and subsequent withdrawal resulting from legislative postponement of the effective date. As originally adopted, Chapter 51 was scheduled to become effective for the tax year 1962. The effective date was, however, first postponed until 1963 (Chapter 17, Laws of 1961), postponed a second time until 1964 (Chapter 20, Laws of 1962) and a third time until 1965 (Chapter 9, Laws of 1963). It is not necessary to restate the detail of administrative preparation outlined in the two preceding Annual Reports to point up the local property tax confusion generated by this law which remains on the books, but has never been applied.

The Commission on State Tax Policy (10th Report, January 10, 1963) commented that :

“The principal objections to Chapter 51 can be eliminated by exempting business inventories and retaining machinery and equipment in the tax rolls with some modifications in the treatment of this type of property now provided by Chapter 51.” (p. 95)

To accomplish this purpose, the Commission recommended exemption of inventories from the general property tax and replacement of local revenues from this source out of state collected taxes. It also recommended that machinery and equipment be valued at $\frac{1}{2}$ of its original cost so long as it remains in use and that the assessed value be determined by applying to this value $\frac{1}{2}$ the “common level” of assessment of real property in the taxing district.

These recommendations by the Commission on State Tax Policy, and other suggested changes in the provisions of Chapter 51, failed to gain Legislative support for lack of firm statistics on the extent of possible tax shifts from one class of property to another.

The Legislature finally decided (Chapter 9, L. 1963) to require the filing of informational returns, showing business tangible personalty owned in the State (see discussion below), and postponed the effective date of Chapter 51 to permit time for compiling the statistics derived from the informational returns. At the same time, it also amended Chapter 51 to eliminate the provision that true value (defined as "book value") of tangible personal property used in business could not be less than 20 per cent of its original cost so long as the property remained in use or available for use (Chapter 9, Laws of 1963). In this case, the objective of delaying all possible amendments until data could be compiled to measure the impact of the law was overbalanced by a more immediate objective of simplifying compliance with the requirement for the filing of personal property informational returns.

C. Chapter 9, Laws of 1963 (Personal Property Informational Returns)

In addition to postponing the effective date of Chapter 51, Laws of 1960, for a third time, Chapter 9, Laws of 1963 provided that all owners of tangible personal property used in business must file an informational return with the Division of Taxation on or before August 1, 1963. This informational return is expected to supply statistical answers to the many unanswered questions concerning the effect of Chapter 51 upon taxpayers and upon local property tax resources which were an important factor in three postponements of the effective date of the Act. By way of assuring owners of personal property used in business that the informational returns would not be used as the basis for any tax assessment, the Legislature made them confidential and restricted their examination and application to the purposes of composite statistical tabulation. The Legislature also sought to achieve minimum compliance inconvenience by limiting informational requirements to the provisions of Chapter 51 and further limiting the requirements for owners of personal property valued at \$25,000 or less, to the following items :

1. The name, business address and type of business of taxpayer ;

2. The net book value of business machinery and equipment not including supplies and small tools;
3. The net book value of inventory, not including raw materials;
4. The net book value of all other tangible personal property, if any, used in business, not including those items exempted in (2) and (3) hereof; and
5. The total net book value of all such personal property.

Immediately upon approval of Chapter 9, an advisory committee was convened to assist Division of Taxation personnel in the preparation of suitable return forms and procedures. Composed of representatives of business and farm organizations, accountants, attorneys and individuals of recognized knowledge and experience, this committee included many who had served on the original Advisory Committee on Assessment Practices appointed by the State Treasurer when Chapter 51, Laws of 1960 was first approved. The Division worked closely with the Advisory Committee to make the informational forms and instructions as practical and simple of compliance as possible consistent with the directives of the Legislature.

A booklet was prepared to include personal property informational return forms for small business (PT1A), for large business (PT1) and for farmers (PT1F) together with instructions for their use in complying with requirements of Chapter 9. Lists of all owners of personal property used in business who appeared on local property tax rolls in every local taxing district were obtained from local assessors. The complete booklet containing all informational forms was mailed to each listed owner of tangible business personalty in order to assure prompt availability of the appropriate form. Electronic data processing equipment was used to expedite addressing for low cost bulk mailing and establish controls necessary to the orderly tabulation of the informational returns. Procedures were developed for handling returns as they are received and for their machine tabulation to provide maximum fulfillment of the informational objectives.

Every effort was made to inform all owners of tangible business personalty of the requirement to file informational returns. Weekly releases by the Division of Taxation to the newspapers and radio stations were supplemented by activities of organizations and associa-

tions to inform their own membership, including New Jersey Manufacturers Association, New Jersey State Chamber of Commerce, the New Jersey Taxpayers Association, public accountants, lawyers, farm organizations and other groups. Special notification to farmers was provided through Rutgers University College of Agriculture and county agricultural agents. Owners of tangible personal property who did not receive the necessary forms by mail were encouraged to obtain them from their local assessors or from the Local Property Tax Bureau in the Division of Taxation.

Results obtained from the personal property informational returns are not available for inclusion in this report of activities during the fiscal year which ended one month prior to the filing date of August 1, 1963. It is anticipated that the results of the study will be published and available for the use of the 1964 Legislature.

D. Proposed Constitutional Amendments to Revise Veterans' and Senior Citizens' Exemptions—Tax Dollar Deduction vs. Assessed Valuation Deduction

The 1963 Legislature adopted two amendments to the New Jersey Constitution subject to voter approval at the General Election on November 5, 1963:

Senate Concurrent Resolution No. 3 (1963) substitutes a flat dollar deduction off the tax bill, not to exceed \$50, from general property tax payable annually by qualified veterans and veterans' widows in place of the present tax exemption of assessed value not to exceed \$500.

Senate Concurrent Resolution No. 5 (1963) substitutes a flat dollar deduction off the tax bill, not to exceed \$80, from general property taxes payable annually on the residence owned by a "senior citizen" over 65 years of age and having income not exceeding \$5,000, in place of the present tax exemption of assessed value not to exceed \$800.

Each of these constitutional amendments would cause the property tax benefits to be uniform in amount throughout the State. As presently applied, the tax exemptions (\$500 and \$800) result in offsetting unlike amounts of property taxes in taxing districts with unlike local tax rates. For example, a \$500 veteran exemption results in a gross tax saving amounting to \$50 in a district where property values

are taxed at \$10 per \$100 as compared with \$25 in another district where property is taxed at \$5 per \$100.

On June 25, 1962, the New Jersey Supreme Court in *Switz v. Kingsley*, 37 N. J. 566, held that the practice of permitting valuation exemptions to be deducted from assessed values in districts where fractional assessment prevails is contrary to the State Constitution. The court reasoned that uniformity of tax treatment requires that the exemption must be expressed in terms of the "true value" of the property, to wit:

"Thus if a veteran's property is worth \$10,000, the sum of \$500 is first deducted, leaving \$9,500 to be treated in the same way as the property of a non-veteran." (37 N. J., at page 574)

Based upon the *Switz* case, the Attorney General ruled in Formal Opinion No. 3, December 10, 1962, that all exemptions must be charged against the "true value" of taxable property and not against the assessed value. In local taxing districts which assess property for tax purposes at something less than its "true value" of the property (100%), this means that the \$500 or \$800 exemption must, in effect, be reduced to the extent that property true values are reduced for tax purposes.

In five years since 1958, taxes offset by veterans exemptions increased from \$18.7 million (1958) to \$22.7 million (1961) and dropped back to \$18.4 million (1963). Some of the decline after 1961 resulted from exclusion of household personal property from the general property tax base. In most municipalities, household personalty was no longer taxed and there was nothing against which to claim the exemption. In a few municipalities, household personalty was taxed and reported in a separate tax roll complete with exemptions claimed against such property. Some of the decline in 1963 resulted from the new ruling to the effect that all exemptions must be deducted from the "true value" of property instead of from the taxable value. This meant a scaling down of the exemption in municipalities assessing property at something less than "true value." Running through the entire period was the influence of an increasing trend toward higher assessment levels and lower tax rates.

Senior citizens' exemptions entered the picture in 1962. For the same reasons already recited for veterans' exemptions, taxes offset by these

exemptions declined from almost \$8 million in 1962 to \$7.5 million in 1963.

The combined effect of all these changes was a total tax offset for all exemptions which increased from \$18.7 million in 1958 to \$28.2 million in 1962 and dropped back to \$25.9 million in 1963. This was a period of notable tax increase. Taxes offset by the exemptions amounted to 2.5% of the total tax in 1963 as compared with 2.9% of the total tax in 1962 and 2.6% in 1958. It is estimated that if changes contemplated by SCR 3 and SCR 5 had been applied in 1963, they would have caused the total tax offset to approximate \$31.6 million as follows:

122,535 Senior Citizens	\$ 9,802,800
436,880 Veterans	21,844,000
Total	<u>\$31,646,800</u>

Property taxes offset by exemptions means "shifted" from exempt property to all property remaining taxable. Property tax amounts are determined each year in each local taxing district (municipality) as to provide the difference between budgeted expenditures (county, municipal, school) and all revenues available from all other sources. The tax rate is nothing more than these amounts divided by the net valuation (assessed) of all taxable property. Exemptions reduce the net valuation taxable and increase the tax rate. The process "costs" the local governments nothing in lost revenue. It does "cost" all property remaining taxable the amount by which tax rates are increased to cover the exemption. Whether so intended or not, it is actually a way of giving selected taxpayers a special tax benefit without reflecting it in the budget of the taxing district. All property remaining taxable includes the value in excess of the exemption on properties on which partial exemption has been claimed and allowed. Exempt properties thus carry part of the cost of their own exemption. Taxes "shifted" from exempt property to taxable property cross municipal boundaries only insofar as county taxes are concerned. For all practical purposes, taxes offset in one municipality are not charged against properties located in another municipality. This is the reason the impact of exemptions varies widely among taxing districts.

Because the tax "cost" of exemptions is carried by all property remaining taxable, the exemptions themselves become a vehicle for graduating the tax upon properties eligible for exemption. For

properties valued at \$500 (veteran) or \$800 (senior citizen), the exemption is complete. The exemptions become less complete as the value of the property increases. There is a different point of value in each taxing district at which the veteran or senior citizen pays more taxes after the exemption than he would pay if no exemption were granted to any veterans or senior citizens.

E. *Farm Land Assessments (SCR 16)*

SCR 16, Laws of 1963, seeks to amend the State Constitution, subject to voter approval at referendum on November 5, 1963, to require that:

“The Legislature shall enact laws to provide that the value of land, not less than 5 acres in area, which is determined by the assessing officer of the taxing jurisdiction to be actively devoted to agricultural or horticultural use and to have been so devoted for at least the 2 successive years immediately preceding the tax year in issue, shall, for local tax purposes, on application of the owner, be that value which such land has for agricultural or horticultural use.

Any such laws shall provide that when land which has been valued in this manner for local tax purposes is applied to a use other than for agriculture or horticulture it shall be subject to additional taxes in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been valued and assessed as otherwise provided in this Constitution, in the current year and in such of the tax years immediately preceding, not in excess of 2 such years in which the land was valued as herein authorized.

Such laws shall also provide for the equalization of assessments of land valued in accordance with the provisions hereof and for the assessment and collection of any additional taxes levied thereupon and shall include such other provisions as shall be necessary to carry out the provisions of this amendment.”

This proposed Constitutional amendment was developed by a Farm Land Assessment Committee appointed by Governor Hughes to include representatives of farm organizations and local assessors. Representatives of the Division of Taxation met with the Governor's Farm Land Assessment Committee throughout its deliberations.

Voter approval of the proposed amendments will introduce a concept of classification into the taxation of real estate in New Jersey. Implementation of the amendment holds the promise of complicating local assessment procedures to the extent that agricultural lands subject to its provisions will probably need to be assessed by two standards in order to provide a basis for determining additional tax payments required when the land is transferred from agricultural use to other uses. It will also create a new problem of equalization of real estate values according to a standard different from the "true value" upon which all equalized valuations of real estate are presently based.

Examination of assessment practices in rural communities suggests that the proposed Constitutional amendment will only make it possible to continue practices already followed. To the extent that agricultural lands have in the past been valued on the basis of their agricultural use as contrasted with their "market value," the amendment would have little effect upon average assessment ratios as they have in fact been compiled in practice. This is a condition which varies among taxing districts. The Division of Taxation has expressed its concern for preserving the simplicity and the integrity of the equalization program as it may be affected by legislation which may be developed under the amendment.

F. *Consolidation and Integration of Activities*

The Division of Taxation has, in past annual reports, called attention to the physical difficulties of obtaining maximum integration of activities performed by its nine bureaus for the simple reason that they are dispersed among nine different locations. Notwithstanding the problems of dispersion, however, the Division has accomplished two important consolidations of activities during the fiscal year ended June 30, 1963:

First, the Railroad Tax Bureau and Public Utility Tax Bureau were consolidated into a single Bureau effective May 22, 1963, hereafter to be known as Public Utility Tax Bureau. This is a consolidation of two bureaus responsible for the administration of taxes which are more for local use than for State use. In addition to the assessment of all railroad taxes for State collection, the new Bureau is responsible for assessing and apportioning public utility taxes for local collection as

well as for collecting the public utility surtaxes adopted in 1963 for State use. (Chapters 41 and 42, Laws of 1963.)

Second, electronic data processing functions performed for the Corporation Tax Bureau and the Emergency Transportation Tax Bureau were consolidated into a single operation during the fiscal year. This consolidation of tabulating function offers the advantage of bringing to each part of the operation greater flexibility of personnel and equipment to serve the needs of both. At the same time, the integrated data processing facility makes it possible to extend limited services to other bureaus within the Division. Studies are continuing with a view to developing broader application of electronic data processing wherever practical within the Division of Taxation.

G. Corporation Tax Analysis

Analysis of Corporation tax procedures and statistics begun during the fiscal year 1961 has developed into a major administrative aid. Special studies conducted over a 3-year period have been the basis for developing new procedures for expediting tax audits upon a current basis. By placing all corporation tax returns upon punched cards, it has been possible to develop procedures for selecting audits which accomplish the maximum results with the greatest protection in the interest of the State and its corporate taxpayers. During the fiscal year 1963, these procedures have been subjected to comprehensive review and improved audit programs have been developed for use in processing returns to be received during the calendar year 1964.

An important by-product of the corporation tax study is a continuing accumulation of corporation tax statistics which has heretofore been unavailable in New Jersey. Based upon the income year 1961, Table 3 shows the distribution of 70,929 corporation tax returns filed in 1962, between manufacturing and non-manufacturing businesses as well as between domestic and foreign corporations and the type of corporation tax return filed. These corporations reported taxes totaling \$44.6 million divided as between \$21 million net income tax and \$23.6 million net worth tax. The \$44.6 million tax includes \$25.7 million reported by 12,324 manufacturing corporations and \$18.9 million reported by 58,605 non-manufacturing corporations.

The 70,929 corporation tax returns described above are the ones for which arithmetic calculations were checked by electronic data processing equipment and found to be acceptable within a narrow margin of tolerance established on the basis of tax dollar effect. Table 4 shows the distribution and the way these corporations are divided into three size groups based upon total tax reported. For example, the \$44.6 million tax total includes \$1.8 million for 43,691 corporations reporting total tax under \$100. At the other extreme, the Table also shows that \$35.4 million of taxes was collected from 4,148 corporations reporting taxes of \$1,000 or more.

In addition to the 70,929 corporation tax returns reflected at Tables 3 and 4, 6,732 were found to contain arithmetic or other discrepancies greater than permitted by established tolerances. As shown in Tables 5 and 6, these 6,732 returns reported \$13,407,000 of tax divided between \$5,131,000 of net worth and \$8,260,000 of net income tax. Although the number of returns in this group is slightly under $\frac{1}{10}$ th the number found to contain no discrepancies, the amount of tax which they represent is almost $\frac{1}{3}$ the \$44,558,000 of total tax reported by the 70,929 corporations for which no arithmetic discrepancies were found. The fact that this smaller number of returns represents so large a portion of the total tax suggests that the evolving procedures will make it possible to select for audit those returns for which the audit procedure can be most effective.

The \$57,965,000 of tax reported in Tables 3 through 6 represents 97.4% of all corporation tax revenues collected prior to December 31, 1962 for the tax year 1961. Although this represents a substantial coverage, it falls short of complete tabulation of all returns for several reasons. One principal reason is the necessity to grant extensions for some taxpayers unable to file their tax returns at the appropriate time but who file tentative returns. Although all returns are processed as they are received, it is never possible to hold all tabulations open until the last late return has been filed.

TABLE 3
NEW JERSEY CORPORATION TAX—1962
BY TYPE OF CORPORATION AND TYPE OF TAX
(Amounts in Thousands of Dollars)

70,929 Returns Found to Contain No Discrepancies.

Type of Tax Return	Manufacturing				Non-Manufacturing				All Corporations			
	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	5,241	\$219	\$276	\$495	33,870	\$951	\$1,588	\$2,542	39,111	\$1,170	\$1,864	\$3,038
Foreign	273	12	18	32	742	15	47	62	1,015	27	66	94
<i>Total</i>	5,514	\$231	\$296	\$527	34,612	\$967	\$1,634	\$2,604	40,126	\$1,198	\$1,930	\$3,132
<i>Allocating</i>												
Domestic	27	\$2	\$6	\$8	61	\$4	\$3	\$7	88	\$5	\$9	\$14
Foreign	18	19	10	29	82	3	9	11	100	22	18	40
<i>Total</i>	45	\$21	\$16	\$37	143	\$6	\$12	\$18	188	\$27	\$27	\$55
TOTAL SHORT FORMS	5,559	\$252	\$312	\$564	34,755	\$973	\$1,646	\$2,622	40,314	\$1,225	\$1,958	\$3,186
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	4,644	\$2,653	\$2,221	\$4,874	20,837	\$3,350	\$4,644	\$7,994	25,481	\$6,003	\$6,865	\$12,868
Foreign	472	470	508	978	588	331	355	686	1,060	801	863	1,664
<i>Total</i>	5,116	\$3,123	\$2,729	\$5,852	21,425	\$3,681	\$4,999	\$8,680	26,541	\$6,804	\$7,728	\$14,532

<i>Allocating</i>												
Domestic	416	\$1,980	\$3,129	\$5,109	587	\$421	\$1,736	\$2,157	1,003	\$2,401	\$4,866	\$7,266
Foreign	1,233	7,928	6,219	14,149	1,753	2,614	2,617	5,231	2,986	10,542	8,836	19,380
<i>Total</i>	1,649	\$9,908	\$9,348	\$19,258	2,340	\$3,035	\$4,354	\$7,388	3,989	\$12,943	\$13,702	\$26,646
TOTAL LONG FORMS	6,765	\$13,031	\$12,077	\$25,110	23,765	\$6,716	\$9,352	\$16,068	30,530	\$19,747	\$21,429	\$41,178
INVESTMENT COMPANIES												
Investment Companies .....	....	....	....	....	48	\$11	\$34	\$47	48	\$11	\$34	\$47
Regulated Investment Co. ...	....	....	....	....	37	20	125	147	37	20	125	147
<i>Total Investment Companies</i> .....	....	....	....	....	85	\$31	\$159	\$193	85	\$31	\$159	\$193
TOTAL ALL CORPORATIONS	12,324	\$13,284	\$12,389	\$25,674	58,605	\$7,719	\$11,158	\$18,884	70,929	\$21,003	\$23,547	\$44,558

NOTE: Difference in total due to rounding and program tolerance.
(a) Under \$500.

TABLE 4
NEW JERSEY CORPORATION TAX—1962
BY TYPE OF CORPORATION AND TYPE OF TAX
(Amounts in Thousands of Dollars)

70,929 Returns Found to Contain No Discrepancies.

Type of Tax Return	Total Tax Under \$99				Total Tax \$100 - \$999				Total Tax \$1,000 and Over			
	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	31,341	\$146	\$999	\$1,145	7,730	\$972	\$859	\$1,831	40	\$52	\$6	\$61
Foreign	816	2	43	44	198	25	23	48	1	1	(a)	1
Total	32,157	\$148	\$1,042	\$1,190	7,928	\$997	\$882	\$1,880	41	\$53	\$6	\$62
<i>Allocating</i>												
Domestic	67	\$(a)	\$2	\$2	19	\$2	\$3	\$5	2	\$3	\$5	\$7
Foreign	74	(a)	4	4	21	2	3	5	5	19	12	31
Total	141	\$(a)	\$6	\$6	40	\$5	\$5	\$10	7	\$22	\$17	\$39
TOTAL SHORT FORMS	32,298	\$148	\$1,048	\$1,196	7,968	\$1,002	\$887	\$1,890	49	\$75	\$22	\$101
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	9,729	\$81	\$406	\$487	13,172	\$1,967	\$2,847	\$4,815	2,580	\$3,954	\$3,612	\$7,566
Foreign	198	1	11	12	557	101	157	259	305	699	694	1,393
Total	9,927	\$82	\$417	\$499	13,729	\$2,069	\$3,004	\$5,073	2,885	\$4,653	\$4,306	\$8,960

<i>Allocating</i>												
Domestic	383	\$(a)	\$15	\$15	337	\$26	\$90	\$116	283	\$2,374	\$4,760	\$7,134
Foreign	1,083	7	56	63	1,000	142	233	376	903	10,393	8,546	18,941
<i>Total</i>	1,466	\$7	\$71	\$79	1,337	\$169	\$323	\$492	1,186	\$12,767	\$13,307	\$26,075
TOTAL LONG FORMS	11,393	\$89	\$488	\$578	15,066	\$2,237	\$3,328	\$5,565	4,071	\$17,420	\$17,613	\$35,035
INVESTMENT COMPANIES												
Investment Companies .....	....	....	....	....	32	\$1	\$7	\$10	16	\$9	\$27	\$37
Regulated Investment Co. ....	....	....	....	....	25	1	9	11	12	19	117	136
<i>Total Investment Companies</i> .....	....	....	....	....	57	\$3	\$15	\$21	28	\$28	\$144	\$173
TOTAL ALL CORPORATIONS	43,691	\$237	\$1,536	\$1,774	23,091	\$3,242	\$4,230	\$7,476	4,148	\$17,523	\$17,780	\$35,308

NOTE: Difference in total due to rounding.
(a) Under \$500.

TABLE 5
NEW JERSEY CORPORATION TAX—1962
BY TYPE OF CORPORATION AND TYPE OF TAX

(Amounts in Thousands of Dollars)

6,732 Returns Found to Contain Discrepancies.

Type of Tax Return	Manufacturing				Non-Manufacturing				All Corporations			
	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	188	\$12	\$13	\$25	1,168	\$47	\$67	\$115	1,356	\$59	\$80	\$140
Foreign	19	1	1	2	69	3	3	6	88	3	5	8
Total	207	\$13	\$14	\$27	1,237	\$50	\$70	\$121	1,444	\$62	\$84	\$147
<i>Allocating</i>												
Domestic	4	\$(a)	\$(a)	\$(a)	10	\$(a)	\$1	\$1	14	\$(a)	\$1	\$2
Foreign	3	(a)	1	1	21	1	2	3	24	1	3	4
Total	7	\$(a)	\$1	\$1	31	\$1	\$4	\$5	38	\$2	\$4	\$6
TOTAL SHORT FORMS	214	\$13	\$15	\$28	1,268	\$51	\$74	\$125	1,482	\$64	\$88	\$153
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	414	\$282	\$246	\$508	1,811	\$326	\$484	\$805	2,225	\$607	\$730	\$1,313
Foreign	74	107	61	167	106	49	96	146	180	156	157	313
Total	488	\$388	\$306	\$675	1,917	\$375	\$580	\$951	2,405	\$763	\$886	\$1,625

<i>Allocating</i>												
Domestic	275	\$1,634	\$2,797	\$4,359	629	\$132	\$893	\$1,025	904	\$1,766	\$3,690	\$5,384
Foreign	666	2,009	2,389	4,477	1,239	499	904	1,434	1,905	2,508	3,294	5,911
<i>Total</i>	941	\$3,643	\$5,186	\$8,836	1,868	\$631	\$1,797	\$2,459	2,809	\$4,274	\$6,983	\$11,296
TOTAL LONG FORMS	1,429	\$4,031	\$5,492	\$9,511	3,785	\$1,006	\$2,377	\$3,410	5,214	\$5,037	\$7,870	\$12,921
INVESTMENT COMPANIES												
Investment Companies .....	....	....	....	....	33	\$4	\$21	\$26	33	\$4	\$21	\$26
Regulated Investment Co. ...	....	....	....	....	3	26	281	307	3	26	281	307
<i>Total Investment Companies</i> .....	....	....	....	....	36	\$30	\$302	\$333	36	\$30	\$302	\$333
TOTAL ALL CORPORATIONS	1,643	\$4,045	\$5,507	\$9,539	5,089	\$1,086	\$2,753	\$3,869	6,732	\$5,131	\$8,260	\$13,408

NOTE: Difference in total due to rounding.
(a) Under \$500.

TABLE 6
NEW JERSEY CORPORATION TAX—1962
BY TYPE OF CORPORATION AND TYPE OF TAX

(Amounts in Thousands of Dollars)

6,732 Returns Found to Contain Discrepancies.

Type of Tax Return	Total Tax Under \$99			Total Tax \$100 - \$999			Total Tax \$1,000 and Over					
	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax	Number of Corporations	Net Income Tax	Net Worth Tax	Total Tax
SHORT FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	950	\$8	\$34	\$41	399	\$43	\$44	\$87	7	\$8	\$2	\$12
Foreign	68	(a)	3	3	20	3	2	5	....	....	....	....
<i>Total</i>	1,018	\$8	\$37	\$44	419	\$46	\$45	\$91	7	\$8	\$2	\$12
<i>Allocating</i>												
Domestic	9	\$(a)	\$(a)	\$(a)	5	\$(a)	\$1	\$1	....	....	....	....
Foreign	11	(a)	1	1	13	1	2	4	....	....	....	....
<i>Total</i>	20	\$(a)	\$1	\$1	18	2	3	5	....	....	....	....
TOTAL SHORT FORMS	1,038	\$8	\$38	\$45	437	\$48	\$48	\$96	7	\$8	\$2	\$12
LONG FORM RETURNS												
<i>Non-Allocating</i>												
Domestic	798	\$7	\$35	\$40	1,163	\$176	\$251	\$421	264	\$425	\$444	\$852
Foreign	44	(a)	3	3	81	12	20	32	55	144	134	278
<i>Total</i>	842	\$7	\$38	\$43	1,244	\$188	\$271	\$453	319	\$568	\$578	\$1,130

<i>Allocating</i>												
Domestic	419	\$2	\$16	\$17	298	\$25	\$79	\$104	187	\$1,740	\$3,594	\$5,263
Foreign	863	5	45	50	659	89	155	240	383	2,414	3,094	5,621
<i>Total</i>	1,282	\$6	\$61	\$67	957	\$114	\$234	\$345	570	\$4,154	\$6,689	\$10,884
TOTAL LONG FORMS	2,124	\$13	\$98	\$109	2,201	\$302	\$505	\$797	889	\$4,722	\$7,267	\$12,014
INVESTMENT COMPANIES												
Investment Companies .....	....	....	....	....	....	....	....	....	5	\$1	\$15	\$16
Regulated Investment Co. ....	....	....	....	....	28	\$2	\$6	\$10	3	26	281	307
<i>Total Investment Companies</i> .....	....	....	....	....	28	\$2	\$6	\$10	8	\$28	\$296	\$323
TOTAL ALL CORPORATIONS	3,162	\$22	\$136	\$155	2,666	\$352	\$559	\$903	904	\$4,757	\$7,564	\$12,349

NOTE: Difference in total due to rounding.
(a) Under \$500.

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 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 Practices 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.

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

ALCOHOLIC BEVERAGE TAX

Rate Revision—Chapter 43, Laws of 1963 (approved May 22, 1963, effective June 1, 1963). Increases the tax on liquors from \$1.50 per gallon to \$1.80 per gallon.

Transportation of Alcoholic Beverages into New Jersey, Reciprocity—Chapter 100, Laws of 1963 (approved June 13, 1963). Prohibits the transportation of alcoholic beverages into New Jersey, from a State which prohibits the transportation to it of alcoholic beverages from New Jersey, unless pursuant to a license or permit issued by the Director of the Alcoholic Beverage Control.

CIGARETTE TAX

Storers of Unstamped Cigarettes—Chapter 32, Laws of 1963 (approved May 8, 1963). Empowers the Director of the Division of Taxation to require all persons who store unstamped cigarettes in New Jersey to file a report with the Director.

Rate Increases—Chapter 45, Laws of 1963 (approved May 22, 1963, effective May 31, 1963). Increases the tax on each pack of 20 cigarettes or fraction thereof from 7¢ per pack to 8¢ per pack. Revises the discount allowed licensed distributors on purchases of \$100 or more of revenue stamps from 3% to 2.8%.

CORPORATION BUSINESS TAX

Exemption of Nonstock Cooperative Housing Corporations—Chapter 59, Laws of 1963 (approved May 27, 1963). Grants exemption to domestic or foreign nonstock corporations organized to provide mutual ownership housing under Federal law by tenants, subject to certain conditions. The corporation must remain subject to the rules and regulations of the Federal Housing Authority, membership certificates in the corporation must be held by the Commissioner of the Authority, and the encumbrance on the corporate property must be insured under the National Housing Act. Such corporations are required to file an annual report on or before August 15 with the Director of the Division of Taxation, accompanied by a filing fee of \$25.00.

LOCAL PROPERTY TAX

Assessment Revision Law—Chapter 51, Laws of 1960 (approved June 15, 1960). Permits each county to establish an assessment percentage (ratio) for real estate and provides new assessment standards and methods for tangible personal property, effective in the tax year 1962. The effective date was postponed until 1963 by CHAPTER 17, LAWS OF 1961 (approved May 4, 1961), until 1964 by CHAPTER 20, LAWS OF 1962 (approved April 3, 1962), and again until 1965 by CHAPTER 9, LAWS OF 1963 (approved April 1, 1963). The constitutionality of Chapter 51, Laws of 1960 was upheld by the New Jersey Supreme Court in *Switz v. Kingsley*, 37 N. J. 566 (decided June 25, 1962) except with respect to the provisions of the law relating to the preferential treatment to be accorded farm real estate.

Informational Returns—Chapter 9, Laws of 1963 (approved April 1, 1963). Provides that owners of tangible personal property used in business during any part of the twelve-month period ending December 31, 1962, are required to file informational returns with respect to such property with the Director of the Division of Taxation on or before August 1, 1963. Owners of such property with an aggregate net book value not in excess of \$25,000 are permitted to file a short form reporting net book values. The informational returns are confidential and are to be used solely for statistical purposes. The returns may not be used as a basis for determination of any assessment and must be destroyed within one year from the date filed. The law provides penalties for failure to file on time.

Assessment Revision Law—Chapter 23, Laws of 1963 (approved April 30, 1963). Deletes the requirement contained in Chapter 51, Laws of 1960 that tangible personal property used in business be reported, for local property tax purposes, at a value not less than 20% of its original cost.

Veterans' Tax Exemption—Fixed-dollar Deduction—SCR 3 (adopted March 25, 1963, subject to approval of the electorate at the general election Nov. 5, 1963). Proposes to amend Article VIII, Section 1, paragraph 3 of the State Constitution to authorize the Legislature to grant a \$50 deduction from the tax bill for taxes on real and personal property of veterans and veterans' widows instead of the present deduction of \$500 from assessed value. (See *Switz v. Kingsley*, 37 N. J. 566, which held that the veterans' exemption must be deducted from the true value of the property and not from the assessed value.)

Senior Citizens' Exemption—Fixed-dollar Deduction—SCR 5 (adopted March 25, 1963, subject to the approval of the electorate at the general election Nov. 5, 1963). Proposes to amend Article VIII, Section 1, paragraph 4 of the State Constitution to authorize the Legislature to grant an \$80 deduction from the tax bill for taxes on the dwelling house of eligible persons 65 years of age or over instead of the present deduction of \$800 from the assessed value. (See note in paragraph above concerning *Switz v. Kingsley*, 37 N. J. 566.)

Assessment of Farm Land—SCR 16 (adopted May 10, 1963, subject to the approval of the electorate at the general election Nov. 5, 1963). Proposes to amend Article VIII, Section 1, paragraph 1 of the State Constitution, to limit the assessment of farm land of not less than 5 acres in area which has been actively devoted to agricultural or horticultural use for at least the two successive years immediately preceding the tax year involved, to the value such land has for agricultural or horticultural use. If such land is thereafter used for non-agricultural purposes, additional taxes equal to the difference between the taxes paid or payable under the agricultural valuation and the taxes that would have been paid under the normal valuation process would be required to be paid for the current year and in such of the tax years immediately preceding, not in excess of two such years, in which the land was valued for agricultural purposes.

Assessors Immunity—Relief from Penalties for Not Assessing at 100% of True Value or for Not Applying Exemptions Against True Value—Chapter 180, Laws of 1962 (approved December 5, 1962). Provides that a tax as-

essor shall not be subject to removal from office or to civil or criminal penalty (a) for failure to assess taxable property at true value or (b) failure to apply the property tax exemption granted to veterans, senior citizens, household goods and parsonages against the assessed rather than the true value of the taxable property.

Assessment of Farm Land—Rebuttable Presumption—Chapter 238, Laws of 1962 (approved February 26, 1963). Amends R. S. 54:4-1 by providing that in the assessment of farm land, "it shall be presumed, subject to rebuttal by clear proof, that there was not in fact a market for the bona fide sale thereof by private contract except for agricultural purposes."

MOTOR CARRIER ROAD TAX (This tax is administered by the Division of Motor Vehicles).

Chapter 44, Laws of 1963 (approved June 13, 1963). Imposes, upon operators of motor vehicles used on New Jersey highways, a tax equal to the gasoline tax currently in effect in New Jersey, calculated on the amount of motor fuel used by a carrier in its operation in New Jersey. Motor vehicles are defined to be passenger vehicles with seats for more than nine passengers, road tractors, tractor trucks or any truck having more than two axles. The law excludes public utilities, as defined in R. S. 48:2-13, operating auto busses in New Jersey. A tax credit is allowed equal to the 6¢ rate per gallon for motor fuels purchased within New Jersey and upon which a motor fuels tax has been paid.

MOTOR FUELS TAX

Administrative Revisions—Chapter 70, Laws of 1963 (approved May 28, 1963). Amends various sections of the Motor Fuels Tax Law pertaining to licenses, records, penalties, refund claims and others. The amendments authorize staff assistants to hear matters involving a suspension as well as a revocation of a license; permits retail service stations operators to commence business upon application of a license and to operate, for not more than 14 days in advance of the actual issuance of the license; provides that special License B holders need not renew their licenses annually; requires motor fuel jobbers and service station operators to maintain purchase and sales records for two years rather than 1 year; provides for the suspension as well as revocation of licenses issued to tank-truck operators transporting motor fuels; subjects retail dealers to penalties for operating without a license only if no application for a license is submitted or if the dealer continues in business after 14 days from the day of application for such license; requires persons importing fuels into New Jersey for the purpose of selling such fuels incidental to his principal business of buying and selling fuels in New Jersey to obtain a special License A; provides penalties for selling or using motor fuels without securing a special License B, if required; extends the period for filing motor fuels tax refund claims from the last business day of the month following the month of purchase to the end of the 6th month following the month of purchase.

OUTDOOR ADVERTISING TAX

Renewal of Permits at Certain Locations Prohibited—Chapter 93, Laws of 1963 (approved June 10, 1963). Amends the Outdoor Advertising Tax Act so as to prohibit the issuance of a permit, other than a renewal of an existing permit for the use or maintenance of any structure for the display of outdoor advertising where it would be within a natural area along one side of any "expressway," "freeway" or "parkway" or "land service road" unless the natural area has been zoned by local ordinance for business, commerce or industry. The amendment also permits the erection or maintenance of a sign or device in a protected area within a controlled portion of the interstate highway system without a permit where a permit therefor has been issued by the State Highway Commissioner. The Act also grants licensing authority to the State Highway Commissioner with respect to roadside signs within protected areas of a controlled portion of the interstate system.

PUBLIC UTILITY TAXES

Public Utility Franchise and Gross Receipts Taxes—Surtaxes—Chapter 41 and 42, Laws of 1963 (approved May 22, 1963, effective July 1, 1963). Imposes an additional tax, for State use, upon taxpayers subject to the Public Utility Franchise Tax under Chapters 4 and 5, Laws of 1940.

RAILROAD TAX

Release of Tax Lien—Chapter 25, Laws of 1963 (approved May 8, 1963). Authorizes the State Controller to release property of a railroad corporation from a lien for any tax, penalty or interest imposed under the "Railroad Tax Law of 1948." Release of lien is conditioned upon satisfactory arrangements to secure payment of the underlying tax and the submission of a written application to the Controller accompanied by a fee of \$5.00.

Exemption of Improvements—Chapter 96, Laws of 1963 (approved June 13, 1963). Excludes from the valuation of railroad property for property tax purposes the value of improvements to railroad passenger facilities made under contract with the State Highway Commissioner or by agreement with a municipality, if such improvements are made after January 1, 1963.

Railroad Tax Study—JR 7 (approved June 6, 1963). Directs the Commission on State Tax Policy to complete its study of railroad tax problems within the framework of the recommendations contained in its Tenth Report. The Commission is to submit its final recommendations, including the extent to which a reduction in railroad taxes may be warranted because of economic conditions, to the Governor and Legislature by December 1, 1963.

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

CORPORATION TAX

R. H. Macy and Co., Inc., v. Director, Division of Taxation, 77 N. J. Super. 155 (App. Div., 1962).

- (1) Held that in determining the "fair value" of a corporation's assets under N. J. S. A. 54:10A-4(d), the Division of Taxation may revise inventory valuations based upon the corporation's use of the "last-in first-out" method of accounting by substituting the "first-in first-out" method of valuing inventories, since the "first-in first-out" values provide a more realistic reflection of the corporation's net worth with respect to its inventories.
- (2) The court rejected the taxpayer's contention that a Federal income tax refund claim based upon the corporation's asserted right to use the "last-in first-out" method for inventories should be excluded by the Director in revaluing the taxpayer's assets.
- (3) The court held that where the corporation's actual ratio of actual write-offs of uncollectible accounts to gross receivables for the tax years involved is approximately 1.1%, the Division of Taxation, in determining the fair value of the taxpayer's accounts receivable properly determined that a ratio of 2.5% constituted a reasonable reserve for bad debts. The history of recent actual write-offs is the most relevant criterion in establishing the reserve.
- (4) N. J. S. A. 54:10A-9 which permits the deduction from net worth of the corporation's capital stock in a wholly-owned subsidiary does not extend to a deduction by the parent corporation of indebtedness owing to it by the subsidiary. The fact that the debt must also be included in the subsidiary's net worth is of no significance if, as in the present case, the classifications are not arbitrary.
- (5) The court found that the Director of the Division of Taxation possesses implied power to delegate to the Corporation Tax Bureau the authority to make reassessments. Also, there is no unconstitutional vagueness in the standards to be utilized by the Director in making redeterminations under N. J. S. A. 54:10A-4. The court also rejected the taxpayer's argument that the Director acted in a discriminatory manner in redetermining the assessment and as being without merit the contention that the Director's ruling as to the valuation of inventories was an impermissible process of administrative rule making by ad hoc adjudication of a particular case.

United States Steel Corporation v. Director, Division of Taxation, 38 N. J. 533 (1962).

- (1) The court held that merger agreements filed with the Secretary of State on the last day of a taxpayer's base year (December 31, 1951) are effective as of the first moment of that date and that the net worth

base, as of December 31, 1951, on which the tax for the ensuing 1952 privilege year is computed, must reflect the assets of the surviving corporation after the merger.

- (2) The court further found that the Director properly allocated the total net worth of the surviving corporation upon the statutory basis of the average value of assets in the entire base year rather than on the basis of the value of assets held December 31 as urged by the taxpayer. The fact that the corporation is a holding company for all but the last day of a base year, when it became an operating company by merger, was held not to warrant a departure from the statutory scheme.
- (3) The court held that a surviving corporation computing its tax liability for the 1953 privilege year is not allowed a deduction under N. J. S. A. 54:10A-9 for its capital investment in the merged subsidiaries as the merger was effected on December 31, of the base year 1952. The deduction is allowed only if the subsidiary has a taxable net worth and since the subsidiary went out of existence on December 31, 1952 due to the merger, it had no taxable net worth for the privilege year 1953.

F. W. Woolworth Co. v. Director, Division of Taxation (Division of Tax Appeals, 1963) held that in computing taxpayer's franchise tax under the Corporation Business Tax Act, N. J. S. A. 54:10A-1 *et seq.* it was proper to include in entire net worth the net value of its investment in various foreign corporations on the basis that taxpayer operates a unitary business. The Division found that there is "a unity of use and a functional relationship existing throughout petitioner's entire world-wide business which in a plain and fairly intelligible way bears on the value and earnings of the business wherever it is operated." The Division overruled taxpayer's contention that the business allocation factor, which was applied to net worth (since the statute requires application of the greater of the assets allocation factor and business allocation factor) should be changed to reflect only a factor based upon tangible and intangible property and should exclude any factors based upon receipts and payrolls, and upheld the Director's discretion in refusing to adjust the factor under Section 8 of the law. The Division found that the taxpayer "has not shown by 'clear and cogent' evidence that the apportionment formula is 'palpably unreasonable' and results in the taxation of extraterritorial values." However, the Division found that in determining the tax based on net income, income from dividends and interest from its foreign subsidiaries should be excluded under the adjustment provisions of Section 8 and that the Director had the power to make such adjustment in the instant case since such income is not attributable to New Jersey. The Division held that "in most instances in the case of a unitary business the tax on income is rendered constitutional by the use of the allocation formula."

FINANCIAL BUSINESS TAX

Morris & Essex Investment Co. v. Director, Division of Taxation (Division of Tax Appeals—February 19, 1963). Held that under the Financial Business Tax Law, N. J. S. A. 54:10B-1, *et seq.*, which provides that net

worth shall include, "the amount of all indebtedness owing directly or indirectly to holders of ten percentum (10%) or more of the aggregate outstanding shares of the taxpayer's capital stock of all classes," the taxpayer corporation's indebtedness to another corporation was properly held to be indirectly owing to its stockholders who owned 10% or more of its aggregate outstanding shares of stock where it was shown that such indebtedness was owed to a corporation managed or controlled by the taxpayer corporation's stockholders, in view of the fact that the admitted facts indicate clearly that the relationship existing between taxpayer's stockholders and the stockholders of the creditor corporation is so close as to render non-existent the ordinary safeguards which normally obtain between lender and borrower. The Division rejected taxpayer's contention that since its stockholders owned only 48% of the creditor corporation, only 48% of the indebtedness should be included in taxpayer's net worth. The Division held that the percentage of stock owned bears no relationship to the percentage of debt. It was further ruled that in the absence of proof that the insolvency of the creditor corporation has resulted in the actual removal of the shareholders of the taxpayer corporation from management or control of the creditor corporation, the debt remains an indebtedness owing to an instrumentality managed or controlled by a stockholder owning more than 10% of the taxpayer corporation's stock and must, therefore, be included in the taxpayer's net worth.

LOCAL PROPERTY TAX

Thiokol Chemical Corp. v. Morris County Board of Taxation, 76 N. J. Super. 232 (Law Division, 1962), on appeal. Held that N. J. S. A. 54:4-2.3, *et seq.*, which permits exempt real estate to be assessed if leased to another whose property is not exempt, is inapplicable to property owned by the Federal Government and used by a private corporation under a contractual arrangement with the Navy Department to produce defense material for the use of the Federal Government under its direction and control. The court found that the agreement was not a lease and the corporation was not in possession of the premises as lessee. The court further indicated that even if the relationship between the corporation and the Federal Government was that of lessee-lessor, the statute would violate both the equal protection clause of the 14th Amendment to the Federal Constitution and Article VIII, Section 1, paragraph 1 of the New Jersey Constitution, in that it discriminates against the United States and those with whom it deals by denying otherwise tax exempt property owned by the Federal Government the same favorable treatment accorded exempt property of the State and its political subdivisions. The court further found that the statute violated the constitutional requirement that bills for raising revenue originate in the General Assembly and the fact that the Assembly added amendments which the Senate concurred in, did not cure this constitutional defect.

Kingsley v. Division of Tax Appeals, 76 N. J. Super. 531 (App. Div., 1962). Held that both the Director of the Division of Taxation and a county board of taxation possess sufficient status to appeal a decision of the Division of Tax Appeals on the question of inclusion of certain real property sales in calculating a municipality's average ratio under the Table of Equalized Valuations for school aid purposes as well as by the county board in prepar-

ing its Equalization Table for apportionment of county costs of government. The court overruled the municipality's contention that the Director has no authority to appeal from a determination of "his own administrative appellate tribunal." In addition, the court held that both the Director and the county board of taxation acted in an administrative non-judicial capacity and that an important public interest is involved.

Kingsley v. Division of Tax Appeals, Jersey City v. Kearny et al., and Hudson County Board of Taxation v. Kearny, 40 N. J. 338 (July 1, 1963). Affirmed a finding by the Division of Tax Appeals that \$400,000 represented the fair purchase price of industrial real estate and that it was reached by willing parties in an arm's length transaction for purposes of including such sale in the Director's computation of average ratio of assessed to true value for school aid distribution purposes and for reflection in the county equalization table. Previously, the Supreme Court ruled in 35 N. J. 299 (same case) that the sale should not be deemed a "split-off" and, contingent upon the above factual determination by the Division of Tax Appeals, should be included in preparing the equalization tables for school aid and county tax purposes.

In the Matter of the Appeals of City of East Orange and Township of Livingston, 80 N. J. Super. 219 (App. Div. July 5, 1963). Held that although land should be valued in the condition in which the owner holds it, this rule is not without qualification, and in the assessment of water reserve lands owned by one municipality in another, the value of a subterranean aquifer, that is, water-bearing strata, is not a factor to be taken into consideration in determining the value for taxation of the watershed property; consequently, it was not prejudicial error for the Division of Tax Appeals to preclude Livingston from introducing evidence as to the nature and extent of the aquifer for the purpose of developing by expert testimony a capitalized value for the water reserve lands on the basis of a public utility in the water supply business. Citing **City of Newark v. West Milford**, 9 N. J. 295 (1952), the court said that R. S. 54:4-3.3 precluded a valuation approach based upon any special factor of value inhering in the property as devoted to integrated water utility purposes because other lands in the municipality are not being used for such purposes and the municipally-owned water supply lands must be assessed in the same manner as comparable land of the generality of real estate taxpayers in the taxing district.

The court further held that the tax valuation of a large tract of municipally-owned watershed land is not to be arrived at on the basis of what it would sell for in the entirety, in a single sale, to a single hypothetical purchaser, but rather what appropriate marketable segments thereof, analogous to private holdings of similar lands by others in the community, would sell for in the aggregate if sold separately by fair sale under private contract.

Moonachie v. Port of New York Authority, 38 N. J. 414 (1962). The court held that an industrial building erected by the Authority on airport land and leased for a 20-year period to a private manufacturer was subject to local property taxation on the finding that the building is not an "air terminal" and is not being used for "air terminal" purposes within the meaning of a statute exempting property of the Port of New York Authority with respect to

property acquired or used for “air terminal” purposes. The court overruled the Superior Court, Law Division, which held the 10-acre tract upon which the industrial building is located subject to tax. The Supreme Court found that the land was initially acquired for airport purposes as part of a buffer area or for future expansion or for installation of air navigational aids and that the land continues to serve these original objectives. The court further found that the taxing authorities were not estopped by reason of an “in lieu of taxes” agreement since the nonexempt building cannot be a proper subject of such an agreement.

Glenwood Realty Co., Inc., v. City of East Orange, 78 N. J. Super., 67 (App. Div. 1963). Held that a municipality cannot use the balance of a Federal Housing Authority mortgage as a crucial determinant in its various methods of ascertaining the true value of an apartment house for property tax purposes. The county board of taxation properly reduced an assessment based on such a valuation, since reliance on the mortgage would fail to result in a standard finding of true value as required by the tax statute. The court stated that while “market value is evidential of true value, it is by no means the only criterion.” Special circumstances may increase or depress market value without affecting its true value or vice versa.

Newark Steel Warehouse Inc., v. Pearl Metal Products, Inc., 78 N. J. Super. 335 (Chancery Div. 1962). Held that in the distribution of an insolvent corporation’s assets by a statutory receiver, a municipal personal property tax assessment is subordinate to both a properly recorded chattel mortgage securing the corporation’s obligations under a factoring agreement and federal tax liens. A personal property tax or assessment does not become a lien, so as to become entitled to a priority in this type of proceeding (R. S. 54:4-106), until the statutory proceeding to enforce the same is taken by levy under a distress warrant. Therefore, the municipality’s tax claim, not having been reduced to the status of a lien prior to the filing of the receiver’s complaint, is subordinate to the chattel mortgage and the federal tax liens.

New Brunswick v. Division of Tax Appeals and National Shoe Sales, Inc., 39 N. J. 537 (1963).

- (1) Held that where the average ratio for all real property in a municipality was 33.39% for 1958 and 30.05% for 1959 and the municipality did not assess real property for either year at full true value or any uniform percentage thereof, the Division of Tax Appeals properly reduced the valuation of a parcel of commercial property (situated in a neighborhood where property was assessed at approximately 43% of full value) to a “common level” of 33⅓% for each year. The court rejected the taxpayer’s contention that the “common level” for 1959 should be the average ratio figure of 30%, noting that if assessment stability is to be achieved the “common level” should not fluctuate from year to year. The court also upheld the Division in reducing the ratio to the common level for all real property rather than to the level of commercial property alone.
- (2) The court, in remanding the case to the Division for retrial upon the issue of valuation, laid down guidelines concerning the capitalization-

of-income approach to valuation—an acceptable approach, but one which should be used with great care. For example, rental value based on rents payable for comparable property, rather than the actual rent payable under an existing lease, is the fair value to which the capitalization rate will be applied. Also, the capitalization rate, including a factor for taxes, must be applied to net rental income before taxes. With respect to the rate of return, “the most significant factor in the capitalization process,” the inquiry must be keyed to what return investors actually demand and receive in transactions involving similar property.

- (3) The court also discussed the role of depreciation in the capitalization process. It noted that if the approach used to find full value of commercial real property for purposes of tax assessment is reproduction cost, deduction is made for past, but not for future, depreciation. When full value is determined by capitalization of income method, future depreciation is relevant but cannot be treated as a deduction from gross income but should be handled as a factor in the capitalization rate.

Borough of New Milford v. Bergen County Board of Taxation (App. Div. 1963 not reported). Held that where a municipality sought a review before the Division of Tax Appeals of the ratio established for the municipality by the County Tax Board, which had based its ratio on the ratio used by the Director for state school aid purposes and made adjustments to reflect an increase in assessments following a revaluation in the municipality, the municipality should have been permitted to present evidence that the County Board ratio was erroneous because the state school aid ratio had been improperly computed. The court sustained the right of a municipality to challenge the correctness of the method of computing the underlying school aid ratio by attacking the inclusion or exclusion of particular sale samplings on the authority of **Kearny v. Division of Tax Appeals**, 35 N. J. 299 (1961).

Stern & Co. v. Bridgeton (Division of Tax Appeals—1963) held that stock of a retail furniture dealer on October 1, 1961 was subject to the property tax for 1962 although the dealer had ceased doing business and had no taxable property on December 31, 1961. The Division ruled that under the statute, all property shall be assessed to the owner with reference to the amount owned on October 1st of each year (R. S. 54:4-1).

West Jersey Grove Camp Association v. Vineland (Division of Tax Appeals—1962) held that senior citizens were not entitled to the exemption under c. 9, L. 1961 where they were lessees under 99-year leases. The Division found that each of the claimants was not residing in a dwelling house owned by him which is “a constituent part of his real property” and was therefore not entitled to the exemption.

Tenants Association v. Morristown (Division of Tax Appeals—1962) held that tenants who resided in an apartment project were not the legal owners of the building and as tenants have no right to appeal the assessment levied upon the owner of the property. The Division further ruled that since the tenants owned no property in the County, they could not appeal as taxpayers being subjected to discrimination.

Alter v. Long Beach Township (Division of Tax Appeals—1963) held that a taxpayer, whose property was completely destroyed by the March 1962 storm and his lot, although hardly recognizable and on a portion of which the United States Government erected a sand dune, was not entitled to tax relief under the law. The Division referred to the material destruction law, R. S. 54:4-35.1, but held that the statute provided for no relief with respect to property destruction subsequent to January 1 of the tax year.

Danneberg v. Maplewood (Division of Tax Appeals—1963) held that a life tenant under a will is not entitled to the senior citizen exemption under c. 9, L. 1961 for the reason that such person is not an “owner” within the meaning of the statute which extends the exemption to one “residing in a dwelling house owned by him.” The Division further indicated that “by well settled rules of construction R. S. 54:4-3.44 would exclude the extension of the exemption to a property held as a life tenant under a will because of the failure of the Legislature to include this state of title in the section. [Note: Reg. 16:12-50.6 was amended, effective October 1, 1962 to provide exemption for a life tenant.]

Allendale v. Church of the Guardian Angel (Division of Tax Appeals—1963) held that under R. S. 54:4-3.6 an exempt organization may obtain an exemption with respect to land not exceeding five acres for each building which may require that area for its fair use and enjoyment and accordingly, rejected the municipality’s contention that the 5 acre limitation meant an aggregate of 5 acres despite the number of buildings.

Women’s Club of Maplewood v. Division of Tax Appeals (Division of Tax Appeals—1963) held that the property of a non-profit charitable organization is not entitled to exemption under R. S. 54:4-3.6, which statute, among other things, provides exemption where the property is used exclusively for the moral and mental improvement of men, women and children, where the facts indicate that although the property is used principally for the activities of its members, it is also used by and in some cases rented to various other organizations, 15% of the club’s gross income being derived from rentals for the use by other organizations. The effort to obtain exemption under R. S. 54:4-3.26 (exemption for fraternal organizations) also failed in view of the ruling in **Rutgers v. New Brunswick**, 129 N. J. L. 238 (1942) which declared such section unconstitutional.

Materion Theaters v. Bridgeton (Division of Tax Appeals—1963) held that where a municipality increased its level of assessment from 25% in 1961 to 40% in 1962, a property owner who had his property reduced by the County Board of Taxation on appeal with respect to his 1961 taxes, could not successfully assert the “Freeze Act” (R. S. 54:3-26) to prevent an increase in his 1962 assessments since the true value, upon which the assessment is based, remains the same. The Division ruled that if “petitioner is permitted to prevail the result would be that its properties would be taxed lower than other properties in the community.”

MOTOR FUELS TAX

Texas Co. v. Di Gaetano, 39 N. J. 120 (1963). Held that a default judgment enjoining a retail gasoline dealer from selling gasoline at less than

minimum retail prices fixed by the gasoline distributor under the fair trade act (N. J. S. A. 54:4-3 *et seq.*) should be vacated where subsequent to the default judgment the gasoline distributor amended its fair trade agreement to provide that its minimum retail prices should not apply to sales "to commercial or industrial concerns or institutional establishments" because the exemption provided by the amendment destroyed the validity of the fair trade schedule. It was contended by the retail dealer that the distributor was in actual competition with its retail dealers in selling gasoline to various establishments for use as consumers. The court pointed out that the purpose of the Fair Trade Act was not only designed to protect the producer's trademark but was also intended to afford protection to the retailer and the consuming public and since the 1958 distributor's amendment had no certain or well defined meaning, it would be discriminatory in its application to the consuming public.

TRANSFER INHERITANCE TAX

National State Bank of Newark v. Kingsley, 39 N. J. 23 (1962). Held that a testamentary transfer to a perpetual scholarship fund, established *inter vivos* by the testator with the University of Maine as the trustee, the income therefrom to be used for the purpose of furnishing scholarships, was exempt from transfer inheritance tax under R. S. 54:34-4(d), since the reciprocity provision of the statute had been met. The court further held that the exemption was equally applicable to privately endowed and state educational institutions.

Pope v. Kingsley, 40 N. J. 168 (1963). Held that where a will contest was resolved by a consent judgment entered into by the parties admitting to probate an earlier will of the testator, inheritance taxes must be assessed in accordance with the terms of the probated will, since the withdrawal of the application for probate of the 1958 will and the probate of the 1950 will operated as an adjudication of the earlier will's validity and excluded the recognition of any other will, in the absence of a showing that the settlement was motivated by a fraudulent intent to avoid or decrease inheritance taxes.

OPINIONS OF THE ATTORNEY GENERAL

LOCAL PROPERTY TAX

Formal Opinion 1962—No. 3, December 10, 1962. The Attorney General ruled that the property tax exemption, following the decision in **Switz v. Kingsley**, 37 N. J. 566 (1962) which held that the statutory provision that veterans be accorded a partial exemption from taxation on real and personal property to an "assessed valuation" not exceeding \$500, means that the \$500 exemption must be referable to the true value of taxable property; and that under present law, since there is no legal basis for the assessment of real and personal property except at its true value, the \$500 veterans exemption must be computed as a deduction from the lawful assessed valuation of the property, its true value. The Attorney General also ruled, in effect, that the property tax exemption accorded persons 65 years of age or over under

Chapter 9, Laws of 1961, the household exemption under R. S. 54:4-3.16, and the parsonage exemption under R. S. 54:4-3.6, all must be computed by deducting the amount of the exemption from the true value of the taxable property and not from the assessed value.

MOTOR FUELS TAX

Formal Opinion 1963—No. 3, July 19, 1963. The Attorney General ruled that the Consul General of the General Consulate of Switzerland in Philadelphia is not entitled to an exemption from or refund of the New Jersey Motor Fuels Tax imposed by R. S. 54:39-1 *et seq.* It was ruled that the “most-favored nation clause” contained in the 1850 Treaty of Friendship between the United States and Switzerland is conditioned upon principles of reciprocity and that it has not been established that American Consulate personnel are in fact granted exemptions from taxes comparable to the New Jersey motor fuels tax. Furthermore, it was ruled that only a motor fuels tax which is imposed **directly** upon a consumer or ultimate user could be subject to a claim for exemption under the reciprocal provisions of the “most-favored nation clause,” and that the New Jersey tax is imposed upon a distributor. The fact that the tax is passed on to the consumer does not make it a direct tax. The opinion noted the distinction between ambassadors, who are deemed to be representatives of the sovereign and consuls who are mercantile agents and the fact that the former may be entitled to an exemption or refund, does not require that similar benefits be accorded to consular personnel.

SUMMARY OF FUNCTIONS OF THE SEVERAL BUREAUS OF THE DIVISION OF TAXATION

Office of the Director, Division of Taxation

As presently constituted, the Division of Taxation operates through nine Bureaus. During the fiscal year 1962-63, two Bureaus—Public Utility Tax Bureau and Engineering and Railroad Tax Bureau—were consolidated under the designation of Public Utility Tax Bureau, and a permanent Emergency Transportation Tax Bureau replaced a temporary bureau established in 1961.

The Office of the Director functions as a “control tower” responsible for coordinating and maintaining the full schedule of State tax activities and assuring the proper functioning of each activity. Activities of this Office can be described in terms of the activities of the entire Division of Taxation with special attention to whichever of those activities are of current or urgent significance.

As part of the major activities of the Director's Office during the fiscal year ended June 30, 1963, considerable attention and data gathering activities were devoted to informational requirements of the Commission on State Tax Policy in the preparation of its Tenth Report, submitted on January 10, 1963, and to the deliberations on the tax treatment of tangible business personalty which culminated in the third postponement of Chapter 51, Laws of 1960 coupled with a statutory requirement for filing of Personal Property Informational Returns with the Division of Taxation (Chapter 9, Laws of 1963). Consolidation and integration of the Engineering and Railroad Tax Bureau and the Public Utility Tax Bureau and the data processing functions of the Corporation Tax Bureau and the Emergency Transportation Tax Bureau were effectively accomplished. Other important activities included preparation and review of a large volume of tax legislation for consideration by the Legislature, consultations with and preparation of materials for use of administrative officials and legislators, and the recurring business of the Division.

Beverage Tax Bureau

1. Legislative Authority.

(R. S. 54:41-1 to 54:47-7, as amended and supplemented by chapters 319 and 391, Laws of 1938; chapter 357, Laws of 1939; chapter 168, Laws of 1940; chapters 209, 210 and 327, Laws of 1941; chapter 171, Laws of 1942; chapters 18 and 250, Laws of 1947; chapter 95, Laws of 1949; chapter 203, Laws of 1950; chapter 68, Laws of 1951; chapter 103, Laws of 1955 and chapter 179, Laws of 1956.)

2. Responsibilities and Activities.

General: This Bureau is responsible for administering and collecting New Jersey taxes on alcoholic beverages.

Collection: These taxes are collected from "State licensees" (i.e., manufacturers, wholesalers, transporters and warehouses) on sales made to retailers. In order to secure payment of taxes and penalties and compliance with rules and regulations, these "State licensees" are required to post bond with the Bureau.

Reports and Penalties: All licensees ("State licensees" and licensed retailers) are required to make monthly reports on previously unpaid taxes and to submit monthly reports on purchases and sales during the preceding month. The Bureau may levy and collect penalties of \$5.00 per day for delinquent reports, and 5 percent of the delinquent tax payment.

During the fiscal year 1962-63 the Bureau received and audited approximately 7,570 "State licensee" reports, 150,000 "municipal" retail licensee reports, and 3,432 reports from holders of special permits. The books and records of "State licensees" upon which reports are based are examined by Bureau field auditors. These reports are also used by the Bureau to compile monthly statistical statements of total purchases by county and type of alcoholic beverage.

Interstate Cooperation: Data are supplied by the Bureau to the other States (except Mississippi, a "dry" State) on a monthly basis. These data show deliveries of all types of alcoholic beverages, the shipments of which originated in New Jersey. New Jersey received similar data from 26 States and the District of Columbia. Field and office auditors use these data to verify the movement of beverages into the State and

to correlate this movement with the reported gallonage and payment of taxes. Reports from licensed transporters and warehouses and the customs entries are also used to follow the movement of alcoholic beverages and collection of taxes.

Exemptions: Exemptions include shipments to points outside of New Jersey, and sales to authorized military organizations, hospitals, doctors, dentists, and manufacturers of medicinal, pharmaceutical or toilet preparations, scientific products, flavoring extracts and food products.

3. Description of Taxes.

As defined by statute, the term "alcoholic beverages" includes liquors, beer, wines, and sparkling wine. The following rates are levied and imposed on each of these beverages:

a. Beer	\$0.03 $\frac{1}{8}$ per gallon
b. Liquors	1.50 (increased to
c. Wines	0.10 \$1.80, effective
d. Vermouth	0.15 June 1, 1963)
e. Sparkling Wines	0.40

4. Historical Development of Tax and Bureau.

1933—Prohibition repealed.

1933—Beverage Tax Division created in the State Department of Taxation and tax on alcoholic beverages levied, ranging from 3¢ per gallon on beer to \$1.00 on liquors. Rate increase from 3¢ to 3 $\frac{1}{2}$ ¢ on beer during fiscal year 1933-34.

1934—Revenue Yield—first full year of tax \$2,756,873.78

1943—1943 Revenues.

(1) Beer	\$3,092,251.06
(2) Liquors	7,081,197.41
(3) Others	819,794.46

Total \$10,993,242.93

1944—Beverage Tax Division reclassified as a Bureau and transferred to the new Department of Taxation and Finance, Division of Taxation.

1947—First major rate change.

- (1) Liquor tax increased from \$1.00 to \$1.50 per gallon.
- (2) Brandy reclassified as liquor.

1948—Revenues.

(1) Beer	\$3,811,125.62	
(2) Liquors	10,657,727.60	(increase of
(3) Others	619,198.22	\$1,881,300.51
Total	\$15,088,051.44	over 1947)

1951—A substantial increase in the wholesale buying of liquor in anticipation of mandatory fair trade regulation issued by the Alcoholic Beverage Commission on May 25, 1951. ABC regulation established minimum wholesale prices.

Revenues

(1) Beer	\$3,806,660.54
(2) Liquors	13,638,070.33
(3) Others	749,096.41

Total \$18,193,827.28

Total increase in revenues was approximately equal to increase in liquor tax revenues.

1952—Fair trade regulation of May 25, 1951 followed by sharp decrease in wholesale buying of liquor.

Revenues \$15,892,064.79

1953—Revenues.

(1) Beer	\$3,869,980.34	or 23.2% of total
(2) Liquors	12,059,587.63	or 72.3% of total
(3) Others	761,403.84	

Total \$16,690,971.81

1962—Revenues.

(1) Beer	\$4,031,372.65	or 17.5% of total
(2) Liquors	18,032,179.80	or 78.2% of total
(3) Others	988,550.25	

Total \$23,052,102.70

1963—Liquor tax rate increased from \$1.50 to \$1.80 per gallon, effective June 1.

Total Revenues \$24,422,927.00

5. Personnel.

a. Office

(1) Supervisory 2 (State and Assistant State Supervisor)

(2) Staff 38

b. Field

(1) Supervisory 10 Supervisory Field Auditors

(2) Staff 32 Field Auditors

c. Total 82

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$484,373.83
b. Services	26,713.92
c. Others	8,469.35

d. Total \$519,557.10

e. Costs as percent of collections 2.11%

7. Statistics.

Revenues for the various classifications of alcoholic beverages for each of the last three years.

	<i>Year Ended June 30</i>		
	<i>1961</i>	<i>1962</i>	<i>1963</i>
Beer	\$3,866,644.46	\$4,031,373.65	\$3,927,158.68
Liquor	17,200,263.67	18,032,179.80	19,456,691.95
Still Wine	766,222.43	760,842.04	795,840.15
Vermouth	94,266.98	96,208.07	102,011.16
Sparkling Wines	97,176.14	104,837.72	116,572.43
Miscellaneous	21,939.71	26,662.42	24,016.55
Total	\$22,046,513.39	\$23,052,102.70	\$24,422,290.92

The gallonage on which beverage taxes were paid during the last three fiscal years.

	<i>Year Ended June 30</i>		
	<i>1961</i>	<i>1962</i>	<i>1963</i>
Beer	115,999,332.00	120,941,180.00	117,814,761.00
Liquor	11,466,841.17	12,021,452.24	12,970,865.37
Still Wine	7,662,217.35	7,608,415.34	7,958,394.93
Vermouth	628,446.13	641,385.86	680,073.41
Sparkling Wines	242,940.03	262,093.55	291,431.59

Per capita consumption and tax for persons of drinking age (21 years and over) for the three major revenue producers. (Based on the 1960 census) :

	<i>Per Capita 1962</i>	
	<i>Consumption</i>	<i>Tax</i>
Beer	31.3 gallons	\$1.04
Liquor	3.1	4.67
Still Wine	2.0	.20

Net receipts for this Bureau for fiscal year 1962-63 represented 6.7% of total Division of Taxation collections.

Cigarette Tax Bureau

1. Legislative Authority.

(R. S. 54:40A-1 to 44, incl., as amended, and R. S. 56:7-18 to 38, incl.)

2. Responsibilities and Activities.

General: This Bureau collects and administers the cigarette tax. It also administers and enforces the Unfair Cigarette Sales Act of 1952 which prohibits the wholesale or retail sale of cigarettes at a price less than cost. The purpose of this act is twofold: (1) To prevent unfair

competition and unfair trade practices in the sale of cigarettes. (2) To stabilize the collection and yield of cigarette taxes.

Police Function: Minimum price requirements for cigarettes are policed by shopping for purchase below the established minimums. Investigating retail dealers is as simple as buying a package of cigarettes. Policing at the wholesale level is more complicated and more suggestive of detective activities. There were 15 violations during the fiscal year 1962-63 which required disciplinary action.

Collection: The cigarette tax is collected primarily from licensed distributors. Every package of cigarettes must be stamped before it is transferred from the distributor to the wholesale or retail dealer. Distributors are allowed a discount of 2.8% on the purchase of stamps in excess of \$100.00 to defray the considerable cost in the stamping of cigarettes.

Secondary sources of revenue include the following: (1) License fees, (2) consumer tax payments (use tax), and (3) fines and penalties.

Reports and Penalties: Distributors and wholesale dealers are required to make monthly stock inventory reports. These reports indicate opening inventories, purchases of unstamped cigarettes, tax exempt sales, and closing inventories. The balance, which indicates the sale of taxable cigarettes, must reconcile with a similar report of stamp purchases and stamp usage. Retail dealers, cigarette transporters, and cigarette warehouses may be required, at the discretion of the Director, to submit reports. This Bureau may levy and collect fines for late reports.

Licensees who sell unstamped cigarettes are subject to severe penalties. Cigarettes which have a poor or unidentifiable tax stamps may be confiscated. The improper transportation of unstamped cigarettes in or through New Jersey is also reason for severe penalties and confiscation. It is a high misdemeanor to use a counterfeit device to stamp packages of cigarettes. Penalties are also levied for the improper use of licenses.

Field Activities: Distributors and wholesale dealers are audited at least twice annually. Field investigators continually check retail dealers for improperly stamped cigarettes, license infractions, and price violations.

Licenses: During the average fiscal year, approximately 140 distributor licenses, 210 wholesale licenses, 21,650 retail licenses, and 37,750 vending machine licenses are issued. Revenue from this source equals or exceeds \$257,000.00 annually and defrays in large measure the total administrative costs of the Bureau.

Interstate Cooperation: New Jersey and each of the other States which tax cigarettes (49 plus the District of Columbia) cooperate in exchanging schedules on interstate shipments of tax exempt cigarettes. These schedules, which New Jersey receives monthly as an importing State, aid in determining whether or not the proper tax or accountability has been rendered. Exporting States are then informed of discrepancies in order that appropriate adjustments can be made.

New Jersey, like the other cigarette-taxing States, is an active member of the National Tobacco Tax Association. As such, representatives from this State participate in regional and national conferences in order to discuss and solve mutual problems with regard to cigarette tax collection and administration.

Exemptions: Cigarettes which are sold to the United States Government and its agencies and to hospitalized veterans in State hospitals are exempt from taxation.

3. Description of Taxes.

The cigarette tax is a prepaid tax levied at the rate of 4c per ten cigarettes or fraction thereof. Every package of cigarettes must be stamped before it is sold or transferred by the original acquirer in this State. It is illegal for anyone except licensed distributors (direct buyers from cigarette manufacturers) to possess unstamped cigarettes. Consumers who obtain tax free cigarettes are also required to pay this tax. This would apply to unstamped cigarettes which are illegally imported into New Jersey or lost, stolen, or destroyed within the State.

4. Historical Development of Tax and Bureau.

Except for the year 1955, during which the consumption of cigarettes fell off slightly due to a health scare, cigarette tax revenues have increased annually since 1948. The table below indicates each of the four tax rate changes.

	<i>Revenue</i>
1948—Cigarette Tax Bureau created and 3¢ tax on cigarettes levied.	
1949—First full year of tax	\$17,730,804.81
1955—Health scare. A decrease in revenues of \$473,721.37	19,538,292.99
1956—Rate increased from 3¢ to 5¢ on April 16, 1956	23,222,236.25
1957—Impact of rate change	33,734,035.10
1961—Rate increases from 5¢ to 6¢ on January 6, and from 6¢ to 7¢ on May 22, 1961	47,297,976.67
1962—Impact of rate change	59,733,182.14
1963—Rate increase from 7¢ to 8¢ on May 31, 1963	61,046,006.00

5. Personnel.

a. Office		
(1) Supervisory	2	(State and Assistant State Supervisor)
(2) Staff	31	
b. Field		
(1) Supervisory	4	(2 Supervising Field Auditors, 2
(2) Staff	19	Supervising Field Representatives)
c. Total	56	

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$294,416.15
b. Services	14,027.45
c. Others	36,080.47
d. Total	\$344,524.07
e. Cost as percent of collections	0.6%

7. Statistics.

Revenues for each of the last three fiscal years.

	Year Ended June 30		
	1961	1962	1963
Stamps and miscellaneous revenues	\$47,041,790	\$59,474,552	\$60,797,812
License revenues	255,534	256,583	245,625
Fines and penalties	652	2,046	2,569
Total	\$47,297,977	\$59,733,182	\$61,046,006

The net receipts for this Bureau for the fiscal year 1962-63 represented 16.6 percent of the total receipts of the Division of Taxation for the same period.

Corporation Tax Bureau

1. Legislative Authority.

(R. S. 54:10-1 to 54:18-7; R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapter 306, Laws of 1945; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

Corporation Business Tax: (Corporation Business Tax Act, chapter 162, Laws of 1945 (N. J. S. A. 54:10A-1 et seq.); chapters 89 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapter 130, Laws of 1951; chapters 168, 169, 170 and 349, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapter 35, Laws of 1955; chapter 63, Laws of 1958; chapters 162 and 190, Laws of 1959; chapter 174, Laws of 1960; chapter 59, Laws of 1963; R. S. 54:11-1 et seq.; R. S. 54:12-1.)

Financial Business Tax: (Financial Business Tax Law, chapter 174, Laws of 1946 (N. J. S. A. 54:10B-1 et seq.); chapter 308, Laws of 1950; chapter 131, Laws of 1951; chapter 171, Laws of 1952; chapter 51, Laws of 1953.)

Insurance Premiums Tax: (Chapter 132, Laws of 1945 (N. J. S. A. 54:18A-1 et seq.; R. S. 54:17-4); chapters 101, 186 and 231, Laws of 1950; chapters 176 and 227, Laws of 1952; chapter 30 and 204, Laws of 1955.)

2. Responsibilities and Activities.

General: This Bureau administers and collects (1) the Corporation Business Tax, (2) the Financial Business Tax and (3) the Insurance Premiums Tax.

Miscellaneous Services: The following miscellaneous services are also performed :

- (1) Issuance of tax lien certificates.
- (2) Issuance of tax clearance certificates.
- (3) Issuance of releases of corporation franchise tax liens.
- (4) Allocation to the State Police Retirement and Benevolent Fund of its share of taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State.
- (5) Determination and certification of franchise tax payable by domestic life insurance companies under chapter 101, Laws of 1950.

- (6) Determination and certification of franchise tax payable by domestic insurance companies other than life insurance companies under chapter 227, Laws of 1952.
- (7) Determination and allocation of proceeds of financial business tax to counties and municipalities entitled thereto.
- (8) Collection of cost of administration of the Motor Vehicle Security Responsibility Law (chapter 176, Laws of 1952).

Disposition of Revenues: All revenues are for use of the General State Fund, with the following exceptions:

- (1) 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. (R. S. 54:17-4.)
- (2) One-eighth of the insurance premiums taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State is allocated for distribution to the State Police Retirement and Benevolent Fund. (R. S. 53:5-6b.)

Dedicated Funds: In addition to the distributions indicated above, the following funds are dedicated by law:

- (1) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000 is appropriated for school purposes. (R. S. 54:10A-24.)
- (2) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (R. S. 54:10B-24.)

3. Description of Taxes.

CORPORATION BUSINESS TAX

Tax Applies to:

Every domestic corporation and every foreign corporation authorized or doing business or owning or employing capital or property or maintaining an office in this State, with certain specified exemptions.

Nature of Tax:

Franchise tax on corporations for the privilege of having or exercising a corporate charter or doing business or owning or employing capital or property or maintaining an office in this State.

Basis of Tax:

The tax is based upon taxpayer's net worth, defined in the statute, allocable to New Jersey and, beginning with the tax payable in 1959, the tax is based also upon the taxpayer's net income, defined in the statute, allocable to New Jersey.

In general, in determining "net worth," taxpayer is permitted to deduct from the value of its assets the amount of corporate liabilities. Of the resulting remainder, only such percentage of the net worth is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

In general, net income means total net income from all sources and is deemed prima facie to be equal in amount to the taxable income, before net operating loss deduction and special deductions, which the taxpayer is required to report to the United States Treasury Department for the purpose of computing its Federal income tax. One-half of the dividends included in such Federal figures is deductible. The law also makes provision for various adjustments in computing the net income base taxable in New Jersey. Only such percentage of the adjusted net income base is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

Allocation Percentage:**(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:

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

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

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.

(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.

Rate of Tax:

Net Worth

Commencing with the privilege year 1955 and thereafter, the rate of tax is 2 mills per dollar, or \$2.00 per \$1,000.00 on the first \$100,000,000.00 of allocated net worth; 4/10 of a mill per dollar on the second \$100,000,000.00; 3/10 of a mill per dollar on the third \$100,000,000.00; and 2/10 of a mill per dollar on all amounts of allocated net worth in excess of \$300,000,000.00.

For the privilege years 1946 to 1954, both inclusive, the rate was 8/10 of a mill per dollar, or 80 cents per \$1,000.00 on the first \$100,000,000.00 of allocated net worth. The rates on allocated net worth in excess of \$100,000,000.00 were the same as above stated.

Net Income

Beginning with the tax payable in 1959, the rate of tax applicable to the taxpayer's allocated net income is 1¾%.

Short Rate Tax Table:

In the years from 1947 to 1958, inclusive, the Corporation Business Tax Act provided for a short rate tax table which could be used at the option of a taxpayer having total assets everywhere in an amount less than \$100,000.00. The amended law, as revised by chapter 63, Laws of 1958, made no provision for a short rate tax table for computing the tax based on net worth on returns to be filed in 1959 and thereafter. However, by chapter 190 of the Laws of 1959, the short rate tax table was reinstated as optional, for all corporations with total assets amounting to less than \$150,000.00. There is no provision for a short rate tax table for computing the tax upon net income.

Minimum Tax:

On Net Worth Base

For the privilege year 1955 and thereafter, 5/10 of a mill per dollar on the first \$100,000,000.00 and 2/10 of a mill per dollar on all amounts in excess of \$100,000,000.00 of total assets allocated to New Jersey; but not less than \$25 for a domestic corporation, and \$50 for a foreign corporation.

On Net Income Base

That portion of the tax based upon net income is not subject to a minimum tax.

Investment Companies and Regulated Investment Companies

A taxpayer, taxable as an investment company or a regulated investment company, is subject to a minimum tax of \$250 with respect to both the net worth and net income bases combined.

Returns:

Returns are required to be filed on or before April 15 in the case of taxpayers operating on the basis of a calendar year or fiscal year ending in the last half of the preceding calendar year. The due date for taxpayers operating on the basis of a fiscal year ending in the first half of the privilege year is on or before the 15th day of the fourth month following the end of such fiscal year (see Corporation Tax Bureau Calendar).

Schedule of 1963 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1962 and December 31, 1962	Jan. 1963	Feb. 1963	Mar. 1963	April 1963	May 1963	June 1963
Last filing date in 1963 is	April 15, 1963	May 15, 1963	June 15, 1963	July 15, 1963	Aug. 15, 1963	Sept. 15, 1963	Oct. 15, 1963

Time of Payment:

The entire amount of the tax is payable at the time specified for the filing of the return.

Forms:

Forms may be obtained by writing to:
 Corporation Tax Bureau
 Division of Taxation
 State House Annex
 Trenton 25, New Jersey

FINANCIAL BUSINESS TAX**Tax Applies to:**

All business enterprise, whether carried on by an individual, partnership, firm, or corporation, which is in competition with the business of national banks and which employs moneyed capital with the object of making profit by its use as money.

Specifically Included Are:

Businesses commonly known as industrial banks, dealers in commercial papers and acceptances, sales finance, personal finance, small loan and mortgage finance.

Specifically Excluded Are:

National banks, stock and mutual insurance companies, credit unions, savings banks, savings and loans and building and loan associations, state banks and trust companies, pawnbrokers, and production credit associations organized under the Federal farm credit act of 1933.

Nature of Tax:

Excise tax for the privilege of doing a financial business in this State.

Basis of Tax:

The tax is measured by the taxpayer's net worth, less deductions specified in the law, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only such percentage of the net worth is taxable as corresponds to the allocation percentage.

Allocation Percentage:

In the case of a taxpayer doing business in more than one state, only such portion of the net worth (after allowable deductions) is taxable as corresponds to the ratio between its gross business in this State and its gross business everywhere during the tax year.

Rate of Tax:

$\frac{3}{4}$ of 1 per cent of taxable net worth.

Minimum Tax:

\$25.00.

Returns:

Returns are required to be filed on or before April 15.

Time of Payment:

The entire amount of the tax is payable at the time specified for the filing of the return.

Forms:

Forms may be obtained by writing to:

Corporation Tax Bureau
Division of Taxation
State House Annex
Trenton 25, New Jersey

INSURANCE PREMIUMS TAX

Tax Applies to:

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

Nature of Tax:

This tax is measured by gross premiums collected on insurance risks in this State during preceding calendar year.

Rate of Tax:

Life Insurance Companies—2% upon the taxable premiums collected by the taxpayer under all policies on residents of this State and 1% upon the taxable considerations collected under annuity contracts on residents of this State.

Insurance Companies Other Than Life—2% upon the taxable premiums collected by the taxpayer on all business of the company in this State.

12½ Per Cent Limit—Taxable premiums shall not exceed a sum equal to 12½% of total premiums.

Deductions—In computing the tax payable, taxpayers are permitted deductions on account of certain local taxes, as provided by law.

Retaliatory Provisions—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.

Due Date:

Tax payment due on or before June 1.

4. Historical Development of Tax and Bureau.

CORPORATION BUSINESS TAX

Franchise taxation of miscellaneous business corporations, presently effected under the Corporation Business Tax Act, dates back to 1884. In that year (P. L. 1884, p. 232), a tax was imposed on all corporations, organized under the laws of New Jersey, for the privilege of doing business in the corporate form. Then, as now, the mere possession of the privilege gave rise to the liability for the tax, it being immaterial to what extent such privilege was exercised or whether such privilege was exercised at all. Under the 1884 law and down to January 1, 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 in each year.

From 1884 to 1936 there was no franchise tax on foreign corporations qualified to do business or actually doing business in New Jersey. A statutory provision for a retaliatory tax on foreign corporations doing business in this State (Consolidated Statutes 1910, Section 101) was never enforced. In 1936, chapter 264, Laws of 1936, was enacted providing for an annual franchise tax on foreign corporations. This law was superseded and repealed by chapter 25, Laws of 1937, which imposed a tax on foreign corporations measured by such proportion of the total capital stock issued and outstanding as of January 1 in each year as the gross income from the business done in the State bore to the total gross income from its entire business.

In 1945, the then existing corporation franchise taxes were repealed by chapter 162, Laws of 1945, effective January 1, 1945, which enacted a new franchise tax law to be known as the Corporation Business Tax Act. This latter tax is applicable to both domestic and foreign corporations and is measured by allocated net worth.

In 1958 (chapter 63, L. 1958), the law was amended by adding to the tax based on net worth a tax based on net income. The amendment is effective with respect to all corporation franchise tax returns required to be filed in 1959 and thereafter.

FINANCIAL BUSINESS TAX**1946—Financial Business Law.**

The Financial Business Tax Law enacted—applicable to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law.

1950—Amendments.

- (1) Enlarged deductions to include
 - (a) Shares of stock in domestic insurance companies, and
 - (b) the average value of any shares of stock of certain enumerated corporations held by a taxpayer for more than five years prior to the tax year.
- (2) Permitted allocation of net worth where taxpayer was doing business in more than one State through a wholly owned subsidiary having capital stock with a par or stated value of \$5,000 or less.

1951—Legislation provided that “financial business” shall not include production credit associations organized under the Farm Credit Act of 1933.

1953—Injunction proceedings established as an additional remedy for collection.

5. Personnel.

a. Supervisory	2	(State and Assistant State Supervisors)
b. Examiners	79	
c. Clerical	81	
d. Total	162	

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$789,344.76
b. Services	40,877.00
c. Others	33,807.94
d. Total	\$865,029.70
e. Cost as percent of collections	1.0%

7. Statistics.

CORPORATION TAX BUREAU
SCHEDULE “A”

SUMMARY OF TAXES COLLECTED DURING THE FISCAL
YEAR ENDING JUNE 30, 1963

RECEIPTS

Corporation Business Taxes	**\$67,579,057.02
Domestic	\$33,479,438.08
Foreign	33,561,595.87
Interest and Penalties	538,023.07
Special Company	21,506.21
Railway Express Co.	21,506.21

Insurance Premium Taxes		21,035,567.06
Life Insurance Premium Taxes	7,442,767.86	
Domestic:		
Life	\$420,146.43	
Annuities	121,346.53	
Total	\$541,492.96	
Foreign:		
Life	\$6,616,815.57	
Annuities	284,459.03	
Total	\$6,901,274.90	
Domestic Insurance Premium Taxes (Other than Life)		228,859.22
Comp. (1/4%)	\$82,129.51	
Marine	833.22	
Fire	20,982.01	
Auto	30,696.07	
All Other	94,218.41	
Foreign Insurance Premium Taxes (Other than Life)		13,363,939.98
Comp. (1/4%)	\$206,564.39	
Marine	3,924.68	
Fire	149,835.19	
Auto	4,258,759.37	
Motor Vehicle Security Law	788,328.40	
All Other	7,953,304.95	
Interest	3,223.00	
Financial Business Taxes		*1,059,685.56
Tax Certificates		36,019.35
Total Receipts		<u>\$89,731,835.20</u>

** This amount excludes \$14,462.21 (net) transferred from Corp. Business Taxes to Financial Taxes.

* This amount includes \$14,462.21 (net) transferred from Corp. Business Taxes to Financial Taxes.

Allocation:

All receipts were paid over to the State Treasurer. These were for use of the General State Fund with the following exceptions:

Source	Allocation
<i>Foreign Insurance Premium Taxes</i>	
Fire	{ New Jersey Firemen's Association
	{ New Jersey Firemen's Home
Auto	{ State Police Retirement Fund (1/8%)
Financial Business Taxes	1,059,685.56
Dedicated for distribution on an equal share basis to the Municipality and County in which the taxpayer's place of business is located.	
Total Dedicated	<u>\$1,741,865.68</u>

* The budget for the New Jersey Firemen's Home is \$140,000.00.

The net receipts for this Bureau for fiscal year 1962-63 represent 24.4% of the total Division of Taxation receipts for the same period.

Emergency Transportation Tax Bureau

1. Legislative Authority.

(Chapter 32, Laws of 1961, as amended by chapter 129, Laws of 1961 and chapter 70, Laws of 1962.)

2. Responsibilities and Activities.

General: This Bureau administers and collects the Emergency Transportation Tax. All revenues from this tax are deposited in a special fund known as the "Transportation Fund" and are used for specific purposes as outlined by law.

Collection Procedure: 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.

During the calendar year 1962, the Bureau received 35,478 employer quarterly returns, 85,703 withholding statements, 9,129 reconciliation forms, 53,552 individual taxpayer returns, and approved 18,592 refunds of tax overpayments.

Taxpayer Assistance: In 1962, the New Jersey employers filed approximately 70,000 individual earnings statements covering New York residents employed in New Jersey. Return forms and instructions were mailed to each individual for whom an earnings statement was filed. Circulars, releases to newspapers and professional periodicals and other publicity media were widely employed to inform subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings were conducted in cooperation with business and professional groups. As in 1962, a temporary office was again maintained in Newark in March and April of 1963 for the convenience of taxpayers seeking advice and assistance.

Interstate Cooperation: A cooperative relationship has been established and maintained between the Bureau and the New York State Income Tax Bureau. New York supplied data on 175,000 New Jersey residents who filed New York income returns in 1960. The Bureau reciprocated by supplying similar data for 70,000 New York residents for whom employers had filed 1961 earnings statements. This cooperative exchange of taxpayer information continued through the tax year 1963. The original Act which became effective on May 29, 1961 has been twice amended to bring the Emergency Transportation Tax Act into closer conformity with the New York Personal Income Tax Law.

Administrative Improvements: A major change in operations has resulted from the employment of an electronic data processing program. The staff and equipment of the Bureau's data processing section have been relocated in and combined with that of the Corporation Tax Bureau. Punched cards containing selected information from tax returns are processed through an electronic computer thus minimizing manual examinations, providing an audit selection program, and expediting the issuance of refunds.

3. Description of Taxes.

General: The Emergency Transportation Tax 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 on or before February 28 of the tax 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 any tax due to that State for the 1962 tax year, were not required to file with New Jersey for the 1962 tax year.

Computation of Tax on Net Income: The tax imposed by the Emergency Transportation Tax Act upon net income from sources within a "critical area State" (New York), less certain statutory deductions, is computed at the following rates:

<i>On Such of the Amount As Exceeds</i>	<i>But Does Not Exceed</i>	<i>At the Rate of</i>
\$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	.....	10%

Standard Deduction: Any taxpayer may elect to deduct 10% of his gross income or \$1,000.00, whichever is less, in lieu of all deductions otherwise permitted in the Emergency Transportation Tax Act. This is entitled the "standard deduction."

Exemptions: For each taxpayer, \$600.00; for the taxpayer's spouse, if taxpayer does not file a joint return and if such 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.

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.

4. Historical Development of Tax and Bureau.

The Bureau became operative in June of 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961). The original Act, which imposes a temporary tax (until December 31, 1970) has been amended twice to bring it into closer conformity with the New York Personal Income Tax Law.

5. Personnel.

Following the transfer of the Bureau's Data Processing Section, the present staff consists of:

(1) Supervisory and Examiners	16
(2) Clerical	15
(3) Total	<u>31</u>

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$174,000.00
b. Services	32,088.40
c. Others	<u>31,460.47</u>
d. Total	\$237,548.87
e. Costs as percent of collections	3.2%

7. Statistics.

The following revenues were collected for each of the last two fiscal years.

	<i>Fiscal Year Ended June 30</i> <i>1963</i>	<i>1962</i>
Employers (Tax Withheld)	\$7,564,553.81	\$4,766,802.05
Taxpayers (Tax Balance Due)	1,122,027.02	1,718,264.31
Penalties and Interest	<u>1,267.00</u>	<u>1.22</u>
Total Gross Receipts	\$8,687,847.83	\$6,485,067.58
Refunds of Tax Overpayments	<u>\$1,259,224.41</u>	<u>.....</u>
Total Net Receipts	\$7,428,623.42	\$6,485,067.58

NOTE: Employers were not required to make withholdings on earnings paid prior to July 1, 1961.

Public Utility Tax Bureau

1. Legislative Authority.

Railroad Tax: (Chapter 291, Laws of 1941, as amended and supplemented by chapter 40, Laws of 1948; chapter 151, Laws of 1960; chapter 154, Laws of 1960; chapters 25 and 96, Laws of 1963; R. S. 54:29A et seq.)

Public Utility Tax: (Chapters 4 and 5, Laws of 1940, as amended by chapters 20, 21, 400 and 401, Laws of 1941; chapter 217, Laws of 1948; chapters 264 and 265, Laws of 1952; chapter 50, Laws of 1960; chapter 93, Laws of 1961; chapters 41 and 42, Laws of 1963; R. S. 54:30-1 to 3; R. S. 54:30A-16 to 67.)

2. Responsibilities and Activities.

General: The Public Utility Tax Bureau, as presently constituted, combines the responsibilities and activities previously administered by the former Engineering and Railroad Tax Bureau and the former Public Utility Tax Bureau.

Railroads: Bureau appraises and taxes all property used for railroad purposes in the State and determines and levies the franchise excise tax of the railroad companies. Taxes levied on property used for railroad purposes and railroad franchises are certified to the Director, Division of Budget and Accounting, for collection.

Public Utilities: The Bureau determines and levies the franchise and gross receipts taxes on public utilities operating in New Jersey (e.g., telephone, telegraph, water, sewer, district messenger, street railway, traction, gas and electric light, and heat and power companies), determines the apportionment thereof among the municipalities and certifies the taxes to the municipalities for collection.

Tax Maps: The Bureau prepares standards for, and dispenses information relative to, the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau. During the fiscal year 1962-63, the Bureau approved 32 local property tax maps. Since 1931 a total of 392 maps have been examined and approved.

Other Activities: The Bureau is charged with the computation of the valuation of each public utility company according to unit rates and the certification of the valuation of each company to the municipalities in which such property is situated. The Bureau is also responsible for the compilation of a list showing public utilities, insurance, financial business and bank taxes—commonly referred to as “shared taxes”—payable to municipalities. This tabulation is reflected in the computation of the local “fair share” of the foundation school program toward which the State annually contributes.

The Bureau annually certifies to the assessor of each taxing district the assessed valuation of Class II railroad property in the district, and certifies to the respective County Boards of Taxation the assessed valuation of Class II properties in each taxing district in the County.

3. Description of Taxes.

Railroad Property and Franchise: Property used for railroad purposes is classified and taxed as follows:

<i>Classification</i>	<i>Tax</i>
Class I (Main Stem)	1.20%
Class II (All real property other than Main Stem)	Local rates
Class III (Tangible personalty)	1.20%

Franchise taxes are levied in the amount of 10% of net railway operating income allocated to New Jersey on the basis of the percentage of all track miles operated within the State to the total track miles operated by the railroad or system.

Class II property taxes are entirely for the use of the taxing district in which such property is located. The taxes from Class I and Class III properties and the franchise taxes are for State use.

The law also provides for a limitation of aggregate taxes subject to a further provision that such limitation shall not reduce or affect the taxes on Class II property. If the railway operating revenues allocated to New Jersey are not in excess of \$1,000,000, the aggregate amount of the property and franchise taxes may not exceed \$3,000 per mile of track assessed. If the allocated revenues exceed \$1,000,000, the aggregate amount of taxes may not exceed \$4,500 per mile of track assessed.

In the event the taxes normally imposed exceed the statutory limitation, the excess is applicable to reduce, *first*, the tax on Class III property, *second*, the tax on Class I property, and *third*, the franchise tax. Under this provision taxes for State use have been reduced during the last five years as follows:

1963	\$1,029,397
1962	1,122,935
1961	868,891
1960	1,077,548
1959	913,350

Since the present tax law was enacted in 1948, the reduction in railroad taxes for State use, resulting from this provision, has totaled \$9,427,805.

Public Utility Taxes: The *franchise tax* assessed on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place, is at the rate

of 5% (rate is 2% where annual gross receipts do not exceed \$50,000) of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State bears to the whole length of its lines or mains, exclusive of service connections.

The *gross receipts tax* assessed on street railway, sewer, water, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places is at the rate of $7\frac{1}{2}\%$ of the gross receipts of such taxpayers for the preceding calendar year from its business over, in, on, through or from its lines or mains in the State.

While this Bureau does not collect either the franchise or gross receipt taxes, it is responsible for apportioning both taxes to the municipalities for collection after deducting administrative costs. The franchise tax is apportioned in the proportion that the 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 1st, bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality, as of the preceding July 1st, bears to the total value of the scheduled property of the taxpayer in the State.

Both the franchise and gross receipts taxes are payable to the local tax collectors in three installments: one-third within 30 days after certification of the apportionment by the Director; one-third on September 1st; and one-third on December 1st.

Valuations of scheduled property upon which both taxes are apportioned to the municipalities are determined by the Bureau on the basis of the unit values set forth in the law.

Public Utility Surtax: Chapters 41 and 42 of the Laws of 1963 provide that there shall be levied an additional excise tax on public utilities, to be 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.

This new excise tax is payable into the State Treasury for State use.

4. Historical Development.

RAILROAD TAX

1830—First railroad built in New Jersey, the Camden and Amboy Rail Road, chartered on February 4, 1830. Early railroad charters provided for varying methods of payment to the State for the privilege of operating.

In general, early practice was to require railroads to pay annually to the State a tax of 0.5% of either the capital stock or of the cost of the road, equipment and appendages.

1873—Basis of tax rate definitely fixed at 0.5% of the cost of the road, equipment and appendages. Local authorities authorized to tax the real property, other than the track and roadbed not exceeding 100 feet in width.

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

1897—Amendment to Act of 1884 increasing maximum taxes on Class II property for local uses to 1.5% and limiting taxes for State uses to 0.5% on all other property.

1905-1908—Series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc. 1905 revenues.

1920—An increase of approximately 100% in revenues over 1910.

1930—An increase of approximately 100% in revenues over 1920.

1941—*New Tax Law enacted.* All property taxed at rate of 3%; franchise tax enacted based on net railway operating income allocated to New Jersey on the basis of all track miles operated within the State to system track miles; franchise tax at rate of 3% of excess of "franchise base" over total taxable valuation of previous year of all classes of property used for railroad purposes. Taxes levied on Class II property, together with one-half of franchise taxes, paid to taxing districts; taxes levied on Class I, III, and IV properties and one-half the franchise taxes applied to State uses. Substantial decrease in revenues over the year 1940 (\$18,296,689.39).

1942—Amendment to 1941 Law: Statutory basis of "franchise base" revised to provide for deduction of \$200,000 from net railway operating income before allocation to State; established minimum franchise tax of the greater of either \$4,000 or 30% of the net railway operating income allocated to New Jersey; established maximum franchise tax of 120% of total property tax (i. e., the combined property and franchise taxes were limited to 6.6% of the total assessed valuations.

1943—Year of greatest total revenues \$23,989,356.57

1948—Amendment to 1941 Tax Law: Provided for taxation of Class II property for local uses at local tax rates; Classes I and II property taxed at rate of 1.2%; dropped classification IV (value of remaining property); enacted a franchise tax at

rate of 10% of net railway operating income allocated to State on basis of track miles; established certain minimum and maximum tax provisions.

1948-1962—Average annual revenue of \$17,800,350; highest \$19,076,025 in 1954; lowest \$16,011,230 in 1948.

PUBLIC UTILITY TAX

	<i>Revenue</i>
1884—First general tax act specifically taxing public utilities enacted on April 18, 1884. Levied 2% tax on gross receipts of telegraph, telephone, cable and express companies; 0.5% on gross receipts, plus 5% on dividends earned or declared in excess of 4%, on gas and electric light companies; 0.8% on gross receipts of oil or pipe line companies	*\$29,436.83
1900—Receipts from franchise taxes on public utilities transferred from State to municipalities. Provided for uniform method of taxation, and apportionment: tax rate of 2% of gross receipts from business done within the State; apportioned on basis of true value of all property located in, under or upon any public street, highway, etc.	*68,327.96
1901—First effective year of 1900 revision	*316,703.60
1906—Street railways subjected to franchise tax	*520,468.35
1917—Rates increased from 2% to 5% at rate of 1% per year for 3 years	*1,688,158.27
1919—Gross receipts tax levied on public utilities at the "average rate of taxation"	*2,991,671.16 †1,721,789.01
1929—Oil or pipe line companies transferred to corporation franchise act by ruling of Attorney General.	
1940—Public Utility tax laws revised and amended. Unit values applied to each class or type of scheduled property for the purpose of securing fair and equitable apportionment of excise taxes upon a uniform basis	*6,363,399.90 †6,418,229.33
1952—Sewer companies placed under public utility tax laws	*17,133,867.75 †18,607,305.74
1960—Use of average rate of taxation eliminated and rate of 7½% for gross receipts tax set	*32,363,668.47 †39,218,565.87
1961—Water companies subjected to both public utility franchise and gross receipts taxes	*34,643,238.76 †42,039,576.76
1963—Additional franchise and gross receipts tax for State uses imposed, effective for calendar year 1964	*39,555,982.63 †51,668,304.07

* Franchise.

† Gross Receipts.

ADMINISTRATION OF RAILROAD AND PUBLIC UTILITY TAXES

1884—State Board of Assessors created. Administered both Railroad and Utility Taxes.

1915—State Board of Assessors merged with State Board of Equalization of Taxes to create State Board of Taxes and Assessments. Administered both Railroad and Public Utility Taxes.

- 1931—Utility Tax Division and Railroad Tax Division created in the new State Tax Department.
- 1944—Railroad Tax Division and Utility Tax Division reclassified as Bureaus in the new Division of Taxation.
- 1945—Public Utility Tax Bureau reclassified as Public Utility-Local Property Tax Bureau. Vested with responsibility of seeking greater uniformity in local property tax administration.
- 1948—Railroad Tax Bureau reclassified as Engineering and Railroad Tax Bureau.
- 1953—Public Utility and Local Property Tax Bureaus separated.
- 1963—Engineering and Railroad Tax Bureau merged with Public Utility Tax Bureau under the title of Public Utility Tax Bureau.

5. Personnel.

a. Office	
(1) Supervisory	7
(2) Staff	7
b. Field	
(1) Supervisory	2
(2) Staff	6
c. Total	<u>22</u>

6. Administrative Costs.

(Fiscal Year 1962-1963)

	<i>Railroad Tax</i>	<i>Public Utility Tax</i>	<i>Total</i>
a. Salaries	\$124,074.68	\$23,948.45	\$148,023.13
b. Services	50,862.65	2,041.65	52,904.30
c. Others	4,263.94	727.71	4,991.65
Total	<u>\$179,201.27</u>	<u>\$26,717.81</u>	<u>\$205,919.08</u>
Costs as percent of collection—Railroad Tax—1.0%.			

7. Statistics.

RAILROAD TAXES

Railroad taxes levied for the past three fiscal years were :

	<i>1961</i>	<i>1962</i>	<i>1963</i>
Property tax	\$18,094,373.45	\$16,544,727.81	\$17,310,139.10
Franchise tax	107,445.19	129,856.54	165,818.78
Total property and franchise taxes ..	<u>\$18,201,818.64</u>	<u>\$16,674,584.35</u>	<u>\$17,475,957.88</u>
<i>Apportionment</i>			
For State uses	\$2,634,783.68	\$2,838,336.05	\$2,566,930.58
For Local uses	15,567,034.96	13,836,248.30	14,909,027.30
Total	<u>\$18,201,818.64</u>	<u>\$16,674,584.35</u>	<u>\$17,475,957.88</u>

NEW JERSEY RAILROAD TAXATION
SELECTED YEARS—1884 TO DATE
(Calendar Years)

Year	Taxes as Levied			No. of Railroads or Systems Taxed	Total No. of Railroads	Line Miles Length in N. J.	
	Taxes for State Uses	Taxes for Local Uses	Total Taxes			Railroads Miles	Canals Miles
1884.....	\$952,188.99	\$321,481.99	\$1,273,670.98	32	90	1,871.237	176.417
1888.....	981,818.47	334,464.46	1,316,282.93	34	92	1,977.491	173.005
1890.....	1,010,530.13	338,552.45	1,349,082.58	38	98	2,056.298	173.340
1897.....	1,101,100.14	398,018.37	1,499,118.51	38	114	2,293.611	173.340
1900.....	1,107,052.30	413,773.77	1,520,826.07	36	117	2,300.541	173.340
1905.....	950,991.21	1,136,261.29	2,087,252.50	38	114	2,330.124	173.340
1906.....	3,503,529.70	.....	.....	37	114	2,330.236	173.340
1907.....	3,254,734.96	.....	.....	38	114	2,347.803	173.340
1910.....	3,952,574.60	1,394,949.77	5,347,524.37	44	124	2,396.593	173.340
1920.....	7,155,495.88	3,615,868.68	10,771,364.56	48	106	2,460.885	174.944
1930.....	11,800,783.81	8,244,212.01	20,044,995.82	42	97	2,424.028	66.184
1940.....	9,230,222.17	9,066,467.22	18,296,689.39	32	89	2,184.051	.....
1941.....	7,758,564.13	7,284,366.94	15,042,931.07	26	86	2,223.057	.....
1945.....	11,194,540.62	9,323,434.76	20,517,975.38	24	84	2,098.397	.....
1947.....	8,441,483.02	6,439,056.61	14,880,539.63	23	83	2,073.881	.....
1948.....	3,974,113.91	12,037,115.97	16,011,229.88	22	82	2,074.484	.....
1950.....	4,002,014.04	12,333,854.67	16,335,868.71	22	82	2,073.309	.....
1955.....	4,152,467.64	14,181,850.27	18,334,317.91	21	49*	2,033.958	.....
1960.....	2,845,568.75	15,567,034.96	18,412,603.71	20	40	2,011.288	.....
1961.....	2,815,924.70	13,836,248.30	16,652,173.00	19	39	1,978.959	.....
1962.....	2,530,968.34	14,909,027.30	17,439,995.64	19	39	1,973.170	.....
1963.....	2,524,563.32	14,675,534.95	17,200,098.27	17	37	1,941.481	.....

* Note: Decrease in number of branches within systems.

PUBLIC UTILITY TAXES**(a) Franchise Tax**

Franchise taxes for the year 1963 were assessed against 186 corporations, 2 municipal electric corporations and 6 individuals. The total tax assessed amounted to \$39,555,982.63. Franchise tax assessments for the year 1963 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$488,543.03	\$24,427.15
13	Gas and Electric	560,898,451.00	28,043,743.67
132	Water	36,789,225.54	1,806,794.65
10	Telephone and Telegraph	191,113,886.23	9,555,694.33
1	District Telegraph	22,136.33	1,106.82
35	Sewer	1,690,804.59	72,530.33
192		\$791,003,046.72	\$39,504,296.95
2	Municipal Electric Corporations	1,033,713.77	51,685.68
194		\$792,036,760.49	\$39,555,982.63

(b) Gross Receipts Tax

Assessments were levied against 175 corporations, 2 municipal electric corporations and 6 individuals. The total tax is \$51,668,304.07. Assessments for the year 1963 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$551,151.33	\$41,336.35
13	Gas and Electric	647,392,250.96	48,558,736.25
35	Sewer	1,786,687.29	134,001.55
132	Water	37,942,714.07	2,845,703.62
181		\$687,672,803.65	\$51,579,777.77
2	Municipal Electric Corporations	1,180,350.61	88,526.30
183		\$688,853,154.26	\$51,668,304.07

1963 APPORTIONMENT BY COUNTIES OF EXCISE TAXES ASSESSED UNDER CHAPTERS 4 AND 5, LAWS OF 1940, AS AMENDED

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,477,581.41	\$1,278,096.89
Bergen	5,982,717.29	5,538,997.37
Burlington	2,653,794.25	1,614,004.95
Camden	1,782,116.47	2,533,508.28
Cape May	895,683.33	526,697.62
Cumberland	483,141.31	610,243.81
Essex	4,617,809.19	5,606,598.78
Gloucester	848,821.09	889,360.33
Hudson	6,278,420.34	2,795,256.83
Hunterdon	827,316.49	274,000.82

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Mercer	3,760,722.22	1,860,292.58
Middlesex	7,474,367.32	3,079,146.95
Monmouth	2,390,143.76	2,255,628.99
Morris	1,659,832.78	1,482,415.22
Ocean	821,748.67	1,241,548.91
Passaic	2,161,144.86	2,442,193.37
Salem	1,084,948.90	351,226.59
Somerset	811,730.96	1,185,039.21
Sussex	298,874.74	223,399.22
Union	4,914,355.50	3,419,462.59
Warren	330,280.23	278,475.72
<i>Municipal Electric Corporations</i>		
Bergen	27,822.71	18,548.41
Morris	47,332.44	24,796.92
Passaic	13,331.46	8,313.71
Apportioned to Taxing Districts	\$51,644,037.72	\$39,537,254.07
Payable to State	24,266.35	18,728.56
Total Tax	\$51,668,304.07	\$39,555,982.63
<i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts		\$91,181,291.79
Payable to State		42,994.91
Total Tax		\$91,224,286.70

Local Property Tax Bureau

1. Legislative Authority.

(Chapters 1 to 4, of Title 54, of the Revised Statutes of New Jersey.)

2. Responsibilities and Activities.

General: The Local Property Tax Bureau is a *service* Bureau and collects no taxes. Its purpose is to implement the State's responsibilities for local property tax administration. The Bureau's principal activities include: (1) preparation of the annual Table of Equalized Valuations; (2) services and assistance to local assessors and county boards of taxation; (3) gathering of relative data and preparation of studies for the purpose of improving property tax administration.

Organization: To carry out these functions, the Bureau is organized in four functional sections.

(1) *Administrative Section:* Coordinates work of entire Bureau; initiates performance functions.

(2) *Field Section*: Performs multiple field duties as required (*e. g.* provides assistance to local assessors and liaison with county boards of taxation, expedites sales-ratio data, verifies sales data by field inquiry and investigation).

(3) *Sales-Assessment Ratio Section*: Receives, screens and analyzes all sales-assessment data; conducts extensive verification by questionnaire activities; processes all data onto IBM cards; prepares annual Table of Equalized Valuations; conducts statistical and analytical studies; assists in the disposition of appeals against the Table; offers limited assistance on the preparation of county equalization tables.

(4) *Appraisal Section*: Assists assessors in making appraisals of all types of properties; conducts in-service training courses in appraisal techniques; gathers data for the preparation of the annual *Building Reproduction Cost Factors*; periodically checks, in the field, unit costs contained in the Real Property Appraisal Manual for New Jersey Assessors.

Table of Equalized Valuations: Each year the Bureau prepares a Table of Equalized Valuations for promulgation by the Director of the Division of Taxation on or before October 1st. It shows the average ratio of assessed value to true value of real estate in each of the 568 local taxing districts. In accordance with the requirements of Chapter 86, Laws of 1954, the Table is certified to the State Commissioner of Education to be used as a basis for determining the amount of State aid to local school districts. It is also used as a basis for apportioning county taxes among local taxing districts.

Real estate sales during a two-year period are used to determine the average assessment ratios. The Table promulgated on October 1, 1962 was derived from 325,157 sales recorded as follows:

July 1, 1960 to June 30, 1961	159,260 sales
July 1, 1961 to June 30, 1962	165,897 sales

The average ratio of assessed value to true value of all real estate in 1962 was 36.82%. All real estate, assessed at \$11,826,113,635, was estimated to have a total true value of \$32,136,974,508. With the addition of the assessed value of Class II Railroad Property and taxable personal property other than household personalty, the equalized valuation was reported at \$33,409,900,258.

Because the Table of Equalized Valuations is subject to judicial review on appeal, it is important that the Bureau rigorously screen all reported sales transactions. Procedures have been established for excluding inappropriate transactions from the average ratio. During the fiscal year 1961-1962, the Bureau's field staff also conducted 17,680 field investigations and 64,885 questionnaires were mailed to interested parties involved in transactions.

Objections filed before the Division of Tax Appeals against the Equalization Table are re-examined by the Local Property Tax Bureau at the request of the Division of Tax Appeals. There were 56 appeals filed against the 1962 Table. Five district appeals were withdrawn. Ratios were adjusted for 51 districts after their objections were carefully investigated. No appeals went to formal hearings.

Implementation of Tax Legislation: A major part of the Bureau's continuing services is devoted to assisting local assessors and county boards of taxation in implementing recent tax legislation.

Extensive preparations were conducted by the Bureau on three occasions in anticipation of the implementation of Chapter 51, Laws of 1960. In conjunction with the third postponement of Chapter 51 on April 1, 1963 (Chapter 9, Laws of 1963), approximately 185,000 informational returns were mailed to owners of business personal property in the State. It is anticipated that the results of this informational survey will be available by the end of 1963.

Assistance to Local Taxing Districts: Direct assistance to local assessors and county boards is designed to meet the over-all objectives of equity, uniformity, and efficiency in local property tax administration. The Local Property Tax Bureau's 36 field representatives advise and assist local assessors in such varied fields as revaluation, tax map preparation and maintenance, tax forms and their use, property appraisals, and methods for assessing unusual or complex properties. New assessors receive special assistance in order to acquaint them with their responsibilities and methods of procedure. Since 1954, annual in-service training courses for assessors have been co-sponsored by the Local Property Tax Bureau and Rutgers University.

In addition to the Equalization Table, the Bureau also compiles other important statistical data such as the "Abstract of Ratables," "Distribution of Local Property by Classes of Property," numerous tables

incorporated in the Division's *Annual Report*, and others, all of which are available to local tax administrators and interested parties.

(1) *Real Property Appraisal Manual for New Jersey Assessors*: A revision of the original 1956 edition is presently being completed and is expected to be ready for distribution before the end of 1963. The revised edition will include data on modern-type structures, new building techniques and new building materials.

(2) *Handbook for New Jersey Assessors*. This *Handbook* is being prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. An advance draft copy was used at the 9th and 10th Annual Conference for Assessing Officers in June of 1962 and 1963.

(3) *Assessors Law Manual*. This *Manual* was revised in 1960 to reflect legislative changes and court decisions and copies were distributed to all assessors.

(4) *Local Property Tax Bureau Newsletter*. Ten issues are published and distributed annually to approximately 2,500 assessors, municipal officials and interested parties. Developments in the local property tax field are reported.

(5) *Assessors Daily Work Calendar*. This *Calendar* is provided to show important statutory dates and meeting places of interest to the assessors.

3. Description of Tax.

The Local Property Tax is an ad valorem tax on real estate and tangible personal property, other than household personalty, levied and collected at the local level at local tax rates for the support of local schools and municipal and county governments.

4. Historical Development of Bureau.

1953—(January) Local Property Tax Bureau activated and 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.

"Local Property Tax Newsletter" initiated to inform assessors of their functions and responsibilities.

In-Service training program for assessors expanded and formalized under the co-sponsorship of Advisory Committee and the Rutgers Bureau of Government

Research. Annual four-day Conference of Assessing Officers 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 Fund.

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

1956—Sales ratio program based for the first time on sales transactions over a two-year, rather than one, period.

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

1959—"Assessor's Daily Work Calendar" distributed to 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 law (Chapter 9, L. 1961).

1963—Distribution and compilation of 185,000 personal property informational 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. The returns are designed to measure the potential effect of Chapter 51, Laws of 1960.

Comment: The above developments reflect only slightly on the gradual and substantial improvements in local property tax administration resulting, in large measure, from the Bureau's basic policy of education and cooperative assistance. Since 1953, local tax administrators have come to accept as beneficial and necessary the Bureau's efforts in this field.

5. Personnel.

a. Office		
(1) Supervisory	2	(State and Assistant State Supervisor)
(2) Staff	41	
b. Field		
(1) Supervisory	3	(Supervising, Field Representatives)
(2) Staff	34	
c. Total	80	

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$404,512.54
b. Services	52,286.41
c. Others	87,621.29
d. Total	\$544,420.22

7. Statistics.

For local property tax statistics and other tables prepared by the Local Property Tax Bureau see the Table of Contents of the 1963 *Annual Report* of the Division of Taxation.

Motor Fuels Tax Bureau

1. Legislative Authority.

(R. S. 54:39-1 to 75, incl., as amended and supplemented; R. S. 56:6-1 to 17, incl., as supplemented by R. S. 56:6-2.1 to 2.7, incl., and R. S. 56:6-19 to 32, incl.)

2. Responsibilities and Activities.

General: This Bureau is responsible for administering the New Jersey Motor Fuels Tax. In addition, it is responsible for the administration of two regulatory laws, one entitled "An Act to Regulate the Retail Sale of Motor Fuels" and the other entitled the "Unfair Motor Fuels Practices Act." The latter pertains to the wholesale level of the petroleum industry.

Collection: The tax on gasoline required to be paid by the New Jersey Motor Fuels Tax Law is paid by Licensed Distributors and the holders of Special "A" Licenses. The former are those persons who engage primarily in the business of importing fuels, as defined by law, into New Jersey. The latter pay tax on imports which they make incidental to their primary business of buying and selling fuels within the State.

The tax on Special Fuels (Diesel Oil, Kerosene, Fuel Oil, Propane, etc.) is paid by the person in the State making the first sale of the fuel with the knowledge that it is ultimately going to be used to propel motor vehicles over the public highways. If such determination cannot be made before the fuel reaches the user, then the user pays the tax. Distributors are authorized to account for the tax on Special Fuels under their Distributor's License. Other sellers or users hold Special "B" Licenses.

Reports, Statistics, and Taxpayer Services: Distributor and Special License "A" holders are required to report and pay the tax on or before the next to the last business day of the month following the month

being reported on. Special License "B" holders are required to report and pay the tax on or before the fifteenth day of the month being reported on.

Data compiled from the reports are forwarded monthly to the New Jersey Petroleum Industries Committee of the American Petroleum Institute for publication and distribution by the Committee to all taxpayers.

Bureau representatives are available, upon request, to instruct taxpayers in the proper procedure for preparing monthly report forms.

Exemptions and Refunds: Statutory exemptions are provided for fuels exported or sold for exportation outside of New Jersey, fuels sold to the United States Government and fuels sold by licensed Distributors in New Jersey to other licensed Distributors.

Statutory refunds are provided for operation of the following type of equipment: agricultural equipment, aircraft, boats, commercial machinery and vehicles not used on public highways, etc.

Policing Activities: The Bureau periodically conducts extensive field audits of all licensees, wholesale and retail dealers, and refund claimants.

Investigators located in all counties of the State check all kinds of petroleum activity in their assigned areas in addition to their daily task of checking for compliance with the two regulatory laws administered by the Bureau.

(1) "An Act to Regulate the Retail Sale of Motor Fuels." Audits, investigations and inspections are used to check retail dealers in motor fuels for display of brand names and price signs of pumps; use of prizes, lotteries, etc.; substitution of one grade of motor fuel for another and keeping of proper records.

(2) "Unfair Motor Fuels Practices Act." Inspections, audits and investigations are used to check distributors, refiners, wholesalers and suppliers for the giving of rebates, concessions, allowances, discounts or benefits in connection with the sale or distribution of motor fuels or other products marketed by such persons with the intent to injure competitors, or destroy or substantially lessen competition.

The Bureau also maintains a patrol boat which checks marine movements of fuels in the waters of Metropolitan New Jersey.

Federal-State and Interstate Cooperation: The Bureau maintains close contact with the Federal Bureau of Internal Revenue, furnishing this Agency with names and addresses of taxpayers, especially sellers and users of diesel oil. This has resulted in the disclosure of a number of Federal tax delinquencies.

The Bureau is a member of the North American Gasoline Tax Conference and the Northeastern States Group of this Conference. Committees of this thirty-seven-year-old Conference have been responsible for many recommendations which eventually became part of the motor fuels tax laws of the various States. New Jersey has been very active in the deliberations of this Conference.

3. Description of Taxes.

"Fuels" as defined by the Motor Fuels Tax Law include gasoline of all grades and those quantities of Special Fuels (all products other than gasoline) sold for use or used to propel motor vehicles upon the public highways. The tax is due and payable at the time of the sale or use by the person importing the gasoline into or making the gasoline in New Jersey. The Special Fuels Tax is due and payable at the time of the sale with the knowledge that the full amount sold will ultimately be used to propel a motor vehicle upon the public highways. If such knowledge is not available before the Special Fuel reaches the user, then the user is responsible for the payment of the tax.

All revenues are for the use of the General State Fund. The present tax rate is 6c per gallon for both gasoline and other fuels.

4. Historical Development of Tax and Bureau.

	<i>Revenues</i>
1927—Motor Fuel Tax Division created and 2¢ per gallon tax levied, effective July 1.	
1928—First full year of tax	\$8,470,335.85
1930—Tax rate increased from 2¢ to 3¢ per gallon on December 1.	
1931—Division transferred from the Department of Motor Vehicles to the State Tax Department	17,177,754.41
1935—Exemption privilege for certain users of fuels revised to refund privilege, effective July 1.	

1944—Motor Fuels Tax Division reclassified as a Bureau in the new Division of Taxation in the State Department of Taxation and Finance.

1954—Tax rate increased from 3¢ to 4¢ per gallon, effective July 1 . . .	53,692,451.12
1958—Tax rate increased from 4¢ to 5¢ per gallon, effective July 1 . . .	80,139,919.67
1961—Tax rate increased from 5¢ to 6¢ per gallon, effective June 1. Yield for fiscal year ended June 30	100,199,760.04
1962—Yield for fiscal year ended June 30	122,566,450.42
1963—Yield for fiscal year ended June 30	126,980,708.32

Comment: The number of Distributors (30) has remained constant over the years. The number of Special Fuels taxpayers has increased substantially each year due in part to field investigation activity. While the latter numbered 78 in 1948, their present number is 465.

5. Personnel.

a. Office	
(1) Supervisory	6
(2) Staff	25
b. Field	
(1) Supervisory	12
(2) Staff	41
c. Total	84

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$457,035.19
b. Services	16,524.75
c. Others	43,355.73
d. Total	\$516,915.67
e. Costs as percent of collection	0.4%

7. Statistics.

Revenues for each of the last three fiscal years.

	Year Ended June 30		
	1961	1962	1963
Gross	\$105,119,401.35	\$128,794,066.92	\$132,647,134.92
Refunds	4,919,641.31	6,227,616.50	5,666,426.60
Net	\$100,199,760.04	\$122,566,450.42	\$126,980,708.32

The net receipts for this Bureau for the fiscal year 1963 represent 34.6% of the total receipts of the Division of Taxation for the same period.

During the fiscal year 1963 the Bureau issued the following licenses :

1. 4 Distributor Licenses. 26 remained in force in accordance with provisions of R. S. 54:39-62.
2. 10 Special "A" Licenses. 6 remained in force in accordance with provisions of R. S. 54:39-62.
3. 465 Special "B" Licenses.
4. 12,034 Retail Dealer Licenses.
5. 554 Wholesale Dealer Licenses.
6. 251 Marine Transport Licenses.
7. 3,235 Land Transport Licenses.

Outdoor Advertising Tax Bureau

1. Legislative Authority.

(Chapter 191, P. L. 1959, as amended by Chapter 93, P. L. 1963.)

2. Responsibilities and Activities.

General: The outdoor Advertising Act is designed primarily to *regulate* the display of outdoor advertising in New Jersey. Its provisions are administered and enforced by the Outdoor Advertising Tax Bureau. The Bureau issues licenses and permits, renewable annually, collects the required statutory fees, and conducts inspections.

Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit. Permits are required for the display of outdoor advertising on all locations, except for exempt advertisements.

No-Fee Permits and Exemptions: Non-profit educational, veterans, religious, charitable, and civic organizations must obtain a permit for each advertising display, but no fee is required.

Permits are not required for the following: (1) advertisements located on property for sale or rent, (2) legal advertisements required by law, (3) legally authorized signs, signals or devices for public safety, convenience or health, (4) displays for an enterprise of a name, symbol, mark, product, service, or advertisement on the premise or equipment

on the premise where the enterprise is conducted, (5) any sign or device erected, owned, or maintained by or for the United States, the State of New Jersey, any public corporation or body, county or municipality (within the boundaries), and for signs or devices required by contracts entered into by these parties, (6) private directional signals not exceeding 2 square feet in area, (7) signs and devices for the National System of Interstate and Defense Highway purposes.

Prohibited Areas: The most significant changes in the outdoor advertising regulatory laws were made in 1959 when "natural areas" were defined and displays were prohibited on locations where:

- (1) it would injuriously affect the property in the vicinity thereof or injuriously affect any public interest;
- (2) it would endanger the interests of public safety, health or morals;
- (3) it would reduce or impair the visibility of another licensed display or space;
- (4) it would be within a natural area 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 straight-away 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;
- (6) it would obstruct the view of traffic;
- (7) it is to be painted on or attached to rocks or attached to public utility poles or trees.

3. Fees.

The license fee is \$200.00. The permit fee is based on the size of the space to be used for outdoor advertising according to the following table:

<i>Area in Square Feet</i>		<i>Annual Fee</i>	<i>Semi-Annual Fee</i>
<i>Over</i>	<i>Not More Than</i>		
...	50	\$2.00	\$1.00
50	100	3.00	1.50
100	250	4.00	2.00
250	500	8.00	4.00
500	800	10.00	5.00
800	...	30.00	15.00

Annual fees are collected for permits issued and applied from April 1 to September 30; Semi-annual fees for permits issued and applied from October 1 to March 31.

4. Historical Development.

New Jersey was among the pioneer States to regulate outdoor advertising.

1930—First legislation enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising. Permit fee was 3¢ per square foot.

1942—Act of 1930 superseded. Graduated schedule of fees based on the size of the space to be used. Fees ranged from \$.50 for space not exceeding 50 square feet in area to \$25.00 for space exceeding 800 square feet in area. Bureau authorized to issue temporary and conditional permits.

1953—Schedule of fees revised to present rates.

1959—"Natural areas" defined and prohibited areas established. (See "prohibited areas" above.)

5. Personnel.

a. Office	
(1) Supervisory	1
(2) Staff	5
b. Field	
(1) Supervisory	1
(2) Staff	5
c. Total	<u>12</u>

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$55,934.08
b. Services	2,024.65
c. Others	6,178.87
d. Total	<u>\$64,137.60</u>
e. Cost as percent of collections	46.1%

7. Statistics.

Receipts for each of last three fiscal years.

1963—\$139,111

1962—\$144,401

1961—\$141,636

For the period April 1, 1962 to March 31, 1963 the Bureau issued 84 Licenses, 12,648 Permits, and reported 1,647 violations. The amount collected on violations was \$4,385. The amount collected on penalties on violations was \$5,595 and on denied applications for Permits was \$1,505.65.

Transfer Inheritance Tax Bureau

1. Legislative Authority.

(R. S. 54:33-1 to 54:38-16, as amended and supplemented by chapter 278, Laws of 1938; chapters 122 and 303, Laws of 1939; chapter 220, Laws of 1940; chapter 422, Laws of 1941; chapters 38, 39 and 165, Laws of 1943; chapters 74, 75 and 220, Laws of 1944; chapter 127, Laws of 1945; chapters 70 and 240, Laws of 1946; chapters 369 and 376, Laws of 1947; chapters 92, 268 and 336, Laws of 1948; chapters 177 and 250, Laws of 1951; chapter 51, Laws of 1953; chapters 78 and 135, Laws of 1955; and chapter 54, Laws of 1956; chapters 15 and 61, Laws of 1962.)

2. Responsibilities and Activities.

General: This Bureau is responsible for the administration and collection of all transfer inheritance taxes. The tax is levied on the transfer of real or personal property to persons or corporations when such transfer is made in contemplation of or to take effect at or after death. Such transfers include those made by will, intestate law, deed, grant, bargain, sale or gift.

As to the estate of deceased residents, the law applies to real property and tangible personal property located in New Jersey and to intangible personal property wherever located. As to the estate of deceased nonresidents, the law applies only to real property and tangible personal property located in New Jersey.

District Supervisors and Assistance to Taxpayers: District Supervisors are located in each county for the purpose of providing convenient inheritance tax services to resident representatives of estates. Each District Supervisor also has the duty of making appraisals, collecting and distributing tax returns, and inspecting, taking inventories of, resealing or releasing safe deposit boxes. District Supervisors appraise only real estate and tangible personal property situated within the counties of their jurisdiction. Examiners in the central office of the Bureau (Trenton) complete the appraisals of intangible personal property.

District Supervisors, as of July 1, 1963:

Atlantic	Patrick T. McGahn, Jr., Real Estate Law Bldg., 1421 Atlantic Ave., Atlantic City, N. J.
Bergen	Samuel M. Lyon, Jr. ....Administrative Bldg., Hackensack, N. J.
Burlington	James C. Ayer .....7 East Union St., Burlington, N. J.

Camden	Albert G. Driver	201 White Horse Pike, Haddon Heights, N. J.
Cape May	Joseph Tenenbaum	3403 New Jersey Ave., Wildwood, N. J.
Cumberland	Harold A. Horwitz	123 W. Broad St., Bridgeton, N. J.
Essex	William Abruzzese	605 Broad St., Newark 2, N. J.
Gloucester	J. Sennett Holston	19 Cooper St., Woodbury, N. J.
Hudson	Henry Ewald, Jr.	591 Summit Ave., Jersey City 6, N. J.
Hunterdon	Sanford N. Groendyke	38 Main St., High Bridge, N. J.
Mercer	Donald R. Bryant, Jr.	518 Trenton Trust Bldg., Trenton, N. J.
Middlesex	Ernest Gross	5 Elm Row, New Brunswick, N. J.
Monmouth	Raymond F. Hartman	P. O. Box 151, Freehold, N. J.
Morris	R. Wayne Stickel	229 Main St., Chatham, N. J.
Ocean	Henry L. Gertner	256 Second St., Lakewood, N. J.
Passaic	Harry C. Peterson	1137 Main Ave., Clifton, N. J.
Salem	Charles H. Smith	49 S. Main St., Woodstown, N. J.
Somerset	A. Dix Skillman	26 N. Bridge St., Somerville, N. J.
Sussex	Edward F. Smith, Jr.	Box 172, Hopatcong, N. J.
Union	Harold Simon	Room 3, 272 N. Broad St., Elizabeth, N. J.
Warren	Harold A. Searles	301 Mill St., Belvidere, N. J.

Reports: All resident reports should be filed with the District Supervisor of the county in which the deceased resided. Nonresident reports and related inquiries should be directed to the Transfer Inheritance Tax Bureau, 169 West Hanover St., Trenton, New Jersey. This procedure also applies to inquiries arising after the District Supervisor has forwarded the resident reports to the Trenton office. The same applies to the filing of reports or requests for information relative to New Jersey estate taxes.

3. Description of Taxes.

The principal tax imposed is the transfer inheritance tax. The tax rate ranges from 1 to 16 percent, according to the value of the transfer, the relationship of the beneficiary to the deceased, and the rate prevailing on the date of the death of the deceased. (See Tables of Rates and Exemptions below.)

In addition to the inheritance tax, New Jersey also collects a "pickup tax." Although entitled an "estate tax," it applies only to the excess of Federal estate tax credit over death taxes paid to the States, including inheritance taxes paid to New Jersey. This Bureau determines the "pickup tax" and requires payment before issuing a certificate for purposes of credit against the Federal estate tax. The "pickup tax" is computed by subtracting the New Jersey inheritance tax and the death taxes paid other States from the amount of Federal estate tax credit.

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 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.

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

- CLASS 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 non-profit educational institutions and, since June 17, 1955, to institutions instructing the blind in the use of dogs as guides, including those of other states, etc., granting reciprocal exemption to educational institutions of this state.

Note:

Chapter 268, Laws of 1948, effective July 27, 1948, provides for total exemption of non-profit educational institutions, whether resident or not; but limits exemption of such non-resident educational institutions to states, etc., granting reciprocal exemption to similar institutions of this state. Chapter 78, Laws of 1955, effective June 17, 1955, extends total exemption to institutions instructing the blind in the use of dogs as guides. Prior to the effective dates of the Laws these beneficiaries were in Class B.

Exemptions

- CLASS A \$5,000.00 to each in class.
- CLASS B \$5,000.00 to each in class.
- CLASS C } If less than \$500.00, no tax; if \$500.00,
CLASS D } or more, no exemption.
- CLASS E Entirely exempt.

With respect to the estates of persons dying after June 30, 1963, transfers to any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes are entirely exempt. When the beneficiary institution is the resident of another governmental jurisdiction, the exemption is granted only on a reciprocity basis, i.e., the exemption applies only if such other jurisdiction grants an equal or like exemption in the case of such transfers made to a New Jersey institution by its residents.

TABLE OF RATES

Block	Rates of Tax							
	Applicable to estates of decedents dying before 3:40 P. M., March 29, 1962				Applicable to estates of decedents dying at or after 3:40 P. M., March 29, 1962			
	Class A	Class B	Class C	Class D	Class A	Class B	Class C	Class D
Over amount of exemption to								
\$15,000.00	1%	5%	5%	8%	1%	5%	11%	15%
Next 35,000.00	1%	5%	5%	8%	2%	5%	11%	15%
“ 50,000.00	2%	5%	5%	8%	3%	5%	11%	15%
“ 50,000.00	3%	5%	5%	8%	4%	5%	11%	15%
“ 50,000.00	4%	5%	5%	8%	5%	5%	11%	15%
“ 100,000.00	5%	5%	5%	8%	6%	5%	11%	15%
“ 200,000.00	6%	5%	6%	8%	7%	5%	11%	15%
“ 200,000.00	7%	5%	6%	8%	8%	5%	11%	15%
“ 200,000.00	8%	5%	7%	8%	9%	5%	11%	16%
“ 200,000.00	9%	5%	9%	10%	10%	5%	11%	16%
“ 300,000.00	10%	5%	11%	12%	11%	5%	13%	16%
“ 300,000.00	11%	5%	13%	14%	12%	5%	14%	16%
“ 500,000.00	12%	5%	14%	16%	13%	5%	16%	16%
“ 500,000.00	13%	5%	16%	16%	14%	5%	16%	16%
“ 500,000.00	14%	5%	16%	16%	15%	5%	16%	16%
“ 500,000.00	15%	5%	16%	16%	16%	5%	16%	16%
Over 3,700,000.00	16%	5%	16%	16%	16%	5%	16%	16%

In the case of a person dying prior to 3:40 p.m., March 29, 1962, the tax is payable within the year following the death. In the case of a person dying at or after 3:40 p.m., March 29, 1962, the tax is payable within 8 months following the death. The inheritance tax report must be filed as promptly after death as the circumstances of the case permit. Taxes not paid within the prescribed time bear interest at the rate of 10 percent per annum from the due date until paid.

4. Historical Development of Tax and Bureau.

	Revenue
1892—First act entitled Collateral Inheritance Tax Act. A 5% tax imposed on transfer of property by deceased to collaterals.	
1906—Gifts made in contemplation of death subjected to tax. New Jersey property owned by nonresident deceased thereafter subjected to tax.	
1909—Legislation enacted which formed basis of present law: Comptroller granted jurisdiction by law; Inheritance Tax Bureau created	\$569,449.67
1914—Transfers to 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 up to \$50,000 and ranged to 4% on all amounts in excess of \$250,000. Transfers to others were still subjected to tax at	

rate of 5%. Exemptions confined to churches, hospitals and religious institutions organized in, or operating solely within this State	1,090,298.78
1920—Comptroller permitted to release from lien any real property of the deceased upon payment of tax	5,192,497.75
1922—Taxation of gifts in contemplation of death fortified. The 2% tax on individuals cited above (1914) increased to 5% on transfers to any member of this group	4,425,504.41
1927—Substantial increase in revenue	11,407,663.37
1931—Transfer inheritance tax powers and duties transferred from Comptroller to State Tax Commissioner	10,561,112.98
1932—Legislation enacted to improve interstate co-operation in collection of death taxes	10,679,873.77
1934—Estate Tax Act enacted to absorb the maximum credit allowed under the Federal Estate Tax Law	6,396,404.99
1936—Collection of approximately \$15,000,000 from one large estate..	21,748,557.44
1944—Powers and duties of State Tax Commissioner transferred to Director, Division of Taxation	12,069,796.66
1962—Tax rates increased, effective in estates of persons dying at or after 3:40 p. m., March 29, 1962. Maximum rate set at 16%..	24,559,601.87
1963—Effect of 1962 rate increase	41,827,802.94

Comment: (1) Some of the major factors contributing to the fluctuating nature of inheritance tax revenues are as follows:

- a. Increase in rates in resident estates during 1926, which was partially offset by discontinuance of tax on transfers of New Jersey corporation stock owned by nonresident decedents.
- b. The effect in different years of abnormally large estates. (e. g., 1936.)
- c. Economic and population growth of New Jersey.
- d. Increase in rates applicable to estates of persons dying at or after 3:40 p. m., March 29, 1962.

(2) There was an approximate increase of 100% in revenues from New Jersey death taxes between the late 1920's and early 1960's, excluding fiscal 1963. The increase for fiscal 1963 over 1962 was about 70%.

5. Personnel.

- a. Office

(1) Supervisory	3 (State Supervisor and 2 Chief Examiners)
(2) Staff	90 (Includes group supervisors)
- b. Field

(1) Supervisory	21 (District Supervisors)
(2) Staff	13 (4 Investigators and 9 clerical)
- c. Total

127

6. Administrative Costs.

(Fiscal Year 1962-1963)

a. Salaries	\$446,809.59
b. Services	26,713.92
c. Others	8,469.35
d. Total	<u>\$481,992.86</u>
e. Cost as percent of collections	2.2%

7. Statistics.

Death tax revenues for each of the last three years.

	1961	1962	1963
Inheritance Taxes			
Resident decedents	\$24,748,500.83	\$23,952,604.30	\$40,757,182.14
Foreign decedents	146,819.17	151,630.59	174,672.77
Estate Taxes			
Resident decedents	694,815.20	445,366.98	895,948.03
Total	<u>\$25,590,135.20</u>	<u>\$24,559,601.87</u>	<u>\$41,827,802.94</u>

Refunds of inheritance and estate taxes to estates (fiscal year).

1961—\$1,020,006.59 1962—\$1,245,599.74 1963—\$1,564,991.05

Distribution to Counties (5% refund of inheritance taxes collected from resident decedents during fiscal year).

1961—\$866,714.67 1962—\$1,165,542.83 1963—\$1,323,407.79

The number of inheritance tax proceedings processed was 33,648, of which 16,220 were taxable and 17,428 exempt.

Inheritance Tax Bureau receipts were 11.0% of total Division collections.

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

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; and from 7 to 8 cents effective May 31, 1963.

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

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.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate	Total death taxes
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
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	41,827,802.92

¹ Fiscal year ending June 30th.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$6,363,399.90	\$6,418,229.33	\$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	8,410,114.23	6,859,791.78	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	9,098,657.15	7,220,412.91	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	9,558,313.51	7,480,178.12	17,038,491.63
1944 .....	.....	.....	.....	5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	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	10,521,562.01	8,308,447.30	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	10,728,981.85	9,108,949.49	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	11,447,396.34	10,320,202.10	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	12,361,702.93	12,086,016.12	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	14,222,776.26	14,040,699.33	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	14,710,772.45	14,419,221.18	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	15,910,575.57	16,253,992.45	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	17,133,867.75	18,607,305.74	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	18,167,727.17	20,573,308.13	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	19,624,121.98	23,754,459.44	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	21,445,423.74	26,297,252.72	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	23,519,507.87	28,325,764.25	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	25,832,049.88	31,334,674.16	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	27,787,547.36	33,802,412.17	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	30,114,978.70	36,316,203.38	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	32,363,668.47	39,218,565.87	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	34,643,238.76	42,039,576.76	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	37,425,726.84	48,492,006.62	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	39,555,982.63	51,668,304.07	91,224,286.70

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 Taxes are assessed but not collected by the Division of Taxation. These assessments are on a calendar year basis.

* For years 1931 to 1939, inclusive, see Annual Report of year 1955.

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

Year	RAILROAD TAX ¹						
	PROPERTY TAX			FRANCHISE TAX			Total railroad tax
	For State use	For local use	Total property tax	For State use	For local use	Total franchise 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	3,069,829.08	13,044,772.14	16,114,601.22	1,489,705.81	.....	1,489,705.81	17,604,307.03
1953	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	.....	1,698,194.40	18,015,712.81
1954	2,869,119.29	14,537,668.35	17,406,787.64	1,669,236.92	.....	1,669,236.92	19,076,024.56
1955	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	.....	1,164,247.10	18,334,317.91
1956	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	.....	1,288,263.40	18,626,563.67
1957	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	.....	1,385,776.00	18,664,724.86
1958	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	.....	793,018.54	18,511,319.31
1959	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	.....	391,666.54	17,999,102.92
1960	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	.....	318,230.26	18,412,603.71
1961**	2,708,479.51	13,836,248.30	16,544,727.81	107,445.19	.....	107,445.19	16,652,173.00
1962	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	.....	129,856.54	17,439,995.64
1963	2,358,744.54	14,675,534.95	17,034,279.49	165,818.78	.....	165,818.78	17,200,098.27

¹ Calendar Year.

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.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

** Revised to conform to judgment Division of Tax Appeals February 1, 1963 and after reassessment by the Acting Director, Division of Taxation June 26, 1962.

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1963
(R. S. 54:I-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased or decreased</i>	<i>*True value of real property</i>
Atlantic	\$21,366,366	\$396,139,772	112.18	\$840,525,720
Bergen	119,372,462	1,613,817,472	235.35	5,411,862,750
Burlington	19,565,506	228,825,618	309.17	936,275,033
Camden	69,379,637	758,544,822	105.80	1,561,111,303
Cape May	29,100,381	513,006,595	005.00	538,646,152
Cumberland	19,294,840	142,164,667	176.63	393,263,256
Essex	427,766,790	4,004,964,900	007.41	4,301,788,292
Gloucester	13,728,624	173,128,013	259.20	621,867,863
Hudson	152,477,480	862,774,517	134.25	2,021,022,528
Hunterdon	8,279,732	65,265,459	462.11	366,865,987
Mercer	61,420,874	553,343,238	142.48	1,341,763,429
Middlesex	78,589,148	645,408,942	302.58	2,598,264,662
Monmouth	91,135,965	1,824,080,018	001.61	1,853,363,156
Morris	43,141,291	561,353,177	230.03	1,852,650,749
Ocean	41,737,611	1,037,779,978	001.57	1,054,118,820
Passaic	82,277,364	683,872,770	205.81	2,091,354,037
Salem	22,610,904	64,732,237	258.42	232,015,186
Somerset	17,948,034	173,698,297	474.38	997,692,688
Sussex	5,845,296	95,113,616	302.74	383,059,267
Union	113,679,979	1,008,852,110	235.57	3,385,409,765
Warren	18,223,871	155,844,897	076.37	274,858,725
Total.....	\$1,456,942,155	\$15,562,711,115		\$33,057,779,368

* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1963 in the various taxing districts for the first time.

Confirmed and promulgated this 9th day of July, 1963.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation.

LOCAL PROPERTY TAXES
1960, 1961, 1962 and 1963
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1960</i>	<i>1961</i>	<i>1962</i>	<i>1963</i>	<i>Increase 1963 over 1960</i>	<i>% Change 1963 over 1960</i>
RESIDENTIAL						
Real Estate						
Less: Senior Citizen Exemptions	\$434,648	\$480,088	\$544,939	\$581,906†	\$147,258	33.88%
Personal Property (other than household personal property)	18,778	19,002	7,956 14	7,507 94‡	7,507 —18,684	—99.50%
Total	\$453,426	\$499,090	\$536,997	\$574,493	\$121,067	26.70%
COMMERCIAL AND INDUSTRIAL						
Real Estate	\$261,699	\$275,924	\$299,460	\$318,602	\$56,903	21.74%
Personal Property	85,039	89,920	93,561	99,057‡	14,018	16.48%
Total	\$346,738	\$365,844	\$393,021	\$417,659	\$70,921	20.45%
FARM						
Real Estate	\$13,717	\$14,290	\$15,231	\$15,450	\$1,733	12.63%
Personal Property	1,249	1,197	1,125	1,074	—175	—14.01%
Total	\$14,966	\$15,487	\$16,356	\$16,524	\$1,558	10.41%
VACANT LAND	\$24,999	\$26,251	\$30,113	\$30,678	\$5,679	22.72%
Class II Railroad	15,565	15,744	14,907	14,672	—893	—5.74%
Total Before Veterans' Exemptions .	\$855,744*	\$922,416	\$991,394	\$1,054,026	\$198,282	23.17%
Veterans' Exemptions	\$21,091	\$22,697	\$20,220	18,435	—\$2,656	—12.59%
Total (net) Taxes	\$834,653*	\$899,719	\$971,174	\$1,035,591	\$200,938	24.07%

* Total tax for 1960 includes \$49,064 of real estate taxes for Shrewsbury Township not divided by class of property.

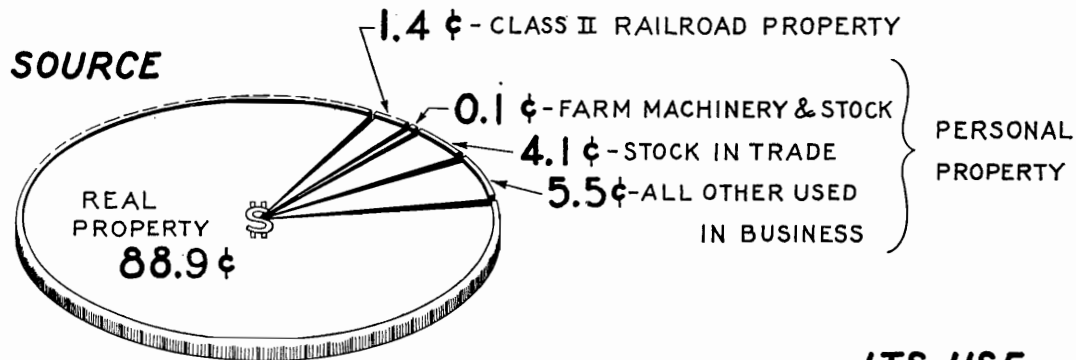
† Parsonage tax exemptions in the amount of \$96,477 and fallout shelter tax exemptions in the amount of \$423 have been deducted from \$582,003,043 resulting in a net amount of \$581,906,143.

‡ Manalapan Twp. and Raritan Twp., Monmouth County, reported all personal property in 1963 County Abstract of Ratables under tangible personal property not used in business; other than household personal property. The assessed value of this property (\$3,571,359) has been transferred to commercial and industrial personal property and the tax adjustment of \$100,528 is reflected in this Report.

THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1963 1,035.6 MILLIONS

ITS SOURCE

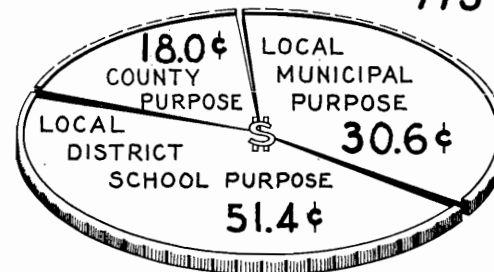


TAX SOURCE	
REAL PROPERTY	\$920,694,000
CLASS II RAILROAD PROPERTY	14,672,000
PERSONAL PROPERTY	
* NON-BUSINESS (OTHER THAN HOUSEHOLD)	94,000
FARM MACHINERY & STOCK	1,074,000
STOCK IN TRADE & OTHER BUSINESS	99,057,000
TOTAL TAX	\$1,035,591,000

* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.001¢

NEW JERSEY STATE TREASURY DEPARTMENT
LOCAL PROPERTY TAX BUREAU

ITS USE



TAX USE	
COUNTY	\$186,112,000
MUNICIPAL	317,209,000
SCHOOL	532,270,000
TOTAL TAX	\$1,035,591,000

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1963	1962	<i>Increases</i>
Bank stock taxes (divided equally between county and municipality)	\$4,395,530.90	\$4,080,504.90	\$315,026.00

LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes)	\$184,719,282.22	\$172,409,967.34	\$12,309,314.88
County library taxes	1,392,614.07	1,200,506.27	192,107.80
Local purposes taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	532,269,908.59	481,065,813.53	51,204,095.06
Other local taxes	*317,213,244.51	†316,499,297.49	713,947.02
Total taxes raised at local rates (Second-class Railroad Property taxes included)	\$1,035,591,144.06	\$971,174,356.33	\$64,416,787.73
Poll taxes	\$1,134.00	\$2,340.00	‡\$1,206.00

* Bank stock tax in amount of \$3,905.33 was not deducted. (See Gloucester County 1963 Abstract of Ratables.)

† Bank stock tax in amount of \$1,228.30 was not deducted. (See Gloucester County 1962 Abstract of Ratables.)

SUMMARY OF TAXES LEVIED BY THE DIRECTOR, DIVISION OF TAXATION FOR LOCAL USE FOR CALENDAR YEAR

	1963	1962	<i>Increases</i>
Second-class railroad property taxes	\$14,675,534.95	\$14,909,027.30	‡\$233,492.35
Public utility franchise taxes	39,555,982.63	37,425,726.84	2,130,255.79
Public utility gross receipts taxes ..	51,668,304.07	48,492,006.62	3,176,297.45
Financial business taxes	1,059,685.56	870,672.52	189,013.04
Totals	\$106,959,507.21	\$101,697,433.28	\$5,262,073.93

‡ Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEAR 1963 AND 1962

<i>County</i>	<i>1963</i>	<i>1962</i>	<i>Increase</i>
Atlantic	\$408,405,347	\$370,722,552	\$37,682,795
Bergen	1,689,243,569	1,421,407,147	267,836,422
Burlington	235,822,489	213,906,668	21,915,821
Camden	806,461,676	650,664,676	155,797,000
Cape May	538,007,375	532,485,410	5,521,965
Cumberland	156,234,031	146,424,848	9,809,183
Essex	4,423,175,219	2,048,384,965	2,374,790,254
Gloucester	177,985,767	178,082,735	*96,968
Hudson	1,102,846,480	1,090,069,612	12,776,868
Hunterdon	70,193,810	67,370,802	2,823,008
Mercer	605,711,490	586,075,487	19,636,003
Middlesex	699,602,707	598,982,271	100,620,436
Monmouth	1,895,341,246	1,800,413,191	94,928,055
Morris	589,589,235	483,204,659	106,384,576
Ocean	1,069,881,744	415,406,498	654,475,246
Passaic	749,075,550	711,605,762	37,469,788
Salem	84,502,770	73,678,948	10,823,822
Somerset	183,540,506	163,890,506	19,650,000
Sussex	97,628,587	89,102,681	8,525,906
Union	1,101,146,429	1,010,584,006	90,562,423
Warren	170,966,361	126,744,167	44,222,194
Totals	\$16,855,362,388	\$12,779,207,591	\$4,076,154,797

* Decrease.

SUMMARY OF EXEMPT PROPERTY

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

	<i>1963</i>	<i>1962</i>	<i>Increase</i>
Public school property	\$816,420,953	\$640,825,459	\$175,595,494
Other school property	231,879,690	182,311,482	49,568,208
Public property	1,116,376,266	944,610,949	171,765,317
Church and charitable property	577,933,763	431,780,891	146,152,872
Cemeteries and graveyards	31,338,047	22,575,440	8,762,607
Other Exemptions:			
Real	363,681,022	271,867,762	91,813,260
Personal	12,625,580	11,646,570	979,010
Totals	\$3,150,255,321	\$2,505,618,553	\$644,636,768
Net Increase			\$644,636,768

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	1,113,498,575	142,793,091	.....	214,984,847	\$86,934,903	12,779,207,591
1963	15,560,313,015	1,456,942,155	151,032,789	.....	†219,059,569	93,866,002	16,855,362,388

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.

† Includes Parsonage Exemptions in amount of \$1,878,200 and Fallout Shelter Exemptions in amount of \$9,450.

LOCAL TAX STATISTICS *—(Continued)

<i>Year</i>	<i>Average rate per \$100 of valuation</i>	<i>County taxes</i>	<i>County library taxes</i>	<i>District school taxes</i>	<i>Local municipal purpose taxes</i>	<i>Total property taxes⁴</i>	<i>Total bank stock taxes</i>
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

⁴ Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Real 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.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day 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
following
month.
(Not later than.)

Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date 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.)

20th day of
following
month.
(Not later than.)

Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 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; P. L. 1950, c. 203.)

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.)

First or last day
of each month.

Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes on hand on the first or last days of every calendar month. (c. 65, P. L. 1948 as amended.)

Tax payable: Cigarette taxes are prepaid: Distributors must acquire 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.)

All owners of warehouses and carriers, except licensed distributors, storing or transporting unstamped cigarettes, must file a warehouse and carriers monthly informational report, accounting for discrepancies in the nature of overages and shortages during the preceding calendar month. (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.)

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 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.)

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 or on the basis of a fiscal year ending during the period July 1 to December 31 next preceding the privilege year. (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.)

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.)

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.)

Within three months.

Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 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 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.)

FINANCIAL BUSINESS TAX

January 1.

Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayers' 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.)

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 15.** **Payment to collector of taxing district:** Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (N. J. S. A. 54:10B-24.)
- December 31.** **Balance sheet date:** For the purposes 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.)

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.)

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).)

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.)

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 110-115.)

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 shall be determined as of January 1, 1964, which shall be the listing date with respect to taxes payable in the year 1965. (P. L. 1960, c. 51, sec. 8; N.J.S.A. Cum. Supp. 54:4-11.)
- 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, 1964. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)
- April 10.
(Not later than.) **Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real 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.)
- May 1.
(On or before.) **Owners of tangible personal property used in business to file return:** On or before May 1, 1962 owners of tangible personal property used in business shall file with the assessor a return in duplicate. Upon receipt of such returns the assessor shall forward the duplicate to the Director of the Division of Taxation. (P. L. 1960, c. 51, sec. 10; R. S. N.J.S.A. 54:4-12.)
- August 1. **Final date for taxpayers to request extension of time for filing return of tangible personal property used in business:** The assessor, upon request made on or before the expiration of three months next following the last date for filing any return as fixed by law, may extend the time to file such return to a date not later than the end of a 4-month period

next following such last date for filing, for good cause shown. (P. L. 1960, c. 51, sec. 11; N.J.S.A. 54:4-13.)

- October 1. **Assessments made as of this date:** Assessor shall assess real and tangible personal property as of October 1, 1963 for the tax year 1964 (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1. **Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1, 1963 for tax year 1964 (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163 and c. 260.)
- October 1. **Prerequisites for veterans' exemption must exist:** Assessor must determine as of this date whether claimant for veterans' exemptions 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, possessed legal title to the property for which exemption is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12j; R. S. Cum. Supp. 54:4-3.12j.)
- October 1. **Prerequisites for senior citizens' exemption must exist:** Assessor must determine as of this date whether claimant for senior citizens' exemption establishes on or before December 31 legal residency in New Jersey for a period of three years immediately prior to this date, age of 65 years or more, ownership of dwelling house and residence in dwelling house, and income not in excess of \$5,000 during the calendar year or fiscal year ending before October 1. (P. L. 1961, c. 9, sec. 2; R. S. Cum. Supp. 54:4-3.37 as am.)
- October 1
(On or before.) **File application blast or radiation fallout shelter exemption with assessor:** Application for blast or radiation fallout shelter exemption must be filed with assessor. (P. L. 1962, c. 87, sec. 3, N.J.S.A. 54:4-3.50.)
- October 1. **"Common Levels" for use in assessment of tangible personal property used in business determined and mailed:** The Director, Division of Taxation, shall determine "common levels" from data compiled for the purposes of chapter

86, Laws of 1954, for use in the assessment of tangible personal property used in business for the tax year 1965. The Director shall mail to the secretary of each county board of taxation and to the assessor or board of assessors, and the municipal clerk of each municipality, a certified list setting forth the unweighted average assessment ratio determined by him for each taxing district. (P. L. 1960, c. 51, sec. 8; R. S. Cum. Supp. 54:4-11.)

October 22.
(Not later than.)

Request for copy of detailed statement of Class II railroad property: If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1 as am. by P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

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. (P. L. 1951, c. 135, as amended by P. L. 1954, c. 102, N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

November 1.
(On or before.)

File application for senior citizens' exemption with assessor: Application for senior citizens' exemption must be filed with assessor. (P. L. 1961, c. 9, sec. 4; N.J.S.A. 54:4-3.39.)

November 1.
(On or before.)

File annual statement for continuance of senior citizens' exemption 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'

exemption if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1961, c. 9, sec. 8; N.J.S.A. 54:4-3.43.)

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; R. S. Cum. Supp. 54:4-64.)

December 15.
(Not later than.)

Director certifies value of Class II railroad property to the assessors: Not later than December 15 the Director shall certify the value of Class II railroad property to the assessors of the taxing districts in which such property is located. (P. L. 1941, c. 291, sec. 17; as am. by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 31.
(On or before.)

File application for veterans' exemption with Assessor: Application for veterans' exemption must be filed with assessor, thereafter filed with collector. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)

December 31.

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. (P. L. 1933, c. 266; N.J.S.A. 54:4-38; R. S. Cum. Supp. 54:4-38.)

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. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56; R. S. Cum. Supp. 54:31-23.)

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

- January 1.
(Before.)
(Note 2.) **Real property sold or improved after Oct. 1 and before Jan. 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 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. 1941, c. 397, sec. 2, as am. by P. L. 1945, c. 137; P. L. 1949, c. 144; P. L. 1949, c. 177; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 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; N.J.S.A. 54:5-6; R. S. Cum. Supp. 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. (P. L. 1933, c. 266, sec. 8, as am. by L. 1935, c. 318, sec. 1; N.J.S.A. 54:4-73; R. S. Cum. Supp. 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. (P. L. 1945, c. 260; N.J.S.A. 54:4-35.1; R. S. Cum. Supp. 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. (P. L. 1951, c. 135, as am. by P. L. 1954, c. 102; N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

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

- 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. (P. L. 1934, c. 2 as am. by P. L. 1942, c. 235, sec. 1, as am. P. L. 1946, c. 146, as am. P. L. 1949, c. 29, as am. P. L. 1953, c. 230; N.J.S.A. 54:9-5; R. S. Cum. Supp. 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. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- Second Monday in January.**
(On or before.) **Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property:** Taxpayers and taxing districts dissatisfied with the Director's valuation of railroad property may petition for a review thereof by filing their petitions with the Director on or before the second Monday of January. (P. L. 1941, c. 291, sec. 18, as am. by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- January 18.** **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 January 25. (P. L. 1934, c. 91, sec. 1; N.J.S.A. 54:3-17; R. S. Cum. Supp. 54:3-17.)
- January 25.** **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on January 25, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)
- February 1.** **First installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- 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. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 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. (P. L. 1933, c. 266; N.J.S.A. 54:4-45; R. S. Cum. Supp. 54:4-45; P. L. 1933, c. 401; N.J.S.A. 18:7-79; R. S. Cum. Supp. 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. (P. L. 1934, c. 2, as am. by P. L. 1947, c. 249, as am. by P. L. 1941, c. 291; N.J.S.A. 54:9-9; R. S. Cum. Supp. 54:9-9.)

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. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)

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. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-19; R. S. Cum. Supp. 54:3-19.)

March 15.
(Before.)

Director to conclude hearings of appeals from railroad property valuations: Director, Division of Taxation, shall conclude the hearings of appeals by taxing district, et als., from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18 as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(On or before.)

Director to certify to county boards of taxation the value of Class II railroad property: The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

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. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29; R. S. Cum. Supp. 54:1-29.)

March 31. (On or before.)	Request for copy of property tax assessments against railroads within the taxing district: If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; as am. by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
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. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)
April 1. (On or before.)	County boards of taxation to certify general tax rates: Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
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 Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 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. (P. L. 1942, c. 316, sec. 3, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52; R. S. Cum. Supp. 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. (P. L. 1918, c. 236; N.J.S.A. 54:4-55; R. S. Cum. Supp. 54:4-55.)
May 1.	Second installment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 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. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 54:30A-62.)
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. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 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. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
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 tangible personal property at least two months before the third installment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)
June 1.	One-half of bank stock tax due and payable to county treasurer: (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
June 1. (Not later than.)	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 exemption has been disallowed. (Rules and Reg. Chap. 9, L. 1961 as am.)
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. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 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. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 54:30A-62.)

Note 3.—This is not a definite date.

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. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 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. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
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. (P. L. 1931, c. 202; N.J.S.A. 54:33-10; R. S. Cum. Supp. 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. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 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). (P. L. 1934, c. 191, sec. 4; N.J.S.A. 54:1-33; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 5; N.J.S.A. 54:1-34; R. S. Cum. Supp. 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. (P. L. 1938, c. 279, sec. 1, N.J.S.A. 54:1-35; R. S. Cum. Supp. 54:1-35.)
August 1.	Third installment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

Note 3.—This is not a definite date.

- 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. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 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. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38; R. S. Cum. Supp. 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. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 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. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37; R. S. Cum. Supp. 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. (P. L. 1954, c. 86, secs. 1-4, N.J.S.A. 54:1-35.1, et seq.; R. S. Cum. Supp. 54:1-35.1 et seq.)
- October 1. **Real property sold or improved between January first and October first:** 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. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)

- 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. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 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. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 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. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 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. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 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. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 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. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 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. (P. L. 1934, c. 191; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- November 1.** **Fourth installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 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. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)
- 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 first of that year. When the judgment of the county board of taxation is rendered subsequent to October first 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 first of the year in which the judgment of the county board of taxation shall be rendered. (P. L. 1947, c. 413, sec. 9; N.J.S.A. 54:4-63.20; R. S. Cum. Supp. 54:4-63.20.)
- November 1. (After.)** **Collector to enforce collection of personal and poll taxes:** The collector shall after the date when the last installment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P. L. 1933, c. 266, as am. by P. L. 1944, c. 134, as am. by P. L. 1953, c. 74; N.J. S.A. 54:4-78; R. S. Cum. Supp. 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 detention for default in payment of taxes on real estate. (P. L. 1933, c. 266, as am. by P. L. 1936, c. 151; N.J.S.A. 54:4-79; R. S. Cum. Supp. 54:4-79.)
- 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. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 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. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26; R. S. Cum. Supp. 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. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 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. (P. L. 1947, c. 413, sec. 12; N.J.S.A. 54:4-63.23; R. S. Cum. Supp. 54:4-63.23.)
- 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. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62; R. S. Cum. Supp. 54:30A-62.)
- December 1. **One-half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- December 10.
(On or before.) **Railroad tax receipts paid to county treasurer by state:** The Director, Division of Budget and Accounting, shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for Class II railroad taxes and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24b, as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)
- December 15.
(Not later than.) **Railroad tax receipts paid to collectors of taxing districts by county treasurers:** Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L. 1941, c. 291, sec. 24b; as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

- 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. (P. L. 1933, c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)
- December 31.
(On or before.) **Allowance of Veterans' Exemption:** No application for exemption in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1951, c. 184; N.J.S.A. 64:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)
- 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). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 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. (P. L. 1954, c. 86, sec. 4; N.J.S.A. 54:1-35.4; R. S. Cum. Supp. 54:1-35.4.)
- January 15.
(On or before.) **Collector or assessor file with county board of taxation list of veterans' exemptions:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year. (P. L. 1949, c. 295; N.J.S.A. 54:4-34.2; R. S. Cum. Supp. 54:4-34.2.)
- 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). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 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. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22; R. S. Cum. Supp. 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. (P. L. 1944, c. 115; N.J.S.A. 54:4-91; R. S. Cum. Supp. 54:4-91.)

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 poll taxes or taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (P. L. 1944, c. 115, sec. 2; N.J.S.A. 54:4-91.1; R. S. Cum. Supp. 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. (P. L. 1944, c. 115, sec. 3; N.J.S.A. 54:4-91.2; R. S. Cum. Supp. 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. (P. L. 1944, c. 108; N.J.S.A. 54:5-19; R. S. Cum. Supp. 54:5-19.)

LOCAL PROPERTY TAX CALENDAR**ASSESSOR**

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October 1	File application for blast or radiation fallout shelter exemption with assessor	118
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January 1	Report and pay collections to municipality	121
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Year Following Tax Year.

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Tax Year.

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MOTOR FUELS TAX

Next to the last business day of each 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 each 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' and 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 each month. (On or before.)	Special "B" licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64(b).)
Last business day of 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 if more than one year has not elapsed since date of payment. (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.)

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.)

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; P. L. 1963, c. 42, sec. 8.)
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; P. L. 1963, c. 42, sec. 8.)
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; P. L. 1963, c. 42, sec. 8.)
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.) (Note 1.)	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

Note 1.—This is not a definite date.

- 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.)
- June 1.**
(On or before.)
(Note 1.) **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.)
(Note 1.) **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.)
(Note 1.) **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.**
(On or before.)
(Note 1.) **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.**
(Note 1.) **The Director of Taxation to certify amount of gross receipts tax due to State:** The Director 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.**
(On or before.)
(Note 1.) **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.**
(On or before.)
(Note 1.) **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.)

Note 1.—This is not a definite date.

- July 6.
(On or before.)
(Note 1.) **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.)
- 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; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 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-44a; R. S. Cum. Supp. 54:29A-44a.)
- 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; R. S. Cum. Supp. 54:29A-16.)
- October 22.
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with the Director, Division of Taxation, not later than October 22. (P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

November 1. (On or before.)	Valuations to be fixed: The Director, Division of Taxation, to determine true value of 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; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
December 10. (Not later than.)	Statement of primary valuations to taxpayers: The Director, Division of Taxation, to deliver to each taxpayer a detailed statement of his valuation of property used for railroad purposes, including the several classes thereof. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
December 15. (Not later than.)	Statement of primary valuations to assessors: The Director, Division of Taxation, to certify value of second-class property in each taxing district to the assessor thereof. The Director, Division of Taxation, shall furnish to any taxing district that so requests in writing ten days before November first a detailed statement of Class II property in such district. (P. L. 1941, c. 291, sec. 17; as amended by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
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; R. S. Cum. Supp. 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; R. S. Cum. Supp. 54:29A-54.)
Second Monday in January. (On or before.)	Petition for review of primary valuations: Any taxpayer or the Attorney General on behalf of the State and of the taxing districts may on or before this date file petitions for review of property valuations by the Director, Division of Taxation. (P. L. 1941, c. 291, sec. 18; as amended by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
March 15. (Before.)	Determination on petitions for review: The Director, Division of Taxation, shall make his determination of petitions for review of valuations. (P. L. 1941, c. 291, sec. 18; P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
March 15. (On or before.)	Statement of final valuations to county tax boards: The Director, Division of Taxation, shall certify to each county board of taxation the valuation of Class II property in each taxing district in the county. The certifications shall contain such corrections as shall have been made on review by the Director, Division of Taxation. (P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 31. (On or before.)	Request for copy of property tax assessments against railroads within the taxing district: If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request in writing therefor must be filed by the taxing district with the Director, Division of Taxation, not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
April 1. (On or before.)	County boards of taxation to certify general tax rates: Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
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; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)
April 10. (On or before.)	Property tax assessment date: The Director, Division of Taxation, shall assess the property tax. (P. L. 1941, c. 291, sec. 19; as amended by P. L. 1942, c. 337, sec. 3; P. L. 1948, c. 40, secs. 10 & 11; N.J.S.A. 54:29A-19; N.J.S.A. 54:29A-20; R. S. Cum. Supp. 54:29A-19; R. S. Cum. Supp. 54:29A-20.)
April 20. (On or before.)	Property tax bills to taxpayers: The Director, Division of Taxation, shall within ten days after completion of his assessment of property tax serve upon each taxpayer a statement of his total property tax and of the assessed valuation of property by classes, arranged to show valuation of Class II property by taxing districts, and ownership of property by subsidiary railroads. So much of such statement as covers Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
April 25. (On or before.)	Property tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his property assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)
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; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)

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; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 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; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29-15.)
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; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
June 15. (On or before.)	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, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)
June 15.	Due date franchise tax: Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; as amended by P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 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; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 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; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 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; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 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; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)

- 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; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)
- December 10.
(On or before.) **Apportionment of Class II property taxes to counties:** The Director, Division of Budget and Accounting, shall transmit to county treasurers warrants for railroad taxes allotted to each county. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)
- December 15.
(Not later than.) **Apportionment of Class II property taxes to taxing districts:** County treasurers shall pay to each taxing district the railroad taxes allotted thereto. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

Year Following Year in Which Taxes Are Payable

- Within three
months from
November 5
to 10. **Proceedings contesting determination of Division of Tax Appeals:** The final determination of the Division of Tax Appeals may be contested by a proceeding in lieu of prerogative writ. (P. L. 1941, c. 291, sec. 36; as am. by P. L. 1953, c. 51, sec. 124.)

DEPARTMENT OF THE TREASURY

DIVISION OF TAX APPEALS*

Vincent C. Duffy, *President*, Paterson.....Term Expires June 30, 1967

Anthony M. Lario, *Commissioner*, CamdenTerm Expires June 30, 1964

Paul E. Doherty, *Commissioner*, Jersey CityTerm Expires June 30, 1965

Ellis M. Kopp, *Commissioner*, BergenfieldTerm Expires June 30, 1966

William C. Gotshalk, *Commissioner*, CamdenTerm Expires June 30, 1968

Harry A. Walsh, *Commissioner*, TrentonTerm Expires June 30, 1968

(Vacancy)

Thomas F. Carlin, *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.

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene E. Popper ('60), Floyd M. Smith ('65).

Secretary: William T. Somers, Guarantee Trust Building, Atlantic City, N. J.

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('65), Benjamin Green ('63), H. Lee Moss ('64),
Frank C. L. Merritt ('66), Werner E. Klemmer ('67).

Secretary: Robert B. Murphy, Administrative Building, Hackensack, N. J.

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('66), J. Roland Rhodes ('64), Harry F. Renwick ('65).

Secretary: Wilbur S. Lippincott, County Office Building, Mount Holly, N. J.

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('65), Nat T. Toulon, Jr. ('64), Harold F. Walters ('66).

Secretary: Edward J. Kelly, 11th Floor, City Hall, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('64), Henry Silling ('65), Fred C. Barthelmess ('66).

Secretary: Lawrence Berardelli, Jr., Cape May Court House, N. J.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('60), Ralph A. Brandt ('59), Herbert Roselle, Jr. ('61).

Secretary: Keron D. Chance, Court House, Bridgeton, N. J.

ESSEX COUNTY BOARD OF TAXATION

President: Maurice Schapira ('64), Joseph L. Magrino ('60), Maclyn S. Goldman ('66), Francis A. Byrne ('67), Max Drill ('68).

Secretary: Joseph Solimine, Hall of Records, Newark, N. J.

GLOUCESTER COUNTY BOARD OF TAXATION

President: Frank Rizzo ('66), George H. Daminger ('64), Joseph Minotty ('65).

Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

President: David W. Nicoll ('66), John F. Wilkins ('63), John P. Botti ('64), Carl A. Ruhlmann ('65), John J. Barry ('67).

Secretary: Michael V. Donovan, Administration Building, 595 Newark Ave., Jersey City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

President: Vincent Abraitys ('64), Walter O'Rourke, Sr. ('63), Mrs. Josephine K. Levergood ('65).

Secretary: John J. Matthews, Hall of Records Annex, Flemington, N. J.

MERCER COUNTY BOARD OF TAXATION

President: Mrs. Helen M. Stephan ('66), Joseph M. Pierson ('64), J. Russell Smith ('65).

Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('66), John F. Fitzpatrick ('64), A. Clayton Hollender ('65).

Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J.

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul Kiernan ('66), Frederick Freibott ('64), Leo Weinstein ('65).

Secretary: Ross R. Beck, Hall of Records, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

President: E. Marco Stirone ('63), Arthur D. Krauser ('64), Abraham Bahooshian ('65).

Secretary: Fred C. McCoy, Court House, Morristown, N. J.

OCEAN COUNTY BOARD OF TAXATION

President: George C. Johnson ('65), Mrs. Georgian Kolber ('64), J. Irving Grant ('66).

Secretary: J. Chester Holman, Court House, Toms River, N. J.

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('64), Joseph Matzner ('65), Mrs. Helen C. Rodgers ('66).

Secretary: James J. Murner, Administration Building, Paterson, N. J.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('66), Henry D. Young ('64), Herbert O. Wegner ('65).

Secretary: Leon C. Robbins, Court House, Salem, N. J.

SOMERSET COUNTY BOARD OF TAXATION

President: Angelo R. Soriano ('65), Frank E. MacDonald ('64), H. Edward Gabler ('66).

Secretary: Lewis J. Gray, County Administration Building, Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

President: Jacob Blakeslee ('64), James Dobbins ('63), Ralph N. Bull ('65).

Secretary: Benjamin Jager, Hall of Records, Newton, N. J.

UNION COUNTY OF TAXATION

President: H. Roy Wheeler ('64), Nelson L. Carr ('62), Thomas C. Mahon ('63).

Secretary: Maurice A. O'Keefe, Court House, Elizabeth, N. J.

WARREN COUNTY BOARD OF TAXATION

President: William H. Blackton ('64), Lester J. Toth ('65), Owen R. Lyons ('66).

Secretary: Frederick G. Sundheim, Court House Annex, Belvidere, N. J.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1963

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	William Scanlan, Sec., Absecon	Mrs. Florence K. Cook, Absecon.
	Joseph E. Mulholland, Absecon	
	Harry A. Sutton, Jr., Absecon	
Atlantic City	William G. Ferry, Atlantic City	John J. Sweeney, Atlantic City
Brigantine City	Chester W. Ambler, Sec., Brigantine ...	Mrs. Dorothy Barker, Brigantine.
	Frank J. Gans, Brigantine	
	R. Kenneth Gwaltney, Brigantine	
Buena Bor.	Francis J. Andrews, Landisville	Barth E. Castellari, Minotola.
Buena Vista Twp. ...	Cosmo Leone, Buena	Peter Micheletti, Milmay.
Corbin City	Romauld J. Kulesza, Woodbine	Mrs. Lillian G. Gandy, Woodbine
Egg Harbor City ...	Henry F. Rundio, Pres., Egg Harbor City	August F. Keiser, Egg Harbor City.
	August F. Keiser, Sec., Egg Harbor City	
	August J. Dey, Egg Harbor City	
Egg Harbor Twp. ..	William F. Roeske, Chm., Pleasantville ..	Mrs. Estella Maxwell, Linwood.
	Archie C. Adams, Sec., Linwood	
	Elbert B. Lee, Mays Landing	
Estell Manor City ...	William Nikitich, Sec., Estell Manor ...	Fred W. Mitchell, Estell Manor.
	John Wagner, Estell Manor	
	Joseph Nicolosi, Estell Manor	
Folsom Bor.	Joseph D. Ingemi, Hammonton	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp.	Raymond E. Platig, Absecon	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town ..	Joseph J. Paggi, Sec., Hammonton	George Elvins, Hammonton.
	George W. Campanella, Hammonton	
	Michael L. Rubertron, Hammonton	
Linwood City	Stanley Gandy, Pres., Linwood	Manville L. Robinson, Linwood.
	Lewis W. Shaw, Sec., Linwood	
	Claude S. Dilks, Linwood	
Longport Bor.	Paul M. Phillips, Longport	Paul M. Phillips, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate	Russell H. Denny, Margate.
	Oscar J. Cressman, Margate	
	Jeffrey Wolf, Margate	
Mullica Twp.	Raymond C. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield ..	Richard E. Squires, Northfield
	Nicholas Kuchova, Northfield	
	Harold E. Williams, Northfield	
Pleasantville City ...	Evi Ware, Sec., Pleasantville	Raymond J. Beckman, Jr., Pleasantville.
	Virgil M. Conover, Pleasantville	
	Harvey R. Gale, Pleasantville	
Port Republic City ..	Mrs. Genevieve F. Bennett, Chm., Port Republic	Mrs. Sara E. Garrison, Port Republic.
	Newton W. Knauer, Vice-Pres., Port Republic	
Somers Point City ..	Charles J. Meskers, Sec., Somers Point ..	Harry Smith, Somers Point.
	William M. Godfrey, Somers Point	
	William S. Hartley, Somers Point	
Ventnor City	Charles W. Brookens, Sec., Ventnor ...	Owen Kertland, Ventnor.
	Camillo A. De Luca, Ventnor	
	James O. West, Ventnor	
Weymouth Twp. ...	Bernard Netolicka, Sec., Dorothy	Mrs. Amelia Messina, Belcoeville
	Jack Zawid, Dorothy	

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Leonard Baum, Sec., Allendale Mrs. Annette Baum, Allendale	H. C. Falcke, Allendale
Alpine Bor.	Louis R. Cacace, Sec., Alpine Edward L. Berry, Alpine Lucius W. Metz, Alpine	Mrs. Dorothy L. Lax, Alpine.
Bergenfield Bor.	Edward C. Meyer, Bergenfield	Wesley Campbell, Bergenfield.
Bogota Bor.	John F. Farley, Bogota	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	Thomas Lawlor, Chm., Carlstadt Francis X. Hickey, Sec., Carlstadt William F. Dermody, Carlstadt	Fletcher J. McCoy, Carlstadt.
Cliffside Park Bor. ..	Edward T. Farrell, Cliffside Park	Vincent T. McKenna, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	William L. Murphy, Closter.
Cresskill Bor.	Carmen N. Pentifallo, Cresskill	William R. Mayer, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	C. P. Secchia, Demarest.
Dumont Bor.	Henry A. Giegold, Dumont	George Albietz, Dumont.
East Paterson Bor....	Aldino Lorenzi, Sec., E. Paterson..... William Dunkerley, E. Paterson..... Leroy Toci, E. Paterson.....	Salvatore Spinato, E. Paterson.
E. Rutherford Bor....	Lester Plosia, Sec., E. Rutherford Charles W. Snyder, East Rutherford .. William J. Jones, East Rutherford	Mrs. Nellie A. Carty, E. Rutherford.
Edgewater Bor.	Owen J. Sheehan, Edgewater.....	William C. Murphy, Edgewater.
Emerson Bor.	William J. Sheehan, Emerson	Mrs. Magdalen McGregor, Emerson
Englewood City	Norman Harvey, Englewood	Norman C. Loder, Englewood.
Englewood Cliffs Bor.	Robert V. LaRaia, Sec., Englewood Cliffs. Francis A. Deshusses, Englewood Cliffs. Albert H. Wunsch, Jr., Englewood Cliffs.	Mrs. Marjorie E. Roskamp, Englewood Cliffs.
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn.
Fairview Bor.	Frank Mandrake, Sec., Fairview Angelo M. Maffetone, Fairview John LaMarca, Fairview	Anthony M. Orecchio, Fairview.
Fort Lee Bor.	Philip G. Mahler, Fort Lee.....	Edward McDermott, Fort Lee.
Franklin Lakes Bor..	John S. DeJong, Franklin Lakes	Peter Piekema, Franklin Lakes.
Garfield City	William Patlosky, Garfield Albert Kratina, Garfield Rocco Molinari, Garfield Edward S. Suchorowski, Garfield	Louis S. Mallia, Garfield.
Glen Rock Bor.	Harley W. Hesson, Glen Rock	Miss Ella E. Ferguson, Glen Rock.
Hackensack City	Stanley Haladyna, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor..	Robert J. Campbell, Sec., Harrington Park Kenneth E. Snyder, Harrington Park... Joseph D. Fagan, Sr., Harrington Park..	Herbert O. Franke, Harrington Park.
Hasbrouck Hts. Bor..	Kenneth V. Cantoli, Sec., Hasbrouck Hts. Joseph A. Cordo, Clk., Hasbrouck Hts... William F. Mentis, Hasbrouck Hts.	Miss Ada K. Stephens, Hasbrouck Hts.
Haworth Bor.	Clinton C. Simmons, Haworth.....	John H. Reynolds, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale.....	Bernard M. Caffrey, Hillsdale.
Hohokus Bor.	George C. Osmond, Hohokus	Leon P. Kleist, Hohokus.
Leonia Boro	Frank W. Bogert, Sec., Leonia Joseph E. Corker, Leonia Alfred O. Jaeckel, Clk., Leonia	Mrs. Dorothy C. Slater, Leonia.
Little Ferry Bor. ...	Charles A. Ramsey, Sec., Little Ferry ... Howard Heckel, Little Ferry Frank Kurz, Little Ferry	Mrs. Mary N. Fairchild, Little Ferry.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Felix Sciarra, Sec., Lodi	V. Charles Focarino, Lodi.
	Andrew Antista, Lodi	
	Anthony Durante, Lodi	
Lyndhurst Twp.	Frank V. Carbone, Sec., Lyndhurst	Louis L. Crupi, Lyndhurst.
	Edward A. Nowel, Lyndhurst	
	James W. Herwig, Lyndhurst	
Mahwah Twp.	Joseph Krupinski, Mahwah	Harry S. Ripkey, Mahwah.
Maywood Bor.	C. Elmer Wright, Sec., Maywood	James J. Cassidy, Maywood.
	Joseph P. Yafcak, Maywood	
	Raymond Hoelz, Maywood	
Midland Park Bor. ..	William Koehler, Midland Park	Thomas McKim, Midland Park.
Montvale Bor.	Morgan J. Seifert, Montvale	Mrs. Hazel Wermer, Montvale.
Moonachie Bor.	William Nagel, Sec., Moonachie	Kenneth Izzo, Moonachie.
	Frank Miracky, Moonachie	
	John J. Baldasti, Moonachie	
New Milford Bor. ..	Lawrence A. Hardy, Sec., New Milford ..	Harold W. Kimble, New Milford.
	Joseph D. Lee, New Milford	
	Joseph Toth, New Milford	
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Adam M. Szura, North Arlington
Northvale Bor.	Anthony J. Ferrara, Sec., Northvale ...	Dominic S. Firenze, Northvale.
	Frederick Albelli, Northvale	
	Anthony Magnani, Northvale	
Norwood Bor.	Crofford C. Haynes, Norwood	Edward A. Rood, Norwood.
Oakland Bor.	Herbert M. Williams, Sec., Oakland ...	W. Bruce Knapp, Jr., Oakland.
	Frank P. Bosnick, Oakland	
	Angelo A. Canessa, Oakland	
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	Floyd L. Drake, Jr., Old Tappan
Oradell Bor.	Henry L. Fenner, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor. ..	Harold Wrightington, Palisades Park ..	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus	Harvey W. Heberd, Paramus.
Park Ridge Bor.	George Kiessler, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	Samuel J. Fulton, Ramsey	Mrs. Dorothy L. DeBlock, Ramsey
Ridgefield Bor.	Anthony Cannizzio, Ridgefield	Walter Pellacani, 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.	Harold Archibald, River Vale	Edward Salsberg, River Vale.
Rochelle Park Twp. ..	Lorian Baum, Pres., Rochelle Park	John J. Barnitt, Rochelle Park.
	George A. Hazley, Sec., Rochelle Park ..	
	Harold W. Griffin, Rochelle Park	
Rockleigh Bor.	George V. Kershaw, Rockleigh	Mrs. Harriet Duke, Northvale.
Rutherford Bor.	Harry H. Merwin, Sec., Rutherford ...	Scott D. Staples, Rutherford.
	C. Oakley Austin, Rutherford	
	Wilbur R. Bloete, Rutherford	
Saddle Brook Twp.	Andrew Muniak, Sec., Saddle Brook ...	Michael Rodak, Jr., Saddle Brook
	Edward J. McLaughlin, Saddle Brook ..	
	John W. Sweeney, Saddle Brook	
Saddle River Bor. ..	Vincent J. Hubin, Saddle River	Mary S. Curtis, Saddle River.
S. Hackensack Twp. ..	Charles S. Picardi, Sec., S. Hackensack }	Louis Rossi, South Hackensack.
	Leonard Perrelli, Sr., South Hackensack }	
	John Jannuzzi, South Hackensack	
Teaneck Twp.	William J. Senn, Teaneck	William F. Haeker, 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.	Bernard Stracher, Waldwick	Frank R. Doty, Waldwick.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wallington Bor.	Edward R. Stolarz, Wallington	Peter P. Tursick, Wallington.
Washington Twp.	Orfeo Cesareo, Westwood	Mrs. Marie Lilienthal, Westwood.
Westwood Bor.	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor....	Paul Dattoli, Woodcliff Lake	Leonard J. Falter, Woodcliff Lake.
Wood-Ridge Bor.	James Kennedy, Wood-Ridge	James S. Young, Wood-Ridge.
Wyckoff Twp.	Mrs. Eleanore E. Rountree	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. Lillie K. Miller, New Gretna.
Beverly City	E. Arthur Smith, Sec., Beverly	} Frank Parsons, Beverly.
	John J. Centinaro, Beverly	
	William A. Reeves, Beverly	
Bordentown City ...	Maurice Keen, Sec., Bordentown	} Mrs. Elizabeth Mackinnon, Bordentown.
	Thomas J. Burns, Bordentown	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown	} Mrs. Elizabeth A. Bryan, Bordentown.
	Edward S. Aaronson, Bordentown	
	Donald D. Vuolo, Bordentown	
Burlington City	Hobart F. Stecher, Sec., Burlington	} Thomas J. Morrissey, Burlington.
	Armando DeFrancesco, Burlington	
	M. Baird Applegate, Jr., Burlington	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Emilie D. Stokley, Burlington.
Chesterfield Twp. ..	George W. Lange, Yardville	William E. Bozarth, Yardville.
Cinnaminson Twp. ...	A. James Reeves, Palmyra.....	Felix Miksis, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco.....	Harold R. Neville, Delanco.
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside	} George B. Barton, Bridgeboro.
	August C. Leusner, Riverside	
	Carlton C. Ely, Riverside	
Eastampton Twp. ...	John H. Moller, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Beverly	Gordon S. Landis, Beverly.
Evesham Twp.	John R. Traino, Marlton	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.		Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo R. Buonanno, Florence	John Durham, Florence.
Hainesport Twp.	Frederick R. Reynolds, Sr., Mt. Holly ..	Mrs. Hazel E. Stockum, Mt. Holly.
Levittown Twp.	Mahlon M. Effinger, Levittown	Thomas A. McCullion, Jr., Levittown.
Lumberton Twp.	Alvin B. Cooney, Lumberton.....	Mrs. Shirley J. Cornelius, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus.....	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp. ...	William S. Zeigler, Sec., Maple Shade ..	} Joseph C. Sheridan, Jr., Maple Shade.
	Warren E. Rueppel, Maple Shade	
	Joseph P. Ryan, Maple Shade	
Medford Twp.	H. Russell 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	Wm. W. Wyman, Moorestown.
Mt. Holly Twp.	Theodore A. Shaw, Mt. Holly	Mrs. Serena B. Baxter, Mt. Holly.
Mt. Laurel Twp. ...	Arthur H. Jones, Moorestown	Mrs. Barbara F. Gngang, Mt. Holly
New Hanover Twp....	Mrs. Mabel H. South, Cookstown	John Keller, Jr., Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor.	William H. Evaul, Palmyra	Leonard R. Baker, Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	A. C. Borden, Pemberton.
Pemberton Twp.	Earl D. Emmons, Pemberton	Mrs. Edgar C. Beckley, Browns Mills.
Riverside Twp.	William Hutchinson, Sec., Riverside ...	} Michael F. Chiacchio, Riverside.
	Edward W. Snow, Jr., Riverside	
	Chester J. Jankowski, Riverside	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Riverton Bor.	Russell M. Bigelow, Riverton	Mrs. Anna May Whitelock, Riverton.
Shamong Twp.	Harold E. Bozeath, Vincentown	Bernard Milley, Vincentown.
Southampton Twp. ..	Merritt H. Githens, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	Mrs. Marian Zelle, Wrightstown
Tabernacle Twp.	Kenneth T. Yates, Vincentown	Carmine C. Coppola, Jr., Vincentown.
Washington Twp. ...	C. Roy Cramer, Egg Harbor.....	William Walters, Egg Harbor.
Westampton Twp. ..	William C. Barnes, Rancocas	Walter W. Hancock, Burlington.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Margaret Schiess, Chatsworth.
Wrightstown Bor. ...	Joseph E. Sadofski, Wrightstown	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence F. Hess, Sec., Audubon	Roy D. Acaley, Audubon.
	Elwood L. Bigler, Audubon	
	Louis R. Kirby, Audubon.....	
Audubon Park Bor...	Louis Formosa, Audubon	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Barrington	Thomas M. Redanauer, Barrington.
	Joseph C. Coruzzi, Barrington	
	Earl J. Houseknecht, Barrington	
Bellmawr Bor.	Andrew J. Doyle, Sec., Bellmawr	Joseph S. Toner, Bellmawr.
	Bronislaw Czapkewicz, Bellmawr	
	Joseph Piduch, Bellmawr	
Berlin Bor.	Lewis C. Orchard, Berlin	Mrs. Frances Cartwright, Berlin.
Berlin Twp.	Paul W. Pike, Jr., Berlin	Peter W. Pisecco, West Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn	Joseph Cerrone, Brooklawn.
	Charles A. Eisenlohr, Brooklawn	
	Richard S. Sheldon, Brooklawn	
Camden, City of	Patrick T. Corbett, Camden	J. W. Trappe, Camden.
Cherry Hill Twp.	Harry F. Cameron, Sec., Cherry Hill ..	Fred E. Bethke, Cherry Hill.
	Kenneth D. Bleakly, Cherry Hill	
	Edward F. Borden, Cherry Hill	
Chesilhurst Bor.	Mrs. Elizabeth T. Mossop, Chesilhurst..	William R. Lancaster, Chesilhurst
Clementon Bor.	Roy Pratt, Sec., Clementon	Mrs. Phyllis C. Wilczynski, Clementon.
	Alfred J. Zardus, Clementon	
	Peter A. Valenti, Clementon	
Collingswood Bor. ...	Raymond F. Beck, Sec., Collingswood ...	Mrs. Marion Friel, Collingswood
	Walter Young, Collingswood	
Gibbsboro Bor.	John H. Doersom, Gibbsboro	Robert K. Hudson, Gibbsboro
Gloucester City	Luke S. McKenna, Sec., Gloucester City	Francis J. Gorman, Gloucester City.
	John A. Underwood, Gloucester City....	
	John Lincoln, Gloucester City	
Gloucester Twp.	William J. Davenport, Sec., Blackwood	Halsey Cade, Blackwood.
	Frank F. Simiriglia, Blackwood	
	Edward J. Tuszl, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont	Mrs. Marianna Miller, Westmont
	Elmer J. Morgan, Collingswood	
	Lester J. Kish, West Collingswood	
Haddonfield Bor. ...	Wallace L. Root, Sec., Haddonfield	Raymond Wheeler, Haddonfield.
	Charles H. Fisher, Haddonfield	
Haddon Heights Bor..	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Joseph H. Castor, Somerdale.....	Earl Schilling, Hi-Nella.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Charles Descamps, Laurel Springs.
Lawnside Bor.	William A. Green, Jr., Sec., Lawnside ..	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Arthur W. Scheid, Lindenwold.
Magnolia Bor.	Mrs. Rose S. McAlister, Sec., Magnolia	Mrs. Margaret Vaughan, Magnolia
	Louis Gorman, Jr., Magnolia	
	Peter Pilenas, Jr., Magnolia	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	Ben F. Lerch, Merchantville.
Mt. Ephraim Bor. ..	Matthew P. Powlowski, Sec., Mount Ephraim	Mrs. Anne Y. Coglisier, Mt. Ephraim.
	Norman L. Marley, Mt. Ephraim.....	
	John Sheahan, Mt. Ephraim	
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn	Mrs. Mary A. Deering, Oaklyn.
	Richard C. Heebner, Oaklyn	
	John S. Hubbell, Oaklyn	
Pennsauken Twp. ...	Meyers Baker, Sec., Pennsauken	Mrs. Josie L. Fortiner, Pennsauken
	Charles B. Crabel, Pennsauken.....	
	Mrs. Margaret J. Potter, Pennsauken...	
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill	Mrs. Bessie Leafey, Pine Hill.
	Joseph W. Birch, Pine Hill	
	Robert A. Welsh, Pine Hill	
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	James A. Hogan, Jr., Sec., Runnemede..	Robert W. Sperling, Runnemede.
	Calvin M. Botterill, Runnemede	
	Joseph L. Infante, Runnemede	
Somerdale Bor.	Charles W. Cahilly, Somerdale.....	Norman Copsetta, Somerdale.
Stratford Bor.	John C. Shinn, Stratford	Mrs. Clorinda A. Cirillo, Stratford.
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert Sapio, Haddonfield	Florence E. Brady, Haddonfield.
Waterford Twp.	Loubert A. De Sorte, Sec., Atco	John Sikora, Atco.
	Charles P. Vadino, Atco	
	Lewis H. Grimmie, Atco	
Winslow Twp.	Robert J. Mauriello, Sec., Waterford ...	Charles Mauriello, Blue Anchor.
	Joseph A. Rodio, Hammonton	
	William H. Issertell, Berlin	
Woodlynne Bor.	Charles Hoffacker, Woodlynne	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	Edgar V. H. Bell, Avalon	Harry Helms, Avalon.
Cape May City	John J. Stubbs, Cape May	Mrs. Margaret S. Keenan, Cape May.
Cape May Pt. Bor...	Frank S. Rutherford, Jr., Cape May Pt..	Mrs. Elizabeth H. Davis, Cape May Point.
Dennis Twp.	Louis B. Everingham, South Seaville ..	William H. Rocap, Clermont.
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 Truitt, North Wildwood.
	Abraham Rosenthal, North Wildwood ..	
Ocean City	Robert L. Sharp, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City ...	Mrs. Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	Robert J. Fitzpatrick, Stone Harbor ...	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ..	Harold Roop, West Cape May.....	Everett V. Edsall, West Cape May.
W. Wildwood Bor...	Robert E. Merkel, West Wildwood	Mrs. Dorothy Hentges, West Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Domenick Longobardi, Wildwood.
Wildwood Crest Bor..	James F. Dennison, Wildwood Crest ...	Linwood W. Campbell, Wildwood Crest.
Woodbine Bor.	Leon Cheesman, Woodbine	Arthur Levy, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Deane H. Eadie, Pres., Bridgeton	} Ada D. Toner, Bridgeton.
	Elmer E. Briggs, Bridgeton	
	John E. Corliss, Bridgeton	
Commercial Twp.	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris
Deerfield Twp.	Thomas Brago, Rosenhayn	Joseph N. Bisconte, Rosenhayn
Downe Twp.	Milton W. Miller, Newport	Lawrence Gandy, Newport.
Fairfield Twp.	Melvin Griner, Jr., Bridgeton	Jesse L. Johnson, Fairton.
Greenwich Twp.	Joseph L. Cook, Bridgeton	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	William F. Cassidy, Bridgeton.....	George W. Ottinger, Bridgeton.
Lawrence Twp.	Rudolph A. Melenric, Cedarville.....	Allen T. Stevens, Cedarville.
Maurice River Twp.	James P. Maybury, Leesburg	William Trout, Leesburg.
Millville City	John W. Matthews, 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	Joseph T. Raymond, Bridgeton
Vineland City	Marriott G. Haines, Vineland	Victor E. Tomasso, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield, Town of..	Francis X. Murray, Bloomfield	Theodore C. Hock, Bloomfield.
Caldwell Bor.	James A. Dougherty, Caldwell	George W. Van Der Decker, Caldwell.
Caldwell Twp.	Warren J. DeMouth, Caldwell	John Jorgensen, Caldwell.
Cedar Grove Twp. ...	Robert E. Ebert, Cedar Grove	Mrs. Helen Walker, Cedar Grove.
East Orange City ...	Russel T. Wilson, East Orange	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	James S. Brown, Glen Ridge.
Irvington, Town of..	Leo Arace, Irvington	Edward A. Poppele, Irvington.
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston	Percy P. Anderson, Livingston.
Maplewood Twp. ...	Charles J. Klein, Maplewood	
Millburn Twp.	Sargent Dumper, Sec., Millburn	} Milan H. Hartz, Millburn
	Robert E. Marshall, Millburn	
	Bayard Stevens, Short Hills	
Montclair Town	Lyman L. Butler, Montclair	John C. Pearce, Montclair.
Newark City	Ferdinand J. Biunno, Newark	Joseph A. D'Alessio, Newark
N. Caldwell Bor. ...	Harold R. Weber, Sec., North Caldwell	} Charles Rollwagen, North Caldwell.
	Dean A. Baldwin, North Caldwell.....	
	Robert E. Dietze, North Caldwell	
Nutley Town	Richard E. Talmadge, Nutley	Florence E. Rutan, Nutley.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Orange City	Sol Solky, Chm., Orange	James A. Christiano, Orange
	John J. Cuccolo, Orange.....	
	Joseph B. McCartney, Jr., Orange	
Roseland Bor.	P. Raymond Miller, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona	Miss Claire P. Boyle, Verona.
	Leroy H. Apgar, Verona	
	Dr. John O. Tobler, Verona	
W. Caldwell Bor. ...	John T. Price, Sec., West Caldwell	Donald E. West, West Caldwell
	David L. Turbyne, West Caldwell	
	Joseph Marziale, West Caldwell	
West Orange Twn. ..	Harry A. Johnson, Chm., West Orange.....	George W. Kocher, West Orange
	Louis Lando, West Orange.....	
	John J. McNulty, Jr., West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Walter E. Benfer, Sec., Clayton	Mrs. M. Adele Dennis, Clayton.
	J. Perry Ferrell, Glassboro	
	Michael Kuchlak, Clayton.....	
Deptford Twp.	Norvan G. Vaughn, Sec., Woodbury	Mrs. Edna Matlack, Woodbury.
	Edward Snyder, Blackwood.....	
	Joseph Budessa, Woodbury	
East Greenwich Twp..	Henry G. Nolte, Clarksboro.....	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Warren E. Cassaday, Sec., Mullica Hill.	Mrs. Marie Filippello, Clayton
	Ellsworth A. Walton, Clayton	
	Benjamin Wolfbrandt, Glassboro	
Franklin Twp.	Daniel Borelli, Malaga	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Joseph Sivel, Sec., Glassboro	Miss Florence E. Kline, Glassboro.
	Francis Flynn, Glassboro	
	Harold V. Lowther, Glassboro.....	
Greenwich Twp.	Frank P. Leone, Gibbstown	J. Otto Wallace, Gibbstown.
Harrison Twp.	C. Carlton Estilow, Swedesboro	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown.....	Mrs. Estella M. Troupe, Williamstown.
National Park Bor. ..	Mrs. Anna M. Cianci, Sec., National Pk.	Francis Spellman, National Park.
	John B. Roscoe, National Park	
	Joseph S. Davis, National Park	
Newfield Bor.	George T. De Winne, Jr., Sec., Newfield	Mervin L. Craig, Newfield.
	Milton P. Edwards, Jr., Newfield	
	Frank D. Morrell, Newfield	
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro	Mrs. Myrtle Travaline, Paulsboro.
	Jacob Joggerst, Paulsboro	
	Harry J. Whitelam, Paulsboro	
Pitman Bor.	Earl S. Curry, Sec., Pitman	Walter R. Brill, Pitman.
	Clinton M. Kandle, Pitman	
	Frank O. Hancock, Pitman.....	
South Harrison Twp..	Harvey Skinner, Mullica Hill	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	Frank A. Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp. ..	Mrs. Edna H. Shields, Blackwood	Franklin G. Atkinson, Sewell.
Wenonah Bor.	William H. Baum, Pres., Wenonah	Mrs. Alberta Sargent, Wenonah.
	Charles A. Holdstein, Sec., Wenonah	
	Dudley B. Hagerman, Wenonah	
West Deptford Twp..	Leo V. Janson, West Deptford.....	Mrs. Margaret D. Finan, Thorofare
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	J. Vaughn Risley, Sec., Woodbury	H. C. Moffett, Woodbury
	Wallace H. Geitz, Woodbury.....	
	Harry Riskie, Woodbury.....	
Woodbury Heights Bor.	Ben T. Hinton, Sec., Woodbury Heights	James Mahoney, Woodbury Heights.
	Mrs. Dorothy Gerber, Woodbury Heights	
	Gilbert B. Hillman, Woodbury Heights.	
Woolwich Twp.	William Schoener, Swedesboro	William M. Horner, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne	Raymond O'Brien, Bayonne.
East Newark Bor. ..	Wilbert Hotaling, East Newark	Charles C. Wardell, Jr., East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg.....	Frank Barre, Guttenberg.
Harrison Town	John F. O'Malley, Harrison	Joseph G. Jones, Harrison.
Hoboken City	Dominick J. Spinetto, Pres., Hoboken ..	Thomas A. Gallo, Hoboken.
	Andrew P. McGuire, Hoboken	
	Woodrow Monte, Hoboken	
Jersey City	Lawrence J. Camisa, Jersey City	Francis X. Beirne, Jersey City.
Kearny Town	John J. Bevins, Chm., Kearny	Daniel L. Furphy, Kearny.
	Charles R. McDonald, Kearny.....	
	Albert A. Garofalo	
North Bergen Twp.	Theodore Doll, Jr., Chm., North Bergen	Leonard DeMarsico, North Bergen.
	Joseph Rubenstein, Sec., West New York	
	Fred L. Ritter, North Bergen.....	
Secaucus Town	George B. Schaeffer, Sec., Secaucus	Howard W. Barker, Secaucus.
	Thomas Ryan, Secaucus	
	Frank C. Huber, Jr., Secaucus	
	Anthony E. Just, Secaucus	Robert W. Thorne, Union City
Union City	Bernard Scacchetti, Chm., Union City ..	
	Peter P. Savarine, Chf. Asst. Asr.,	
	Union City	
	Philip E. Yandolino, Union City	
	Richard W. Snyder, Union City	Mrs. Amelia R. Zensinger, Weehawken.
Weehawken Twp.	Anthony J. Vezzetti, Sec., Weehawken ..	
	Joseph N. Atallo, Weehawken.....	
	J. Henry Muller, Weehawken	
West New York Town ..	Vincent P. Truncellito, Chm., West	Bernard McDonald, West New York.
	New York	
	Richard L. Finch, West New York	
	Robert J. Cowan, West New York.....	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	William J. Hawke, Milford.
Bethlehem Twp.	David A. Provost, Bloomsbury	William G. Dervin, Asbury.
Bloomsbury Bor.	George S. Oakes, Bloomsbury	James D. Melick, Bloomsbury.
Califon Bor.	Vincent J. Maguire, Califon	Herbert H. Scheffer, Califon.
Clinton Town	Frederick G. Wille, Clinton	Arthur A. Kraeuter, Clinton.
Clinton Twp.	Alvah H. Haver, Lebanon	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont ...	Vincent Abraitys, Sergeantsville.
East Amwell Twp. ..	William Fiess, Ringoes	Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reynier V. Jones, Pittstown	Mrs. Amy E. Stout, Pittstown.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor. ..	Morris L. Wright, Glen Gardner	Mrs. Dorothy Timberlake, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Stewart C. Housel, Hampton.
High Bridge Bor.	Henry F. Wiegand, High Bridge	George C. Conover, High Bridge.
Holland Twp.	Robert E. Phillips, Milford	W. Francis Case, Milford.
Kingwood Twp.	Joseph F. Gessner, Stockton	Ruben N. Van Horn, Stockton.
Lambertville City ...	Harold M. Dorrell, Lambertville	Miss Mary Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Ernest A. Bright, Jr., Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Pauline B. Smith, Glen Gardner.
Milford Bor.	William E. Davison, Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington	Kenneth Kroeger, Flemington.
Readington Twp.	Mario Norio, Whitehouse	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Emmett F. LaTourette, Oldwick	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.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Philip J. Barlow, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Thomas S. Sweeney, Chm., Trenton ... Sebastian R. Fraulino, Trenton Charles Drotar, Jr., Trenton	John Elder, Trenton.
Hamilton Twp.	Roger J. Whatley, Trenton	
Hightstown Bor.	William A. Mitchell, Hightstown	
Hopewell Bor.	Samuel K. Hunt, Hopewell	Mrs. Ruth Carver, Hopewell
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Howard B. Lyon, Trenton	Thomas R. Kalisch, Trenton.
Pennington Bor.	Norman P. Friedley, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Theodore E. Stratton, Princeton.
Princeton Twp.	Stuart Robson, Princeton	Walter B. Foster, Princeton.
Trenton City	Warren H. Vandegrift, Chief Assr., Trenton	John W. Comfort, Trenton
	Anthony R. Russo, Trenton	
	Joseph T. Kucinski, Trenton	
	Donald T. Morrissey, Trenton	
Washington Twp. ...	John J. Scheideler, Robbinsville	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	H. Herbert Mather, 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.	Mrs. Elizabeth C. Barlow, Sec., Cranbury Carleton Campbell, Cranbury	Mrs. Gertrude H. Danser, Cranbury.
	Carlton B. Cubberley, Cranbury	
Dunellen Bor.	Daniel M. Tabler, Dunellen	Mrs. Agnes M. Schellhorn, Dunellen.
East Brunswick Twp.	David Stuart, East Brunswick	Frank P. Welsh, East Brunswick.
Edison Twp.	John W. Mooney, Edison, Acting	Richard F. Knudson, Edison
Helmetta Bor.	Walter K. Krenzel, Helmetta	Edward Z. Stopinski, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park	Bernard Hertz, Highland Park.
	Harold M. Bruskin, Highland Park	
	John W. Redmond, Highland Park	
Jamesburg Bor.	William M. McCowatt, Jamesburg	Chester S. Damecki, Jamesburg.
Madison Twp.	George P. Fiore, Old Bridge	David E. Watson, Old Bridge.
Metuchen Bor.	Walter C. Letson, Sec., Metuchen	Harold Meyers, Metuchen.
	Joseph P. Marra, Metuchen	
	Thomas J. Patten, Metuchen	
Middlesex Bor.	Louis J. Curcio, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Herbert M. Barrett, Cranbury	Mrs. Josephine Rosnick, Jamesburg
New Brunswick City.	Harry Bolotin, New Brunswick	James A. McGarry, New Brunswick
	William F. Harkins, New Brunswick ..	
	Thomas G. Radics, New Brunswick ...	
North Brunswick Twp.	Charles A. Kern, North Brunswick	George W. Davis, North Brunswick.
Perth Amboy City ..	John B. Dyke, Perth Amboy	Francis W. Kenny, Perth Amboy.
	James Goumas, Perth Amboy	
Piscataway Twp. ...	Wayne Weaver, Sec., New Market	Peter Bongiorno, New Market.
	William Stender, New Market	
	Edward R. Fitzgerald, New Market	
Plainsboro Twp.	J. Russell Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John H. Kolb, Sayreville	Joseph J. Weber, Sayreville.
South Amboy City ..	John A. Coan, Sec., South Amboy	Mrs. Mary Wenzel, South Amboy
	John J. Sharo, South Amboy	
	Raymond Fleming, South Amboy	

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 } Edward Anthony, South Plainfield } Warren Robst, South Plainfield }	John A. Bori, South Plainfield.
South River Bor.	John D. Chmura, Sec., South River } Theodore T. Schultz, South River } Alexander Pawlowski, South River }	Henry O. Schlegel, South River.
Spotswood Bor.	Joseph W. Ertle, Spotswood	Claire A. Dower, Spotswood.
Woodbridge Twp.	John J. Samons, Sec., Port Reading } William Chaney, Woodbridge } Victor Katen, Iselin }	M. J. Trainer, Woodbridge.

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Donald E. Haight, Allenhurst	Paul W. Updike, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Peppler, Allentown.
Asbury Park City ...	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthrop, Atlantic Highlands.
Avon-by-the-Sea Bor.	Garth Shamel, Avon	Albert R. Dorn, Avon.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	Patrick L. Sciarappa, Bradley Beach	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Colts Neck Twp.	Joseph Crine, Colts Neck	Mrs. Anne Wylie, Colts Neck
Deal Bor.	Julius Vinik, Chm., Deal } Benjamin P. Lissner, Jr., Sec., Deal } Ralph W. Campbell, Asbury Park } Robert M. Drazin, Deal }	B. C. Fidler, Deal.
Eatontown Bor.	Harry S. Rowland, Sr., Clk., Eatontown } Theodore McGinness, Eatontown } Edward H. Emmons, Eatontown }	Mrs. Elsie Demarest, Eatontown.
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Vanderhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven	George W. Curchin, Fair Haven.
Farmingdale Bor.	Harry Hulsart, Farmingdale	Mrs. Marguerite Connolly, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Alfred J. Parenteau, Freehold	Woodrow W. Burke, Freehold.
Highlands Bor.	William Mercier, Chm., Highlands } Robert J. Anthony, Sec., Highlands } George J. Lahey, Highlands }	Richard A. Lucas, Highlands.
Holmdel Twp.	John H. Mount, Holmdel	Mrs. Frances Stilwell, Keyport.
Howell Twp.	Walter S. Van Schoick, Farmingdale	Horace P. Cook, Farmingdale.
Interlaken Bor.	Edward M. Mautner, Interlaken	Mrs. Cecelia Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	John W. Savage, Keansburg.
Keyport Bor.	Joseph W. Kennedy, Keyport	Everett S. Poling, Keyport.
Little Silver Bor. ..	Charles M. Sullivan, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village ..	Harry S. Kirk, Sec., Allenhurst } Percy Ketcham, Allenhurst } Henry W. Isenberg, Allenhurst }	Mrs. Helen Pines, Allenhurst.
Long Branch City ...	Frank T. Blaisdell, Long Branch	Frank J. Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Stanley Tvaroha, Tennent.
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan } Abram D. Voorhees, Manasquan } Harvey M. Bush, Manasquan }	J. H. Williams, Manasquan.
Marlboro Twp.	George A. Wendel, Marlboro	W. Lindsay LeMaine, Marlboro

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Bor.	Alfred Adler, Matawan	Thomas A. Francy, Matawan
Matawan Twp.	John B. Kenner, Cliffwood Beach	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	William C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown	David L. Baird, Englishtown.
Monmouth Beach Bor.	Clarence B. Cook, Monmouth Beach ...	Raymond M. Tierney, Monmouth Beach
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City ..	Harold J. Rowland, Avon-by-the-Sea.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
New Shrewsbury Bor..	Andrew G. Shepard, Lincroft	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	James A. Erickson, Oakhurst.
Oceanport Bor.	Byron G. Briggs, Sec., Oceanport	George C. D. Hurley, Jr., Oceanport.
	Ernest G. Hoffman, Oceanport	
	Benjamin Pascucci, Oceanport	
Raritan Twp.	William R. Greene, West Keansburg ..	Robert R. Brady, Hazlet.
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Albert T. MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Mrs. Joan Axelsen, Sea Bright.
Sea Girt Bor.	Munroe C. Hawes, Sec., Sea Girt	Mrs. Helen B. Brash, Sea Girt.
	Miss Roselle F. Bucknum, Sea Girt	
	Charles F. Jones, 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. Harriet A. Thompson, Belmar ...	Mrs. Margaret Walling, 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. Irene Newman, Spring Lake Hts.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Elizabeth M. Allen, Wall.
West Long Branch Bor.	Richard J. Cavalier, Sec., West Long Branch	Miss Frances L. Townsend, West Long Branch.
	Laurus A. Follanshee, W. Long Branch ..	
	Leo C. Bizzarro, West Long Branch ...	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Edward W. Guiton, Sec., Boonton	Robert L. Wahrenbrock, Boonton.
	Arthur J. Higgins, Boonton	
	Walter A. Peterson, Boonton	
Boonton Twp.	James J. Cross, Boonton	Mary Rusnack, Boonton.
Butler Bor.	Mrs. Frances G. Sloan, Sec., Butler ...	William H. Meier, Butler.
	Floyd V. Decker, Butler	
	Augustine F. Bergen, Butler	
Chatham Bor.	Kenneth J. Hume, Sec., Chatham	John H. Mowen, Chatham.
	William B. Lerf, Chatham	
	Harrison W. Thornell, Chatham	
Chatham Twp.	Mrs. Millicent Underwood, Chatham ...	E. A. Alpaugh, Chatham.
Chester Bor.	Charles A. Williamson, Chester	Harold Waters, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	Robert Gantert, Denville.
Dover Town	Raymond O. Berg, Dover	Earl C. Nelson, Dover.
East Hanover Twp. ...	Gordon W. Gould, Sec., Hanover	Dayton M. Darlington, Hanover.
	Nicholas M. Daddio, Hanover	
	Roswell N. Hait, Hanover	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	James E. Downes, Chm., Florham Park. Thomas H. Green, Sec., Florham Park. Elmer White, Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Ralph T. Meloro, IV, Sec., Whippany .. George Gwodz, Whippany	Fred P. Griffith, Whippany.
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	Mrs. Emma S. Robinson, Lake Hopatcong.
Kinnelon Bor.	Edward M. Nevius, Sec., Kinnelon John H. Bott, Butler	Cornelius H. Banta, Kinnelon
Lincoln Park Bor. ..	Thomas Clark, Sec., Wayne	Robert F. Little, Lincoln Park
	Harold P. Krulder, Jr., Lincoln Park ..	
	George H. Miller, Jr., Lincoln Park	
Madison Bor.	George A. Fenton, Sec., Madison	Mrs. Myra A. Aindow, Madison.
	William I. Bate, Jr., Madison	
	James J. Hesson, Madison	
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford Fleury, Brookside.
Mine Hill Twp.	Robert E. Servilio, Dover	Frank Renaldo, Mine Hill
Montville Twp.	Ernest Hawksworth, Pine Brook	Miss Reta Van Duyn, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown .. Keith M. Quimby, Morristown	Harold E. Saunders, Jr., Convent.
	Charles E. Dabinett, Morristown	
Morris Plains Bor. ..	Kenneth K. Gorry, Sec., Morris Plains .. Herbert M. Cannon, Morris Plains	Arthur A. Olin, Morris Plains.
	Charles J. Smith, Morris Plains	
Morristown, Town ..	Sidney E. Margolin, Chm., Morristown .. John P. Koyce, Morristown	Miss Margaret O'Brien, Morristown
	Ralph A. D'Olive, Morristown	
Mountain Lakes Bor.	James L. Hiss, Mountain Lakes	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor. ..	Frank A. Menne, Sec., Ledgewood	Mrs. Laura D. Speaker, Mt. Arlington.
	William H. Hagedorn, Ledgewood	
	Norman J. Powell, Mt. Arlington	
Mt. Olive Twp.	John C. Bartholomae, Sec., Budd Lake .. Nelson T. Walters, Flanders	Mary A. Hopler, Budd Lake.
	John A. Edwards, Flanders	
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph Gladys, Netcong.
Parsippany-Troy Hills Twp.	Anthony A. Mercurio, Parsippany	Arthur Everly, Parsippany.
Passaic Twp.	Hamilton A. Strang, Sec., Millington .. Lester G. Pyle, Gillette	Armando Rossi, Stirling
	Henry J. Payne, Gillette	
Pequanock Twp.	John R. Wilson, Sec., Pompton Plains .. Edward P. Godfrey, Pompton Plains ..	Isabelle Verkaart, Pompton Plains.
	David R. Ramsey, Pompton Plains	
Randolph Twp.	Frank Thorburn, Sec., Mt. Freedom	Mrs. Marjorie Polsbroek, Mt. Freedom.
	Seymour M. Winer, Morristown	
	Norman A. Smith, Dover	
Riverdale Bor.	Frank Dalton, Sec., Riverdale	Mrs. Laura L. Sloan, Riverdale.
	John W. Valentine, Jr., Haskell	
	Emil J. Barszcz, Riverdale	
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harry P. Struble, Sec., Rockaway	Mary L. Hocking, Rockaway.
	Edgar W. Seidenzahl, Rockaway	
	Haakon Ostevik, Rockaway	
Roxbury Twp.	James A. Hodgson, Sec., Succasunna .. Robert McCarrick, Succasunna	Cook Conkling, 2nd, Succasunna.
	Albert Fuge, Ledgewood	
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover	Mrs. Ann Jones, Dover.
Washington Twp. ..	Henry Roehrich, Sr., Hackettstown	John A. Lance, Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton	Mrs. Emily L. Colligan, Wharton.
	Francis W. Duplissis, Wharton	
	Thomas P. Sweeney, Wharton	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Carr R. Leonard, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head .. Robert L. Johnson, Bay Head	} Julius Foster, Jr., Bay Head.
	Raymond Van Schoick, Bay Head	
Beach Haven Bor. ..	Arthur C. Lockwood, Beach Haven	Arthur C. Lockwood, Beach Haven.
Beachwood Bor.	M. Gilbert Jacobus, Sec., Beachwood .. William R. Davis, Beachwood	} Mrs. Maude L. Voigt, Beachwood.
	John A. Keogh, Beachwood	
Berkeley Twp.	Miss Lorraine Effenberger, Sec., Bayville } Lester B. Benner, Bayville	} Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	George E. Goetz, Bricktown	
Dover Twp.	Ralph P. Franks, Sec., Toms River Kenneth H. Beck, Toms River	} Carl F. Heagey, Toms River.
	Melvin J. Thompson, Toms River	
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Mrs. Amelia Henry, Harvey Cedars.
Island Heights Bor...	Wilmer L. Wilson, Island Heights	Catherine Wilberscheid, Island Hts.
Jackson Twp.	Louis C. Landi, Jackson	Mrs. Helen S. Tomlinson, Jackson.
Lacey Twp.	Z. R. Compton, Sec., Forked River Hans N. Hendrickson, Forked River ...	} Miss Doris Hill, Forked River.
	Stanley Vaskis, Forked River	
Lakehurst Bor.	Edward G. Manion, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard Turtora, Sec., Lakewood	} Amory J. Parmentier, Lakewood.
	Victor E. Johnson, Lakewood	
	Sol Kramer, Lakewood	
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette	} Mrs. Lottie Pelser, Lavallette.
	Donald C. Flammer, Lavallette	
	Robert H. Schlosser, Lavallette	
Little Egg Harbor Twp.	Joseph D. Rider, Sec., Tuckerton	} Elwood C. Cummings, Parkertown.
	Raymond Eick, Tuckerton	
	Ralph H. Cummings, Tuckerton	
Long Beach Twp. ...	James J. Mancini, Brant Beach	Mrs. Kathryn P. Elliott, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Whiting	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor. ...	George N. Auerbacher, Sec., Mantoloking } Stephen W. Waterbury, Mantoloking ..	} William R. Wesson, Mantoloking.
	James J. Turner, Jr., Mantoloking	
Ocean Twp.	Max W. Ekelmann, Sec., Waretown ... Orren J. Turner, Sr., Waretown	} Mrs. Margaret Gale, Waretown
	Charles L. Brewer, Waretown	
Ocean Gate Bor.....	Carl L. Bach, Ocean Gate	Mrs. Mary M. Doremus, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach	John L. Boehner, Pine Beach
Plumsted Twp.	Thomas Hartshorn, New Egypt	C. Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor. ...	James L. Anderson, Sec., Point Pleasant } Elmer F. White, Point Pleasant	} Harry E. Odell, Point Pleasant.
	John Scott, Pt. Pleasant	
Pt. Pleasant Beach Bor.	Burnet B. Lynch, Sec., Pt. Pleasant } Beach	} Mrs. Esther Winckhofer, Pt. Pleasant Beach.
	John L. Ballou, Point Pleasant Beach ...	
	Owen H. Truex, Pt. Pleasant Beach ...	
Seaside Heights Bor..	James E. Snively, Seaside Heights	August Speier, Seaside Heights.
Seaside Park Bor. ..	Harold G. Gorman, Sec., Seaside Park .. Harold J. Armstrong, Seaside Park	} Mrs. Florence A. Mitchell, Seaside Pk.
	Edward F. Stefanik, Seaside Park	
Ship Bottom Bor.	James Stanton, Sec., Ship Bottom	} Frank J. Van Tronk, Ship Bottom.
	George McVey, Ship Bottom	
S. Toms River Bor. .	Frederick A. Ottenbacher, S. Toms River	Roy H. Tilton, S. Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Franklin B. Southgate, Manahawkin.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Surf City Bor.	H. Elvin Smith, Sec., Surf City	H. Elvin Smith, Jr., Surf City.
	C. Reed Vennel, Surf City	
	Richard M. Warren, Jr., Surf City	
Tuckerton Bor.	Barzilla Pullen, Sec., Tuckerton	Thelma Seaman, Tuckerton.
	C. Ira Mathis, Tuckerton	
	Ralph Courtney, Tuckerton	
Union Twp.	John V. Lewis, Sec., Barnegat	Edward Stromborn, Barnegat.
	John I. Birdsall, Barnegat	
	Charles Cramer, Barnegat	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor. ..	Lawrence W. Bennett, Chm., Bloomingtondale	Mrs. Josephine Bennett, Bloomingtondale.
	Clayton F. Schulster, Bloomingtondale	
	John B. Tonjann, Jr., Bloomingtondale	
Clifton City	Alfred J. Greene, Clifton	John T. Murphy, Clifton.
Haledon Bor.	C. Horace Frignoca, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp.	Martin Van Ostenbridge, Chm., Little Falls	Philip Stainton, Little Falls.
	James Morano, Jr., Little Falls	
	Mrs. Margaret G. Poster, Little Falls	
North Haledon Bor.	Louis C. Pisacane, North Haledon	Louis A. Vanderspiegel, North Haledon.
Passaic City	Albert R. Galik, Passaic	Edward A. Ancukatis, Passaic.
Paterson City	Edward F. Furrey, Pres., Paterson	Mrs. Ruth O'Byrne, Paterson.
	Anthony J. Grossi, Paterson	
	Noah Krieger, Paterson	
	Elmo Valle, Paterson	
	Govert Breen, Paterson	
	Arthur L. Guillermain, Paterson	
Pompton Lakes Bor.	John F. Quinn, Pompton Lakes	Willis H. Young, Pompton Lakes.
	Charles H. Taylor, Pompton Lakes	
	Clarence E. Wells, Pompton Lakes	
Prospect Park Bor.	Bert Nawyn, Prospect Park	Donald E. Van Heemst, Prospect Park
Ringwood Bor.	Ralph V. Colfax, Ringwood	Edwin M. Tresize, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Mrs. Phyllis L. Storms, Sec., Midvale ..	Mrs. Margaret Cisco, Wayne.
	Joseph F. Julianio, Haskell	
	Edward F. Smith, Wanaque	
Wayne Twp.	Frank E. Osborne, Chm., Wayne	Vincent Rinaldo, Wayne.
	William Lowe, Wayne	
	Louis E. Kroeller, Wayne	
West Milford Twp.	Leslie D. Freeland, Sec., West Milford ..	Harry Michelfelder, West Milford.
	Fred Quarg, West Milford	
	Hans Widmann, Hewitt	
West Paterson Bor.	Andrew Allu, Chm., West Paterson	Charles Ulrich, West Paterson.
	James J. Egan, West Paterson	
	Benjamin Cavaliere, West Paterson	

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Francis A. Raymaley, Alloway	Mrs. Jessie B. Mowers, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Carlton P. Sowers, Elsinboro	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville	Leon H. Kellmyer, Pennsville.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mannington Twp.	David F. Grier, Salem	John L. Stewart, Salem.
Oldmans Twp.	Frank Dietrich, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Mrs. Alice K. DuBois, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem City	Thomas F. Britton, Sr., Sec., Salem	David A. Cawman, Salem.
	Granville L. Maddox, Salem	
	Henry N. Nelson, Salem	
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Mrs. Eleanor Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Clifford Dare, Elmer.
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	Vernon Hoffman, Pottersville.
Bernards Twp.	Howard H. Ortman, Basking Ridge	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor.	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor.	Edgar H. Cregar, Bound Brook	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp.	Mrs. Ida A. Blaufuss, N. Branch Station	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp.	Noel A. Haywood, Somerville	Richard S. Hamilton, Somerville.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Joan F. Layton, Far Hills.
Franklin Twp.	Stephen C. Reid, Somerset	Mrs. Alice J. Hageman, Somerset.
Green Brook Twp.	Henry E. Brain, Dunellen	Walter T. Pritchard, Dunellen.
Hillsborough Twp.	Charles V. Davis, Somerville	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville	Francis A. Peltack, Manville
	Frank J. Gnatek, Manville	
	Eugene Mason, Manville	
Millstone Bor.	Alexander Felice, Millstone	Mrs. Roberta Daw, Millstone.
Montgomery Twp.	J. Lester Drake, Belle Mead	Mrs. Myrtle T. Hoagland, Blawenburg.
N. Plainfield Bor.	August J. Church, N. Plainfield	Mrs. Magdalen S. Servis, N. Plainfield
Peapack-Gladstone Bor.	L. Edmond Wolfe, Gladstone	Harold L. Crater, Gladstone.
Raritan Bor.	James J. Del Monte, Raritan	Vincent J. Minetti, Raritan.
Rocky Hill Bor.	Wilbur L. Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	John H. Mehlenbeck, S. Bound Brook	Donald F. Andrews, S. Bound Brook
Warren Twp.	Erich Lange, Plainfield	Mrs. Dorothy Templin, Plainfield
Watchung Bor.	Philip H. Weisbecker, Plainfield	Mrs. Hazel Roberts, Plainfield.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	John M. Albora, Andover	Dorothy B. Puffer, Andover.
Andover Twp.	Raymond J. Conter, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde M. Fish, Branchville.
Byram Twp.	George I. Beers, Andover	John H. Engelhardt, Andover.
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Branchville.
Franklin Bor.	Albert A. Saleeby, Franklin	James G. Fitzsimmons, Franklin.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Fredon Twp.	Miss Ann C. Broadhurst, Newton	Alfred M. Snook, Newton.
Green Twp.	Carlton F. Daly, Tranquility	Mrs. Elizabeth Orr, Andover
Hamburg Bor.	Frank H. Burgher, Hamburg	Verner R. Cole, Hamburg.
Hampton Twp.	Harry E. Maxwell, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	Leslie L. Madison, Sec., Hopatcong } Angelo Tenore, R. D. Stanhope	Anne M. Iaroli, Hopatcong
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	Waldo M. Casterlin, Port Jervis, N. Y.	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town	Dana T. Whitman, Jr., Newton	Mrs. Hilda V. Garriss, Newton.
Ogdensburg Bor.	Joseph J. Keslo, Ogdensburg	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp.	Russell E. Kinney, Sr., Branchville	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Harold E. Smith, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Mrs. Anna M. McConnell, Stanhope	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Earl L. Snook, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Columbia.
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.	Theodore C. Plumb, Berkeley Heights ..	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph Tankel, Clark.
Cranford Twp.	Edward P. Markowich, Cranford	Howard Cowperthwaite, Cranford.
Elizabeth City	William J. McGann, Elizabeth	Joseph A. Manfredi, Elizabeth.
Fanwood Bor.	George B. Draper, Fanwood	A. I. Nichols, Fanwood.
Garwood Bor.	John Accardi, Sec., Garwood	William J. Gilbert, Garwood.
	Eugene M. Hart, Garwood	
	Nicholas Lobue, Garwood	
Hillside Twp.	Samuel Katz, Sec., Hillside	John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Richard Weber, Sec., Kenilworth	Mrs. Adolpha A. Rein, Kenilworth
	Max J. Berzin, Kenilworth	
	John Graf, Kenilworth	
Linden City	Milford E. Levenson, Sec., Linden	John J. Fitzpatrick, Linden.
	Frank J. Pakulski, Linden	
Mountainside Bor. ..	Robert Koser, Sec., Mountainside	Elmer A. Hoffarth, Mountainside
	Walter W. Young, Jr., Mountainside ..	
	Gilbert E. Howland, Sr., Mountainside ..	
New Providence Bor. ..	William P. Cucco, New Providence	Mrs. Jane K. Parcels, New Providence.
	Edwin M. Dotten, New Providence	
	G. Russell Vanderhoff, New Providence ..	
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	James J. Kinneally, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor. ...	James M. Ahle, Roselle Park	Bernard Dreifoos, Roselle Park.
Scotch Plains Twp. ..	Lloyd Koppe, Sec., Scotch Plains	Mrs. Patrena C. Thinnies, Scotch Plains.
	Theodore F. Swarer, Scotch Plains	
	Louis R. De Cavalcanti, Scotch Plains ..	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Springfield Twp.	Wilbert W. Layng, Sec., Springfield ... Henry E. Monroe, Springfield	Fred L. Braun, Springfield.
Summit City	Gordon A. Pott, Sec., Summit	
	Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
Union Twp.	Charles W. Sommer, Sec., Union	Howard R. Leary, Union.
	Fred H. Rine, Union	
	Francis Kopecky, Union	
Westfield Town	G. Alden Barnard, Chm., Westfield	Mary V. App, Westfield.
	James R. Crawford, Westfield	
	Clarence R. Potts, Westfield	
Winfield Twp.	Louis W. Many, Winfield	Joseph A. Orsini, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Lester B. McMurtrie, Allamuchy	Miss Grace L. Stang, Allamuchy.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Neno Pierfy, Alpha.
Belvidere Town	Russell A. Parsons, Belvidere	Lawrence H. Rasely, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Miss Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Stewartsville
Frelinghuysen Twp.	Albert G. Vough, Blairstown	John M. Jones, Blairstown.
Greenwich Twp.	Morris L. Stewart, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown Town ..	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown	Raymond Main, Stillwater.
Harmony Twp.	Floyd J. Beers, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	Raymond Huff, Hope.
Independence Twp.	Karl G. Hoff, Great Meadows	Earl Harris, Vienna.
Knowlton Twp.	Martin W. Reich, Delaware	Mrs. Ruth Baker, Delaware.
Liberty Twp.	Donald L. Amenson, Great Meadows ...	C. Leroy Titus, Oxford.
Lopatcong Twp.	Raymond L. Koch, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford .. Willard M. Carpenter, Port Murray ... Ray Baldwin, Port Murray	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	
Pahaquarry Twp.	Ernest B. Olschewsky, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town ...	Russell A. Calvin, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp.	Mrs. Lily M. Smith, Washington	Caryle Marlatt, Washington
White Twp.	Charles W. Hunt, Belvidere R. D.	H. Arthur Race, Belvidere.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 281, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Absecon City	\$2,652,200	\$8,646,475	\$11,298,675	\$13,981	.....	.....	\$34,760	\$116,537	\$151,297
2 Atlantic City	44,943,225	106,240,475	151,183,700	492,453	.....	.....	22,000	10,376,200	10,398,200
3 Brigantine City	5,914,055	14,660,010	20,574,065	.....	.....	.....	3,900	161,450	165,350
4 Buena Bor.	190,450	839,675	1,030,125	374	.....	\$2,500	10,475	54,175	67,150
5 Buena Vista Twp.	3,056,375	6,101,125	9,157,500	1,053	.....	.....	62,125	324,725	386,850
6 Corbin City	123,018	353,735	476,753	154	.....	2,950	6,450	6,400	15,800
7 Egg Harbor City	1,169,391	5,386,080	6,555,471	2,000	.....	.....	186,513	415,427	601,940
8 Egg Harbor Twp.	3,586,235	9,627,257	13,213,492	33	.....	5,025	10,075	727,085	742,185
9 Estell Manor	832,520	501,464	1,333,984	60	.....	12,385	2,400	76,380	91,165
10 Folsom Bor.	715,530	1,470,972	2,186,502	265	.....	200	4,400	316,060	320,660
11 Galloway Twp.	3,609,140	7,923,545	11,532,685	12,446	.....	13,250	532,605	.....	545,855
12 Hamilton Twp.	2,869,725	6,132,850	9,002,575	690	.....	1,600	36,300	784,300	822,200
13 Hammonton	7,349,200	16,587,690	23,936,890	33,056	.....	55,265	493,369	1,867,880	2,416,514
14 Linwood	1,051,903	5,586,045	6,637,948	38	.....	1,200	.....	99,685	100,885
15 Longport	2,338,620	5,910,320	8,248,940	.....	.....	.....	71,100	19,720	90,820
16 Margate	11,533,250	29,010,200	40,543,450	.....	.....	.....	174,650	783,550	958,200
17 Mullica Twp.	551,440	1,079,405	1,630,845	516	.....	8,000	4,050	107,855	119,905
18 Northfield	2,209,550	11,902,350	14,111,900	144	.....	4,250	143,050	237,750	385,050
19 Pleasantville	3,685,415	19,716,270	23,401,685	28,683	.....	.....	337,675	1,206,500	1,544,175
20 Port Republic	324,025	715,350	1,039,375	.....	.....	4,200	7,200	48,050	59,450
21 Somers Point	1,625,490	5,279,940	6,905,430	173	.....	.....	119,050	292,365	411,415
22 Ventnor City	7,686,207	22,862,625	30,548,832	.....	.....	.....	.....	816,940	816,940
23 Weymouth Twp.	487,720	1,101,230	1,588,950	.....	.....	16,310	18,120	119,900	154,360
24 Totals	\$108,504,684	\$287,635,088	\$396,139,772	\$586,119	.....	\$127,165	\$2,280,267	\$18,958,934	\$21,366,366

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Absecon City	\$109,450	\$302,300	\$411,750	\$11,052,203	\$4.66	46.62		\$12,937,007	\$23,989,210
2 Atlantic City	1,181,700	915,100	2,096,800	159,977,553	7.12	51.12		144,559,062	304,536,615
3 Brigantine City	78,400	293,000	371,400	20,368,015	4.60	52.62		18,525,260	38,893,275
4 Buena Bor.	89,950	115,000	204,950	892,699	26.05	10.31		8,932,399	9,825,098
5 Buena Vista Twp.	102,650	116,300	218,950	9,326,453	3.56	62.02		5,607,898	14,934,351
6 Corbin City	17,600	11,000	28,600	464,107	5.85	51.41		450,601	914,708
7 Egg Harbor City	111,100	203,493	314,593	6,844,818	8.27	54.21		5,537,262	12,382,080
8 Egg Harbor Twp.	182,960	214,575	397,535	13,558,175	5.25	43.40		17,232,342	30,790,517
9 Estell Manor	27,200	14,295	41,495	1,383,714	4.80	53.82		1,144,618	2,528,332
10 Folsom Bor.	11,300	35,500	46,800	2,460,627	2.88	50.45		2,147,496	4,608,123
11 Galloway Twp.	195,085	251,995	447,080	11,643,906	6.10	38.40		18,500,348	30,144,254
12 Hamilton Twp.	176,400	235,850	412,250	9,413,215	9.40	26.26		25,279,888	34,693,103
13 Hammonton	229,500	382,250	611,750	25,774,710	4.51	52.14		21,971,989	47,746,699
14 Linwood	76,000	305,450	381,450	6,357,421	11.51	26.21		18,688,064	25,015,485
15 Longport	35,200	79,000	114,200	8,225,560	4.90	45.76		9,777,589	18,003,149
16 Margate	136,000	528,650	664,650	40,837,000	4.93	51.23		38,596,604	79,433,604
17 Mullica Twp.	104,705	125,502	230,207	1,521,059	20.62	12.00		11,959,530	13,480,589
18 Northfield	126,400	443,100	569,500	13,927,594	5.14	49.25		14,541,704	28,469,298
19 Pleasantville	330,250	613,790	944,040	24,030,503	7.53	55.50		18,763,513	42,794,016
20 Port Republic	31,200	24,000	55,200	1,043,625	5.05	46.73		1,184,838	2,228,463
21 Somers Point	178,350	235,650	414,000	6,903,018	9.13	26.70		18,937,603	25,860,621
22 Ventnor City	270,400	365,200	635,600	30,730,172	6.06	51.45		28,820,934	59,557,106
23 Weymouth Twp.	39,970	34,140	74,110	1,669,200	6.29	62.45		955,405	2,624,605
24 Totals	\$3,841,770	\$5,845,140	\$9,686,910	\$408,405,347				\$445,077,954	\$853,483,301

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$138,148.01			\$969.61	\$137,178.40	\$1,489.39	\$275,004.00		\$11,665.50	\$89,243.62	\$514,580.91	
2	1,753,752.09			18,788.76	1,734,963.33		2,408,687.64			7,232,233.65	11,375,884.62	
3	223,976.88			603.87	223,373.01	2,414.71	352,615.50		53,641.00	303,016.08	935,060.30	
4	56,580.34			176.67	56,403.67	610.00	175,533.56				232,547.23	
5	86,003.29			706.30	85,296.99	927.21	244,149.44			1,637.22	332,010.86	
6	5,267.59			257.95	5,009.64	56.79	21,686.00			384.52	27,136.95	
7	71,305.38			219.32	71,086.06	768.75	171,212.50	\$142,064.31	2,260.00	178,164.41	565,556.03	
8	177,315.08			206.32	177,108.76	1,911.64	344,178.70	187,826.16			711,025.26	
9	14,500.05			121.90	14,438.15	156.97	51,596.00			137.66	66,328.78	
10	26,537.06				26,537.06	286.10	43,940.00				70,763.16	
11	173,593.41			2,720.80	170,872.61	1,871.52	246,445.00	194,268.72		95,942.33	709,400.18	
12	199,789.12			295.32	199,493.80	2,153.94	346,603.00	214,851.82		121,191.10	884,293.66	
13	274,961.60			1,719.10	273,242.50	2,964.38	654,085.65			230,701.48	1,160,994.01	
14	144,230.84			542.79	143,688.05	1,554.96	237,419.51	180,451.12	30,674.00	137,825.70	731,613.34	
15	103,675.75			145.54	103,530.21	1,117.73	50,000.00			248,196.80	402,844.74	
16	457,438.76			3,164.20	454,274.56	4,931.68	561,000.00		59,923.50	930,255.75	2,010,385.49	
17	77,631.43			275.14	77,356.29	836.95	126,354.00	108,846.99		149.26	313,543.49	
18	163,947.75			291.04	163,656.71	1,767.53	187,293.50	193,145.35	19,558.50	149,330.70	714,752.29	
19	246,440.31			4,684.41	241,755.90	2,656.88	774,604.00		19,540.25	770,048.62	1,808,605.65	
20	12,833.18			30.68	12,802.50	138.36	39,421.00			238.17	52,600.03	
21	148,925.01			223.81	148,701.20	1,605.57	155,620.72	168,053.78		156,186.88	630,168.15	
22	342,974.85			6,017.28	336,957.57	3,697.64	488,082.89		14,260.00	1,017,855.02	1,860,853.12	
23	15,114.47			61.50	15,052.97	162.95	52,194.00			37,502.87	104,912.79	
24	\$4,915,002.25			\$12,222.31	\$4,872,779.94	\$34,081.65	\$8,007,726.61	\$1,389,508.25	\$211,522.75	\$11,700,241.84	\$26,215,861.04	

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Absecon City	\$1,607.10	.....	\$783,775	\$75,000.00	\$92,585.50	\$23,500.00	\$191,085.50
2 Atlantic City	25,888.19	.....	29,328,385	950,000.00	4,357,211.86	770,000.00	6,077,211.86
3 Brigantine City	652.92	.....	1,317,355	72,500.00	83,250.00	53,500.00	209,250.00
4 Buena Bor.	2,181.52	.....	241,175	52,000.00	51,829.00	24,000.00	127,829.00
5 Buena Vista Twp. ....	.....	.....	489,000	74,500.00	67,976.00	45,000.00	187,476.00
6 Corbin City .....	.....	.....	27,728	10,000.00	5,736.98	500.00	16,236.98
7 Egg Harbor City	2,949.97	.....	1,131,119	60,000.00	65,754.00	18,000.00	143,754.00
8 Egg Harbor Twp.	848.80	.....	535,930	170,000.00	225,927.00	95,000.00	490,927.00
9 Estell Manor .....	.....	.....	136,470	34,500.00	18,762.00	5,000.00	58,262.00
10 Folsom Bor. ....	.....	.....	45,525	19,000.00	22,600.00	5,174.40	46,774.40
11 Galloway Twp. ....	.....	.....	431,530	80,000.00	111,298.00	70,000.00	261,298.00
12 Hamilton Twp.	1,077.32	.....	3,159,300	160,000.00	169,326.00	65,000.00	394,326.00
13 Hammonton	2,951.47	.....	1,717,705	128,870.66	140,603.34	65,000.00	334,474.00
14 Linwood	620.27	.....	927,136	100,000.00	69,379.73	18,000.00	187,379.73
15 Longport .....	.....	.....	791,220	30,000.00	44,240.00	14,000.00	88,240.00
16 Margate	3,313.58	.....	2,445,400	135,000.00	158,802.00	70,000.00	363,802.00
17 Mullica Twp. ....	.....	.....	325,010	127,200.00	58,738.00	15,000.00	200,938.00
18 Northfield	411.50	.....	1,596,500	65,000.00	102,208.50	25,000.00	192,208.50
19 Pleasantville	2,432.13	.....	2,690,835	170,000.00	228,758.87	125,000.00	523,758.87
20 Port Republic .....	.....	.....	60,050	7,000.00	14,669.00	3,000.00	24,669.00
21 Somers Point	1,224.23	.....	735,230	87,000.00	130,849.50	50,000.00	267,849.50
22 Ventnor City	2,660.65	.....	2,979,970	115,000.00	156,500.00	90,000.00	361,500.00
23 Weymouth Twp. ....	.....	.....	116,910	.....	23,358.00	8,500.00	31,858.00
24 Totals	\$48,822.65	.....	\$52,013,258	\$2,722,570.66	\$6,400,363.28	\$1,658,174.40	\$10,781,108.34
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Appropriated			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Less: Bank Stock Taxes Due County			
***Bank Stock Tax Due Municipality				Net County Taxes Apportioned (12 A III)			
Bank Stock Tax Due County				*Adjustments (Net Total 12 A Iib) +			
Total Bank Stock Tax				Total County Taxes Apportioned (including Adjustments— Total 12 A I)			

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Allendale Bor.	\$1,785,850	\$4,393,400	\$6,179,250	\$9,032	.....	\$1,150	\$56,300	\$113,350	\$170,800
2 Alpine Bor.	1,663,125	1,467,325	3,130,450	.....	.....	.....	1,900	106,100	108,000
3 Bergenfield Bor.	20,255,140	43,528,410	63,783,550	3,105	.....	.....	1,265,020	325,020	1,590,040
4 Bogota Bor.	4,589,680	11,605,047	16,294,727	12,758	.....	.....	3,551,221	179,110	3,730,331
5 Carlstadt Bor.	6,291,075	15,548,225	21,839,300	970	.....	1,000	1,349,000	1,686,350	3,036,350
6 Cliffside Park Bor.	4,364,425	11,349,475	15,713,900	.....	.....	.....	600,000	479,350	1,079,350
7 Closter Bor.	6,392,834	16,180,302	22,573,136	7,365	.....	.....	291,000	673,670	964,670
8 Cresskill	3,805,950	14,425,840	18,231,790	22	.....	.....	112,160	297,180	409,340
9 Dumarest Bor.	1,399,190	5,531,080	6,930,270	2,000	.....	.....	3,600	65,200	68,800
10 Dumont Bor.	9,703,260	28,022,858	37,726,118	6,021	.....	.....	220,350	888,025	1,108,375
11 East Paterson Bor.	3,374,275	15,700,745	19,075,020	2,403	.....	.....	461,900	1,543,050	2,004,950
12 East Rutherford Bor.	2,611,780	10,337,777	12,949,557	23,931	.....	.....	2,623,825	387,400	3,011,225
13 Edgewater Bor.	5,422,181	12,253,671	17,675,852	811,613	.....	.....	490,750	3,226,834	3,717,584
14 Emerson Bor.	2,595,550	8,922,425	11,517,975	1,101	.....	300	54,150	199,500	253,650
15 Englewood City	19,410,000	56,607,600	76,017,600	46,600	.....	.....	2,031,600	3,245,900	5,277,500
16 Englewood Cliffs Bor.	3,533,250	8,990,530	12,523,780	.....	.....	.....	851,962	579,807	1,431,769
17 Fair Lawn	15,667,210	44,811,235	60,478,445	30,802	.....	700	2,198,500	3,437,400	5,636,000
18 Fairview Bor.	2,784,275	7,841,400	10,625,675	3,609	.....	.....	1,105,950	96,242	1,202,192
19 Fort Lee Bor.	13,987,003	19,917,115	33,904,118	.....	.....	.....	150,120	426,055	576,175
20 Franklin Lakes Bor.	3,917,550	6,341,175	10,258,725	.....	.....	3,175	46,225	204,275	253,675
21 Garfield City	9,809,425	40,646,925	50,456,350	4,543	.....	.....	2,358,430	3,537,645	5,896,075
22 Glen Rock Bor.	11,219,775	32,229,575	43,449,350	16,761	.....	1,600	104,275	615,532	721,407
23 Hackensack City	28,172,050	57,676,400	85,848,450	60,995	.....	.....	11,260,500	8,121,350	19,381,850
24 Harrington Park Bor.	4,007,300	8,268,650	12,275,950	1,503	.....	300	23,050	65,950	89,300
25 Hasbrouck Heights Bor.	5,473,192	11,373,410	16,846,602	3,786	.....	.....	226,385	248,880	475,265
26 Haworth Bor.	1,582,875	4,604,140	6,187,015	5,291	.....	.....	12,875	28,000	40,875
27 Hillsdale Bor.	1,841,762	8,512,175	10,353,937	7,976	.....	.....	148,550	533,550	682,100
28 Ho-Ho-Kus Bor.	1,745,105	5,794,075	7,539,180	13,726	.....	.....	57,060	161,560	218,620
29 Leonia Bor.	7,034,600	15,010,100	22,044,700	5,941	.....	.....	190,800	399,000	589,800
30 Little Ferry Bor.	4,312,010	10,068,290	14,380,300	.....	.....	.....	276,420	532,430	808,850
31 Lodi Bor.	4,851,800	22,217,600	27,069,400	9,221	\$96,900	.....	672,300	1,154,400	1,923,600
32 Lyndhurst Twp.	10,674,300	31,502,800	42,177,100	86,817	.....	.....	1,509,400	1,534,850	3,044,250
33 Mahwah Twp.	8,176,578	21,946,182	30,122,760	247,298	36,500	23,850	2,624,225	609,020	3,293,595
34 Maywood Bor.	3,530,060	10,026,265	13,556,325	1,112	.....	.....	347,660	87,719	435,379
35 Midland Park Bor.	2,361,700	6,634,175	8,995,875	2,576	.....	.....	477,800	114,150	591,950

N=Northern Valley Regional High School District
Amount to be Apportioned \$1,886,515.50

P=Pascack Valley Regional High School District
Amount to be Apportioned \$1,447,666.00

R=Ramapo Regional High School District
Amount to be Apportioned \$1,382,054.00

O=Oradell-River Edge Regional High School District
Amount to be Apportioned \$1,544,309.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
36 Montvale Bor.	\$3,951,300	\$8,040,250	\$11,991,550	\$2,453			\$48,900	\$369,500	\$418,400
37 Moonachie Bor.	1,463,250	3,356,205	4,819,455		\$88,700		109,700	145,800	341,200
38 New Milford Bor.	6,123,900	14,011,980	20,135,880			\$230	134,420	214,960	349,610
39 North Arlington Bor.	3,370,125	12,766,350	16,136,475	1,671			421,700	490,400	912,100
40 Northvale Bor.	1,301,650	3,581,800	4,883,450	2,375			257,054	85,685	342,739
41 Norwood Bor.	2,606,700	6,065,545	8,672,245	1,440		440	142,445	114,335	257,220
42 Oakland Bor.	6,486,150	19,711,600	26,197,750	120			129,500	502,900	632,400
43 Old Tappan Bor.	1,808,925	3,203,650	5,012,575			2,300	10,400	176,000	188,700
44 Oradell Bor.	3,823,975	9,342,475	13,166,450	1,943			64,500	210,475	274,975
45 Palisades Park Bor.	3,310,410	10,074,315	13,384,725	1,062			200,435	73,600	274,035
46 Paramus Bor.	18,629,330	32,231,180	50,860,510			1,250	2,626,485	3,236,883	5,864,618
47 Park Ridge Bor.	2,265,575	6,520,700	8,786,275	740		500	81,350	187,746	269,596
48 Ramsey Bor.	6,182,400	13,297,200	19,479,600	11,011		18,200	509,000	727,425	1,254,625
49 Ridgefield Bor.	9,083,312	23,203,050	32,286,362	367,691			5,965,380	260,615	6,225,995
50 Ridgefield Park Twp.	14,347,430	43,689,110	58,036,540	33,042			1,522,470	3,382,180	4,904,650
51 Ridgewood Twp.	22,516,200	63,841,200	86,357,400	41,534			1,246,100	1,608,300	2,854,400
52 River Edge Bor.	8,642,505	22,443,050	31,085,555	3,144			515,970	820,050	1,336,020
53 Rivervale Twp.	4,608,860	13,189,410	17,798,270			500	38,000	262,475	300,975
54 Rochelle Park Twp.	4,671,800	10,956,800	15,628,600	3,114			232,300	726,390	958,690
55 Rockleigh Bor.	557,580	1,134,720	1,692,300				170,520	90,780	261,300
56 Rutherford Bor.	11,952,100	32,566,300	44,518,400	14,241			614,500	1,426,850	2,041,350
57 Saddle Brook Twp.	9,090,774	21,725,709	30,816,483	20,905			3,034,995	133,140	3,168,135
58 Saddle River Bor.	2,073,000	4,397,900	6,470,900				8,200	70,650	78,850
59 South Hackensack Twp.	2,054,700	6,215,650	8,270,350	848			1,468,000	949,632	2,417,632
60 Teaneck Twp.	16,815,010	51,721,760	68,536,770	17,961			854,825	1,335,380	2,190,205
61 Tenafly Bor.	7,504,580	20,778,300	28,282,880	4,088			351,975	323,200	675,175
62 Teterboro Bor.	1,084,442	6,968,818	8,053,260	19,496			1,420,160	124,000	1,544,160
63 Upper Saddle River Bor.	4,062,550	7,485,250	11,547,800			6,650	102,100	304,450	413,200
64 Waldwick Bor.	2,433,600	7,960,000	10,393,600	34,746			89,600	148,170	237,770
65 Wallington Bor.	4,860,350	13,587,970	18,448,320	385		2,500	506,200	834,150	1,342,850
66 Washington Twp.	1,951,940	8,291,540	10,243,480				23,050	98,500	121,550
67 Westwood Bor.	2,708,480	10,223,075	12,931,555	11,544			167,350	204,875	372,225
68 Woodcliff Lake Bor.	1,717,400	4,395,125	6,112,525	5,823		1,900	6,550	57,175	65,625
69 Wood-Ridge Bor.	3,444,300	11,519,375	14,963,675	1,196			2,086,515	128,940	2,215,455
70 Wyckoff Twp.	4,390,375	14,702,600	19,092,975	1,014		9,765	87,045	344,030	440,840
71 Totals	\$440,241,113	\$1,173,576,359	\$1,613,817,472	\$2,032,465	\$222,100	\$76,310	\$62,999,957	\$56,074,095	\$119,372,462

W=Consolidated School District Washington Township-Westwood Borough
Amount to be Apportioned

NH=Northern Highlands Regional High School District
Amount to be Apportioned

Washington Township (Calendar Year) \$840,881.20
Westwood Borough (Calendar Year) 1,132,274.30
\$1,973,155.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Allendale Bor.	\$52,900	\$219,950	\$272,850	\$6,086,232	\$13.42	18.90	.....	\$26,515,194	\$32,601,426
2 Alpine Bor.	14,700	32,725	47,425	3,191,025	8.29	17.87	.....	14,387,457	17,578,482
3 Bergenfield Bor.	346,500	1,425,500	1,772,000	63,605,295	6.60	42.02	.....	88,009,763	151,615,058
4 Bogota Bor.	178,450	358,900	537,350	19,490,466	6.75	35.10	.....	30,110,507	49,600,973
5 Carlstadt Bor.	133,600	225,500	359,100	24,517,520	3.92	37.93	.....	35,738,607	60,256,127
6 Cliffside Park Bor.	368,000	442,200	808,200	15,985,050	12.86	17.96	.....	71,779,975	87,765,025
7 Closter Bor.	88,000	497,700	585,700	22,959,471	7.21	38.82	.....	35,575,076	58,534,547
8 Cresskill	66,940	494,430	561,370	18,079,782	7.87	37.57	.....	30,295,732	48,375,514
9 Demarest Bor.	34,400	268,270	302,670	6,698,400	13.32	20.85	.....	26,308,435	33,006,835
10 Dumont Bor.	267,800	1,017,500	1,285,300	37,555,214	7.55	35.74	.....	67,831,011	105,386,225
11 East Paterson Bor.	231,500	777,650	1,009,150	20,073,223	13.22	16.99	.....	93,197,022	113,270,245
12 East Rutherford Bor.	152,900	215,500	368,400	15,616,313	7.78	22.26	.....	45,224,554	60,840,867
13 Edgewater Bor.	59,125	95,000	154,125	22,050,924	6.29	47.41	.....	19,607,109	41,658,033
14 Emerson Bor.	60,800	452,550	513,350	11,259,676	12.11	23.66	.....	37,163,238	48,422,914
15 Englewood City	291,800	731,100	1,022,900	80,318,800	6.20	38.32	.....	122,358,183	202,676,983
16 Englewood Cliffs Bor.	33,600	174,120	207,720	13,747,829	7.79	21.14	.....	46,718,320	60,466,149
17 Fair Lawn	286,900	1,985,750	2,272,650	63,873,197	10.43	26.96	.....	163,848,131	227,721,328
18 Fairview Bor.	203,400	299,200	502,600	11,328,876	9.94	19.50	.....	43,864,966	55,193,842
19 Fort Lee Bor.	256,400	470,500	726,900	33,753,393	8.85	21.07	.....	127,007,690	160,761,083
20 Franklin Lakes Bor.	44,800	188,800	233,600	10,278,800	8.77	25.39	.....	30,145,863	40,424,663
21 Garfield City	1,018,800	604,000	1,622,800	54,734,168	5.26	42.68	.....	67,763,777	122,497,945
22 Glen Rock Bor.	108,000	743,000	851,000	43,336,518	6.78	48.51	.....	46,118,471	89,454,989
23 Hackensack City	435,200	667,150	1,102,350	104,188,945	5.91	42.35	.....	116,863,356	221,052,301
24 Harrington Park Bor.	35,200	229,500	264,700	12,102,053	6.53	39.24	.....	19,008,326	31,110,379
25 Hasbrouck Heights Bor.	206,400	591,205	797,605	16,528,048	11.15	20.14	.....	66,800,876	83,328,924
26 Hawthorsh Bor.	18,400	187,450	205,850	6,027,331	12.88	22.80	.....	20,949,016	26,976,347
27 Hillsdale Bor.	110,900	599,400	710,300	10,333,713	17.89	15.98	.....	54,439,161	64,772,874
28 Ho-Ho-Kus Bor.	23,200	233,300	256,500	7,515,026	10.92	17.67	.....	35,127,373	42,642,390
29 Leonia Bor.	63,700	320,900	384,600	22,255,841	6.38	39.64	.....	33,567,560	55,823,401
30 Little Ferry Bor.	140,800	243,500	384,300	14,804,850	5.59	38.13	.....	23,333,574	38,138,424
31 Lodi Bor.	350,400	768,100	1,118,500	27,883,721	10.03	25.31	.....	79,882,003	107,765,724
32 Lyndhurst Twp.	459,200	826,050	1,285,250	44,022,917	5.59	36.94	.....	72,000,215	116,023,132
33 Mahwah Twp.	115,500	289,950	405,450	33,258,203	5.31	32.69	.....	62,023,952	95,282,155
34 Maywood Bor.	130,900	585,550	716,450	13,276,366	12.43	20.41	.....	52,863,690	66,140,056
35 Midland Park Bor.	141,900	380,450	522,350	9,068,051	13.28	20.56	.....	34,758,381	43,826,432

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
36 Montvale Bor.	\$41,300	\$244,900	\$286,200	\$12,126,203	\$7.47	36.04	.....	\$21,281,341	\$33,407,544
37 Moonachie Bor.	35,800	133,300	169,100	4,991,555	7.01	31.24	.....	10,607,738	15,599,293
38 New Milford Bor.	128,800	**937,750	1,066,550	19,418,940	13.23	19.75	.....	81,817,943	101,236,883
39 North Arlington Bor.	209,700	622,725	832,425	16,217,821	11.60	17.16	.....	77,898,927	94,116,748
40 Northvale Bor.	35,700	196,500	232,200	4,996,364	10.76	21.14	.....	18,217,070	23,213,434
41 Norwood Bor.	39,200	168,250	207,450	8,723,455	5.83	37.82	.....	14,258,070	22,981,525
42 Oakland Bor.	60,500	629,900	690,400	26,139,870	7.48	40.64	.....	38,265,218	64,405,088
43 Old Tappan Bor.	25,600	154,900	180,500	5,020,775	10.41	23.91	.....	15,951,770	20,972,545
44 Oradell Bor.	89,000	475,900	564,900	12,878,468	10.68	18.87	.....	56,608,060	69,486,528
45 Palisades Park Bor.	168,000	359,080	527,080	13,132,742	11.69	18.19	.....	60,198,150	73,330,892
46 Paramus Bor.	105,900	1,611,500	1,717,400	55,007,728	9.46	22.89	.....	171,334,815	226,342,543
47 Park Ridge Bor.	103,500	376,250	479,750	8,576,861	14.59	18.50	.....	38,707,103	47,283,964
48 Ramsey Bor.	104,500	518,600	623,100	20,122,136	10.17	24.24	.....	60,881,786	81,008,922
49 Ridgefield Bor.	112,700	372,500	485,200	38,394,848	1.96	36.42	.....	56,363,726	94,758,574
50 Ridgefield Park Twp.	201,500	452,500	654,000	62,320,232	2.99	91.35	.....	5,495,523	67,815,755
51 Ridgewood Twp.	225,900	1,346,850	1,572,750	87,680,584	7.68	39.10	.....	134,505,516	222,186,100
52 River Edge Bor.	67,100	770,120	837,220	31,587,499	7.44	38.14	.....	50,418,260	82,005,759
53 Riverdale Twp.	39,400	455,825	495,225	17,604,020	7.53	38.82	.....	28,049,927	45,053,947
54 Rochelle Park Twp.	83,500	353,500	437,000	16,153,404	5.84	38.50	.....	24,965,166	41,118,570
55 Rockleigh Bor.	2,400	4,500	6,900	1,946,700	1.87	30.22	.....	2,622,590	4,569,290
56 Rutherford Bor.	279,500	739,300	1,018,800	45,555,191	6.22	37.22	.....	75,090,412	120,645,603
57 Saddle Brook Twp.	133,000	892,500	1,025,500	32,980,023	6.53	36.42	.....	53,797,693	86,777,716
58 Saddle River Bor.	13,900	79,000	92,900	6,456,850	7.15	20.32	.....	25,374,080	31,830,930
59 South Hackensack Twp.	33,600	71,800	105,400	10,553,430	5.49	30.90	.....	18,494,537	29,077,967
60 Teaneck Twp.	451,600	1,842,100	2,293,700	68,451,236	11.07	23.53	.....	222,737,221	291,188,457
61 Tenafly Bor.	146,400	**694,750	841,150	28,120,993	12.03	21.07	.....	105,950,058	134,071,051
62 Teterboro Bor. ....	.....	.....	.....	9,616,916	2.99	26.71	.....	22,097,470	31,714,386
63 Upper Saddle River Bor.	12,800	218,450	231,250	11,729,750	7.52	28.01	.....	29,679,619	41,409,369
64 Waldwick Bor.	86,550	737,650	824,200	9,841,916	15.70	18.25	.....	46,557,633	56,399,549
65 Wallington Bor.	303,000	304,300	607,300	19,184,255	5.02	41.97	.....	25,507,649	44,691,904
66 Washington Twp.	26,600	472,900	499,500	9,865,530	10.94	20.40	.....	39,969,657	49,835,187
67 Westwood Bor.	149,000	480,575	629,575	12,685,749	14.17	19.19	.....	54,455,391	67,141,140
68 Woodcliff Lake Bor.	37,600	185,050	222,650	5,961,323	13.23	22.05	.....	21,608,677	27,570,000
69 Wood-Ridge Bor.	146,000	404,790	550,790	16,629,536	8.88	18.75	.....	64,842,592	81,472,128
70 Wyckoff Twp.	115,200	684,200	799,400	18,735,429	13.07	18.98	.....	81,502,257	100,237,686
71 Totals	\$10,343,765	\$35,635,065	\$45,978,830	\$1,689,243,569	.....	.....	.....	\$3,797,300,209	\$5,486,543,778

** Col. 6 (b) includes Fallout Shelter Exemptions For:
 New Milford Borough \$200
 Tenafly Borough 500
 Total \$700

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$109,152.96		\$178.92	\$309.13		\$109,022.75	\$590,280.20	N11825,901.39		\$90,975.10	\$816,179.44	
2	58,854.58		103.20	36.78		58,921.00	155,103.50			50,386.45	264,410.95	
3	507,622.95		889.85	5,781.70		502,731.10	2,564,807.25			1,127,096.68	4,194,635.03	
4	166,069.20		270.11	1,522.68		164,816.63	620,575.92			529,269.13	1,314,661.68	
5	201,743.77		281.31	638.35		201,386.73	499,086.00			259,576.14	960,048.87	
6	293,846.41		473.23	392.42		293,927.22	1,031,141.00			729,072.78	2,054,141.00	
7	195,979.74		325.01	431.73		195,873.02	581,339.88	N509,528.78		366,466.02	1,653,207.70	
8	161,966.24		285.24	989.59		161,261.89	1,018,462.00			241,383.48	1,421,107.37	
9	110,510.31		175.09	126.75		110,558.65	392,413.71	N287,613.30		101,092.44	891,678.10	
10	352,844.02		574.50	2,153.99		351,264.53	1,821,979.13			662,117.81	2,835,361.47	
11	379,240.53		588.64	91.55		379,737.02	1,707,142.10			565,241.86	2,652,121.58	
12	263,701.54		321.94	3,101.91		200,921.57	612,170.30			401,519.77	1,214,611.64	
13	139,475.42		251.15			139,726.57	314,543.00			931,790.27	1,386,059.84	
14	162,124.94		261.97	291.02		162,095.89	959,590.00			241,576.14	1,363,262.03	
15	678,583.57		1,091.03	8,998.41		670,676.19	2,248,986.50		\$317,057.75	1,735,782.24	4,972,502.68	
16	202,446.94		309.99	1,841.00		200,915.93	617,419.00			251,999.94	1,070,334.87	
17	762,434.64		1,267.69	6,465.34		757,236.99	4,412,440.87			1,487,808.53	6,657,486.39	
18	184,794.71		283.30	231.22		184,846.79	605,243.50			335,860.84	1,125,951.13	
19	538,244.79		885.23	5,318.38		533,811.64	1,532,016.00			953,409.52	3,019,237.16	
20	135,345.97		210.38	173.60		135,382.75	383,000.00	R226,301.85		156,350.43	901,035.03	
21	410,135.83		672.06	822.39		409,985.50	1,438,137.50		117,216.00	913,469.96	2,878,808.96	
22	299,504.59		513.59	658.39		299,359.79	2,180,701.00			454,865.06	2,934,925.85	
23	740,106.04		1,242.39	38,265.34		703,083.09	2,598,721.00		206,550.00	2,647,070.42	6,155,454.51	
24	104,160.78		173.86	195.28		104,139.36	340,591.75	N270,894.54		74,620.00	790,245.05	
25	278,993.88		470.19	298.27		279,165.80	1,038,094.97			524,633.85	1,841,894.62	
26	90,319.61		145.82	127.54		90,337.89	311,078.00	N235,070.16		139,550.38	776,036.43	
27	216,866.30		367.73	584.11		216,649.92	756,224.25	P547,867.03		327,434.18	1,848,175.38	
28	142,771.18		232.47	53.44		142,950.21	556,716.23			120,506.84	820,173.28	
29	186,902.54		312.90	2,172.15		185,043.29	779,370.35			455,164.30	1,419,577.94	
30	127,691.40		203.04	496.17		127,398.27	470,474.00			229,114.05	826,986.32	
31	360,810.83		511.12		\$42.43	361,364.38	1,431,496.75			1,003,547.83	2,796,408.96	
32	388,457.48		662.81	499.43		388,620.86	1,290,285.00			781,125.54	2,460,031.40	
33	319,014.54		469.80	506.01		318,888.33	1,056,760.12			387,405.44	1,763,053.89	
34	221,443.77		406.80	2,659.12		219,191.45	965,886.50			463,933.84	1,619,011.79	
35	146,735.44		234.55	224.00		146,745.99	833,243.61			223,937.26	1,203,926.86	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
36	\$111,851.92		\$174.66	\$826.46	\$111,200.12	\$378,113.00	P\$281,309.81		\$134,429.52	\$905,052.45		
37	52,228.05		79.87		52,828.03	296,062.17			702.11	349,592.31		
38	338,951.59		642.10	733.44	338,860.25	1,656,871.00			572,318.36	2,568,049.61		
39	315,112.64		498.65	590.83	315,020.46	1,015,533.00			549,612.40	1,880,165.86		
40	77,720.98		126.41	120.32	77,727.07	141,039.09	N202,196.28		116,405.94	537,368.38		
41	76,944.53		115.37	766.24	76,293.66	209,979.30	N198,526.23		23,720.70	508,519.89		
42	215,634.92		357.15	1,470.31	214,521.76	875,644.50	R484,787.54		378,090.49	1,953,044.29		
43	70,218.26		112.83	105.35	70,225.74	269,734.00	N182,686.21		522,645.95			
44	232,648.11	*\$29,762.24		2,024.45	200,861.42	413,132.11	O609,754.00		151,013.98	1,374,761.51		
45	245,519.44		413.30	224.89	245,707.85	812,409.00			475,950.02	1,534,066.87		
46	757,818.32		1,188.10		760,404.23	3,628,979.47			809,778.86	5,199,162.56		
47	158,311.62		241.48	411.66	158,141.44	830,515.83			262,421.55	1,251,078.82		
48	271,209.54		419.13	608.89	271,019.78	1,342,694.77			430,716.56	2,044,431.11		
49	317,261.54		537.97	3,770.12	314,029.39	435,196.35				749,225.74		
50	227,054.18		390.12	2,613.37	224,830.93	1,070,162.02			563,772.74	1,861,765.69		
51	743,902.12		1,245.80	5,918.09	739,229.83	4,223,565.00			1,764,720.85	6,727,515.68		
52	274,563.79		464.21	4,936.55	270,091.45	654,743.97	O934,555.00		488,902.96	2,348,293.38		
53	152,854.15		250.91	882.31	152,222.75	641,000.56	P385,009.75		147,200.72	1,325,433.78		
54	137,669.24		226.89	427.18	137,468.95	566,580.35			238,483.00	942,532.30		
55	15,298.46		17.25	42.76	15,272.95	16,000.00			5,008.00	36,280.95		
56	403,934.00		690.93	827.20	403,797.73	1,493,066.00			934,766.04	2,832,229.77		
57	290,540.80		487.16	771.44	290,256.52	1,326,160.08			535,865.76	2,152,282.36		
58	106,573.26		179.92	114.97	106,638.21	266,826.50			87,753.23	461,217.94		
59	97,356.05		154.44	627.55	96,882.94	236,223.50			247,279.56	580,386.00		
60	974,929.17		1,642.75	7,271.52	969,300.40	4,201,677.48			2,405,938.70	7,576,916.58		
61	448,883.79		762.12	604.55	449,041.36	2,018,812.00			912,604.08	3,380,457.44		
62	106,183.06		186.90		106,369.96	950.00			179,707.99	287,027.95		
63	138,642.86		233.56	264.34	138,612.08	651,161.70	NH23,118.61		68,315.03	881,207.42		
64	188,831.54		314.53	1,106.69	188,039.38	1,012,151.79			344,394.09	1,544,585.26		
65	149,633.13		217.29	1,852.30	147,998.12	466,987.63			346,293.54	961,279.29		
66	166,853.38		267.57	469.84	166,651.11		W840,881.20		71,668.17	1,079,200.48		
67	224,795.50		351.16	754.57	224,392.09		W1,132,274.30		439,982.44	1,796,648.83		
68	92,307.22		136.96	131.54	92,312.64	338,558.00	P233,479.41		123,940.73	788,290.78		
69	272,777.14		443.50	268.45	272,952.19	725,108.50			494,791.90	1,492,852.59		
70	335,606.17		544.34	280.18	335,870.33	1,018,172.00	R670,964.61		421,861.34	2,446,868.28		
71	\$18,369,517.91	*\$29,762.24	\$29,762.24	\$128,365.55	\$1,960.35	\$18,243,112.71	\$71,949,931.56	\$8,282,720.00	\$640,853.75	\$34,696,565.88	\$133,813,183.90	

* Division of Tax Appeal Judgment 1962 Equalization Table.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1963—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Allendale Bor.	\$1,414.76	.....	\$259,950	\$41,000.00	\$84,724.82	\$33,800.00	\$159,524.82
2 Alpine Bor. ....	.....	.....	1,991,625	76,000.00	89,149.00	7,500.00	172,649.00
3 Bergenfield Bor.	5,505.68	.....	7,638,700	250,000.00	326,951.55	45,000.00	621,951.55
4 Bogota Bor.	5,907.55	.....	1,754,760	125,000.00	97,790.04	12,000.00	234,790.04
5 Carlstadt Bor.	1,515.88	.....	1,187,700	94,000.00	157,682.76	25,000.00	276,682.76
6 Cliffside Park Bor.	4,553.81	.....	1,396,575	200,000.00	204,142.80	55,000.00	459,142.80
7 Closter Bor.	2,568.95	.....	1,590,239	80,000.00	202,497.31	30,000.00	312,497.31
8 Cresskill Bor.	1,451.69	.....	2,185,050	80,000.00	198,945.67	25,000.00	303,945.67
9 Demarest Bor. ....	.....	.....	939,410	43,000.00	98,351.82	17,000.00	158,351.82
10 Dumont Bor.	4,673.81	.....	4,978,270	186,700.00	227,480.55	42,000.00	456,180.55
11 East Paterson Bor.	2,308.14	.....	3,120,750	138,500.00	264,395.67	47,000.00	449,895.67
12 East Rutherford Bor.	1,674.96	.....	1,059,350	98,000.00	243,066.54	65,000.00	406,066.54
13 Edgewater Bor.	2,924.10	.....	1,078,858	90,000.00	121,378.00	12,000.00	223,378.00
14 Emerson Bor.	282.42	.....	693,675	55,000.00	121,326.87	22,000.00	198,326.87
15 Englewood City	17,312.12	.....	11,082,300	530,605.04	653,872.93	113,000.00	1,297,477.97
16 Englewood Cliffs Bor.	633.82	.....	3,104,119	170,000.00	166,215.00	25,000.00	361,215.00
17 Fair Lawn	6,157.53	.....	10,311,690	500,000.00	600,188.19	75,000.00	1,175,188.19
18 Fairview Bor.	734.55	.....	761,309	113,000.00	145,556.48	26,000.00	284,556.48
19 Fort Lee Bor.	6,379.48	.....	5,072,996	190,000.00	444,700.00	69,000.00	703,700.00
20 Franklin Lakes Bor.	1,435.99	.....	1,531,400	55,000.00	110,203.64	40,000.00	205,203.64
21 Garfield City	12,656.25	.....	8,120,175	140,000.00	631,284.40	107,000.00	878,284.40
22 Glen Rock Bor.	2,967.60	.....	4,196,350	350,000.00	188,415.00	61,000.00	599,415.00
23 Hackensack City	37,412.23	.....	21,538,135	270,000.00	826,484.45	241,000.00	1,337,484.45
24 Harrington Park Bor. ....	.....	.....	1,065,850	80,000.00	82,343.00	6,000.00	168,343.00
25 Hasbrouck Heights Bor.	3,074.68	.....	1,661,590	48,000.00	212,575.95	43,000.00	303,575.95
26 Hawthorth Bor. ....	.....	.....	481,955	61,500.00	77,779.15	17,500.00	156,779.15
27 Hillsdale Bor.	5,464.05	.....	1,818,650	70,000.00	221,108.64	55,000.00	346,108.64
28 Ho-Ho-Kus Bor.	1,829.24	.....	817,190	40,000.00	68,352.95	8,500.00	116,852.95
29 Leonia Bor.	3,895.13	.....	2,621,300	100,000.00	152,419.56	15,000.00	267,419.56
30 Little Ferry Bor.	597.84	.....	3,476,030	166,700.00	127,154.83	22,000.00	315,854.83
31 Lodi Bor.	3,955.42	.....	2,841,000	90,000.00	271,148.62	100,000.00	461,148.62
32 Lyndhurst Twp.	4,123.46	.....	2,804,600	80,000.00	233,902.00	60,000.00	373,902.00
33 Mahwah Twp.	162.69	.....	7,694,760	115,000.00	177,250.00	43,000.00	335,250.00
34 Maywood Bor.	816.54	.....	905,954	155,000.00	161,375.74	25,000.00	341,375.74
35 Midland Park Bor.	1,864.90	.....	3,671,725	110,000.00	78,433.83	20,000.00	208,433.83

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
36 Montvale Bor.	\$565.98		\$530,600	\$42,000.00	\$120,852.20	\$44,000.00	\$206,852.20
37 Moonachie Bor.	355.08		495,400	70,000.00	121,186.03	18,000.00	209,186.03
38 New Milford Bor.	1,910.91		1,974,620	143,000.00	244,090.17	20,000.00	407,090.17
39 North Arlington Bor.	1,840.27		2,670,625	72,700.00	217,550.78	27,500.00	317,750.78
40 Northvale Bor.	618.93		303,721	100,000.00	70,978.13	17,000.00	187,978.13
41 Norwood Bor.			1,060,845	62,800.00	98,464.00	23,000.00	184,264.00
42 Oakland Bor.	792.01		2,620,600	65,000.00	155,289.97	46,000.00	266,289.97
43 Old Tappan Bor.			1,586,300	86,675.00	110,405.57	24,000.00	221,080.57
44 Oradell Bor.	2,880.91		1,779,275	187,000.00	364,485.43	28,000.00	579,485.43
45 Palisades Park Bor.	2,885.46		872,520	125,000.00	165,125.21	15,000.00	305,125.21
46 Paramus Bor.	7,505.39		7,280,525	540,000.00	686,957.85	100,000.00	1,326,957.85
47 Park Ridge Bor.	1,943.89		991,750	80,000.00	144,115.78	20,000.00	244,115.78
48 Ramsey Bor.	3,493.19		2,216,325	200,000.00	173,259.85	50,000.00	423,259.85
49 Ridgefield Bor.	6,231.97		3,289,180	700,000.00	1,676,004.61	5,000.00	2,381,004.61
50 Ridgefield Park Twp.	3,048.57		5,849,830	131,000.00	173,381.98	40,000.00	344,381.98
51 Ridgewood Twp.	14,359.96		10,347,340	104,389.71	478,478.81	150,000.00	732,868.52
52 River Edge Bor.	1,915.40		3,839,455	150,000.00	201,104.65	18,000.00	369,104.65
53 Rivervale Twp.	201.68		761,375	60,000.00	159,821.60	30,000.00	249,821.60
54 Rochelle Park Twp.	1,658.57		1,056,600	100,000.00	82,449.02	2,000.00	184,449.02
55 Rockleigh Bor.			1,345,290	10,000.00	5,493.00		15,493.00
56 Rutherford Bor.	13,991.22		5,921,400	110,000.00	334,408.00	50,000.00	494,408.00
57 Saddle Brook Twp.	976.46		857,151	61,500.00	169,492.00	81,500.00	312,492.00
58 Saddle River Bor.	671.48		465,600	50,000.00	33,720.00	14,000.00	97,720.00
59 South Hackensack Twp.	996.94		428,175	27,000.00	88,811.63	13,000.00	128,811.63
60 Teaneck Twp.	11,656.31		10,365,115	450,000.00	737,624.90	95,000.00	1,282,624.90
61 Tenafly Bor.	11,313.60		5,648,625	190,000.00	263,818.61	40,000.00	493,818.61
62 Teterboro Bor.	820.93		1,115,830	47,190.26	47,300.18		94,490.44
63 Upper Saddle River Bor.			521,950	90,000.00	94,688.00	38,650.00	223,338.00
64 Waldwick Bor.	1,219.49		507,490	80,500.00	126,400.00	17,000.00	223,900.00
65 Wallington Bor.	1,989.99		3,078,230	28,000.00	110,477.53	21,000.00	159,477.53
66 Washington Twp.			1,974,470	100,247.43	178,583.15	22,000.00	300,830.58
67 Westwood Bor.	7,002.42		2,432,345	112,000.00	216,009.44	37,000.00	365,009.44
68 Woodcliff Lake Bor.			191,045	45,000.00	98,090.00	33,000.00	176,090.00
69 Wood-Ridge Bor.	3,824.76		1,313,500	70,000.00	167,828.02	24,000.00	261,828.02
70 Wyckoff Twp.	2,793.83		1,328,100	150,000.00	161,570.56	75,000.00	386,570.56
71 Totals	\$255,720.87		\$212,485,192	\$9,633,007.44	\$16,346,964.42	\$2,848,950.00	\$28,828,921.86
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Appropriated			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Less: Bank Stock Taxes Due County			
***Bank Stock Tax Due Municipality				Net County Taxes Apportioned (12 A III)			
Bank Stock Tax Due County				*Adjustments (Net Total 12 A IIb) ±			
Total Bank Stock Tax				Total County Taxes Apportioned (including Adjustments— Total 12 A I)			

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bass River Twp.	\$277,020	\$472,675	\$749,695	.....	.....	\$1,350	\$1,800	\$76,780	\$79,930
2 Beverly City	307,940	1,651,900	1,959,840	\$2,700	.....	.....	23,400	82,847	106,247
3 Bordentown City	597,275	4,010,075	4,607,350	4,870	.....	.....	.....	258,300	258,300
4 Bordentown Twp.	2,332,260	7,726,540	10,058,800	2,258	\$20,400	6,500	298,900	658,295	984,095
5 Burlington City	2,361,190	7,525,630	9,886,820	12,197	.....	.....	809,200	596,410	1,405,610
6 Burlington Twp.	2,099,300	7,066,900	9,166,200	7,111	.....	21,500	36,000	1,786,111	1,843,611
7 Chesterfield Twp.	428,190	914,100	1,342,290	.....	.....	57,730	10,875	57,660	126,265
8 Cinnaminson Twp.	2,889,700	10,721,450	13,611,150	.....	.....	24,350	95,300	978,250	1,097,900
9 Delanco Twp.	515,765	2,458,175	2,973,940	722	.....	500	74,825	153,170	228,495
10 Delran Twp.	2,660,055	10,144,740	12,804,795	.....	.....	8,010	761,265	660,450	1,429,725
11 Eastampton Twp.	538,085	1,295,295	1,833,380	2,421	.....	9,225	6,450	78,450	94,125
12 Edgewater Park Twp.	966,515	2,839,525	3,806,040	5,274	.....	2,725	90,275	132,675	225,675
13 Evesham Twp.	1,144,622	3,678,000	4,822,622	.....	2,400	30,600	17,400	132,345	182,745
14 Fieldshoro Bor.	48,125	458,600	506,725	34	.....	.....	154,850	108,850	263,700
15 Florence Twp.	490,925	5,722,875	6,213,800	6,001	.....	.....	.....	1,082,750	1,082,750
16 Hainesport Twp.	963,465	2,657,625	3,621,090	488	.....	9,150	59,300	256,075	324,525
17 Levittown Twp.	3,933,225	24,756,030	28,689,255	.....	.....	.....	.....	568,035	568,035
18 Lumberton Twp.	883,370	1,882,120	2,765,490	953	.....	17,520	30,060	87,660	135,240
19 Mansfield Twp.	1,228,950	2,145,550	3,374,500	1,215	1,600	55,100	24,550	67,800	149,050
20 Maple Shade Twp.	3,745,780	15,172,750	18,918,530	3,498	.....	.....	289,550	526,975	816,525
21 Medford Twp.	2,219,100	4,383,700	6,602,800	95	.....	49,800	79,100	228,800	357,700
22 Medford Lakes Bor.	808,475	3,216,550	4,025,025	.....	.....	.....	15,900	30,000	45,900
23 Moorestown Twp.	3,124,465	12,126,520	15,250,985	7,368	.....	7,050	177,250	1,039,395	1,223,695
24 Mount Holly Twp.	2,341,975	10,401,950	12,743,925	21,384	.....	.....	.....	1,762,850	1,762,850
25 Mount Laurel Twp.	1,394,760	4,172,410	5,567,170	392	.....	29,950	23,500	288,919	342,369
26 New Hanover Twp.	66,050	134,300	200,350	2,880	.....	1,475	9,300	222,565	233,340
27 North Hanover Twp.	948,700	1,350,500	2,299,200	120	.....	95,150	48,560	84,190	227,900
28 Palmyra Bor.	1,282,600	4,889,100	6,171,700	2,423	.....	.....	89,350	185,050	274,400
29 Pemberton Bor.	163,400	599,950	1,063,350	74	.....	.....	19,550	117,700	137,250
30 Pemberton Twp.	1,514,551	4,206,735	5,721,286	7,484	260	32,000	127,650	147,205	307,115
31 Riverside Twp.	1,131,280	7,835,850	8,967,130	6,305	.....	.....	407,425	1,310,833	1,718,258
32 Riverton Bor.	752,275	3,091,125	3,843,400	3,217	.....	.....	42,850	91,450	137,300
33 Shamong Twp.	339,940	637,885	977,825	.....	.....	46,850	13,275	26,975	87,100
34 Southampton Twp.	1,257,700	2,352,500	3,610,200	231	.....	103,050	.....	152,700	255,750
35 Springfield Twp.	1,377,730	2,026,300	3,404,030	36	20,450	100,650	23,500	140,350	284,950
36 Tabernacle Twp.	538,270	1,120,980	1,659,250	.....	.....	4,200	3,750	43,300	51,250
37 Washington Twp.	334,525	526,775	861,300	.....	.....	.....	36,750	39,600	76,350
38 Westampton Twp.	506,400	1,634,700	2,141,100	.....	.....	14,050	2,150	169,600	185,800
39 Woodland Twp.	739,875	464,125	1,204,000	101	200	5,450	12,300	46,300	64,250
40 Wrightstown Bor.	107,090	692,190	799,280	203	.....	.....	118,381	271,050	389,431
41 Totals	\$49,360,918	\$179,464,700	\$228,825,618	\$102,055	\$45,310	\$733,935	\$4,034,541	\$14,751,720	\$19,565,506

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.42255311

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Bass River Twp.	\$53,010	\$33,600	\$86,610	\$743,015	\$16.67	18.53		\$3,296,149	\$4,039,164
2 Beverly City	88,025	116,740	204,765	1,864,022	15.35	21.02		7,363,851	9,227,873
3 Bordentown City	121,900	134,275	256,175	4,614,345	9.29	27.27		12,287,956	16,902,301
4 Bordentown Twp.	36,605	391,775	428,380	10,616,773	5.96	30.00		23,470,533	34,087,306
5 Burlington City	371,400	309,950	681,350	10,623,277	7.34	25.00		29,660,460	40,283,737
6 Burlington Twp.	93,450	376,300	469,750	10,547,172	9.16	24.45		28,323,370	38,870,542
7 Chesterfield Twp.	26,380	61,040	87,420	1,381,135	12.63	15.45		7,345,671	8,726,806
8 Cinnaminson Twp.	91,100	702,050	793,150	13,915,900	12.03	17.94		62,259,251	76,175,151
9 Delanco Twp.	71,884	205,000	276,884	2,926,273	18.03	18.97		12,703,129	15,629,402
10 Delran Twp.	75,200	370,490	445,690	13,788,830	6.28	34.94		23,843,158	37,631,988
11 Eastampton Twp.	22,400	71,500	93,900	1,836,026	9.06	28.18		4,672,581	6,508,607
12 Edgewater Park Twp.	37,200	227,000	264,200	3,772,789	13.21	20.19		15,045,074	18,817,863
13 Evesham Twp.	55,950	319,550	375,500	4,629,867	15.57	13.24		31,602,015	36,231,882
14 Fieldsboro Bor.	17,100	25,200	42,300	728,159	14.30	23.95		1,609,037	2,337,196
15 Florence Twp.	250,545	380,750	631,295	6,671,256	17.31	17.23		29,850,042	36,521,298
16 Hainesport Twp.	44,900	141,000	185,900	3,760,203	8.35	30.00		8,449,210	12,209,413
17 Levittown Twp.	33,600	1,131,100	1,164,700	28,092,590	8.44	30.34		65,869,924	93,962,514
18 Lumberton Twp.	35,100	141,360	176,460	2,725,223	12.82	21.47		10,115,227	12,840,450
19 Mansfield Twp.	47,900	62,400	110,300	3,414,465	6.53	28.44		8,490,830	11,905,295
20 Maple Shade Twp.	268,800	718,500	987,300	18,751,253	7.13	38.16		30,658,330	49,409,583
21 Medford Twp.	87,200	249,300	336,500	6,624,095	11.32	17.30		31,563,673	38,187,768
22 Medford Lakes Bor.	17,175	225,800	242,975	3,827,950	12.79	21.05		15,096,233	18,924,183
23 Moorestown Twp.	217,695	635,030	852,725	15,629,323	16.80	19.03		64,890,817	80,520,140
24 Mount Holly Twp.	187,675	572,200	759,875	13,768,284	10.89	29.30		30,750,699	44,518,983
25 Mount Laurel Twp.	51,175	253,825	310,000	5,599,931	13.88	16.98		27,219,461	32,819,392
26 New Hanover Twp.		4,000	4,000	432,570	1.18	21.84		717,003	1,149,573
27 North Hanover Twp.	22,800	32,750	55,550	2,471,670	4.45	30.00		5,364,800	7,836,470
28 Palmyra Bor.	142,500	366,150	508,650	5,939,873	12.28	24.78		18,734,272	24,674,145
29 Pemberton Bor.	30,050	37,500	67,550	1,133,124	10.23	27.96		2,739,761	3,872,885
30 Pemberton Twp.	69,200	242,100	311,300	5,724,585	10.16	16.25		29,486,627	35,211,212
31 Riverside Twp.	260,997	350,970	611,967	10,079,726	8.06	28.18		22,853,771	32,933,497
32 Riverton Bor.	56,800	136,050	192,850	3,791,067	10.65	28.86		9,473,994	13,265,061
33 Shamong Twp.	22,010	15,900	37,910	1,027,015	9.60	27.07		2,634,384	3,661,399
34 Southampton Twp.	70,250	135,600	205,850	3,660,331	8.76	25.01		10,825,275	14,485,606
35 Springfield Twp.	35,050	59,700	94,750	3,594,266	6.32	33.23		6,839,815	10,434,081
36 Tabernacle Twp.	35,500	59,400	94,900	1,615,600	7.37	28.51		4,160,637	5,776,237
37 Washington Twp.	20,625	15,367	35,992	901,658	8.51	22.71		2,931,302	3,832,960
38 Westampton Twp.	29,700	106,000	135,700	2,191,200	11.08	24.90		6,457,695	8,648,895
39 Woodland Twp.	12,300	19,517	31,817	1,236,534	7.02	24.59		3,692,299	4,928,833
40 Wrightstown Bor.	800	17,000	17,800	1,171,114	7.39	20.13		3,171,311	4,342,425
41 Totals	\$3,211,951	\$9,458,739	\$12,670,690	\$235,822,489				\$716,519,627	\$952,342,116

Total County Taxes Apportioned \$4,049,225.22
Less: Bank Stock Taxes Due County 53,632.62

Net County Taxes Apportioned (12 A III) \$3,995,592.60
* Adjustments (Net Total 12 A IIb) ± 28,558.62

Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$4,024,151.22

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
										Deduct Over- payment	
1	\$17,067.61			\$33.00	\$17,034.61	\$854.11	\$85,231.00			\$20,710.52	\$123,830.24
2	38,992.66			474.90	38,517.76	1,937.08	192,518.50			53,071.53	286,044.87
3	71,421.20			47.38	71,373.82	3,577.31	205,085.50		\$34,254.50	114,027.42	428,318.55
4	144,036.97			86.29	143,950.68	7,214.78	409,708.00		32,591.50	39,028.21	632,493.17
5	170,220.18			1,259.16	168,961.02	8,485.14	431,485.00		114,523.75	55,672.02	779,126.93
6	164,248.68			311.44	163,934.24	8,219.40	628,819.00		64,874.00	100,134.58	965,981.22
7	36,875.39			10.62	36,864.77	1,847.49	60,649.00	N\$60,610.84		14,355.00	174,327.10
8	321,880.47			3,700.22	318,180.25	16,011.14	1,114,235.00			224,859.28	1,673,285.67
9	66,042.52			185.38	65,857.14	3,302.87	365,395.92			93,000.00	527,555.93
10	159,015.14			382.11	158,633.03	7,954.87	614,108.99			85,000.00	865,696.89
11	27,502.32			315.10	27,187.22	1,366.96	86,547.41	R\$1,199.41			166,301.00
12	79,515.47			128.96	79,386.51	3,979.99	391,426.75			23,474.60	498,267.85
13	153,098.94			674.03	152,424.91	7,047.98	350,000.00	L182,510.00		27,992.41	720,575.30
14	9,875.89			2,389.45	7,486.44	409.91	38,411.00			57,817.07	104,124.42
15	154,321.88			142.47	154,179.41	7,728.17	678,413.32			314,009.84	1,154,330.74
16	51,591.25			825.50	50,765.75	2,555.91	140,843.50	R95,578.58		24,000.00	313,743.74
17	397,041.53			2,677.30	394,364.23		1,689,543.00			284,986.71	2,368,893.94
18	54,257.72			1,734.57	52,523.15	2,656.55	173,363.50	R98,773.15		21,990.75	349,307.10
19	50,306.19			372.79	49,933.40	2,507.64	88,500.00	N81,962.60			222,903.64
20	208,781.73			1,909.08	206,872.65	10,394.33	786,188.41			332,015.71	1,335,471.10
21	161,363.60			1,672.73	159,690.87	8,036.91	320,524.00	L203,183.60		58,222.64	749,658.02
22	79,964.72			289.01	79,675.68	3,996.83	213,621.62	L122,186.60		70,067.70	489,548.43
23	340,240.36			695.62	339,544.74	17,025.05	1,779,278.00			488,597.69	2,624,445.48
24	188,116.35			1,325.37	186,790.98	9,379.42	613,254.62	R352,022.83		337,266.43	1,498,714.28
25	138,679.36			964.17	137,715.19	6,915.07	387,687.00	L176,370.64		68,117.68	776,805.58
26	4,857.56				4,857.56	243.42					5,100.98
27	33,113.25			361.45	32,751.80	1,646.49	12,173.00	N63,197.20			109,768.49
28	104,261.37			170.39	104,090.98	5,218.59	446,071.69			173,561.61	728,942.87
29	16,365.00			205.55	16,159.45	812.76	69,214.00			29,631.13	115,817.34
30	148,786.07			638.86	148,147.21	7,433.10	249,034.50			176,997.16	581,611.97
31	139,161.52			89.13	139,072.39	6,970.59	505,373.65			160,413.56	811,830.19
32	56,051.93			131.19	55,920.74	2,804.15	244,600.02			100,226.17	403,551.08
33	15,471.36				15,471.36	775.29	52,216.00	L30,080.45			98,543.10
34	61,209.38			2,766.30	58,443.08	2,968.88	147,669.50	L109,014.52		2,539.75	320,635.73
35	44,089.53			480.87	43,608.66	2,192.22	73,785.75	N72,435.91		34,960.00	226,982.54
36	24,407.67			511.49	23,896.18	1,204.64	32,074.61	L61,875.19			119,050.62
37	16,196.29				16,196.29	811.61	49,472.00			10,200.00	76,679.90
38	36,546.17			317.68	36,228.49	1,820.07	136,360.00	R68,235.03			242,643.59
39	20,826.94				20,826.94	1,043.66	64,922.11				86,792.71
40	18,349.05			276.03	18,073.02	909.62	39,398.07			28,098.58	86,479.29
41	\$4,024,151.22			\$28,558.62	\$3,995,592.60	\$180,860.00	\$13,967,202.94	\$1,829,236.55	\$246,243.75	\$3,625,045.75	\$23,844,181.59

***Bank Stock Tax Due Municipality \$53,632.62
 Bank Stock Tax Due County 53,632.62

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bass River Twp. ....	.....	.....	\$72,600	\$5,000.00	\$22,451.00	\$23,000.00	\$50,451.00
2 Beverly City	\$1,758.42	.....	476,340	14,000.00	61,661.38	27,000.00	102,661.38
3 Bordentown City	3,718.08	.....	1,353,325	52,500.00	119,572.00	35,000.00	207,072.00
4 Bordentown Twp.	880.29	.....	1,162,485	68,500.00	170,000.00	25,000.00	263,500.00
5 Burlington City	6,412.23	.....	4,851,110	181,800.89	1,874,351.11	31,500.00	2,087,652.00
6 Burlington Twp.	501.42	.....	787,050	80,500.00	203,119.36	55,086.60	338,705.96
7 Chesterfield Twp. ....	.....	.....	239,400	26,000.00	42,700.00	14,000.00	82,700.00
8 Cinnaminson Twp.	935.59	.....	808,200	57,000.00	248,415.00	65,000.00	370,415.00
9 Delanco Twp. ....	.....	.....	579,000	17,296.00	61,273.00	35,000.00	113,569.00
10 Delran Twp. ....	.....	.....	1,714,820	45,964.58	100,700.00	55,000.00	201,664.58
11 Eastampton Twp. ....	.....	.....	69,800	16,301.00	40,312.00	13,000.00	69,613.00
12 Edgewater Park Twp. ....	.....	.....	235,100	40,000.00	72,200.00	31,000.00	143,200.00
13 Evesham Twp.	2,007.59	.....	450,611	103,000.00	105,000.00	42,000.00	250,000.00
14 Fieldsboro Bor. ....	.....	.....	43,100	2,622.20	20,630.00	29,040.03	52,292.23
15 Florence Twp.	2,590.16	.....	473,775	21,000.00	128,730.00	55,117.17	204,847.17
16 Hainesport Twp. ....	.....	.....	1,179,585	45,000.00	35,000.00	46,000.00	126,000.00
17 Levittown Twp.	3,313.54	.....	2,705,345	120,500.00	214,482.93	52,000.00	386,982.93
18 Lumberton Twp.	1,847.25	.....	1,123,490	50,000.00	44,694.00	40,300.00	134,994.00
19 Mansfield Twp.	730.20	.....	623,950	42,609.00	80,681.00	18,000.00	141,290.00
20 Maple Shade Twp.	1,684.29	.....	2,274,800	100,000.00	222,000.00	58,000.00	380,000.00
21 Medford Twp.	3,493.36	.....	1,335,700	66,324.33	98,000.00	63,000.00	227,324.33
22 Medford Lakes Bor. ....	.....	.....	187,600	25,000.00	31,400.00	8,500.00	64,900.00
23 Moorestown Twp.	4,716.01	.....	1,989,460	115,000.00	268,839.34	110,000.00	493,839.34
24 Mount Holly Twp.	5,991.54	.....	3,975,000	37,000.00	206,663.76	89,000.00	332,663.76
25 Mount Laurel Twp.	336.86	.....	743,550	46,600.00	122,881.00	62,806.00	232,287.00
26 New Hanover Twp. ....	.....	.....	30,009,850	24,935.00	54,000.00	.....	78,935.00
27 North Hanover Twp. ....	.....	.....	8,193,950	25,000.00	67,540.00	10,258.33	102,798.33
28 Palmyra Bor.	985.70	.....	1,367,225	30,000.00	162,350.00	32,900.00	225,250.00
29 Pemberton Bor.	2,368.87	.....	722,340	16,500.00	18,000.00	14,000.00	48,500.00
30 Pemberton Twp.	1,002.84	.....	5,690,100	40,000.00	172,000.00	40,000.00	252,000.00
31 Riverside Twp.	4,919.44	.....	1,894,717	43,454.77	121,520.00	45,500.00	210,474.77
32 Riverton Bor.	1,709.27	.....	682,475	14,200.00	53,717.07	11,500.00	79,417.07
33 Shamong Twp. ....	.....	.....	360,200	22,594.90	18,000.00	15,000.00	55,594.90
34 Southampton Twp.	1,225.25	.....	99,900	60,000.00	65,600.00	39,800.00	165,400.00
35 Springfield Twp. ....	.....	.....	187,800	21,500.00	44,377.00	30,000.00	95,877.00
36 Tabernacle Twp. ....	.....	.....	136,450	45,000.00	19,943.00	30,000.00	94,943.00
37 Washington Twp. ....	.....	.....	40,200	5,900.00	14,984.00	7,084.47	27,968.47
38 Westampton Twp. ....	.....	.....	167,925	35,299.44	62,500.00	20,000.00	117,799.44
39 Woodland Twp. ....	.....	.....	665,850	30,000.00	24,496.00	15,000.00	69,496.00
40 Wrightstown Bor.	501.42	.....	917,600	10,000.00	35,800.00	6,768.98	52,568.98
41 Totals	\$53,632.62	.....	\$80,591,778	\$1,803,902.11	\$5,530,583.95	\$1,401,161.58	\$8,735,647.64

FIRE DISTRICTS 1963			
	Valuations	Budget	Rate
Chesterfield Township	\$301,375	\$682.00	\$0.23
Delanco Township	2,926,273	13,605.00	0.47

Edgewater Park Twp. District No. 1 ...	512,210	600.00	0.12
Edgewater Park Twp. District No. 2 ...	2,121,725	1,900.00	0.09
Mansfield Township	473,800	750.00	0.16
Moorestown Twp. District No. 1	12,326,316	40,500.00	0.33
Moorestown Twp. District No. 2	3,009,500	14,400.00	0.48

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Audubon Bor.	\$4,078,675	\$18,712,825	\$23,391,500	\$3,100			\$1,074,025	\$727,160	\$1,801,185
2 Audubon Park Bor.	91,000	803,160	894,160					6,000	6,000
3 Barrington Bor.	2,273,000	13,205,000	15,478,000	100			384,500	2,312,400	2,696,900
4 Bellinawr Bor.	2,049,675	11,788,400	13,838,075				153,950	195,000	348,950
5 Berlin Bor.	1,253,075	6,509,700	7,852,775	4,808		\$2,000	111,875	631,600	745,475
6 Berlin Twp.	739,955	3,816,340	4,556,295			5,825	31,297	77,908	115,030
7 Brooklawn Bor.	987,050	3,612,950	4,600,000	640			208,650	62,000	270,650
8 Camden City	23,568,475	121,088,675	144,657,150	1,889,307			18,361,075	13,426,325	31,787,400
9 Cherry Hill Twp.	24,421,750	91,517,650	115,939,400	567		31,800	1,539,350	3,181,700	4,752,850
10 Chesilhurst Bor.	48,295	109,330	157,625			200	3,925	9,687	13,812
11 Clementon Bor.	1,356,325	5,481,750	6,838,075	1,828		31,650		147,275	178,925
12 Collingswood Bor.	6,599,325	28,276,225	34,875,550	7,687			621,350	946,700	1,568,050
13 Gibbsboro Bor.	324,606	2,404,149	2,728,755				204,810	183,460	388,270
14 Gloucester City	11,911,500	38,292,700	50,204,200	15,050			1,322,200	4,894,900	6,217,100
15 Gloucester Twp.	1,346,355	11,372,800	12,719,155	2,785		5,500	42,700	396,930	445,130
16 Haddon Twp.	9,043,125	30,242,900	39,286,025	4,286			380,550	365,505	746,055
17 Haddonfield Bor.	20,372,900	53,703,550	74,076,450	10,582				3,381,300	3,381,300
18 Haddon Heights Bor.	3,143,800	15,081,275	18,225,075	2,000				411,350	411,350
19 Hi-Nella Bor.	75,285	372,200	447,485	30		500	900	7,250	8,650
20 Laurel Springs Bor.	615,640	3,265,310	3,880,950	280			46,500	451,250	497,750
21 Lawnside Bor.	552,875	2,396,375	2,949,250				31,250	127,250	158,500
22 Lindenwood Bor.	1,705,952	8,874,200	10,580,152	1,823		1,000	31,550	134,860	167,410
23 Magnolia Bor.	955,725	5,707,975	6,663,700	100			34,250	158,225	192,475
24 Merchantville Bor.	1,542,875	7,439,650	8,982,525	6,913			80,740	1,132,135	1,212,875
25 Mt. Ephraim Bor.	1,017,430	3,062,770	4,080,200				45,240	95,000	140,240
26 Oaklyn Bor.	1,915,975	7,484,900	9,400,875	6,317			51,450	109,125	160,575
27 Pennsauken Twp.	21,374,050	67,068,000	88,442,650	53,460			5,189,800	4,202,150	9,391,950
28 Pine Hill Bor.	713,450	3,736,225	4,449,675	1,045			400	41,775	42,175
29 Pine Valley Bor.	169,122	206,463	375,585					1,500	1,500
30 Runnemede Bor.	595,600	4,601,400	5,197,000					244,300	244,300
31 Somerdale Bor.	892,040	5,535,020	6,427,060	50			81,392	101,268	182,660
32 Stratford Bor.	896,725	4,571,525	5,468,250	710		100	18,050	116,925	135,075
33 Tavistock Bor.	141,000	127,550	268,550				5,000	2,000	7,000
34 Voorhees Twp.	2,306,050	7,650,475	9,956,525	1,193		14,250	33,000	108,800	156,050
35 Waterford Twp.	702,719	3,086,895	3,789,614	1,496				60,000	60,000
36 Winslow Twp.	3,314,881	9,695,825	13,010,706	5,270		25,750	15,350	664,220	705,320
37 Woodlynne Bor.	507,955	3,347,850	3,855,805				12,800	27,900	40,700
38 Totals	\$154,204,835	\$604,339,987	\$758,544,822	\$2,021,457		\$118,575	\$30,117,929	\$39,143,133	\$69,379,637

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Audubon Bor.	\$327,500	\$475,500	\$803,000	\$24,392,785	\$5.04	55.97		\$18,401,191	\$42,793,976
2 Audubon Park Bor.				900,160	11.80	61.86		551,297	1,451,457
3 Barrington Bor.	81,600	430,900	512,500	17,662,500	5.64	47.60		17,038,806	34,701,306
4 Bellmawr Bor.	61,200	660,200	721,400	13,465,625	7.60	35.91		24,697,360	33,162,985
5 Berlin Bor.	76,015	209,200	285,215	8,317,843	5.32	50.39		7,731,220	16,049,063
6 Berlin Twp.	72,775	148,750	221,525	4,449,800	6.24	44.01		5,796,568	10,246,368
7 Brooklawn Bor.	56,600	124,500	181,100	4,090,190	5.00	52.60		4,145,089	8,835,279
8 Camden City	2,296,630	2,610,000	4,906,630	173,427,227	8.40	47.59		159,308,284	332,735,511
9 Cherry Hill Twp.	215,000	2,106,500	2,321,500	118,371,317	5.40	47.10		130,216,439	248,587,756
10 Chesilhurst Bor.	14,165	8,150	22,315	149,122	33.00	11.56		1,205,913	1,355,035
11 Clementon Bor.	117,200	179,000	296,200	6,722,628	6.64	44.15		8,650,203	15,372,831
12 Collingswood Bor.	415,000	555,000	970,000	35,481,287	5.52	46.83		39,597,117	75,078,404
13 Gibbsboro Bor.	26,265	124,000	150,265	2,966,760	10.40	28.56		6,825,709	9,792,469
14 Gloucester City	357,500	524,000	881,500	55,554,850	3.48	107.01		—3,288,757	52,266,093
15 Gloucester Twp.	210,085	1,057,855	1,267,940	11,899,130	14.48	17.86		58,496,718	70,395,848
16 Haddon Twp.	329,600	819,425	1,149,025	38,887,341	5.72	50.80		38,048,670	76,936,011
17 Haddonfield Bor.	221,600	601,800	823,400	76,844,932	3.00	86.65		11,412,817	88,057,749
18 Haddon Heights Bor.	198,400	459,600	658,000	17,980,425	6.56	44.47		22,757,779	40,738,204
19 Hi-Nella Bor.	3,200	33,000	36,200	419,965	10.42	31.72		963,250	1,383,215
20 Laurel Springs Bor.	54,827	114,000	168,827	4,210,153	6.04	53.83		3,328,691	7,538,844
21 Lawnside Bor.	41,000	73,000	114,000	2,993,750	6.56	49.53		3,004,672	5,998,422
22 Lindenwold Bor.	117,000	432,000	549,000	10,200,385	6.68	45.83		12,505,495	22,705,880
23 Magnolia Bor.	44,700	230,000	274,700	6,581,575	7.46	45.56		7,962,214	14,543,789
24 Merchantville Bor.	88,200	150,000	238,200	9,964,113	5.53	45.36		10,820,220	20,784,333
25 Mt. Ephraim Bor.	87,300	318,450	405,750	3,814,690	13.32	19.57		16,769,059	20,583,749
26 Oaklyn Bor.	104,000	226,100	330,100	9,237,697	6.52	49.04		9,769,019	19,006,716
27 Pennsauken Twp.	516,300	1,732,350	2,248,650	95,639,410	4.28	51.69		82,060,542	178,299,952
28 Pine Hill Bor.	132,400	187,550	319,950	4,172,945	8.60	39.22		6,895,748	11,068,693
29 Pine Valley Bor.				377,085	5.86	30.55		853,825	1,230,910
30 Runnemede Bor.	105,700	529,550	635,250	4,806,050	10.92	16.15		26,982,566	31,788,616
31 Somerdale Bor.	62,400	301,000	363,400	6,246,370	9.00	35.78		11,535,657	17,782,027
32 Stratford Bor.	32,100	418,643	450,743	5,153,292	18.68	20.09		21,750,515	26,903,807
33 Tavistock Bor.				275,550	3.36	47.07		301,983	577,533
34 Voorhees Twp.	59,200	223,500	282,700	9,831,068	5.56	46.33		11,533,924	21,364,992
35 Waterford Twp.	116,755	180,600	297,355	3,553,755	11.36	26.81		10,345,462	13,899,217
36 Winslow Twp.	155,000	212,000	367,000	13,354,296	4.88	52.15		11,937,943	25,292,239
37 Woodlynne Bor.	97,400	133,500	230,900	3,665,605	8.20	45.05		4,703,140	8,368,745
38 Totals	\$6,894,617	\$16,589,623	\$23,484,240	\$806,461,676				\$806,216,348	\$1,612,678,024

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$306,504.41			\$976.64		\$305,527.77	\$4,740.05	\$668,426.00			\$249,575.87	\$1,228,269.69
2	10,395.81					10,395.81	160.77	72,165.00			23,500.00	106,221.58
3	248,542.06			10,463.21		238,078.85	3,843.66	551,712.50			201,932.66	995,567.67
4	273,335.74			581.14		272,754.60	4,227.10	284,607.00	†\$233,761.75		227,690.67	1,023,041.12
5	114,948.62			53.67		114,894.95	1,777.66	259,369.25			65,851.08	441,892.94
6	73,387.83			284.46		73,103.37	1,134.93	55,428.53	*111,288.80		36,260.00	277,215.63
7	63,281.15			1,414.17		61,866.98	978.63	155,778.00			16,339.33	234,962.94
8	2,383,160.17			38,081.51	\$1,759.89	2,346,838.55		5,027,500.00		\$84,242.50	7,085,522.59	14,544,103.64
9	1,780,466.53			7,051.62		1,773,414.91		3,737,786.25			870,623.55	6,381,824.71
10	9,705.20			1,496.47		8,208.73	150.09	21,483.00	*15,173.32		4,200.00	49,215.14
11	110,105.23			1,068.54		109,036.69	1,702.76	100,779.00	*171,592.40		62,086.23	445,197.08
12	537,735.99			3,407.88		534,328.11		1,008,696.25			417,537.89	1,960,562.25
13	70,136.86			141.47		69,995.39	1,084.65	199,258.17			38,200.00	308,538.21
14	374,346.79			1,210.83		373,135.96	5,789.21	850,012.00			699,253.91	1,928,191.08
15	504,198.01			531.31		503,666.70	7,797.34	692,900.25	†371,848.56		148,568.56	1,724,781.41
16	551,040.78			11,370.92		539,669.86	8,521.76	1,380,281.75			293,800.00	2,222,273.37
17	630,698.30			1,416.87		629,281.43		1,112,322.00			555,034.03	2,296,637.46
18	291,780.29			609.08	117.53	291,288.74		641,263.50			249,152.53	1,181,704.77
19	9,907.04					9,907.04	153.21	30,813.00			2,890.00	43,763.25
20	53,995.66			800.16		53,195.50	835.03	152,285.81			48,048.58	254,364.92
21	42,962.65			49.50		42,913.15	664.41	112,174.71			40,850.00	196,602.27
22	162,626.91			1,135.39		161,491.52	2,515.00	102,117.50	*253,483.71		99,500.00	679,107.73
23	104,167.36			230.02		103,937.34	1,610.94	174,345.50	†128,508.09		82,271.56	490,673.43
24	148,864.16			554.12		148,310.04	2,302.16	251,256.92			149,257.76	551,126.88
25	147,427.52			271.79		147,155.73	2,279.94	247,219.50			110,817.55	507,472.72
26	136,132.29			505.92		135,626.37	2,105.26	354,186.00			109,598.61	601,516.24
27	1,277,042.37			2,896.00		1,274,146.37	19,749.25	2,176,361.50			633,343.40	4,103,600.52
28	79,277.59			263.40		79,014.19	1,226.01	96,918.00	*123,506.37		58,314.00	358,978.57
29	8,816.18					8,816.18	136.34				13,150.00	22,102.52
30	227,680.43			771.10		226,909.33	3,521.04	259,482.75	†196,727.19		127,400.15	814,040.46
31	127,360.67			167.77		127,192.90	1,969.61	194,243.50	†148,314.41		87,989.51	559,709.93
32	192,693.83			228.40		192,465.43	2,979.98	301,146.25	†158,177.50		50,200.00	704,969.16
33	4,136.48					4,136.48	63.97	785.00			4,315.85	9,301.30
34	153,023.04			564.51		152,458.53	2,366.48	337,069.59			52,821.51	544,716.11
35	99,550.72			885.33		98,665.39	1,539.53	127,948.76	*155,191.83		20,100.78	403,446.29
36	181,151.26			884.68		180,266.58	2,801.48	151,070.50	*282,379.96		35,000.00	651,518.52
37	59,939.68			374.83		59,564.85	926.95	158,038.17			82,400.00	300,929.97
38	\$11,550,525.61			\$90,742.71	\$1,877.42	\$11,461,660.32	\$91,655.20	\$22,107,231.41	\$2,349,953.89	\$84,242.50	\$13,053,398.16	\$49,148,141.48

* Lower Camden County Regional High School District .. \$1,115,685.34

† Black Horse Pike Regional High School District .. 802,337.50

‡ Central Camden County Regional High School District .. 435,000.00

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget .. \$3,943,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes .. \$0.71000000

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
				(a)	(b)	(c)	(d)	
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)	
1 Audubon Bor.	\$4,295.00		\$3,495,200	\$65,000.00	\$116,500.00	\$15,000.00	\$196,500.00	
2 Audubon Park Bor.			227,000	8,921.00	4,700.00		13,621.00	
3 Barrington Bor.			636,300	62,000.00	91,500.00	15,000.00	168,500.00	
4 Bellmawr Bor.	660.33		2,232,575	82,500.00	131,000.00	26,200.00	239,700.00	
5 Berlin Bor.	1,130.30		764,350	18,500.00	99,387.00	22,000.00	139,887.00	
6 Berlin Twp.			112,753	21,851.91	36,048.09	18,000.00	75,900.00	
7 Brooklawn Bor.			385,425	23,101.00	73,514.00	3,000.00	99,615.00	
8 Camden City	67,891.22		40,802,436	1,204,095.06	2,968,733.47	800,000.00	4,972,828.53	
9 Cherry Hill Twp.	7,376.45		6,497,705	450,000.00	660,000.00	120,000.00	1,230,000.00	
10 Chesilhurst Bor.			52,080	600.00	15,200.00	5,000.00	20,800.00	
11 Clementon Bor.	1,704.77		790,566	39,000.00	56,239.00	36,000.00	131,239.00	
12 Collingswood Bor.	4,862.11		4,659,550	78,000.00	215,000.00	74,000.00	367,000.00	
13 Gibbsboro Bor.			247,021	32,000.00	17,700.00	5,500.00	55,200.00	
14 Gloucester City	2,596.09		7,893,800	30,000.00	254,275.00	75,325.00	359,600.00	
15 Gloucester Twp.	2,131.44		3,908,200	265,000.00	210,000.00	80,000.00	555,000.00	
16 Haddon Twp.			2,665,475	165,000.00	210,000.00	59,000.00	434,000.00	
17 Haddonfield Bor.	9,565.49		10,233,950	80,000.00	214,484.00	63,000.00	357,484.00	
18 Haddon Heights Bor.	1,704.79		4,956,850	67,500.00	155,302.00	6,000.00	228,802.00	
19 Hi-Nella Bor.			11,150	13,200.00	13,158.00	1,552.00	27,910.00	
20 Laurel Springs Bor.	1,466.42		483,665	14,000.00	62,300.00	3,000.00	79,300.00	
21 Lawnside Bor.			247,650	25,000.00	39,000.00	36,650.00	100,650.00	
22 Lindenwood Bor.			3,696,250	90,000.00	70,000.00	40,000.00	200,000.00	
23 Magnolia Bor.			609,225	30,000.00	62,532.00	23,696.44	116,228.44	
24 Merchantville Bor.	3,742.24		1,626,065	20,000.00	119,500.00	5,500.00	145,000.00	
25 Mt. Ephraim Bor.	782.45		364,640	47,500.00	74,000.00	5,500.00	127,000.00	
26 Oaklyn Bor.	1,901.39		1,057,950	57,000.00	88,000.00	10,000.00	155,000.00	
27 Pennsauken Twp.	2,761.88		8,569,500	284,416.92	560,034.00	105,000.00	949,450.92	
28 Pine Hill Bor.			466,000	52,000.00	46,572.00	36,000.00	134,572.00	
29 Pine Valley Bor.				3,300.00		1,125.00	4,425.00	
30 Runnemede Bor.	1,599.85		1,540,600	95,000.00	98,000.00	25,000.00	218,000.00	
31 Somerdale Bor.	2,010.49		1,359,670	70,000.00	55,000.00	20,000.00	145,000.00	
32 Stratford Bor.			402,900	116,500.00	100,500.00	15,000.00	232,000.00	
33 Tavistock Bor.				454.15	350.00		804.15	
34 Voorhees Twp.	428.49		856,375	93,000.00	66,000.00	38,250.00	197,250.00	
35 Waterford Twp.	1,619.22		248,055	14,500.00	63,667.00	44,813.00	122,980.00	
36 Winslow Twp.			314,675	104,000.00	104,000.00	90,000.00	298,000.00	
37 Woodlynne Bor.			388,100	23,000.00	20,400.00	12,000.00	55,400.00	
38 Totals	\$120,230.42		\$112,803,706	\$3,845,940.04	\$7,172,675.56	\$1,936,111.44	\$12,954,727.04	
Total County Taxes Appropriated		\$11,581,890.74		***Bank Stock Tax Due Municipality				\$120,230.42
Less: Bank Stock Taxes Due County		120,230.42		Bank Stock Tax Due County				120,230.42
Net County Taxes Apportioned (12 A III)		\$11,461,660.32		Total Bank Stock Tax				\$240,460.84
*Adjustments (Net Total 12 A IIb) ±		88,865.29		* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				
Total County Taxes Apportioned (including Adjustments— Total 12 A I)		\$11,550,525.61						

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Avalon Bor.	\$10,463,475	\$13,839,830	\$24,303,305				\$230,283	\$368,530	\$598,813
2 Cape May City	6,547,685	18,265,010	24,812,695	\$17,784			96,200	1,288,981	1,385,181
3 Cape May Point Bor.	591,825	2,230,000	2,821,825					21,820	21,820
4 Dennis Twp.	1,752,073	5,397,762	7,149,835	417		\$7,800	108,354	298,700	414,854
5 Lower Twp.	8,672,250	37,801,550	46,473,800	211		150,850	1,089,100	2,963,550	4,203,500
6 Middle Twp.	7,229,955	22,632,475	29,862,430	12,032	\$126,400	18,550	437,550	1,290,530	1,873,030
7 North Wildwood City	11,044,355	32,089,400	43,133,755				143,640	1,920,005	2,063,645
8 Ocean City	48,154,765	95,367,175	143,521,940	18,285			1,107,000	4,509,395	5,616,395
9 Sea Isle City	6,332,400	14,701,450	21,033,850					575,800	575,800
10 Stone Harbor Bor.	11,709,100	21,315,900	33,025,000					560,300	560,300
11 Upper Twp.	4,224,875	11,445,850	15,670,725	3,319		5,100	25,450	768,450	799,000
12 West Cape May Bor.	517,095	3,129,650	3,646,745	2,116		1,100	14,325	85,000	100,425
13 West Wildwood Bor.	496,980	2,246,495	2,743,475				2,600	19,750	22,350
14 Wildwood City	26,825,297	43,651,918	70,477,215	28,222			800,148	8,545,048	9,345,196
15 Wildwood Crest Bor.	12,440,800	28,315,000	40,755,800				26,422	980,500	1,006,922
16 Woodbine Bor.	441,550	3,132,650	3,574,200	1,633		10,400	38,000	464,750	513,150
17 Totals	\$157,444,480	\$355,562,115	\$513,006,595	\$84,019	\$126,400	\$193,800	\$4,119,072	\$24,661,109	\$29,100,381

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Avalon Bor.	\$48,800	\$26,500	\$75,300	\$24,826,818	\$1.83	91.35	.....	\$2,301,298	\$27,128,116
2 Cape May City	104,000	135,970	239,970	25,975,690	3.17	92.04	.....	2,145,904	28,121,594
3 Cape May Point Bor.	23,200	8,500	31,700	2,811,945	2.31	91.16	.....	273,639	3,085,584
4 Dennis Twp.	114,375	*61,500	175,875	7,389,231	2.34	95.15	.....	364,442	7,753,673
5 Lower Twp.	499,600	262,000	761,600	49,915,911	1.85	96.02	.....	1,926,325	51,842,236
6 Middle Twp.	340,750	261,375	602,125	31,145,367	2.33	94.05	.....	1,889,223	33,034,590
7 North Wildwood City	237,600	142,500	380,100	44,817,300	2.30	93.02	.....	3,236,655	48,053,955
8 Ocean City	342,400	354,800	697,200	148,459,420	2.03	94.86	.....	7,776,753	156,236,173
9 Sea Isle City	69,600	64,000	133,600	21,476,050	2.16	99.19	.....	171,765	21,647,815
10 Stone Harbor Bor.	45,600	46,000	91,600	33,493,700	1.78	86.03	.....	5,362,772	38,856,472
11 Upper Twp.	116,800	98,000	214,800	16,258,244	1.55	83.25	.....	3,152,969	19,411,213
12 West Cape May Bor.	52,800	30,500	83,300	3,665,986	3.47	107.51	\$254,740	.....	3,411,246
13 West Wildwood Bor.	18,400	7,500	25,900	2,739,925	2.63	95.76	.....	121,474	2,861,399
14 Wildwood City	171,200	120,500	291,700	79,558,933	1.96	105.89	3,920,208	.....	75,638,725
15 Wildwood Crest Bor.	114,000	165,800	279,800	41,482,922	2.02	98.30	.....	704,831	42,187,753
16 Woodbine Bor.	48,800	50,250	99,050	3,989,933	2.92	90.69	.....	366,918	4,356,851
17 Totals	\$2,347,925	\$1,835,695	\$4,183,620	\$538,007,375	.....	.....	\$4,174,948	\$29,794,968	\$563,627,395

* Includes \$1,000.00 Fallout Shelter.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$114,404.25				\$857.35	\$115,261.60	\$2,277.22	\$53,133.24			\$283,277.56	\$453,949.62
2	118,621.44				52.08	118,673.52	2,344.26	113,253.98	\$159,197.40		429,426.16	822,895.32
3	13,012.23			\$73.25		12,938.98	255.87	8,615.00			43,125.89	64,935.74
4	32,698.66			1,467.43		31,231.23	618.47	140,941.30				172,791.00
5	218,625.85			641.05		217,984.80	4,308.27	247,115.28	369,489.65		82,603.27	921,501.27
6	139,312.92			63.84		139,249.08	2,751.78	535,500.00			46,695.78	724,196.64
7	202,652.35			112.94		202,539.41	4,002.68	230,683.75		\$23,360.00	572,355.30	1,032,941.14
8	658,852.85			472.22		658,380.63		652,650.00		45,221.37	1,655,435.09	3,011,687.09
9	91,292.80			145.41		91,147.39	1,801.44	88,519.67			281,849.12	463,317.62
10	163,864.86			122.37		163,742.49	3,235.91	88,454.10			341,484.33	596,916.83
11	81,860.64			201.35		81,659.29	1,614.07	169,768.33		—549.97	252,491.72	
12	14,385.85			78.17		14,307.68	282.92	34,121.00	63,914.95		14,696.51	127,323.06
13	12,067.03			5.83		12,061.20	238.35	16,200.00			43,500.00	71,999.55
14	318,981.26			20.15		318,961.11	6,302.57	264,055.00		19,875.00	953,415.78	1,562,609.46
15	177,913.50			428.72		177,484.78	3,508.08	246,639.00			410,569.57	838,201.43
16	18,373.61				64.28	18,309.33	361.95	80,900.83			17,068.70	116,640.81
17	\$2,376,920.10			\$3,897.01	\$909.43	\$2,373,932.52	\$33,903.84	\$2,970,550.48	\$592,602.00	\$88,456.37	\$5,174,953.09	\$11,234,398.30

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Avalon Bor.	\$622.44	.....	\$782,408	\$125,000.00	\$57,100.00	\$23,000.00	\$205,100.00
2 Cape May City	1,565.86	.....	6,547,550	62,349.00	158,725.00	113,515.07	334,589.07
3 Cape May Point Bor. ....	.....	.....	54,175	6,000.00	6,760.00	4,000.00	16,760.00
4 Dennis Twp. ....	.....	.....	917,310	32,273.21	68,831.00	30,000.00	131,104.21
5 Lower Twp.	396.73	.....	3,686,100	105,000.00	119,900.00	85,981.83	310,881.83
6 Middle Twp.	1,622.22	.....	4,231,950	45,000.00	131,782.00	85,000.00	261,782.00
7 North Wildwood City	306.52	.....	3,477,420	167,186.00	163,075.73	56,000.00	386,261.73
8 Ocean City	5,202.28	.....	1,475,725	330,000.00	358,562.19	88,000.00	776,562.19
9 Sea Isle City	525.12	.....	1,845,450	100,000.00	75,594.50	20,000.00	195,594.50
10 Stone Harbor Bor.	1,155.96	.....	2,954,550	172,614.47	110,972.75	12,000.00	295,587.22
11 Upper Twp.	549.97	.....	1,004,950	70,000.00	307,632.00	37,617.44	415,249.44
12 West Cape May Bor. ....	.....	.....	127,300	10,000.00	14,311.57	13,000.00	37,311.57
13 West Wildwood Bor. ....	.....	.....	27,055	20,000.00	9,300.00	4,700.00	34,000.00
14 Wildwood City	4,954.24	.....	8,273,062	75,000.00	653,358.53	148,000.00	876,358.53
15 Wildwood Crest Bor.	352.58	.....	2,645,290	90,000.00	88,679.00	47,000.00	225,679.00
16 Woodbine Bor.	537.56	.....	3,321,040	28,600.00	29,991.00	17,000.00	75,591.00
17 Totals	\$17,791.48	.....	\$41,371,335	\$1,439,022.68	\$2,354,575.27	\$784,814.34	\$4,578,412.29

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$875,265.82
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.42171834
 ***Bank Stock Tax Due Municipality \$17,791.48
 Bank Stock Tax Due County 17,791.48
 Total Bank Stock Tax \$35,582.96

Total County Taxes Appropriated \$2,391,724.00
 Less: Bank Stock Taxes Due County 17,791.48
 Net County Taxes Apportioned (12 A III) \$2,373,932.52
 *Adjustments (Net Total 12 A IIb) ± 2,987.58
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$2,376,920.10
 * Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
1 Bridgeton City	\$6,241,030	\$20,053,790	\$26,294,820	\$67,800	.....	.....	\$1,599,220	\$3,905,915	\$5,505,135
2 Commercial Twp.	*416,597	1,589,720	2,006,317	130	.....	\$7,275	17,170	308,585	333,030
3 Deerfield Twp.	479,175	1,253,000	1,732,175	.....	.....	42,800	44,120	60,000	146,920
4 Downe Twp.	414,820	633,650	1,048,470	674	.....	7,300	48,350	50,750	106,400
5 Fairfield Twp.	1,083,600	2,946,150	4,029,750	1,324	.....	60,100	5,200	111,575	176,875
6 Greenwich Twp.	253,500	487,915	741,415	.....	.....	25,350	33,450	19,450	78,250
7 Hopewell Twp.	973,800	2,101,150	3,074,950	296	.....	79,950	9,100	88,425	177,475
8 Lawrence Twp.	522,600	855,275	1,377,875	2,306	.....	30,275	25,200	81,030	136,505
9 Maurice River Twp.	1,802,190	2,812,900	4,615,090	3,336	.....	12,540	123,110	643,150	778,800
10 Millville City	2,502,050	14,760,900	17,262,950	52,930	.....	3,500	428,625	1,744,850	2,176,975
11 Shiloh Bor.	138,520	626,430	764,950	.....	.....	22,400	15,100	4,520	42,020
12 Stow Creek Twp.	637,220	846,900	1,484,120	.....	.....	139,000	14,240	43,350	196,590
13 Upper Deerfield Twp.	1,048,675	3,646,170	4,694,845	2,475	.....	157,050	237,145	48,770	442,965
14 Vineland City	17,744,040	55,292,900	73,036,940	59,345	.....	471,400	3,178,300	5,347,200	8,996,900
15 Totals	\$34,257,817	\$107,906,850	\$142,164,667	\$190,616	.....	\$1,058,940	\$5,778,330	\$12,457,570	\$19,294,840

NOTES

* Exclusive of \$46,445 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

† Includes \$46,445 transferred from exempt property and assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

‡ Exclusive of \$47,000 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

§ Includes \$47,000 transferred from exempt property and assessed to the State of New Jersey, pursuant to R. S. 54:4-2.1.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c) *	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned **
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Bridgeton City	\$420,200	\$512,900	\$933,100	\$30,934,655	\$8.00	35.23	.....	\$48,342,761	\$79,277,416
2 Commercial Twp.	106,035	68,750	174,785	2,164,692	11.70	30.35	.....	4,604,282	6,768,974
3 Deerfield Twp.	62,400	47,400	109,800	1,769,295	9.62	32.09	.....	3,665,690	5,434,985
4 Downe Twp.	73,050	53,200	126,250	1,029,294	16.51	19.23	.....	4,403,792	5,433,086
5 Fairfield Twp.	74,325	97,575	171,900	4,036,049	5.40	51.58	.....	3,782,871	7,818,920
6 Greenwich Twp.	23,185	17,925	41,110	778,555	14.69	22.18	.....	2,601,308	3,379,858
7 Hopewell Twp.	50,100	101,450	151,550	3,101,171	11.74	24.05	.....	9,710,704	12,811,875
8 Lawrence Twp.	57,142	49,625	106,767	1,409,919	15.77	23.60	.....	4,460,578	5,870,497
9 Maurice River Twp.	104,000	78,050	182,050	5,215,176	6.32	42.37	.....	6,277,263	11,492,439
10 Millville City	533,500	658,050	1,191,550	18,301,305	11.94	25.40	.....	50,701,420	69,002,725
11 Shiloh Bor.	16,800	16,900	33,700	773,270	8.12	39.91	.....	1,151,738	1,925,008
12 Stow Creek Twp.	32,500	16,700	49,200	1,631,510	6.66	55.20	.....	1,204,503	2,836,013
13 Upper Deerfield Twp.	91,940	118,690	210,630	4,929,655	13.47	17.64	.....	21,919,923	26,849,578
14 Vineland City	835,500	1,098,200	1,933,700	80,159,485	5.80	45.26	.....	88,334,999	168,494,484
15 Totals	\$2,480,677	\$2,935,415	\$5,416,092	\$156,234,031	.....	.....	.....	\$251,161,827	\$407,395,858

*Household Goods Assessment—Total does not include assessment of household goods as follows:

Municipality	Value of Household Goods	Exemptions	Net Value Assessed
Fairfield Twp.	\$99,050	\$52,300	\$46,750
Greenwich Twp.	50,600	25,000	25,600
Upper Deerfield Twp.	352,200	180,600	171,600

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment							
1	\$503,242.49			\$22,793.94		\$480,448.55	\$1,375,764.00		\$14,747.50	\$602,181.68	\$2,473,141.73
2	42,968.55			1,153.34		41,815.21	180,942.55			30,301.86	253,059.62
3	34,500.56					34,500.56	135,581.64				170,082.20
4	34,488.50			2,380.86		32,107.64	137,800.29				169,907.93
5	49,633.46			4,787.19		44,846.27	166,796.51			5,911.90	217,554.68
6	21,454.89			986.79		20,468.10	84,481.58			9,356.81	114,306.49
7	81,328.08					81,328.08	282,634.63				363,962.71
8	37,265.14			4,543.19		32,721.95	156,086.17			33,493.46	222,301.58
9	72,952.48			133.84		72,818.64	169,194.35			87,416.96	329,429.95
10	438,020.12			3,430.91		434,589.21	1,010,910.00		46,722.50	692,433.58	2,184,655.29
11	12,219.70					12,219.70	50,561.51				62,781.21
12	18,002.63			386.26		17,616.37	80,948.55			10,000.00	108,564.92
13	170,437.55			2,584.65		167,852.90	449,260.92			46,569.00	663,682.82
14	1,069,580.58			56,266.41		1,013,314.17	2,384,883.00		313,124.25	930,143.49	4,641,464.91
15	\$2,586,094.73			\$99,447.38		\$2,486,647.35	\$6,665,845.70		\$374,594.25	\$2,447,808.74	\$11,974,896.04

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial Fire No. 1	\$1,157,645	\$6,245.00	\$.54
Commercial Fire No. 2	1,007,047	3,000.00	.30
Commercial Light No. 1	1,157,645	4,200.00	.37
Commercial Light No. 2	1,007,047	3,000.00	.30

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Downe Fire No. 1	\$178,510	\$2,300.00	\$1.29
Downe Fire No. 2	503,850	4,068.75	.81
Downe Fire No. 3	346,260	2,500.00	.73
Vineland Garbage and Trash No. 1	31,465,350	43,000.00	.14

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Bridgeton City	\$11,631.37	.....	\$3,388,720	\$125,000.00	\$282,444.00	\$189,000.00	\$596,444.00
2 Commercial Twp.	550.70	300	1221,595	15,000.00	50,390.00	30,000.00	95,390.00
3 Deerfield Twp. ....	.....	.....	97,400	18,500.00	45,600.00	22,521.67	86,621.67
4 Downe Twp. ....	.....	.....	\$93,750	40,000.00	34,856.00	17,315.09	92,171.09
5 Fairfield Twp. ....	.....	.....	180,300	35,704.99	58,000.00	33,000.00	126,704.99
6 Greenwich Twp. ....	.....	.....	49,850	21,000.00	18,144.00	9,000.00	48,144.00
7 Hopewell Twp. ....	.....	436	670,825	56,558.89	43,589.00	20,000.00	120,147.89
8 Lawrence Twp.	287.66	.....	170,325	1,900.00	48,771.02	30,328.98	81,000.00
9 Maurice River Twp. ....	.....	.....	1,942,250	11,700.00	61,800.00	30,000.00	103,500.00
10 Millville City	6,609.22	.....	5,673,300	85,000.00	438,353.26	60,000.00	583,353.26
11 Shiloh Bor. ....	.....	.....	44,500	13,615.57	1,364.00	100.00	15,079.57
12 Stow Creek Twp. ....	.....	.....	120,800	19,258.60	16,045.00	6,000.00	41,303.60
13 Upper Deerfield Twp.	755.08	.....	1,647,025	32,135.68	94,960.00	25,000.00	152,095.68
14 Vineland City	14,933.52	.....	20,431,200	350,000.00	957,564.53	400,000.00	1,707,564.53
15 Totals	\$34,767.55	736	\$34,731,840	\$825,373.73	\$2,151,880.81	\$872,265.74	\$3,849,520.28

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget

\$1,286,803.20

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes

\$0.634786701

***Bank Stock Tax Due Municipality

\$34,767.55

Bank Stock Tax Due County

34,767.55

Total Bank Stock Tax

\$69,535.10

Total County Taxes Appropriated

\$2,521,414.90

Less: Bank Stock Taxes Due County

34,767.55

Net County Taxes Apportioned (12 A III)

\$2,486,647.35

*Adjustments (Net Total 12 A IIb) ±

99,447.38

Total County Taxes Apportioned (including Adjustments—

Total 12 A I)

\$2,586,094.73

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Belleville, Town of	\$29,269,900	\$127,395,400	\$*10,700 156,665,300	\$54,869	.....	.....	\$5,866,600	\$10,509,100	\$16,375,700
2 Bloomfield, Town of	60,458,500	195,704,100	*29,000 256,162,600	283,182	.....	.....	7,860,800	8,769,400	16,630,200
3 Caldwell, Bor. of	10,232,700	30,374,000	40,606,700	9,053	.....	.....	1,024,400	2,031,100	3,055,500
4 Caldwell, Twp. of	10,423,250	31,061,250	41,484,500	.....	.....	\$25,500	2,134,000	3,967,750	6,117,250
5 Cedar Grove, Twp. of	18,617,000	49,274,100	*17,000 67,891,100	1,793	.....	1,500	530,300	1,142,400	1,674,200
6 East Orange, City of	60,680,000	223,248,600	283,928,600	476,064	.....	.....	14,106,600	6,081,400	20,188,000
7 Essex Fells, Bor. of	6,501,200	19,059,900	25,561,100	5,712	.....	2,000	15,700	140,000	157,700
8 Glen Ridge, Bor. of	13,621,300	38,867,700	*62,600 52,489,000	14,135	.....	.....	125,300	812,100	937,400
9 Irvington, Town of	67,909,600	166,128,200	234,037,800	355,487	.....	.....	9,560,300	1,778,100	11,338,400
10 Livingston, Twp. of	40,700,600	124,610,350	165,310,950	.....	.....	25,000	2,500,000	1,449,550	3,974,550
11 Maplewood, Twp. of	39,353,800	119,957,900	159,311,700	27,886	.....	.....	3,891,200	972,800	4,864,000
12 Millburn, Twp. of	69,036,600	171,050,300	*94,400 240,086,900	28,443	.....	.....	5,776,400	4,353,900	10,130,300
13 Montclair, Town of	48,941,400	182,997,300	*78,600 231,938,700	281,275	.....	.....	2,467,100	6,586,900	9,054,000
14 Newark, City of	296,103,800	916,246,500	*2,093,000 1,212,350,300	23,178,063	.....	.....	132,109,900	150,976,200	283,086,100
15 North Caldwell, Bor. of	6,153,000	23,416,100	29,569,100	.....	.....	2,100	30,400	399,500	432,000
16 Nutley, Town of	36,950,200	113,630,000	*12,800 150,580,200	14,883	.....	.....	4,772,150	2,832,900	7,605,050
17 Orange, City of	21,264,600	83,421,000	104,685,600	208,007	.....	.....	4,982,900	5,593,200	10,576,100
18 Roseland, Bor. of	8,209,400	17,146,000	25,355,400	3,846	.....	68,000	551,300	1,308,900	1,928,200
19 South Orange, Village of	40,946,900	85,512,300	126,459,200	292,392	.....	.....	625,800	2,812,340	3,438,140
20 Verona, Bor. of	24,837,100	64,195,000	89,032,100	1,240	.....	200	1,575,000	1,630,100	3,205,300
21 West Caldwell, Bor. of	18,884,700	48,677,650	67,562,350	.....	.....	.....	329,700	660,000	989,700
22 West Orange, Town of	54,657,200	186,840,400	241,497,600	.....	.....	7,200	3,862,600	8,139,200	12,009,000
23 Totals	\$983,752,750	\$3,018,814,050	\$4,002,566,800	\$25,236,329	.....	\$131,500	\$204,698,450	\$222,936,840	\$427,766,790

*2,398,100

\$4,004,964,900

* Value of municipally owned property leased to non-exempt persons or corporations.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

\$9,976,562.20

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$0.791685516

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Belleville, Town of	\$621,200	\$1,069,600 *386,200	\$1,690,800	\$171,405,069	\$3.36	91.64	.....	\$14,303,709	\$185,708,778
2 Bloomfield, Town of	860,800	1,650,600	2,897,600	270,178,382	3.88	92.43	.....	21,011,044	291,189,426
3 Caldwell, Bor. of	129,600	244,800	374,400	43,296,853	3.88	82.10	.....	8,853,349	52,150,202
4 Caldwell, Twp. of	49,000	197,100	246,100	47,355,650	2.72	88.09	.....	5,608,814	52,964,464
5 Cedar Grove, Twp. of	67,200	678,600	745,800	68,821,293	3.90	97.31	.....	1,894,225	†70,715,518
6 East Orange, City of	687,300	1,233,900	1,921,200	302,671,464	4.69	89.64	.....	32,814,595	335,486,059
7 Essex Fells, Bor. of	6,400	98,000	104,400	25,620,112	3.34	97.20	.....	736,328	26,356,440
8 Glen Ridge, Bor. of	88,000	447,400	535,400	52,905,135	3.81	96.70	.....	1,855,984	54,761,119
9 Irvington, Town of	1,103,900	916,100	2,020,000	243,711,687	3.69	98.62	.....	3,274,915	246,986,602
10 Livingston, Twp. of	119,200	1,486,150 *90,000	1,605,350	167,680,150	3.61	88.24	.....	22,031,468	189,711,618
11 Maplewood, Twp. of	428,800	923,250 *59,600	1,442,050	162,761,535	3.50	95.54	.....	7,436,991	170,198,526
12 Millburn, Twp. of	124,000	809,700	993,300	249,252,343	2.50	98.86	.....	2,864,040	252,116,383
13 Montclair, Town of	382,400	1,219,000 *838,900	1,601,400	239,672,575	4.01	93.58	.....	15,996,008	255,668,583
14 Newark, City of	4,259,400	3,489,100	8,587,400	1,510,027,063	5.80	92.46	.....	101,129,366	1,611,156,429
15 North Caldwell, Bor. of	17,200	211,800	229,000	29,772,100	3.62	91.92	.....	2,599,199	32,371,299
16 Nutley, Town of	358,900	1,223,100 *134,800	1,582,000	156,618,133	3.08	88.82	.....	18,968,325	175,586,458
17 Orange, City of	398,200	544,300	1,077,300	114,392,407	4.97	91.26	.....	10,025,774	124,418,181
18 Roseland, Bor. of	38,400	188,300	226,700	27,060,746	2.87	104.54	\$1,101,143	.....	25,959,603
19 South Orange, Village of ..	149,600	586,000 *136,100	735,600	129,454,132	3.32	103.36	4,110,903	.....	125,343,229
20 Verona, Bor. of	125,800	647,500	909,400	91,329,240	3.24	100.63	557,391	.....	90,771,849
21 West Caldwell, Bor. of	130,400	*78,200 495,800	704,400	87,847,650	3.34	101.06	708,650	.....	67,139,000
22 West Orange, Town of	444,800	1,720,300	2,165,100	251,341,500	3.73	94.79	.....	13,273,578	264,615,078
23 Totals	\$10,590,500	\$20,080,400	\$32,394,700	\$4,423,175,219	.....	.....	\$6,478,087	\$284,677,712	\$4,701,374,844

* Parsonages.

*1,723,800

\$21,804,200

† One-half Cedar Grove's County Tax Rebated
Pursuant to Sec. 54:4-5 of Revised Statutes

†35,357,750

\$4,666,017,085

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$1,470,229.49			\$2,165.26		\$1,468,064.23	\$2,318,391.40			\$1,971,641.76	\$5,758,097.39	
2	2,305,304.50			1,916.45		2,303,388.05	3,745,713.44			2,621,030.77	9,129,031.01	
3	412,865.60			660.45		412,205.15		J\$912,238.48		353,168.48	1,677,612.11	
4	419,311.99			2,933.55		416,378.44	366,048.50	R368,412.09		135,479.81	1,286,318.84	
5	*559,844.50			52.43		*559,792.07	1,870,562.20			527,749.19	*2,958,103.46	
6	2,655,994.53			28,910.61		2,627,083.92	4,706,000.00		664,535.00	6,190,951.72	14,188,570.64	
7	208,660.12			309.75		208,350.37	251,312.84	R243,505.70		152,263.50	855,432.41	
8	433,535.84			329.83		433,206.01	1,052,969.91			529,443.49	2,015,619.41	
9	1,955,357.15			16,819.79		1,938,537.36	3,611,222.50		381,984.70	3,054,024.50	8,985,769.06	
10	1,501,919.40			7,398.04		1,494,521.36	3,656,902.00			900,976.60	6,052,399.96	
11	1,347,437.07			3,451.99		1,343,985.08		C2,734,016.56		1,604,196.12	5,682,197.76	
12	1,995,968.88			6,536.74		1,989,432.14	3,065,406.72			1,157,412.27	6,212,251.13	
13	2,024,091.14			6,187.96		2,017,903.18	4,150,000.00		435,701.05	3,004,662.73	9,608,266.96	
14	12,755,292.08			229,834.12		12,525,457.96	28,572,092.00		2,319,399.75	44,059,535.44	87,476,485.15	
15	256,278.88			561.20		255,717.68	357,793.40	R389,924.01		74,002.23	1,077,437.32	
16	1,390,092.71			9,111.21		1,380,981.50	2,105,956.94			1,330,661.28	4,817,599.72	
17	985,000.71			8,575.34		976,425.37	2,013,111.00		63,356.75	2,629,385.05	5,682,278.17	
18	205,518.41			72.60		205,445.81	216,093.50	R286,148.46		68,841.20	776,528.97	
19	992,324.18			2,572.92		989,751.26		C2,013,417.76		1,294,176.53	4,297,345.55	
20	718,627.58			6,769.33		711,858.25	1,530,345.63			709,048.89	2,951,252.77	
21	531,529.73			3,100.80		528,428.93		J1,210,941.52		523,169.57	2,262,540.02	
22	2,094,919.24			8,124.30		2,086,794.94	4,590,235.50			2,690,532.30	9,367,562.74	
23	\$37,220,103.73			\$346,394.67		\$36,873,709.06	\$68,180,157.48	\$8,158,604.58	\$4,323,876.00	\$75,582,353.43	\$193,118,700.55	
—*\$279,922.25					—*\$279,922.25					—*\$279,922.25		
\$36,940,181.48					\$36,593,786.81					\$192,838,778.30		

* One-half Cedar Grove's County Tax Rebated.
Pursuant to Sec. 54:4-5 of Revised Statutes.

R—Regional.
J—Joint—Caldwell Borough-West Caldwell.
C—Consolidated—Maplewood-South Orange.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Belleville, Town of	\$10,167.07	.....	\$21,231,600	\$400,000.00	\$539,628.32	\$100,000.00	\$1,039,628.32
2 Bloomfield, Town of	13,725.31	.....	28,359,100	807,480.87	967,304.99	100,000.00	1,874,785.86
3 Caldwell, Bor. of	7,468.83	.....	11,057,200	100,000.00	240,300.00	55,000.00	395,300.00
4 Caldwell, Twp. of	1,415.86	.....	1,057,550	90,000.00	107,303.00	34,000.00	231,303.00
5 Cedar Grove, Twp. of	4,107.25	.....	30,166,600	100,000.00	153,950.64	60,000.00	313,950.64
6 East Orange, City of	26,374.05	.....	57,870,100	584,654.70	1,279,904.50	215,000.00	2,079,559.20
7 Essex Fells, Bor. of .....	.....	.....	3,747,400	131,000.00	82,485.86	10,000.00	223,485.86
8 Glen Ridge, Bor. of	3,767.33	.....	7,193,600	105,000.00	128,625.88	28,000.00	261,625.88
9 Irvington, Town of	25,258.59	.....	29,324,900	657,000.00	2,167,028.50	180,000.00	3,004,028.50
10 Livingston, Twp. of	4,156.22	.....	8,687,950	655,000.00	533,027.00	185,000.00	1,373,027.00
11 Maplewood, Twp. of	12,389.02	.....	24,629,100	329,000.00	356,261.36	80,000.00	765,261.36
12 Millburn, Twp. of	11,796.32	.....	12,405,400	650,000.00	1,021,962.71	143,000.00	1,814,962.71
13 Montclair, Town of	25,250.43	.....	43,450,500	570,814.04	1,214,661.00	326,646.70	2,112,121.74
14 Newark, City of	357,038.31	.....	505,815,300	2,900,000.00	16,518,010.00	3,600,000.00	23,018,010.00
15 North Caldwell, Bor. of .....	.....	.....	8,938,113	55,000.00	98,112.00	22,000.00	175,112.00
16 Nutley, Town of	9,677.74	.....	13,344,250	250,000.00	609,019.67	74,000.00	933,019.67
17 Orange, City of	13,399.80	.....	26,555,200	201,410.18	702,561.75	165,000.00	1,068,971.93
18 Roseland, Bor. of .....	.....	.....	1,707,100	25,000.00	120,000.00	10,000.00	155,000.00
19 South Orange Village of	5,150.48	.....	29,765,800	240,000.00	416,818.28	87,000.00	743,818.28
20 Verona, Bor. of	2,816.41	.....	15,212,400	100,000.00	232,215.99	54,000.00	386,215.99
21 West Caldwell, Bor. of	1,180.91	.....	6,686,688	180,000.00	123,490.30	54,000.00	357,490.30
22 West Orange, Town of	5,697.58	.....	27,669,900	289,000.00	952,417.41	307,450.00	1,548,867.41
23 Totals	\$540,837.51	.....	\$914,875,751	\$9,420,359.79	\$28,565,089.16	\$5,893,096.70	\$43,878,545.65
Total County Taxes Appropriated		\$37,134,624.32	***Bank Stock Tax Due Municipality		\$540,837.51		
Less: Bank Stock Taxes Due County		540,837.51	Bank Stock Tax Due County		540,837.51		
Net County Taxes Apportioned (12 A III)		\$36,593,786.81	Total Bank Stock Tax		\$1,081,675.02		
*Adjustments (Net Total 12 A IIb) ±		346,394.67	* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				
Total County Taxes Apportioned (including Adjustments— Total 12 A I)		\$36,940,181.48					

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Clayton Bor.	\$694,025	\$3,439,400	\$4,133,425	\$5,611	.....	\$3,100	\$70,100	\$131,530	\$204,730
2 Deptford Twp.	3,324,175	14,485,075	17,809,250	165	.....	119,650	147,950	405,460	673,060
3 East Greenwich Twp.	545,500	1,981,450	2,526,950	320	.....	57,300	78,445	10,700	146,445
4 Elk Twp.	648,875	1,679,075	2,327,950	119	.....	19,800	15,350	79,485	114,635
5 Franklin Twp.	1,860,125	6,342,850	8,202,975	638	.....	27,400	11,700	273,317	312,417
6 Glassboro Bor.	2,276,225	9,335,375	11,611,600	19,975	.....	.....	1,368,175	.....	1,368,175
7 Greenwich Twp.	856,650	17,402,050	18,258,700	8,224	.....	4,200	1,390,750	1,602,302	2,997,252
8 Harrison Twp.	960,400	2,017,750	2,978,150	.....	.....	35,700	130,200	.....	165,900
9 Logan Twp.	1,156,970	1,816,170	2,973,140	59	.....	25,000	65,009	378,585	468,594
10 Mantua Twp.	1,665,900	6,514,650	8,180,550	1,279	.....	1,950	6,000	174,975	182,925
11 Monroe Twp.	2,601,250	8,595,200	11,196,450	3,338	.....	32,600	90,650	642,530	765,780
12 National Park Bor.	297,100	2,319,810	2,616,910	.....	.....	.....	42,985	.....	42,985
13 Newfield Bor.	268,150	1,326,100	1,594,250	1,689	.....	11,550	13,450	47,650	72,650
14 Paulsboro Bor.	934,300	5,405,625	6,339,925	1,600	.....	.....	.....	383,720	383,720
15 Pitman Bor.	1,731,120	8,285,870	10,016,990	4,726	.....	.....	774,770	.....	774,770
16 South Harrison Twp.	388,090	658,900	1,046,990	12	.....	60,150	4,000	14,900	79,050
17 Swedesboro Bor.	206,550	1,657,300	1,863,850	3,945	.....	700	258,600	347,950	607,250
18 Washington Twp.	2,067,135	7,170,320	9,237,455	.....	.....	9,800	39,335	76,000	125,135
19 Wenonah Bor.	593,500	2,321,300	2,914,800	3,084	.....	.....	.....	47,500	47,500
20 West Deptford Twp.	4,240,220	19,237,018	23,477,238	.....	.....	7,950	476,050	1,188,716	1,672,716
21 Westville Bor.	952,300	3,920,400	4,872,700	15,746	.....	.....	95,900	189,890	285,790
22 Woodbury City	3,989,900	10,311,600	14,301,500	17,770	.....	.....	292,150	1,318,860	1,611,010
23 Woodbury Heights Bor.	381,765	2,245,550	2,627,315	355	.....	.....	199,600	.....	199,600
24 Woolwich Twp.	593,650	1,425,300	2,018,950	465	.....	77,900	.....	348,575	426,475
25 Totals	\$33,233,875	\$139,894,138	\$173,128,013	\$89,100	.....	\$494,750	\$5,571,229	\$7,662,645	\$13,728,624

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Clayton Bor.	\$92,575	\$215,325	\$307,900	\$4,035,866	\$13.10	28.70	.....	\$10,243,909	\$14,279,775
2 Deptford Twp.	255,325	1,069,875	1,325,200	17,157,275	9.78	26.82	.....	48,593,620	65,750,895
3 East Greenwich Twp.	72,800	75,500	148,300	2,525,415	7.66	25.67	.....	7,317,031	9,842,446
4 Elk Twp.	70,400	71,125	141,525	2,301,179	11.36	27.73	.....	6,067,109	8,368,288
5 Franklin Twp.	192,825	276,000	468,825	8,047,205	10.88	28.85	.....	20,225,281	28,272,486
6 Glassboro Bor.	173,450	468,250	641,700	12,358,050	10.45	28.79	.....	28,720,459	41,078,509
7 Greenwich Twp.	115,800	189,100	304,900	20,959,276	6.51	16.02	.....	95,715,706	116,674,982
8 Harrison Twp.	56,600	70,500	127,100	3,016,950	9.50	28.65	.....	7,416,788	10,433,738
9 Logan Twp.	49,300	44,100	93,400	3,348,393	7.20	36.69	.....	5,130,266	8,478,659
10 Mantua Twp.	129,425	474,075	603,500	7,761,254	10.96	30.03	.....	19,060,708	26,821,962
11 Monroe Twp.	284,800	392,750	677,550	11,288,018	9.68	28.69	.....	27,829,168	39,117,186
12 National Park Bor.	55,945	171,400	227,345	2,432,550	12.78	18.27	.....	11,706,625	14,139,175
13 Newfield Bor.	27,100	51,600	78,700	1,589,869	8.76	31.58	.....	3,454,040	5,043,909
14 Paulsboro Bor.	208,900	276,850	485,750	6,239,495	12.93	24.58	.....	19,453,097	25,692,592
15 Pitman Bor.	218,860	397,590	616,450	10,180,036	10.70	29.46	.....	23,985,012	34,165,048
16 South Harrison Twp.	21,600	19,450	41,050	1,085,002	8.10	30.61	.....	2,373,428	3,458,430
17 Swedesboro Bor.	62,950	45,800	108,750	2,366,295	11.32	20.39	.....	7,277,150	9,643,445
18 Washington Twp.	99,825	326,800	426,625	8,935,965	10.20	28.12	.....	23,612,669	32,548,634
19 Wenonah Bor.	44,000	96,000	140,000	2,825,384	10.24	27.04	.....	7,864,785	10,690,169
20 West Deptford Twp.	186,000	596,500	782,500	24,367,454	6.82	27.80	.....	60,973,206	85,340,660
21 Westville Bor.	129,850	217,000	346,850	4,827,386	9.16	31.39	.....	10,650,396	15,477,782
22 Woodbury City	236,300	455,300	691,600	15,238,680	9.32	28.11	.....	36,575,412	51,814,092
23 Woodbury Heights Bor.	36,000	108,550	144,550	2,682,780	10.64	22.94	.....	8,825,671	11,508,451
24 Woolwich Twp.	14,400	15,500	29,900	2,415,990	6.32	27.50	.....	5,322,686	7,738,676
25 Totals	\$2,835,030	\$6,124,940	\$8,959,970	\$177,985,767	.....	.....	.....	\$498,394,222	\$676,379,989

GLOUCESTER COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
1	\$58,065.00			\$26.07		\$58,038.93	\$393,973.35			\$76,353.65	\$528,365.93
2	267,358.98			1,438.03		265,920.95	1,331,506.75			80,146.91	1,677,574.61
3	40,021.76					40,021.76	67,146.09	\$86,130.10			193,297.95
4	34,027.48			54.29		33,973.19	85,241.50	*138,760.41		3,000.00	260,975.10
5	114,962.74			798.86		114,163.88	302,644.50	*379,598.49		78,837.48	875,244.35
6	167,035.11			1,962.47		165,072.64	819,861.00			305,891.84	1,290,825.48
7	474,428.58			227.63		474,200.95	562,078.00			327,384.47	1,363,663.42
8	42,426.09			102.66		42,323.43	83,897.00	†153,788.05		6,090.14	286,098.62
9	34,476.26				\$4,571.48	39,047.74	188,624.00			13,000.00	240,671.74
10	109,064.56			382.07		108,682.49	276,239.00	†469,015.95			†850,032.11
11	159,059.90			498.48		158,561.42	809,000.00			123,856.57	1,091,417.99
12	57,493.29			120.61		57,372.68	166,475.00	\$9,779.26		76,868.58	310,495.52
13	20,509.75			95.76		20,413.99	96,315.75			22,234.52	138,964.26
14	104,472.27			165.00		104,307.27	444,618.00			257,287.52	806,212.79
15	138,923.32			22.27		138,901.05	679,860.75			269,587.79	1,088,349.59
16	14,062.81			142.54		13,920.27	42,617.17	‡25,194.47		6,000.00	87,731.91
17	39,212.57					39,212.57	108,708.26	‡70,432.90		49,141.47	267,495.20
18	132,350.59			686.08		131,664.51	779,306.50				910,971.01
19	43,468.80			63.51		43,405.29	178,341.50	\$7,606.09		59,729.68	289,082.56
20	347,015.68			241.24		346,774.44	1,205,357.00			109,559.28	1,661,690.72
21	62,936.39			335.17		62,601.22	240,866.00	\$11,851.51		126,465.92	441,784.65
22	210,688.58			1,633.57		209,055.01	817,416.00		\$24,918.75	367,840.50	1,419,230.26
23	46,796.13			55.28		46,740.85	205,605.25	\$8,013.14		24,707.67	285,066.91
24	31,467.32					31,467.32	75,120.91	‡45,650.61			152,238.84
25	\$2,750,323.96			\$9,051.59	\$4,571.48	\$2,745,843.85	\$9,960,819.28	\$1,405,820.98	\$24,918.75	\$2,383,983.99	\$16,517,481.52

Additional Rates in the following District

Valuation Appropriation Rate

Harrison Township for Garbage Removal \$799,400 \$1,577.50 \$.20
Harrison Township for Fire 799,400 1,800.00 .23

† Bank Stock deducted from Total Tax Levy.

* Southern Regional High School—Elk Township, Franklin Township.

† Clearview Regional High School—Harrison Township, Mantua Township.

‡ Kingsway Regional High School—East Greenwich Township, South Harrison Township, Swedesboro Borough, Woolwich Township.

§ Gateway Regional High School—National Park Borough, Wenonah Borough, Westville Borough, Woodbury Heights Borough.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Clayton Bor.	\$2,267.05	.....	\$1,413,387	\$69,100.00	\$77,772.00	\$48,600.00	\$195,472.00
2 Deptford Twp.	714.74	.....	4,261,000	170,000.00	249,128.48	105,000.00	524,128.48
3 East Greenwich Twp. ....	.....	.....	444,900	40,000.00	85,102.00	20,000.00	145,102.00
4 Elk Twp. ....	.....	.....	175,725	24,600.00	34,000.00	47,000.00	105,600.00
5 Franklin Twp. ....	.....	.....	1,327,140	35,000.00	146,456.45	128,500.00	309,956.45
6 Glassboro Bor.	2,742.46	.....	1,778,500	.....	272,416.85	60,000.00	332,416.85
7 Greenwich Twp.	291.65	.....	522,700	100,000.00	135,800.00	8,500.00	244,300.00
8 Harrison Twp.	1,314.13	.....	617,100	11,500.00	54,914.00	51,700.00	118,114.00
9 Logan Twp. ....	.....	.....	125,000	28,092.62	48,464.00	20,000.00	96,556.62
10 Mantua Twp.	3,905.33	.....	1,187,450	137,886.15	104,112.00	70,000.00	311,998.15
11 Monroe Twp.	1,443.43	.....	1,320,900	190,000.00	185,000.00	75,000.00	450,000.00
12 National Park Bor. ....	.....	.....	1,063,480	9,200.00	27,431.42	22,000.00	58,631.42
13 Newfield Bor.	1,184.68	.....	251,850	.....	17,026.21	12,000.00	29,026.21
14 Paulsboro Bor.	2,479.03	.....	1,012,325	40,000.00	77,330.02	63,000.00	180,330.02
15 Pitman Bor.	4,856.21	.....	1,694,430	28,800.00	94,256.00	35,000.00	158,056.00
16 South Harrison Twp. ....	.....	.....	48,600	14,289.00	12,711.00	9,000.00	36,000.00
17 Swedesboro Bor.	2,083.73	.....	361,600	20,100.00	48,046.00	9,500.00	77,646.00
18 Washington Twp. ....	.....	.....	537,200	106,670.53	117,200.00	42,000.00	265,870.53
19 Wenonah Bor.	270.32	.....	393,900	42,833.00	31,400.00	4,400.00	78,633.00
20 West Deptford Twp.	145.82	.....	1,481,750	163,686.95	136,164.00	40,000.00	339,850.95
21 Westville Bor.	2,534.08	.....	566,800	22,000.00	114,419.05	17,700.00	154,119.05
22 Woodbury City	12,144.75	.....	2,297,880	50,000.00	276,206.68	40,000.00	366,206.68
23 Woodbury Heights Bor.	778.74	.....	151,575	37,476.12	75,637.47	34,000.00	147,113.59
24 Woolwich Twp. ....	.....	.....	24,600	75,565.00	41,165.00	8,000.00	124,730.00
25 Totals	\$39,156.15	.....	\$23,059,792	\$1,416,799.37	\$2,462,158.63	\$970,900.00	\$4,849,858.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$867,606.50
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.406624088
***Bank Stock Due Municipality	\$39,156.15
Bank Stock Tax Due County	39,156.15
Total Bank Stock Tax	\$78,312.30

Total County Taxes Appropriated	\$2,785,000.00
Less: Bank Stock Taxes Due County	39,156.15
Net County Taxes Apportioned (12 A III)	\$2,745,843.85
*Adjustments (Net Total 12 A IIb) ±	4,480.11
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	\$2,750,323.96

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bayonne City	\$43,572,500	\$74,928,000	\$118,500,500	\$1,248,654	.....	.....	.....	\$22,353,500	\$22,353,500
2 East Newark Bor.	632,200	1,971,000	2,603,200	.....	.....	.....	\$333,200	1,620,250	1,953,450
3 Guttenberg Town	3,194,450	12,123,000	15,317,450	.....	.....	.....	1,602,300	.....	1,602,300
4 Harrison Town	5,849,850	21,033,550	26,883,400	561,450	.....	.....	6,356,550	8,653,750	15,010,300
5 Hoboken City	23,104,600	39,090,100	62,194,700	9,410,437	.....	.....	.....	10,855,200	10,855,200
6 Jersey City	107,142,570	233,808,750	340,951,320	64,776,875	.....	.....	.....	59,656,350	59,656,350
7 Kearny Town	12,455,050	64,110,600	76,565,650	2,746,686	.....	.....	7,683,350	11,712,980	19,396,330
8 North Bergen Twp.	20,931,350	54,439,000	75,370,350	710,960	.....	.....	.....	5,204,225	5,204,225
9 Secaucus Town	6,553,815	9,558,050	16,111,865	742,008	.....	.....	520,915	956,960	1,477,875
10 Union City	21,339,350	41,980,750	63,320,100	20,879	.....	.....	2,205,000	5,707,700	7,912,700
11 Weehawken Twp.	7,797,032	12,418,550	20,215,582	16,333,107	.....	.....	.....	1,573,650	1,573,650
12 West New York Town	17,205,000	27,535,400	44,740,400	6,726,972	.....	.....	.....	5,481,600	5,481,600
13 Totals	\$269,777,767	\$592,996,750	\$862,774,517	\$103,278,028	.....	.....	\$18,701,315	\$133,776,165	\$152,477,480

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget

\$7,500,690.20

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes

\$1.156356444

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Bayonne City	\$1,071,095	\$1,307,600	\$2,378,695	\$139,723,959	\$9.124	41.07	.....	\$170,032,492	\$309,756,451
2 East Newark Bor.	45,600	24,500	70,100	4,486,550	7.659	40.23	.....	3,867,592	8,354,142
3 Guttenberg Town	92,800	65,000	157,800	16,761,950	3.946	94.63	.....	869,224	17,631,174
4 Harrison Town	181,100	129,000	310,100	42,145,050	6.210	52.88	.....	23,955,102	66,100,152
5 Hoboken City	209,600	258,600	468,200	81,992,137	12.065	63.03	.....	36,480,058	118,472,195
6 Jersey City	2,821,525	3,529,450	6,350,975	459,033,570	11.337	47.52	.....	376,538,831	835,572,401
7 Kearny Town	623,500	827,800	1,451,300	97,257,366	6.739	31.30	.....	168,053,040	265,310,406
8 North Bergen Twp.	644,400	994,450	1,638,850	79,646,685	10.479	35.53	.....	136,761,228	216,407,913
9 Secaucus Town	184,800	389,400	574,200	17,757,548	19.261	15.28	.....	89,332,277	107,089,825
10 Union City	624,800	538,050	1,162,850	70,090,829	12.260	53.79	.....	54,397,133	124,487,962
11 Weehawken Twp.	150,500	192,500	343,000	37,779,339	8.814	36.91	.....	34,554,350	72,333,689
12 West New York Town	402,300	375,175	777,475	56,171,497	11.846	39.67	.....	68,041,046	124,212,543
13 Totals	\$7,052,020	\$8,631,525	\$15,683,545	\$1,102,846,480	.....	.....	.....	\$1,162,882,373	\$2,265,728,853

† Credits Pursuant to R. S. 54:4-5 Reflected.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$3,581,888.68			\$26,799.46		\$3,555,089.22	\$3,846,906.00		\$98,370.00	\$5,247,920.78	\$12,748,286.00	
2	96,603.66			16.30		96,587.36	100,795.00			146,217.76	343,600.12	
3	203,879.22			64.84		203,814.38	257,185.00		1,100.50	199,265.11	661,364.99	
4	764,353.37			1,775.72		762,577.65	917,000.00		136,791.00	800,690.60	2,617,059.25	
5	1,369,960.87			2,346.97		1,367,613.90	2,856,595.34		269,557.74	5,397,909.78	9,891,676.76	
6	9,662,195.30			94,267.89		9,567,927.41	14,122,000.00		776,751.50	27,569,792.80	52,036,471.71	
7	3,067,933.98			20,000.31		3,047,933.67	2,417,812.01		403,738.50	684,387.98	6,553,872.16	
8	2,502,446.85			7,500.44		2,494,946.41	2,341,792.00		232,958.50	3,276,209.41	8,345,906.32	
9	†1,238,340.09			†1,704.43		†339,676.71	675,122.79		85,773.44	543,825.30	†1,644,398.24	
10	1,439,524.57			29,119.49		1,410,405.08	3,001,142.50		67,550.00	4,113,937.59	8,593,035.17	
11	836,435.27			156.14		836,279.13	1,137,314.75		33,562.75	1,322,427.94	3,329,584.57	
12	1,436,339.75			3,174.39		1,433,165.36	2,161,426.00		206,483.06	2,852,490.86	6,653,565.28	
13	\$26,199,901.61			\$186,926.38		\$25,116,016.28	\$33,835,091.39		\$2,312,636.99	\$52,155,075.91	\$113,418,820.57	
	†896,958.95											
	\$25,302,942.66											

† Credits pursuant to R. S. 54:4-5 reflected.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bayonne City	\$16,588.42	.....	\$65,530,700	\$675,000.00	\$1,426,130.39	\$400,000.00	\$2,501,130.39
2 East Newark Bor.	1,013.01	.....	164,500	19,500.00	39,052.89	7,900.00	66,452.89
3 Guttenberg Town	3,913.72	.....	3,335,740	60,000.00	120,450.00	34,000.00	214,450.00
4 Harrison Town	5,742.52	.....	6,127,900	45,000.00	1,502,603.00	35,000.00	1,582,603.00
5 Hoboken City	11,729.33	.....	55,400,200	300,000.00	1,050,081.79	395,000.00	1,745,081.79
6 Jersey City	88,500.14	.....	188,205,821	5,800,000.00	11,521,527.70	2,178,473.30	19,500,001.00
7 Kearny Town	8,625.24	.....	11,166,050	1,500,000.00	2,408,143.07	100,000.00	4,008,143.07
8 North Bergen Twp.	6,792.89	.....	11,843,550	800,000.00	773,082.00	235,000.00	1,808,082.00
9 Secaucus Town	503.12	.....	8,252,550	160,000.00	252,410.00	50,000.00	462,410.00
10 Union City	30,447.15	.....	13,661,450	277,000.00	873,995.00	453,000.00	1,603,995.00
11 Weehawken Twp.	1,676.91	.....	11,777,862	251,100.00	174,068.93	27,000.00	452,168.93
12 West New York Town	5,564.64	.....	12,837,500	250,000.00	544,320.40	250,000.00	1,044,320.40
13 Totals	\$181,097.09	.....	\$388,303,823	\$10,137,600.00	\$20,685,865.17	\$4,165,373.30	\$34,988,838.47

Total County Taxes Appropriated \$25,297,113.36
 Less: Bank Stock Taxes Due County 181,097.08
 Net County Taxes Apportioned (12 A III) \$25,116,016.28
 *Adjustments (Net Total 12 A IIb) ± +186,926.38
 Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) \$25,302,942.66

***Bank Stock Tax Due Municipality \$181,097.09
 Bank Stock Tax Due County 181,097.08
 Total Bank Stock Tax \$362,194.17

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Alexandria Twp.	\$793,825	\$1,378,875	\$2,172,700	\$29	.....	\$94,150	\$33,925	\$35,000	\$163,075
2 Bethlehem Twp.	393,600	1,051,033	1,444,633	4,585	.....	57,550	24,900	29,600	112,050
3 Bloomsbury Bor.	82,200	550,600	632,800	2,576	.....	5,500	25,250	33,150	63,900
4 Califon Bor.	127,735	504,850	632,585	56	\$625	100	19,655	51,910	72,290
5 Clinton, Town of	473,950	2,411,620	2,885,570	4,295	.....	6,200	246,970	109,166	362,336
6 Clinton Twp.	537,250	2,869,543	3,406,793	5,519	.....	53,700	24,200	204,160	282,060
7 Delaware Twp.	674,850	2,036,408	2,711,258	281	450	106,950	31,175	127,905	266,480
8 East Amwell Twp.	676,675	1,483,400	2,160,075	900	23,859	177,125	4,800	6,200	211,984
9 Flemington Bor.	819,305	3,315,385	4,134,690	4,622	.....	2,700	269,995	258,015	530,710
10 Franklin Twp.	410,725	1,174,500	1,585,225	4,336	1,300	78,375	22,975	33,800	136,450
11 Frenchtown Bor.	158,150	1,041,800	1,199,950	1,836	.....	.....	109,385	.....	109,385
12 Glen Gardner Bor.	46,850	306,680	353,530	430	335	2,730	3,400	16,880	23,345
13 Hampton Bor.	97,875	554,850	652,725	6,157	8,655	3,050	19,860	7,655	39,220
14 High Bridge Bor.	195,790	1,711,615	1,907,405	14,399	26,000	3,450	53,170	350,975	433,595
15 Holland Twp.	1,367,790	7,193,910	8,561,700	7,746	.....	139,000	339,400	681,900	1,160,300
16 Kingwood Twp.	1,222,050	1,746,550	2,969,200	269	500	78,400	10,250	103,630	192,780
17 Lambertville, City of	559,859	2,337,850	2,897,700	38,466	2,650	.....	300	424,135	427,085
18 Lebanon Boro.	129,375	770,675	900,050	2,883	50	4,350	27,350	52,940	84,690
19 Lebanon Twp.	362,475	1,534,624	1,897,099	117	32,525	37,850	12,850	125,667	208,892
20 Milford Bor.	222,800	2,144,825	2,367,625	4,010	.....	190	119,025	1,010,020	1,129,235
21 Raritan Twp.	1,486,350	5,928,673	7,415,023	4,130	.....	136,500	405,875	965,085	1,507,460
22 Readington Twp.	1,323,000	4,194,034	5,517,034	10,059	82,350	82,300	28,200	45,250	238,100
23 Stockton Bor.	39,350	332,200	371,550	260	700	300	21,350	16,700	39,050
24 Tewksbury Twp.	524,570	1,860,445	2,385,015	.....	85,120	77,350	79,880	18,180	260,530
25 Union Twp.	269,200	1,126,421	1,395,621	3,412	.....	72,150	57,500	1,200	130,850
26 West Amwell Twp.	704,335	2,003,559	2,707,894	33	20,100	39,150	17,250	17,380	93,880
27 Totals	\$13,700,534	\$51,564,925	\$65,265,459	\$121,406	\$285,219	\$1,259,120	\$2,008,890	\$4,726,503	\$8,279,732

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Alexandria Twp.	\$37,800	\$51,500	\$89,300	\$2,246,504	\$11.32	19.99		\$8,696,234	\$10,942,738
2 Bethlehem Twp.	33,200	36,500	69,700	1,491,568	9.56	19.25		6,059,954	7,551,522
3 Bloomsbury Bor.	33,225	32,550	65,775	633,501	12.80	19.35		2,637,484	3,270,955
4 Califon Bor.	19,175	28,800	47,975	656,956	14.44	17.77		2,927,263	3,584,219
5 Clinton, Town of	42,400	42,800	85,200	3,167,001	6.89	40.14		4,303,194	7,470,195
6 Clinton Twp.	78,700	135,000	213,700	3,480,672	15.24	13.58		21,680,047	25,160,719
7 Delaware Twp.	108,000	71,500	179,500	2,798,519	15.28	12.35		19,242,248	22,040,767
8 East Amwell Twp.	72,467	56,125	128,592	2,244,367	15.58	11.72		16,270,599	18,514,966
9 Flemington Bor.	94,800	88,450	183,250	4,486,772	13.44	18.52		18,190,849	22,677,621
10 Franklin Twp.	62,400	77,000	139,400	1,586,611	15.24	13.99		9,745,904	11,332,515
11 Frenchtown Bor.	52,800	44,000	96,800	1,214,371	12.97	18.92		5,142,280	6,356,651
12 Glen Gardner Bor.	21,850	23,900	45,750	331,555	16.88	17.63		1,651,745	1,983,300
13 Hampton Bor.	27,475	48,000	75,475	622,627	18.58	14.75		3,772,529	4,395,156
14 High Bridge Bor.	69,550	75,575	145,125	2,210,274	14.42	20.44		7,424,322	9,634,596
15 Holland Twp.	36,500	101,360	137,860	9,591,886	2.11	37.20		14,453,622	24,045,508
16 Kingwood Twp.	71,200	63,100	134,300	3,027,949	10.20	22.69		10,116,740	13,144,689
17 Lambertville, City of	127,250	148,300	275,550	3,087,710	13.24	30.82		6,504,331	9,592,041
18 Lebanon Boro.	24,400	22,300	46,700	940,923	10.65	20.10		3,577,810	4,518,733
19 Lebanon Twp.	59,325	108,450	167,775	1,938,333	18.71	12.14		13,729,746	15,668,079
20 Milford Bor.	34,000	43,230	77,230	3,423,640	8.34	22.17		8,311,784	11,735,424
21 Raritan Twp.	117,100	172,130	289,230	8,637,383	11.41	15.58		40,178,192	48,815,575
22 Readington Twp.	156,400	270,800	427,200	5,337,993	19.87	13.68		34,812,161	40,150,154
23 Stockton Bor.	14,400	25,000	39,400	371,460	16.80	13.17		2,449,634	2,821,094
24 Tewksbury Twp.	29,800	105,575	135,375	2,510,170	17.80	11.64		18,104,804	20,614,974
25 Union Twp.	28,100	45,800	73,900	1,455,983	14.74	13.50		8,942,312	10,398,295
26 West Amwell Twp.	34,775	67,950	102,725	2,699,082	11.28	16.66		13,545,971	16,245,053
27 Totals	\$1,487,092	\$1,985,695	\$3,472,787	\$70,193,810				\$302,471,759	\$372,665,569

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$503,640.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.410189756

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$44,885.99			\$383.26		\$44,502.73	\$1,398.39	\$91,724.00	\$91,304.79		\$25,056.54	\$253,986.45
2	30,975.57			268.10		30,707.47	965.02	61,851.25	49,020.57			142,544.31
3	13,417.25					13,417.25	418.00	50,780.00			16,261.98	80,877.23
4	14,702.10			19.40		14,682.70	458.03	42,603.50	23,440.08		13,591.53	94,775.84
5	30,641.97			123.00		30,518.97	954.63	73,801.00	48,721.23		63,904.34	217,900.17
6	103,206.69			362.45		102,844.24	3,215.32	232,975.00	164,183.36		26,642.31	529,860.23
7	90,408.97			486.67		89,922.30	2,816.62	143,929.00	146,078.71		44,772.72	427,519.35
8	75,946.49			4,331.67		71,614.82	2,366.05	143,171.00	83,303.93		49,088.69	349,544.49
9	93,021.28			283.34		92,737.94		235,634.88	114,888.04		159,443.09	602,703.95
10	46,484.82			38.07		46,446.75	1,448.20	80,483.00	74,149.66		38,963.67	241,491.28
11	26,074.33			444.91		25,629.42	812.33	70,402.00	55,763.99		4,804.75	157,412.49
12	8,135.29			21.95		8,113.34	253.45	26,079.00	12,952.40		8,568.18	55,966.37
13	18,028.48			112.49		17,915.99	561.66	40,640.00	28,601.26		27,962.07	115,680.98
14	39,520.13			135.27		39,384.86	1,231.22	206,197.00			71,769.74	318,582.82
15	98,632.21					98,632.21	3,072.81	40,000.00	60,000.00			201,705.02
16	53,918.17			2,351.29		51,566.88	1,679.78	114,622.25	84,536.46		56,444.44	308,849.81
17	39,345.57			147.78		39,197.79		87,499.50	199,057.59		82,977.67	408,732.55
18	18,535.38			6.82		18,528.56	577.46	42,173.00	29,579.88		9,319.93	100,178.83
19	64,268.85			399.40		63,869.45	2,002.25	192,823.50	101,961.83		1,957.33	362,614.36
20	48,137.51					48,137.51		114,388.00	67,588.60		55,224.78	285,338.89
21	200,236.49			236.13		200,000.36	6,238.21	419,160.12	247,523.53		111,760.04	984,682.26
22	164,691.82			1,007.43		163,684.39	5,130.85	477,535.09	290,427.54		123,348.86	1,060,126.73
23	11,571.84			3.25		11,568.59	360.51	17,003.50	29,308.58		4,038.61	62,279.79
24	84,560.51			138.26		84,422.25	2,634.42	161,808.25	134,774.95		63,106.35	446,746.22
25	42,652.74			727.60		41,925.14	1,328.81	87,520.00	66,926.80		16,816.25	214,517.00
26	66,635.54			3,718.36		62,917.18	2,075.98	79,861.00	136,862.83		22,574.73	304,291.72
27	\$1,528,635.99			\$15,746.90		\$1,512,889.09	\$42,000.00	\$3,334,664.84	\$2,340,956.61		\$1,098,398.60	\$8,328,909.14
Total County Taxes Appropriated				\$1,537,371.56		Total County Taxes Apportioned (including Adjustments—						\$1,528,635.99
Less: Bank Stock Taxes Due County				24,482.47		Total 12 A I)						
Net County Taxes Apportioned (12A III)				\$1,512,889.09		* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.						
* Adjustments (Net Total 12 A IIb) ±				15,746.90								

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Alexandria Twp.		303	\$445,100		\$49,191.00	\$38,000.00	\$87,191.00
2 Bethlehem Twp.			34,500	\$15,000.00	36,833.00	27,157.39	78,990.39
3 Bloomsbury Bor.	\$799.69		58,000	10,000.00	7,650.00	700.00	18,350.00
4 Califon Bor.	1,235.88		61,050	5,500.00	6,024.00	11,200.00	22,724.00
5 Clinton, Town of	4,095.66		312,010		26,025.00	9,800.20	35,825.20
6 Clinton Twp.			3,335,000	50,000.00	72,278.00	25,000.00	147,278.00
7 Delaware Twp.			685,800	25,000.00	43,353.00	35,000.00	103,353.00
8 East Amwell Twp.			523,935	30,000.00	44,494.00	30,000.00	104,494.00
9 Flemington Bor.	9,177.90		1,301,925	75,000.00	63,765.10	25,000.00	163,765.10
10 Franklin Twp.			166,700	15,000.00	34,928.00	26,000.00	75,928.00
11 Frenchtown Bor.	1,257.09		182,985	45,000.00	20,689.77	8,000.00	73,689.77
12 Glen Gardner Bor.		95	30,700		11,858.00	6,000.00	17,858.00
13 Hampton Bor.			125,730	4,000.00	23,298.00	9,000.00	36,298.00
14 High Bridge Bor.	672.39		157,330	20,000.00	23,989.00	7,000.00	50,989.00
15 Holland Twp.			1,698,920	280,000.00	263,287.00	1,338.00	544,625.00
16 Kingwood Twp.			123,250	21,500.00	35,200.00	38,000.00	94,700.00
17 Lambertville, City of	3,260.33		1,714,450	33,000.00	78,712.52	55,000.00	166,712.52
18 Lebanon Bor.			110,150	4,000.00	6,420.00	4,800.00	15,220.00
19 Lebanon Twp.			2,279,172	18,500.00	107,813.00	40,000.00	166,313.00
20 Milford Bor.	2,938.21		158,485	18,000.00	7,056.00	7,500.00	32,556.00
21 Raritan Twp.	194.90		2,965,450	50,000.00	126,357.00	45,000.00	221,357.00
22 Readington Twp.	769.84		218,300	25,000.00	95,444.00	125,000.00	245,444.00
23 Stockton Bor.			59,150	7,000.00	8,200.00	5,000.00	20,200.00
24 Tewksbury Twp.	80.57		636,700	20,000.00	41,899.00	41,500.00	103,399.00
25 Union Twp.			2,006,100	5,000.00	43,427.00	27,000.00	75,427.00
26 West Amwell Twp.			484,240	30,000.00	37,501.00	30,000.00	97,501.00
27 Totals	\$24,482.46	398	\$19,875,132	\$806,500.00	\$1,315,692.39	\$677,995.59	\$2,800,187.98

***Bank Stock Tax Due Municipality \$24,482.46
 Bank Stock Tax Due County 24,482.47
 Total Bank Stock Tax \$48,964.93

REGIONAL SCHOOL BUDGET
 Delaware Valley Regional High School \$462,171.00
 Hunterdon Central High School 882,221.75
 North Hunterdon Regional High School 734,312.02
 South Hunterdon Regional High School 365,149.00
 Flemington-Raritan School *654,795.00
 * (In district school column) (C-Ia)

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 East Windsor Twp.	\$842,095	\$5,528,553	\$6,370,648	\$12	.....	\$64,200	\$251,900	\$161,775	\$477,875
2 Ewing Twp.	7,639,935	27,529,210	35,169,145	130,057	.....	2,850	3,609,105	4,414,610	8,026,565
3 Hamilton Twp.	30,386,375	114,582,550	144,968,925	112,568	.....	37,600	5,298,950	6,134,215	11,470,765
4 Hightstown Bor.	789,200	4,394,700	5,183,900	13,867	.....	.....	190,385	438,900	629,285
5 Hopewell Bor.	720,800	4,046,700	4,767,500	20,996	.....	2,800	77,200	217,100	297,100
6 Hopewell Twp.	6,226,300	19,305,748	25,532,048	2,080	.....	.....	1,041,400	930,400	1,971,800
7 Lawrence Twp.	5,521,078	22,283,188	27,804,266	4,954	.....	26,750	821,250	2,280,389	3,128,389
8 Pennington Bor.	443,730	1,972,935	2,416,665	16,115	.....	.....	49,250	87,185	136,435
9 Princeton Bor.	5,531,950	17,229,650	22,761,600	42,087	.....	.....	1,516,375	38,200	1,554,575
10 Princeton Twp.	24,703,201	77,342,000	102,045,201	6,817	.....	18,100	1,912,700	1,275,000	3,205,800
11 Washington Twp.	1,067,715	2,115,625	3,183,340	2,190	.....	136,540	71,365	74,605	282,510
12 West Windsor Twp.	3,365,300	11,763,200	15,128,500	318,309	.....	103,700	127,100	1,657,800	1,888,600
13 City of Trenton	33,216,400	124,795,100	158,011,500	1,891,506	.....	.....	12,758,175	15,593,000	28,351,175
14 Totals	\$120,454,079	\$432,889,159	\$553,343,238	\$2,561,558	.....	\$392,540	\$27,725,155	\$33,303,179	\$61,420,874

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 East Windsor Twp.	\$28,200	\$61,200	\$89,400	\$6,759,135	\$11.91	17.26	.....	\$30,539,247	\$37,298,382
2 Ewing Twp.	362,320	1,417,260	1,779,580	41,546,187	9.88	22.18	.....	123,393,276	164,939,463
3 Hamilton Twp.	1,053,500	3,698,680	4,752,180	151,800,078	4.97	48.73	.....	152,525,277	304,325,355
4 Hightstown Bor.	97,600	127,200	224,800	5,602,252	9.05	30.08	.....	12,049,810	17,652,062
5 Hopewell Bor.	61,600	61,000	122,600	4,962,996	5.48	50.48	.....	4,676,834	9,639,830
6 Hopewell Twp.	103,500	417,150	520,650	26,985,278	6.51	40.85	.....	36,969,905	63,955,183
7 Lawrence Twp.	201,120	653,500	854,620	30,082,989	9.08	26.65	.....	76,526,938	106,609,927
8 Pennington Bor.	33,600	105,000	138,600	2,430,615	14.68	20.04	.....	9,642,541	12,073,156
9 Princeton Bor.	75,300	172,000	247,300	24,110,962	7.24	26.27	.....	63,883,242	87,994,204
10 Princeton Twp.	45,600	*407,700	453,300	104,804,518	2.90	89.02	.....	12,586,568	117,391,086
11 Washington Twp.	45,600	67,000	112,600	3,355,440	9.92	23.11	.....	10,591,389	13,946,829
12 West Windsor Twp.	46,400	152,400	198,800	17,136,609	6.17	25.00	.....	45,385,500	62,522,109
13 City of Trenton	1,183,200	936,550	2,119,750	186,134,431	10.74	42.24	\$3,179,625	216,068,755	399,023,561
14 Totals	\$3,337,540	*\$8,276,640	\$11,614,180	\$605,711,490	.....	.....	\$3,179,625	\$794,839,282	\$1,397,371,147

* Includes \$5,700 (Ch. 87, L. 1962).

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.5672359885

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy		
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment								
1	\$211,569.85			\$1,639.36		\$209,930.49	\$8,376.55		*\$548,811.91		\$37,793.68	\$804,912.63	
2	935,596.00			10,779.05		924,816.95	36,917.02	\$2,380,356.50			759,963.92	4,102,054.39	
3	1,726,242.94			22,030.90		1,704,212.04		5,185,865.00			652,802.30	7,542,879.34	
4	100,128.85			72.95		100,055.90	3,989.46		*259,541.34		143,311.29	506,897.99	
5	54,680.59			256.22		54,424.37		181,766.00			35,744.00	271,934.37	
6	362,776.81			299.56		362,477.25	14,452.25		†1,241,547.25		137,049.58	1,755,526.33	
7	604,729.87			3,426.47		601,303.40	23,987.44	1,657,810.94			448,339.00	2,731,440.78	
8	68,483.29			261.17		68,222.12			†233,709.75		54,827.87	356,759.74	
9	499,134.79			990.03		498,144.76		825,649.61			421,231.36	1,745,025.73	
10	665,884.49			120.99		665,763.50		1,812,925.59			551,710.63	3,030,399.72	
11	79,111.43			76.58		79,034.85	3,151.40	224,882.66			25,743.98	332,812.89	
12	354,647.90			384.04		354,263.86	14,125.88	628,660.25			59,542.60	1,056,592.59	
13	2,263,405.23			53,497.92		2,209,907.31		6,673,405.87		\$477,718.00	10,617,641.93	19,978,673.11	
14	\$7,926,392.04			\$93,835.24		\$7,832,556.80	\$105,000.00	\$19,571,322.42	\$2,283,610.25	\$477,718.00	\$13,945,702.14	\$44,215,909.61	
Total County Taxes Appropriated				\$7,943,669.00		County Library Apportioned Rate per \$100.00 Assessed							
Less: Bank Stock Taxes Due County				111,112.20		Valuation (Applied to Col. 11)							\$0.0226153914
Net County Taxes Apportioned (12 A III)				\$7,832,556.80		Joint School Adjustments:							
*Adjustments (Net Total 12 A IIb) ±				93,835.24		* East Windsor Township							\$80.82
						* Hightstown Borough							231.02
Total County Taxes Apportioned (including Adjustments—Total 12 A I)				\$7,926,392.04		Total School District Adjustments							\$311.84
						† Hopewell Township							1,096.60
						† Pennington Borough							870.66
* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.						Total School District Adjustments							\$1,967.26

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 East Windsor Twp.	\$331.32	.....	\$17,100	\$40,000.00	\$70,100.00	\$11,000.00	\$121,100.00
2 Ewing Twp.	3,799.46	.....	131,219,500	235,000.00	970,100.00	207,350.00	1,412,450.00
3 Hamilton Twp.	6,121.20	.....	20,112,625	600,000.00	3,089,617.28	378,303.00	4,067,920.28
4 Hightstown Bor.	5,117.98	.....	2,247,450	26,000.00	80,517.00	43,500.00	150,017.00
5 Hopewell Bor.	1,366.00	.....	287,900	9,500.00	29,374.63	10,000.00	48,874.63
6 Hopewell Twp.	163.76	.....	5,689,950	40,000.00	154,308.00	125,000.00	319,308.00
7 Lawrence Twp.	1,414.00	.....	21,771,055	260,000.00	481,600.00	115,000.00	856,600.00
8 Pennington Bor.	1,298.08	.....	3,310,290	32,721.25	33,633.84	15,000.00	81,355.09
9 Princeton Bor.	18,011.64	.....	34,533,590	115,000.00	559,187.00	38,800.00	712,987.00
10 Princeton Twp.	1,141.34	.....	8,709,200	125,000.00	314,943.65	122,000.00	561,943.65
11 Washington Twp.	506.02	.....	208,850	35,700.00	79,100.00	39,300.00	154,100.00
12 West Windsor Twp.	757.40	.....	411,300	80,000.00	128,100.00	27,000.00	235,100.00
13 City of Trenton	71,084.00	.....	70,966,200	114,200.00	3,577,527.46	1,040,000.00	4,731,727.46
14 Totals	\$111,112.20	.....	\$299,485,010	\$1,713,121.25	\$9,568,108.86	\$2,172,253.00	\$13,453,483.11

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget

\$1,835,780.00

Total County Library Taxes Appropriated (including
Adjustments)

\$105,596.68

Less: Total Adjustments

\$105,000.00

***Bank Stock Tax Due Municipality \$111,112.20
Bank Stock Tax Due County 111,112.20

Total Bank Stock Tax \$222,224.40

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Carteret Bor.	\$4,181,835	\$11,606,345	\$15,788,180	\$19,856	.....	.....	\$2,117,980	\$474,255	\$2,592,235
2 Cranbury Twp.	2,965,300	7,658,250	10,623,550	1,273	.....	\$59,100	224,000	319,600	602,700
3 Dunellen Bor.	1,093,350	4,646,425	5,739,775	64,261	.....	.....	455,300	203,175	658,475
4 East Brunswick Twp.	7,655,300	23,523,022	31,178,322	5,583	.....	8,530	378,020	2,050,074	2,436,624
5 Edison Twp.	8,940,361	51,555,606	60,495,967	233,681	.....	12,550	1,326,115	2,711,052	4,049,717
6 Helmetta Bor.	406,880	1,865,390	2,272,270	.....	.....	.....	1,295,230	2,000	1,297,230
7 Highland Park Bor.	3,714,550	15,315,800	19,030,350	5,157	.....	.....	266,055	494,750	760,805
8 Jamesburg Bor.	1,038,450	4,954,000	5,992,450	9,100	.....	.....	258,400	85,750	344,150
9 Madison Twp.	4,011,720	19,954,430	23,966,150	50,006	.....	16,730	335,290	584,980	937,000
10 Metuchen Bor.	3,426,635	11,845,449	15,272,084	123,727	.....	.....	138,772	1,099,069	1,237,841
11 Middlesex Bor.	11,647,800	47,994,300	59,642,100	6,133	.....	.....	862,350	3,531,500	4,393,850
12 Milltown Bor.	1,227,350	5,614,900	6,842,250	7,856	.....	100	243,775	253,825	497,700
13 Monroe Twp.	5,704,125	8,317,750	14,021,875	3,038	.....	203,200	90,100	439,450	732,750
14 New Brunswick City	11,951,675	40,094,800	52,046,475	473,359	.....	.....	3,796,675	6,231,450	10,028,125
15 North Brunswick Twp.	4,868,080	16,893,911	21,761,991	60,650	.....	8,000	2,517,850	3,179,709	5,705,559
16 Perth Amboy City	18,151,397	37,108,350	55,259,747	732,200	.....	.....	9,743,510	1,267,990	11,011,500
17 Piscataway Twp.	8,441,325	40,226,535	48,667,860	1,450	.....	44,000	205,350	3,132,975	3,382,325
18 Plainsboro Twp.	849,670	3,186,212	4,035,882	7,617	.....	26,100	272,110	384,734	682,944
19 Sayreville Bor.	3,872,175	27,072,860	30,945,035	92,103	.....	.....	1,324,215	8,199,880	9,523,595
20 South Amboy City	1,297,703	4,208,195	5,505,898	1,516,080	.....	.....	29,125	275,580	304,705
21 South Brunswick Twp.	3,804,330	11,528,094	15,332,424	250,214	.....	47,400	588,500	1,536,835	2,172,735
22 South Plainfield Bor.	6,124,900	35,076,270	41,201,170	149,672	.....	.....	2,185,850	1,094,240	3,280,090
23 South River Bor.	6,341,985	23,868,650	30,210,635	3,073	.....	.....	489,060	1,056,840	1,545,900
24 Spotswood Bor.	1,494,490	8,654,350	10,148,840	101,788	.....	.....	12,550	2,039,450	2,052,000
25 Woodbridge Twp.	11,441,810	47,985,852	59,427,662	618,652	.....	900	1,370,095	6,987,598	8,358,593
26 Totals	\$134,653,196	\$510,755,746	\$645,408,942	\$4,536,529	.....	\$426,610	\$30,526,277	\$47,636,261	\$78,589,148

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Carteret Bor.	\$407,855	\$1,047,590	\$1,455,445	\$16,944,826	\$20.87	12.87	.....	\$106,886,101	\$123,830,927
2 Cranbury Twp.	13,600	32,500	46,100	11,181,423	4.26	45.00	†\$46,100	12,984,339	21,119,662
3 Dunellen Bor.	168,200	297,200	465,400	5,997,111	17.56	15.34	.....	31,677,271	37,674,382
4 East Brunswick Twp.	142,250	1,443,975	1,586,225	32,034,304	11.92	22.74	.....	105,929,514	137,963,818
5 Edison Twp.	374,280	2,701,955	3,076,235	61,703,130	11.93	18.94	.....	258,912,518	320,615,648
6 Helmetta Bor.	16,700	27,000	43,700	3,525,800	3.80	43.56	.....	2,944,144	6,469,944
7 Highland Park Bor.	239,200	356,500	595,700	19,200,612	10.56	31.25	.....	41,866,770	61,067,382
8 Jamesburg Bor.	61,600	134,000	195,600	6,150,100	6.56	51.79	.....	55,587,319	11,737,419
9 Madison Twp.	232,300	1,973,210	2,205,510	22,747,646	15.14	16.85	.....	118,266,194	141,013,840
10 Metuchen Bor.	157,440	749,100	906,540	15,727,112	16.07	19.45	.....	363,742,539	79,469,651
11 Middlesex Bor.	138,400	*684,500	822,900	63,219,183	3.12	85.65	.....	9,992,576	73,211,759
12 Milltown Bor.	93,525	290,475	384,000	6,963,806	9.93	19.08	.....	29,018,599	35,982,405
13 Monroe Twp.	75,600	178,950	254,550	14,503,113	6.39	44.81	.....	17,269,968	31,773,081
14 New Brunswick City	795,600	685,100	1,480,700	61,067,259	8.45	32.81	.....	106,583,440	167,650,699
15 North Brunswick Twp.	174,760	460,500	635,260	26,892,940	8.39	18.62	.....	95,112,289	122,005,229
16 Perth Amboy City	955,055	826,870	1,781,925	65,221,522	11.11	31.93	.....	117,805,543	183,027,065
17 Piscataway Twp.	264,800	1,086,910	1,351,710	50,699,925	7.15	35.93	.....	86,784,019	137,483,944
18 Plainsboro Twp.	17,100	22,500	39,600	4,686,843	5.30	27.69	.....	10,539,351	15,226,194
19 Sayreville Bor.	238,580	1,402,950	1,641,530	38,919,203	9.00	20.38	.....	120,895,176	159,814,379
20 South Amboy City	206,058	292,754	498,812	6,827,871	11.17	15.24	.....	30,622,042	37,449,913
21 South Brunswick Twp.	147,850	642,150	790,000	16,965,373	12.20	21.58	.....	47,045,216	64,010,589
22 South Plainfield Bor.	166,700	1,165,050	1,331,750	43,299,182	6.48	40.07	.....	61,621,815	104,920,997
23 South River Bor.	384,000	571,700	955,700	30,803,908	5.81	48.97	.....	31,481,493	62,285,401
24 Spotswood Bor.	60,400	394,600	455,000	11,847,628	7.61	35.27	.....	18,625,869	30,473,497
25 Woodbridge Twp.	893,010	5,038,980	5,932,020	62,472,887	18.43	12.40	.....	3423,333,365	485,806,252
26 Totals	\$6,424,893	\$22,507,019	\$28,931,912	\$699,602,707	.....	.....	\$46,100	\$1,955,527,470	\$2,655,084,077

* Includes \$1,000.00 Fallout Shelter.

† To equalize exemptions.

‡ To equalize second class railroad.

Added

Jamesburg	\$9,099
Metuchen	494,911
Woodbridge	3,505,688

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$591,056.87			\$2,273.19		\$588,783.68	\$1,371,060.13			\$1,575,591.58	\$3,535,435.39	
2	115,125.03			2,453.49		112,671.54	311,722.50			51,449.72	475,843.76	
3	179,823.06			102.86		179,720.20	616,027.00			256,860.74	1,052,607.94	
4	658,514.57			2,251.03		656,263.54	2,860,110.00			300,778.52	3,817,152.06	
5	1,530,330.02				\$686.32	1,531,016.34	4,050,151.00		\$738,650.00	1,040,513.26	7,360,330.60	
6	30,881.16				20.92	30,902.08	65,815.00			37,060.00	133,777.08	
7	291,480.22				246.59	291,726.81	1,333,854.00			400,232.32	2,025,813.13	
8	56,023.35			46.87		55,976.48	229,883.00			117,193.06	403,052.54	
9	673,072.62			5,016.90		668,055.72	2,279,183.10			495,234.14	3,442,472.96	
10	379,316.06				1,286.98	380,603.04	1,388,956.50			756,843.50	2,526,403.04	
11	349,446.51			654.57		348,791.94	1,306,874.50			312,683.60	1,968,350.04	
12	171,747.08				98.46	171,845.54	484,056.00			34,997.16	690,898.70	
13	151,655.57			262.43		151,393.14	633,558.95			140,750.57	925,702.66	
14	800,213.02			8,789.20		791,423.82	2,481,201.30		159,202.50	1,724,263.91	5,156,091.56	
15	582,342.62			737.22		581,605.40	1,409,865.95			262,573.53	2,254,044.88	
16	873,605.95			5,067.31		868,538.64	2,698,201.16		115,855.00	3,559,626.96	7,242,224.76	
17	656,224.08			1,348.24		654,875.84	2,545,440.88			421,447.16	3,621,763.88	
18	72,675.61			191.51		72,484.10	175,555.00				248,039.10	
19	762,809.48			3,266.58		759,542.90	2,398,718.00			342,054.92	3,500,315.82	
20	178,751.65				322.19	179,073.84	304,614.00		44,395.50	234,123.50	762,206.84	
21	305,528.41			2,869.27		302,659.14	1,643,151.96			123,014.42	2,068,825.52	
22	500,797.89			401.47		500,396.42	1,809,571.26			492,564.20	2,802,531.88	
23	297,293.91			2,952.79		294,341.12	1,087,728.93			406,588.29	1,788,658.34	
24	145,452.51			181.83		145,270.68	630,790.65			124,693.50	900,754.83	
25	2,318,801.29			36,820.53		2,281,980.76	7,076,608.01			2,150,124.18	11,508,712.95	
26	\$12,672,968.54			\$75,687.29	\$2,661.46	\$12,599,942.71	\$41,192,701.78		\$1,058,103.00	\$15,361,262.77	\$70,212,010.26	

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Carteret Bor.	\$4,148.30	.....	\$7,045,030	\$90,000.00	\$299,608.18	\$65,000.00	\$454,608.18
2 Cranbury Twp.	3,317.28	.....	317,700	46,000.00	68,500.00	23,500.00	138,000.00
3 Dunellen Bor.	5,266.66	.....	838,350	18,400.00	131,181.00	46,500.00	196,081.00
4 East Brunswick Twp.	733.48	.....	3,302,200	420,000.00	434,184.00	200,000.00	1,054,184.00
5 Edison Twp.	6,926.28	.....	78,805,228	750,000.00	2,243,151.50	140,000.00	3,133,151.50
6 Helmetta Bor. ....	.....	.....	88,165	12,000.00	13,460.00	900.00	26,360.00
7 Highland Park Bor.	3,944.04	.....	4,666,802	170,000.00	299,338.00	44,452.00	513,790.00
8 Jamesburg Bor.	1,215.94	.....	321,700	32,138.28	57,218.00	30,000.00	119,356.28
9 Madison Twp.	1,003.66	.....	3,601,800	185,000.00	357,436.50	183,600.85	726,037.35
10 Metuchen Bor.	5,906.50	.....	2,003,692	269,000.00	194,902.76	65,000.00	528,902.76
11 Middlesex Bor.	285.10	.....	8,634,590	225,000.00	277,521.89	68,000.00	570,521.89
12 Milltown Bor.	3,293.96	.....	931,025	67,898.50	244,939.29	12,000.00	324,837.79
13 Monroe Twp. ....	.....	.....	2,478,000	78,000.00	107,001.58	140,000.00	325,001.58
14 New Brunswick City	20,166.40	.....	21,153,520	710,237.50	1,869,636.08	150,000.00	2,729,873.58
15 North Brunswick Twp.	1,238.24	.....	1,650,655	450,000.00	371,753.00	35,000.00	856,753.00
16 Perth Amboy City	14,373.04	.....	15,132,601	915,000.00	629,130.43	150,000.00	1,694,130.43
17 Piscataway Twp.	442.10	.....	8,125,075	280,000.00	478,664.74	190,000.00	948,664.74
18 Plainsboro Twp. ....	.....	.....	1,842,350	35,700.00	56,000.00	4,500.00	96,200.00
19 Sayreville Bor.	1,945.08	.....	1,845,025	365,000.00	1,313,789.68	73,000.00	1,751,789.68
20 South Amboy City	3,666.50	.....	2,357,150	150,000.00	418,311.38	30,000.00	598,311.38
21 South Brunswick Twp.	420.92	.....	2,837,200	165,000.00	275,165.00	85,000.00	525,165.00
22 South Plainfield Bor.	1,035.80	.....	4,555,475	320,627.44	406,404.49	70,000.00	797,031.93
23 South River Bor.	8,285.52	.....	5,339,075	110,000.00	301,820.77	81,000.00	492,820.77
24 Spotswood Bor.	856.50	.....	823,500	100,000.00	62,250.00	24,000.00	186,250.00
25 Woodbridge Twp.	10,875.82	.....	9,218,381	540,000.00	3,155,139.77	300,000.00	3,995,139.77
26 Totals	\$99,347.12	.....	\$187,914,289	\$6,505,001.72	\$14,066,508.04	\$2,211,452.85	\$22,782,962.61

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$2,675,630.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.477310
***Bank Stock Tax Due Municipality	\$99,347.12
Bank Stock Tax Due County	99,347.12
Total Bank Stock Tax	\$198,694.24

Total County Taxes Appropriated	\$12,699,289.83
Less: Bank Stock Taxes Due County	99,347.12
Net County Taxes Apportioned (12 A III)	\$12,599,942.71
*Adjustments (Net Total 12 A IIb) +	73,025.83
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	\$12,672,968.54

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
1 Allenhurst Bor.	\$2,352,435	\$6,728,465	\$9,080,900	\$17,220	.....	.....	.....	\$204,400	\$204,400
2 Allentown Bor.	635,000	3,885,800	4,520,800	.....	.....	\$700	\$43,250	44,500	88,450
3 Asbury Park City	21,986,825	52,383,475	74,370,300	133,400	.....	.....	5,306,100	7,959,150	13,265,250
4 Atlantic Highlands Bor.	4,066,725	15,306,850	19,373,575	20,007	.....	.....	892,500	.....	892,500
5 Avon-by-the-Sea Bor.	5,171,350	11,619,025	16,790,375	14,747	.....	.....	315,200	95,975	411,175
6 Belmar Bor.	8,898,525	29,601,115	38,499,640	11,416	.....	.....	1,383,550	.....	1,383,550
7 Bradley Beach Bor.	5,415,518	17,811,912	23,227,430	18,077	.....	.....	.....	514,170	514,170
8 Brielle Bor.	6,028,200	17,435,950	23,464,150	421	.....	.....	145,200	357,450	502,650
9 Colts Neck Twp.	8,150,199	15,435,766	23,585,965	.....	.....	153,800	134,800	690,450	979,050
10 Deal Bor.	7,357,750	16,421,100	23,778,850	.....	.....	.....	15,800	350,300	366,100
11 Eatontown Bor.	2,104,900	34,857,350	36,962,250	4,590	.....	2,700	2,408,750	2,721,375	5,132,825
12 Englishtown Bor.	431,060	2,970,345	3,401,405	60	.....	.....	168,633	207,410	376,043
13 Fair Haven Bor.	6,911,550	23,923,875	30,835,425	.....	.....	.....	.....	548,700	548,700
14 Farmingdale Bor.	845,550	3,871,750	4,717,300	11,933	.....	.....	279,935	.....	279,935
15 Freehold Bor.	9,527,150	35,357,975	44,885,125	36,980	.....	.....	.....	4,950,050	4,950,050
16 Freehold Twp.	11,053,550	24,314,500	35,368,050	5,936	.....	3,586,800	.....	.....	3,586,800
17 Highlands Bor.	2,558,125	10,586,025	13,144,150	.....	.....	.....	78,975	261,100	340,075
18 Holmdel Twp.	12,544,600	37,299,750	49,844,350	.....	.....	22,550	30,600	3,770,025	3,823,175
19 Howell Twp.	14,898,375	41,637,475	56,535,850	2,865	.....	769,600	232,325	863,650	1,865,575
20 Interlaken Bor.	1,985,112	7,242,340	9,227,452	.....	.....	.....	.....	50,503	50,503
21 Keansburg Bor.	6,375,325	21,005,375	27,380,700	4,041	.....	.....	528,350	689,450	1,217,800
22 Keyport Bor.	6,437,400	20,723,450	27,160,850	5,189	.....	.....	.....	2,375,400	2,375,400
23 Little Silver Bor.	6,796,400	28,515,800	35,312,200	4,654	.....	.....	1,220,700	.....	1,220,700
24 Loch Arbour Village	709,400	1,778,950	2,488,350	.....	.....	.....	4,500	70,450	74,950
25 Long Branch City	19,707,275	85,998,100	105,705,375	220,955	.....	.....	710,300	3,469,100	4,179,400
26 Manalapan Twp.	7,388,890	13,759,160	21,148,050	377	\$907,459	.....	.....	.....	907,459
27 Manasquan Bor.	9,959,300	25,522,450	35,481,750	8,873	.....	.....	256,450	680,650	937,100
28 Marlboro Twp.	12,041,929	17,343,027	29,384,956	2,255	.....	99,800	237,269	623,300	960,369
29 Matawan Bor.	6,166,605	18,995,656	25,162,261	13,084	.....	.....	765,052	.....	765,052
30 Matawan Twp.	8,672,000	30,088,000	38,760,000	8,076	.....	.....	.....	1,747,300	1,747,300

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
31 Middletown Twp.	\$38,268,050	\$165,434,950	\$203,703,000	\$3,555	.....	\$60,000	\$2,519,400	\$2,850,100	\$5,429,500
32 Millstone Twp.	3,288,498	7,097,392	10,385,890	.....	.....	184,871	11,877	173,200	369,948
33 Monmouth Beach Bor.	2,612,171	6,662,486	9,274,657	.....	.....	.....	4,000	133,800	137,800
34 Neptune Township	33,392,055	86,163,900	119,555,955	31,547	.....	.....	764,275	2,812,300	3,576,575
35 Neptune City Bor.	3,590,280	13,797,650	17,387,930	.....	.....	.....	258,105	720,085	978,190
36 New Shrewsbury Bor.	7,984,400	24,515,200	32,499,600	.....	.....	8,200	605,200	894,850	1,508,250
37 Ocean Twp.	15,744,405	58,772,200	74,516,605	.....	.....	17,200	618,455	794,995	1,430,650
38 Oceanport Bor.	5,173,880	21,112,325	26,286,205	6,576	.....	.....	.....	712,900	712,900
39 Raritan Twp.	10,704,000	50,617,000	61,321,000	983	\$2,663,900	.....	.....	.....	2,663,900
40 Red Bank Bor.	17,952,300	48,298,400	66,250,700	170,383	.....	.....	.....	9,930,886	9,930,886
41 Roosevelt Bor.	220,355	2,607,776	2,828,131	.....	.....	.....	.....	54,000	54,000
42 Rumson Bor.	14,327,350	36,361,450	50,688,800	.....	.....	.....	815,750	.....	815,750
43 Sea Bright Bor.	3,490,390	6,461,010	9,951,400	.....	.....	.....	263,050	124,400	387,450
44 Sea Girt Bor.	9,394,233	17,911,345	27,305,578	11,310	.....	.....	84,450	499,465	583,915
45 Shrewsbury Bor.	5,731,600	16,134,150	21,865,750	.....	.....	25,000	641,900	943,500	1,610,400
46 Shrewsbury Twp.	90,000	595,000	685,000	.....	.....	.....	11,260	2,500	13,760
47 South Belmar Bor.	1,675,800	6,232,850	7,908,650	.....	.....	.....	.....	193,400	193,400
48 Spring Lake Boro.	16,509,525	27,774,100	44,283,625	14,250	.....	.....	.....	2,342,530	2,342,530
49 Spring Lake Heights	4,011,845	11,341,281	15,353,126	1,418	.....	.....	.....	137,075	137,075
50 Union Beach Bor.	3,627,002	14,510,460	18,137,462	730	.....	.....	169,710	132,000	301,710
51 Upper Freehold Twp.	3,757,950	8,019,400	11,777,350	721	.....	727,400	30,850	415,895	1,174,145
52 Wall Twp.	18,207,325	53,081,550	71,288,875	1,079	.....	64,650	377,000	1,349,685	1,791,335
53 West Long Branch Bor.	5,601,175	25,025,720	30,626,895	.....	.....	10,980	197,000	837,410	1,045,390
54 Totals	\$442,531,612	\$1,381,548,406	\$1,824,080,018	\$787,708	\$3,571,359	\$5,734,251	\$22,530,521	\$59,299,834	\$91,135,965

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Allenhurst Bor.	\$2,400	\$25,000	\$27,400	\$9,275,120	\$2.5497	96.51	.....	\$328,384	\$9,603,504
2 Allentown Bor.	25,200	50,000	75,200	4,534,050	4.0066	94.13	.....	281,919	4,815,969
3 Asbury Park City	263,200	213,000	476,200	87,292,750	3.5181	107.08	\$4,917,275	.....	82,375,475
4 Atlantic Highlands Bor.	89,600	188,925	278,525	20,007,557	3.2087	87.46	.....	2,777,779	22,785,336
5 Avon-by-the-Sea Bor.	69,700	99,150	168,850	17,047,447	2.1888	90.32	.....	1,799,499	18,846,946
6 Belmar Bor.	200,800	151,000	351,800	39,542,806	2.1480	107.16	2,572,392	.....	36,970,414
7 Bradley Beach Bor.	147,100	100,000	247,100	23,512,577	3.0391	100.05	11,608	.....	23,500,969
8 Brielle Bor.	70,500	155,350	225,850	23,741,371	2.6983	84.13	.....	4,426,198	28,167,569
9 Colts Neck Twp.	35,500	83,800	119,300	24,445,715	2.0104	87.87	.....	3,255,920	27,701,635
10 Deal Bor.	24,000	74,500	98,500	24,046,450	2.7855	104.84	1,097,765	.....	22,948,685
11 Eatontown Bor.	82,400	252,000	334,400	41,765,265	2.4637	92.19	.....	3,131,306	44,896,571
12 Englishtown Bor.	29,000	27,200	56,200	3,721,308	3.6740	82.36	.....	728,518	4,449,826
13 Fair Haven Bor.	88,400	315,500	403,900	30,980,225	3.5201	85.36	.....	5,288,549	36,268,774
14 Farmingdale Bor.	26,600	43,000	69,600	4,939,568	2.8773	97.08	.....	141,888	5,081,456
15 Freehold Bor.	202,300	319,500	521,800	49,350,355	2.9276	117.95	6,830,759	.....	42,519,596
16 Freehold Twp.	96,800	173,500	270,300	38,690,486	2.5209	112.17	3,837,294	.....	34,853,192
17 Highlands Bor.	117,100	90,500	207,600	13,276,625	3.4216	108.80	1,063,130	.....	12,213,495
18 Holmdel Twp.	24,800	180,200	205,000	53,462,525	1.8056	107.33	3,404,073	.....	50,058,452
19 Howell Twp.	297,200	442,600	739,800	57,664,490	2.6555	133.44	14,167,857	.....	43,496,633
20 Interlaken Bor.	9,900	77,500	87,400	9,190,555	2.4410	101.74	157,812	.....	9,032,743
21 Keansburg Bor.	195,700	241,300	437,000	28,765,541	3.1252	106.13	1,616,148	.....	27,149,393
22 Keyport Bor.	191,200	218,500	409,700	29,131,739	2.8896	105.85	1,501,096	.....	27,630,643
23 Little Silver Bor.	46,200	326,800	373,000	36,164,554	2.8615	89.30	.....	4,231,137	40,395,691
24 Loch Arbour Village	5,900	13,500	19,400	2,543,900	4.3404	93.07	.....	185,282	2,729,182
25 Long Branch City	497,700	616,500	1,114,200	108,991,530	3.2994	106.64	6,581,806	.....	102,409,724
26 Manalapan Twp.	98,800	103,000	201,800	21,854,086	2.3495	121.79	3,783,694	.....	18,070,392
27 Manasquan Bor.	163,200	185,900	349,100	36,078,623	2.2977	95.53	.....	1,660,247	37,738,870
28 Marlboro Twp.	97,600	133,500	231,100	30,116,480	2.5574	112.61	3,290,510	.....	26,825,970
29 Matawan Bor.	79,600	230,000	309,600	25,630,797	3.0738	99.20	.....	202,921	25,833,718
30 Matawan Twp.	114,800	335,850	450,650	40,064,726	3.0801	104.35	1,615,774	.....	38,448,952

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3 + 4 + 5e - 6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
31 Middletown Twp.	\$477,900	\$2,264,800	\$2,742,700	\$206,393,355	\$2.8707	93.21		\$14,839,001	\$221,232,356
32 Millstone Twp.	68,330	50,500	118,830	10,637,008	3.2167	120.67	\$1,779,037		8,857,971
33 Monmouth Beach Bor.	28,400	66,000	94,400	9,318,057	3.4858	81.32		2,130,479	11,448,536
34 Neptune Township	510,500	1,135,800	1,646,300	121,517,777	2.6774	103.52	4,065,273		117,452,504
35 Neptune City Bor.	103,200	199,500	302,700	18,063,420	2.9888	90.88		1,744,915	19,808,335
36 New Shrewsbury Bor.	54,700	388,000	442,700	33,565,150	3.7135	91.35		3,077,411	36,642,561
37 Ocean Twp.	181,600	550,000	1,031,600	74,915,655	2.7917	96.32		2,846,979	77,762,634
38 Oceanport Bor.	39,300	176,000	215,300	26,790,381	2.4340	91.10		2,568,026	29,358,407
39 Raritan Twp.	81,600	1,156,700	1,238,300	62,747,583	2.9733	92.71		4,821,810	67,569,393
40 Red Bank Bor.	258,400	314,200	572,600	75,779,369	2.8334	99.56		292,791	76,072,160
41 Roosevelt Bor.	30,450	24,000	54,450	2,827,681	4.9681	92.89		216,471	3,044,152
42 Rumson Bor.	118,000	314,500	432,500	51,072,050	2.8040	86.23		8,094,454	59,166,504
43 Sea Bright Bor.	30,400	37,000	67,400	10,271,450	2.5773	91.26		953,048	11,224,498
44 Sea Girt Bor.	32,500	107,000	139,500	27,761,303	1.8444	86.70		4,188,744	31,950,047
45 Shrewsbury Bor.	24,500	213,500	238,000	23,238,150	2.7779	90.85		2,202,219	25,440,369
46 Shrewsbury Twp.				698,760	9.1855	97.85		15,051	713,811
47 South Belmar Bor.	68,800	50,200	119,000	7,983,050	2.9568	89.98		880,692	8,863,742
48 Spring Lake Boro.	46,900	118,500	165,400	46,475,005	1.5628	95.71		1,984,920	48,459,925
49 Spring Lake Heights	81,100	183,950	265,050	15,226,569	3.1338	92.14		1,309,697	16,536,266
50 Union Beach Bor.	170,400	307,500	477,900	17,962,002	3.7520	96.15		726,253	18,688,255
51 Upper Freehold Twp.	46,500	30,800	77,300	12,874,916	2.5707	84.72		2,124,149	14,999,065
52 Wall Twp.	263,500	641,400	904,900	72,176,389	2.9686	91.35		6,750,397	78,926,786
53 West Long Branch Bor.	76,400	378,940	455,340	31,216,945	3.0732	100.45	137,204		31,079,741
54 Totals	\$6,186,580	\$14,475,865	\$20,662,445	\$1,895,341,246			\$62,430,507	\$90,207,054	\$1,923,117,793

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$43,047.39			\$282.09		\$42,765.30	\$962.54	\$53,500.00		\$139,268.93	\$236,496.77	
2	21,587.42			8.80		21,578.62	485.51		†\$112,446.29	47,152.68	181,663.10	
3	369,245.38			4,349.03		364,896.35		985,928.47		1,720,236.72	3,071,061.54	
4	102,134.53			834.60		101,299.93	2,281.91	154,493.00	†249,086.33	134,836.76	641,997.93	
5	84,480.82			243.08		84,237.74		134,307.00		154,600.00	373,144.74	
6	165,718.68			658.87		165,059.81	3,712.48	393,222.00		287,404.62	849,398.91	
7	105,342.33			962.19		104,380.14		396,901.96		213,294.14	714,576.24	
8	126,260.21			56.37		126,203.84	2,839.75	324,255.00		187,336.45	640,635.04	
9	124,171.67			1,433.50		122,738.17	2,761.91	221,951.75	†97,573.68	46,450.00	491,475.51	
10	102,866.73			524.75		102,341.98	2,303.93	335,558.99		229,610.45	669,815.35	
11	201,247.42			2,282.68	\$6.63	198,971.37	4,478.49	302,370.50	†296,105.69	227,070.99	1,028,997.04	
12	19,946.20			680.57		19,265.63	435.18	*66,875.77	†35,836.11	14,309.23	136,721.92	
13	162,573.60			587.99		161,985.61	3,646.48	431,040.00	†200,485.65	293,388.97	1,090,546.71	
14	22,777.46			974.59		21,802.87	492.95	65,177.00	†34,760.35	19,897.76	142,130.93	
15	190,592.70			5,615.40		184,977.30		553,549.63	†303,232.38	403,024.31	1,444,783.62	
16	156,228.30			1,827.42		154,400.88	3,466.93	478,040.25	†179,875.15	159,600.00	975,383.21	
17	54,746.59			1,320.71		53,425.88	1,196.07	65,005.00	†183,342.08	151,313.47	454,282.50	
18	224,385.38			640.20		223,745.18	5,033.96	535,390.00		201,171.09	965,340.23	
19	194,972.24			2,318.13		192,654.11	4,297.59	936,849.00	†397,485.75	.14	1,531,286.59	
20	40,488.98			146.16		40,342.82	907.49	99,214.00		83,885.11	224,349.42	
21	121,696.27			1,401.48		120,294.79	2,705.49	416,699.00		359,296.55	898,995.83	
22	123,853.46			4,030.42		119,823.04		468,104.00		253,887.09	841,814.13	
23	181,072.37			301.66		180,770.71	4,068.09	642,420.45		207,618.42	1,034,877.67	
24	12,233.47			14.43		12,219.04		*44,297.81		53,900.00	110,416.85	
25	459,048.25			3,274.44		455,773.81		2,120,171.40		1,020,160.92	3,596,106.13	
26	80,999.94			1,388.59		79,611.35	1,782.77	*271,577.23	†145,520.73	14,989.87	513,481.95	
27	169,163.25			396.53		168,766.72	3,798.50	380,220.00		276,222.13	829,007.35	
28	120,246.54			5,066.82		115,179.72	2,530.74	257,938.70	†153,354.85	241,218.12	770,222.13	
29	115,798.80			702.68		115,096.12			†285,219.95	387,544.92	787,860.99	
30	172,346.17			1,338.80		171,007.37			†797,833.98	265,197.31	1,234,038.66	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
31	\$991,666.82			\$2,359.28		\$989,307.54		\$3,837,834.50			\$1,097,932.63	\$5,925,074.67
32	39,705.57			1,177.30		38,528.27	\$857.68	195,780.00			107,000.00	342,165.95
33	51,317.69			46.48		51,271.21	1,153.78	66,689.00	†\$63,734.31		141,961.23	324,809.53
34	526,477.02			1,738.48		524,738.54	11,803.97	2,037,379.50			679,716.27	3,253,638.28
35	88,790.22			114.82		88,675.40	1,995.33	311,881.76			137,336.41	539,888.90
36	164,249.09			327.12		163,921.97	3,688.68	*443,651.83	†443,580.94		191,623.35	1,246,466.77
37	348,568.47			560.19		348,008.28	7,830.36	*1,262,178.19			473,456.97	2,091,473.80
38	131,598.10			79.81		131,518.29	2,959.30	236,700.75	†153,204.07		127,700.00	652,082.41
39	302,877.60			1,880.86		300,996.74	6,774.10	1,329,774.50			228,131.97	1,865,677.31
40	340,990.98			1,331.37	\$140.68	339,800.29		987,453.00			819,904.95	2,147,158.24
41	13,645.31			333.49		13,311.82	299.43	86,069.50			40,802.59	140,483.34
42	265,211.93			5,416.00		259,795.93	5,858.76	460,646.07	†368,813.16		336,973.38	1,432,087.30
43	50,313.45			414.96		49,898.49	1,123.38	45,552.00	†41,184.83		126,969.03	264,727.73
44	143,215.04			253.75		142,961.29	3,217.17	153,573.00			212,279.00	512,030.46
45	114,035.62			441.84		113,593.78	2,556.52	407,923.50			121,473.68	645,547.48
46	3,199.63					3,199.63		*10,205.88	†8,637.37		42,142.21	64,185.09
47	39,731.43			36.72		39,694.71	893.21	132,457.00			63,000.00	236,044.92
48	217,220.03			182.04		217,037.99		149,089.00			360,217.67	726,344.66
49	74,123.27			148.80		73,974.47	1,664.86	294,692.00			106,845.79	477,177.12
50	83,769.49			850.40		82,919.09	1,868.08	400,296.00			188,863.13	673,946.30
51	67,232.82			18.98		67,213.84	1,512.33		†210,061.71		52,200.00	339,987.88
52	353,786.75			5,016.73	144.90	348,914.92	7,859.48	1,432,365.10			353,502.96	2,142,642.46
53	139,313.93			234.45		139,079.48	3,129.25	369,823.30	†301,919.98		145,409.28	959,361.29
54	\$8,620,312.81			\$66,626.85	\$292.21	\$8,553,978.17	\$121,234.43	\$25,787,073.29	\$5,063,295.34		\$13,949,329.65	\$53,474,910.88

† Denotes regional schools.

* Denotes joint schools.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Allenhurst Bor.	\$4,718.89	.....	\$598,720	\$39,800.00	\$168,940.00	\$4,600.00	\$213,340.00
2 Allentown Bor.	1,847.32	.....	184,250	15,000.00	10,500.00	7,500.00	33,000.00
3 Asbury Park City	14,317.07	.....	8,826,050	110,000.00	1,085,743.16	325,000.00	1,520,743.16
4 Atlantic Highlands Bor.	915.92	.....	805,000	115,000.00	115,452.11	30,000.00	260,452.11
5 Avon-by-the-Sea Bor. ....	.....	.....	502,200	78,000.00	100,627.65	18,000.00	196,627.65
6 Belmar Bor.	2,495.38	.....	5,060,650	176,433.00	347,842.00	45,000.00	569,275.00
7 Bradley Beach Bor.	3,271.20	.....	3,343,020	103,000.00	220,000.00	43,000.00	366,000.00
8 Brielle Bor.	83.55	.....	776,100	59,000.00	44,800.00	30,000.00	133,800.00
9 Colts Neck Twp. ....	.....	.....	1,234,500	.....	96,748.00	14,000.00	110,748.00
10 Deal Bor.	116.55	.....	803,900	70,000.00	266,530.44	26,000.00	362,530.44
11 Eatontown Bor.	1,370.99	.....	6,887,200	115,000.00	128,892.00	65,000.00	308,892.00
12 Englishtown Bor.	350.77	.....	245,800	16,000.00	10,537.51	7,500.00	34,037.51
13 Fair Haven Bor.	728.62	.....	1,971,450	70,000.00	58,227.94	52,000.00	180,227.94
14 Farmingdale Bor.	1,213.76	.....	637,250	9,098.26	12,565.00	10,000.00	31,663.26
15 Freehold Bor.	10,730.98	.....	14,991,300	46,000.00	108,105.54	121,000.00	275,105.54
16 Freehold Twp. ....	.....	.....	1,957,750	75,000.00	90,202.00	70,000.00	235,202.00
17 Highlands Bor. ....	.....	.....	2,811,700	82,700.00	63,081.00	75,000.00	220,781.00
18 Holmdel Twp.	254.53	.....	1,781,500	170,000.00	86,343.00	25,000.00	281,343.00
19 Howell Twp.	52.62	.....	3,265,900	171,604.00	346,614.00	150,000.00	668,218.00
20 Interlaken Bor. ....	.....	.....	139,400	6,000.00	20,135.00	6,000.00	32,135.00
21 Keansburg Bor.	2,129.61	.....	1,971,700	50,000.00	202,087.00	90,000.00	342,087.00
22 Keyport Bor.	4,360.66	.....	4,688,380	100,000.00	96,655.95	65,000.00	261,655.95
23 Little Silver Bor.	816.52	.....	1,454,700	45,000.00	82,114.00	39,000.00	166,114.00
24 Loch Arbour Village ....	.....	.....	126,019	30,400.00	21,957.00	5,500.00	57,857.00
25 Long Branch City	8,997.83	.....	22,375,000	350,000.00	926,203.20	250,000.00	1,526,203.20
26 Manalapan Twp. ....	.....	.....	706,500	70,000.00	129,299.00	75,000.00	274,299.00
27 Manasquan Bor.	2,638.59	.....	6,013,182	55,000.00	236,838.75	20,000.00	311,838.75
28 Marlboro Twp. ....	.....	.....	9,477,710	35,000.00	74,800.00	112,000.00	221,800.00
29 Matawan Bor.	3,704.79	.....	2,018,216	75,000.00	62,587.90	30,000.00	167,587.90
30 Matawan Twp. ....	.....	.....	2,924,600	200,000.00	149,967.37	60,000.00	409,967.37
Total County Taxes Appropriated	\$8,647,963.89						
Less: Bank Stock Taxes Due County	93,955.72						
Net County Taxes Apportioned (12 A III)	\$8,553,978.17						
*Adjustments (Net Total 12 A Iib) ±	66,334.64						
Total County Taxes Apportioned (including Adjustments— Total 12 A I)	\$8,620,312.81						

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
31 Middletown Twp.	\$2,145.01		\$8,838,851	\$400,000.00	\$701,243.36	\$200,000.00	\$1,301,243.36
32 Millstone Twp.			187,900	23,000.00	41,467.00	70,000.00	134,467.00
33 Monmouth Beach Bor.			850,580	30,000.00	40,539.00	16,000.00	86,539.00
34 Neptune Twp.	3,684.64		24,090,670	185,000.00	429,710.88	230,000.00	844,710.88
35 Neptune City Bor.			1,312,900	70,000.00	66,522.00	40,000.00	176,522.00
36 New Shrewsbury Bor.	317.65		18,195,550	134,000.00	91,501.00	62,000.00	287,501.00
37 Ocean Twp.	602.90		3,906,405	330,000.00	221,117.48	132,400.00	683,517.48
38 Oceanport Bor.			3,304,050	112,000.00	60,700.00	22,000.00	194,700.00
39 Raritan Twp.	495.16		4,003,000	215,000.00	160,745.00	60,000.00	435,745.00
40 Red Bank Bor.	17,657.60		13,687,380	150,000.00	210,271.64	105,000.00	465,271.64
41 Roosevelt Bor.			348,155	1,500.00	8,528.00	6,200.00	16,228.00
42 Rumson Bor.	172.16		4,815,700	52,000.00	133,776.10	60,000.00	245,776.10
43 Sea Bright Bor.	541.00		801,960	22,000.00	91,712.00	45,080.00	158,792.00
44 Sea Girt Bor.	721.00		1,105,050	61,000.00	72,300.00	23,000.00	156,300.00
45 Shrewsbury Bor.			1,260,000	90,000.00	38,400.00	25,000.00	153,400.00
46 Shrewsbury Twp.			106,624	10,000.00	17,694.00		27,694.00
47 South Belmar Bor.			328,300	35,000.00	25,200.00	12,000.00	72,200.00
48 Spring Lake Bor.	1,682.33		4,902,882	165,000.00	151,602.00	15,000.00	331,602.00
49 Spring Lake Heights			1,527,000	21,548.58	47,829.00	14,000.00	83,377.58
50 Union Beach Bor.			1,373,800	96,014.00	59,192.00	70,000.00	225,206.00
51 Upper Freehold Twp.			351,600	36,000.00	49,000.00	30,000.00	115,000.00
52 Wall Twp.	497.04		7,207,900	200,000.00	197,500.00	160,000.00	557,500.00
53 West Long Branch Bor.	353.08		7,901,890	35,000.00	91,970.00	50,000.00	176,970.00
54 Totals	\$93,985.72		\$218,990,794	\$5,012,097.84	\$8,372,916.98	\$3,318,780.00	\$16,703,794.82

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$2,328,300.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.44824674
Rate per \$100 to be applied to Col. 11 for apportionment of
County Library Taxes \$0.01008523

***Bank Stock Tax Due Municipality \$93,985.72
Bank Stock Tax Due County 93,985.72
Total Bank Stock Tax \$187,971.44

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Boonton Town	\$3,641,800	\$13,898,300	\$17,540,100	\$35,378	.....	.....	\$1,322,125	\$3,084,550	\$4,406,675
2 Boonton Twp.	2,124,875	6,500,750	8,625,625	.....	.....	.....	10,350	517,450	527,800
3 Butler Bor.	4,406,675	11,809,400	16,216,075	9,839	.....	.....	665,650	1,428,450	2,094,100
4 Chatham Bor.	2,122,525	9,248,600	11,371,125	70,047	.....	.....	166,860	261,655	428,515
5 Chatham Twp.	1,511,150	6,576,950	8,088,100	.....	.....	\$6,550	5,300	50,300	62,150
6 Chester Bor.	222,330	1,001,980	1,224,310	.....	.....	6,000	42,671	77,829	126,500
7 Chester Twp.	1,454,950	2,698,925	4,153,875	.....	.....	53,475	9,800	207,525	270,800
8 Denville Twp.	11,136,400	25,608,050	36,744,450	103,282	.....	13,885	2,004,665	467,795	2,486,345
9 Dover Town	5,108,050	13,248,150	18,356,200	46,553	.....	.....	637,700	1,644,075	2,281,775
10 East Hanover Twp.	4,503,450	16,530,975	21,034,425	2,187	.....	5,000	532,150	620,870	1,158,020
11 Florham Park Bor.	3,007,390	7,730,560	10,737,950	.....	.....	.....	94,250	436,560	530,810
12 Hanover Twp.	3,826,510	14,957,790	18,784,300	9,830	.....	1,300	87,100	2,551,100	2,639,500
13 Harding Twp.	1,486,011	4,309,394	5,795,405	.....	.....	38,800	11,900	69,100	119,800
14 Jefferson Twp.	2,777,710	7,465,670	10,243,380	763	\$23,350	350	20,150	268,470	312,320
15 Kinnelon Bor.	4,551,340	12,751,750	17,303,090	150	2,900	4,600	15,400	222,600	245,500
16 Lincoln Park Bor.	2,669,200	9,452,220	12,121,420	2,741	.....	.....	44,250	215,955	260,205
17 Madison Bor.	5,404,750	17,994,350	23,399,100	50,917	.....	.....	390,950	610,400	1,001,350
18 Mendham Bor.	821,250	3,019,375	3,840,625	.....	.....	11,000	50,650	95,950	157,600
19 Mendham Twp.	3,195,400	8,041,100	11,236,500	.....	.....	15,800	2,000	210,400	228,200
20 Mine Hill Twp.	1,719,800	5,196,900	6,916,700	.....	.....	.....	37,800	675,800	713,600
21 Montville Twp.	6,297,211	17,619,605	23,916,816	13,235	.....	51,125	127,750	788,966	967,841
22 Morris Twp.	7,550,750	22,010,575	29,561,325	11,345	.....	1,950	603,975	709,150	1,315,075
23 Morris Plains Bor.	3,345,005	17,484,000	20,829,005	12,173	.....	.....	356,200	1,601,200	1,957,400
24 Morristown Town	7,368,942	21,341,831	28,710,773	140,666	1,500	.....	1,263,575	2,480,250	3,745,325
25 Mountain Lakes Bor.	4,362,905	11,777,100	16,140,005	10,051	.....	.....	33,465	262,350	295,815

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
26 Mt. Arlington Bor.	\$654,304	\$1,286,775	\$1,941,079	\$511	.....	.....	\$1,960	\$107,281	\$109,241
27 Mt. Olive Twp.	1,014,250	2,206,250	3,220,500	980	.....	\$17,700	101,539	35,695	154,934
28 Netcong Bor.	846,800	3,994,050	4,840,850	14,059	.....	.....	202,750	306,300	509,050
29 Parsippany-Troy Hills Twp.	9,260,504	23,377,897	32,638,401	96	.....	3,850	458,360	758,930	1,221,140
30 Passaic Twp.	3,116,050	10,435,935	13,551,985	6,959	.....	3,300	185,425	546,475	735,200
31 Pequannock Twp.	2,047,600	8,630,150	10,677,750	2,616	.....	1,750	108,600	238,500	348,850
32 Randolph Twp.	4,650,620	17,474,590	22,125,210	4,141	.....	31,100	169,900	904,250	1,105,250
33 Riverdale Bor.	5,438,000	12,812,600	18,250,600	2,957	.....	.....	3,864,525	683,875	4,548,400
34 Rockaway Bor.	2,171,600	5,650,800	7,822,400	1,903	.....	.....	270,200	688,975	959,175
35 Rockaway Twp.	7,041,650	27,100,425	34,142,075	1,419	.....	6,600	510,750	1,418,350	1,935,700
36 Roxbury Twp.	2,283,400	9,530,655	11,814,055	191,774	.....	1,150	377,200	1,700,855	2,079,205
37 Victory Gardens Bor.	309,800	1,924,283	2,234,083	.....	.....	.....	6,000	20,900	26,900
38 Washington Twp.	1,292,250	4,915,800	6,208,050	2,209	.....	46,100	43,750	371,950	461,800
39 Wharton Bor.	1,670,100	7,324,760	8,994,860	4,256	.....	.....	165,750	447,675	613,425
40 Totals	\$136,413,307	\$424,939,870	\$561,353,177	\$753,037	\$27,750	\$321,385	\$15,003,395	\$27,788,761	\$43,141,291

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Boonton Town	\$156,400	\$249,000	\$405,400	\$21,576,753	\$6.06	38.91	.....	\$27,538,543	\$49,115,296
2 Boonton Twp.	32,200	96,300	128,500	9,024,925	4.66	39.04	.....	13,468,701	22,493,626
3 Butler Bor.	151,200	215,900	367,100	17,952,914	5.82	51.04	.....	15,555,232	33,508,146
4 Chatham Bor.	86,400	473,200	559,600	11,310,087	18.03	16.07	.....	59,388,831	70,698,918
5 Chatham Twp.	48,950	355,700	404,650	7,745,600	20.30	15.56	.....	43,891,977	51,637,577
6 Chester Bor.	13,600	38,900	52,500	1,298,310	12.14	22.53	.....	4,209,822	5,508,132
7 Chester Twp.	34,400	96,300	130,700	4,293,975	12.80	19.87	.....	16,751,384	21,045,359
8 Denville Twp.	164,000	590,800	754,800	38,579,277	5.09	52.58	.....	33,138,490	71,717,767
9 Dover Town	294,400	427,050	721,450	19,963,078	10.97	26.14	.....	51,866,447	71,829,525
10 East Hanover Twp.	36,000	267,650	303,650	21,890,982	3.82	43.89	.....	26,890,900	48,781,882
11 Florham Park Bor.	38,200	416,260	454,460	10,814,300	13.99	18.40	.....	47,620,474	58,434,774
12 Hanover Twp.	92,000	540,600	632,600	20,801,030	12.23	20.63	.....	72,269,020	93,070,050
13 Harding Twp.	26,000	115,000	141,000	5,774,205	10.07	15.16	.....	32,432,860	38,207,065
14 Jefferson Twp.	150,200	389,200	539,400	10,017,063	17.35	17.28	.....	49,035,439	59,052,502
15 Kinnelon Bor.	25,700	266,500	292,200	17,256,540	7.92	36.19	.....	30,508,709	47,765,249
16 Lincoln Park Bor.	89,600	315,675	405,275	11,979,091	7.94	42.91	.....	16,127,054	28,106,145
17 Madison Bor.	156,300	616,400	772,700	23,678,667	12.53	23.91	.....	74,464,137	98,142,804
18 Mendham Bor.	21,600	100,200	121,800	3,876,425	13.21	21.45	.....	14,064,387	17,940,812
19 Mendham Twp.	21,600	101,700	123,300	11,341,400	5.36	45.84	.....	13,275,935	24,617,335
20 Mine Hill Twp.	53,600	193,500	247,100	7,383,200	6.64	40.48	.....	10,170,009	17,553,209
21 Montville Twp.	113,000	367,350	480,350	24,417,542	5.43	45.48	.....	28,670,730	53,088,272
22 Morris Twp.	128,000	523,750	651,750	30,235,995	9.00	24.52	.....	90,998,728	121,234,723
23 Morris Plains Bor.	59,200	242,500	301,700	22,497,478	4.80	47.67	.....	22,865,811	45,363,289
24 Morristown Town	178,650	318,500	497,150	32,099,614	10.58	30.48	.....	65,484,676	97,584,290
25 Mountain Lakes Bor.	8,800	105,500	114,300	16,331,571	7.45	49.13	\$114,300	16,711,623	32,928,894

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
26 Mt. Arlington Bor.	\$22,300	\$64,400	\$86,700	\$1,964,131	\$15.78	16.20		\$10,040,890	\$12,005,021
27 Mt. Olive Twp.	111,700	176,000	288,300	3,088,114	23.56	12.51		22,522,905	25,611,019
28 Netcong Bor.	60,800	102,950	163,750	5,200,209	5.75	42.91		6,440,553	11,640,762
29 Parsippany-Troy Hills Twp.	212,610	1,165,200	1,377,810	32,481,827	11.92	23.04		109,021,326	141,503,153
30 Passaic Twp.	64,000	323,525	387,525	13,906,619	8.67	33.53		26,865,507	40,772,126
31 Pequannock Twp.	126,550	633,450	760,000	10,269,216	17.73	16.03		55,933,292	66,202,508
32 Randolph Twp.	67,200	407,950	475,150	22,759,451	7.62	39.38		34,058,665	56,818,116
33 Riverdale Bor.	36,000	151,800	187,800	22,614,157	2.41	106.00	\$1,033,053		21,581,104
34 Rockaway Bor.	99,200	256,700	355,900	8,427,578	11.16	27.16		20,978,778	29,406,356
35 Rockaway Twp.	113,500	527,500	641,000	35,438,194	5.71	44.04		43,383,072	78,821,266
36 Roxbury Twp.	182,500	551,050	733,550	13,351,484	15.94	16.72		58,844,169	72,195,653
37 Victory Gardens Bor.	4,800	46,500	51,300	2,209,683	4.75	90.97		221,763	2,431,446
38 Washington Twp.	82,800	132,350	215,150	6,456,909	10.56	24.63		13,997,188	25,454,097
39 Wharton Bor.	113,600	217,300	330,900	9,281,641	6.96	42.89		11,977,068	21,258,709
40 Totals	\$3,477,560	\$12,180,710	\$15,658,270	\$589,589,235			\$1,147,353	\$1,296,685,095	\$1,885,126,977

MORRIS COUNTY

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$184,219.84			\$1,211.83		\$183,008.01	\$9,030.06	\$713,552.09		\$400,450.90	\$1,306,041.06	
2	84,368.26			318.47		84,049.79	4,147.79	265,473.16		66,137.77	419,808.51	
3	125,681.12			599.12		125,082.00	6,172.42	740,533.34		172,996.01	1,044,783.77	
4	265,174.89			385.34		264,789.55		1,311,431.50		462,831.56	2,039,052.61	
5	193,680.32			758.00		192,922.32	9,520.49	1,179,297.00		190,429.22	1,572,169.03	
6	20,659.70			57.34		20,602.36	1,016.76	71,788.99	\$30,316.72	33,802.86	157,527.69	
7	78,936.16			909.20		78,026.96	3,849.15	271,793.07	114,763.32	81,001.03	549,433.53	
8	268,996.36			807.39		268,188.97	13,235.36	779,577.89	498,572.49	402,639.23	1,962,213.94	
9	269,415.54			1,727.77		267,687.77		1,285,284.25		636,473.84	2,189,445.86	
10	182,969.28			528.72		182,440.56	9,003.65	334,669.00	310,098.05		836,211.26	
11	219,175.00			223.65		218,951.35	10,806.38	663,249.70	300,008.52	319,348.90	1,512,364.85	
12	349,083.71			3,122.91		345,960.80	17,068.94	1,038,714.00	496,019.83	644,535.64	2,542,299.21	
13	143,305.65			121.18		143,184.47	7,066.96	360,627.51		70,359.89	581,238.83	
14	221,491.95			960.66		220,531.29	10,882.75	1,146,136.65		360,352.37	1,737,903.06	
15	179,156.13			1,112.76		178,043.37	8,786.81	937,774.00		240,653.19	1,365,257.37	
16	105,419.49			609.62		104,809.87	5,171.81	605,839.97		235,162.41	950,984.06	
17	368,110.41			367.82		367,742.59		1,783,393.50		814,906.78	2,966,042.87	
18	67,291.74			36.39		67,255.35	3,319.47	232,870.00	102,826.35	105,554.54	511,825.71	
19	92,333.79			89.43		92,244.36	4,552.75	252,832.55	108,942.91	148,214.60	606,787.17	
20	65,837.93			51.15		65,786.78	3,246.95	291,203.38		126,509.93	489,747.04	
21	199,121.53			232.19		198,889.34	9,816.15	900,872.75		214,085.30	1,323,663.54	
22	454,722.73			446.12		454,276.61	22,420.94	1,604,152.11		638,332.71	2,719,182.37	
23	170,146.95			144.81		170,002.14	8,390.55	669,647.36		229,943.47	1,077,983.52	
24	366,015.56			1,304.41		364,711.15	17,999.14	1,865,676.23		1,147,614.26	3,396,000.78	
25	123,508.48			378.97		123,129.51	6,076.53	856,967.50		230,269.77	1,216,443.31	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
26	\$45,027.99	.....	.....	\$86.20	.....	\$44,941.79	\$2,218.02	\$193,287.10	.....	\$69,492.26	\$309,939.17	
27	96,060.87	.....	.....	742.50	.....	95,318.37	4,703.04	248,089.21	.....	171,125.55	727,283.04	
28	43,661.74	.....	.....	89.41	.....	43,572.33	2,150.42	191,730.00	.....	61,453.79	298,906.54	
29	530,744.81	.....	.....	2,108.46	.....	528,636.35	26,087.52	2,700,331.50	.....	613,676.77	3,868,732.14	
30	152,926.59	.....	.....	270.17	.....	152,656.42	7,534.20	463,135.12	.....	260,631.48	1,205,122.46	
31	248,309.93	.....	.....	805.69	.....	247,504.24	12,214.63	1,225,289.00	.....	335,711.43	1,820,719.30	
32	213,111.29	.....	.....	467.70	.....	212,643.59	10,494.57	1,216,529.00	.....	293,503.30	1,733,170.46	
33	80,945.61	.....	.....	144.30	.....	80,801.31	3,987.83	377,320.25	.....	80,839.20	542,948.59	
34	110,296.28	.....	.....	367.10	.....	109,929.18	.....	418,159.00	.....	207,925.15	940,381.87	
35	295,639.90	.....	.....	658.78	.....	294,981.12	14,558.07	772,491.85	.....	392,582.47	2,022,952.72	
36	270,788.79	.....	.....	613.68	.....	270,175.11	13,333.80	1,417,284.00	.....	426,122.20	2,126,915.11	
37	9,119.78	.....	.....	106.93	.....	9,012.85	444.62	73,147.00	.....	22,242.67	104,847.14	
38	95,472.29	.....	.....	374.63	.....	95,097.66	4,692.95	281,987.00	.....	142,849.53	681,245.97	
39	79,736.38	.....	.....	141.66	.....	79,594.72	.....	205,448.03	.....	212,298.09	645,292.71	
40	\$7,070,664.77	.....	.....	\$23,482.46	.....	\$7,047,182.31	\$294,001.48	\$29,950,585.56	\$3,548,038.75	\$11,263,060.07	\$52,102,868.17	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 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 Fines	(d) Total of Miscellaneous Revenues (a+b+c)
1 Boonton Town	\$4,647.46	.....	\$2,787,050	\$230,000.00	\$111,901.86	\$30,000.00	\$371,901.86
2 Boonton Twp. ....	.....	.....	733,650	31,000.00	20,275.00	10,000.00	61,275.00
3 Butler Bor.	1,265.78	.....	1,144,600	60,000.00	236,541.38	50,000.00	346,541.38
4 Chatham Bor.	6,056.70	.....	1,738,750	288,000.00	118,772.00	34,000.00	440,772.00
5 Chatham Twp. ....	.....	.....	654,600	175,000.00	173,141.00	50,000.00	398,141.00
6 Chester Bor.	462.05	.....	233,425	25,000.00	23,473.00	6,000.00	54,473.00
7 Chester Twp. ....	.....	.....	98,150	54,000.00	68,100.00	30,000.00	152,100.00
8 Denville Twp.	2,770.33	.....	4,903,550	103,000.00	154,419.87	70,000.00	327,419.87
9 Dover Town	13,222.03	.....	3,511,775	64,000.00	213,208.69	65,000.00	342,208.69
10 East Hanover Twp.	218.16	.....	2,086,500	120,000.00	506,652.00	20,686.89	647,338.89
11 Florham Park Bor.	1,402.81	.....	3,305,900	100,000.00	142,362.47	28,892.55	271,255.02
12 Hanover Twp.	3,176.29	.....	969,100	200,000.00	188,712.92	40,000.00	428,712.92
13 Harding Twp. ....	.....	.....	372,570	60,000.00	52,785.00	19,000.00	131,785.00
14 Jefferson Twp.	13.08	.....	457,140	140,000.00	203,249.60	100,000.00	443,249.60
15 Kinnelon Bor.	97.95	.....	1,659,250	140,000.00	52,840.00	46,000.00	238,840.00
16 Lincoln Park Bor.	346.14	.....	1,056,150	45,000.00	57,959.53	49,000.00	151,959.53
17 Madison Bor.	5,911.80	.....	4,793,250	263,000.00	518,672.40	50,000.00	831,672.40
18 Mendham Bor. ....	.....	.....	1,378,750	45,250.00	20,796.91	19,000.00	85,046.91
19 Mendham Twp. ....	.....	.....	968,500	60,000.00	29,474.00	22,000.00	111,474.00
20 Mine Hill Twp. ....	.....	.....	351,200	54,000.00	34,401.00	13,000.00	101,401.00
21 Montville Twp.	126.41	.....	1,349,605	140,000.00	107,758.36	70,000.00	317,758.36
22 Morris Twp. ....	.....	.....	4,309,100	269,000.00	252,143.00	70,000.00	591,143.00
23 Morris Plains Bor.	1,447.46	.....	1,418,150	110,000.00	82,736.90	14,700.00	207,436.90
24 Morristown Town	21,370.00	.....	10,893,870	215,000.00	411,018.79	100,000.00	726,018.79
25 Mountain Lakes Bor.	156.80	.....	3,289,365	140,000.00	46,520.43	20,000.00	206,520.43

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
26 Mt. Arlington Bor. ....	.....	.....	\$224,370	\$27,000.00	\$20,326.00	\$14,000.00	\$61,326.00
27 Mt. Olive Twp. ....	.....	.....	592,932	65,000.00	59,690.40	60,000.00	184,690.40
28 Netcong Bor.	\$3,082.53	.....	1,407,250	16,200.00	33,091.00	18,000.00	67,291.00
29 Parsippany-Troy Hills Twp.	844.48	.....	20,403,000	250,000.00	261,843.85	100,000.00	611,843.85
30 Passaic Twp. ....	.....	.....	1,178,250	105,000.00	163,612.54	50,000.00	318,612.54
31 Pequannock Twp.	633.71	.....	1,070,800	160,000.00	171,080.48	35,000.00	366,080.48
32 Randolph Twp.	160.43	.....	924,600	150,000.00	90,839.00	125,000.00	365,839.00
33 Riverdale Bor. ....	.....	.....	643,000	35,000.00	52,874.00	4,500.00	92,374.00
34 Rockaway Bor.	3,129.45	.....	1,847,400	40,000.00	65,500.65	42,000.00	147,500.65
35 Rockaway Twp.	309.26	.....	40,663,120	162,000.00	118,769.20	135,000.00	415,769.20
36 Roxbury Twp.	1,529.85	.....	1,101,340	100,000.00	152,751.22	80,000.00	332,751.22
37 Victory Gardens Bor. ....	.....	.....	61,000	12,000.00	5,662.00	600.00	18,262.00
38 Washington Twp. ....	.....	.....	888,000	.....	51,855.00	65,000.00	116,855.00
39 Wharton Bor.	631.76	.....	1,405,350	31,000.00	37,618.56	14,000.00	82,618.56
40 Totals	\$73,012.72	.....	\$126,874,362	\$4,284,450.00	\$5,113,430.01	\$1,770,379.44	\$11,168,259.45

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,164,715.28
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.375076313
 ***Bank Stock Tax Due Municipality \$73,012.72
 Bank Stock Tax Due County 73,012.72
 Total Bank Stock Tax \$146,025.44

Total County Taxes Appropriated \$7,120,195.03
 Less: Bank Stock Taxes Due County 73,012.72
 Net County Taxes Apportioned (12 A III) \$7,047,182.31
 *Adjustments (Net Total 12 A IIb) ± 23,482.46
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$7,070,664.77

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
1 Barnegat Light Bor.	\$3,534,657	\$4,285,870	\$7,820,527				\$15,300	\$94,945	\$110,245
2 Bay Head Bor.	5,607,250	8,439,775	14,047,025	\$508,883				279,350	279,350
3 Beach Haven Bor.	6,317,795	16,199,460	22,517,255				67,150	513,900	581,050
4 Beachwood Bor.	3,912,114	12,522,900	16,435,014				48,600	230,560	279,160
5 Berkeley Twp.	18,642,645	24,399,440	43,042,085	24		\$4,260	194,110	2,230,920	2,429,290
6 Brick Twp.	45,422,775	101,726,075	147,148,850				842,650	2,259,100	3,101,750
7 Dover Twp.	71,634,900	138,630,100	210,265,000	1,325			1,492,900	9,800,900	11,293,800
8 Eagleswood Twp.	1,894,500	2,884,850	4,779,350			15,650	27,950	120,350	163,950
9 Harvey Cedars Bor.	3,665,851	4,215,427	7,881,278				5,475	79,075	84,550
10 Island Beach Bor.									
11 Island Heights Bor.	1,219,610	4,437,220	5,656,830				6,043	50,472	56,515
12 Jackson Twp.	7,970,421	27,256,338	35,226,759	858		225,800	89,520	1,567,185	1,882,505
13 Lacey Twp.	9,009,115	17,556,670	26,565,785	48		20,430	228,470	761,555	1,010,455
14 Lakehurst Bor.	1,392,644	5,776,080	7,168,724	3,042		12,000	91,700	249,950	353,650
15 Lakewood Twp.	13,209,650	62,122,690	75,332,340	7,622		107,908	1,079,875	3,217,615	4,405,398
16 Lavallette Bor.	8,916,260	13,996,950	22,913,210				68,100	706,900	775,000
17 Little Egg Harbor Twp.	5,833,500	7,541,000	13,374,500			2,000	21,900	934,800	958,700
18 Long Beach Twp.	25,496,142	41,367,390	66,863,532				170,950	618,240	789,190
19 Manchester Twp.	4,644,330	7,269,950	11,914,280	1,310		12,850	85,225	591,293	689,368
20 Mantoloking Bor.	5,126,650	9,068,192	14,194,842				8,000	94,000	102,000
21 Ocean Twp.	5,623,090	8,551,885	14,174,975	12		1,000	242,615	178,590	422,205
22 Ocean Gate Bor.	2,425,660	4,440,200	6,865,860				12,500	84,350	96,850
23 Pine Beach Bor.	2,591,488	5,132,680	7,724,168				15,100	80,100	95,200
24 Plumsted Twp.	2,518,350	10,683,400	13,201,750	4,238		92,300	101,800	932,200	1,126,300
25 Point Pleasant Bor.	15,369,800	52,738,625	68,108,425				321,575	2,318,825	2,640,400
26 Point Pleasant Beach Bor.	18,069,235	29,981,255	48,050,490	11,738			744,725	1,234,600	1,979,325
27 Seaside Heights Bor.	6,259,650	14,446,925	20,706,575				195,050	587,970	783,020
28 Seaside Park Bor.	7,341,950	15,200,684	22,542,634				58,800	250,680	309,480
29 Ship Bottom Bor.	6,895,200	11,393,400	18,288,600				202,350	500,900	703,250
30 South Toms River Bor.	2,580,194	8,066,690	10,646,884	6,059			209,430	284,273	493,703
31 Stafford Twp.	6,599,780	10,505,250	17,105,030				159,200	2,421,868	2,581,068
32 Surf City Bor.	6,463,000	12,435,100	18,898,100				57,400	178,600	236,000
33 Tuckerton Bor.	2,757,631	7,702,855	10,460,486				178,058	277,756	455,814
34 Union Twp.	3,807,835	4,050,980	7,858,815	5,956	\$400		27,965	440,705	469,070
35 Totals	\$332,753,672	\$705,026,306	\$1,037,779,978	\$551,115	\$400	\$494,198	\$7,070,486	\$34,172,527	\$41,737,611

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,400,000.00

Fire Tax Rate per \$100 Valuation

Dover Township \$0.04

Brick Township—

Fire District No. 1 0.05

Fire District No. 2 0.06

Total County Taxes Appropriated \$5,026,230.96

Less: Bank Stock Taxes Due County 49,881.24

Net County Taxes Apportioned (12 A III) \$4,976,849.72

*Adjustments (Net Total 12 A IIB) ± 38,306.83

Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$5,015,156.55

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5c-6c)	8 GENERAL RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Barnegat Light Bor.	\$7,200	\$25,100	\$32,300	\$7,898,472	\$2.22	100.58	\$45,097		\$7,853,375
2 Bay Head Bor.	29,100	48,000	77,100	14,758,158	1.92	73.57		\$5,046,389	19,804,547
3 Beach Haven Bor.	47,600	64,500	112,100	22,986,205	2.15	92.66		1,783,689	24,769,894
4 Beachwood Bor.	130,400	160,560	290,960	16,423,214	1.97	100.09	14,778		16,408,436
5 Berkeley Twp.	155,200	265,605	420,805	45,050,594	2.82	123.24	8,116,667		36,933,927
6 Brick Twp.	674,400	1,259,800	1,934,200	148,316,400	2.38	97.82		3,279,334	151,595,734
7 Dover Twp.	527,200	1,155,900	1,683,100	219,877,025	2.09	94.58		12,049,443	231,926,468
8 Eagleswood Twp.	36,800	31,000	67,800	4,875,500	1.90	137.28	1,297,889		3,577,611
9 Harvey Cedars Bor.	6,400	18,000	24,400	7,941,428	2.20	101.86	143,915		7,797,513
10 Island Beach Bor.									
11 Island Heights Bor.	57,600	63,900	121,500	5,591,845	3.95	85.68		945,446	6,537,291
12 Jackson Twp.	258,340	253,590	511,930	36,598,192	2.90	92.05		3,042,398	39,640,590
13 Lacey Twp.	124,800	186,690	311,490	27,264,798	1.96	90.56		2,769,225	30,034,023
14 Lakehurst Bor.	26,400	90,000	116,400	7,409,016	2.37	112.52	797,658		6,611,358
15 Lakewood Twp.	347,200	491,500	838,700	78,906,660	3.36	92.85		5,801,036	84,707,696
16 Lavallette Bor.	40,600	81,400	122,000	23,566,210	1.66	92.14		1,954,611	25,520,821
17 Little Egg Harbor Twp.	52,000	44,500	96,500	14,236,700	1.57	133.63	3,365,693		10,871,007
18 Long Beach Twp.	81,400	139,500	220,900	67,431,822	1.77	104.38	2,805,732		64,626,090
19 Manchester Twp.	51,200	102,500	153,700	12,451,258	2.08	110.39	1,121,382		11,329,876
20 Mantoloking Bor.	1,600	11,500	13,100	14,283,742	1.24	82.48		3,015,199	17,298,941
21 Ocean Twp.	57,600	65,425	123,025	14,474,167	1.75	100.90	1,276,909		13,197,258
22 Ocean Gate Bor.	52,200	49,500	101,700	6,861,010	2.94	97.64		165,951	7,026,961
23 Pine Beach Bor.	58,400	76,500	134,900	7,684,468	1.86	96.97		241,355	7,925,823
24 Plumsted Twp.	56,400	100,900	157,300	14,174,988	1.37	130.53	3,087,792		11,087,196
25 Point Pleasant Bor.	445,600	645,550	1,091,150	69,657,675	2.62	94.67		3,834,561	73,492,236
26 Point Pleasant Beach Bor.	151,200	185,150	336,350	49,705,203	2.03	97.43		1,267,472	50,972,675
27 Seaside Heights Bor.	67,200	46,000	113,200	21,376,395	1.54	101.29	263,713		21,112,682
28 Seaside Park Bor.	84,000	74,500	158,500	22,693,614	2.02	103.41	743,355		21,950,259
29 Ship Bottom Bor.	63,200	110,200	173,400	18,881,650	1.94	120.95	3,167,806		15,713,844
30 South Toms River Bor.	48,400	134,000	182,400	10,964,246	1.80	91.51		987,783	11,952,029
31 Stafford Twp.	76,000	94,550	170,550	19,515,548	1.98	133.68	4,309,526		15,206,022
32 Surf City Bor.	33,100	41,900	75,000	19,059,100	1.78	106.64	1,176,701		17,882,399
33 Tuckerton Bor.	69,700	87,400	157,100	10,759,200	2.23	103.64	367,389		10,391,811
34 Union Twp.	76,800	49,800	126,600	8,207,241	2.77	113.26	920,077		7,287,164
35 Totals	\$3,995,240	\$6,191,720	\$10,186,960	\$1,069,881,744			\$33,022,079	\$46,183,892	\$1,083,043,557
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$0.46306139 \$0.01800158 ***Bank Stock Tax Due Municipality Bank Stock Tax Due County Total Bank Stock Tax \$49,381.23 49,381.24 \$98,762.47									

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$36,365.95			\$98.76		\$36,267.19	\$1,456.88	†\$16,763.29	†\$34,299.74	\$86,000.00	\$174,787.10	
2	91,707.21					91,707.21	3,683.96	77,199.00		110,107.98	282,698.15	
3	114,699.82			399.35		114,300.47		75,200.00	†108,094.85	196,066.06	493,661.38	
4	75,981.13			57.83		75,923.30	3,049.90	*187,686.38		56,300.00	322,959.58	
5	171,026.76			10,219.03		160,807.73	6,459.98	423,051.00	†\$36,336.97	291,769.30	1,268,364.98	
6	701,981.31			1,761.03		700,220.28	28,128.37	2,387,553.59		410,685.14	3,526,587.38	
7	1,073,961.93			3,878.04		1,070,083.89		*2,645,778.38		864,179.68	4,580,041.95	
8	16,566.54			1,074.03		15,492.51	622.12	69,428.00		7,000.00	92,542.63	
9	36,107.27			23.67		36,083.60	1,449.64	†16,676.88	†34,134.08	85,720.00	174,064.20	
10												
11	30,271.67			63.94		30,207.73	1,213.46	43,444.00	†118,154.10	27,624.41	220,643.70	
12	183,560.27			1,593.11		181,967.16	7,310.69	801,981.61		67,185.69	1,058,445.15	
13	139,075.96			6,889.04		132,186.92	5,344.37	132,300.00	†197,295.76	66,007.63	533,134.68	
14	30,614.65			94.47		30,520.18	1,226.02	91,261.25		52,433.95	175,441.40	
15	392,248.63			1,867.91		390,380.72		1,449,546.00		804,041.66	2,643,968.38	
16	118,177.07			59.64		118,117.43	4,744.88	81,750.50		185,000.00	389,612.81	
17	50,339.44			879.61		49,459.83	1,986.75	155,200.00		16,400.00	223,126.58	
18	299,258.47			3,597.01		295,661.46	11,876.78	†136,694.35	†279,381.49	466,500.00	1,190,114.08	
19	52,464.28			560.41		51,903.87	2,084.97	190,000.00		14,143.80	258,132.64	
20	80,104.72			2.73		80,101.99	3,217.77	20,000.00		72,540.00	175,859.76	
21	61,111.41			90.36		61,021.05	2,451.26	136,817.00		52,306.00	252,595.31	
22	32,539.14			11.84		32,527.30	1,306.65	35,315.39	†\$59,195.91	72,770.00	201,115.25	
23	36,701.43			7.23		36,694.20	1,474.04	*90,706.91		13,950.00	142,825.15	
24	51,340.52			194.12		51,146.40	2,054.58	139,716.00			192,916.98	
25	340,314.17					340,314.17	13,670.72	1,134,505.14		331,672.83	1,820,162.86	
26	236,034.78			974.50		235,060.28	9,443.44	583,925.50		180,508.77	1,008,937.99	
27	97,764.68					97,764.68	3,927.29	59,200.00	†117,500.52	50,317.07	328,709.56	
28	101,643.17					101,643.17	4,083.10	51,690.00	†100,158.94	200,454.02	458,029.23	
29	72,764.74			1,815.65		70,949.09	2,849.88	†32,814.57	†66,956.65	192,369.33	365,939.52	
30	55,345.23			422.89		54,922.34	2,206.18	*135,826.33		3,889.26	196,844.11	
31	70,413.22			732.17		69,681.05	2,799.09	143,469.00	†65,853.63	103,063.82	384,866.59	
32	82,806.48			11.82		82,794.66	3,325.93	†38,266.41	†78,321.43	135,600.00	338,308.43	
33	48,120.46			365.01		47,755.45	1,918.33	169,854.00		20,084.83	239,612.61	
34	33,744.04			561.63		33,182.41	1,332.97	159,331.00		32,756.62	226,608.00	
35	\$5,015,156.55			\$38,306.83		\$4,976,849.72	\$136,700.00	\$11,913,031.48	\$1,645,684.07	\$5,269,387.85	\$23,941,653.12	

* Apportionment of Taxes Consolidated School District of Toms River Schools
 School Tax to be apportioned \$3,059,998.00
 Plus Adjustments for Appeals, etc. 10,126.35
 Total Amount to be apportioned \$3,070,124.35
 Apportioning Rate per \$100 of Equalized Valuation \$1.14466008

† Apportionment of Taxes Consolidated School District of Long Beach Island
 School Tax to be apportioned \$241,215.50
 Plus Adjustments for Appeals, etc. 2,494.74
 Total Amount to be apportioned \$243,710.24
 Apportioning Rate per \$100 of Equalized Valuation \$0.91401699

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1965—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Barnegat Light Bor.			\$692,390		\$43,605.00	\$15,000.00	\$58,605.00
2 Bay Head Bor.	\$1,192.02		584,500	\$40,000.00	22,000.00	10,000.00	72,000.00
3 Beach Haven Bor.	2,333.94		1,688,870	80,000.00	54,000.00	20,000.00	154,000.00
4 Beachwood Bor.			469,470	60,000.00	45,030.00	17,000.00	122,030.00
5 Berkeley Twp.			2,152,395	90,000.00	145,700.00	95,000.00	330,700.00
6 Brick Twp.	1,476.16		5,946,600	175,000.00	368,775.00	190,000.00	733,775.00
7 Dover Twp.	3,029.37		8,934,200	525,000.00	806,507.54	300,000.00	1,631,507.54
8 Eagleswood Twp.	14,805.84		118,950	14,000.00	35,134.00	8,000.00	57,134.00
9 Harvey Cedars Bor.			408,760		30,561.00	10,000.00	40,561.00
10 Island Beach Bor.							
11 Island Heights Bor.			231,410	13,000.00	22,570.00	18,000.00	53,570.00
12 Jackson Twp.	411.73		360,926	170,000.00	158,005.00	80,000.00	408,005.00
13 Lacey Twp.	523.63		2,113,300	40,000.00	80,931.00	55,000.00	175,931.00
14 Lakehurst Bor.	1,002.80		478,700	2,000.00	18,082.00	7,000.00	27,082.00
15 Lakewood Twp.	8,875.56		11,414,252	310,000.00	306,095.93	230,000.00	846,095.93
16 Lavallette Bor.			583,160	195,000.00	241,000.00	16,000.00	453,000.00
17 Little Egg Harbor Twp.			543,500	35,000.00	53,338.00	23,000.00	111,338.00
18 Long Beach Twp.			4,053,170	75,000.00	128,750.00	65,000.00	268,750.00
19 Manchester Twp.			4,380,959	90,000.00	75,137.00	40,000.00	205,137.00
20 Mantoloking Bor.			144,900	158,900.00	19,800.00	1,300.00	180,000.00
21 Ocean Twp.			566,425	27,000.00	41,116.00	25,000.00	93,116.00
22 Ocean Gate Bor.			388,400	11,000.00	28,348.00	11,000.00	50,348.00
23 Pine Beach Bor.			269,873	32,000.00	30,550.00	9,000.00	71,550.00
24 Plumsted Twp.	1,433.46		882,480	18,700.00	51,248.00	21,000.00	90,948.00
25 Point Pleasant Bor.	2,384.03		3,144,325	80,000.00	172,003.00	65,000.00	317,003.00
26 Point Pleasant Beach Bor.	4,370.73		5,888,500		319,005.38	56,000.00	375,005.38
27 Seaside Heights Bor.	2,366.56		2,104,095	82,000.00	430,594.00	19,000.00	531,594.00
28 Seaside Park Bor.			2,145,960	20,000.00	173,000.00	25,000.00	218,000.00
29 Ship Bottom Bor.	1,530.67		381,300	60,500.00	57,262.15	9,500.00	127,262.15
30 South Toms River Bor.			144,320	37,000.00	36,105.00	7,000.00	80,105.00
31 Stafford Twp.	836.18		2,216,100	43,000.00	84,074.00	26,000.00	153,074.00
32 Surf City Bor.	1,056.600		1,056,600	110,000.00	42,700.00	8,000.00	160,700.00
33 Tuckerton Bor.	1,165.17		710,000	33,500.00	32,317.00	18,000.00	83,817.00
34 Union Twp.	1,643.38		1,112,280	35,000.00	38,364.00	40,000.00	113,364.00
35 Totals	\$49,381.23		\$66,311,070	\$2,663,600.00	\$4,191,718.00	\$1,539,800.00	\$8,395,118.00

‡ Apportionment of Taxes Southern Regional School District

School Tax to be apportioned	\$667,041.87
Plus Adjustments for Appeals, etc.	6,892.42
Total Amount to be apportioned	\$673,934.29
Apportioning Rate per \$100 of Equalized Valuation	\$0.43804870

§ Apportionment of Taxes Central Regional School District

Debt Service Certification	\$207,772.20
Plus Adjustments for Appeals, etc.	4,643.19
Total Debt Service apportioned	\$212,415.39
Apportioning Rate per \$100 of Equalized Valuation	\$0.17186386

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 51:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Bloomingdale, Bor. of	\$1,410,000	\$5,511,700	\$6,921,700	\$366	.....	.....	\$194,875	\$149,250	\$344,125
2 Clifton, City of	28,443,200	140,855,900	169,299,100	107,866	.....	\$5,600	14,305,600	11,148,100	25,459,300
3 Haledon, Bor. of	4,559,675	11,528,765	16,088,440	.....	.....	.....	265,850	582,375	848,225
4 Hawthorne, Bor. of	5,235,350	23,493,500	28,728,850	50,320	.....	.....	642,900	850,305	1,493,205
5 Little Falls, Twp. of	4,529,850	12,053,650	16,583,500	8,338	.....	.....	614,700	1,193,650	1,808,350
6 North Haledon, Bor. of ..	3,348,270	11,006,350	14,354,620	.....	.....	8,790	68,580	294,860	372,230
7 Passaic, City of	15,488,650	58,940,200	74,428,850	414,194	.....	.....	13,366,300	8,587,100	21,953,400
8 Paterson, City of	44,492,220	137,521,040	182,013,260	845,540	.....	.....	9,020,356	12,844,224	21,864,580
9 Pompton Lakes, Bor. of ..	2,426,200	9,512,250	11,938,450	2,581	.....	.....	938,825	616,950	1,555,775
10 Prospect Park, Bor. of ...	840,300	4,459,300	5,299,600	.....	.....	.....	90,000	289,200	379,200
11 Ringwood, Bor. of	2,649,825	5,869,425	8,519,250	.....	.....	.....	2,900	79,650	82,550
12 Totowa, Bor. of	6,646,900	14,266,600	20,913,500	4,593	.....	1,900	654,600	424,700	1,081,200
13 Wanaque, Bor. of	1,838,825	5,728,725	7,567,550	15,411	.....	.....	178,800	364,649	543,449
14 Wayne, Twp. of	21,169,000	51,180,500	72,349,500	5,476	.....	16,800	456,800	2,268,800	2,742,400
15 West Milford, Twp. of ...	9,312,825	13,487,125	22,799,950	589	.....	3,200	91,550	475,125	569,875
16 West Paterson, Bor. of ...	7,450,725	18,606,925	26,066,650	350	.....	.....	514,950	664,550	1,179,500
17 Totals	\$159,850,815	\$524,021,955	\$683,872,770	\$1,455,633	.....	\$36,290	\$41,407,586	\$40,833,488	\$82,277,364

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Bloomingdale, Bor. of	\$98,175	\$269,700	\$367,875	\$6,898,316	\$12.41	20.98		\$26,070,197	\$32,968,513
2 Clifton, City of	1,567,200	2,932,600	4,499,800	190,366,466	6.34	31.54		367,476,740	557,843,206
3 Haledon, Bor. of	196,400	168,300	364,700	16,571,965	4.67	50.00		16,088,440	32,660,405
4 Hawthorne, Bor. of	377,800	704,500	1,082,300	29,190,075	8.49	26.31		80,464,802	109,654,877
5 Little Falls, Twp. of	150,400	445,500	595,900	17,804,288	8.89	25.13		49,407,347	67,211,635
6 North Haledon, Bor. of .	117,600	278,800	396,400	14,330,450	6.93	35.66		25,899,502	40,229,952
7 Passaic, City of	620,300	703,150	1,323,450	95,472,994	9.12	40.13		111,569,155	207,042,149
8 Paterson, City of	2,394,400	1,830,000	4,224,400	200,498,989	9.30	39.69		276,573,940	477,072,929
9 Pompton Lakes, Bor. of .	93,800	574,500	668,300	12,828,506	12.82	20.80		45,457,944	58,286,450
10 Prospect Park, Bor. of .	161,900	99,500	261,400	5,417,400	8.31	24.67		16,182,361	21,599,761
11 Ringwood, Bor. of	61,775	207,575	269,350	8,332,450	12.58	20.20		33,655,254	41,987,704
12 Totowa, Bor. of	186,400	551,400	737,800	21,261,493	7.53	28.17		53,326,826	74,588,319
13 Wanaque, Bor. of	147,775	391,825	539,600	7,586,810	12.84	22.28		26,398,114	33,984,324
14 Wayne, Twp. of	213,600	1,735,600	1,949,200	73,148,176	7.93	26.17		204,110,186	277,258,362
15 West Milford, Twp. of ...	160,550	532,125	692,675	22,677,739	9.99	22.60		78,086,552	100,764,291
16 West Paterson, Bor. of ...	131,567	425,500	557,067	26,689,433	5.02	50.89		25,154,906	51,844,339
17 Totals	\$6,679,642	\$11,850,575	\$18,530,217	\$749,075,550				*\$1,435,922,266	\$2,184,997,816

* \$528,656 for equalization added to Class II Railroad property in City of Passaic and \$1,768 added for same purpose in Township of West Milford.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$169,968.24			\$414.03	\$169,554.21		\$505,128.75			\$181,196.08	\$855,879.04	
2	2,875,944.98			6,779.77	2,869,165.21		4,704,228.07		\$851,550.50	3,637,038.54	12,061,982.32	
3	168,379.80			154.55	168,225.25		233,545.50	\$241,335.49		129,841.10	772,947.34	
4	565,322.64			132.69	565,189.95		1,482,358.73			428,352.13	2,475,900.81	
5	346,507.70			398.14	346,109.56		507,592.88	418,743.32		310,260.72	1,582,706.48	
6	207,404.39			256.21	207,148.18		380,308.50	293,990.77		111,305.20	992,752.65	
7	1,067,399.99			106,278.02	961,121.97		3,397,891.50		293,337.00	4,051,092.12	8,703,442.59	
8	2,459,536.09			10,909.79	2,448,626.30		8,257,308.00		219,491.25	7,707,355.80	18,632,781.35	
9	300,494.16			365.04	300,129.12		976,898.72			367,197.49	1,644,225.33	
10	111,356.96			38.92	111,318.04		156,888.00	166,495.46		15,140.38	449,841.88	
11	216,466.43			433.07	216,033.36		383,952.50	227,136.70		220,457.62	1,047,580.18	
12	384,537.98			1,258.38	383,279.60		460,165.00	463,794.63		293,525.01	1,600,764.24	
13	175,208.32			401.54	174,806.78		367,524.00	302,511.30		129,132.73	973,974.81	
14	1,429,397.70			\$10,046.78	1,439,444.48		3,694,448.75			664,553.48	5,798,446.71	
15	519,487.47			821.44	518,666.03		1,279,412.36			465,763.31	2,263,841.70	
16	267,282.03			4,564.18	262,717.85		518,304.50	318,403.80		239,009.72	1,338,435.87	
17	\$11,264,694.88			\$133,205.77	\$10,046.78	\$11,141,535.89		\$27,305,955.76	\$2,432,411.47	\$1,364,378.75	\$18,951,221.43	\$61,195,503.30

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bloomingdale, Bor. of	\$2,967.12	.....	\$1,408,325	\$40,000.00	\$69,946.93	\$30,000.00	\$139,946.93
2 Clifton, City of	22,856.87	.....	12,940,900	1,469,000.00	1,384,288.43	200,000.00	3,053,288.43
3 Haledon, Bor. of	2,101.41	.....	8,589,800	60,000.00	133,781.41	9,500.00	203,281.41
4 Hawthorne, Bor. of	2,581.74	.....	3,786,800	325,000.00	230,071.04	45,000.00	600,071.04
5 Little Falls, Twp. of	3,052.69	.....	1,711,400	225,000.00	171,105.24	88,000.00	484,105.24
6 North Haledon, Bor. of	283.16	.....	1,708,470	135,000.00	79,927.68	14,000.00	228,927.68
7 Passaic, City of	41,570.44	.....	21,413,600	382,992.18	1,105,751.05	200,000.00	1,688,743.23
8 Paterson, City of	77,577.85	.....	56,050,330	957,000.00	3,709,551.95	1,200,000.00	5,926,551.95
9 Pompton Lakes, Bor. of	2,403.79	.....	2,861,100	43,000.00	149,350.72	38,000.00	230,350.72
10 Prospect Park, Bor. of	22,411.25	.....	614,790	84,000.00	32,701.00	4,500.00	121,201.00
11 Ringwood, Bor. of	142.88	.....	832,175	135,000.00	107,100.00	42,000.00	284,100.00
12 Totowa, Bor. of	1,362.88	.....	6,557,000	104,000.00	223,384.26	41,375.00	368,759.26
13 Wanaque, Bor. of	828.27	.....	4,021,260	41,000.00	121,748.00	59,000.00	221,748.00
14 Wayne, Twp. of	5,773.33	.....	23,002,630	577,624.70	638,552.86	150,000.00	1,366,177.56
15 West Milford, Twp. of	721.22	.....	2,458,100	344,000.00	236,300.00	250,000.00	830,300.00
16 West Paterson, Bor. of	509.83	.....	4,532,425	101,500.00	128,967.00	72,000.00	302,467.00
17 Totals	\$187,144.73	.....	\$152,489,105	\$5,024,116.88	\$8,582,527.57	\$2,443,375.00	\$16,050,019.45

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$3,072,620.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.515547192
 ***Bank Stock Tax Due Municipality \$187,144.73
 Bank Stock Tax Due County 187,144.72
 Total Bank Stock Tax \$374,289.45

Total County Taxes Appropriated \$11,328,680.61
 Less: Bank Stock Taxes Due County 187,144.72
 Net County Taxes Apportioned (12 A III) \$11,141,535.89
 *Adjustments (Net Total 12 A IIb) ± 123,158.99
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$11,264,694.88

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Alloway Twp.	\$828,595	\$1,792,025	\$2,620,620	.....	.....	\$103,950	\$67,880	\$19,050	\$190,880
2 Elmer Bor.	234,380	1,227,160	1,461,540	\$1,995	.....	225	156,910	1,200	158,335
3 Elsinboro Twp.	169,187	584,165	753,352	.....	\$89,970	15,400	1,000	3,500	109,870
4 L. A. Creek Twp.	478,050	931,500	1,409,550	.....	.....	90,600	.....	37,880	128,480
5 L. P. Neck Twp.	1,241,660	15,834,538	17,076,198	1,211	17,500	13,900	76,400	15,641,382	15,749,182
6 Mannington Twp.	800,800	1,693,750	2,494,550	1,803	.....	97,300	146,300	446,825	690,425
7 Oldmans Township	851,089	1,486,283	2,337,372	597	.....	25,500	1,500	198,715	225,715
8 Penns Grove Bor.	744,338	2,518,237	3,262,575	10,572	.....	.....	561,870	.....	561,870
9 Pilesgrove Twp.	1,175,400	2,925,150	4,100,550	622	.....	123,800	49,600	62,385	235,785
10 Pittsgrove Twp.	1,507,025	3,548,100	5,055,125	99	.....	147,450	60,400	105,550	313,400
11 Quinton Twp.	767,650	2,056,450	2,824,100	.....	.....	40,200	19,950	179,730	239,880
12 Salem City	1,311,950	6,542,350	7,854,300	13,633	.....	.....	514,720	1,141,600	1,656,320
13 U. P. Neck Twp.	666,189	5,656,141	6,322,330	.....	.....	.....	1,952,652	.....	1,952,652
14 U. Pittsgrove Twp.	1,096,175	2,334,600	3,430,775	83	.....	125,250	20,000	70,350	215,600
15 Woodstown Bor.	617,700	3,111,600	3,729,300	3,134	.....	4,300	7,500	170,710	182,510
16 Totals	\$12,490,188	\$52,242,049	\$64,732,237	\$33,749	\$107,470	\$787,875	\$3,636,682	\$18,078,877	\$22,610,904

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Alloway Twp.	\$52,100	\$68,600	\$120,700	\$2,690,800	\$8.85	33.92		\$5,105,264	\$7,796,064
2 Elmer Bor.	54,800	50,750	105,550	1,516,320	10.45	36.42		2,551,474	4,067,794
3 Elsinboro Twp.	18,700	50,800	69,500	793,722	12.50	22.22		2,637,071	3,430,793
4 L. A. Creek Twp.	44,400	38,400	82,800	1,455,230	8.05	46.55		1,618,484	3,073,714
5 L. P. Neck Twp.	138,550	398,900	537,450	32,289,141	7.83	20.28		67,125,961	99,415,102
6 Mannington Twp.	34,200	44,850	79,050	3,107,728	9.19	26.74		6,834,358	9,942,086
7 Oldmans Township	40,195	48,500	88,695	2,474,989	7.94	33.49		4,641,941	7,116,930
8 Penns Grove Bor.	129,775	127,600	257,375	3,577,642	12.86	23.07		10,879,492	14,457,134
9 Pilesgrove Twp.	30,600	82,300	112,900	4,224,057	6.90	34.26		7,868,364	12,092,421
10 Pittsgrove Twp.	99,700	111,425	211,125	5,157,499	7.16	38.20		8,178,186	13,335,685
11 Quinton Twp.	43,625	74,700	118,325	2,945,655	7.52	40.64		4,124,964	7,070,619
12 Salem City	166,650	178,450	345,100	9,179,153	10.86	35.67		14,165,043	23,344,196
13 U. P. Neck Twp.	127,465	339,885	467,350	7,807,632	11.55	24.33		19,663,407	27,471,039
14 U. Pittsgrove Twp.	68,400	46,200	114,600	3,531,858	7.21	40.84		4,969,751	8,501,609
15 Woodstown Bor.	58,400	105,200	163,600	3,751,344	8.45	33.98		7,245,685	10,997,029
16 Totals	\$1,107,560	\$1,766,560	\$2,874,120	\$84,502,770				\$167,609,445	\$252,112,215

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D		
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment								
1	\$55,592.26			\$1,056.19		\$54,536.07		\$148,400.00			\$35,000.00	\$237,936.07	
2	29,006.67			5.66		29,001.01		102,195.00			27,133.13	158,329.14	
3	24,464.34			130.86		24,333.48		65,043.00			9,762.78	99,139.26	
4	21,918.07			57.00		21,861.07		75,142.66			20,000.00	117,003.73	
5	708,910.30			1,638.65		707,271.65		1,794,474.68			23,353.06	2,525,099.39	
6	70,895.14			213.74		70,681.40		206,651.00			8,000.00	285,332.40	
7	50,749.48			18.58		50,730.90		138,731.50			6,879.15	196,341.55	
8	103,091.09			1,127.71		101,963.38			†\$246,843.82		111,155.40	459,962.60	
9	86,228.77			129.60		86,099.17			*204,952.57			291,051.74	
10	95,094.25			557.94		94,536.31		274,738.75				369,275.06	
11	50,419.25			32.44		50,386.81		153,963.25			17,000.00	221,350.06	
12	166,463.05			3,233.69		163,229.36		576,743.00		\$11,200.00	245,553.17	996,725.53	
13	195,890.79			206.18		195,684.61			†469,045.67		236,508.19	901,238.47	
14	60,623.37					60,623.37		193,744.70				254,368.07	
15	78,417.73			197.54		78,220.19			*186,386.93		52,282.11	316,889.23	
16	\$1,797,764.56			\$8,605.78		\$1,789,158.78		\$3,729,827.54	\$1,107,228.99	\$11,200.00	\$792,626.99	\$7,430,042.30	

Total County Taxes Appropriated \$1,810,240.00
 Less: Bank Stock Taxes Due County 21,081.22

Net County Taxes Apportioned (12 A III) \$1,789,158.78
 †Adjustments (Net Total 12 A IIb) ± 8,605.78

Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) \$1,797,764.56

†Penns Grove-Upper Penns Neck School District \$715,889.49
 *Pilesgrove-Woodstown School District \$391,339.50

‡ Net Overpayments are added to the Net Taxes Apportioned and Net
 Underpayments are deducted.
 Rate per hundred of Net Valuation \$2.11727

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Alloway Twp. ....	.....	.....	\$705,053	\$26,741.45	\$34,351.00	\$40,000.00	\$101,092.45
2 Elmer Bor.	\$4,232.17	.....	323,250	35,000.00	24,100.72	11,000.00	70,100.72
3 Elsinboro Twp. ....	.....	.....	81,790	13,043.24	13,845.00	15,000.00	41,888.24
4 L. A. Creek Twp. ....	.....	.....	131,550	30,792.80	23,371.00	7,000.00	61,163.80
5 L. P. Neck Twp. ....	.....	.....	697,234	125,863.20	935,501.96	70,098.04	1,131,463.20
6 Mannington Twp. ....	.....	.....	572,950	49,843.65	57,833.00	20,000.00	127,676.65
7 Oldmans Twp.	1,120.85	.....	202,642	19,785.81	38,073.00	12,000.00	69,858.81
8 Penns Grove Bor.	4,864.47	.....	942,650	30,000.00	113,111.64	40,000.00	183,111.64
9 Pilesgrove Twp. ....	.....	.....	29,230	47,034.00	60,987.62	14,000.00	122,021.62
10 Pittsgrove Twp. ....	.....	.....	796,500	50,000.00	94,500.00	53,911.64	198,411.64
11 Quinton Twp. ....	.....	.....	188,825	29,573.00	34,387.00	30,000.00	93,960.00
12 Salem City	6,948.33	.....	1,759,150	64,680.82	182,296.00	60,000.00	306,976.82
13 U. P. Neck Twp. ....	.....	.....	448,350	18,779.84	125,836.23	50,000.00	194,616.07
14 U. Pittsgrove Twp. ....	.....	.....	439,950	24,376.00	66,124.00	12,000.00	102,500.00
15 Woodstown Bor.	3,915.40	.....	1,027,700	34,436.11	56,983.05	10,000.00	101,419.19
16 Totals	\$21,081.22	.....	\$8,296,824	\$599,949.92	\$1,861,301.25	\$445,009.68	\$2,906,260.85

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget

\$781,780.00

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes

\$0.7130811

***Bank Stock Tax Due Municipality

\$21,081.22

Bank Stock Tax Due County

21,081.22

Total Bank Stock Tax

\$42,162.44

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
1 Bedminster Twp.	\$2,252,650	\$3,175,050	\$5,427,700	.....	.....	\$43,100	\$11,650	\$128,050	\$182,800
2 Bernards Twp.	3,186,500	8,495,200	11,681,700	\$10,255	\$1,300	17,100	15,600	154,475	188,475
3 Bernardsville Bor.	1,942,450	5,058,450	7,000,900	85,448	.....	6,600	145,350	282,925	434,875
4 Bound Brook Bor.	2,005,300	7,088,500	9,093,800	129,869	.....	.....	121,700	446,400	568,100
5 Branchburg Twp.	1,823,100	5,174,800	6,997,900	7,638	.....	68,050	36,350	202,965	307,365
6 Bridgewater Twp.	3,375,675	15,153,375	18,529,050	36,162	.....	4,500	3,235,725	3,079,400	6,319,625
7 Far Hills Bor.	685,600	934,250	1,619,850	9,206	.....	6,800	60,850	14,075	81,725
8 Franklin Twp.	3,952,975	17,997,525	21,950,500	3,164	.....	34,100	128,850	295,125	458,075
9 Green Brook Twp.	1,833,800	3,622,050	5,455,850	.....	.....	.....	57,900	192,200	250,100
10 Hillsborough Twp.	3,252,900	8,270,092	11,522,992	9,853	.....	139,400	290,400	244,389	674,189
11 Manville Bor.	1,837,550	9,405,025	11,242,575	121,414	.....	.....	752,150	2,924,350	3,676,500
12 Millstone Bor.	93,250	361,750	455,000	.....	.....	900	500	3,300	4,700
13 Montgomery Twp.	1,966,375	3,697,400	5,663,775	71,355	.....	58,650	117,450	795,285	271,385
14 North Plainfield Bor.	3,102,400	14,266,100	17,368,500	.....	.....	.....	185,000	336,700	521,700
15 Peapack-Gladstone Bor.	876,000	1,923,550	2,799,550	8,450	.....	6,550	70,450	83,270	160,270
16 Raritan Bor.	1,078,700	5,129,650	6,208,350	59,616	.....	.....	525,175	448,900	974,075
17 Rocky Hill Bor.	107,400	508,300	615,700	.....	.....	200	1,400	57,250	58,850
18 Somerville Bor.	3,177,900	10,848,600	14,026,500	133,804	.....	.....	487,500	1,027,200	1,514,700
19 South Bound Brook Bor.	450,875	2,963,050	3,413,925	671	.....	.....	90,450	253,175	343,625
20 Warren Twp.	2,181,730	5,974,250	8,155,980	.....	.....	19,850	67,350	175,100	262,300
21 Watchung Bor.	1,520,400	2,947,800	4,468,200	.....	.....	1,100	581,750	111,750	694,600
22 Totals	\$40,703,530	\$132,994,767	\$173,698,297	\$686,905	\$1,300	\$406,900	\$6,983,550	\$10,556,284	\$17,948,034

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Bedminster Twp.	\$28,800	\$92,800	\$121,600	\$5,488,900	\$9.35	18.29	.....	\$24,248,079	\$29,736,979
2 Bernards Twp.	96,300	379,250	475,550	11,404,880	14.01	19.03	.....	49,704,007	61,108,887
3 Bernardsville Bor.	91,200	220,000	311,200	7,210,023	15.86	14.22	.....	42,231,871	49,441,894
4 Bound Brook Bor.	214,400	342,700	557,100	9,234,669	15.79	19.79	.....	36,857,690	46,092,359
5 Branchburg Twp.	50,000	181,200	231,200	7,081,703	10.88	23.44	.....	22,856,622	29,938,325
6 Bridgewater Twp.	202,200	943,225	1,145,425	23,739,412	15.92	11.27	.....	145,881,332	169,620,744
7 Far Hills Bor.	8,000	23,000	31,000	1,679,781	8.78	20.45	.....	6,301,177	7,980,958
8 Franklin Twp.	245,350	924,375	1,169,725	21,242,014	13.86	18.68	.....	95,557,530	116,799,544
9 Green Brook Twp.	41,600	258,200	299,800	5,406,150	11.67	21.29	.....	20,170,500	25,576,650
10 Hillsborough Twp.	103,100	389,650	492,750	11,714,284	10.54	20.00	.....	46,091,968	57,806,252
11 Manville Bor.	181,950	501,650	683,600	14,356,889	12.61	20.00	.....	44,970,300	59,327,189
12 Millstone Bor.	4,800	20,000	24,800	434,900	12.87	19.81	.....	1,841,820	2,276,720
13 Montgomery Twp.	44,000	115,375	159,375	5,847,140	9.67	20.00	.....	22,655,100	28,502,240
14 North Plainfield Bor.	277,100	756,280	1,033,380	16,856,820	15.17	19.43	.....	72,021,618	88,878,438
15 Peapack-Gladstone Bor.	40,800	56,150	96,950	2,871,320	11.29	19.88	.....	11,282,693	14,154,013
16 Raritan Bor.	203,925	260,600	464,525	6,777,516	13.42	18.71	.....	26,973,638	33,751,154
17 Rocky Hill Bor.	11,200	17,500	28,700	645,850	12.93	14.98	.....	3,494,447	4,140,297
18 Somerville Bor.	191,500	442,350	633,850	15,041,154	13.57	20.49	.....	54,428,844	69,469,998
19 South Bound Brook Bor.	75,900	167,050	242,950	3,515,271	14.38	21.63	.....	12,369,362	15,884,633
20 Warren Twp.	84,000	292,350	376,350	8,041,930	15.25	16.75	.....	40,536,438	48,578,368
21 Watchung Bor.	26,200	186,700	212,900	4,949,900	19.68	10.75	.....	37,096,451	42,046,351
22 Totals	\$2,222,325	\$6,570,405	\$8,792,730	\$183,540,506	.....	.....	.....	\$817,571,487	\$1,001,111,993

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
		Deduct Over-payment	Add Under-payment									Deduct Over-payment
1	\$105,721.55			\$114.52		\$105,607.03	\$7,296.30	\$304,000.00			\$95,890.68	\$512,794.01
2	217,255.63			304.66		216,950.97	14,988.73	1,139,875.00			225,490.22	1,597,304.92
3	175,776.89			212.24		175,564.65	12,129.56	673,998.00			245,736.28	1,107,428.49
4	163,868.55			460.99		163,407.56		873,330.81			420,564.44	1,457,302.81
5	106,437.38				\$1,073.43	107,510.81	7,431.93	496,486.91			123,649.67	735,079.32
6	603,039.32			603.74		602,435.58	41,622.08		\$2,824,159.30		308,922.96	3,777,139.92
7	28,374.07			21.82		28,352.25	1,958.87	78,300.00			38,862.25	147,473.37
8	415,248.26			371.78		414,876.48	28,663.77	2,258,223.35			240,475.24	2,942,238.84
9	90,930.66			441.66		90,489.00	6,250.64	443,921.78			90,026.62	630,688.04
10	205,514.03			121.78		205,392.25	14,190.74	929,333.20			85,692.32	1,234,608.51
11	210,921.30			701.07		210,220.23	14,522.34	1,089,612.88			495,135.60	1,809,491.05
12	8,094.24			260.29		7,833.95	540.38	28,054.00			19,515.62	55,943.95
13	101,331.78			528.56		100,803.22	6,962.97	395,433.25			62,123.06	565,322.50
14	315,982.54			285.54		315,697.00	21,811.46	1,635,016.00			583,296.52	2,555,820.98
15	50,320.65			168.91		50,151.74	3,464.55	200,623.00			69,851.24	324,090.53
16	119,992.83			1,193.19		118,799.64	8,204.10		556,534.20		225,657.80	909,195.74
17	14,719.67					14,719.67	1,017.03	67,760.20				83,496.90
18	246,981.23			260.44		246,720.79		1,165,019.24			628,321.55	2,040,061.58
19	56,473.39			96.47		56,376.92	3,894.91	313,554.00			131,434.17	505,260.00
20	172,706.86			433.74		172,273.12	11,901.37	589,584.75	371,714.14		80,516.35	1,225,989.73
21	149,484.09			224.86		149,259.23	10,311.99	437,771.32	245,616.12		130,718.43	973,677.09
22	\$3,559,174.92			\$6,806.26	\$1,073.43	\$3,553,442.09	\$217,163.72	\$13,119,897.69	\$3,998,023.76		\$4,301,881.02	\$25,190,408.28

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bedminster Twp.	\$288.61		\$281,125	\$86,000.00	\$39,891.00	\$15,000.00	\$140,891.00
2 Bernards Twp.	1,270.41		2,656,054	300,000.00	130,865.42	80,000.00	510,865.42
3 Bernardsville Bor.	3,292.84		800,200	142,000.00	93,646.23	60,000.00	295,646.23
4 Bound Brook Bor.	10,357.89		1,298,900	111,100.96	167,374.36	28,000.00	306,475.32
5 Branchburg Twp.			284,350	50,000.00	88,927.00	55,000.00	193,927.00
6 Bridgewater Twp.	1,443.33		1,193,600	350,000.00	392,532.86	75,000.00	817,532.86
7 Far Hills Bor.			64,500	14,727.21	11,353.00		26,080.21
8 Franklin Twp.	1,277.41		2,260,297	290,000.00	469,600.00	109,000.00	868,600.00
9 Green Brook Twp.			285,500	34,000.00	69,142.00	52,912.38	156,054.38
10 Hillsborough Twp.			7,205,750	185,000.00	146,343.00	65,000.00	396,343.00
11 Manville Bor.	3,043.00		871,375	110,000.00	123,917.51	57,000.00	290,917.51
12 Millstone Bor.			36,750	11,000.00	8,665.00	4,000.00	23,665.00
13 Montgomery Twp.	375.23		1,550,900	65,000.00	76,959.00	13,000.00	154,959.00
14 North Plainfield Bor.	3,203.48		2,089,600	152,000.00	265,817.32	69,000.00	486,817.32
15 Peapack-Gladstone Bor.	2,311.46		619,550	60,000.00	20,248.00		80,248.00
16 Raritan Bor.	2,629.90		944,500	85,000.00	90,139.85	17,000.00	192,139.85
17 Rocky Hill Bor.			104,250	5,200.00	9,738.00	1,100.00	16,038.00
18 Somerville Bor.	12,210.58		3,376,900	150,000.00	276,086.09	65,000.00	491,086.09
19 South Bound Brook Bor.			264,310	45,000.00	51,000.00	17,500.00	113,500.00
20 Warren Twp.	215.75		1,156,590	60,000.00	94,759.00	110,000.00	264,759.00
21 Watchung Bor.	1,111.48		360,300	55,000.00	104,141.00	35,000.00	194,141.00
22 Totals	\$43,031.37		\$27,705,301	\$2,361,028.17	\$2,731,145.64	\$928,512.38	\$6,020,686.19
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Appropriated			
				\$830,680.00			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				\$0.355522154			
Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities)				\$0.024564078			
***Bank Stock Tax Due Municipality				\$43,031.37			
Bank Stock Tax Due County				43,031.37			
Total Bank Stock Tax				\$86,062.74			
				Total County Taxes Due County			
				\$3,596,473.46			
				Less: Bank Stock Taxes Due County			
				43,031.37			
				Net County Taxes Apportioned (12 A III)			
				\$3,553,442.09			
				*Adjustments (Net Total 12 A IIb) ±			
				5,732.83			
				Total County Taxes Apportioned (including Adjustments—Total 12 A I)			
				\$3,559,174.92			

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Andover Bor.	\$344,625	\$1,077,950	\$1,422,575	\$1,581	.....	\$23,100	\$45,550	\$117,350	\$186,000
2 Andover Twp.	762,625	2,002,200	2,764,825	266	.....	36,000	25,900	88,850	150,750
3 Branchville Bor.	140,410	722,550	862,960	2,849	.....	.....	.....	190,225	190,225
4 Byram Twp.	781,320	1,572,390	2,353,710	396	.....	.....	.....	70,110	70,110
5 Frankford Twp.	843,750	1,968,100	2,811,850	53	\$350	139,950	10,130	56,620	207,050
6 Franklin Bor.	549,275	2,647,915	3,197,190	12,754	.....	6,100	97,400	113,760	217,260
7 Fredon Twp.	420,900	1,112,250	1,533,150	130	2,600	93,850	2,450	28,900	127,800
8 Green Twp.	716,500	1,268,200	1,984,700	823	.....	55,100	8,400	19,929	83,429
9 Hamburg Bor.	253,910	1,224,525	1,478,435	.....	.....	2,000	9,500	59,900	71,400
10 Hampton Twp.	854,575	1,391,425	2,246,000	161	.....	74,025	94,200	175	168,400
11 Hardyston Twp.	834,830	1,998,495	2,833,325	391	.....	43,550	101,950	25,435	170,935
12 Hopatcong Bor.	6,096,695	12,111,850	18,208,545	.....	.....	.....	.....	221,450	221,450
13 Lafayette Twp.	360,025	712,200	1,072,225	712	.....	92,800	23,800	20,675	137,275
14 Montague Twp.	454,850	977,400	1,432,250	.....	.....	21,300	.....	14,825	36,125
15 Newton, Town of	864,452	4,726,035	5,590,487	35,805	.....	2,000	1,045,745	10,985	1,058,730
16 Ogdenburg Bor.	982,971	1,338,417	2,321,388	586	.....	.....	46,647	12,865	59,512
17 Sandyston Twp.	472,725	1,166,550	1,639,275	.....	.....	16,225	.....	59,425	75,650
18 Sparta Twp.	5,333,000	19,407,525	24,740,525	1,214	.....	104,450	311,325	811,300	1,227,075
19 Stanhope Bor.	1,053,560	3,729,230	4,782,790	.....	.....	.....	210,900	162,925	373,825
20 Stillwater Twp.	606,560	1,027,925	1,634,485	10	.....	20,900	.....	34,175	55,075
21 Sussex Bor.	250,550	1,396,150	1,646,700	.....	.....	14,200	201,550	.....	215,750
22 Vernon Twp.	1,448,125	1,804,775	3,252,900	582	12,875	47,750	.....	33,600	94,225
23 Walpack Twp.	890,105	623,926	1,514,031	.....	.....	5,600	3,600	10,400	19,600
24 Wantage Twp.	987,245	2,802,050	3,789,295	.....	.....	159,920	467,725	.....	627,645
25 Totals	\$26,303,583	\$68,810,033	\$95,113,616	\$58,313	\$15,825	\$958,820	\$2,706,772	\$2,163,879	\$5,845,296

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Andover Bor.	\$22,100	\$26,500	\$48,600	\$1,561,556	\$6.244	48.68	.....	\$1,499,724	\$3,061,280
2 Andover Twp.	33,600	108,425	142,025	2,773,816	16.421	18.34	.....	12,310,557	15,084,373
3 Branchville Bor.	28,375	31,275	59,650	996,384	13.414	17.84	.....	3,974,260	4,970,644
4 Byram Twp.	31,750	89,325	121,075	2,303,141	16.555	14.24	.....	14,175,152	16,478,293
5 Frankford Twp.	46,450	83,175	129,625	2,889,328	18.877	14.45	.....	16,647,320	19,536,648
6 Franklin Bor.	132,020	140,800	272,820	3,154,384	14.790	30.08	.....	7,431,766	10,586,150
7 Fredon Twp.	17,100	28,250	45,350	1,615,730	10.451	20.91	.....	5,798,988	7,414,718
8 Green Twp.	16,800	25,000	41,800	2,027,152	8.826	38.42	.....	3,181,099	5,208,251
9 Hamburg Bor.	37,500	53,690	91,190	1,458,645	13.961	27.02	.....	3,874,335	5,332,980
10 Hampton Twp.	26,925	58,575	85,500	2,329,061	10.743	19.70	.....	9,155,015	11,484,076
11 Hardyston Twp.	44,575	112,175	156,750	2,847,901	14.931	15.87	.....	15,020,015	17,867,916
12 Hopatcong Bor.	66,400	184,538	250,938	18,179,057	5.495	41.03	.....	26,170,068	44,349,125
13 Lafayette Twp.	16,600	23,500	40,100	1,170,112	17.965	19.58	.....	4,403,899	5,574,011
14 Montague Twp.	39,600	32,600	72,200	1,396,175	8.896	24.59	.....	4,392,272	5,788,447
15 Newton, Town of	157,800	206,725	364,525	6,320,497	16.296	19.91	.....	22,488,303	28,808,800
16 Ogdensburg Bor.	35,800	55,100	90,900	2,290,586	15.529	15.43	.....	12,723,252	15,013,838
17 Sandyston Twp.	52,225	57,700	109,925	1,605,000	14.003	13.88	.....	10,171,064	11,776,064
18 Sparta Twp.	103,200	427,575	530,775	25,438,039	6.682	40.78	.....	35,927,756	61,365,795
19 Stanhope Bor.	50,400	106,650	157,050	4,999,565	7.030	49.10	.....	4,958,126	9,957,691
20 Stillwater Twp.	48,900	74,625	123,525	1,566,045	19.380	9.80	.....	15,043,933	16,609,978
21 Sussex Bor.	43,800	43,950	87,750	1,774,700	13.017	27.86	.....	4,263,925	6,038,625
22 Vernon Twp.	52,150	125,150	177,300	3,170,407	17.332	9.76	.....	30,075,993	33,246,400
23 Walpack Twp.	11,820	23,020	34,840	1,498,791	9.861	16.87	.....	7,460,664	8,959,455
24 Wantage Twp.	80,700	73,725	154,425	4,262,515	14.453	16.50	.....	19,176,129	23,438,644
25 Totals	\$1,196,590	\$2,192,048	\$3,388,638	\$97,628,587	.....	.....	.....	\$290,323,615	\$387,952,202

SUSSEX COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$17,943.94			\$78.95		\$17,864.99	\$857.54		\$61,075.63		\$17,700.00	\$97,498.16
2	88,418.27			1,114.80		87,303.47	4,193.49		290,688.13		73,295.86	455,480.95
3	29,135.83			39.82		29,096.01	1,395.87	\$103,162.50				133,654.38
4	96,588.85			354.33		96,234.52	4,617.32	253,422.50			27,000.00	381,274.34
5	114,515.65			1,384.68		113,130.97	5,435.61	283,029.50			143,800.17	545,396.25
6	62,051.58			166.77		61,884.81	2,968.93	255,667.50			145,998.70	466,519.94
7	43,461.97			12.56		43,449.41	2,083.79	120,366.50			2,946.13	168,845.83
8	30,528.59			178.65		30,349.94	1,456.59	112,064.00			35,000.00	178,900.53
9	31,259.69			85.65		31,174.04	1,495.57	134,022.50			36,945.99	203,638.10
10	67,314.84			1,475.66		65,839.18	3,166.77	139,800.00			41,403.29	250,209.24
11	104,734.24			484.81		104,249.43	5,002.57	264,065.07			51,877.97	425,195.04
12	259,955.99			1,010.27		258,945.72	12,424.62	525,816.00	\$24,030.00		177,625.70	998,842.04
13	32,672.52			684.96		31,987.56	1,538.22	120,550.97			56,132.34	210,209.09
14	33,929.45			118.00		33,811.45	1,622.26	75,751.00			13,014.27	124,198.98
15	168,865.12			312.71		168,552.41	8,085.67	628,743.50			224,599.72	1,029,981.30
16	88,004.83			154.78		87,850.05	4,214.02	156,441.50			107,190.14	355,695.71
17	69,026.35			627.88		68,398.47	3,285.89		102,103.73		50,959.23	224,747.32
18	359,700.58			472.10		359,228.48	17,230.62	964,037.91			359,035.76	1,699,532.77
19	58,367.81			221.55		58,146.26	2,790.44	209,731.50			80,766.64	351,434.84
20	97,360.73			590.92		96,769.81	4,644.48	155,009.25			47,069.18	303,492.72
21	35,395.89			148.77		35,247.12	1,691.57	117,756.59			76,305.27	231,000.55
22	194,876.47			281.55		194,594.92	9,333.97	254,909.46			90,648.84	549,487.19
23	52,516.57			95.51		52,421.06	2,514.55		60,672.81		32,182.24	147,790.66
24	137,387.51			728.70		136,658.81	6,558.39	301,562.49			171,252.35	616,032.04
25	\$2,274,013.27			\$10,824.38		\$2,263,188.89	\$108,608.75	\$5,175,940.24	\$514,540.30	\$24,030.00	\$2,062,749.79	\$10,149,057.97

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$1,075,065.42

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.586158103

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Andover Bor.			\$85,980	\$8,000.00	\$9,769.00	\$15,000.00	\$32,769.00
2 Andover Twp.			582,225	50,000.00	44,188.00	50,000.00	144,188.00
3 Branchville Bor.	\$2,788.92		38,900	20,000.00	24,091.00	2,500.00	46,591.00
4 Byram Twp.			94,025	60,000.00	59,435.00	32,000.00	151,435.00
5 Frankford Twp.			314,425	35,000.00	35,296.07	50,000.00	120,296.07
6 Franklin Bor.	1,783.65		1,061,275	25,000.00	56,024.00	76,000.00	157,024.00
7 Fredon Twp.			63,550	23,000.00	20,104.00	11,500.00	54,604.00
8 Green Twp.			45,850	6,308.13	15,112.00	12,000.00	33,420.13
9 Hamburg Bor.	2,705.48		158,500	20,000.00	11,878.00	17,000.00	48,878.00
10 Hampton Twp.			53,000	28,000.00	24,772.00	28,000.00	80,772.00
11 Hardyston Twp.			101,950	40,000.00	33,323.00	48,000.00	121,323.00
12 Hopatcong Bor.			551,576	150,000.00	69,959.30	60,000.00	279,959.30
13 Lafayette Twp.			292,625	8,000.00	13,144.00	35,000.00	56,144.00
14 Montague Twp.			225,421	15,000.00	25,020.00	9,000.00	49,020.00
15 Newton, Town of	7,174.68		1,189,285	75,000.00	71,643.10	40,000.00	186,643.10
16 Ogdensburg Bor.			117,800		10,527.00	8,000.00	18,527.00
17 Sandyston Twp.			256,625	20,000.00	25,183.00	26,000.00	71,183.00
18 Sparta Twp.	964.24		1,931,925	150,650.00	144,350.00	110,000.00	405,000.00
19 Stanhope Bor.			184,900	26,300.00	20,939.00	16,000.00	63,239.00
20 Stillwater Twp.			114,878	25,000.00	35,483.00	20,000.00	80,483.00
21 Sussex Bor.	1,992.26		310,775	10,000.00	14,217.00	10,000.00	34,217.00
22 Vernon Twp.			160,550	60,000.00	52,859.00	31,000.00	143,859.00
23 Walpack Twp.			18,920	21,000.00	16,030.00	11,000.00	48,030.00
24 Wantage Twp.			268,625	45,000.00	49,243.00	50,000.00	144,243.00
25 Totals	\$17,409.23		\$8,223,585	\$921,258.13	\$882,589.47	\$768,000.00	\$2,571,847.60

Total County Taxes Appropriated \$2,280,598.16
 Less: Bank Stock Taxes Due County —17,409.27

Net County Taxes Apportioned (12 A III) \$2,263,188.89
 *Adjustments (12 A IIb) +10,824.38

Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) \$2,274,013.27

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipalities \$17,409.23
 Bank Stock Tax Due County 17,409.27
 Total Bank Stock Tax \$34,818.50

Abstract of Ratables and Exemptions in the County of Union, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
1 Berkeley Heights Twp.	\$3,022,175	\$15,884,675	\$18,906,850	.....	.....	.....	\$254,575	\$2,322,550	\$2,577,125
2 Clark Twp.	10,984,900	29,104,500	40,089,400	\$3,559	.....	\$1,400	1,608,250	4,411,500	6,021,150
3 Cranford Twp.	6,036,600	30,175,400	36,212,000	350,803	.....	100	432,700	1,161,400	1,594,200
4 Elizabeth, City	37,025,850	106,014,000	143,039,850	3,026,906	.....	.....	6,617,700	13,426,950	20,044,650
5 Fanwood Bor.	3,789,050	15,236,500	19,025,550	13,351	.....	.....	46,850	274,255	321,105
6 Garwood Bor.	1,171,870	4,584,015	5,755,885	11,798	.....	.....	512,630	958,085	1,470,715
7 Hillside Twp.	10,496,550	46,401,250	56,897,800	43,761	.....	.....	4,934,500	4,860,405	9,794,905
8 Kenilworth Bor.	1,728,790	10,829,900	12,558,750	39,603	.....	.....	2,020,200	392,925	2,413,125
9 Linden, City	12,345,508	86,368,257	98,713,765	238,164	.....	4,000	14,293,384	11,190,160	25,487,544
10 Mountainside Bor.	6,524,500	14,693,750	21,218,250	.....	.....	.....	892,850	773,175	1,666,025
11 New Providence Bor.	10,760,720	24,668,390	35,429,110	2,252	.....	.....	.....	1,595,900	1,595,900
12 Plainfield, City	18,279,775	54,420,800	72,700,575	240,967	.....	.....	2,478,300	4,206,750	6,685,050
13 Rahway, City	7,232,400	32,005,950	39,238,350	521,999	.....	.....	2,120,600	3,594,650	5,715,250
14 Roselle Bor.	5,050,100	20,057,325	25,107,425	28,089	.....	.....	577,350	1,502,525	2,079,875
15 Roselle Park Bor.	2,918,900	13,240,300	16,159,200	58,551	.....	.....	185,700	332,275	517,975
16 Scotch Plains Twp.	13,676,200	33,903,800	47,580,000	89	.....	13,300	238,100	727,200	978,600
17 Springfield Twp.	14,396,900	34,394,400	48,791,300	2,826	.....	.....	1,643,900	1,627,100	3,271,000
18 Summit, City	19,262,100	59,892,900	79,155,000	346,012	.....	.....	1,208,600	2,509,860	3,718,460
19 Union Twp.	26,470,200	73,532,500	100,002,700	16,846	.....	.....	5,942,600	7,590,400	13,533,000
20 Westfield, Town	24,798,775	66,860,000	91,658,775	4,237	.....	.....	1,664,500	2,520,450	4,184,950
21 Winfield Twp.	98,000	513,575	611,575	.....	.....	.....	4,375	5,000	9,375
22 Totals	\$236,069,863	\$772,782,247	\$1,008,852,110	\$4,949,813	.....	\$18,800	\$47,677,664	\$65,983,515	\$113,679,979

Abstract of Ratables and Exemptions in the County of Union, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Berkeley Heights Twp.	\$47,200	\$570,500 *250	\$617,950	\$20,866,025	\$13.40	18.96	.....	\$80,812,822	\$101,678,847
2 Clark Twp.	88,800	944,000	1,032,800	45,081,309	5.63	40.74	.....	58,313,643	103,394,952
3 Cranford Twp.	286,700	1,384,000	1,670,700	36,486,303	11.35	24.50	.....	111,592,081	148,078,384
4 Elizabeth, City	1,652,650	1,885,550	3,538,200	162,573,206	10.21	31.56	.....	310,191,613	472,764,819
5 Fanwood Bor.	45,200	562,000	607,200	18,752,806	7.02	39.79	.....	28,789,353	47,542,159
6 Garwood Bor.	98,800	241,465	340,265	6,898,133	10.42	26.23	.....	16,188,015	23,086,148
7 Hillside Twp.	466,800	799,550	1,266,350	65,470,116	6.46	35.11	.....	105,158,024	170,628,140
8 Kenilworth Bor.	90,133	444,075	534,208	14,477,270	9.64	20.53	.....	48,613,924	63,091,194
9 Linden, City	594,400	1,485,200	2,079,600	122,359,873	7.18	22.26	.....	344,744,298	467,104,171
10 Mountainside Bor. ...	29,300	393,000	422,300	22,461,975	7.67	30.44	.....	48,486,907	70,948,882
11 New Providence Bor.	56,000	640,500	696,500	36,330,762	6.75	40.21	.....	52,681,086	89,011,848
12 Plainfield, City	626,800	1,274,700 †154,400 *800	2,056,700	77,569,892	10.69	31.00	.....	161,817,408	239,387,300
13 Rahway, City	379,900	1,288,200	1,668,100	43,807,499	10.87	26.48	.....	108,942,730	152,750,229
14 Roselle Bor.	271,300	866,700	1,138,000	26,077,389	10.46	25.18	.....	74,604,350	100,681,739
15 Roselle Park Bor.	264,700	515,600	780,300	15,955,426	11.60	24.76	.....	49,104,127	65,059,553
16 Scotch Plains Twp.	129,700	1,082,100	1,211,800	47,346,889	6.78	37.85	.....	78,126,737	125,473,626
17 Springfield Twp.	124,000	770,200	894,200	51,170,926	6.87	37.69	.....	80,662,931	131,833,857
18 Summit, City	209,100	861,700	1,070,800	82,148,672	6.39	37.06	.....	134,431,076	216,579,748
19 Union Twp.	663,000	2,292,400	2,955,400	110,597,146	7.89	22.90	.....	336,690,313	447,287,459
20 Westfield, Town	257,600	1,496,000	1,753,600	94,094,362	6.98	38.69	.....	145,246,820	239,341,182
21 Winfield Twp. ....	.....	500	500	620,450	38.05	44.50	.....	762,750	1,383,200
22 Totals	\$6,382,083	\$19,953,390	\$26,335,473	\$1,101,146,429	.....	.....	.....	\$2,375,961,008	\$3,477,107,437

* Fall Out Shelters.

† Parsonages.

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$399,542.60			\$489.43	\$399,053.17		\$1,190,279.00	\$648,796.61		\$555,914.02	\$2,794,042.80	
2	406,285.96			4,400.51	401,885.45		1,134,522.08	655,843.98		344,377.70	2,536,629.21	
3	581,867.56			637.08	581,230.48		2,721,803.00			835,997.04	4,139,030.52	
4	1,857,708.78			10,037.76	1,847,671.02		6,719,223.74		\$326,101.00	7,695,345.16	16,588,340.92	
5	186,814.84			206.12	186,608.72			753,773.82		374,792.44	1,315,174.98	
6	90,716.01			117.27	90,598.74		262,682.00	147,302.91		218,192.47	718,776.12	
7	670,475.85			857.89	669,617.96		1,841,753.61			1,717,055.90	4,228,427.47	
8	247,914.10			184.77	247,729.33		443,149.85	402,693.84		301,781.56	1,395,354.58	
9	1,835,465.50			1,832.47	1,833,633.03		3,847,145.00		481,359.00	2,616,506.94	8,778,643.97	
10	278,790.54			489.98	278,300.56		739,076.54	452,565.10		251,993.77	1,721,935.97	
11	349,768.18			1,451.93	348,316.25		1,630,549.00			471,875.10	2,450,740.35	
12	940,661.97			1,588.75	939,073.22		4,135,392.00		359,935.91	2,855,507.80	8,289,908.93	
13	600,225.37			427.67	599,797.70		2,200,435.00		116,345.50	1,841,962.65	4,758,540.85	
14	395,624.51			730.50	394,894.01		1,561,480.00			769,320.46	2,725,694.47	
15	255,648.68			546.30	255,102.38		1,226,115.80			368,313.93	1,849,532.11	
16	493,043.15			2,985.63	490,057.52			1,986,923.93		730,023.04	3,207,004.49	
17	518,035.40			1,751.72	516,283.68		1,309,281.28	840,093.81		849,212.38	3,514,871.15	
18	851,040.69			780.75	850,259.94		2,557,789.00		505,721.00	1,330,207.19	5,243,977.13	
19	1,757,596.59			4,805.27	1,752,791.32		4,781,100.00			2,188,935.72	8,722,827.04	
20	940,480.75			2,903.31	937,577.44		4,283,826.00			1,340,596.42	6,561,999.86	
21	5,435.22				5,435.22		190,405.00			40,216.93	236,057.15	
22	\$13,663,142.25			\$37,225.11	\$13,625,917.14		\$42,776,007.90	\$5,887,994.00	\$1,789,462.41	\$27,698,128.62	\$91,777,510.07	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Berkeley Heights Twp.	\$1,453.17	.....	\$2,646,800	\$254,500.00	\$369,467.38	\$40,000.00	\$663,967.38
2 Clark Twp.	3,783.72	.....	3,283,250	350,000.00	272,048.00	17,000.00	639,048.00
3 Cranford Twp.	6,463.96	.....	6,191,400	500,000.00	508,325.00	65,000.00	1,073,325.00
4 Elizabeth City	35,991.32	.....	36,535,050	300,266.51	2,600,343.60	500,000.00	3,400,610.11
5 Fanwood Bor.	1,420.52	.....	730,650	126,000.00	122,214.00	20,000.00	268,214.00
6 Garwood Bor.	1,203.80	.....	842,450	60,000.00	85,087.00	35,000.00	180,087.00
7 Hillside Twp.	6,943.68	.....	7,032,565	297,000.00	320,000.00	65,000.00	682,000.00
8 Kenilworth Bor.	736.26	.....	728,825	210,000.00	175,692.16	35,000.00	420,692.16
9 Linden City	15,095.06	.....	7,227,481	443,461.00	2,300,454.16	85,000.00	2,828,915.16
10 Mountainside Bor. ....	.....	.....	1,408,600	85,000.00	186,205.77	24,000.00	295,205.77
11 New Providence Bor.	2,151.71	.....	3,221,550	285,000.00	250,157.73	48,000.00	583,157.73
12 Plainfield City	27,307.20	.....	10,152,625	875,000.00	928,418.00	235,000.00	2,038,418.00
13 Rahway City	6,537.47	.....	8,623,000	263,000.00	510,452.09	105,000.00	878,452.09
14 Roselle Bor.	2,337.00	.....	2,944,100	295,000.00	257,369.92	65,000.00	617,369.92
15 Roselle Park Bor.	1,727.80	.....	1,268,500	180,000.00	137,730.35	25,000.00	342,730.35
16 Scotch Plains Twp.	2,416.97	.....	5,987,600	300,000.00	552,974.04	80,000.00	932,974.04
17 Springfield Twp.	2,042.80	.....	5,430,300	180,000.00	285,591.00	65,000.00	530,591.00
18 Summit City	13,788.55	.....	13,493,200	690,000.00	819,429.61	75,000.00	1,584,429.61
19 Union Twp.	18,170.44	.....	20,291,100	860,000.00	1,122,942.76	120,000.00	2,102,942.76
20 Westfield Town	12,471.43	.....	11,467,750	1,055,000.00	558,588.09	65,000.00	1,678,588.09
21 Winfield Twp. ....	.....	.....	219,500	2,000.00	6,992.00	.....	8,992.00
22 Totals	\$162,042.86	.....	\$149,726,296	\$7,611,227.51	\$12,370,482.66	\$1,769,000.00	\$21,750,710.17
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Appropriated			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Less: Bank Stock Taxes Due County			
***Bank Stock Tax Due Municipality				Net County Taxes Apportioned (12 A III)			
Bank Stock Tax Due County				*Adjustments (Net Total 12 A IIb) ±			
Total Bank Stock Tax				Total County Taxes Apportioned (including Adjustments— Total 12 A I)			

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1963

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Allamuchy Twp.	\$240,375	\$471,325	\$711,700	\$1,180	.....	\$104,450	\$2,250	\$21,250	\$127,950
2 Alpha Bor.	493,395	3,256,125	3,749,520	3,282	.....	21,300	230,400	56,950	308,650
3 Belvidere Town	272,325	2,490,180	2,762,455	10,279	.....	1,400	97,595	137,885	236,880
4 Blairstown Twp.	3,242,973	8,130,695	11,373,668	15,409	.....	384,965	197,820	331,340	914,125
5 Franklin Twp.	3,422,140	6,562,250	9,984,390	709	.....	600,250	80,250	1,731,400	2,411,900
6 Frelinghuysen Twp.	2,218,172	4,727,510	6,945,682	708	\$12,375	366,975	27,200	157,800	564,350
7 Greenwich Twp.	438,125	1,251,650	1,689,775	1,231	.....	70,500	18,500	112,145	201,145
8 Hackettstown Town	1,484,350	5,410,525	6,894,875	6,857	.....	1,000	374,350	602,250	977,600
9 Hardwick Twp.	1,469,810	2,238,060	3,707,870	253	.....	160,700	2,600	11,100	174,400
10 Harmony Twp.	359,575	1,232,800	1,592,375	3,085	.....	81,000	3,300	48,600	132,900
11 Hope Twp.	256,975	757,350	1,014,325	.....	.....	47,300	8,700	1,450	57,450
12 Independence Twp.	530,510	1,824,800	2,355,310	1,398	.....	45,850	8,900	43,710	98,460
13 Knowlton Twp.	254,200	711,550	965,750	2,154	.....	55,400	5,300	7,950	68,650
14 Liberty Twp.	1,284,045	4,670,560	5,954,605	152	.....	113,025	37,900	27,250	178,175
15 Lopatcong Twp.	2,893,605	11,338,175	14,231,780	29,683	.....	166,700	121,200	1,034,825	1,322,725
16 Mansfield Twp.	1,683,001	4,385,375	6,068,376	1,343	.....	268,775	49,550	304,250	622,575
17 Oxford Twp.	957,768	3,580,205	4,537,973	397	.....	613,800	36,100	7,640	657,540
18 Pahaquarry Twp.	1,028,100	599,800	1,627,900	.....	.....	2,600	.....	12,000	14,600
19 Phillipsburg Town	6,525,600	44,991,350	51,516,950	796,948	.....	.....	1,920,100	5,455,750	7,375,850
20 Pohatcong Twp.	1,239,100	4,768,475	6,007,575	6,275	.....	97,100	205,200	161,210	463,510
21 Washington Bor.	986,915	6,551,480	7,538,395	31,341	.....	.....	359,925	568,980	928,905
22 Washington Twp.	681,593	2,503,740	3,185,333	1,029	600	86,900	53,800	101,130	242,430
23 White Twp.	374,265	1,054,050	1,428,315	3,122	.....	94,120	40,281	8,700	143,101
24 Totals	\$32,336,917	\$123,507,980	\$155,844,897	\$916,835	\$12,975	\$3,384,110	\$3,881,221	\$10,945,565	\$18,223,871

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1963—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Allamuchy Twp.	\$25,000	\$16,500	\$41,500	\$799,330	\$20.29	10.42	.....	\$6,118,434	\$6,917,764
2 Alpha Bor.	70,400	94,825	165,225	3,896,227	4.71	67.01	.....	1,845,943	5,742,170
3 Belydere Town	62,667	107,100	169,767	2,839,847	12.03	24.89	.....	8,336,199	11,176,046
4 Blairstown Twp.	55,400	50,400	105,800	12,197,402	2.18	131.93	\$2,752,745	.....	9,444,657
5 Franklin Twp.	52,000	41,500	93,500	12,303,499	2.26	109.13	835,311	.....	11,468,188
6 Frelinghuysen Twp.	27,200	27,000	54,200	7,456,540	2.40	105.80	380,766	.....	7,075,774
7 Greenwich Twp.	32,700	49,500	82,200	1,809,951	9.25	27.64	.....	4,423,738	6,233,689
8 Hackettstown Town	111,475	208,225	319,700	7,559,632	12.39	24.65	.....	21,076,220	28,635,852
9 Hardwick Twp.	12,400	10,100	22,500	3,860,023	1.95	91.13	.....	360,899	4,220,922
10 Harmony Twp.	45,700	83,650	129,350	1,599,010	17.47	15.23	.....	8,863,140	10,462,150
11 Hope Twp.	24,400	36,800	61,200	1,010,575	13.16	18.73	.....	4,401,184	5,411,759
12 Independence Twp.	50,000	54,000	104,000	2,351,168	8.73	37.73	.....	3,887,229	6,238,397
13 Knowlton Twp.	47,725	51,150	98,875	937,679	21.46	9.99	.....	8,701,417	9,639,096
14 Liberty Twp.	29,600	31,850	61,450	6,071,482	2.91	104.52	257,413	.....	5,814,069
15 Lopatcong Twp.	71,200	147,000	218,200	15,365,988	2.38	103.68	505,141	.....	14,860,847
16 Mansfield Twp.	72,200	72,500	144,700	6,547,594	6.61	46.78	.....	6,903,783	13,451,377
17 Oxford Twp.	60,500	48,800	109,300	5,086,610	3.95	98.66	.....	61,634	5,148,244
18 Pahaquarry Twp.	1,600	3,000	4,600	1,637,900	1.47	137.55	444,404	.....	1,193,496
19 Phillipsburg Town	531,500	581,600	1,113,100	58,576,648	3.30	100.21	107,959	.....	58,468,689
20 Pohatcong Twp.	89,550	165,150	254,700	6,222,660	6.98	37.20	.....	10,141,820	16,364,480
21 Washington Bor.	170,725	165,950	336,675	8,161,966	9.97	31.04	.....	16,747,671	24,909,637
22 Washington Twp.	78,500	143,700	222,200	3,206,592	16.42	16.95	.....	15,607,192	18,813,784
23 White Twp.	48,200	58,300	106,500	1,468,038	17.23	16.25	.....	7,361,315	8,829,553
24 Totals	\$1,770,642	\$2,248,600	\$4,019,242	\$170,966,361	.....	.....	\$5,283,739	\$124,837,818	\$290,520,440

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment						
1	\$46,299.85			\$57.50		\$46,242.35	\$1,173.25	\$102,380.00		\$12,325.31	\$162,120.91
2	38,431.73			28.87		38,402.86		110,114.00		34,724.95	183,241.81
3	74,800.07			24.70		74,775.37		220,909.50		45,922.21	341,607.08
4	63,212.07			15.08		63,196.99	1,601.81	138,528.64		61,672.13	264,999.57
5	76,755.34			67.68		76,687.66	1,944.99	170,124.50		29,000.00	277,757.15
6	47,357.39			245.67		47,111.72	1,200.04	105,998.50		23,958.37	178,268.63
7	41,721.41			199.87		41,521.54	1,057.23	114,745.05		10,000.00	167,323.82
8	191,656.66			1,419.34		190,237.32		531,440.00		218,665.14	940,342.46
9	28,250.18			16.52		28,233.66	715.86	31,518.00		14,500.00	74,967.52
10	70,022.04			42.40		69,979.64	1,774.36	163,520.00		44,000.00	279,274.00
11	36,220.32			242.55		35,977.77	917.83	78,176.00		17,832.00	132,903.60
12	41,752.92			64.57		41,688.35	1,058.02	145,220.90		17,232.92	205,200.19
13	64,513.43			480.57		64,032.86	1,634.78	114,542.55		21,000.00	201,210.19
14	38,912.94			274.43		38,638.51	986.06	96,872.00		39,707.30	176,203.87
15	99,462.03			2,236.42		97,225.61	2,520.37	232,998.50		32,737.78	365,482.26
16	90,028.60			625.40		89,403.20	2,281.23	308,410.40		32,491.96	432,586.79
17	34,456.63			8.40		34,448.23	873.14	134,922.00		30,263.08	200,506.45
18	7,987.93					7,987.93	202.42	6,000.00		9,731.77	23,922.12
19	391,324.59			1,447.53		389,877.06		749,900.00	\$118,871.50	673,778.26	1,932,426.82
20	109,525.68			351.14		109,174.54	2,775.39	267,163.60		54,926.84	434,040.37
21	166,717.49			2,508.36		164,209.13		467,830.00		180,942.40	812,981.53
22	125,918.61			676.20		125,242.41	3,190.78	338,414.79		59,590.49	526,438.47
23	59,093.90			120.36		58,973.54	1,497.44	157,275.75		35,065.88	252,812.61
24	\$1,944,421.81			\$11,153.56		\$1,933,268.25	\$27,405.00	\$4,787,004.68	\$118,871.50	\$1,700,068.79	\$8,566,618.22

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1963—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Allamuchy Twp.			\$216,675	\$7,000.00	\$11,075.00	\$21,150.00	\$39,225.00
2 Alpha Bor.			490,100	21,000.00	34,557.30	8,000.00	63,557.30
3 Belvidere Town	\$2,892.50		883,650	40,000.00	43,985.07	11,000.00	94,985.07
4 Blairstown Twp.	1,212.75		3,707,592	5,000.00	58,677.00	35,000.00	98,677.00
5 Franklin Twp.			752,150	16,248.00	47,052.00	9,000.00	72,300.00
6 Frelinghuysen Twp.			131,400	30,000.00	26,530.00	14,000.00	70,530.00
7 Greenwich Twp.			125,900	6,000.00	35,322.00	7,490.22	48,812.22
8 Hackettstown Town	3,937.00		1,746,850	40,000.00	63,210.00	65,000.00	168,210.00
9 Hardwick Twp.			305,438	3,000.00	29,816.00	4,979.67	37,795.67
10 Harmony Twp.			110,000	1,000.00	28,892.00	21,553.00	51,445.00
11 Hope Twp.	1,168.00		117,700	6,873.00	18,812.00	15,000.00	40,685.00
12 Independence Twp.			187,000	25,000.00	21,028.00	15,000.00	61,028.00
13 Knowlton Twp.			69,150	6,800.00	35,492.00	21,983.00	64,275.00
14 Liberty Twp.			35,613		15,901.00	25,000.00	40,901.00
15 Lopatcong Twp.			2,363,500	35,000.00	57,921.00	25,000.00	117,921.00
16 Mansfield Twp.			417,925	30,000.00	51,911.00	15,000.00	96,911.00
17 Oxford Twp.			496,750		44,434.00	20,000.00	64,434.00
18 Pahaquarry Twp.			10,900		24,693.00	2,000.00	26,693.00
19 Phillipsburg Town	7,096.00		9,684,175	225,000.00	270,252.50	45,000.00	540,252.50
20 Pohatcong Twp.			155,000		34,994.00	33,000.00	67,994.00
21 Washington Bor.	7,372.00		1,352,110	95,000.00	126,650.01	45,000.00	266,650.01
22 Washington Twp.			670,650	15,000.00	73,127.00	25,000.00	113,127.00
23 White Twp.			96,850	2,000.00	53,701.00	28,000.00	83,701.00
24 Totals	\$23,678.25		\$24,127,078	\$609,921.00	\$1,208,032.88	\$512,155.89	\$2,330,109.77

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget

\$722,435.00

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes

\$0.66928915

***Bank Stock Tax Due Municipality

\$23,678.25

Bank Stock Tax Due County

23,678.25

Total Bank Stock Tax

\$47,356.50

Total County Taxes Appropriated \$1,956,946.50
Less: Bank Stock Taxes Due County 23,678.25

Net County Taxes Apportioned (12 A III) \$1,933,268.25
*Adjustments (Net Total 12 A IIb) ± 11,153.56

Total County Taxes Apportioned (including Adjustments—
Total 12 A I) \$1,944,421.81

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1963

COUNTY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Tangible Per- sonal Property Not Used in Business (Other Than Tangible Household Personal Property)	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
1 Atlantic	\$108,504,684	\$287,635,088	\$396,139,772	\$586,119	.....	\$127,165	\$2,280,267	\$18,958,934	\$21,366,366
2 Bergen	440,241,113	1,173,576,359	1,613,817,472	2,032,465	\$222,100	76,310	62,999,957	56,074,095	119,372,462
3 Burlington	49,360,918	179,464,700	228,825,618	102,055	45,310	733,935	4,034,541	14,751,720	19,565,506
4 Camden	154,204,835	604,339,987	758,544,822	2,021,457	.....	118,575	30,117,929	39,143,133	69,379,637
5 Cape May	157,444,480	355,562,115	513,006,595	84,019	126,400	193,800	4,119,072	24,661,109	29,100,381
6 Cumberland	34,257,817	107,906,850	142,164,667	190,616	.....	1,058,940	5,778,330	12,457,570	19,294,840
7 Essex	983,752,750	3,018,814,050	*4,002,566,800	25,236,329	.....	131,500	204,698,450	222,936,840	427,766,790
8 Gloucester	33,233,875	139,894,138	173,128,013	89,100	.....	494,750	5,571,229	7,662,645	13,728,624
9 Hudson	269,777,767	592,996,750	862,774,517	103,278,028	.....	.....	18,701,315	133,776,165	152,477,480
10 Hunterdon	13,700,534	51,564,925	65,265,459	121,406	285,219	1,259,120	2,008,890	4,726,503	8,279,732
11 Mercer	120,454,079	432,889,159	553,343,238	2,561,558	.....	392,540	27,725,155	33,303,179	61,420,874
12 Middlesex	134,653,196	510,755,746	645,408,942	4,536,529	.....	426,610	30,526,277	47,636,261	78,589,148
13 Monmouth	442,531,612	1,381,548,406	1,824,080,018	787,708	3,571,359	5,734,251	22,550,521	59,299,834	91,135,965
14 Morris	136,413,307	424,939,870	561,353,177	753,037	27,750	321,385	15,003,395	27,788,761	43,141,291
15 Ocean	332,753,672	705,026,306	1,037,779,978	551,115	400	494,198	7,070,486	34,172,527	41,737,611
16 Passaic	159,850,815	524,021,955	683,872,770	1,455,633	.....	36,290	41,407,586	40,833,488	82,277,364
17 Salem	12,490,188	52,242,049	64,732,237	33,749	107,470	787,875	3,636,682	18,078,877	22,610,904
18 Somerset	40,703,530	132,994,767	173,698,297	686,905	1,300	406,900	6,983,550	10,556,284	17,948,034
19 Sussex	26,303,583	68,810,033	95,113,616	58,313	15,825	958,820	2,706,772	2,163,879	5,845,296
20 Union	236,069,863	772,782,247	1,008,852,110	4,949,813	.....	18,800	47,677,664	65,983,515	113,679,979
21 Warren	32,336,917	123,507,980	155,844,897	916,835	12,975	3,384,110	3,881,221	10,945,565	18,223,871
22 Totals	\$3,919,039,535	\$11,641,273,480	\$15,560,313,015	\$151,032,789	\$4,416,108	\$17,155,874	\$549,459,289	\$885,910,884	\$1,456,942,155

* Essex County—\$2,398,100.00 Value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 7 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1963—(Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 County Equalization Table— Average Ratio of Assessed to True Value of Real Property Per Cent (R. S. 54:3-17 to R. S. 54:3-19)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Exemption of Senior Citizens (C. 9, L. 1961)	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Atlantic	\$3,841,770	\$5,845,140	\$9,686,910	\$408,405,347	.....	.....	.....	\$445,077,954	\$853,483,301
2 Bergen	10,343,765	135,635,065	45,978,830	1,689,243,569	.....	.....	.....	3,797,300,209	5,486,543,778
3 Burlington	3,211,951	9,458,739	12,670,690	235,822,489	.....	.....	.....	716,519,627	952,342,116
4 Camden	6,894,617	16,589,623	23,484,240	806,461,676	.....	.....	.....	806,216,348	1,612,678,024
5 Cape May	2,347,925	11,835,695	4,183,620	538,007,375	.....	.....	\$4,174,948	29,794,968	563,627,395
6 Cumberland	2,480,677	2,935,415	5,416,092	156,234,031	.....	.....	.....	251,161,827	407,395,858
7 Essex	10,590,500	†21,804,200	32,394,700	*4,423,175,219	.....	.....	6,478,087	*284,677,712	*4,701,374,844
8 Gloucester	2,835,030	6,124,940	8,959,970	177,985,767	.....	.....	.....	498,394,222	676,379,989
9 Hudson	7,052,020	8,631,525	15,683,545	1,102,846,480	.....	.....	.....	1,162,882,373	2,265,728,853
10 Hunterdon	1,487,092	1,985,695	3,472,787	70,193,810	.....	.....	.....	302,471,759	372,665,569
11 Mercer	3,337,540	18,276,640	11,614,180	605,711,490	.....	.....	3,179,625	794,839,282	1,397,371,147
12 Middlesex	6,424,893	†22,507,019	28,931,912	699,602,707	.....	.....	46,100	1,955,527,470	2,655,084,077
13 Monmouth	6,186,580	14,475,865	20,662,445	1,895,341,246	.....	.....	62,430,507	90,207,054	1,923,117,793
14 Morris	3,477,560	12,180,710	15,658,270	589,589,235	.....	.....	1,147,353	1,296,685,095	1,885,126,977
15 Ocean	3,995,240	6,191,720	10,186,960	1,069,881,744	.....	.....	33,022,079	46,183,892	1,083,043,557
16 Passaic	6,679,642	11,850,575	18,530,217	749,075,550	.....	.....	.....	1,435,922,266	2,184,997,816
17 Salem	1,107,560	1,766,560	2,874,120	84,502,770	.....	.....	.....	167,609,445	252,112,215
18 Somerset	2,222,325	6,570,405	8,792,730	183,540,506	.....	.....	.....	817,571,487	1,001,111,993
19 Sussex	1,196,590	2,192,048	3,388,638	97,628,587	.....	.....	.....	290,323,615	387,952,202
20 Union	6,382,083	†19,953,390	26,335,473	1,101,146,429	.....	.....	.....	2,375,961,008	3,477,107,437
21 Warren	1,770,642	2,248,600	4,019,242	170,966,361	.....	.....	5,283,739	124,837,818	290,520,440
22 Totals	\$93,866,002	\$219,059,569	\$312,925,571	\$16,855,362,388	.....	.....	\$115,762,438	\$17,690,165,431	\$34,429,765,381

† Col. 6 (b) includes Parsonage Exemptions for: Essex County, \$1,723,800; Union County, \$154,400; Total, \$1,878,200.

† Col. 6 (b) includes Fallout Shelter Exemptions for: Bergen County, \$700; Cape May County, \$1,000; Mercer County, \$5,700; Middlesex County, \$1,000; Union County, \$1,050; Total, \$9,450.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1963—(Continued)

12—APPORTIONMENT OF TAXES												
County	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)				
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget			
										Deduct Over- payment		Add Under- payment
1	\$4,915,002.25			\$42,222.31		\$4,872,779.94	\$34,081.65	\$8,007,726.61	\$1,389,508.25	\$211,522.75	\$11,700,241.84	\$26,215,861.04
2	18,369,517.91	\$29,762.24	\$29,762.24	128,365.55	\$1,960.35	18,243,112.71		71,949,931.56	8,282,720.00	640,853.75	34,696,565.88	133,813,183.90
3	4,024,151.22			28,558.62		3,995,592.60	180,860.00	13,967,202.94	1,829,236.55	246,243.75	3,625,045.75	23,844,181.59
4	11,550,525.61			90,742.71	1,877.42	11,461,660.32	91,655.20	22,107,231.41	2,349,953.89	84,242.50	13,053,398.16	49,148,141.48
5	2,376,920.10			3,897.01	909.43	2,373,932.52	33,903.84	2,970,550.48	592,602.00	88,456.37	5,174,953.09	11,234,398.30
6	2,586,094.73			99,447.38		2,486,647.35		6,665,845.70		374,594.25	2,447,808.74	11,974,896.04
7	36,940,181.48			346,394.67		36,593,786.81		68,180,157.48	8,158,604.58	4,323,876.00	75,582,353.43	192,838,778.30
8	2,750,323.96			9,051.59	4,571.48	2,745,843.85		9,960,819.28	1,405,820.98	24,918.75	*2,383,983.99	16,517,481.52
9	25,302,942.66			186,926.38		25,116,016.28		33,835,091.39		2,312,636.99	52,155,075.91	113,418,820.57
10	1,528,635.99			15,746.90		1,512,889.09	42,000.00	3,334,664.84	2,340,956.61		1,098,398.60	8,328,909.14
11	7,926,392.04			93,835.24		7,832,556.80	105,000.00	19,571,322.42	2,283,610.25	477,718.00	13,945,702.14	44,215,909.61
12	12,672,968.54			75,687.29	2,661.46	12,599,942.71		41,192,701.78		1,058,103.00	15,361,262.77	70,212,010.26
13	8,620,312.81			66,626.85	292.21	8,553,978.17	121,234.43	25,787,073.29	5,063,295.34		13,949,329.65	53,474,910.88
14	7,070,664.77			23,482.46		7,047,182.31	294,001.48	29,950,585.56	3,548,038.75		11,263,060.07	52,102,868.17
15	5,015,156.55			38,306.83		4,976,849.72	136,700.00	11,913,031.48	1,645,684.07		5,269,387.85	23,941,053.12
16	11,264,694.88			133,205.77	10,046.78	11,141,535.89		27,305,955.76	2,432,411.47	1,364,378.75	18,951,221.43	61,195,503.30
17	1,797,764.56			8,605.78		1,789,158.78		3,729,827.54	1,107,228.99	11,200.00	792,626.99	7,430,042.30
18	3,559,174.92			6,806.26	1,073.43	3,553,442.09	217,163.72	13,119,897.69	3,998,023.76		4,301,881.02	25,190,408.28
19	2,274,013.27			10,824.38		2,263,188.89	108,608.75	5,175,940.24	514,540.30	24,030.00	2,062,749.79	10,149,057.97
20	13,663,142.25			37,225.11		13,625,917.14		42,776,007.90	5,887,994.00	1,789,462.41	27,698,128.62	91,777,510.07
21	1,944,421.81			11,153.56		1,933,268.25	27,405.00	4,787,004.68		118,871.50	1,700,068.79	8,566,618.22
22	\$186,153,002.31	\$29,762.24	\$29,762.24	\$1,457,112.65	\$23,392.56	\$184,719,282.22	\$1,392,614.07	\$466,288,570.03	\$52,830,229.79	\$13,151,108.77	\$317,213,244.51	\$1,035,591,144.06

* Bank Stock Tax in the amount of \$3,905.33 was not deducted from Column 12 C II. See Gloucester County Abstract.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1963—(Concluded)

COUNTY	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				17 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)	
1 Atlantic	\$48,822.65		\$52,013,258	\$2,722,570.66	\$6,400,363.28	\$1,658,174.40	\$10,781,108.34	\$853,283,747
2 Bergen	255,720.87		212,485,192	9,633,007.44	16,346,964.42	2,848,050.00	28,828,021.86	5,488,181,953
3 Burlington	53,632.62		80,591,778	1,803,902.11	5,530,583.95	1,401,161.58	8,735,647.64	943,308,494
4 Camden	120,230.42		112,803,706	3,845,940.04	7,172,075.56	1,936,111.44	12,954,727.04	1,610,917,458
5 Cape May	17,791.48		41,371,335	1,439,022.68	2,354,575.27	784,814.34	4,578,412.29	563,646,932
6 Cumberland	34,767.55	736	34,731,840	825,373.73	2,151,880.81	872,265.74	3,849,520.28	407,332,620
7 Essex	540,837.51		914,875,751	9,420,359.79	28,565,089.16	5,893,096.70	43,878,545.65	4,722,396,711
8 Gloucester	39,156.15		23,059,792	1,416,799.37	2,462,158.63	970,900.00	4,849,858.00	626,725,617
9 Hudson	181,097.09		388,303,823	10,137,600.00	20,685,865.17	4,165,373.30	34,988,838.47	2,261,094,491
10 Hunterdon	24,482.46	398	19,875,132	806,500.00	1,315,692.39	677,995.59	2,800,187.98	371,794,338
11 Mercer	111,112.20		299,485,010	1,713,121.25	9,568,108.86	2,172,253.00	13,453,483.11	1,394,131,681
12 Middlesex	99,347.12		187,914,289	6,505,001.72	14,066,508.04	2,211,452.85	22,782,962.61	2,656,468,125
13 Monmouth	93,985.72		218,990,794	5,012,097.84	8,372,916.98	3,318,780.00	16,703,794.82	1,924,624,384
14 Morris	73,012.72		126,874,362	4,284,450.00	5,113,430.01	1,770,379.44	11,168,259.45	1,880,886,807
15 Ocean	49,381.23		66,311,070	2,663,600.00	4,191,718.00	1,539,800.00	8,395,118.00	1,086,220,586
16 Passaic	187,144.73		152,489,105	5,024,116.88	8,582,527.57	2,443,375.00	16,050,019.45	2,157,087,241
17 Salem	21,081.22		8,296,824	599,949.92	1,861,301.25	445,009.68	2,906,260.85	251,785,719
18 Somerset	43,031.37		27,705,301	2,361,028.17	2,731,145.64	928,512.38	6,020,686.19	1,007,534,897
19 Sussex	17,409.23		8,223,585	921,258.13	882,589.47	768,000.00	2,571,847.60	385,574,238
20 Union	162,042.86		149,726,296	7,611,227.51	12,370,482.66	1,769,000.00	21,750,710.17	3,477,704,084
21 Warren	23,678.25		24,127,078	609,921.00	1,208,032.88	512,155.89	2,330,109.77	289,980,189
22 Totals	\$2,197,765.45	1,134	\$3,150,255,321	\$79,356,848.24	\$161,934,610.00	\$39,087,561.33	\$280,379,019.57	\$34,360,690,312

TABLE OF EQUALIZED VALUATIONS

YEAR 1963

Promulgated by the Director, Division of Taxation, as of October 1, 1963, 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, 1964.

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 25, New Jersey.

Atlantic County
1963 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	\$11,298,675	45.62%	\$24,766,933	\$13,981	\$151,297	\$24,932,211
Atlantic City	151,183,700	49.81	303,520,779	984,905	10,398,200	314,903,884
Brigantine City	20,574,065	48.76	42,194,555	.....	165,350	42,359,905
Buena Bor.	1,030,125	10.75	9,582,558	374	67,150	9,650,082
††Buena Vista Twp.	9,157,500	50.02	18,307,677	1,053	386,850	18,695,580
Corbin City	476,753	36.89	1,292,364	154	15,800	1,308,318
Egg Harbor City	6,555,471	48.44	13,533,177	2,000	601,940	14,137,117
Egg Harbor Twp.	13,213,492	39.22	33,690,699	33	742,185	34,432,917
Estell Manor City	1,333,984	29.89	4,462,978	60	91,165	4,554,203
Folsom Bor.	2,186,502	46.94	4,658,078	265	320,660	4,979,003
Galloway Twp.	11,532,685	38.51	29,947,247	12,446	545,855	30,505,548
Hamilton Twp.	9,002,575	27.64	32,570,821	690	822,200	33,393,711
Hammononton Town	23,936,890	49.98	47,892,937	33,056	2,416,514	50,342,507
Linwood City	6,637,948	25.01	26,541,176	38	100,885	26,642,099
Longport Boro.	8,248,940	47.00	17,550,936	.....	90,820	17,641,756
Margate City	40,543,450	50.32	80,571,244	.....	958,200	81,529,444
Mullica Twp.	1,630,845	12.12	13,455,817	516	119,905	13,576,238
Northfield City	14,111,900	48.66	29,001,028	144	385,050	29,386,222
Pleasantville City	23,401,685	47.92	48,834,902	28,683	1,544,175	50,407,760
Port Republic City	1,039,375	47.50	2,188,158	.....	59,450	2,247,608
Somers Point City	6,905,430	26.91	25,661,204	173	411,415	26,072,792
Ventnor City	30,548,832	49.94	61,171,069	.....	816,940	61,988,009
Weymouth Twp.	1,588,950	50.99	3,116,199	.....	154,360	3,270,559
Totals	\$396,139,772		\$874,512,536	\$1,078,571	\$21,366,366	\$896,957,473

*Exclusive of Class II Railroad Property.

ATLANTIC COUNTY

Bergen County
1963 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.	\$6,179,250	18.68%	\$33,079,497	\$9,032	\$170,800	\$33,259,329
Alpine Bor.	3,130,450	17.44	17,949,828	.....	108,000	18,057,828
Bergenfield Bor.	63,783,550	39.91	159,818,467	3,105	1,590,640	161,412,212
Bogota Bor.	16,284,727	34.81	46,781,749	12,758	3,730,331	50,524,838
Carlstadt Bor.	21,839,300	37.70	57,929,178	970	3,036,350	60,966,498
Cliffside Park Bor.	15,713,900	16.94	92,762,102	.....	1,079,350	93,841,452
Closter Bor.	22,573,136	36.90	61,173,810	7,365	964,670	62,145,845
††Cresskill Bor.	18,231,790	32.96	55,314,897	22	409,340	55,724,259
Demarest Bor.	6,930,270	20.69	33,495,747	2,000	68,800	33,566,547
Dumont Bor.	37,726,118	33.68	112,013,414	6,021	1,108,375	113,127,810
††East Paterson Bor.	19,075,020	15.72	121,342,366	2,403	2,004,950	123,349,719
East Rutherford Bor.	12,949,557	21.76	59,510,832	23,931	3,011,225	62,545,988
Edgewater Bor.	17,675,852	48.18	36,687,115	1,623,225	3,717,584	42,027,924
Emerson Bor.	11,517,975	23.47	49,075,309	1,101	253,950	49,330,360
Englewood City	76,017,600	38.71	196,377,164	46,600	5,277,500	201,701,264
Englewood Cliffs Bor.	12,523,780	19.99	62,650,225	.....	1,431,760	64,081,994
Fair Lawn Bor.	60,478,445	25.19	240,089,103	30,802	5,636,600	245,756,505
Fairview Bor.	10,625,675	19.26	55,169,652	3,609	1,202,192	56,375,453
Fort Lee Bor.	33,904,118	18.43	183,961,574	.....	576,175	184,537,749
Franklin Lakes Bor.	10,258,725	22.76	45,073,484	.....	253,675	45,327,159
Garfield City	50,456,350	39.22	128,649,541	4,543	5,896,075	134,550,159
Glen Rock Bor.	43,449,350	47.81	90,879,209	16,761	721,407	91,617,377
Hackensack Bor.	85,848,450	39.54	217,117,982	152,489	19,381,850	236,652,321
Harrington Park Bor.	12,275,950	38.13	32,194,991	1,503	89,300	32,285,794
Hasbrouck Heights Bor.	16,846,602	19.64	85,776,996	3,786	475,265	86,256,047
Haworth Bor.	6,187,015	21.75	28,446,046	5,291	40,875	28,492,212
Hillsdale Bor.	10,353,937	16.22	63,834,383	7,976	682,100	64,524,459
Hobokus Bor.	7,539,180	17.71	42,570,186	13,726	218,620	42,802,532
Leonia Bor.	22,044,700	38.80	56,816,237	5,941	589,800	57,411,978
Little Ferry Bor.	14,380,300	35.95	40,000,834	.....	808,850	40,809,684
Lodi Bor.	27,069,400	25.39	106,614,415	9,221	1,923,600	108,547,236
Lyndhurst Twp.	42,177,100	35.15	119,991,750	86,817	3,044,250	123,122,817
Mahwah Twp.	30,122,760	34.76	86,659,264	247,298	3,293,595	90,200,157
Maywood Bor.	13,556,325	20.19	67,143,759	1,112	435,379	67,580,250
Midland Park Bor.	8,995,875	19.81	45,410,777	2,576	591,950	46,005,303
Montvale Bor.	11,991,550	35.71	33,580,370	2,453	418,400	34,001,223
††Moonachie Bor.	4,819,455	28.19	17,096,328	.....	17,437,528	34,120,000
††New Milford Bor.	20,135,880	19.90	101,185,327	.....	349,610	101,534,937
North Arlington Bor.	16,136,475	16.27	99,179,318	1,671	912,100	100,093,089
Northvale Bor.	4,883,450	18.11	26,965,489	2,375	342,739	27,310,603

Norwood Bor.	8,672,245	35.17	24,658,075	1,440	257,220	24,916,735
Oakland Bor.	26,197,750	38.91	67,329,003	120	632,400	67,961,613
Old Tappan Bor.	5,012,575	23.15	21,652,592	.....	188,700	21,841,292
Oradell Bor.	13,166,450	18.67	70,521,960	1,943	274,975	70,798,878
Palisades Park Bor.	13,384,725	17.27	77,502,750	1,062	274,035	77,777,847
Paramus Bor.	50,860,510	21.44	237,222,528	.....	5,864,618	243,087,146
Park Ridge Bor.	8,786,275	13.75	46,860,133	740	269,596	47,130,469
Ramsey Bor.	19,479,600	24.39	79,867,159	11,011	1,254,625	81,132,795
Ridgefield Bor.	32,286,362	37.62	85,822,334	367,691	6,225,995	92,416,020
Ridgefield Park Twp.	58,036,540	86.48	67,109,783	33,042	4,904,650	72,047,475
Ridgewood Twp.	86,357,400	38.56	223,955,913	41,534	2,854,400	226,851,847
River Edge Bor.	31,085,555	37.24	83,473,563	3,144	1,336,020	84,812,727
River Vale Twp.	17,798,270	36.30	49,031,047	.....	300,975	49,332,022
Rochelle Park Twp.	15,628,600	37.40	41,787,701	3,114	958,690	42,749,505
Rockleigh Bor.	1,692,300	35.24	4,802,213	.....	261,300	5,063,513
Rutherford Bor.	44,518,400	34.81	127,889,687	14,241	2,041,350	129,945,278
Saddle Brook Twp.	30,816,483	34.63	88,957,823	20,905	3,168,135	92,176,863
Saddle River Bor.	6,470,900	19.86	32,582,578	.....	78,850	32,661,428
South Hackensack Twp.	8,270,350	30.11	27,467,121	848	2,417,632	29,885,601
Teaneck Twp.	68,536,770	23.45	292,267,676	17,961	2,190,205	294,475,842
Tenafly Bor.	28,282,880	20.33	139,118,938	4,088	675,175	139,798,201
Teterboro Bor.	8,063,260	26.71	30,150,730	19,496	1,544,160	31,714,386
Upper Saddle River Bor.	11,547,800	26.11	44,227,499	.....	413,200	44,640,699
Waldwick Bor.	10,393,600	17.50	59,392,000	34,746	237,770	59,664,516
††Wallington Bor.	18,448,320	39.14	47,134,185	385	1,342,850	48,477,420
Washington Twp.	10,243,480	19.87	51,552,491	.....	121,550	51,674,041
Westwood Bor.	12,931,555	19.49	66,349,692	11,544	372,225	66,733,461
Woodcliff Lake Bor.	6,112,525	22.62	27,022,657	5,823	65,625	27,094,105
Wood Ridge Bor.	14,963,675	17.36	86,196,285	1,196	2,215,455	88,412,936
Wyckoff Twp.	19,092,975	18.89	101,074,510	1,014	440,840	101,516,364
Totals	\$1,613,817,472		\$5,613,379,481	\$2,935,571	\$119,372,462	\$5,735,687,464

* Exclusive of Class II Railroad Property.

Burlington County, 1963 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.	\$749,695	17.51%	\$4,281,525	.....	\$79,930	\$4,361,455
Beverly City	1,959,840	19.91	9,843,496	\$2,700	106,247	9,952,443
Bordentown City	4,607,350	28.56	16,132,178	4,870	258,300	16,395,348
Bordentown Twp.	10,058,800	31.61	31,821,575	2,258	984,095	32,807,928
Burlington City	9,886,820	21.19	46,657,952	48,787	1,405,610	48,112,349
Burlington Twp.	9,106,200	24.47	37,458,929	7,111	1,843,611	39,309,651
Chesterfield Twp.	1,342,290	13.74	9,769,214	.....	126,265	9,895,479
Cinnaminson Twp.	13,611,150	18.05	75,408,033	.....	1,097,900	76,505,933
Delanco Twp.	2,973,940	18.83	15,793,627	722	228,495	16,022,844
Delran Twp.	12,804,795	34.52	37,093,844	.....	1,429,725	38,523,569
Eastampton Twp.	1,833,380	28.39	6,457,837	2,421	94,125	6,554,383
Edgewater Park Twp.	3,806,040	20.02	19,011,189	5,274	225,675	19,242,138
††Evesham Twp.	4,822,622	13.34	36,151,589	.....	182,745	36,334,334
Fieldsboro Bor.	506,725	18.47	2,743,503	34	263,700	3,007,237
††Florence Twp.	6,213,800	10.25	60,622,439	6,001	1,082,750	61,711,190
Hainesport Twp.	3,621,090	32.59	11,111,046	488	324,525	11,436,059
Levittown Twp.	28,689,255	34.10	84,132,713	.....	568,035	84,700,748
Lumberton Twp.	2,765,490	19.53	14,160,215	953	135,240	14,296,408
Mansfield Twp.	3,374,500	25.41	13,280,205	1,215	149,050	13,430,470
Maple Shade Twp.	18,918,530	38.90	48,633,753	3,498	816,525	49,453,776
Medford Twp.	6,602,800	17.16	38,477,855	95	357,700	38,835,650
Medford Lakes Bor.	4,025,025	21.46	18,755,941	.....	45,900	18,801,841
††Moorestown Twp.	15,250,985	17.73	86,017,964	7,368	1,223,695	87,249,027
Mount Holly Twp.	12,743,925	29.67	42,952,224	21,384	1,762,850	44,736,458
Mount Laurel Twp.	5,567,170	16.81	33,118,203	392	342,369	33,460,964
New Hanover Twp.	200,350	19.39	1,033,265	2,880	233,340	1,269,485
North Hanover Twp.	2,299,200	32.70	7,031,193	120	227,900	7,259,213
Palmyra Bor.	6,171,700	23.39	26,386,062	2,423	274,400	26,662,885
Pemberton Bor.	1,063,350	29.91	3,555,165	74	137,250	3,692,489
Pemberton Twp.	5,721,286	16.30	35,099,914	7,484	307,115	35,414,513
Riverside Twp.	8,967,130	28.74	31,200,870	6,305	1,718,258	32,925,433
Riverton Bor.	3,843,400	27.71	13,870,083	3,217	137,300	14,010,600
††Shamong Twp.	977,825	18.39	5,317,156	.....	87,100	5,404,256
Southampton Twp.	3,610,200	21.15	17,069,504	231	255,750	17,325,485
Springfield Twp.	3,404,030	30.23	11,260,437	36	284,950	11,545,423
Tabernacle Twp.	1,659,250	26.66	6,223,743	.....	51,250	6,274,993
††Washington Twp.	861,300	14.29	6,027,292	.....	76,350	6,103,642
††Westampton Twp.	2,141,100	19.33	11,076,565	.....	185,800	11,262,365
Woodland Twp.	1,204,000	45.09	2,670,215	101	64,250	2,734,566
Wrightstown Bor.	799,280	19.81	4,034,730	203	389,431	4,424,364
Totals	\$228,825,618		\$981,743,243	\$138,645	\$19,565,506	\$1,001,447,394

* Exclusive of Class II Railroad Property.

Camden County
1963 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.	\$23,391,500	50.45%	\$16,365,709	\$3,100	\$1,801,185	\$48,169,994
Audubon Park Bor.	894,160	61.86	1,445,457	.....	6,000	1,451,457
Barrington Bor.	15,478,000	40.16	38,540,837	100	2,696,900	41,237,837
Bellmawr Bor.	13,838,075	35.47	39,013,462	.....	348,950	39,362,412
Berlin Bor.	7,852,775	45.33	17,323,572	4,808	745,475	18,073,855
Berlin Twp.	4,556,295	40.64	11,211,356	.....	115,030	11,326,386
Brooklawn Bor.	4,600,000	46.66	9,858,551	640	270,650	10,129,841
Camden City	144,657,150	47.37	305,377,137	3,778,608	31,787,400	340,943,145
Cherry Hill Twp.	115,939,400	49.32	235,075,831	567	4,752,850	239,829,248
Chesilhurst Bor.	157,625	10.25	1,537,805	.....	13,812	1,551,617
††Clementon Bor.	6,838,075	46.65	14,658,253	1,828	178,925	14,839,006
††Collingswood Bor.	34,875,550	41.07	84,917,336	7,687	1,568,050	86,493,073
Gibbsboro Bor.	2,728,755	27.79	9,819,198	.....	388,270	10,207,468
Gloucester City	50,204,200	95.63	52,498,379	15,050	6,217,100	58,730,529
Gloucester Twp.	12,719,155	18.58	68,456,163	2,785	445,130	68,904,078
Haddon Twp.	39,286,025	48.07	81,726,701	4,286	746,055	82,477,042
Haddonfield Bor.	74,076,450	86.25	85,885,739	10,582	3,381,300	89,277,621
Haddon Heights Bor.	18,225,075	43.64	41,762,317	2,000	411,350	42,175,667
Hi-Nella Bor.	447,485	32.17	1,391,001	30	8,650	1,399,681
Laurel Springs Bor.	3,880,950	55.38	7,007,855	280	497,750	7,505,885
Lawnside Bor.	2,949,250	48.72	6,053,469	.....	158,500	6,211,969
Lindenwold Bor.	10,580,152	43.55	24,294,264	1,823	167,410	24,463,497
Magnolia Bor.	6,663,700	45.80	14,710,155	100	192,475	14,902,730
Merchantville Bor.	8,982,525	41.40	21,696,920	6,913	1,212,875	22,916,708
Mount Ephraim Bor.	4,080,200	19.49	20,934,838	.....	140,240	21,075,078
Oaklyn Bor.	9,400,875	48.20	19,503,890	6,347	160,575	19,670,812
Pennsauken Twp.	88,442,650	49.31	179,360,475	53,460	9,391,950	188,805,885
Pine Hill Bor.	4,449,675	39.64	11,225,214	1,045	42,175	11,268,434
Pine Valley Bor.	375,585	30.55	1,229,411	.....	1,500	1,230,911
Runnemede Bor.	5,197,000	16.42	31,650,426	.....	244,300	31,894,726
Somerdale Bor.	6,427,060	36.32	17,695,650	50	182,660	17,878,360
Stratford Bor.	5,468,250	19.77	27,659,332	710	135,075	27,795,117
Tavistock Bor.	208,550	47.07	570,533	.....	7,000	577,533
Voorhees Twp.	9,956,525	45.52	21,872,858	1,193	156,050	22,030,101
Waterford Twp.	3,789,614	29.25	12,955,945	1,496	60,000	13,017,441
Winslow Twp.	13,010,706	49.72	26,167,953	5,270	705,320	26,878,543
Woodlynne Bor.	3,855,805	43.32	8,900,750	.....	40,700	8,941,450
Totals	\$758,544,822		\$1,600,354,742	\$3,910,758	\$69,379,637	\$1,673,645,137

* Exclusive of Class II Railroad Property.

Cape May County
1963 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.	\$24,303,305	94.10%	\$25,827,104	.....	\$598,813	\$26,425,917
Cape May City	24,812,695	112.33	22,089,108	\$17,784	1,385,181	23,492,073
Cape May Point Bor.	2,821,825	83.83	3,366,128	.....	21,820	3,387,948
Dennis Twp.	7,149,835	94.89	7,534,867	417	414,854	7,950,138
Lower Twp.	46,473,800	89.68	51,821,811	211	4,203,500	56,025,522
Middle Twp.	29,862,430	94.23	31,691,001	12,032	1,873,030	33,576,063
North Wildwood City	43,133,755	94.17	45,804,136	.....	2,063,645	47,867,781
Ocean City	143,521,940	94.32	152,164,907	18,285	5,616,395	157,799,587
Sea Isle City	21,033,850	102.87	20,447,021	.....	575,800	21,022,821
Stone Harbor Bor.	33,025,000	84.73	38,976,750	.....	560,300	39,537,050
Upper Twp.	15,670,725	88.08	17,791,468	3,319	799,000	18,593,787
West Cape May Bor.	3,046,745	105.20	3,466,488	2,116	100,425	3,569,029
West Wildwood Bor.	2,743,475	90.47	3,032,469	.....	22,350	3,054,819
Wildwood City	70,477,215	104.10	67,701,455	28,222	9,345,196	77,074,873
Wildwood Crest Bor.	40,755,800	98.06	41,562,105	.....	1,006,922	42,569,027
Woodbine Bor.	3,574,200	112.57	3,175,091	1,633	513,150	3,689,874
Totals	\$513,006,595		\$536,451,909	\$84,019	\$29,100,381	\$565,636,309

* Exclusive of Class II Railroad Property.

Cumberland County
1963 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	\$26,294,820	41.06%	\$64,039,990	\$67,800	\$5,505,135	\$69,612,925
Commercial Twp.	2,006,317	32.03	6,263,868	130	333,030	6,597,028
Deerfield Twp.	1,732,175	27.46	6,307,993	.....	146,920	6,454,913
Downe Twp.	1,048,470	19.58	5,354,801	674	106,400	5,461,875
Fairfield Twp.	4,029,750	40.21	10,021,761	1,324	176,875	10,199,960
Greenwich Twp.	741,415	21.12	3,510,488	.....	78,250	3,588,738
Hopewell Twp.	3,074,950	25.66	11,983,437	296	177,475	12,161,208
Lawrence Twp.	1,377,875	17.92	7,689,035	2,306	136,505	7,827,846
Maurice River Twp.	4,615,090	45.84	10,067,823	3,336	778,800	10,849,959
Millville City	17,262,950	24.82	69,552,579	52,930	2,176,975	71,782,484
Shiloh Bor.	764,950	39.69	1,927,312	.....	42,020	1,969,332
Stow Creek Twp.	1,484,120	44.69	3,320,922	.....	196,590	3,517,512
Upper Deerfield Twp.	4,694,845	19.05	24,644,856	2,475	442,965	25,090,296
Vineland City	73,036,940	45.49	160,556,034	59,345	8,996,900	169,612,279
Totals	\$142,164,667		\$385,240,899	\$190,616	\$19,294,840	\$404,726,355

*Exclusive of Class II Railroad Property.

Essex County
1963 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	\$156,676,000	87.08%	\$179,921,911	\$54,869	\$16,375,700	\$196,352,480
Bloomfield Town	256,191,600	93.57	273,796,730	283,182	16,630,200	290,710,112
††Caldwell Bor.	40,606,700	87.16	46,588,687	9,053	3,055,500	49,653,240
††Caldwell Twp.	41,484,500	85.38	48,588,077	.....	6,117,250	54,705,327
Cedar Grove Twp.	67,908,100	99.96	67,935,274	1,793	1,674,200	69,611,267
††East Orange City	283,928,600	87.51	324,452,748	476,064	20,188,000	345,116,812
Essex Fells Bor.	25,561,100	94.24	27,123,408	5,712	157,700	27,286,820
Glen Ridge Bor.	52,551,600	95.99	54,746,953	14,135	937,400	55,698,488
Irrington Town	234,037,800	95.73	244,476,966	355,487	11,338,400	256,170,853
Livingston Twp.	165,310,950	89.02	185,700,910	.....	3,974,550	189,675,460
Maplewood Twp.	159,311,700	93.67	170,077,613	27,885	4,864,000	174,969,498
Millburn Twp.	240,181,300	100.04	240,085,266	28,443	10,130,300	250,244,009
Montclair Town	232,017,300	91.63	253,211,066	281,275	9,054,000	262,546,341
Newark City	1,214,443,300	87.75	1,383,980,969	23,178,063	283,086,100	1,690,245,132
North Caldwell Bor.	29,569,100	92.08	32,112,402	.....	432,000	32,544,402
Nutley Town	150,593,000	85.17	176,814,606	14,883	7,605,050	184,434,539
Orange City	104,685,600	87.45	119,709,091	208,007	10,576,100	130,493,198
Roseland Bor.	25,355,400	102.56	24,722,504	3,846	1,928,200	26,654,550
††South Orange Village	126,459,200	99.08	127,633,428	292,392	3,438,140	131,363,960
Verona Bor.	89,032,100	97.42	91,389,961	1,240	3,205,300	94,596,501
West Caldwell Bor.	67,562,350	97.66	69,181,190	.....	989,700	70,170,890
West Orange Town	241,497,600	93.93	257,103,801	.....	12,009,000	269,112,801
Totals	\$4,004,964,900		\$4,399,353,561	\$25,236,329	\$427,766,790	\$4,852,356,680

* Exclusive of Class II Railroad Property.

Gloucester County
1963 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.	\$4,133,425	29.04%	\$14,233,557	\$5,611	\$204,730	\$14,443,898
Deptford Twp.	17,809,250	27.41	64,973,550	165	673,060	65,646,775
East Greenwich Twp.	2,526,950	21.95	11,512,301	320	146,445	11,659,066
Elk Twp.	2,327,950	24.09	9,663,553	119	114,635	9,778,307
Franklin Twp.	8,202,975	20.99	27,352,367	638	312,417	27,665,422
Glassboro Bor.	11,611,600	29.33	39,589,499	19,975	1,368,175	40,977,649
Greenwich Twp.	18,258,700	27.19	67,152,262	8,224	2,997,252	70,157,738
Harrison Twp.	2,978,150	27.44	10,853,316	.....	165,900	11,019,216
Logan Twp.	2,973,140	32.53	9,139,686	59	468,594	9,608,339
Mantua Twp.	8,180,550	28.37	28,835,213	1,279	182,925	29,019,417
Monroe Twp.	11,196,450	28.35	39,493,651	3,338	765,780	40,262,769
National Park Bor.	2,616,910	28.07	9,322,800	.....	42,985	9,365,785
Newfield Bor.	1,594,250	33.65	4,737,741	1,609	72,650	4,812,060
Paulsboro Bor.	6,339,925	24.19	26,208,867	1,600	383,720	26,594,187
Pitman Bor.	10,016,990	28.26	35,445,824	4,726	774,770	36,225,320
††South Harrison Twp.	1,046,990	25.57	4,094,603	12	79,050	4,173,665
Swedesboro Bor.	1,863,850	23.26	8,013,113	3,945	607,250	8,624,308
††Washington Twp.	9,237,455	24.19	38,187,081	.....	125,135	38,312,216
Wenonah Bor.	2,914,800	26.64	10,941,441	3,084	47,500	10,992,025
††West Deptford Twp.	23,477,238	21.12	111,161,165	.....	1,672,716	112,833,881
Westville Bor.	4,872,700	31.12	15,657,776	15,746	285,790	15,959,312
Woodbury City	14,301,500	27.52	51,967,660	17,770	1,611,010	53,596,440
Woodbury Heights Bor.	2,627,315	23.89	10,997,551	355	199,660	11,197,566
Woolwich Twp.	2,018,950	23.21	8,698,621	465	426,475	9,125,561
Totals	\$173,128,013		\$658,233,198	\$89,100	\$13,728,624	\$672,050,922

* Exclusive of Class II Railroad Property.

Hudson County
1963 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	\$118,500,500	36.20%	\$327,349,448	\$1,248,654	\$22,353,500	\$350,951,602
East Newark Bor.	2,603,200	37.05	7,026,181	.....	1,953,450	8,979,631
Guttenberg Town	15,317,450	89.42	17,129,781	.....	1,602,300	18,732,081
Harrison Town	26,883,400	62.13	43,269,596	561,450	15,010,300	58,841,346
Hoboken City	62,194,700	60.83	102,243,465	9,410,437	10,855,200	122,509,102
††Jersey City	340,951,320	45.60	747,700,263	64,776,875	59,656,350	872,133,488
††Kearny Town	76,565,650	29.34	260,959,952	2,746,686	19,396,330	283,102,968
North Bergen Twp.	75,370,350	35.37	213,091,179	710,960	5,204,225	219,006,364
Secaucus	16,111,865	16.16	99,702,135	742,008	1,477,875	101,922,018
Union City	63,320,100	51.97	121,839,715	20,879	7,912,700	129,773,294
Weehawken Twp.	20,215,582	34.95	57,841,436	16,333,107	1,573,650	75,748,193
West New York Town	44,740,400	39.67	112,781,447	6,726,972	5,481,600	124,990,019
Totals	\$862,774,517		\$2,110,934,598	\$103,278,028	\$152,477,480	\$2,366,690,106

* Exclusive of Class II Railroad Property.

Hunterdon County
1963 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.	\$2,172,700	20.10%	\$10,809,453	\$29	\$163,075	\$10,972,557
Bethlehem Twp.	1,444,633	19.37	7,458,095	4,585	112,050	7,574,730
Bloomsbury Bor.	632,800	19.30	3,278,756	2,576	63,900	3,345,232
Califon Bor.	632,585	18.04	3,506,569	56	72,290	3,578,915
Clinton Town	2,885,570	38.40	7,514,505	4,295	362,336	7,881,136
Clinton Twp.	3,406,793	12.14	28,062,545	5,519	282,060	28,350,124
Delaware Twp.	2,711,258	11.91	22,764,551	281	266,480	23,031,312
East Amwell Twp.	2,160,075	13.08	16,514,335	900	211,984	16,727,219
Flemington Bor.	4,134,690	18.28	22,618,654	4,622	530,710	23,153,986
Franklin Twp.	1,585,225	13.71	11,562,546	4,336	136,450	11,703,332
Frenchtown Bor.	1,199,950	19.50	6,153,590	1,836	109,385	6,264,811
Glen Gardner Bor.	353,530	15.44	2,289,702	430	23,345	2,313,477
Hampton Bor.	652,725	15.95	4,092,320	6,157	39,220	4,137,697
High Bridge Bor.	1,907,405	18.37	10,383,261	14,399	433,595	10,831,255
Holland Twp.	8,561,700	32.22	26,572,626	7,746	1,160,300	27,740,672
Kingwood Twp.	2,969,200	19.78	15,011,122	269	192,780	15,204,171
Lambertville City	2,897,709	28.00	10,348,961	38,466	427,085	10,814,512
Lebanon Bor.	900,050	21.98	4,094,859	2,883	84,690	4,182,432
Lebanon Twp.	1,897,089	11.17	16,983,876	117	208,892	17,192,885
Milford Bor.	2,367,625	21.84	10,840,774	4,010	1,129,235	11,974,019
Raritan Twp.	7,415,023	16.43	45,130,998	4,130	1,507,460	46,642,588
Readington Twp.	5,517,034	13.10	42,114,763	10,059	238,100	42,362,922
Stockton Bor.	371,550	13.49	2,754,262	260	39,050	2,793,572
Tewksbury Twp.	2,385,015	11.57	20,613,786	.....	260,530	20,874,316
Union Twp.	1,395,621	17.51	7,970,423	3,412	130,850	8,104,685
West Amwell Twp.	2,707,894	16.20	16,715,395	33	93,880	16,809,308
Totals	\$65,265,459		\$376,160,727	\$121,406	\$8,279,732	\$384,561,865

*Exclusive of Class II Railroad Property.

Mercer County
1963 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.	\$6,370,648	17.48%	\$36,445,355	\$12	\$477,875	\$36,923,242
Ewing Twp.	35,169,145	22.45	156,655,434	130,057	8,026,565	164,812,056
Hamilton Twp.	144,968,925	45.66	317,496,551	112,568	11,470,765	329,079,884
Hightstown Bor.	5,183,900	29.53	17,554,690	13,867	629,285	18,197,842
Hopewell Bor.	4,767,500	45.40	10,501,101	20,996	297,100	10,819,197
Hopewell Twp.	25,532,048	43.16	59,156,738	2,080	1,971,800	61,130,618
Lawrence Twp.	27,804,266	27.66	100,521,569	4,954	3,128,389	103,654,912
Pennington Bor.	2,416,665	19.68	12,279,802	16,115	136,435	12,432,352
Princeton Bor.	22,761,600	27.54	82,649,237	42,087	1,554,575	84,245,899
††Princeton Twp.	102,045,201	86.66	117,753,521	6,817	3,205,800	120,966,138
Trenton City	158,011,500	43.26	365,260,055	1,891,506	28,351,175	395,502,736
Washington Twp.	3,183,340	18.41	17,291,363	2,190	282,510	17,576,063
West Windsor Twp.	15,128,500	26.22	57,698,322	318,309	1,888,600	59,905,231
Totals	\$553,343,238		\$1,351,263,738	\$2,561,558	\$61,420,874	\$1,415,246,170

*Exclusive of Class II Railroad Property.

Middlesex County
1963 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.	\$15,788,180	12.12%	\$130,265,512	\$19,856	\$2,592,235	\$132,877,603
Cranbury Twp.	10,623,550	46.78	22,709,598	1,273	602,700	23,313,571
Dunellen Bor.	5,739,775	15.12	37,961,475	64,261	658,475	38,684,211
East Brunswick Twp.	31,178,322	21.55	144,678,988	5,583	2,436,624	147,121,195
Edison Twp.	60,495,967	18.36	329,498,731	233,681	4,049,717	333,782,129
Helmetta Bor.	2,272,270	34.14	6,655,741	.....	1,297,230	7,952,971
Highland Park Bor.	19,030,350	30.67	62,048,745	5,157	760,805	62,814,707
Jamesburg Bor.	5,992,450	44.85	13,361,093	18,199	344,150	13,723,442
Madison Twp.	23,966,150	17.35	138,133,429	50,006	937,000	139,120,435
Metuchen Bor.	15,272,084	18.36	83,181,285	618,638	1,237,841	85,037,764
Middlesex Bor.	59,642,100	82.86	71,979,363	6,133	4,393,850	76,379,346
Milltown Bor.	6,842,250	18.86	36,279,162	7,856	497,700	36,784,718
Monroe Twp.	14,021,875	43.12	32,518,263	3,088	732,750	33,254,051
New Brunswick City	52,046,475	32.18	161,735,472	473,359	10,028,125	172,236,956
North Brunswick Twp.	21,761,991	16.15	134,749,170	60,650	5,705,559	140,515,379
††Perth Amboy City	55,259,747	28.36	194,851,012	732,200	11,011,500	206,594,712
††Piscataway Twp.	48,667,860	35.19	138,300,256	1,450	3,382,325	141,684,031
Plainsboro Twp.	4,035,882	28.87	13,979,501	7,617	682,944	14,670,062
††Sayreville Bor.	30,945,035	16.93	182,782,250	92,103	9,523,595	192,397,948
South Amboy City	5,505,898	16.17	34,050,080	1,516,080	304,705	35,870,865
††South Brunswick Twp.	15,332,424	17.70	86,623,864	250,214	2,172,735	89,046,813
South Plainfield Bor.	41,201,170	40.23	102,414,044	149,672	3,280,090	105,843,806
South River Bor.	30,210,635	47.40	63,735,517	3,073	1,545,900	65,284,490
Spotswood Bor.	10,148,840	35.40	28,669,040	101,788	2,052,000	30,822,828
Woodbridge Twp.	59,427,662	11.80	503,624,254	4,124,340	8,358,593	516,107,187
Totals	\$645,408,942		\$2,754,785,845	\$8,546,227	\$78,589,148	\$2,841,921,220

* Exclusive of Class II Railroad Property.

Monmouth County
1963 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.	\$9,080,900	94.59%	\$9,600,275	\$17,220	\$204,400	\$9,821,895
Allentown Bor.	4,520,800	84.90	5,324,853	.....	88,450	5,413,303
Asbury Park City	74,370,300	100.63	73,904,700	133,400	13,265,250	87,303,350
Atlantic Highlands Bor.	19,373,575	85.04	22,781,720	20,007	892,500	23,694,227
Avon-by-the-Sea Bor.	16,790,375	91.33	18,384,293	14,747	411,175	18,810,215
Belmar Bor.	38,499,640	107.69	35,750,432	11,416	1,383,550	37,145,398
Bradley Beach Bor.	23,227,430	101.79	22,818,970	18,077	514,170	23,351,217
Brielle Bor.	23,464,150	87.09	26,942,416	421	502,650	27,445,487
Colts Neck Twp.	23,585,965	81.11	29,078,985	.....	979,050	30,058,035
Deal Bor.	23,778,850	110.83	21,455,247	.....	366,100	21,821,347
Eatontown Bor.	36,962,250	92.09	40,137,094	4,590	5,132,825	45,274,509
Englishtown Bor.	3,401,405	81.58	4,169,410	60	376,043	4,545,513
Fair Haven Bor.	30,835,425	83.36	36,990,673	.....	548,700	37,539,373
Farmingdale Bor.	4,717,300	108.40	4,351,753	11,933	279,935	4,643,621
Freehold Bor.	44,885,125	123.86	36,238,596	36,980	4,950,050	41,225,626
††Freehold Twp.	35,368,050	104.51	33,841,785	5,936	3,586,800	37,434,521
Highlands Bor.	13,144,150	99.54	13,204,893	.....	340,075	13,544,968
Holmdel Twp.	49,844,350	91.77	54,314,427	.....	3,823,175	58,137,602
††Howell Twp.	56,535,850	102.62	55,092,428	2,865	1,865,575	56,960,868
Interlaken Bor.	9,227,452	94.01	9,815,394	.....	59,503	9,865,897
Keansburg Bor.	27,980,700	99.69	28,067,710	4,041	1,217,800	29,289,551
Keyport Bor.	27,160,850	97.92	27,737,796	5,189	2,375,400	30,118,385
Little Silver Bor.	35,312,200	86.43	40,856,416	4,654	1,220,700	42,081,770
Loch Arbour Village	2,488,350	96.86	2,569,017	.....	74,950	2,643,967
Long Branch City	105,705,375	97.87	108,005,901	220,955	4,179,400	112,406,256
Manalapan Twp.	21,148,050	113.57	18,621,159	377	907,459	19,528,995
Manasquan Bor.	35,481,750	91.10	38,948,134	8,873	937,100	39,894,107
Marlboro Twp.	29,384,956	92.77	31,675,063	2,255	960,369	32,637,687
Matawan Bor.	25,162,261	97.46	25,818,039	13,084	765,052	26,596,175
Matawan Twp.	38,760,000	91.04	42,574,692	8,076	1,747,300	44,330,068
Middletown Twp.	203,703,000	90.91	224,071,059	3,555	5,429,500	229,504,114
††Millstone Twp.	10,385,890	89.34	11,625,129	.....	369,948	11,995,077
Monmouth Beach Bor.	9,274,657	79.90	11,607,831	.....	137,800	11,745,631
Neptune Twp.	119,555,955	101.11	118,243,453	31,547	3,576,575	121,851,575
Neptune City Bor.	17,387,930	87.13	19,956,307	.....	978,190	20,934,497

New Shrewsbury Bor.	32,499,600	86.44	37,597,871	.....	1,508,250	39,106,121
Ocean Twp.	74,516,605	96.68	77,075,512	.....	1,430,650	78,506,162
Oceanport Bor.	26,286,205	89.26	29,449,031	6,576	712,900	30,168,507
Raritan Twp.	61,321,000	89.10	68,822,671	983	2,663,900	71,487,554
Red Bank Bor.	66,250,700	96.46	68,682,044	170,383	9,930,886	78,783,313
Roosevelt Bor.	2,828,131	89.24	3,169,129	.....	54,000	3,223,129
Rumson Bor.	50,688,800	88.73	57,127,015	.....	815,750	57,942,765
Sea Bright	9,951,400	88.94	11,188,891	.....	387,450	11,576,341
Sea Girt Bor.	27,305,578	86.12	31,706,431	11,310	583,915	32,301,656
Shrewsbury Bor.	21,865,750	87.33	25,038,074	.....	1,610,400	26,648,474
Shrewsbury Twp.	685,000	97.85	700,051	.....	13,760	718,811
South Belmar Bor.	7,908,650	88.55	8,931,282	.....	193,400	9,124,682
Spring Lake Bor.	44,283,625	94.37	46,925,532	14,250	2,342,530	49,282,312
Spring Lake Heights Bor.	15,353,126	94.64	16,222,661	1,418	137,075	16,361,154
Union Beach Bor.	18,137,462	98.75	18,367,050	730	301,710	18,669,490
Upper Freehold Twp.	11,777,350	88.33	13,333,352	721	1,174,145	14,508,218
Wall Twp.	71,288,875	87.78	81,213,118	1,079	1,791,335	83,005,532
West Long Branch Bor.	30,626,895	97.36	31,457,370	.....	1,045,390	32,502,760
Totals	\$1,824,080,018		\$1,931,583,135	\$787,708	\$91,135,965	\$2,023,506,808

* Exclusive of Class II Railroad Property.

Morris County
1963 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	\$17,540,100	37.54%	\$46,723,761	\$35,378	\$4,406,675	\$51,165,814
Boonton Twp.	8,625,625	40.50	21,297,840	527,800	21,825,640	
Butler Bor.	16,216,075	47.99	33,790,529	9,839	2,094,100	35,894,468
Chatham Bor.	11,371,125	15.84	71,787,405	70,047	428,515	72,285,967
Chatham Twp.	8,088,100	15.10	53,563,576	62,150	53,625,726	
Chester Bor.	1,224,310	20.73	5,905,982	126,500	6,032,482	
Chester Twp.	4,153,875	20.40	20,362,132	270,800	20,632,932	
Denville Twp.	36,744,450	48.95	75,065,271	103,282	2,486,345	77,654,898
Dover Town	18,356,200	27.37	67,066,862	46,553	2,281,775	69,395,190
††East Hanover Twp.	21,034,425	37.46	56,151,695	2,187	1,158,020	57,311,902
Florham Park Bor.	10,737,950	18.40	58,358,424	530,810	58,889,234	
Hanover Twp.	18,784,300	18.61	100,936,593	9,830	2,639,500	103,585,923
Harding Twp.	5,795,405	15.38	37,681,437	119,800	37,801,237	
Jefferson Twp.	10,243,380	16.32	62,765,809	763	312,320	63,078,892
Kinnelon Bor.	17,303,090	36.19	47,811,799	150	245,500	48,057,449
Lincoln Park Bor.	12,121,420	41.12	29,478,161	2,741	260,205	29,741,107
Madison Bor.	23,399,100	23.52	99,485,969	50,917	1,001,350	100,538,236
Mendham Bor.	3,840,625	19.91	19,289,930	157,600	19,447,530	
Mendham Twp.	11,236,500	44.50	25,250,562	228,200	25,478,762	
Mine Hill Twp.	6,916,700	39.70	17,422,418	713,600	18,136,018	
Montville Twp.	23,916,816	41.70	57,354,475	13,235	967,841	58,335,551
Morris Twp.	29,561,325	24.63	120,021,620	11,345	1,315,075	121,348,040
Morris Plains Bor.	20,829,605	42.33	49,207,666	12,173	1,957,400	51,177,239
Morristown Town	28,710,773	29.34	97,855,395	140,666	3,745,325	101,741,386
Mountain Lakes Bor.	16,140,005	46.40	34,784,494	10,051	295,815	35,090,360
Mt. Arlington Bor.	1,941,079	15.48	12,539,270	511	109,241	12,649,022
Mt. Olive Twp.	3,220,500	11.65	27,643,777	980	154,934	27,799,691
††Netcong Bor.	4,840,850	39.41	12,283,304	14,059	509,050	12,806,413
Parsippany-Troy Hills Twp.	32,638,401	22.12	147,551,542	96	1,221,140	148,772,778
Passaic Twp.	13,551,985	31.66	42,804,754	6,959	735,200	43,546,913
Pequannock Twp.	10,677,750	15.35	69,561,889	2,616	348,850	69,913,355
Randolph Twp.	22,125,210	41.40	53,442,536	4,141	1,105,250	54,551,927
Riverdale Bor.	18,250,600	101.17	18,039,537	2,957	4,548,400	22,590,594
Rockaway Bor.	7,822,400	24.50	31,928,163	1,903	959,175	32,889,241
Rockaway Twp.	34,142,075	40.10	85,142,332	1,419	1,935,700	87,079,451
Roxbury Twp.	11,814,055	16.28	72,567,905	191,774	2,079,205	74,838,884
Victory Garden Bor.	2,234,083	89.05	2,508,796	26,900	2,535,696	
Washington Twp.	6,208,050	19.48	31,868,840	2,209	461,800	32,332,849
Wharton Bor.	8,994,860	40.68	22,111,259	4,256	613,425	22,728,940
Totals	\$561,353,177		\$1,939,413,709	\$753,037	\$48,141,291	\$1,983,308,037

* Exclusive of Class II Railroad Property.

Ocean County
1963 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.	\$7,820,527	94.73%	\$8,255,597		\$110,245	\$8,365,842
Bay Head Bor.	14,047,025	83.16	16,891,564	\$508,883	279,350	17,679,797
Beach Haven Bor.	22,517,255	92.07	24,456,669		581,050	25,037,719
Beachwood Bor.	16,435,014	97.94	16,780,696		279,160	17,059,856
Berkeley Twp.	43,042,085	112.28	38,334,597	24	2,429,290	40,763,911
††Brick Twp.	147,148,850	96.85	151,934,796		3,101,750	155,036,546
Dover Twp.	210,265,000	95.60	219,942,469	1,325	11,293,800	231,237,594
Eagleswood Twp.	4,779,350	119.25	4,007,841		163,950	4,171,791
Harvey Cedars Bor.	7,881,278	100.52	7,840,507		84,550	7,925,057
Island Beach Bor.						
††Island Heights Bor.	5,656,830	81.27	6,960,539		56,515	7,017,054
Jackson Twp.	35,226,759	90.14	39,080,052	858	1,882,505	40,963,415
Lacey Twp.	26,565,785	85.82	30,955,238	48	1,010,455	31,965,741
Lakehurst Bor.	7,168,724	116.26	6,166,114	3,042	353,650	6,522,806
Lakewood Twp.	75,332,340	91.60	82,240,546	7,622	4,405,398	86,653,566
Lavallette Bor.	22,913,210	90.85	25,220,925		775,000	25,995,925
††Little Egg Harbor Twp.	13,374,500	115.70	11,559,637		958,700	12,518,337
Long Beach Twp.	66,863,532	103.44	64,639,919		789,190	65,429,109
Manchester Twp.	11,914,280	105.04	11,342,612	1,310	689,368	12,033,290
††Mantoloking Bor.	14,194,842	78.05	18,186,857		102,000	18,288,857
Ocean Twp.	14,174,975	107.08	13,237,743	12	422,205	13,659,960
Ocean Gate Bor.	6,865,860	99.25	6,917,743		96,850	7,014,593
Pine Beach Bor.	7,724,168	98.02	7,880,196		95,200	7,975,396
Plumstead Twp.	13,201,750	117.74	11,212,630	4,238	1,126,300	12,343,168
Point Pleasant Bor.	68,108,425	97.26	70,027,169		2,640,400	72,667,569
Point Pleasant Beach Bor.	48,050,490	95.16	50,494,420	11,738	1,979,325	52,485,483
Seaside Heights Bor.	20,706,575	102.97	20,109,328		783,020	20,892,348
Seaside Park Bor.	22,542,634	100.27	22,481,933		309,480	22,791,413
Ship Bottom Beach Bor.	18,288,600	112.74	16,221,927		703,250	16,925,177
††South Toms River Bor.	10,646,884	90.16	11,808,878	6,059	493,703	12,308,640
Stafford Twp.	17,105,030	113.19	15,111,785		2,581,068	17,692,853
Surf City Bor.	18,898,100	107.25	17,620,606		236,000	17,856,606
Tuckerton Bor.	10,460,486	108.12	9,674,885		453,814	10,130,699
Union Twp.	7,858,815	114.02	6,892,488	5,956	469,070	7,367,514
Totals	\$1,037,779,978		\$1,064,488,906	\$551,115	\$41,737,611	\$1,106,777,632

* Exclusive of Class II Railroad Property.

Passaic County
1963 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
Bloomingtondale Bor.	\$6,921,700	20.67%	\$33,486,696	\$366	\$344,125	\$33,831,187
Clifton City	169,299,100	30.85	548,781,524	107,866	25,459,300	574,348,690
Haledon Bor.	16,088,440	45.95	35,012,927	.....	848,225	35,861,152
Hawthorne Bor.	28,728,850	25.05	114,686,028	50,320	1,493,205	116,229,553
Little Falls Twp.	16,583,500	24.09	68,839,768	8,338	1,808,350	70,650,456
North Haledon Bor.	14,354,620	36.20	39,653,646	.....	372,230	40,025,876
Passaic City	74,428,850	41.84	177,889,221	942,850	21,953,400	200,785,471
Paterson City	182,013,260	38.26	475,727,287	845,549	21,864,580	498,437,416
Pompton Lakes Bor.	11,938,450	20.40	58,521,814	2,581	1,555,775	60,080,170
Prospect Park Bor.	5,299,600	23.65	22,408,457	.....	379,200	22,787,657
Ringwood Bor.	8,519,250	20.04	42,511,228	.....	82,550	42,593,778
Totowa Bor.	20,913,500	29.33	71,304,125	4,593	1,081,200	72,389,918
Wanaque Bor.	7,567,550	21.30	35,528,404	15,411	543,449	36,087,264
Wayne Twp.	72,349,500	25.23	286,759,810	5,476	2,742,400	289,507,686
West Milford Twp.	22,799,950	22.41	101,740,071	2,357	569,875	102,312,303
West Paterson Bor.	26,066,650	47.44	54,946,564	350	1,179,500	56,126,414
Totals	\$683,872,770		\$2,167,797,570	\$1,986,057	\$82,277,364	\$2,252,060,991

* Exclusive of Class II Railroad Property.

Salem County
1963 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.	\$2,620,620	34.72%	\$7,547,869	.....	\$190,880	\$7,738,749
Elmer Bor.	1,461,540	35.37	4,132,146	\$1,995	158,335	4,292,476
Elsinboro Twp.	753,352	20.01	3,764,878	.....	109,870	3,874,748
Lower Alloway Creek Twp.	1,409,550	40.98	3,439,605	.....	128,480	3,568,085
††Lower Penns Neck Twp.	17,076,198	21.45	79,609,315	1,211	15,749,182	95,359,708
Mannington Twp.	2,494,550	26.81	9,304,551	1,803	690,425	9,996,779
††Oldmans Twp.	2,337,372	21.00	11,130,343	597	225,715	11,356,655
Penns Grove Bor.	3,262,575	22.83	14,290,736	10,572	561,870	14,863,178
Pilesgrove Twp.	4,100,550	33.89	12,099,587	622	235,785	12,335,994
Pittsgrove Twp.	5,055,125	35.95	14,061,544	99	313,400	14,375,043
††Quinton Twp.	2,824,100	35.61	7,930,637	.....	239,880	8,170,517
††Salem City	7,854,300	35.62	22,050,253	13,633	1,656,320	23,720,206
††Upper Penns Neck Twp.	6,322,330	24.46	25,847,629	.....	1,952,652	27,800,281
††Upper Pittsgrove Twp.	3,430,775	34.59	9,918,401	83	215,600	10,134,084
Woodstown Bor.	3,729,300	35.50	10,505,070	3,134	182,510	10,690,714
Totals	\$64,732,237		\$235,632,564	\$33,749	\$22,610,904	\$258,277,217

* Exclusive of Class II Railroad Property.

Somerset County
1963 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.	\$5,427,700	18.84%	\$28,809,448	.....	\$182,800	\$28,992,248
Bernards Twp.	11,681,700	18.35	63,660,490	\$10,255	188,475	63,859,220
Bernardsville Bor.	7,000,900	14.13	49,546,355	85,448	434,875	50,066,678
††Bound Brook Bor.	9,093,800	19.73	46,091,232	129,869	568,100	46,789,201
††Branchburg Twp.	6,997,900	19.76	35,414,474	7,638	307,365	35,729,477
Bridgewater Twp.	18,529,050	11.92	155,445,050	36,162	6,319,625	161,800,837
Far Hills Bor.	1,619,850	17.96	9,019,209	9,206	81,725	9,110,140
††Franklin Twp.	21,950,500	18.37	119,491,018	3,164	458,075	119,952,257
††Green Brook Twp.	5,455,850	20.50	26,613,902	.....	250,100	26,864,002
Hillsborough Twp.	11,522,992	18.61	61,918,280	9,853	674,189	62,602,322
Manville Bor.	11,242,575	18.90	59,484,524	121,414	3,676,500	63,282,438
Millstone Bor.	455,000	19.46	2,338,129	.....	4,700	2,342,829
Montgomery Twp.	5,663,775	17.08	33,160,275	71,355	271,385	33,503,015
North Plainfield Bor.	17,368,500	19.54	88,886,899	.....	521,700	89,408,599
Peapack-Gladstone Bor.	2,799,550	19.54	14,327,277	8,450	160,270	14,495,997
Raritan Bor.	6,208,350	19.39	32,018,308	59,616	974,075	33,051,999
Rocky Hill Bor.	615,700	15.40	3,998,052	.....	58,850	4,056,902
Somerville Bor.	14,026,500	21.41	65,513,779	133,804	1,514,700	67,162,283
South Bound Brook Bor.	3,413,925	20.73	16,468,524	671	343,625	16,812,820
Warren Twp.	8,155,980	16.57	49,221,364	.....	262,300	49,483,664
††Watchung Bor.	4,468,200	9.94	44,951,710	.....	694,600	45,646,310
Totals	\$173,698,297		\$1,006,378,299	\$686,905	\$17,948,034	\$1,025,013,238

* Exclusive of Class II Railroad Property.

Sussex County
1963 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.	\$1,422,575	48.68%	\$2,922,299	\$1,581	\$186,000	\$3,109,880
Andover Twp.	2,764,825	18.00	15,360,139	266	150,750	15,511,155
Branchville Bor.	862,960	17.44	4,948,165	2,849	190,225	5,141,239
Byram Twp.	2,353,710	14.08	16,716,690	396	70,110	16,787,196
Frankford Twp.	2,811,850	14.13	19,899,858	53	207,050	20,106,961
Franklin Bor.	3,197,190	31.72	10,079,414	12,754	217,260	10,309,428
Fredon Twp.	1,533,150	19.25	7,964,416	130	127,800	8,092,346
Green Twp.	1,984,700	31.05	6,391,948	823	83,429	6,476,200
Hamburg Bor.	1,478,435	26.46	5,587,434	.....	71,400	5,658,834
Hampton Twp.	2,246,000	16.24	13,830,049	161	168,400	13,998,610
Hardyston Twp.	2,833,325	15.98	17,730,444	391	170,935	17,901,770
Hopatcong Bor.	18,208,545	38.96	46,736,512	.....	221,450	46,957,962
††Lafayette Twp.	1,072,225	18.97	5,652,214	712	137,275	5,790,201
Montague Twp.	1,432,250	18.91	7,574,035	.....	36,125	7,610,160
Newton Town	5,590,487	18.96	29,485,691	35,805	1,058,730	30,580,226
Ogdensburg Bor.	2,321,388	16.63	13,959,038	586	59,512	14,019,136
Sandyston Twp.	1,639,275	15.26	10,742,300	.....	75,650	10,817,950
Sparta Twp.	24,740,525	38.76	63,830,044	1,214	1,227,075	65,058,333
††Stanhope Bor.	4,782,790	42.52	11,248,330	.....	373,825	11,622,155
Stillwater Twp.	1,634,485	9.98	16,377,605	10	55,075	16,432,690
Sussex Bor.	1,646,700	28.45	5,788,049	.....	215,750	6,003,799
Vernon Twp.	3,252,900	9.27	35,090,615	582	94,225	35,185,422
Walpack Twp.	1,514,031	16.53	9,159,292	.....	19,600	9,178,892
Wantage Twp.	3,789,295	16.61	22,813,335	.....	627,645	23,440,980
Totals	\$95,113,616		\$399,887,916	\$58,313	\$5,845,296	\$405,791,525

* Exclusive of Class II Railroad Property.

Union County
1963 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.	\$18,906,850	16.83%	\$112,340,166	.....	\$2,577,125	\$114,917,291
Clark Twp.	40,089,400	39.50	101,492,152	\$3,550	6,021,150	107,516,861
Cranford Twp.	36,212,000	24.17	149,822,094	350,803	1,594,200	151,767,097
Elizabeth City	143,039,850	30.54	468,368,861	3,026,906	20,044,650	491,440,417
Fanwood Bor.	19,025,550	38.43	49,507,026	13,351	321,105	49,841,482
Garwood Bor.	5,755,885	26.34	21,852,259	11,798	1,470,715	23,334,772
Hillside Twp.	56,897,800	33.63	169,187,630	43,761	9,794,905	179,026,296
Kenilworth Bor.	12,558,750	19.44	64,602,623	39,603	2,413,125	67,055,351
Linden City	98,713,765	22.08	447,073,211	238,164	25,487,544	472,798,919
Mountainside Bor.	21,218,250	30.06	70,586,327	.....	1,666,025	72,252,352
††New Providence Bor.	35,429,110	36.35	97,466,602	2,252	1,595,900	99,064,754
Plainfield City	72,700,575	31.71	229,267,029	240,967	6,685,050	236,193,046
Rahway City	39,238,350	25.99	150,974,798	521,999	5,715,250	157,212,047
Roselle Bor.	25,107,425	24.92	100,752,107	28,089	2,079,875	102,860,071
Roselle Park Bor.	16,159,200	24.26	66,608,409	58,551	517,975	67,184,935
††Scotch Plains Twp.	47,580,000	36.02	132,093,282	89	978,600	133,071,971
††Springfield Twp.	48,791,300	36.66	133,091,380	2,826	3,271,000	136,365,206
Summit City	79,155,000	36.26	218,298,400	346,012	3,718,460	222,362,872
Union Twp.	100,002,700	23.22	430,674,849	16,846	13,533,000	444,224,695
Westfield Town	91,658,775	38.81	236,173,087	4,237	4,184,950	240,362,274
Winfield Twp.	611,575	44.50	1,374,326	.....	9,375	1,383,701
Totals	\$1,008,852,110		\$3,451,606,618	\$4,949,813	\$113,679,979	\$3,570,236,410

* Exclusive of Class II Railroad Property.

Warren County
1963 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.	\$711,700	8.65%	\$8,227,746	\$1,180	\$127,950	\$8,356,876
Alpha Bor.	3,749,520	54.75	6,848,438	3,282	308,650	7,160,370
Belvidere Town	2,762,455	23.65	11,680,571	10,279	236,880	11,927,730
Blairstown Twp.	11,373,668	84.01	13,538,469	15,409	914,125	14,468,003
Franklin Twp.	9,984,390	95.81	10,421,031	709	2,411,900	12,833,640
Frelinghuysen Twp.	6,945,682	102.38	6,784,218	708	564,350	7,349,276
Greenwich Twp.	1,689,775	26.23	6,442,146	1,231	201,145	6,644,522
Hackettstown Town	6,894,875	24.12	28,585,717	6,857	977,600	29,570,174
Hardwick Twp.	3,707,870	89.69	4,134,095	253	174,400	4,308,748
Harmony Twp.	1,592,375	15.27	10,428,127	3,085	132,900	10,564,112
Hope Twp.	1,014,325	17.30	5,863,150	.....	57,450	5,920,600
Independence Twp.	2,355,310	27.58	8,539,920	1,398	98,460	8,639,778
Knowlton Twp.	965,750	10.49	9,206,387	2,154	68,650	9,277,191
Liberty Twp.	5,954,605	98.04	6,073,649	152	178,175	6,251,976
Lopatcong Twp.	14,231,780	96.98	14,674,964	29,683	1,322,725	16,027,372
Mansfield Twp.	6,068,376	41.60	14,587,442	1,343	622,575	15,211,360
Oxford Twp.	4,537,973	81.97	5,536,139	397	657,540	6,194,076
Pahaquarry Twp.	1,627,900	137.55	1,183,497	.....	14,600	1,198,097
Phillipsburg Town	51,516,950	97.58	52,794,579	796,948	7,375,850	60,967,377
Pohatcong Twp.	6,007,575	35.49	16,927,515	6,275	463,510	17,397,300
††Washington Bor.	7,538,395	27.58	27,332,832	31,341	928,905	28,293,078
Washington Twp.	3,185,333	16.93	18,814,725	1,029	242,430	19,058,184
White Twp.	1,428,315	11.35	12,584,273	3,122	143,101	12,730,496
Totals	\$155,844,897		\$301,209,630	\$916,835	\$18,223,871	\$320,350,336

* Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963

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	\$396,139,772	45.30%	\$874,512,536	\$1,078,571	\$21,366,366	\$896,957,473
Bergen	1,613,817,472	28.75	5,613,379,431	2,935,571	119,372,462	5,735,687,464
Burlington	228,825,618	23.31	981,743,243	138,645	19,565,506	1,001,447,394
Camden	758,544,822	47.40	1,600,354,742	3,910,758	69,379,637	1,673,645,137
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	91.04	4,399,353,561	25,236,329	427,766,790	4,852,356,680
Gloucester	173,128,013	26.30	658,233,198	89,100	13,728,624	672,050,922
Hudson	862,774,517	40.87	2,110,934,598	103,278,028	152,477,480	2,366,690,106
Hunterdon	65,265,459	17.35	376,160,727	121,406	8,279,732	384,541,865
Mercer	553,343,238	40.95	1,351,263,738	2,561,558	61,420,874	1,415,246,170
Middlesex	645,408,942	23.43	2,754,785,845	8,546,227	78,589,148	2,841,921,220
Monmouth	1,824,080,018	94.43	1,931,583,135	787,708	91,135,965	2,023,506,808
Morris	561,353,177	28.94	1,939,413,709	753,037	43,141,291	1,983,308,037
Ocean	1,037,779,978	97.49	1,064,488,906	551,115	41,737,611	1,106,777,632
Passaic	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,060,991
Salem	64,732,237	27.47	235,632,564	33,749	22,610,904	258,277,217
Somerset	173,098,297	17.26	1,006,378,299	686,905	17,948,034	1,025,013,238
Sussex	95,113,616	23.79	399,887,916	58,313	5,845,296	405,791,525
Union	1,068,852,110	29.23	3,451,006,618	4,949,813	113,679,979	3,570,236,410
Warren	155,844,897	51.74	301,209,630	916,835	18,223,871	320,350,336
State Totals	\$15,562,711,115	45.58	\$34,140,412,774	\$158,894,360	\$1,456,942,155	\$35,756,249,289

* Exclusive of Class II Railroad Property.

** In comparing average county ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessments.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, 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	\$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	357,020,226	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

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, 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	\$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	859,481,514
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	368,606,659	189,635	21,003,154	389,798,448
Essex	1,087,914,680	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

*Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, 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	\$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	866,778,663
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	\$160,257,201	\$1,286,985,701	\$29,712,695,017

* Exclusive of Class II Railroad Property.

† In comparing average county or state ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959—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	\$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	156,814	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	638,527	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

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958—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	\$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	2,581,131	119,303,861	4,187,991,619
Burlington	107,038,450	17.06	627,254,341	138,109	20,277,284	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	351,578,159	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	9,805,830	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,886	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

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957—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	\$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	326,188,683	27.00	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	20,690,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,092	251,389,063
Union	701,065,257	29.51	2,375,992,340	4,842,791	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.

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	239,578,417	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	743,010	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	575,532,764
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.

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	3,330,683,835
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	167,572	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	1,399,560,176	135,631,550	155,187,660	1,690,379,386
Hunterdon	38,067,086	16.76	227,065,663	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	1,338,783,257	1,533,158	69,055,316	1,409,371,731
Salem	39,607,488	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.

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	799,974,776	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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