#### REPORTS

#### of the

#### COMMISSION ON STATE TAX POLICY

#### \* \* \*

- FIRST REPORT, I. Taxation of Intangibles in the Hands of Individuals and in Competition with National Banks. II. Tax Lien Foreclosure. (Trenton, N. J.: February 28, 1946.)
- SECOND REPORT, I. Taxation of Tangible Personal Property. II. Corporation Business Tax Act (1945). (Trenton, N. J.: March 24, 1947.)
- THIRD REPORT, The Taxation of New Jersey Railroads. (Trenton, N. J.: February 16, 1948.)
- \*FOURTH REPORT, Financing a State Bonus for Veterans of World War II. (Trenton, N. J.: August 27, 1948.)
- PUBLIC HEARING, DECEMBER 14, 1949, Assembly Chamber, State House, Trenton, New Jersey. (Trenton, N. J.: 1950.)
- FIFTH REPORT, Taxation and Public Policy in New Jersey. (Trenton, N. J.: April 14, 1950.)
- SIXTH REPORT, The General Property Tax in New Jersey. (Trenton, N. J.: February 1, 1953.)
- SEVENTH REPORT, Public School Financing in New Jersey. (Trenton, N. J.: March 22, 1954.)
- EIGHTH REPORT, Financing School Buildings in New Jersey. (Trenton, N. J.: May, 1955.)
- NINTH REPORT, The General Property Tax in 1958 (Trenton, N. J.: February, 1958.)

Copies of the above reports may be obtained from THE COMMISSION ON STATE TAX POLICY 4 Pyne Administration Building Princeton, New Jersey STATE OF NEW JERSEY

NINTH REPORT! OF THE New Jersey, Commission on State Tax Policy,

# THE GENERAL PROPERTY TAX IN 1958 /

Toward a Balanced Tax Structure



Submitted to the Governor and the Legislature of the State of New Jersey, OF February 1, EBSEY STATE LIBRARY

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## STATE OF NEW JERSEY

## COMMISSION ON STATE TAX POLICY

[Laws of 1945, Ch. 157, as amended]

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#### STATE OF NEW JERSEY

#### Senate Concurrent Resolution No. 28 (1956)

- A CONCURRENT RESOLUTION requesting the Commission on State Tax Policy to make a special study of the impact upon the State tax program of certain problems related to taxation of real property.
- WHEREAS, Recent developments relating to the taxation of real property in respect to the assessment thereof according to its value have again called attention to the imperative necessity for a re-examination of the state of the law upon this subject; and
- WHEREAS, Large numbers of the citizens and taxpayers of the State are deeply concerned over the potential requirement that assessments of real property be substantially raised in many taxing districts; and
- WHEREAS, Concern exists as to whether assessment of all real property throughout the State at full true value may create a redistribution of the tax burden not readily foreseen; and
- WHEREAS, Many citizens and taxpayers have petitioned the Legislature to give consideration to the need for a revision of the statutory law in respect to the assessment of real property according to the standard of true value; and
- WHEREAS, Such subject cannot properly be dealt with except in reference to the general State tax program, in order to prevent a disruption of said program by dealing with only one phase cf it; and
- WHEREAS, It is advisable for the Legislature to have before it a specific report from the State Tax Policy Commission upon this subject before any legislative action; now, therefore,

BE IT RESOLVED by the Senate of the State of New Jersey (the General Assembly concurring):

1. The Commission on State Tax Policy is hereby requested to undertake a special study of the impact of enforced assessment of real property at 100 per cent of its true value upon tax rates, the taxation of personal property, municipal and school debt limits, State aid formulas, special taxes based upon real property assessments, existing exemptions and general tax revenue requirements of counties and municipalities.

2. The commission shall report specially to the Governor and the Legislature its findings and recommendations for temporary, transitional and permanent changes, if any, in the entire State tax structure which the results of its study dictate to be desirable or necessary for equitable distribution of the total imposition of State and local taxes.

3. The commission shall make its report not later than the first week in December, 1957, and may make such interim reports prior thereto as its study shall dictate.

Adopted December 27, 1956.

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## LETTER OF TRANSMITTAL

February 21, 1958.

## His Excellency Governor Robert B. Meyner and the Honorable Members of the Senate and General Assembly:

The Commission is pleased to transmit its Ninth Report, subtitled The General Property Tax in 1958: Toward a Balanced Tax Structure. This report is intended to fulfill the requirements of Senate Concurrent Resolution No. 28, adopted December 27, 1956.

A summary of the highlights of the report appears on seven of the pages which follow. It offers a choice of two broad policies: *First*, a solution of property tax problems—without new taxes; *second*, a solution of these problems plus some shift in taxes from property to a non-property base, with provision for meeting the revenue needs of the State Government—with a new tax.

This Commission has long opposed the adoption of new taxes without placing the property tax in order. The present report continues this policy, and offers a new tax recommendation as part of a comprehensive package which will not only provide additional revenue but will also solve long standing and emergent problems of property tax reform. Additional statements by Mr. Alexander and Senator Dumont and a Minority Statement by Mr. Mosch, follow.

Legislative bills to carry out the recommendations of the report are in preparation. The Commission stands ready, as always, to consult with the Governor and the Legislature on such further matters as may develop in the course of your consideration of the report.

Respectfully submitted,

xi

John F. Sly, Chairman W. Paul Stillman, Vice-Chairman James Kerney, Jr. Wayne Dumont, Jr. Archibald S. Alexander John E. Toolan

## ADDITIONAL STATEMENT

## by Archibald S. Alexander

If the *Commission* had only been asked the question posed by Section 1 of Senate Concurrent Resolution No. 28 (1956), relating to problems associated with 100% assessment, Alternative 1 proposed by the *Commission* would be a valid choice. But as we were also requested by Section 2 of the Resolution to answer a second question, concerned with the "equitable distribution of the total imposition of State and local taxes," and we are aware of the increasing financial needs of the State and local governments for education, water, highways, institutions, etc., I consider that Alternative 1 is insufficient for this and other reasons, but that Alternative 2 offers a valid program.

ARCHIBALD S. ALEXANDER.

## ADDITIONAL STATEMENT

## by WAYNE DUMONT, JR.

The two principal problems referred in 1956 by the New Jersey Legislature to the State Tax Policy Commission and which are the subject of this report are most difficult and complex. Inescapably interwoven with municipal assessment and taxation of real and personal property is the second question of where to find more revenue to meet the steadily rising costs of State and local government directly reflected in the requests of the citizens of New Jersey for more State and local services.

It is an unfortunate paradox that the procedures and percentages applied by municipal assessors and governing bodies throughout New Jersey to assessment of real and personal property differ so much that grave doubts must be raised as to whether any mandatory uniform State-wide ratios can operate effectively and fairly, even though the very motive and reason for uniformity is fair play to everyone. Certainly the present law which has been interpreted to mean that all real property shall be assessed at 100% of true value has over the years been observed principally in the breach and has proven to be neither practicable nor workable. Yet unless this law is soon repealed or a time extension granted, the decision of the New Jersey Supreme Court requiring full value assessing of both real and personal property will take effect on January 1, 1959.

While the 40% recommendation contained herein would seem to be much more realistic than 100% assessing, any percentage when applied uniformly could require substantial tax readjustments in some areas of our State. A special problem is apparent in Hudson County due to a pending possible reduction in railroad taxes under the decision of our Supreme Court in the *Lackawanna* case. This matter is not part of the *Commission's* present assignment, but it

is apparent in the data for the county which appear in the report and should be recognized as part of any transition to a new standard of assessments. It may well be that the State should compensate municipalities adversely affected by the railroad situation in order to avoid an undue shift in the tax burden to home owners, whose tax load is already a heavy one.

Now in respect to more revenue, it seems to me the time has long since arrived when a substantial portion of at least the future—if not also the present—burden of property owners in New Jersey should be shifted to a more broad-based form of State tax, a portion of which at least would be distributed to the municipalities to replace any existing local property levies which in turn would be eliminated. One proposal for such a tax is made in this report, which points out that there are others which are opposed by both major political parties.

Neither State nor local financial problems can be solved for long by an increase in the State gasoline tax. This expedient has been proved in the past to be only a temporary panacea and not a longrange answer to the rising costs of State and local government.

Recommendations of study commissions, such as the ones contained in this report, can only become law if and when implemented by action of the Legislature and the Governor. In order that these and all other proposals may be better understood and fairly considered, I respectfully, but strongly, urge the Legislature to conduct exhaustive public hearings in 1958 in a further effort to find solutions to the perplexing problems so thoroughly set forth in this report.

WAYNE DUMONT, JR.

### MINORITY STATEMENT

by Leo J. Mosch

February 10, 1958.

Honorable John F. Sly, Chairman, Commission on State Tax Policy, Princeton, New Jersey.

### DEAR DR. SLY:

It is with deep regret that I must advise you that I cannot join the other members of the *Commission* in signing the letter of transmittal of the Ninth Report of The Commission on State Tax Policy to the Governor and the members of the Legislature. To do so might well imply that I concur and endorse all of the conclusions and recommendations therein contained, which is not the fact.

May I say at this juncture that I have greatly enjoyed the opportunity of working in association with a group of men who exemplify the highest standards of integrity and selfless dedication to the public interest and the experience has been an unforgettable one. I thank you and my other colleagues most warmly for the many courtesies which have been extended to me.

Briefly may I set forth some pertinent comments which will explain my position:

I completely agree that the taxation of household goods as property be abolished.

I concur in The Commission's recommendation that a uniform statewide assessment ratio for real estate should be established at 40% of the full valuation.

It is my considered opinion that substantial relief can be afforded to the State's taxpayers and the immediate assessment problems can be solved *without new taxes*.

It has been proved time and again that once a new tax is enacted it continues on forevermore, and if anything, tends to increase.

It is of the utmost importance to the fiscal health of the State's economy that industry be encouraged to come into our State with the knowledge that they can do so without the recurrent hazard of imminent imposition of new taxes.

A corporate net income tax is no more nor less than an added tax upon individual citizens of New Jersey. This is most concisely set forth in a reference before this *Commission* at a public hearing on December 14, 1949, wherein John Beckley of Newsweek is quoted as follows:

"It must be recognized that business organizations, by their very nature, are merely tax collectors, not taxpayers. The cardinal rule of every business—the purpose of any profit-making organization—is to earn a fair return on the money invested. To survive, it must pay its cost and have a fair profit left over. And taxes are just another item of cost. If income taxes take half of a corporation's profits, then it must set its prices high enough to earn twice as much before taxes in order to have the same return."

Taxes are increasingly becoming unbearable. On an overall basis we are fast approaching the point of confiscation. This *tax fever* must be stopped somewhere if we are to maintain a competitive position. Moreover, one must always keep a watchful eye on the vicious effects of inflation, which in recent days has been an everpresent danger, superimposed upon the tax impact.

There is an inoculation to counter-act tax fever. It is housekeeping—business methods resulting in economy-efficiency. Much more can be done in this area than has been done. An effective, hard-working "Little Hoover Commission" undoubtedly could produce marked savings, thereby substantially alleviating tax demands and obviating any thought of new taxes. I am not satisfied that what can be done in this direction has even been partially accomplished.

It is a matter of common knowledge that business all over the world is reducing costs and projecting and fostering economy so as not to price itself out of the market, and it is incumbent on New Jersey to do likewise. To put it another way, *taxpayers need tax relief*, *not new taxes*. "Alternative 1" is sound and realistic. It responds to the State's current problems and grants a measure of desired relief. A net reduction of \$7.4 million on residential tax assessments would be achieved.

"Alternative 2" envisions exemption of business inventories and provides for a replacement tax in the form of an alternative business net income tax, applicable to both corporation and unincorporated business. Notwithstanding my hereinabove expressed opposition to this alternative, may I say, additionally, and more specifically, that in my judgment this projected tax imposition is impractical. It creates another layer of taxes upon an existing one; additional tax returns will be required to be filed; no basic exemptions to small business are provided for, thereby indicating increased administrative payrolls. Certainly, it would seem to me that the pattern for such a tax would have to be substantially revised, in any event, before it could be considered. Present State experience indicates that it has been virtually impossible to police unincorporated businesses, and there is no reason to believe that it would be otherwise with respect to the administration of a net income tax.

In the interest of brevity only, this minority statement is concluded. It is important, therefore, that there be no implications to the effect that I may be "for" or "against" any specific items dealt with in the Report, but not commented upon herein.

Very truly yours,

LEO J. MOSCH.

LJM :mt

#### CHART A

## STATE OF NEW JERSEY SOURCES OF LOCAL TAX REVENUES UNDER ALTERNATIVE TAX PLANS 1957

	Actual	100% Assessment <sup>1</sup>	40%-40%-10% 2 Assessment	40% - 40% Replacement 3
Business Taxes: (Real Estate Personal Property Net Income)	\$ 276,400	\$ 305,606	\$ 282,225	\$ 301,830
Residential Taxes: (Real Estate Personal Property Less Veterans' Exemption)	\$ 322,135	\$ 300,818	\$ 321,741	\$ 304,527
Farm Taxes: Total	\$11,605	\$11,898	\$12,251	\$11,391
Vacant Land: Class II RR Property	\$20,915 \$14,513	\$20,904	\$22,032 \$7,319	\$20,711
Total Taxes	\$ 645,568	\$ 645,568	\$ 645,568	\$ 645,568

- 1. Household personal property exempt, veterans' exemptions \$1,000.
- 2. Household personal property exempt, veterans' exemptions \$500. Business inventories 10%.
- Household personal property and business inventories exempt, veterans' exemptions \$500. \$51 million business income tax replacement.

## HIGHLIGHTS OF THE REPORT

### THE FINDINGS AND CONCLUSIONS

#### TAX OUTLOOK

## **Property Taxes Doubled**

Property taxes have more than doubled in amount in the relatively short space of ten years, and their increase has accounted for more than two-thirds of the total increase in State and local taxes over the past decade.

#### State Surpluses Disappearing

Accumulated surpluses are practically used up and continued expenditures at the present level will require additional tax support. If foreseeable new expenditures are undertaken, the fiscal situation will be even more acute. Such projections are subject to changes, but there is no denying that New Jersey has little reserve left to draw upon.

#### "No New Taxes" Effect

The policy of no new taxes has succeeded only in part. Its success has been limited largely to the legislative halls. Its effect may well have been to commit New Jersey to the support of its governmental services primarily from the property tax to the point of no return. A reform of the method of taxing personal property used in business could improve the attraction of this State for industrial location and employment.

100% Assessments

### Variable

#### Effect Variable

The effect of 100 per cent assessments cannot be generalized for the State as a whole, nor even for an entire county and especially not for an entire class of property. The separately determined increases are very much modified in their meaning when any such increase is compared with other increases or the aggregate effect of them all. The results on real estate must be still further qualified by the addition of 100 per cent assessments for personal property which could cause an entirely different result.

#### Shift to Personal Property

The *Commission* concludes that 100 per cent assessment of real and personal property would result in reductions in the burden on residential property. Such a reduction would be attributable, in

the great majority of taxing districts, to a shift of the tax burden to business personal property which is now taxable but is not taxed or taxed relatively lightly as compared with real estate. To avoid such a shift a change in the law will be required by which personal property will be treated differently from real estate.

#### Shifts Within Classes

A new legal standard would not of itself be responsible for a shift in the local tax burden. This shift results from the correction of disproportionate assessments and is required under the present law. It could be achieved in part by any aggrieved taxpayer under the decisions of the *Baldwin*, *Gibralter* and *Lackawanna* cases without the *Switz* case. The shift among taxpayers within the same class could be as great, if not greater, than the shift between classes.

#### CLASSIFICATION

### Shifts By Class of Property

It would not be possible to select an assessment ratio for each class of property to be applied uniformly throughout the State, and at the same time avoid major transfers of the tax burden among classes.

#### Shifts By Class of Municipality

Any purpose of avoiding substantial shifts in the tax burden which may be expected under uniform treatment, cannot be accomplished by allowing each district to select its own average assessment ratio nor by allowing it to select both its own average ratio and its own assessment ratio for each class of property. Any such compound classification would be classification run wild.

### TAX LIMITS

#### **Limitations Undesirable**

Tax limitations would cause as many problems as they might cure, and they would be ineffectual as a restraint on local expenditures regardless of the standard of value adopted for local property tax purposes.

#### HOMESTEAD EXEMPTIONS

#### **Exemption Not a Solution**

The homestead tax exemption would not be a desirable modification of the general property tax at this time.

## RECOMMENDATIONS

A majority of the *Commission* concludes that the Legislature may choose between either of two Alternative recommendations:

#### Alternative 1

General Description (40 per cent-40 per cent-10 per cent)

Real estate assessment at 40 per cent of its full value.

Business machinery and equipment at 40 per cent of its value.

Business inventories at 10 per cent of its value.

Household personalty exempt.

Veterans' exemptions unchanged (\$500).

Specific Standards

Real estate-40 per cent measured from current market values.

Farm personal property-

Farm inventories, crops and livestock, 10 per cent market or book value.

Farm machinery-40 per cent depreciated cost.

Business personal property-

Business inventories-10 per cent book value.

Other business personalty-40 per cent book value.

Assessment Administration

Business personal property-

State assessed for certification to municipalities. All other property locally assessed.

#### Alternative 2

An alternative plan complying with Section 2 of the Legislative Resolution (S. C. R. No. 28, Dec. 27, 1956) and which Commissioners Alexander and Dumont believe is the only alternative, may be summarized as follows:

Item	Tax in 1957
Exempt from Property Taxation	
Business inventories including farm crops and	
produce held for sale	\$31.0 million
Household personal property	15.5 million
Total	\$46.5 million
Other Property (real and personal)	
Uniform assessment at 40 per cent of full value-	
with provision that full value of business personalty	
may be presumed to be book value subject to review.	

\$68 million

26 million

\$42 million

9 million

#### Replacement Tax

Business net income tax—applicable to corporations and unincorporated business—with present Corporation Franchise Tax as a deduction (corporation pays greater of two taxes).

Revised	Franchise	Tax	٦	W.	it.	h		3	I	pe	r	С	e	n	t	11	n	30	)1	n	e
altern	ative			• •			•	•	•	• •			•		•		•	•	•	•	•
Present	Franchise	Tax																	•		•

Increased	corporation	tax .			 
Unincorpo	orated busin	ess tax	(3 per	cent)	 

Total additional tax ..... \$51 million

#### State Revenues

Business income tax rates can be increased to provide additional State revenue—approximately \$22 million for each 1 per cent of tax rate.

#### EFFECTS OF THE RECOMMENDATIONS

#### TAXABLE VALUES

#### **Real Estate Assessed Values**

Assessed at 40% of true value, the real estate tax base (1957) would increase from \$6.9 billion to \$9.7 billion.

#### **Business and Farm Machinery and Equipment Assessed Values**

Assessed at 40% of cost less depreciation, the taxable values of machinery and equipment would increase from \$0.4 billion to \$1.7 billion.

#### **Business and Farm Inventories**

Alternative 1—Assessed at 10% of book or market value, the taxable value of inventories would decline slightly from \$0.39 billion to \$0.33 billion.

Alternative 2-Inventories would be dropped out of the tax base.

#### TAX RATES

The Average tax rate for 1957 would be reduced from \$8.30 per \$100 net valuation taxable to—\$5.59 per \$100 under Alternative 1 (40%, 40%, 10% assessment), \$5.28 per \$100 under Alternative 2 (40%, 40%, Replacement).

### TAX LEVY (See Chart A)

#### **Residential Taxes**

Alternatives 1 and 2 will have different effects upon the various classes of property due to differences in the amount of tax absorbed by business.

Effect upon each class of property in each municipality shown in Appendix Tables.

Alternative 1—would reduce residential taxes by \$0.4 million from \$322.1 million to \$321.7 million.

> The net result of an \$8.1 million increase for residential real estate, a \$15.5 million reduction due to exemption of household personal property, less a \$7 million reduction in the tax value of veterans' exemptions.

Alternative 2—would reduce residential taxes by \$17.7 million from \$322.1 million to \$304.4 million.

The net result of a \$9.6 million reduction for residential real estate, a \$15.5 million reduction due to exemption of personal property, less a \$7.5 million reduction in the tax value of veterans' exemptions.

#### **Business Taxes**

*Alternative 1*—would increase 1957 business taxes by \$5.8 million —from \$276.4 million to \$282.2 million.

The net result of a \$47.5 million reduction for business real estate and a \$53.4 million increase for business personal property.

Alternative 2—would increase 1957 business taxes by \$25.4 million—from \$276.4 million to \$301.8 million.

The net result of a \$53.7 million reduction for business real estate, an increase of \$28.1 for business personal property and a new \$51 million business income tax.

### Farm Taxes

Alternative 1—would increase 1957 farm property taxes by \$0.6 million—from \$11.6 million to \$12.3 million.

Includes a \$0.6 million increase for farm real estate and small increase for farm personal property.

Alternative 2-would reduce farm taxes by \$0.2 million-from \$11.6 million to \$11.4 million.

Includes a \$0.1 million reduction for real estate and a \$0.1 million reduction for personal property.

### Vacant Land

Alternative 1—would increase taxes upon vacant land by \$1.1 million—from \$20.9 million to \$22.0 million.

Alternative 2-would reduce vacant land taxes by \$0.2 million.

## **Class II Railroad Property**

Assuming railroad property is presently assessed at full value the *Lackawanna* decision would reduce local railroad taxes by approximately \$7 million from the \$14.5 million levied in 1957, and neither Alternative 1 nor 2 would deal with this problem.

## DISTRIBUTION OF REPLACEMENT REVENUE

### Alternative 2—Amount

The yield of a 3 per cent net business income tax, less the amount of the corporate net worth tax, would be distributed annually to the municipalities, as a replacement for the exemption of business inventories and household goods under Alternative 2. Each municipality would receive a share of the distribution equal to the ratio of its own property tax levy to the total property tax levy of the preceding year. Any tax rate above 3 per cent on business net income would be retained by the State.

### **Class II Railroad Property Problem**

A reduction in Class II Railroad property taxes is shown by the data, but is not caused by the recommendations. To offset the effect of such reduction, in municipalities having a large proportion of their tax rolls in Class II Railroad property, particularly in Hudson County, some distribution of additional State revenues would be required.

### Effect

The net effect of the distribution formula on a county basis will be for business taxpayers as a group (excluding railroads) to provide at least as large a part of the local tax needs as at present. In state total and in the great majority of municipalities, on the basis of 1957 data, there would be a definite shift in the tax burden from residential property to business taxpayers.

## NINTH REPORT OF THE COMMISSION ON STATE TAX POLICY

CHAPTER I THE QUESTIONS BEFORE THE STATE A Decade of Change

This report marks the end of a significant decade in the evolution of the New Jersey tax system. At the Constitutional Convention of 1947, much attention was given to the basic qualities of State and local taxation then apparent. While many ideas were explored, the Convention finally resolved upon a new tax clause which was intended to reconcile the various economic and political viewpoints affecting the local property tax. The new clause, which left the general property tax as the foundation of the county and municipal revenue system, read as follows:

Article VIII, Sec. I, Para. 1: "Property shall be assessed for taxation under general laws and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value; and such real property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

The changes thus made in the language of the Constitution of 1844 (as amended in 1875) were few in number but significant in effect, as follows:

(1) The assessment of real property was released of the old requirement of valuation "according to its true value"—this left the standard of valuation to the Legislature.

(2) Taxation of real property for local purposes was, however, limited by a new requirement that all such property shall be assessed according to the same standard of value and taxed at the general tax rate of the taxing district in which it is situated—this ended the possibility of classification of real property for local tax purposes, and spelled the doom of the 1941 Railroad Tax Law (under which all property used for railroad purposes was assessed and taxed at the flat rate of \$3.00 per \$100 upon its true value, as compared with the varying and generally higher tax rates prevailing in local taxing districts). (3) The taxation of personal property, for either State or local purposes, was released of the former requirement of assessment according to its true value—this left this type of property clearly capable of classification by the Legislature for taxation.

(4) All property taxes, on real and personal property for State or local use, remained subject to the old requirement of general laws and uniform rules, but non-property taxes remained free of any State constitutional limitations.

When the State Government was reconstituted and the new tax clause took effect in 1948, there were many who had high hopes for a change in the revenue system and especially in the administration of the local property tax. Some saw a new opportunity to escape from the rigidity of true value as the standard of taxation; others anticipated the growth of a "balanced tax structure." Many of the tax ideas of that time went well beyond constitutional requirements.

In its Fifth Report, entitled Taxation and Public Policy in New Jersey (1950), this Commission set forth some seven projects from which it suggested that the Legislature could accomplish a complete revision of the State and local tax system, or any lesser objective within any one of the projects. An inventory of what has happened to each project speaks clearly as to the tax environment of the past decade:

- Project 1—to improve the administration of the general property tax—great progress but much remains to be done.
- Project 2—to balance the State budget without the use of highway funds—progress in reverse, with a new dependence upon highway funds to finance State aid for schools.
- Project 3—to remove inequalities from specially taxed groups—little progress and no current effort in this direction.
- Project 4—to remove the hazards of "tax lightning" from the field of business personalty—the situation has grown worse rather than better, as was predicted by the *Commission*.
- Project 5—to provide increased central financing for local governments—substantial progress through provision of additional State aid for schools, but without recourse to new tax bases.
- Project 6—to place local governments in a position to finance themselves from bases other than property—no support at the State level and little inclination at the local level.
- Project 7—to relieve the property tax upon real estate—instead of one-third relief, as suggested, the property tax has almost doubled since 1950 and maintained its position as the source of about two-thirds of all State and local tax support.

Except for the adoption of the Railroad Tax Act of 1948, in response to a memorial from the Constitutional Convention, and a new cigarette tax adopted in 1948, the State and local revenue system would have remained substantially unchanged over the past decade were it not for a series of decisions of the State Supreme Court. These decisions finally brought an end to a century of inequity in the law of the property tax. Their significance, and the scope of the political and fiscal questions they have raised, can be appreciated only in light of the history of tax policy in New Jersey.

Over the decade 1947 through 1957, State and local taxes raised in this State changed as follows:

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Item	1957	1947	Per Cent Change
	in mil	lions	
For State purposes	$\$279.2 \\ 730.1$	$\$112.6\ 340.1$	$^{+148}_{+115}$
Total	\$1,009.3	\$452.7	+123
Property tax alone (Includes State Railroad Tax.)	\$648.3	\$310.8	+109

Certain significant observations may be made from this condensed comparison:

> Total taxes for State and local purposes have increased 123 per cent and now amount to more than \$1 billion.

> The rate of tax increase has been greater for State purpose taxes (148%) than for local purpose taxes (115%).

Taxes for State purposes have represented less than 1/3 of the total tax increase and the larger amount of taxes for local purposes has accounted for more than 2/3 of the increase over the past decade.

Property taxes have borne the brunt of the local purpose increase, having more than doubled in the relatively short space of ten years.

The trend in the State fiscal picture alone is equally simple and equally discouraging. The State Government has withdrawn entirely from the general property tax and derives most of its support from an assortment of excise taxes. This is what is meant by the often repeated observation that an individual in New Jersey pays no taxes for support of the State Government unless he drives an automobile, smokes, bets on the horses, drinks or dies. The State has not only managed to finance its own costs from this

aid for the support of local governments. tions for the fiscal year 1957-1958 include \$151 million of State its counties, municipalities, and school districts. State appropriafound it possible to share an increasing amount of revenues with assortment of taxpayers, plus corporate levies, but it has also

changes the picture of deficit financing very little. more, budget has occurred in five of the six years since 1953. Further-1958.revenues by \$14.3 million during the fiscal New Jersey Table 1.1 shows that this condition of an unbalanced State inclusion of non-budgeted revenues and expenditures State appropriations are year ended June 30, expected to exceed

expenditures. creasing revenues more than offset by greater increases since 1954. The over-all picture of all funds is clearly one of expenditures have exceeded revenues during each year since 1953. Dedicated fund expenditures have exceeded revenues every year With the single exception of 1955, State General Treasury Fund Inin

upon surpluses accumulated from prior years. further reduced to approximately \$5.5 million by June 30, 1958. that the General Treasury free surplus was reduced from \$52 million in 1955 to \$25.9 million on June 30, 1957. This shortage of State revenues has been made up by drawing It is expected to Table 1.1 shows be

subject to changes, but there is no denying that New Jersey has fiscal situation will be even more acute. Such projections support. expenditures at the present level will require additional tax little reserve left to draw upon. Accumulated surpluses are practically used up and continued If foreseeable new expenditures are undertaken, are the

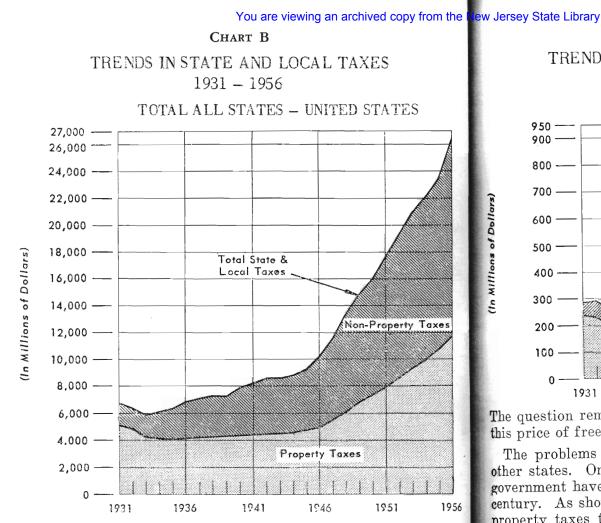
			TABL	E 1.1		
NEW .	JERSEY	STATE	<b>REVENUES</b> ,	EXPENDITURES	AND	BALANCES
			1953-	1958		

(amounts in millions of dollars)

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	1953	1954	1955	1956	1957	1958
Budget—						
Revenues Budgeted	\$205.2	\$220.2	\$262.9	\$278.8	\$306.5	\$318.1
Appropriations	216.7	221.6	247.4	299.1	323.7	332.4
Excess (+) or Deficit ()	\$11.6	\$1.4	+\$15.5	\$20.4	-\$17.2	-\$14.3
General Treasury Fund (Includes Non-budgeted Items)-						
Revenues, transfers and credits	\$269.4	\$291.2	\$334.7	\$342.9	\$410.5	
Expenditures and transfers	276.5	293.1	308.1	365.9	412.2	
Excess (+) or Deficit ()	\$7.1	\$1.9	-+\$26.6	-\$23.0	\$1.7	
General Treasury Surplus—	4112	42.0	1 4 - 010	4.0010	411	
Appropriation balance and reserves	\$35.5	\$32.3	\$42.3	\$31.7	\$43.6	\$11.6 EFS
Free surplus	34.0	35.4	52.0	39.6	25.9	-6.1 LS <sup>2</sup>
Total Balance and Surplus	\$69.5	\$67.6	\$94.2	\$71.2	\$69.6	\$5.5
Dedicated Funds—	•			•	1	
Revenues, transfers and credits	\$140.6	\$109.5	\$111.3	\$111.6	\$123.0	\$127.0
Expenditures and transfers	66.8	112.4	146.0	124.7	129.4	134.4
			110.0	141.1	120.1	104.4
Excess (+) or Deficit ()	+\$73.8	\$2.8	\$34.7	\$13.0	\$6.4	\$7.4
Dedicated Fund Balance	\$653.3	\$650.3	\$615.6	\$602.6	\$596.2	\$588.8
Total—All Funds (Excludes Transfers)—			402010	4002.0	φ000 <b>.1</b>	φ000.0
Revenues and credits	\$407.6	\$397.6	\$439.1	\$448.8	\$531.1	
	340.9	402.3	447.1	484.8	539.1	• • • •
Expenditures	040.9	402.0	1.11	104.0	039.1	
Excess (+) or Deficit ()	+\$66.7	\$4.7	\$8.0	\$36.0		
Balances	\$722.8	\$717.9	\$709.9	\$673.9	\$665.8	
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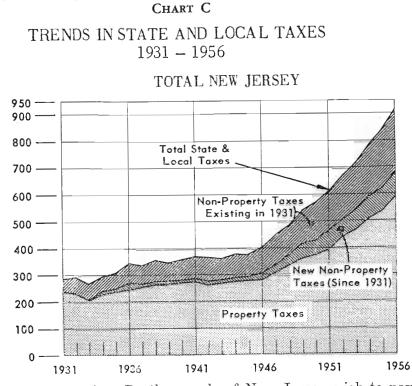
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<sup>1</sup> EFS, Estimated Free Surplus. <sup>2</sup> LS, Less Supplemental. Source: N. J. State Division of Budget and Accounting.



Local governments could continue to meet their rising costs for schools and other purposes out of the property tax, and the State could readily meet its own costs from the revenues it now has available by simply reducing the amount of State aid that it pays to local governments.

It is unrealistic to assume that property taxes can be reduced, or even held at or near their present level, or that State expenditures may be maintained at their present level, without some form of new or increased nonproperty taxes. New Jersey has long been proud of the taxes it does not have; but the price it must pay for such pride is a continuing burden on real and personal property for the support of local governments within the State.



The question remains: Do the people of New Jersey wish to pay this price of freedom from new non-property taxes?

The problems of this State are both like and unlike those of other states. On a national basis, the tax requirements of state government have been rising steadily over the past quarter of a century. As shown in Chart B, there has been a large shift from property taxes to non-property taxes in meeting these requirements. In this State, however, more than one-half of the increase in total tax requirements has been met from property taxes.

The theme of "no new taxes" has long dominated the fiscal environment of this State. It is not easy to reconcile the attraction of this theme with the annual increases in tax burdens throughout the State. Over the past quarter of a century, as shown in Chart C, New Jersey, like other states, has been meeting its rising costs of government out of rising tax requirements—very little of which have been met from "new taxes".

Between 1931 and 1957, New Jersey State and local tax revenues increased \$719.7 million. As shown below, property taxes provided

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\$412.5 million (57.3 per cent) of this increase. Non-property taxes existing in 1931 provided \$197.4 million (27.4 per cent) of the increase and "new taxes" adopted since 1931 provided \$109.8 million (15.3 per cent). Although property taxes covered more than half of the total tax increase, they declined in relative importance from 80 per cent of all tax revenue in 1931 to 64 per cent of the total in 1957.

Year	Property Taxes <sup>1</sup>	Taxes	"New" Taxes	Total Taxes
		in mi	llions	5.
1931	\$235.8	\$53.8		\$289.6
1941	273.4	82.7	\$9.8	365.9
1951	397.8	152.4	67.1	617.3
1956	582.9	236.6	95.7	915.2
1957	648.3	251.2	109.8	1,009.3
26 year Increase	412.5	197.4	109.8	719.7
Per Cent Distribution of Increase	57.3	27.4	15.3	100.0

<sup>1</sup> Includes Railroad Taxes for State use.

The Commission would emphasize this:

The policy of no new taxes has succeeded only in part. Its success has been limited largely to the legislative halls. Its effect may well have been to commit New Jersey to the support of its governmental services primarily from the property tax to the point of no return.

In its *Fifth Report* (1950) the *Commission* noted an environment which had made broad-scale tax reform impossible:

The State of New Jersey is completely lacking in a long range fiscal policy. Over the past fifteen years its financing has been on the basis of sheer expediency. Neither taxpayer, State administrator, municipal or county official nor school supervisor has known from year to year what his financial responsibilities would be and each session of the Legislature has created the greatest apprehension among tax paying and tax spending units alike.

Not only is there no clearly defined fiscal policy, there is likewise no basic fiscal philosophy. "Ability to pay" that has guided the tax policy of both federal government and some of the leading industrial states has almost no place in the tax thinking or tax practices of New Jersey. In place of this, ownership of property—among the most regressive of all tax bases—has been the unformulated standard of equity throughout the State. Its application accounts for 66 per cent of all State and local taxes and 92 per cent of all local taxes. Aside from a few heavily taxed special groups—banks, insurance companies, utilities and railroads—and a small medley of taxes based upon "benefits" or excises, there is no tax base of significance to the taxpayer except the property tax. This has led to a mass of inequities that are almost unbelievable as the basis for the support of public services in a modern industrial State. Under the political conditions then existing, the Commission found it necessary in its Fifth Report to confine itself to "an over-all analysis of the existing tax situation within the State and the implications of suggested changes that may guide future thinking on the subject—(and a) hope that, after a period of consideration and discussion of the material, bases may be laid for some of the adjustments so essential to the equitable treatment of taxpayers in a great industrial State."

After seven years of consideration and discussion and Statewide political campaigns complete with "no new tax" platforms, the major accomplishment has been progress toward greater equality in property tax assessments. The 1957 Gubernatorial campaign was conducted in an environment established by the following tax planks in the two major party platforms:

Republican

"We are against a personal income tax.

"We are against a general sales tax.

"We are against a 100 per cent assessment of real property."

#### Democratic

"We are against and will continue to oppose the imposition of any general sales tax and personal income tax. The Democratic Party will continue its opposition to unfair, discriminatory taxation. Furthermore there should be no basic change in the tax structure without a public referendum."

During the course of the campaign, it became apparent that New Jersey is no more ready to consider seriously major tax changes in 1958 than it was in 1950. Once again the *Commission* is in the position of operating under a resolution which it can fulfill only in a limited way.

Both political parties have again placed themselves in the position of being unable to act upon any recommendation involving the adoption of "general sales or personal income taxes." For all practical purposes, therefore, New Jersey remains dedicated to the goal of disproving the widely held belief that property taxes are more easily replaced than repaired. The implication is that any recommendation capable of legislative action must be largely confined to finding a way to make the property tax work in a complex industrial State. However, even this objective is limited to what can be accomplished without full value (100 per cent) assessments which have been written off by both political parties. Whatever tax equity is to be accomplished must, therefore, be within the framework of the property tax and such non-property taxes as remain.

There is one important exception. Vagaries of personal property assessments have been so compounded by tax growth as to render the position of this important class of property untenable. Recognition that assessment of personal property in general—and business inventories in particular—at any uniform ratio applicable to real estate offers the prospect of doing serious harm to New Jersey's business position and has created an environment in which alternative tax methods seem attractive enough to challenge the "no new tax" tradition.

Evolution of the "no new tax" slogan has been such as to leave some doubt that it still includes business income taxes. The 1957 political campaign was notably silent concerning this tax. One Bill (A. 278) before the 1957 Legislature session would impose a 7 per cent net income tax upon corporations. Reporting in June, 1957, the New Jersey Commission to Study Laws Affecting Industrial Development recommended that the present corporation franchise tax:<sup>1</sup>

. . . ultimately be eliminated and replaced by a franchise tax measured by net income; and that this franchise tax measured by net income be made applicable to all business whether incorporated or not.

The same Commission also expressed concern about personal property taxes and recommended that:<sup>2</sup>

. . . the tax on tangible personal property (including household goods) be abolished. In lieu thereof, it is recommended that there be adopted at the State level a retail sales and use tax, part of the proceeds of which would be distributed to the municipalities.

### PROPERTY TAX DEVELOPMENT

The subject of property taxation did not receive formal legislative attention after 1947 until the adoption of the Haines resolution in 1952 (J. R. No. 8) which called upon this *Commission* to undertake a special study "concerning the problem of equalization throughout the State of assessments upon real and personal property." That resolution resulted in the preparation and publication of the Commission's Sixth Report, subtitled *The General Property Tax in New Jersey: A Century of Inequities* (1953).

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<sup>2</sup> Ibid. p. 14.

This report opened its address to the Governor and the Legislature with a frank statement of its meaning:

"This study of the general property tax touches upon the most sensitive issues of State and local government. It was undertaken because of a long-held belief that property valuations and assessments were marred by the grossest inequities. The study demonstrates and confirms this belief; and justifies the conclusion that the people of New Jersey must adopt drastic and comprehensive measures, if they wish to eliminate the discriminatory practices which mark the administration of the largest single tax in the State."

At that time, the *Commission* reiterated its previous warning that the removal of "tax lightning" upon personal property was a first order of business (see the *Second* and *Fifth* Reports) and renewed its previous recommendations that the taxation of household goods and personal effects be abolished and that business inventories and machinery and equipment be separately classified for taxation. It proposed that the general property tax be improved as follows:

"First, the establishment of workable assessment districts-the county unit;

"Second, the installation of professionally qualified assessors on a full-time employment basis;

"Third, revision of the property tax law to require assessments on a biennial basis and according to an objective formula; and

"Fourth, new standards and methods of taxpayer compliance to make the assessment process a cooperative effort between the assessor and the taxpayer."

The Commission renews these recommendations of the Sixth Report for administrative improvement of the general property tax. These specific proposals may take on new meaning, however, in light of the adoption, upon the Commission's recommendation, of the landmark piece of legislation, known as the State Equalization Law, Chapter 86 of the Laws of 1954. That statute provides for the annual promulgation of a table of equalized valuations for each taxing district to be made by the State director of the division of taxation and to be used as the basis of apportionment of State aid for schools. This legislation, as administered by the State Local Property Tax Bureau, has created a new environment for local property taxation.

<sup>&</sup>lt;sup>1</sup> State of New Jersey, Commission to Study Laws Affecting Industrial Development. *Report.* (Trenton, N. J.: June, 1957), p. 25.

#### THE JUDICIAL DECISIONS

The judicial history of the tax clause of the Constitution since 1947 has resulted in the major tax development of the past ten years. Prior to 1947 the constitutional requirement that real and personal property be assessed "according to its true value" presented two major obstacles to changes in the system of property taxation; first, it was deemed to be a bar to the classification of property for tax purposes (except for some form of in-lieu tax, such as the bank stock tax or possibly the net worth tax on corporations), and it was also a bar to judicial relief from discriminatory assessment where the taxpayer suffering from discrimination was not assessed in excess of the constitutional standard of true value. Under the old true value clause, the courts had taken the position that it was the constitutional duty of the assessor to value property according to its true value, and that it was beyond the power of either the courts or the Legislature to establish a remedy for a taxpayer who had been assessed at any valuation below true value, whatever may have been the discriminatory effect of such assessment as compared with the general level in the community.<sup>1</sup> It was this rule that permitted the gross discriminations which the Commission described as "a century of inequities" in its Sixth Report. The effect of the rule was so severe that the United States Supreme Court held it to be a violation of the due process clause of the Federal Constitution where discrimination could be shown to have been substantial and willful.<sup>2</sup>

With the adoption of the new tax clause, the courts were no longer bound by the constitutional requirement of true value but were instead mandated to achieve equality of treatment "according to the same standard of value." While the Constitution had thus been changed so as to remove the bar to equality of treatment, the statutes had nevertheless remained unchanged with respect to true value as the standard of assessment. Accordingly, the *Commission* recommended in its *Sixth Report* (at page 159) that the statutes be amended so as to provide relief from discriminatory assessment even though the complainant's property might not have been assessed at more than its true value. While this recommendation was pending, the courts found themselves presented with a series of cases, beginning in 1952, which raised the same

issue. The decisions in these cases have achieved the effect of the legislative remedy the *Commission* had proposed.

The decisions of the courts, culminating in Switz v. Middletown Township, 23 N. J. 580 (1956), will be permanently significant because they deal with equality of treatment in the distribution of the tax burden among separate taxpayers, rather than "equalization" of the total tax rolls among taxing districts. The cases establish these two principles:

First—Equality of treatment under the tax law is guaranteed to every taxpayer by State and Federal Constitutions—whatever the standard—and where a choice must be made between such equality and enforcement of the legal standard, the courts will apply the rule of equality.

Second—The legal standard of assessment will be enforced by the courts at the suit of any taxpayer, and so long as the standard is set by statute at 100 per cent of the valuation, the courts will mandate that standard.

The Middletown Township case is technically limited to that township and only to real estate, but the opinions of the Supreme Court in the case leave no doubt that the same principle is applicable throughout the State and to both real and personal property. The mandate of the Court, states the majority opinion, "shall not apply to the tax years 1957 and 1958..." In effect, this allows the present administrative practices, which follow diverse and informal policies of fractional assessment, to continue unaffected by the court's mandate until January 1, 1959. After that date it would be technically necessary to institute separate actions against the various assessors other than the Middletown Township assessor, but an assessor who did not follow the principle of that case would be inviting so much confusion for his community that it is unlikely that such separate actions would be required.

When the Court mandated 100 per cent assessments, the average ratio of assessed to true value in the taxing districts of the State was 29.10 per cent. One district was as low as 8.31 per cent and one as high as 77.61 per cent. Within these average ratios for the various districts, separate taxpayers were being assessed far above and far below the average. It was to the latter that the litigation was directed, and inequalities were so great among taxpayers in the same class, as well as among classes, that only a complete reassessment could correct the situation. The over-all

<sup>&</sup>lt;sup>1</sup> Royal Manufacturing Co. v. Board of Equalization, 76 N. J. L. 402 (1908), affirmed 78 N. J. L. 337 (1909).

<sup>&</sup>lt;sup>2</sup> Hillsboro Township v. Cromwell, 326 U. S. 620, 66 Sup. Ct., 445, 90 L. Ed. 298 (1946).

implications of the Court's decision may be seen from the change it would have wrought were it effective for 1957:

State Totals	100 Per Cent Full Value is of dollars
Real Estate Valuations Personal Property Valuations Average Tax Rate	24,214 8,762 \$2.00

#### VOTERS' ACTION

While the *Middletown Township case* was pending in court, and in anticipation of the decision actually rendered, efforts were made in the Legislature to modify the statutory standard, or failing in that, to adopt a constitutional amendment which would allow each taxing district to establish its own standard. Such an amendment was actually adopted by the Legislature in the form of A. C. R. 36, of 1956. This resolution to amend the Constitution read as follows:

Art. VIII, Sec. I, paragraph 1 of the Constitution (1947) is amended to read as follows:

"Property shall be assessed for taxation under general laws and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value; and such real property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district. The Legislature may authorize the governing body of any municipality constituting a taxing district to establish a proportion of the standard of value at which such real property situate therein shall be assessed, and such proportion shall be uniformly applied to all such real property within the taxing district."

The resolution was hotly but earnestly debated throughout the State prior to its submission to the people at the general election November, 1956. Many students of taxation opposed it as a step backward. This view could be sustained by the history of the tax clause in the Constitutional Convention. When it came to vote on the tax clause, known as Amendment No. 16 in the Convention, one of the delegates (Mr. Cavicchia) raised the question as to whether the amendment would require a uniform state-wide standard of value as fixed by the Legislature or whether it would permit varying standards of value among the taxing districts (*Proceedings*, Volume 1, page 782.) One of the delegates who had been instrumental in working out the tax clause compromise, Senator Van Alstyne, responded that it was intended that the standard should be general throughout the State (Ibid.). Sub-

sequently, when the Committee on Arrangement and Form submitted the final draft of the article on taxation of finance, there was a change in the phraseology of the tax clause which was explained on the floor of the Convention by Mr. Milton and Mr. Reed, in response to a question by Mr. Lightner, as an effort to avoid the possibility raised by Mr. Cavicchia and later by Mr. Clapp, that the language originally phrased might be interpreted to give the taxing districts autonomy in the fixing of their own standards of value. (*Proceedings*, pp. 833-841.)

A re-examination of the question almost ten years later by this *Commission*, and such organizations as the New Jersey Taxpayers' Association and the Board of Editors of the New Jersey Law Journal, as well as the great predominance of the public press as expressed in editorial comment, continued to favor a uniform state-wide standard of assessments, and therefore opposed the amendment. It is significant, however, that even the sponsors of the amendment were proposing the retention of a uniform standard within each taxing district. At the polls, it was defeated by an overwhelming popular vote.

#### PROBLEM PRESENTED TO THE COMMISSION

After the Supreme Court decided the Middletown Township case, the Legislature once again turned to the subject of property tax assessment. The very mandate of the Court suggested a breathing spell for the development and adoption of such a modification of the statutes as might better fit the legislative sense of sound policy. There were many proposals made and some more or less formally advanced, including the calling of a "tax convention." which had been urged for a number of years in the past as a way toward the solution of the State's tax problems. The immediate motivation of legislative thinking appeared to be heavy pressure to do something to avert the consequence of the Court's decree that all property must, under the statutes as they exist, be valued at its true value for tax purposes. Beneath the immediate motivation, however, was the deeply held conviction of many persons in and out of the Legislature that this "emergency" should be the occasion for an even more fundamental review and revision of the State and local tax system.

On December 27, 1956, the Legislature adopted and filed Senate Concurrent Resolution No. 28, entitled "A Concurrent Resolution requesting the Commission on State Tax Policy to make a special study of the impact upon the State tax program of certain problems related to taxation of real property." The resolution expressly set forth the legislative requirement as follows:

"Be it resolved by the Senate of the State of New Jersey (the General Assembly concurring):

"1. The Commission on State Tax Policy is hereby requested to undertake a special study of the impact of enforced assessment of real property at 100 per cent of its true value upon tax rates, the taxation of personal property, municipal and school debt limits, State aid formulas, special taxes based upon real property assessments, existing exemptions and general tax revenue requirements of counties and municipalities.

"2. The Commission shall report specially to the Governor and the Legislature its findings and recommendations for temporary, transitional and permanent changes, if any, in the entire State tax structure which the results of its study dictate to be desirable or necessary for equitable distribution of the total imposition of State and local taxes."

#### SUMMARY OF THE BACKGROUND

This report thus comes as the result of a decade of experience under the new Constitution, and of at least a quarter of a century of efforts to make do with our existing tax structure. Financial pressures have meanwhile arisen on all sides to strain and test the State and local tax systems. The judicial mandate for equality of treatment under the law, however necessary and desirable, has added a period of radical re-adjustment in the misplaced tax burdens of the past, among property taxpayers. These adjustments are even more onerous when they come at a time of rising tax rates and demands for more governmental funds. Finally, the tools of adjustment must be found within narrow political boundaries which have resisted a decade of heavy pressures for change. It was all of this and more that the Legislature referred to this *Commission* when it adopted S. C. R. No. 28, quoted above.

Before attempting to answer the deep-seated questions posed by the concurrent resolution, the *Commission* has deemed it necessary and desirable to answer several subsidiary questions: Who pays the present tax levies? How does the tax burden on homeowners and business in New Jersey compare with that in other states! How does it compare as between these two groups of taxpayers within this State? What would be the actual effect of 100 per cent assessments if uniformly applied? Would any limitations or restraints on local taxing power be required? What would be the next logical step toward ultimately achieving the goals of a soundly balanced and equitable tax system?

#### CHAPTER II

### THE STATE AND LOCAL TAX IMPACT

The ultimate expression of State tax policy is the way the cost of State and local government is spread over the resources of the State. Little can be said about the tax system of New Jersey without coming quickly to the effect of the policy known as "no new taxes." This has been a New Jersey slogan for at least twenty years. Although New Jersey has not avoided "new taxes" completely, it has remained largely a property tax State for more than a quarter of a century, when other states were reaching out for other tax sources. (See Charts C and B.)

The State has been free from corporate and individual income taxes and from consumers' sales taxes and general business taxes measured by gross receipts which have found their way into the tax systems of other states. The effect has been twofold: *First*, New Jersey relies mainly on the property tax to meet its revenue needs for local government and on selective sales and excise taxes for state government; *second*, this *Commission* has said on other occasions, an individual who does not drive an automobile, smoke, drink, gamble or die, pays no tax whatsoever for the support of State Government. The State has entirely retired from the property tax (except for a minor yield of the State property tax on the main stem of railroads) and has been left to these special excises for the entire support of State Government.

The system may be illustrated by reference to the yield of major tax revenues of recent calendar years, as follows:

	1955	1956 in millions	Increase Dollars of dollars	Per Cent Increase
State purposes Local purposes	$$240.2 \\ 587.1$	$$274.8 \\ 637.2$	$$34.6 \\ 50.2$	$14.4\% \\ 8.6$
State Total	\$827.3	\$912.0	\$84.8	10.3%

In its broadest view the present fiscal system produced these results in 1956. Local taxes represented about 70 per cent of all State and local taxes. The local property tax alone produced 63.6 per cent of all taxes paid in New Jersey, exclusive of federal taxes, and represented 90 per cent of all taxes for local purposes (Table 2.1).

changed license years. creased \$12.8 million because of the combined effect of growth and death taxes, increased \$3 million. a result of growth and increased rates. \$7.9 million with no change in tax rates. beverages and pari-mutuel betting. These taxes increased almost growth as reflected in taxes upon gasoline, corporations, alcoholic million increase in State taxes resulted in part from natural \$50.2 million of increased taxes for local purposes. included \$34.6 million of increased taxes for State purposes and The \$84.8 million tax increase occurring between 1955 and 1956 Cigarette taxes increased \$10.7 An unstable tax base, Motor vehicle taxes in The \$34.6 million as

The \$50.2 million increase in local taxes resulted almost entirely from property taxes (\$45.9 million) and public utility taxes (\$4.1 million). While local license fees are not reflected, these totals do include such things as the county administered bank stock tax and the State administered financial business tax. They also include the Atlantic City sales tax which is the only substantial, locally-administered non-property tax in the State.

 TABLE 2.1

 NEW JERSEY STATE AND LOCAL TAXES—CALENDAR YEARS 1955 AND 1956

	1955	1956	Increase	Per Ce Tax 1956	nt Distribution Increase 1956 Over 1955
Tomas for Local Dumonoon	2000	1000		1000	
Taxes for Local Purposes—	Φ <u>500 004 010</u>	#570 826 609	¢45 000 070	00 E	F1 11 M
Property (including Railroad)	\$533,934,313	\$579,836,692	\$45,902,379	${}^{63.57\%}_{5.68}$	54.11%
Public Utility	47,742,676	51,845,270	4,102,594	0.30	4.84
Bank Stock	2,535,930	2,696,524	160,594		0.19
Sales Tax (Atlantic City)	1,546,985	1,584,672	37,687	0.17	0.04
Financial Business	643,294	657,489	14,195	0.07	0.02
Inheritance (5% to counties)	599,245	617,593	18,348	0.07	0.02
Poll Taxes	35,599	30,764	4,835	• • •	0.01
Total Local Taxes Taxes for State Purposes—	\$587,038,042	\$637,269,004	\$50,230,962	69.87%	59.21%
Gasoline	\$67,196,301	\$70,306,966	\$3,110,665	7.71%	3.67%
Motor Vehicles and Drivers	57,835,230	70,672,972	$12,837,742^{1}$	7.75	15.13
Corporations and Insurance	36,160,382	38,551,572	2,391,190	4.23	2.82
Cigarettes	19,951,500	30,622,402	$10,670,902^2$	3.36	12.58
Alcoholic Beverages	18,274,435	19,672,222	1,397,787	2.16	1.65
Pari-Mutuel	22,821,873	23,797,966	976,093	2.61	1.15
Death Taxes (excluding 5% county)	13,716,359	16,759,919	3,043,560	1.84	3.59
Railroad (State only)	4,152,468	4,320,074	167,606	0.47	0.20
Outdoor Advertising <sup>3</sup>	89,524	88,439	-1,085	0.01	0.20
Boxing and Wrestling	16,213	20,243	4,030	••••	
Total State Taxes	\$240,214,285	\$274,812,775	\$34,598,490	30.13%	40.79%
Total State and Local Taxes	\$827,252,327	\$912,081,779	\$84,829,452	100.00%	100.00%

<sup>1</sup> Change in licensing year.

<sup>2</sup> Change in tax rate.
 <sup>3</sup> Approximately \$20,000 of advertising taxes paid to municipalities by State.

In addition to being the major tax source in New Jersey, the property tax is the one tax which varies directly with local budgets. Tax rates are determined each year at levels required to support that part of the budgets not covered by other foreseeable revenues. This is in sharp contrast with other tax measures which apply at fixed rates until such time as they are changed by legislation.

#### In brief:

The revenue system of the State is heavily dependent upon a tax base—property—which is broad in its impact and relatively stable in its yield. The burden of rising costs of government must bear more heavily upon property for lack of such major non-property taxes as general sales and income taxes. The relative ability of local government to furnish governmental services, moreover, is peculiarly affected by the distribution of taxable property as compared with the distribution of population.

### Comparative Tax Burden

New Jersey is one of only three states which have neither an income tax, a general sales tax nor a gross receipts tax. The other two are Nebraska and Texas. This is about all that these three states have in common. Nebraska is a rural state with 10 times the area and one-fourth the population of New Jersey. Its largest city, Omaha, has a population of 251,000. Texas, the largest state, has only one and a half times the population of New Jersey. It collected \$195 million from severance taxes on oil and gas during the year ended June 30, 1957; representing 30 per cent of all Texas State tax collections and a little more than half of all severance taxes collected by all states. In contrast to Texas, New Jersey and Nebraska find their escape from sales taxes and income taxes in the property tax. In 1956 (Table 2.2), property taxes represented 71 per cent of all state and local tax collections in Nebraska, 64 per cent of the total in New Jersey, and approximately 44 per cent of all state and local taxes in Texas.

Sales taxes and income taxes together supplied 24.95 per cent of all state and local tax revenues in the 45 states using one or both of them.

### TABLE 2.2 COMPARATIVE SOURCE OF STATE AND LOCAL TAXES, FISCAL YEARS ENDED IN 1956

Tax Category	New Jersey	Nebraska	Texas	45 Other States
General Sales and Gross Receipts				14.87%
Income Taxes				10.08
Property Taxes	63.96%	71.28%	44.63%	43.64
Motor fuels, Vehicles and Drivers	13.98	18.02	21.13	15.45
Selective Sales and Receipts except				
Motor Fuel	15.27	5.32	12.64	8.71
Other Taxes and Licenses	6.79	5.38	21.60	7.25
Total Taxes Taxes Per Capita*—	100.00%	100.00%	100.00%	100.00%
State	\$47.79	\$52.99	\$69.82	\$82.47
Local	121.14	91.87	60.22	77.50
Total	\$168.93	\$144.86	\$130.04	\$159.97

\* Based upon estimated population excluding Armed Forces, July, 1956.

Source: U. S. Census, Summary of Governmental Finances and State sources.

This is somewhat more than the 20.32 per cent difference in emphasis upon property taxes as between New Jersey (63.96 per cent) and 45 sales and income tax states (43.64 per cent) and less than the 27.64 per cent difference as between Nebraska (71.28 per cent) and the 45 states.

Contrary to the general assumption, taxes upon motor fuel, motor vehicles and drivers represent a smaller portion of all State and local taxes in New Jersey (13.98 per cent) than the average for 45 sales and income tax states (15.45 per cent). Nebraska and Texas look to these taxes for about 18 per cent and 21 per cent of their total respectively.

Selective sales taxes upon such things as cigarettes, alcoholic beverages, utilities and pari-mutuel racing represent more than 15 per cent of all State and local taxes in New Jersey as compared with an average of less than 9 per cent in 45 sales and income tax states. Texas looks to these taxes for 12.6 per cent of all taxes and Nebraska for 5.3 per cent.

New Jersey and Nebraska each depend less upon the remaining taxes and licenses than the average sales and income tax state. Because these miscellaneous taxes include severance taxes, Texas derives almost 22 per cent of its total state and local taxes from sources averaging about 7 per cent of the totals in 45 sales and income tax states.

Percentage distributions have the effect of causing unlike amounts of tax to appear the same. This can be overcome by comparisons based upon tax collections per capita of population.

#### In 1956, New Jersey taxes averaged \$168.93 per capita as compared with \$159.97 in the 45 sales and income tax states, \$144.86 in Nebraska and \$130.04 in Texas.

Emphasis upon property taxes causes New Jersey and Nebraska to place greatest tax collecting responsibility upon local governments. New Jersey stands out in this respect with its \$168.93 per capita total tax bill divided as between \$47.79 State and \$121.14 local. Local taxes are thus 2.5 times as much as State taxes.

Nebraska State taxes (\$52.99) are about \$5 per capita higher than New Jersey. However, Nebraska local taxes (\$91.87) are \$29 per capita lower than New Jersey and the combined state and local tax is \$24 per capita lower in Nebraska than in New Jersey. Unlike New Jersey, Nebraska has a state property tax as well as a local one.

Texas State taxes (\$69.82) are about \$22 per capita higher than New Jersey. But Texas local taxes (\$60.22) are about half the per capita amount in New Jersey. The combined total in Texas is almost \$39 per capita lower than New Jersey. In 45 sales and income tax states the \$159.97 per capita tax bill is divided as between \$82.47 state and \$77.50 local.

#### The Commission concludes:

New Jersey counts among its assets a low per capita State tax and a freedom from general sales and income taxes. Attractive as these assets are, however, they are no assurance against high or burdensome taxes to support essential services of both state and local governments.

This is shown by a comparison of total general revenues for all state and local governments among the various states both per capita and as a percentage of individual income payments received in the state. The latest available data for such a composite picture are for 1953, as shown in Chart D, from which it may be generalized that—

#### Chart D

#### COMPARATIVE BURDEN OF GENERAL REVENUES, BY STATES, PER CAPITA AND IN RELATION TO INCOME PAYMENTS, 1953

		apita State					& Local Ge		
		1953	Own Sources			\$1000	of Residen Calend	t Indivi ar 1953	dual Income
\$300	\$200	\$100	O Amount	Rank	State	Rank	Amount	\$1	00 \$200
			\$156.88		Total U. S.		\$ 90.07		
	- C.O.		152.86	1	Median		99.41	and the second of	4
N		and the second design of the second distance	255,96	1 2	Nevada	22	102.84		<b>-</b>
	1		214.53	2	California New York	18 27	104.10		
			198.50	4	New Iork N. Dakota	1	99.06 148.13		<u> </u>
	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	San State of State	196.48	5	Wyoming	5	119.83		
	1		195.29	6	Washington	20	103.31		÷.
			184.37	7	Minnesota	6	117.90		24
	a second	1	184,29	8	Colorado	12	111.41		
		State of the	183,63	9	Mass.	29	99.16		
	1	1 . N. 1	180,17	10	Oregon	19	103.98		
			179.89	11	Wisconsin	15	105.70	and a local second second	57.
	1. S.		177.20	12	Michigan	34	86.62	1	
			174.36	13	Montana	26	99.37	1.00	
			174.25	14	N. Hampshire	13	109.78	1. 1 C	
	100000		172.52	15	Arizona	14	108.17	and the state	
	1.000		171.01	16	N. Mexico	3	121,43	<u></u>	
	1000	1	169.65	17	Iowa	8	113.49		
			163.66	18 19	Florida Louisiana	9	112.43		
	1.00		163.26	20	New Jersey	2 40	127.95		1.1
			163.02	21	S. Dakota	40	77.35		
			162.23	22	Kansas	17	120.95		
		The second second	161.64	23	Connecticut	42	104.43	-	T
		na wa kuto	160.45	24	Idaho	7	71,66		1
	Median		152,86	25	Delaware	48	62.63		
			151.31	26	Utah	24	100.64		
		<ul> <li>Max maximum</li> </ul>	151.08	27	Indiana	36	81.76	1	
	-	100 C	150,02	28	Illinois	43	71.17		E
		er en en er se er	147,80	29	Oklahoma	10	112.11		
			147.00	30	Dist. Col.	49	48,96	2.437 5	
			146.29	31	Vermont	21	103.07		
			145.69	32	Nebraska	28	96.73		i
	1		144.68	33	Maine	23	102.24		ý.
			143.78	34	Ohio	45	69.79	1. Carlos 1. Car	
	_ · ·		143.53	35	Maryland	41	76.83	•	
			132.04	36 37	Texas Penna.	33	88.06		· ·
			120.73	38	R. Island	44	70.71	1.1	
			118.73	39	S. Carolina	47	68.83		
			115.82	40	Missouri	16 46	105.24		<b>P</b>
Source	:		115.02	41	Georgia	30	69.41		
	Bureau		109.38	42	N. Carolina	25	95.24 99.41		Marian
	the Census		109.18	43	Virginia	38	79.09		Median
		Constanting of the	101.51	44	Tennessee	35	83.74		
	1		100,12	45	W. Virginia	37	80.22		
		1		46	Alabama	32	88,75		1
		the second se	94,48						
			93,68	47	Mississippi	11			
							111.78		-

In 1953 New Jersey ranked 20th in the burden of total State and local general revenues per capita of population and 40th as measured in relation to income payments received by individuals in the State. Nothing has occurred over the past five years to suggest any change in the ranking.

### Comparative Tax Rates

Table 2.3 shows the tax rates at which non-property taxes apply in New Jersey and other states. Although New Jersey depends heavily upon selective sales or gross receipts taxes applicable to motor fuels, cigarettes, pari-mutuels, alcoholic beverages, and insurance permiums, its tax rates are moderate even when compared with similar taxes in states imposing general sales and income taxes. With its strong economic base, New Jersey is able to derive substantial income from selective sales and privilege taxes which yield lesser sums elsewhere.

## COMPARATIVE TAXES PAID BY INDIVIDUALS

Any realistic comparison of tax positions of individuals must be with reference to specific individuals in specific locations. For purposes of such comparison, all State and local taxes payable by two example individuals have been estimated in Trenton, New Jersey; Albany, New York and Harrisburg, Pennsylvania, as well as in townshing suburban to each of these cities.

The two example individual taxpavers are described as follows:

Individual A-\$5,000 annual income

- a. Residence in city or suburban township.
- b. Place of work within city.
- c. Family-wife and two young school age children; wife not employed.
- d. Automobile-1955 Ford; 7,000 miles annually; wife drives.
- e. Husband and wife together smoke 400 packs of cigarettes a year.
- f. Owns small home (mortgaged) in middle class section.

Tax Base	New Jersey Tax Rate	Number of States Using This Base	Highest State	Comparative Tax Rates	lax Rates Lowest State	
Motor Fuel	\$0.04 .05	48 42	Oklahoma Louisiana Montana	\$0.0758 .08 .08	Missouri	\$0.03 .02 .02
Pari-Mutuels— Thorobred Harness	7 <i>%-8%</i> 6 <i>%-</i> 7 <i>%</i>	24 14	New York1 New York	10%-11%	Unio New Mexico Louisiana	$^{1/2}_{2\%}$
Alconolic Deverages— Beer (gal.)	$.031/_{3}$	46	Mississippi	.4268	California	.02
Liquors (gal.)	1.50. $1040$	30 33	Florida Florida	$\frac{4.34}{1.00-2.00}$	Wysouri Wyoming South Dakota	.02 .02 .75 .0210
Gross Premiums	2%	48	Louisiana	5%	Nebraska	.400%
Auto Licenses <sup>1</sup>	$15.00^{1}$	48	Iowa	30.00	Wisconsin	.375% 3.00 3.00
Auto Operator Licenses Inheritance	$3.00 \\ 1\%$ - $16\%$	$\frac{48}{37^2}$	New Jersey Idaho, Illinois,	3.00	Louisiana South Carolina New Mexico,	3.00. 125
Estate	Absorb all		Mınnesota, Mıssourı, West Virginia		Louisiana, Maryland	
	or rederat	44	Utah, Mississippi		Where inheritance	
Corporation Net Worth	2 mills	15	Pennsylvania	5 mills	taxes are nignest Illinois Missouri	$\lim_{1/2} \min_{1/2}$
<sup>1</sup> Based on the cost of licensing a 1954 model 4-door sedan weighing 3,036 pounds. <sup>2</sup> Because of the varying rates of progression and the different rates applicable to different classes of legatees, it is difficult to	g a 1954 model of progressio	4-door sedan n and the diffe	weighing 3,036 pounds. rent rates applicable to d	lifferent cla	sses of legatees, it is o	lifficult to

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<sup>2</sup> Because of the varying rates of progression and the different rates applicable to different classes of legatees, it is difficult generalize regarding the highest and lowest inheritance tax States.

YORK

NEW JERSEY, PENNSYLVANIA AND NEW

EIN

WITH \$5,000

MAN

BY FAMILY

TAXES PAYABLE

#### Individual B-\$20,000 annual income

- a. Residence in city or suburban township.
- b. Place of work within city.
- c. Family-wife and two young school age children; wife not employed.
- d. Automobiles (2) (1955 Ford, 7,000 miles annually; 1957 Buick, 10,000 miles annually) wife drives.
- e. Husband and wife together smoke 600 packs of cigarettes.
- f. Owns comfortable 8- or 9-room home in fashionable section.

In addition to comparability of taxpayers, the three cities are much alike. Each is the capital city of its state. Albany and Trenton are comparable in size, and Harrisburg is only slightly smaller. Each has substantial industry and is surrounded by suburban townships.

Table 2.4 shows that Individual A with \$5,000 annual income would pay taxes and water charges of \$495.34 in Trenton, New Jersey, as compared with \$397.85 in Harrisburg, Pennsylvania and \$339.72 in Albany, New York. The same general picture applies in the suburbs as well as in the three cities. Table 2.4 also shows that Individual A would pay \$427.93 in Lawrence Township, New Jersey, as compared with \$351.66 in Susquehanna Township, Pennsylvania, and \$286.17 in Bethlehem Township, New York.

The often repeated observation that New Jersey has "low" State taxes and "high" local taxes holds true for this ordinary taxpayer. His State taxes total \$59.02 in New Jersey as compared with \$75.28 in New York with its income tax and \$90.35 in Pennsylvania with its sales tax. The example taxpayer pays gasoline and cigarette taxes and automobile and drivers' licenses in all three states. These are all the State taxes he pays in New Jersey.

As would be expected from the New Jersey tax structure, the local property tax payments are the major components. Property taxes total \$417.76 in Trenton, as compared with \$268 in Harrisburg and \$229.44 in Albany. The Trenton property tax includes \$7.46 of taxes upon household personal property which is not taxable in New York or Pennsylvania.

	Trenton, New Jersevl	-In Capitol Cities- Harrisburg, Pennsylvania2	Albany, New York3	Lawrence Township, New Jersev1	Suburban Lownsnips Susquehanna 1 Township, Pennsvlvania <sup>2</sup> 1	Bethlehem Township, New York <sup>3</sup>
State Taxes—	00.014	20 CO4	07 0 LA	08 010	йс ссф	¢10.60
Gasoline Tax	00.01¢	00.024	00.01¢	00.01¢	00.024	00.010
Automobile License	15.00	10.00	16.50	15.00	10.00	16.50
Driver's License	5.34	2.00	2.00	5.34	2.00	2.00
Cigarette Tax	20.00	20.00	16.00	20.00	20.00	16.00
Sales Tax	:	35.00			35.00	
Income Tax			22.10			22.10
Total State Tax	\$59.02	\$90.35	\$75.28	\$59.02	\$90.35	\$75.28
Local Taxes or Charges—	06 0170	00 0000	VV 0000	00 L204	00 00 V	4107 71
Keal Estate	00.0144	00.002¢	ф269.44	77.107¢	nn'nnt¢	њ, ј• ј атф
Personal Property	1.40	•••••••••••••••••••••••••••••••••••••••		70.0T	•••••	
Per Capita Tax		25.00		•	30.00	
		2.60			2.60	• • •
Water Tax or Charges	18.56	11.90	35.00	28.17	33.71	13.15
Sewer Charge	:	:	•	56.50	30.00	:
Total Local Tax or Charge	\$436.32	\$307.50	\$264.44	\$368.91	\$261.31	\$210.89
Totel State and Local	\$495.34	\$397.85	\$339 72	\$427.93	\$351 66	\$286.17
Vaterans' Examption Badness Property Tax		on on			oo troot	
fandor -	\$37.30	exemption	\$167.71*	\$41.80	exemption	\$94.54*
Total State and Local for Veteran	\$458.04	\$397.85	\$172.01	\$386.13	\$351.66	\$191.63

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J. Frank, Princeton Surveys. Hibbard, Pennsylvania State Chamber of Commerce. . Joyce, Empire State Chamber of Commerce.

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Under a permissive local tax act, Harrisburg City and school district collect per capita taxes totaling \$12.50 for each adult, or \$25 for *Individual* A and his wife. The county (Dauphin) also collects an occupation tax totaling \$2.60 for the example taxpayer and his wife. No such local non-property taxes apply in either Trenton or Albany.

Albany collects a \$35 water tax. Water charges have been included within the Trenton and Harrisburg total for purposes of comparison. The Trenton water charge of \$18.56 is higher than the \$11.90 in Harrisburg, but lower than the \$35 water tax in Albany.

Local property taxes are the major taxes in New Jersey suburbs as well as in the cities. Individual A would pay property taxes totaling \$284.24 in Lawrence Township, New Jersey, a compared with \$160 in Susquehanna Township, Pennsylvania and \$197.74 in Bethlehem Township, New York. Lawrence Township taxes include \$16.52 of taxes upon household per sonal property which is not taxable in New York and Pennsylvania.

Under the Pennsylvania permissive local tax act, Susquehama Township, its school district and county (Dauphin) collect per capita and occupations taxes totaling \$32.60 from the example taxpayer and his wife. The combined total of these local nonproperty taxes and the local property taxes is lower than the property taxes alone in both Bethlehem Township, New York and Lawrence Township, New Jersey.

Water charges in Lawrence and Susquehanna have been included for purposes of comparison with Bethlehem where water is paid for by tax. Lawrence Township and Susquehanna Township sewer charges are also included because they represent a substantial cost not charged in Bethlehem Township.

These comparisons are for non-veterans. The \$500 veterans' exemption in New Jersey reduces the property tax bill for Trenton veterans by \$37.30 causing the total for the example tarpayer to become \$458.04. The Trenton veteran pays more State and local taxes than do non-veterans in Harrisburg and Albany. The Lawrence Township veteran tax bill is reduced by \$41.80 by the exemption and he pays \$386.13 which is more than nonveterans pay in Susquehanna and Bethlehem.

New York allows veterans' exemption up to \$5,000 from county and municipal taxes, provided the taxable property was purchased from proceeds of veterans' pension, bonus, or insurance. The exemption does not apply to school taxes. It is doubtful that the example individual would qualify. If he did qualify for the full amount, however, his Albany taxes would be reduced by \$167.71 and the total state and local taxes would become \$172.01. Pennsylvania allows no veteran's exemption.

Comparisons such as this do not show the "over-all" bills for the three states. They do show the heavy impact of New Jersey taxes upon a hypothetical "small homeowner" in one of the important cities and its suburbs. This is an unavoidable result of heavy reliance upon local property taxes.

Table 2.5 shows a similar comparison for more prosperous Individual B, who pays less taxes in New Jersey than in New York, but more than in Pennsylvania. Taxes and water charges total \$1,267.21 in Trenton, New Jersey as compared with \$1,330.50 in Albany, New York and \$990.35 in Harrisburg, Pennsylvania. In the suburbs this prosperous family would pay taxes and charges totaling \$981.63 in Lawrence Township, New Jersey as compared with \$1,667 in Loudonville, New York and \$848.21 in Susquehanna Township, Pennsylvania. No effort has been made to measure the drinking or betting habits of the example taxpayer or the tax costs associated with them.

State taxes payable by this prosperous family in New Jersey total \$127.34, or slightly more than  $\frac{1}{2}$  the \$242 State tax bill in Pennsylvania and  $\frac{1}{6}$  the \$729.10 State tax bill in Albany, or \$704.30 in Loudonville, New York. State taxes differ among towns in New York because local property taxes are deductible from income subject to the State income tax.

New Jersey emphasizes local taxes. Local taxes and charges total \$1,139.87 in Trenton, New Jersey or 52 per cent more than the \$748.35 in Harrisburg, Pennsylvania, and almost double the \$601.40 in Albany, New York. In the suburbs, local taxes and charges total \$854.29 in Lawrence Township, New Jersey, or  $\frac{4}{10}$  more than \$606.21 in Susquehanna Township, Pennsylvania, but about  $\frac{1}{10}$  less than \$962.70 in Loudonville, New York.

These comparisons must be considered against the impression that Albany is a low tax city in New York and that Loudonville is an expensive suburb. Pennsylvania local taxes including amusement taxes, per capita taxes and occupations taxes, levied under permissive local taxing authority, for the example family amount to \$37.60 in Harrisburg and \$42.60 in Susquehanna Township.

TAXES PAYABLE BY FAMILY MAN WITH \$20,000 INCOME IN 1957	TABLE 2.5 20,000 INCOME II 1957		JERSEY,	NEW JERSEY, PENNSYLVANIA AND NEW YORK	IA AND NE	W YORK
	Trenton, New Jersey1	-In Capitol Cities Harrisburg, Pennsylvania2	Albany, New York3	Lawrence Township, New Jersey1	Suburban Townships- Susquehanna, L Pennsylvania <sup>2</sup> h	ips Loudonville, New York3
State Taxes Gasoline Tax Automobile License Drivers License <sup>2</sup> Cigarette Tax Sales Tax Income Tax	$\$52.00$ $40.00$ $5.34$ $30.00$ $\cdots$	\$65.00 20.00 30.00 32.00 125.00	\$52.00 37.75 37.75 24.00 24.00	$\$52.00$ $40.00$ $5.34$ $30.00$ $\cdots$	\$65.00 20.00 2.00 30.00 125.00	\$52.00 37.75 22.00 24.00 588.55
Total State Tax Local Taxes or Charges— Real Estate Personal Property Per Capita Tax Occupation Tax Sewer Charge Water Tax or Charge	\$127.34 \$1,074.24   28.33	\$242.00 \$693.25 10.00 25.00 2.60 	\$729.10 \$566.49   35.00	\$127.34 \$668.80 41.80  100.70 42.99	\$242.00 \$483.21 10.00 30.00 35.00 45.40	\$704.30 \$920.70  42.00
Total Local Taxes or Charges	\$1,139.87	\$748.35	\$601.40	\$854.29	\$606.21	\$962.70
Total State and Local	\$1,267.21 \$37.30	\$990.35 no exemption	1,330.50 170.40*	\$981.63 \$41.80	\$848.21 no exemption	\$1,667.00 \$250.65*
State and Local for Veteran       \$1,229.91       \$990.35       \$1, * Veterans' exemption in New York only if property purchased from pension.	\$1,229.91 erty purchase	\$990.35 d from pensio		160.10         \$939.83         \$848.21         \$1,416.35           This computation assumes the maximum \$5,000	\$848.21 mes the maxi	\$1,416.35 mum \$5,000

The example family pays property taxes totaling \$1,111.54 in Trenton as compared with \$693.25 in Harrisburg and \$566.40 in Albany. In the suburbs property taxes total \$710.60 in Lawrence Township as compared with \$483.31 in Susquehanna Township and \$920.70 in Loudonville. New Jersey property taxes include \$37.30 of personal property taxes in Trenton and \$41.80 in Lawrence Township.

Water charges total \$28.33 in Trenton as compared with \$17.50 in Harrisburg and \$35 in Albany. Water and sewer charges amount to \$143.69 in Lawrence Township as compared with \$80.40 in Susquehanna Township. Loudonville imposes a \$42 water charge.

At this income level, New York stands apart from New Jersey and Pennsylvania because of its graduated personal income tax. State income taxes represent 46 per cent of the example taxpayer's state and local tax bill in Albany and 35 per cent in Loudonville.

## The Commission concludes:

It is significant that New York taxes were found substantially lower than both Pennsylvania and New Jersey for the example taxpayer with \$5,000 annual income. This comparison shows New York taxes higher than both Pennsylvania and New Jersey for the example taxpayer with \$20,000 annual income, which is to be expected in a State with a graduated personal income tax.

New Jersey, with its major dependence upon property taxes, collects more from both taxpayers than does Pennsylvania, where a general sales tax applies. Comparisons of this kind are vulnerable to the vagaries of personal expenditures and local assessments. Especially in the higher income groups with their greater freedom of choice, the position of individual taxpayers is in no way uniform even when they live in the same town. The comparisons do show the different impact of unlike tax structures upon specific taxpayers under conditions as nearly the same as possible.

## Comparative Taxes for Manufacturing Corporations

A recent study prepared by the Pennsylvania Economy League for the Pittsburgh Regional Industrial Development Corporation shows estimated State and local taxes payable by three representative manufacturing corporations in 185 municipalities within the industrial states. Tables 2.6 and 2.7 show balance sheets and income statements for the three corporations selected to represent distinct types of corporate structures as follows:

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#### TABLE 2.6

**BALANCE SHEETS** 

#### THREE HYPOTHETICAL MANUFACTURING CORPORATIONS

	Corporation "A"	Corporation "B"	Corporation "C"
Current Assets—			
Cash	\$1,160,000	\$930,000	\$1,830,000
U. S. Government Securities	750,000	860,000	310,000
Investments in Other Corporations		860,000	
Accounts Receivable	1,560,000	1,265,000	1,860,000
Finished Products	860,000	1,000,000	1,830,000
Work in Process	220,000	260,000	480,000
Raw Materials	230,000	1,730,000	890,000
			050,000
Total Current Assets Plant Property and Equipment—	\$4,780,000	\$6,905,000	\$7,200,000
Land	\$150,000	\$52,500	\$42,500
Buildings and Improvements	$2,\!430,\!000$	835,000	1,107,500
Machinery, Equipment and Fixtures	2,600,000	2,197,500	1,650,000
Total Plant Property & Equipment Prepaid Expenses—	\$5,180,000	\$3,085,000	\$2,800,000
Prepaid Insurance	40,000	10,000	
Total Assets	\$10,000,000	\$10,000,000	\$10,000,000
Current Liabilities—			
Notes Payable	\$20,000	\$20,000	\$160,000
Accounts Payable	710,000	1.600.000	1.050,000
Miscellaneous		60,000	90,000
Accrued State and Local Taxes	500,000	230,000	300.000
Accrued Federal Taxes	1,000,000	770,000	1,000,000
Accided Federal Taxes	1,000,000		1,000,000
Total Current Liabilities	\$2,230,000	\$2,680,000	\$2,600,000
Notes Payable Maturing After 1 Year	130,000	500,000	780,000
Capital and Surplus—	200,000	000,000	,
Capital Stock	\$7,350,000	\$6,640,000	\$6,355,000
Surplus	290,000	180,000	265,000
~~r~r~			
Total Shareholders' Equity	\$7,640,000	\$6,820,000	\$6,620,00
Total Liabilities and Surplus	\$10,000,000	\$10,000,000	\$10,000,000

Source: Pennsylvania Economy League, Inc., Western Division, Pittsburgh, Pennsylvania. The Relative Tax Cost to Manufacturing Industry: 1957 Revision. Processed (Pittsburgh, Pa.: Nov., 1957), p. 11.

#### TABLE2.7

#### INCOME STATEMENTS

#### THREE HYPOTHETICAL MANUFACTURING CORPORATIONS

	Corporation "A"	Corporation "B"	Corporation ''C''
Sales and Revenues-			
Gross Sales	\$13,910,000	\$17,120,000	\$14,610,000
Dividends		7,000	
Interest on U. S. Securities	$22,\!500$	25,000	9,300
Other Income	47,500	95,000	290,700
Total	\$13,980,000	\$17,310,000	\$14,910,000
Cost and Expenses-			
Cost of Goods Sold	\$6,430,000	\$9,160,000	\$6,410,000
Salaries and Wages	4,080,000	5,130,000	5,180,000
Provision for Depreciation	450,000	270,000	240,000
Taxes—State and Local	500,000	230,000	300,000
Other Expenses	495,000	906,000	879,000
Total	\$11,955,000	\$15,696,000	\$13,009,500
Income Before Federal Taxes	2,025,000	1,614,000	1,900,500
Federal Normal and Surtax	1,000,000	770,000	1,000,000
Net Income	\$1,025,000	\$844,000	\$900,500

Source: Pennsylvania Economy League, Inc., Western Division, Pittsburgh, Pennsylvania. The Relative Tax Cost to Manufacturing Industry: 1957 Revision. Processed (Pittsburgh, Pa.: Nov., 1957), p. 12.

Corporation A with a low level of inventories, a high level of fixed assets and a high income return on sales and net worth.

Corporation B with inventories approximately equal to fixed assets and a low net income relative to sales and net worth.

Corporation C with a high level of inventories, a lower level of fixed assets and income comparable to Corporation A.

The 185 municipalities included 14 in New Jersey, 52 in Pennsylvania, two in Delaware, 12 in Illinois, 16 in Indiana, four in Maryland, 11 in Michigan, 15 in New York, 45 in Ohio and 14 in West Virginia. These municipalities were selected on the basis of their suitability as industrial locations competitive with those in the Pittsburgh area.

Table 2.8 shows the wide range of State and local taxes found among selected municipalities within each of the 10 states. Median state and local taxes in the 14 New Jersey municipalities and their comparison with other states, as made by the Pennsylvania study, appear as follows:

	Corporation 4-\$64.26 as compared with \$116.34 in Michigan. Corporation B-\$68.93 as compared with \$149.38 in Michigan. Corporation C-\$58.63 as compared with \$123.86 in Michigan.	In terms of State and local taxes per \$1,000 of net profit, averages for the 14 New Jersey locations were:	Ohio and Illinois show average taxes only slightly below New Jersey for all three corporations. In the case of Corporation A, West Virginia is also lower than New Jersey.	The position of Delaware as a "low" business tax state has been abandoned by the adoption of House Bills 433 and 436 (Spec. Sess, December 1957) imposing a 5 per cent corporation net income tax, effective January 1, 1958. This new tax would move the taxes shown for the three corporations to a level close to that shown for New Jersey locations.	Corporation C-New Jersey at \$111,423 was seventh among the 10 states ranging from \$234,455 in Michigan to \$23,741 in Delaware.	Corporation B-New Jersey at \$111,261 was seventh among the 10 states ranging from \$241,100 in Michigan to \$20,221 in Delaware.	Corporation $A$ —New Jersey at \$130,120 was sixth among the 10 states ranging from \$235.579 in Michigan to \$46.088 in Delaware.
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TABLE 2.8 THREE HYPOTHETICAL CORPORATIONS

HIGHEST, MEDIAN, AND LOWEST COMBINED TAXES WITHIN SELECTED MUNICIPALITI	S If	IN T	YEN STATES	÷
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		-Corporation A			-Corporation E	J		-Corporation C	ļ
State	Highest	Median	Lowest	Highest	Median	Lowest	Highest	Median	Lowest
Pennsylvania	\$194,182	\$169,235	\$154,539	\$127,682	\$119,164	\$113,976	\$156,216	\$145,179	\$138,456
Delaware <sup>1</sup>	61,168	46,088	31,008	25,408	20,220	15,033	30,462	23,740	17,019
Illinois	135,926	112,675	91,015	130,187	108,424	88,149	126,757	105,261	85,237
Indiana	363,855	184,393	143,805	357,768	194,846	157,380	346,647	190,102	147,732
Maryland	278,076	225,673	169,353	$264,\!674$	211,764	149,922	275,048	231,910	170,630
Michigan	307,767	248,591	146,295	326,147	247,108	150,342	315,225	242,288	148,238
New Jersey	240,875	128,932	78,814	196,723	109,533	35,496	199,090	108.710	41,560
New York	203,683	191,479	154,267	124,550	116,731	101,600	148,653	142,336	123.647
Ohio	141,343	107,500	54,033	$138,\!130$	103,836	51,938	138.197	105,510	53,868
West Virginia	152,475	116,111	94,923	158,358	126,400	102,828	153,453	119,974	97,719

 $^1$  The Delaware data were prepared prior to the adoption of a 5% corporate net income tax, effective January 1, 1958, in that state.

Source: Pennsylvania Economy League, Inc., Western Division, Pittsburgh, Pa. The Relative Tax Cost to Manufacturing Industry: 1957 Revision. Processed (Pittsburgh, Pa.: Nov., 1957), p. 61.

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<ul> <li>Average State and local taxes per \$10,000 of products sold in the 14 New Jersey municipalities appear as follows:</li> <li>Corporation 4-\$93.54 as compared with \$169.36 in Michigan.</li> <li>Corporation B-\$64.99 as compared with \$140.83 in Michigan.</li> <li>Corporation C-\$74.73 as compared with \$157.25 in Michigan.</li> <li>Like all averages, the average tax position for the 14 New Jersey municipalities does not show the variation among individual municipalities. For example, Table 2.9 shows that among the 18 municipalities in 10 states, including two in Delaware where the newly adopted corporations income tax was not reflected, 14 new Jersey locations were spread over this wide range (the higher number showing the higher tax):</li> <li>Corporation A-Newark occupies 10th place and Freehold Township stands 181st.</li> <li>Corporation B-Newark stands 20th and Freehold Township is again 183rd.</li> </ul>
Like all averages, the average tax position for the 14 New Jerse municipalities does not show the variation among individua municipalities. For example, Table 2.9 shows that among the 18 municipalities in 10 states, including two in Delaware where th newly adopted corporations income tax was not reflected, 14 ner Jersey locations were spread over this wide range (the higher number showing the higher tax):
Corporation A—Newark occupies 10th place and Freehold Town ship stands 181st.
Corporation B—Newark stands 20th and Freehold Township stand 183rd.
Corporation C-Newark stands 18th and Freehold Township is again 183rd.
In addition to Newark and Freehold Township, the 14 New Jersey municipalities include Bayonne, Burlington Township, Dover, Edgewater, Edison Township, Florence Township, Logan Township, New Brunswick, North Brunswick Township, Pem- sauken Township, Rahway, and Raritan Township (Hunterdon County). At least half of these locations were among the lowest 60 of the 185 tax bills calculated for each of the three corporations.
Importance of local taxes in such comparisons is indicated by the <i>low State taxes</i> in New Jersey:

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### TABLE 2.9

## RANKING OF 14 NEW JERSEY MUNICIPALITIES AMONG 185 MUNICIPALITIES IN 10 STATES IN RELATION TO TOTAL TAXES PAID BY THREE HYPOTHETICAL CORPORATIONS

		Corpor	ation <b>A</b> —— Total	ر		Corpor	ation B Total			Corpor	ration C—— Total	
New Jersey Municipality	CLocal Real Estate	Taxes— Personal Property	State and Local Taxes	Rank Among 185	Local Real Estate	Taxes	State and Local Taxes	Rank Among 185	Real Estate	Personal Property	State and Local Taxes	Rank Among 185
Newark	\$118,261	\$107,333	\$240,875	10	\$40,681	\$142,401	\$196,723	20	\$52,713	\$133,136	\$199,090	18
Bayonne	129,015	31,065	175,361	45	44,380	41,215	99,236	161	57,707	38,533	109,281	137
Burlington Twp	38,745	89,852	143,878	101	13,328	119,209	146,178	36	17,270	111,453	141,964	88
Florence Twp.	35,678	92,745	143,704	103	12,273	123,048	148,962	35	15,903	115,042	144,186	73
Dover Town	49,612	75,150	140,043	105	17,066	99,704	130,411	42	22,114	93,217	128,572	108
New Brunswick	61,413	63,221	139,915	107	21,126	83,877	118,644	90	27,374	78,420	119,035	119
Rahway	64,579	59,823	139,683	108	22,215	79,369	115,225	120	28,785	74,205	116,231	124
Logan Twp	41,201	61,700	118,182	126	14,173	81,859	109,673	135	18,365	76,533	108,139	138
Raritan Twp	37,320	62,496	115,097	134	12,838	82,915	109,394	136	16,635	77,520	107.396	141
N. Brunswick Twp	35,402	57,321	108,004	149	12,178	76,049	101,868	154	15,780	71,101	100,122	159
Pennsauken Twp.	40,335	43,323	98,939	163	13,875	57,478	84,994	177	17,979	53,738	84,958	177
Edison Twp.	33,317	45,571	94,169	170	11,461	60,460	85,562	175	14,851	56,527	84,619	178
Edgewater	31,415	38,318	85,014	179	10,807	50,838	75,286	180	14,003	47,530	74,774	181
Freehold Twp.	63,533		78,814	181	21,855		35,496	183	28,319		41,560	183

Source: Pennsylvania Economy League, Inc., Western Division, Pittsburgh, Pa. The Relative Tax Cost to Manufacturing Industry: 1957 Revision. Processed (Pittsburgh, Pa.: Nov., 1957), pp. 34-48.

Corporation A-New Jersey \$15,281 as compared with \$131,151 in Pennsylvania and \$5,595 in Delaware.

Corporation B-New Jersey \$13,641 as compared with \$106,000 in Pennsylvania and \$6,291 in Delaware.

Corporation C—New Jersey \$13,241 as compared with \$128,121 in Pennsylvania and \$5,691 in Delaware.

The position of Delaware would be modified as a result of its adoption of a 5 per cent corporate net income tax, effective January 1, 1958, as noted on page 34.

Although Pennsylvania shows the highest State taxes of any of the 10 states, it also shows the lowest average local taxes for all three of the example corporations. In terms of average State and local taxes it stands in fifth place for Corporations A and B and in fourth place for Corporation C.

The Commission is aware of the dangers of drawing sharp conclusions from such hypothetical tax comparisons, however carefully they may be prepared. However, results of the Pennsylvania Study substantiate these observations of the Commission:

> Personal property is the determining factor in New Jersey's competitive tax position. The favorableness of many New Jersey locations is a result of successful negotiation of this badly administered tax. As New Jersey moves toward equalized assessments for personal property and real estate alike, it must be aware that in doing so it will shift taxes from real estate to business personal property and in some measure harm any competitive position based upon unofficial favoritism for such property. A reform of the method of taxing personal property used in business could improve the attraction of this state for industrial location and employment.

#### CHAPTER III

### **EFFECT OF 100% ASSESSMENTS**

Taxation of property ad valorem has long posed three basic problems in New Jersey, as well as in other states:

- (1) The selection of a standard of value.
- (2) The development of practical methods of achieving that standard on a mass assessment basis.
- (3) The use of processes to test and assure equality of treatment of taxpayers similarly situated.

The legal standard for assessment of property values has been marked by a unanimity among the states looking toward some form of current market value. State constitutional provisions dealing with the subject refer to value, full cash value, according to value in money, fair market value, true value, but all of them denote a similar concept of market value. The great majority of states establish a tax base at 100 per cent of the value so determined.

The states also generally provide for general laws and uniform rules for property taxation. Stated in various ways, these requirements apply the principle that the valuation of taxable property and the amount of tax assessed shall be determined in such manner that like properties are treated alike. Under this rule, which appears in the New Jersey State Constitution, the apportionment of the cost of government to each taxpayer should be in direct proportion to the value of his property.

This rule of proportional assessment of property taxes is deeply embedded in our public policy of taxation. The key problem in local property tax administration is to achieve reasonable equity in determining values under the standard fixed by law. Despite intensive effort, thought and experimentation, no satisfactory substitute for the rule of proportional taxation of real estate has been evolved in this State or elsewhere.

It was this problem to which the Court addressed itself in the *Switz case*. The standard fixed by law then, as now, was plain—that is, "true value." That the taxpayer was aggrieved by a

discriminatory assessment, but below true value, was also plain. The issue was framed directly:

"May a taxpayer of a taxing district require its assessor to perform his constitutional and statutory duty to assess all taxable real estate in the district uniformly and at true value?"

In its now famous decision, the State Supreme Court answered in the affirmative-recognizing that the same principle applies to real and personal property-but put off the effect of its mandate until January 1, 1959.<sup>1</sup>

## EXPANSION OF TAX BASE

### Real Property

The first and most apparent implication of full value assessment is a large increase in total taxable values. For 1957, the full (100 per cent) value of taxable real estate is estimated at \$24.2 billion, 249 per cent more than its assessed value. The statewide increase distributed among major classes of real estate is as follows:

	Real 1	Property	
	Assessed Valuation	Full (100%) Value	Per Cent Increase
	in millions	s of dollars	
Residential	\$3,858.2	\$15,468.2	301
Commercial and Industrial	2,561.3	6,726.0	163
Vacant Land	239.8	1,155.3	382
Farm	103.5	692.8	569
Class II Railroad	172.0	172.0	•••
Total	\$6.934.8	\$24,214.3	249

Potential increases in taxable values would be in no way uniform throughout the State. For example, Table 3.1 shows that the increases in assessed valuations of real estate (except railroad property)—and this does not mean increases in tax—would range from 80 per cent in Hudson County to 643 per cent in Ocean County, while the State total would amount to an average of 255 per cent increase in assessed valuation. Within many of the counties the variations among municipalities would be just as great.

The effect on classes of property would also vary considerably within the several counties, as well as within the State at large. The largest percentage increases would occur on farm property, and thus might be expected to produce the greatest decreases in tax rates.

		(a	mounts i	1957 (amounts in millions of dollars) <sup>2</sup>	of dollar	s) <sup>2</sup>				
		A	-Assessed Value	91				-Full (100%) Value	- Ine	
County	Vacant Land	Residential Property	Farm Property	Commercial and Industrial	Total Real Estate <sup>1</sup>	Yacant Land	Residential Property	Farm Property	Commercial and Industrial	Total Real Estate <sup>1</sup>
Atlantic	6\$	\$53	\$2	\$83	\$147	\$50	\$356	\$21	\$276	\$703
Bergen	30	598	က	227	858	172	2,865	16	809	3,863
Burlington	ന	64	7	23	98	24	364	72	122	581
Camden	11	219	02	93	326	55	851	16	282	1,204
Cape May	5	51	Г	19	LL	32	287	8	104	431
Cumberland	03	36	8	19	66	17	192	46	82	337
Essex	34	279	۲	634	1,447	89	2,129	က	1,250	3,472
Gloucester	က	52	7	30	92	19	269	48	145	481
Hudson	29	254	ಡ	540	823	46	685	Ч	752	1,484
Hunterdon	Ч	21	11	10	42	8	123	72	55	258
Mercer	11	237	6	117	374	49	638	44	291	1,022
Middlesex	15	217	7	140	379	95	1,063	50	492	1,699
Monmouth	16	160	11	58	245	78	878	76	246	1,278
Morris	14	165	9	51	236	85	921	35	263	1,304
Ocean	10	65	က	13	00	88	475	25	81	670
Passaie	17	318	Ч	192	528	78	1,003	9	440	1,528
Salem	Ч	21	9	18	46	9	96	36	104	242
Somerset	8	64	7	22	101	58	405	50	131	645
Sussex	3	25	5	7	40	17	162	32	34	245
Union	17	429	1	254	701	82	1,572	3	730	2,387
Warren	1	29	5	11	46	10	131	32	36	208
State Total	\$240	\$3,858	\$104	\$2,561	\$6,763	\$1,155	\$15,468	\$693	\$6,726	\$24,042
<sup>1</sup> Excluding Second-Class Railroad Property	Railroad	Property.								

VALUES

FULL

COUNTIES

JERS ASSESSED NEW

VALUES

ESTATE-

REAL

<sup>&</sup>lt;sup>1</sup> Switz vs. Township of Middletown, 23 N. J. 580, 130 A. 2d 15.

FULL VALUI	ES OVER /	FULL VALUES OVER ASSESSED VALUES			
NEW	NEW JERSEY COUNTIES	COUNTIES			
	1957				
			Percentage Increas		
County	Vacant Land	Residential Property	Farm Property	Commercial and Industrial	Total Real Estatel
Atlantie	481%	566%	887%	331%	376%
Bergen	473	379	482	256	350
Burlington	640	467	880	426	495
Camden	377	288	658	202	269
Cape May	492	461	552	455	463
Cumberland	701	429	478	320	411
Essex	159	173	310	- 26	140
Gloucester	632	415	569	385	424
	59		276	39	80
Hunterdon	738	495	577	462	513
Mercer	349	169	386	148	173
Middlesex	543	389	620	251	348
Monmouth	393	448	595	326	422
Morris	509	459	464	418	453
Ocean	788	636	803	(532)	643
Passaic	364	215	632	129	189
Salem	394	365	471	<b>4</b> 95	430
Somerset	668	533	580	488	537
Sussex	448	545	583	420	522
Union	376	266	. 387	187	241
Warren	657	356	498	227	350
State Total	382%	301%	569%	163%	255%

ESTATE-PERCENTAGE INCREASE

REAL FULL

TABLE 3.1—Continued

As between Residential property and Commercial and Industrial property, the increases could be grouped as follows:

Substantially similar—Burlington, Cape May, Gloucester, Hunterdon, Mercer, Morris, Somerset.

Residential increases substantially greater—Atlantic, Bergen, Camden, Cumberland, Essex, Hudson, Middlesex, Monmouth, Ocean, Passaic, Sussex, Union, Warren.

Commercial and Industrial increases substantially greater-

These increases in assessed valuations at 100 per cent bear this important qualification:

Increases in assessments do not determine the amount of tax in any one municipality or for any one taxpayer; as to the municipality, the tax levy is the result of multiplying the assessment times the rate, and to finance any given budget higher assessments will result in lower rates; as to the individual taxpayer, an increase in his assessment under a given budget will result in a higher tax only if his increase is greater than the average increase in the community.

A guide to the relative degree of change in the tax base as among the various counties may be found in the percentage of each class of property as compared with the State total for that class, before and after 100 per cent valuation. For example, as shown in Table 3.2, Atlantic County had 2.14 per cent of the total real estate assessment in the State as actually assessed for 1957, as compared with 2.90 per cent it would have had at 100 per cent. Similarly, Bergen County had 12.41 per cent of the State total assessed as compared with 15.96 per cent it would have had at 100 per cent value; Hudson County had 13.77 per cent actual and would have dropped to 6.67 per cent; Middlesex had 5.56 per cent and would have risen to 7.04 per cent; Somerset had 1.47 per cent and would have risen to 2.67 per cent.

#### The Commission concludes:

The effect of 100 per cent assessments cannot be generalized for the State as a whole, nor even for an entire county and especially not for an entire class of property. The separately determined increases are very much modified in their meaning when any such increase is compared with other increases or the aggregate effect of them all. The results on real estate must be still further qualified by the addition of 100 per cent assessments for personal property which could, as shown below, cause an entirely different result.

Division

COUNTIES

ВΥ

ESTATE

OF TAXABLE REAL

PERCENTAGE DISTRIBUTION OF CLASSES

TABLE 3.2

AND FULL VALUE

ASSESSED VALUE

### Personal Property

The effect of 100 per cent assessment on personal property may produce an even greater relative increase in valuations than in the case of real property. Any estimate of this effect must be substantially less accurate than for real property. The reasons are technical, but they rest on the essential difference in what is known about each class of property. In the case of real property, the existence of the tax base is readily ascertained from the assessment rolls and it is only the value of that base which must be estimated. In the case of personal property, assessments do not disclose the total quantity of property in existence and it therefore becomes necessary to estimate both the quantity and its value. Personal property which was assessed in New Jersey for the year 1957 as compared to the estimated 100 per cent valuation of all taxable personal property (whether or not assessed) may be summarized as follows for the State as a whole:

	Assessed Valuation	Estimated Full Value d of dollars	Per Cent Increase
Household Goods Farm Livestock and Farm Machinery Business Inventories Other Business Tangibles Total Business Tangibles	280,065 11,262 387,298 440,221 827,519	\$1,214,563 71,169 3,291,043 4,185,002 7,476,045	334 532 750 850 803
Total Tangibles	\$1,118,846	\$8,761,777	683

As thus estimated, the assessed valuation of all personal property would increase from \$1.1 billion to \$8.8 billion, or 683 per cent. Business personal property alone, that is inventories of raw materials, work in process, semi-finished goods, finished goods and stock-in-trade, together with business machinery and equipment, would have increased, under the same assumption, from \$827.5 million to \$7.5 billion, or 803.4 per cent.

There are substantial variations in these effects among the various counties, which may be noted in Table 3.3. The results would be extreme in all cases.

#### 28 28 28 28 00 88 86 100.00Total Real Estat ດ່ມ່ດ Class II Railroad 76.24.09 1.71100.008.35 37.81 mercial and Industrial 100.000.86 Value Comr Full 100.004.656.88Residential Property 100.002.302.352.352.3505.501.86100.00**Jacant** Land 663.96 NEW JERSEY COUNTIES-1957 100.00 Total Real Estate 68 ŝ Class II Railroad 100.0081 37 37 8 rcial and Industrial 100.00-Assessed Value-Commer Farm .66 $\begin{array}{c} 6.89\\ .35\\ ..35\\ ..35\\ ..35\\ ..35\\ ..35\\ ..35\\ ..33\\$ 100.005.20Residential Property 100.00100.00Vacant Land Totalumberlane unterdon onmouth State oucester iddlesex County Atlantic omerse Warrenorris amdei nion alem

45

Unpublished data from Department of the Treasury, Division of Taxation, Local Property Tax Bureau. Source:

#### TABLE 3.3

## PERSONAL PROPERTY IN NEW JERSEY ASSESSED VALUE AND ESTIMATED FULL VALUE

1957

### (amounts in thousands of dollars)

									-Ful	1 Value		
County	Household Goods	Farm	Assess Business Inventories	ed Value	Total Business	Total Tangibles	Household Goods	Farm	Business Inventories	Other Business	Total Business	Total Tangibles
Atlantic	\$5,852	\$109	\$781	\$9,846	\$10,627	\$16,588 115,304	\$38,990 210,187	\$1,031 1,016	\$5,396 324,054	65,953 411,452	\$71,349 735,506	\$111,370 946,709
Bergen Burlington	43,887 7,795	205 860	31,628 3,666	39,584 6,458	71,212 10,124	18,779	44,240 65,712	6,394 855	52,519 127,991	92,518 160,822	145,037 288,813	195,671 355,380
Camden	16,927 4,491	155 69	15,436 541	18,679 2,684	$34,115 \\ 3,225$	51,197 7,785	25,190	196 3,109	6,275 34,600	31,141 37,377	37,416 71,978	62,802 111,856
Cumberland	6,953 55,232	658 97	3,343 99,538	4,205 102,288	7,548 201,826	15,159 257,155	36,769 151,031	243	691,219 65,474	720,913 59,118	1,412,132 124,592	1,563,406 165,148
Gloucester Hudson	7,136	652 76	4,249 80,596	3,837 64,430	8,086 145,026	15,874 145,102	36,786	3,770 351	524,578	608,025	1,132,604 38,513	1,132,955 67,205
Hunterdon Mercer	3,193 15,205	1,466 754	1,895 23,539	2,873 25,288	4,768 48,827	9,427 64,786	18,986 40,951	9,706 3,844	15,306 164,191	23,207 241,836	406,027	450,822 592,488
Middlesex Monmouth	14,565 15,357	312 1,123	27,729	23,433 8,778	$51,162 \\ 11,814$	66,039 28,294	71,188 84,193	1,829 7,640	304,422 42,262	215,049 101,011	519,471 143,273	235,106
Morris	14,718 8,430	426 352	6,447 801	$12,504 \\ 4,094$	18,951 4,895	$34,095 \\ 13,676$	82,222 61,983	2,499 3,676	88,271 7,966	$183,864 \\ 40,739$	272,135 48,705	356,856 114,364
Passaic	15,633 2,370	77 1,059	30,185	$30,183 \\ 14,258$	60,368 16,759	76,078 20,188	49,253 11,007	301 6,022	282,092 32,139	313,985 183,269	596,077 215,408	645,631 232,437
Salem Somerset	7,396 2,689	555 1,080	4,443	8,207 807	$12,650 \\ 2,107$	20,601 5,876	46,839 17,337	3,807 7,634	62,934 8,823	116,239 5,482	179,173 14,305	229,819 39,276
Sussex Union Warren	2,005 28,229 4,006	1,000 19 1,159	43,774	53,586 4,199	97,360 6,070	125,608 11,235	$103,440 \\ 18,259$	80 7,166	431,297 19,233	529,849 43,152	961,146 62,385	1,064,666 87,810
State Total		\$11,262		\$440,221	\$827,519	\$1,118,846	\$1,214,563	\$71,169	\$3,291,043	\$4,185,002	\$7,476,045	\$8,761,777

## TABLE 3.3—Continued PERSONAL PROPERTY IN NEW JERSEY FULL VALUE AS PER CENT INCREASE OVER ASSESSED VALUE

1957

			Per Cent	Increase		
County	Household Goods	Farm	Business Inventories	Other Business	Total Business	Total Tangible
Atlantic	566.27	845.87	590.91	569.85	571.39	571.39
Bergen	378.93	395.61	924.58	939.44	932.84	721.05
Burlington	467.54	643.49	1,332.60	1,332.61	1,332.61	941.97
Camden	288.21	451.61	729.17	760.98	746.59	594.14
Cape May	460.90	184.06	1,059.89	1,060.25	1,060.19	706.71
Cumberland	428.82	372.49	935.00	788.87	853.60	637.89
Essex	173.45	150.52	594.43	604.79	599.68	507.96
Gloucester	415.50	478.22	1,440.93	1,440.73	1,440.84	940.37
Hudson		361.84	550.87	843.70	680.97	680.80
Hunterdon	494.61	562.07	707.70	707.76	707.74	612.90
Mercer	169.33	409.81	597.53	856.33	731.56	595.86
Middlesex	388.76	486.22	997.85	817.72	915.35	797.18
Monmouth	448.24	580.32	1,292.03	1,050.73	1,112.74	730.94
Morris	458.65	486.62	1,269.18	1,370.44	1.335.99	946.65
Ocean	635.27	944.32	894.51	895.09	894.99	736.24
Passaic	215.06	290.91	834.54	940.27	887.41	748.64
Salem	364.43	468.65	1,185.56	1,185.38	1,185.33	1,051.36
Somerset	533.30	585.95	1,316.48	1.316.34	1.316.39	1,015.57
Sussex	544.74	606.85	578.69	579.31	578.93	568.41
Union	266.43	321.05	885.28	888.78	887.21	747.61
Warren	355.79	518.29	927.95	927.67	927.76	681.58
State Total	333.67	531.94	749.74	850.66	803.43	683.11

#### ARITHMETIC OF REVALUATION

Before turning to the effect of 100 per cent assessments on the actual tax bill, it may be helpful to identify the elements which result in tax apportionment of more or less of the tax burden to the individual taxpayer. There is nothing in property revaluation at 100 per cent of true value or at any other percentage to cause total taxes to increase or decrease. Property tax totals are determined by expenditures of counties, municipalities and school districts. If property taxes are increased, it will be because the budgets of one or all of these local governments increase.

Assessed values of taxable property are only the basis for spreading the local tax among taxpayers. Expressed in dollars per \$100 of net valuation taxable, the tax rate is nothing more than the percentage which the amount to be raised by taxation bears to taxable values. An \$8.30 average tax rate for 1957, thus means that an amount equal to 8.3 per cent of taxable values is required to supply local tax revenues as budgeted or appropriated.

It does not follow, however, that property revaluation will affect all taxpayers in the same way. While revaluation will neither increase nor decrease total taxes, it can cause some redistribution of the total among taxpayers. Properties which have been assessed at lower than average percentages of their "true value" will find their taxes increased after revaluation. Properties which have been assessed higher than average percentages of their "true value" will find their taxes reduced after revaluation.

Revaluation, when done correctly, thus offers the promise of equality of tax treatment for all properties. The only change from past practice is the change resulting from a correction of existing inequalities. Contrary to much of the current thinking, this change will be the same whether the revaluation is accomplished at 100 per cent of "true value" or at any other percentage. Assessed at 100 per cent of their "true value" instead of at the average of 3316

Consider, for example, Table 3.4. For purposes of illustration, per cent. The assessed valu it has been assumed that a municipality has a tax base of four properties with an aggregate assessed valuation of \$20,000. This municipality has a tax rate of \$9 per \$100 to raise taxes totaling \$1,800. The \$1,800 tax is spread among four properties in amounts ranging from \$180 for one assessed at \$2,000 to \$900 for one assessed at \$10,000. Whatever other considera

TABLE 3.4 ARITHMETIC OF PROPERTY REVALUATION

Before Revaluation-	Property A	Property	Property C	Property D	Total
1. Assessed Value 2. Tax at \$9 Rate	\$2,000 180	3,000 270	$$5,000 \\ 450$	\$10,000 900	$$20,000 \\ 1,800$
3. Assessment Ratio	13.3%	20%			av. 33.3%
Revaluation at 33.3%-					
4. Assessed Value	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
5. Tax \$9 Rate 6. Tax Change (5-2)	$\substack{450\\+270}$	$\substack{450\\+180}$	450 none	$450 \\ -450$	1,800 none
Revaluation at 100%-					
7. Assessed Value	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000
8. Tax at \$3 Rate	450	450	450	450	1,800
9. Tax Change (8-2)	+270	+180	none	-450	none

If each of the four properties has a "true value" of \$15,000, the average assessment ratio for the municipality becomes  $33\frac{1}{3}$  per cent—meaning that the assessed valuation (\$20,000) is one-third of the "true value" (\$60,000). Within this average, the assessment ratio for individual properties ranges between 13.3 per cent for Property A to 66.7 per cent for Property D.

By revaluing all properties, at the average level of  $33\frac{1}{3}$  per cent, the example municipality would cause each of the four properties to be assessed at \$5,000. With no change in total taxable values or tax rates for the municipality, Properties A and B would receive increased taxes because they were formerly assessed below the average. Property D would have its taxes reduced because it was formerly assessed higher than the average. Assessed at the average for all properties, Property C experiences no change in taxes.

Suppose the example municipality revalued all properties at 100 per cent of their "true value" instead of at the average of  $33\frac{1}{3}$  per cent. The assessed value for each of the four properties would become \$15,000 and the total tax base would increase from \$20,000 to \$60,000. To raise the same \$1,800 tax, the municipality could drop its tax rate from \$9 per \$100 to \$3 per \$100. The tax effect upon each of the four properties would be exactly the same as with revaluation at  $33\frac{1}{3}$  per cent.

Whatever other consideration may be involved, tax apportionment among taxpayers is not a basis for choosing between re-

valuation at 100 per cent of "true value" and revaluation at any other level less than 100 per cent of "true value." This is something that is not generally understood in New Jersey at this time.

Tax increases or decreases for individual taxpayers will result from revaluation because such changes are necessary to correct past inequities. Any increases in the total amount of taxes which may occur simultaneously with revaluation may occur with or without revaluation and they should in no way be attributed to it

These generalizations become specific when tested against the experience of Princeton Township (Mercer County) which went all the way in its reassessment program and levied taxes for 1957 upon the full value of all real estate. It is the only municipality which in 1957 used 100 per cent assessments of all real estate as a tax base.

Total property taxes in Princeton Township increased 28 per cent in 1957 over 1956. Rapid population growth and price changes have pushed the Township taxes upward each year since 1943 and there is nothing unusual about 1957 in this trend. To attribute the increase to reassessment only begs the issue.

The Princeton Township tax rate dropped from \$7.48 per \$100 in 1956 to \$1.95 per \$100 in 1957. This was the two-way result of increased taxes (from \$1.1 million to \$1.4 million) and a greater increase in taxable values (from \$14.1 million to \$69.6 million). Here is a demonstration that tax rates will decline as a result of large increases in tax ratables.

Even with an over-all increase of 28 per cent in total taxes, more than 400 Princeton Township real estate parcels had lower taxes in 1957 than they had in 1956. These are the properties which have full value assessments for 1957 less than 3.8 times their assessed value for 1956 (an increase of 283 per cent). A property that had its taxable value increased to three times its former assessment realized a tax saving as a result of equalization accomplished with full value reassessment. Equalization resulting from reassessment is no respecter of size or class of property. Table 3.5 shows example tax changes for selected Princeton Township properties. Tax increases and tax savings for properties of all sizes may be noted. The residential property assessments and taxes were selected to show extremes. The greatest number of properties fall within a range of modest tax changes between 1956 and 1957 when 100 per cent assessment was first put into effect. Princeton Township was not assessed differently from other munic-

ipalities prior to its 1957 reassessment at full value. Adjustments due to appeals may bring some changes, but the general picture will remain.

#### TABLE 3.5

EXAMPLE PRINCETON TOWNSHIP RESIDENTIAL ASSESSMENTS AND TAXES BEFORE (1956) AND AFTER (1957) 100% REASSESSMENT

1956 ( Valuation	Before)- Tax (at 7.48)	Valuation 1957	(After) Tax (at 1.95)	-Per Cent Valuation	Change Tax
\$1,800	\$134.64	\$20,600	\$401.70	+1,044%	198%
1,850	138.38	6,300	122.85	+ 241	- 11
2,400	179.52	5,900	115.05	+ 146	— 36
2,800	209.44	7,600	148.20	+ 171	<u> </u>
2,800	209.44	33,000	643.50	+1,079	+207
4,000	299.20	10,800	210.60	+ 170	<u> </u>
4,000	299.20	28,100	547.95	+ 602	+ 83
7,450	557.26	16,100	313.95	+ 116	- 44
7.400	553.52	54,600	1,065.00	+ 638	+ 92
12,500	935.00	81,500	1,589.25	+ 552	+70
13,000	972.40	38,900	758.55	+ 199	-22
21.300	1,593.24	103,000	2,008.50	+ 384	+ 26
34,800	2,603.04	100,400	1,957.80	+ 189	-25
10,200	762.96	39,100	762.45	+ 283	
1,750	130.90	6,700	130.65	+ 283	

#### SHIFT IN THE TAX BURDEN

The principal effect of any uniform standard of value, be it at 100 per cent, or any fraction of full value, as compared with the present lack of uniformity and gross inequities within the various taxing districts, would be to redistribute the tax burden to correct any present variation in individual assessments from the legal standard. In this respect, there would be no difference in the effect of applying the present law and practice according to uniform rule within each taxing district and of applying any newly defined standard.

It is common knowledge, at least among assessors, that the ratio of assessed valuations to full valuations varies considerably as among classes of property within the same district. If this were not so, the adoption of a new uniform standard would pose no question as to any shift in the burden of taxation as among classes of property.

A full view of the potential shift in the distribution of the tax burden is presented in the pages which follow, including the com-

posite effect of personal property as well as real property assessments at 100 per cent, the relative proportion of the tax load assumed by each, and the amount of change in the distribution of the tax burden among classes of property to raise a given sum of tax revenues. As a preliminary to such an analysis, the effect of full valuation assessment on the distribution of the tax base of real estate alone appears in Table 3.6.

The effect upon the composition of the real estate assessed valuations for the State as a whole, as shown in Table 3.6 may be summarized as follows:

#### REAL PROPERTY

Class of Property	Assessed Value	f State Full Value	
Vacant Land Residential Property	55 64	$4.77 \\ 63.88$	
Commercial and Industrial	1.49	2.86 27.78	
Class II Railroad	2.48	0.71	
Total Real Estate	100.0%	100.0%	

These redistributions of the tax base from the viewpoint of the State total for real estate alone, show several counties in which residential property would comprise no greater part of the real estate tax base under full value than it does under present assessed values (which are at a state-wide average of about 28 per cent of full value, with substantial variations from the average among the taxing districts). For example, in Bergen and Camden Counties the residential percentage would go up slightly whereas in Burlington County it would go down slightly. In Atlantic, Esser and Hudson it would go up substantially, whereas in Salem it would go down substantially. Among most of the other counties there would be little change.

	AS	SESSED	VALUE	AND FUI	T VALI	ASSESSED VALUE AND FULL VALUE NEW JERSEY COUNTIES-1957	IERSEY	COUNTIE	S—1957			
			-Assessed Value-	I Value					- Full	Value		
County	Vacant Land	Residential Property	Farm Property	Commercial and Industrial	Class II Railroad	Total Real Estate	Vacant Land	Residential Property	Farm Property	Commercial Farm and C roperty Industrial R	Class II Railroad	Total Real Estate
Atlantic	5.79 %		1.42%	56.21%	.49%	100.00%	7.09%	50.67%	2.94%	39.20%	.10%	100.00%
Bergen	3.48		.33	26.40	30	100.00	4.44	74.13	42	20.94	.07	100.00
Burlington	3.27	65.47	7.53	23.59	.14	100.00	4.07	62.57	12.43	20.90	.03	100.00
Camden	3.47		.64	28.31	1.07	100.00	4.52	70.49	1.33	23.37	.29	100.00
Cape May	7.15		1.51	24.43	.21	100.00	7.53	66.55	1.75	24.13	.04	100.00
Cumberland	3.16		12.01	29.43	.24	100.00	4.97	57.18	13.61	24.20	.04	100.00
Essex	2.34		.05	43.35	.98	100.00	2.54	61.10	60.	35.86	.41	100.00
Gloucester	2.88		7.76	32.59	11.	100.00	4.02	55.82	9.92	30.22	.02	100.00
Hudson	3.02		.04	56.62	13.73	100.00	2.83	42.43	60.	46.53	8.12	100.00
Hunterdon	2.27		25.22	23.17	.35	100.00	3.10	47.64	27.92	21.28	.06	100.00
Mercer	2.88		2.42	31.08	.78	100.00	4.76	62.23	4.33	28.40	.28	100.00
Middlesex	3.81		1.79	36.34	1.71	100.00	5.55	62.30	2.92	28.84	.39	100.00
Monmouth	6.45		4.48	23.50	.29	100.00	6.10	68.68	5.97	19.20	.05	100.00
Morris	5.90		2.58	21.48	.31	100.00	6.51	70.61	2.65	20.17	.06	100.00
Ocean	10.94		3.11	14.19	.18	100.00	13.10	70.99	3.78	12.10	.03	100.00
Passaic	3.18		.16	36.27	.28	100.00	5.10	65.60	.41	28.79	.10	100.00
Salem	2.56		13.86	38.32	II.	100.00	2.39	39.59	14.96	43.04	.02	100.00
Somerset	7.46		7.21	21.95	.63	100.00	9.05	62.74	7.74	20.37	.10	100.00
Sussex	7.77		11.87	16.54	.13	100.00	6.86	66.16	13.06	13.90	.02	100.00
Union	2.44		.07	36.00	69.	100.00	3.43	65.73	11.	30.53	.20	100.00
Warren	2.69		11.49	23.37	1.36	100.00	4.56	62.52	15.43	17.18	.31	100.00
State Total	3.46%	55.64 %	1.49%	36.93%	2.48%	100.00%	4.77%	63.88%	2.86%	27.78%	.71%	100.00%
Source: Unpublished data from Department of the Treasury, Division of Taxation, Local Property Tax Bureau	d data fr	om Depar	tment of	the Treas	ury, Div	ision of Ta	xation, Lo	ocal Prope	rty Tax	Bureau.		

OF TAXABLE REAL ESTATE BY CLASSES

PERCENTAGE DISTRIBUTION

TABLE 3.6

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## NET REDISTRIBUTION OF THE TAX BURDEN WITH 100 PER CENT ASSESSMENTS OF REAL AND PERSONAL PROPERTY (Household Personalty Exempt)

The full impact of the Supreme Court's mandate, were it to take effect under the present taxing statutes without change, would have some results which have not been foreseen in the early discussions of the problem. In order to determine these effects, the Commission's staff has calculated the estimated full valuation for each of the taxing districts in the State. To make this calculation realistic, two assumptions were made: First, that household personal property would be exempt because it would be impractical to attempt to assess it at 100 per cent; and, second, that the present veterans' property tax exemption would be increased to the equivalent of \$1,000 in assessed valuation so as to reflect its application to increased assessed values.

On this basis, the total amount of property tax raised in 1957, that is \$645,568,000, would be redistributed among the various classes of taxable property as follows for the State as a whole:

Class of Property	Actual amount	100 Per Cent Assessment s in thousands o	Change f dollars
Business Property—			
Real Estate Personal Property	$208,790 \\ 67,610$	\$144,054 161,552	—\$64,736 93,942
Total Business	\$276,400	\$305,606	\$29,206
Residential Property—			
Real Estate Personal Property	\$322,867 15,538	\$307,835	\$15,032 15,538
Total Residential	\$338,405	\$307,835	\$30,570
Farm Property—			
Real Estate Personal Property	\$10,444 1,160	\$10,765 1,133	\$321 —27
Total Farm	\$11,605	\$11,898	\$293
Vacant Land Class II Railroad	\$20,915 14,513	$$20,904 \\ 6,342$	—\$11 —8,171
Gross Tax Less Veterans' Exemptions	\$661,838 16,270	\$652,586 7,018	\$9,252 9,252
Net Tax Levied	\$645,568	\$645,568	

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From a State-wide viewpoint, the shifts in tax burden that would be caused by 100 per cent assessments of all classes of property would include the following:

The average State tax rate would decline from \$8.30 to \$2.05 per 100 of assessed valuation.

All classes of real estate, except farm real estate would realize a tax decrease (and farm real estate would experience a \$321,000 increase over the \$10,444,000 actually levied on this class of property).

Commercial and industrial real estate would realize a tax decrease of \$64,736,000 but this would be more than offset by a tax increase on personal property used in business amounting to \$93,942,000.

The principal net effect would be to transfer some \$30,570,000 from residential real estate and household goods to commercial and industrial personal property.

Veterans' exemptions would become worth \$9,252,000 less in tax credit because of the lower tax rate being applied to the increased exemption.

The effect among the 21 counties, as shown in Table 3.7, follows a similar general trend but illustrates some variations. For example:

In every county except Atlantic and Hudson Counties, residential property would have a lesser tax burden in county total.

In Atlantic and Hudson Counties, there would be a shift from business real estate to business personal property, similar to the State in general, but the aggregate of commercial and industrial tax burdens would be reduced about 7 per cent in Atlantic County and about 8 per cent in Hudson County.

In all the counties, without exception, there would be drastic reduction in the average tax rate, ranging from a minimum of 465 points in Mercer County to a maximum of 1,030 points in Sussex County.

The effect of the shift in tax burden among major municipalities in each county is shown in Table 3.8. While the general Statewide pattern is again evident, there are significant variations among the individual cities.

Atlantic City and Jersey City show a shift to residential property increasing by 20 per cent or more the burden borne by that class of property.

Bayonne, Hoboken, Union City and Lakewood also indicate some shift of the burden to residential property, but not proportionally as great as the above cities.

In the other counties, such cities as Camden, Bloomfield, Irvington, Trenton, Clifton, Newark, Passaic, Paterson, Elizabeth, Vineland, Asbury Park, Morristown and Phillipsburg would have a reduction in the burden of residential property equal to 10 per cent or more of the present levy on residential, real and personal property.

Little can be said about the potential shifts in the distribution of the tax burden which would be caused by equalized assessments without noting the major influence of the increase on business personal property. Any such increase in personal property tax would be intolerable to business enterprise and would have the effect of disuading business from locating or staying in New Jersey. It would therefore, not be in the best interest of the State as a whole.

The Commission concludes that 100 per cent assessment of real and personal property would result in reductions in the burden on residential property. Such a reduction would be attributable, in the great majority of taxing districts, to a shift of the tax burden to business personal property which is now taxable but is not taxed or taxed relatively lightly as compared with real estate. To avoid such a shift a change in the law will be required by which personal property will be treated differently from real estate.

# TABLE 3.7PROPERTY TAX REDISTRIBUTION IN 21 NEW JERSEY COUNTIES—1957FULL VALUE OF REAL AND PERSONAL PROPERTY—HOUSEHOLD GOODS EXEMPT(amounts in thousands of dollars)

(1) Actual tax assessed. (2) Tax with full value assessment, household personalty exempt, veterans' exemption \$1,000.

COUNTY	Class II Railroad	Vacant Land	Comm Real	ercial and In Personal	dustrial — Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
Atlantic:				And Real Products						
1. Actual	\$73	\$1,118	\$8,149	\$1,183	\$9,332	\$7,368	\$326	\$658	\$17,559	11.17%
2. Full	19	998	6,934	1,721	8,655	7,750	343	206	17,559	2.29
3. Tax Increase or Decrease	54	-120	-1,215	+538	-677	+382	+17	452		8.88
Bergen:										
1. Actual	179	2,464	17,376	5,578	22,954	54,439	252	2,642	77,646	8.35
2. Full	39	2,724	12,915	11,857	24,773	50,900	275	1,064	77,646	1.71
3. Tax Increase or Decrease	-140	+260	4,461	+6,279	+1,719	3,539	+22	-1,578	· · · · · ·	-6.64
Burlington:										
1. Actual	13	346	2,262	1,038	3,300	7,222	876	649	11,108	10.37
2. Full	2	358	1,765	2,240	4,005	5,933	1,008	198	11,108	1.54
3. Tax Increase or Decrease	11	+12	-497	+1,202	+705	1,289	+132	451		8.83
Camden:										
1. Actual	264	972	7,205	2,649	9,854	18,779	237	1,190	28,916	8.30
2. Full	81	1,018	5,533	6,077	11,610	16,461	275	529	28,916	1.97
3. Tax Increase or Decrease	183	+46	1,672	+3,428	+1,756	-2,318	+38	661		6.33
Cape May:										
1. Actual	16	484	1,694	298	1,992	5,067	117	168	7,507	9.07
2. Full	3	525	1,649	603	2,253	4,685	98	57	7,507	1.61
3. Tax Increase or Decrease	13	+41	45	+305	+261	-382	19	111		-7.46
Cumberland:										
1. Actual	14	189	1,755	678	2,433	3,707	744	239	6,848	9.01
2. Full	3	269	1,440	1,215	2,655	3,298	714	91	6,848	1.68
<ol><li>Tax Increase or Decrease</li></ol>	11	+80	315	+537	+222	-409	30			7.33
Essex:										
1. Actual	1,257	2,514	52,400	17,015	69,415	61,133	55	1,496	132,877	7.90
2. Full	439	2,261	35,449	40,736	76,185	54,970	59	1,038	132,877	2.73
3. Tax Increase or Decrease	818	-253	-16,951	+23,721	+6,770	-6,163	+4	-458		-5.17
Gloucester:										
1. Actual	9	306	2,033	630	2,664	5,229	670	431	8,447	8.41
2. Full	2	328	1,591	1,626	3,216	4,312	734	144	8,447	1.40
3. Tax Increase or Decrease	7	+22		+996	+552	-917	+64	-287		-7.01

# TABLE 3.7—ContinuedPROPERTY TAX REDISTRIBUTION IN 21 NEW JERSEY COUNTIES—1957FULL VALUE OF REAL AND PERSONAL PROPERTY—HOUSEHOLD GOODS EXEMPT<br/>(amounts in thousands of dollars)

(1) Actual tax assessed. (2) Tax with full value assessment, household personalty exempt, veterans' exemption \$1,000.

(1) Actual tax assessed. (2)	Class II Railroad	Vacant Land		ercial and In Personal	lustrial – Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
COUNTY	Kalifoau	1410								
Hudson: 1. Actual 2. Full 3. Tax Increase or Decrease	11,061 5,367 -5,694	2,351 1,430 921	44,913 25,993 —18,920	$11,570 \\ 34,665 \\ +23,095$	56,483 60,658 +4,175	20,772 23,128 +2,356	29 24 —5	623 534 —89	90,073 90,073 	8.25 3.30 
Hunterdon:         1. Actual         2. Full         3. Tax Increase or Decrease.	13 3 —10	$94 \\ 126 \\ +32$	814 755 —59	$386 \\ 550 \\ +164$	1,199 1,305 +106	2,150 1,931 —219	1,218 1,214 4	143 48 —95	4,531 4,531 	9.24 1.49 7.75
Mercer: 1. Actual 2. Full 3. Tax Increase or Decrease	213 72 141	$543 \\ 809 \\ +266$	8,544 5,827 2,717	3,582 8,534 +4,952	$\substack{12,126\\14,361\\+2,235}$	15,419 12,741 2,678	$777 \\ 792 \\ +15$	645 342 —303	28,433 28,433 	$6.66 \\ 2.01 \\ -4.65$
Middlesex: 1. Actual 2. Full 3. Tax Increase or Decrease	$624 \\ 121 \\503$	$1,242 \\ 1,507 \\ +265$	11,901 7,959 3,942	4,392 9,154 +4,762	16,293 17,113 +820	19,893 18,216 1,677	$629 \\ 737 \\ +108$	1,571 583 988	37,110 37,110	$8.64 \\ 1.69 \\6.95$
Monmouth: 1. Actual 2. Full 3. Tax Increase or Decrease.	73 16 —57	1,855 1,558 297	6,148 5,216 932	1,450 3,297 +1,847	7,598 8,514 +916	20,278 18,785 —1,493	1,792 1,728 64	1,461 467 —994	30,134 30,134 	11.64 2.12 9.52
Morris: 1. Actual 2. Full 3. Tax Increase or Decrease	$77 \\ 12 \\65$	$1,360 \\ 1,406 \\ +46$	5,091 4,314 —777	$1,986 \\ 4,396 \\ +2,410$	7,077 8,710 +1,633	$18,416 \\ 16,103 \\2,313$	$594 \\ 614 \\ +20$	988 309 —679	26,536 26,536 	10.34 1.70 8.64
Ocean: 1. Actual 2. Full 3. Tax Increase or Decrease	$\begin{array}{c} 15\\2\\-13\end{array}$	$1,156 \\ 1,313 \\ +157$	1,591 1,321 -270	619 814 +195	2,209 2,136 73	7,846 7,392 —454	$421 \\ 457 \\ +36$	468 120 348	11,180 11,180	11.53 1.56 9.97
Passaic: 1. Actual 2. Full 3. Tax Increase or Decrease.	106 33 —73	1,184 1,354 +170	13,004 8,610 	4,228 11,677 +7,449	17,232 20,287 +3,055	21,839 18,328 3,511	64 108 +44	667 351 <b>316</b>	39,759 39,759	6.75 1.89 

#### TABLE 3.7—Continued

#### PROPERTY TAX REDISTRIBUTION IN 21 NEW JERSEY COUNTIES—1957 FULL VALUE OF REAL AND PERSONAL PROPERTY—HOUSEHOLD GOODS EXEMPT (amounts in thousands of dollars)

(1) Actual tax assessed. (2) Tax with full value assessment, household personalty exempt, veterans' exemption \$1,000.

COUNTY	Class II Railroad	Vacant Land	Comm Real	nercial and Ir Personal	ndustrial — Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
Salem:	_									
1. Actual	4	90	1,196	1,084	2,281	1,861	617	125	4,728	7.47
2. Full	1	74	914	1,812	2,726	1,400	570	42	4,728	1.03
3. Tax Increase or Decrease	3	16	282	+728	+445	-461	-47	83		6.44
Somerset:										
1. Actual	68	861	2,289	1,329	3,618	7,451	813	495	12,316	10.70
2. Full	10	889	1,814	2,536	4,350	6,391	818	142	12,316	1.50
3. Tax Increase or Decrease		+28	-475	+1,207	+732	1,060	+5	353		-9.20
Sussex:										
1. Actual	8	371	788	260	1,048	3,300	732	185	5,274	12.29
2. Full	1	314	726	309	1,035	3,261	722	59	5,274	1.99
3. Tax Increase or Decrease	7	57	62	+49	-13		10	126		
Union:										
1. Actual	371	1,300	18,702	7,133	25,835	33,511	45	1,252	59,810	7.44
2. Full	104	1,498	12,678	16,584	29,261	29,524	45	623	59,810	1.80
3. Tax Increase or Decrease	267	+198	6,024	+9,451	+3,426	-3,987		-629		5.64
Warren:						-				
1. Actual	54	114	933	525	1,458	2,724	598	174	4,775	8.75
2. Full	13	143	650	1,148	1,798	2,328	564	71	4,775	1.74
3. Tax Increase or Decrease.	41	+29		+623	+340		-34	-103		-7.01
State Total:										
1. Actual	\$14.513	\$20,915	\$208,790	\$67,610	\$276,400	\$338,405	\$11,605	\$16,270	\$645,568	8.30
2. Full	6,342	20,904	144.054	161,552	305,606	307,835	11,898	7,018	645,568	2.05
3. Tax Increase or Decrease.		-11	64,736	+93,942	+29,206	-30,570	+293	-9,252		-6.25

COUNTY_CITY	Class II Railroad	Vacant Land	Comme Real	Personal	lustrial — Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
Atlantic:										
Atlantic City 1. Actual	\$56	\$197	\$6,708	\$598	\$7,306 6,844	$$1,345 \\ 1,774$		\$82 48	\$8,822 8,822	9.15% 2.71
<ol> <li>Full</li> <li>Tax Increase or Decrease</li> </ol>	$     \frac{16}{-40} $	237 + 40	5,679 	$^{1,164}_{+566}$	-462	+429		34		6.44
Camden:										
Camden 1. Actual 2. Full	253 79	$214 \\ 178$	4,287 2,791	1,679 4,203	5,967 6,993	5,172 4,279		202 125	$11,404 \\ 11,404$	$7.46 \\ 2.32 \\5.14$
3. Tax Increase or Decrease.	-174	36	-1,496	+2,524	+1,026	893		77	· · · · · ·	
Essex:										
Bloomfield 1. Actual	19	46	1,868	584	2,453	3,731	3	130	$6,122 \\ 6,122$	$6.73 \\ 2.17$
2. Full 3. Tax Increase or Decrease	6 —13	106 + 60	1,410 - 458	1,234 + 650	$2,644 \\ +191$	3,446 285	3	84 46	0,122	-4.56
East Orange 1. Actual	. 17	86	4,476	610	5,086	4,197		$125 \\ 98$	9,260 9,260	$7.27 \\ 2.85$
2. Full 3. Tax Increase or Decrease	7 —10	76 10	3,585 891	2,118 + 1,508	$5,703 \\ +617$	3,573 624		27		-4.42
Irvington 1. Actual	28	26	2,840	790	3,629	3,692		111 70	7,265 7,265	8.58 2.69
2. Full 3. Tax Increase or Decrease.	9 —19	18 8	1,897 —943	$2,119 \\ +1,329$	$^{4,016}_{+387}$	3,292 400		41		5.89
Hudson:										
Bayonne 1. Actual 2. Full	$105 \\ 40 \\65$	189 82 —107	6,495 3,162 3,333	$1,529 \\ 4,778 \\ +3,249$	8,024 7,940 	2,857 3,093 +236		85 65 —20	11,089 11,089	$7.94 \\ 3.02 \\ -4.92$
3. Tax Increase or Decrease Hoboken	03 681	-107	4,586	904	5,490	798		21	7,093	8.86
1. Actual         2. Full         3. Tax Increase or Decrease.	342 339	87 58	2,454 -2,132	$3,335 \\ +2,431$	5,790 + 300	895 +97		21 	7,093	$\begin{array}{c} 4.45 \\ -4.41 \end{array}$
Jersey City 1. Actual 2. Full	8,195 4,030	1,182 743	18,940 11,586	5,325 15,449	24,265 27,035	9,027 10,856 +1,829		277 273	42,391 42,391	8.67 4.26 

# TABLE 3.8 PROPERTY TAX REDISTRIBUTION—1957 WITH FULL VALUE OF REAL AND PERSONAL PROPERTY IN LARGER NEW JERSEY MUNICIPALITIES (amounts in thousands of dollars) (amounts in thousands of dollars)

## TABLE 3.8—Continued PROPERTY TAX REDISTRIBUTION—1957 WITH FULL VALUE OF REAL AND PERSONAL PROPERTY IN LARGER NEW JERSEY MUNICIPALITIES (amounts in thousands of dollars)

(1) Actual tax assessed. (2) Tax with full value assessment, household personalty exempt, veterans' exemption \$1,000.

							-			
COUNTY-CITY	Class II Railroad	Vacant Land	- Comm Real	ercial and Inc Personal	dustrial — Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
Union City										
1. Actual	2	56	4,093	773	4,866	1,930		52	6,801	9.82
2. Full	1	38	2,619	2,251	4,870	1,939		48	6,801	4.49
3. Tax Increase or Decrease	1		-1,474	+1,478	+4	+9		4		5.33
Mercer:										
Trenton										
1. Actual	157	58	5,735	2,241	7,976	6,685	• • • •	223	14,653	7.46
2. Full	59	120	3,461	5,294	8,755	5,888		169	14,653	2.82
3. Tax Increase or Decrease	98	+62	-2,274	+3,053	+779	-797		54		-4.64
Passaic:										
Clifton										
1. Actual	` 8	168	2,550	519	3,070	5,149		143	8,251	5.62
2. Full	2	207	1,635	2,359	3,994	4,125		76	8,251	1.50
3. Tax Increase or Decrease	6	+39	-915	+1,840	+924	1,024		67		-4.12
Essex:										
Newark										
1. Actual	1,131	1,206	34,388	12,667	47,054	15,588		361	64,619	8.93
2. Full	395	811	21,167	28,778	49,946	13,719		252	64,619	3.12
3. Tax Increase or Decrease.	-736		-13,221	+16,111	+2,892	-1,869		-109		-5.81
Passalc:			,	1		_,				
Passaic										
1. Actual	27	38	3,276	1,650	4,926	2,063		50	7,004	7.49
	7	43	1,986	3,460	5,447	1,534		26	7,004	1.98
2. Full 3. Tax Increase or Decrease.	-20	+5	-1,290	+1,810	+521		• • • •	-24		
Paterson	-20	$\pm 3$	-1,290	71,010	7021			-24	• • • • • • •	0.01
1. Actual	62	169	5,594	1,545	7,139	6,566		127	13,809	6.93
	21	206	3,601	4,671	8,271	5,398		88	13,809	2.39
2. Full 3. Tax Increase or Decrease.	41	+37	-1,993	+3,126	+1,132	-1,168		-39		4.54
•••••••••••••••••••••••••••••••••••••••	11	$\pm 31$	-1,990	-5,120	$\pm 1,152$					1.01
Union:										
Elizabeth				1 510	0.004	5 4 5 0		1 (0	10 104	
1. Actual	235	234	5,105	1,518	6,624	5,153	• • • •	142	12,104	7.95
2. Full	68	203	3,102	4,729	7,831	4,084		82	12,104	2.29
3. Tax Increase or Decrease		31	2,003	+3,211	+1,207	-1,069	· · · ·	60	· · · · · ·	5.66

#### TABLE 3.8—Continued PROPERTY TAX REDISTRIBUTION—1957 WITH FULL VALUE OF REAL AND PERSONAL PROPERTY IN LARGER NEW JERSEY MUNICIPALITIES (amounts in thousands of dollars)

(1) Actual tax assessed. (2) Tax with full value assessment, household personalty exempt, veterans' exemption \$1,000.

COUNTY-CITY	Class II Railroad	Vacant Land	Commo Real	Personal	lustrial — Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
Bergen: Teaneck 1. Actual 2. Full 3. Tax Increase or Decrease	6 1 -5	$140 \\ 131 \\9$	844 606 238	$262 \\ 576 \\ +314$	1,106 1,182 +76	4,375 4,223 152	••••• ••••	158 68 —90	5,469 5,469	9.29 1.99 7.30
Burlington: Florence 1. Actual 2. Full 3. Tax Increase or Decrease	1 .1 —.9	$16 \\ 24 \\ +8$	364 187 —177	$155 \\ 340 \\ +185$	$519 \\ 527 \\ +8$	323 291 32	$25 \\ 14 \\11$	41 12 29	843 843	11.86 1.82 10.04
Cape May: Wildwood City 1. Actual 2. Full	5 -1 -4	$25 \\ 52 \\ +27$	720 620 100	86 194 +108	805 814 +9	377 337 —40	· · · · · · · · ·	14 6 8	1,198 1.198	8.87 1.73 7.14
Cumberland: Vineland 1. Actual 2. Full 3. Tax Increase or Decrease	$^{3}_{-2.6}$	$77 \\ 111 \\ +34$	623 536 87	$252 \\ 534 \\ +282$	874 1,069 +195	1,489 1,221 —268	$304 \\ 274 \\30$	$100 \\ 28 \\72$	2,647 2,647	10.34 1.48 —8.86
Gloucester: Greenwich 1. Actual 2. Full	.4 .1 —.3	$^{2}_{3}_{+1}$	709 573 —136	$112 \\ 261 \\ +149$	821 834 +13	78 61 —17	4 4 	7 2 —5	899 899	5.01 0.76 —4.25
Hunterdon: Flemington 1. Actual 2. Full 3. Tax Increase or Decrease.	.9 .2 7	35 + 2	$119 \\ 116 \\3$	$47 \\ 72 \\ +25$	$166 \\ 188 \\ +22$	196 169 —27	3 3 	7 3 4	362 362	9.00 1.72 7.28
Middlesex: Perth Amboy 1. Actual 2. Fuli 3. Tax Increase or Decrease.	121 30 <b>91</b>	40 30 <b>10</b>	2,743 1,502 <b>—1,241</b>	933 2,424 +1,491	3,677 3,925 <b>-+248</b>	1,946 1,769 		60 31	5,725 5,725	9.02 2.21 

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#### TABLE 3.8—Continued PROPERTY TAX REDISTRIBUTION—1957 WITH FULL VALUE OF REAL AND PERSONAL PROPERTY IN LARGER NEW JERSEY MUNICIPALITIES (amounts in thousands of dollars)

COUNTY-CITY	Class II Railroad	Vacant Land	Comm Real	ercial and Ind Personal	ustrial — Total	Resi- dential	Farm Property	Vet. Exempt.	Net Tax	Tax Rate
Monmouth:										
Asbury Park 1. Actual	12	65	1,382	241	1,623	708		17	2,391	8.80
2. Full	3	44	812	958	1,770	583		8	2,391	2.10
3. Tax Increase or Decrease	—9	21	570	+717	+147	-125		9		6.70
Iorris: Morristown										
1. Actual	11	29	979	221	1,200	878		27	2,092	7.91
2. Full 3. Tax Increase or Decrease.	2 9	29	723	583	1,305	$767 \\111$		$12 \\ -15$	2,092	1.78 6.13
	9	••••	-256	+362	+105			15	•••••	-0.13
)cean: Lakewood										
1. Actual	1	100	571	152	723	676	58	73	1,485	16.50
2. Full	.2	97	324	216	540	782	87	21	1,485	2.36
3. Tax Increase or Decrease		—3	-247	+64		+106	+29	-52	· · · · · ·	-14.14
alem: Lower Penns Neck										
1. Actual	.07	23	685	767	1,451	222	9	21	1.684	5.78
2. Full	.01	11	493	1,054	1,547	126	4	4	1,684	0.62
3. Tax Increase or Decrease	06	-12	-192	+287	+96	96	—5	-17		-5.16
omerset:										
Somerville	14	14	424	132	556	657		07	1 004	10.22
1. Actual 2. Full	$rac{14}{2}$	14	424 270	330	600	598		37 13	$1,204 \\ 1,204$	10.22
3. Tax Increase or Decrease	$-12^{-12}$	+2	154	+198	-+-44	59		-24		8.42
ussex:										
Newton										
1. Actual	1 .2	710	$\begin{array}{c} 160 \\ 124 \end{array}$	$\begin{array}{c} 82\\115\end{array}$	$\begin{array}{c} 242 \\ 240 \end{array}$	$\begin{array}{c} 412 \\ 400 \end{array}$	3 3	22	644	12.75
2. Full 3. Tax Increase or Decrease	.z —.8	$^{10}_{+3}$		+33	240 <b>2</b>	-12	3	9 —13	644	2.64 
Varren:	.5	10		100	-	- <b>- - -</b>		-10		10.11
Phillipsburg										
1. Actual	44	23	404	207	611	797	1	45	1,431	8.41
2. Full	11	11	218	514	732	699	1	22	1,431	2.03

#### CHAPTER IV

#### CONTROLS AND RESTRAINTS

The source of local taxing power as well as State taxing power, has long been recognized as stemming from the sovereign authority vested in State Legislatures. "Home rule" has never been an element of the taxing power. In New Jersey, as in other states, the power to tax is looked upon as a power which may be exercised solely and exclusively by the State Legislature, or under authority delegated by legislation to popularly elected local representatives for local purposes. The legislative power is limited only by State and federal constitutional requirements.

It has already been noted that the New Jersey Constitution contains a single tax clause which, except for the requirement of general laws and uniform rules, imposes restrictions only on property taxes levied for local purposes, and imposes no restrictions whatsoever on non-property taxes for State or local purposes. It is well established that under the requirement of general laws and uniform rules, property may be classified for purposes of taxation on such basis as may be germane to the taxing purpose. In order to avoid classification of real property assessed for local purposes, the State Constitution goes on to require that all such property shall be assessed according to the same standard of value and at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district. (Art. VIII, Sec. I, par. 1.)

Except for these important but limited controls and restraints on the discretion of the Legislature, the New Jersey Constitution leaves the matter of tax policy exclusively to legislation. In the absence of the delegation of taxing power by the Legislature, local government would have no power to tax. The delegation of such power has long been the tradition, and legislative standards of procedure have been a necessary part of the definition of the power granted by such a delegation.

The general purpose of statutory provisions regulating the manner of exercise of local taxing power, and controlling the levy, assessment, and collection of local taxes, has been essentially to provide a uniform and systematic use of taxes under authority of the State and to assure the taxpayer of due process of law.

With the advent of the Supreme Court mandate that the statutory law of the State means what it says, that it says assessments shall be at 100 per cent of true value, and that assessors shall be required to follow the statute until it is changed, the subject of legislative controls and restraints on the taxing power has assumed a new dimension. It is of major importance to recognize that the Switz case deals with 100 per cent assessments but actually gains its lasting importance from its requirement that all taxpayers must be treated alike under any standard to which they are subject. The legislative resolution directing the present study stated in its preamble the "public concern that assessment of real property throughout the State at full true value might create a redistribution of the tax burden not readily foreseen." The data presented in the previous chapters of this report amply justify the popular feeling that the achievement of equality of treatment called for by the court decisions would result in a substantial shifting of existing tax burdens-but this would occur under equal treatment with or without 100 per cent assessments. The Commission has interpreted its directive, nevertheless, to require that it consider possible ways of softening the effect of such a shift or at least of narrowing its range.

#### STANDARDS OF VALUE AND THEIR ENFORCEMENT

The State Constitution, as already noted, requires property assessed for local purposes to be assessed according to the "same standard of value." Much has been made of efforts to define standard of value. For practical purposes, it is sufficient to recognize that values are ordinarily identified by such labels and concepts as market or sales value, income value, replacement value, and often a single concept will be a combination of the others. The important part of the Constitution is not the denotation of standard of value, but rather that there is a requirement that the "same" standard be used as to all real property taxed for local purposes. In this State, "true value" has long been the standard; until 1947 by constitutional provision and before and since that date by statutory provision. The statutes in turn amplify the true value standard as meaning that price at which property would exchange between a willing seller and a willing buyer.

All states including the three states that have tried classification of real estate establish the standard of assessment in such terms as "true value," "true cash value," "fair value" or "full value." The standard is sometimes stated in the form of a fraction of these standards.

The selection of a standard should turn on two requirements: First, it should represent a fair basis of proportionate allocation of the burden of taxation among the various taxpayers; and second, it should be administratively feasible. The property tax cannot fairly be criticized because it is not an income tax. Similarly a standard of value is not open to criticism because it is not measured by income as such. Any standard which is intended to reflect market price, however, will to a substantial degree represent a capitalization of the income of the property.

The second characteristic, administrative feasibility, is difficult to achieve under any system of taxing values, as distinguished from quantities or amounts of things. The conventional way of determining value is to leave it to the exercise of the informed judgment of the assessor based upon certain general rules. This is essentially the present way in which assessors function. It is a method which does not have the same precision as the addition and subtraction process which marks the calculation of excise tax bases. Efforts to give it a mathematical quality include the use of reproduction costs less depreciation, capitalized income and similar formula methods of determining value.

#### The Commission recommends:

That the basic standard of true value now prescribed by statute be retained, and that it be applied at such fraction of full valuation as is proposed elsewhere in this report.

#### JUDICIAL ENFORCEMENT

In the experience of New Jersey, as well as other states, a common factor stands out. The legal standard of assessment has been firm, but the administrative practice has long been uncertain and variable in its effect. Despite this gap between the law in the books and the law in practice, our courts have until recently failed to provide an adequate remedy to correct a discriminatory assessment, where the aggrieved taxpayer was assessed at less than true value or other legal standard.

In the past, the courts would correct intentional discrimination as a violation of the guarantees of equal protection of the laws and due process under the Federal Constitution, but would not interfere where there was only a case of inadequate administration to achieve complete equality of treatment, or where there was equality but at a level below the legal standard (see Hillsboro Township case). The new development of the law, as indicated by decisions in Connecticut as well as New Jersey, has been to pro-

vide a taxpayer with a judicial remedy not only to compel equality of treatment, but to enforce that equality at the legal level of assessment. The two elements: (1) the standard of value established by law; and (2) the equality of treatment of taxpayers under whatever standard may prevail, must be clearly distinguished in the problem before the *Commission*.

> In New Jersey the courts have since 1954 established the principle that where there is a choice to be made between equality of treatment and compliance with a legal standard, the administrative officer will be required to give effect to equality, even at a lower level of valuation than prescribed by law (Baldwin, Gilbraltar, and Lackawanna cases).

The decision in Switz v. Middletown Township adds a further remedy by recognizing the right of a taxpayer to compel the administrative officer to follow the legal standard as to all taxpayers in the district as well as to provide the individual taxpayer with equality of treatment. The direct effect of applying the present standard of 100 per cent valuations must be distinguished from the direct effect of revaluation under the present law or under any other legal standard. In a municipality which has already had a revaluation under the present law—and about 150 taxing districts have either completed or have such revaluations in progress-the Middletown Township principle could merely require multiplying each individual assessment by a common factor to achieve 100 per cent valuation. There need be no shift in the tax burden under such a process. In municipalities where inequalities have not been corrected, equality of treatment at any standard, 100 per cent or otherwise, would require a revaluation (see Commission's Sixth *Report*, pp. 55, 75 for sample co-efficients of dispersion).

In the *Middletown Township* case itself, the evidence before the court was as follows:

#### MIDDLETOWN TOWNSHIP

	Sample	Ratio Range	Average Class Ratio
Vacant Land	124	6.04% to 80%	25.46%
Residential	728	3.08 to $80$	14.40
Farm	5	10.43 to 35.16	22.89
Other	5	10.10 to 30.97	12.67
	862	Weighted Average.	15.45%

As the court observed in its opinion, "it would have to be said that residential property fared quite well, the average class ratio being considerably below that found as to vacant land and farm

land and slightly above the category denominated as 'other'" (Switz v. Middletown Township, 23 N. J. 580, 603, per Weintraub, J. concurring). Within the residential class itself, the variation was from 3.08 per cent to 80 per cent of true value.

It is the revaluation—not the 100 per cent or other uniform standard of value—that results in a shift in the tax burden, to the extent that existing assessments are not uniform.

A new legal standard would not of itself be responsible for a shift in the local tax burden. This shift results from the correction of disproportionate assessments and is required under the present law. It could be achieved in part by any aggrieved taxpayer under the decisions of the Baldwin, Gibralter and Lackawanna cases without the Switz case. The shift among taxpayers within the same class could be as great, if not greater, than the shift between classes.

#### Tax Rate Decline

A decline in the tax rate commensurate with the increase in the tax base which would follow 100 per cent assessments is the other major effect which should follow such a change. The average State rate would have been \$2.05 instead of \$8.30 in 1957. It has been earnestly contended that such a decline in the tax rate is purely theoretical in that there would be a tendency to encourage a spending spree because taxpayers are accustomed to the present higher tax rates. To the contrary, taxpayers appear to attach significance only to the *amount* of tax payable as shown on their tax bills, and few taxpayers are able to state the tax rate of the community in which they live.

This Commission does not concur in the view that a more realistic tax base would produce unrealistic local budgets. Nevertheless, the apprehension among taxpayers who associate the phrase, increased assessments, with increased taxes, rather than with a reduced tax rate, must be recognized as real and widespread. The commitments of both political parties are equally plain. For these reasons alone, a fractional standard of value would be more acceptable than 100 per cent assessments. Under such a standard, real property would be uniformly assessed at a certain stated percentage of its full value, as prescribed by law. This percentage cannot be selected without reference to other matters of policy to be determined with reference to the taxation of tangible personal property and the general subject of relief of real estate, which are taken up in a subsequent chapter.

#### The Commission concludes:

That a uniform fractional valuation of real estate would be a satisfactory way of meeting popular resistance to 100% full value assessment.

#### Equalization

Outside of professional tax circles, equalization of assessment is a much misunderstood term. It should hardly be necessary to emphasize that equalization of assessments does not mean equalization of taxes. The reference here is to two different types of equalization: *first*, the establishment of the same assessed valuation for properties whose economic value is the same; *second*, the fair distribution among districts of their relative tax burdens in proportion to the true values of their respective aggregate ratables. In the course of the past ten years, legislative, administrative, and judicial developments have greatly strengthened both forms of equalization in New Jersey.

Tax equity within a property tax environment implies that each taxpayer will contribute to the cost of government in proportion to the value of his property. Through custom and neglect, property assessments in New Jersey have been allowed to rest with unequal weight, as among municipalities and as among taxable properties within single municipalities. Restoration of tax equity therefore requires diligent efforts towards assessment equalization to assure that the property tax cannot be turned into a negotiated contribution, which has happened too often.

In 1954, as part of a new program of State aid for schools, the Legislature adopted the first equalization act to provide for a separate State-determined ratio of assessed to true value for each taxing district in the State. Specifications for the equalization table and procedures for its first application were legislated as follows:

True value for the purpose of this act shall be deemed to be valuation at current market prices or values, determined in such matter as the director may, in his discretion, select. The director shall determine the ratio of aggregate assessed to aggregate true valuation of real estate of each taxing district. He may make such determination by reference to the county equalization table whenever he is satisfied that the table has been prepared according to accepted methods and practices and that it properly reflects true value or a known percentage thereof for the several taxing districts, may use the assessment ratios reported in the Sixth Report of the Commission on State Tax Policy (Trenton, 1953) and may consider such other assessment ratio studies as may be available. He may make such further and different investigations of assessment practices as he may deem necessary or desirable for the establishment of the assessment ratios required by this act.

. . . N. J. Statutes Anno. 54:1-35.3

Renewed interest in county equalization tables soon followed. In 1954 four counties promulgated equalization tables, and in 1955 five additional counties did so. The Supreme Court held that assessment ratios found in the *Commission's* Sixth Report represented a sufficiently broad sampling of assessments to warrant its use by the Director of the Division of Taxation and its official notice by the Division of Tax Appeals and the Passaic County Board of Taxation.<sup>1</sup> The Court also suggested, that in the absence of a means of its own to determine average assessment ratios, a county board of taxation not only could, but should, use the table of equalized valuations developed by the Director of Taxation, for its own purposes. In the Passaic case, Chief Justice Vanderbilt insisted that not only must county taxes be equalized, but according to statute they must be equalized at true value.

Instructions of Governor Robert B. Meyner to county tax board commissioners, on December 19, 1955, concerning their statutory duty to publish equalization tables, were well heeded, and the following spring all 21 counties published full value equalization tables. In 467 of the State's 567 taxing districts the county assessment ratio for its 1956 equalization table was identical with that appearing in the State equalization table of Oct. 1, 1955. In the county equalization tables of 1957, 426 of the State's municipalities had identical county and State ratios. Apportionment of county property taxes on the basis of the full value of taxable real estate is now standard practice in New Jersey. Similarly equalization of school taxes in districts comprising more than one municipality was provided for by Chapters 93, 94, 95 and 96 of the Laws of 1956.

An important by-product of activities associated with the preparation of annual equalization tables has been notable activity in reassessment programs. These are the programs involving revaluation of taxable property by local assessors, for the purpose of bringing assessed valuations into a more uniform relationship with actual values. The procedure is to examine each parcel of taxable property to determine its true value and change the assessed value accordingly.

 $<sup>^{\</sup>rm 1}$  City of Passaic vs. Passaic County Board of Taxation, 18 N. J. 371, 113 A. 2d 753 (May 2, 1955).

Such revaluations have been completed in about 150 of New Jersey's 566 municipalities since 1950 and are in progress in some 20 or 30 others. However, with the exception of Princeton Town. ship (Mercer County), municipalities have followed the practice of assessing real estate at some fraction of its full or true value. The most common fractions range between 20 per cent and 40 per cent of full values determined by revaluation. Personal property is ordinarily not part of such programs.

Whatever the level of assessment, revaluation offers the promise of equal tax treatment for all taxpayers within the municipality. Property revaluation and assessment equalization mean the same thing insofar as taxpayers within a single municipality are concerned. It is thus through periodic revaluation that the objectives of equitable distribution of the tax burden which equalization tables seek to establish among municipalities can be extended to the ultimate goal of equal treatment among individual property taxpayers.

> Conclusion: Where there is more than one taxpayer, there is some need for machinery to equalize the apportionment of the tax burden among taxpayers in proportion to their true taxable basis. So long as the burdens of the cost of government are allocated among taxing districts in proportion to the taxable valuations in each district, machinery will be required to equalize the basis of those valuations among the districts. Neither form of equalization represents a control or restraint which might be useful in providing for a transition to a new standard of value; and inter-taxpayer equalization must continue to be a major source of shifts in the tax burden under whatever standard may be adopted.

#### CLASSIFICATION

The idea of a classified property tax gains its principal support from the actual practice in many municipalities—of an informal, somewhat irregular and presently illegal, classification of assessments on property roughly according to its use. The practice varies widely and its results are uncertain but it is undeniably present to some degree in most taxing districts. It is common experience, for example, to find that the ratios of assessed to true value are consistently higher for some business properties, or for income properties, than for homes; or for small houses as compared with large houses. The effect of this kind of classification has been most unequal within "classes," and the differences in assessment ratio between properties in the same class are often as great as the differences between classes (Table 4.1 below).

#### TABLE 4.1 AVERAGE ASSESSMENT RATIOS ON CLASSES OF PROPERTY **NEW JERSEY COUNTIES**

#### 1957

#### (in per cent)

		Locally-A	ssessed R	eal Estate			
County	Vacant Land	Residential	Farm	Commercial and Industrial	Total	All Real Estate Including Second Class Railroad	Business Personalty (Excluding Farm)
Atlantic	17.21	15.01	10.14	30.22	20.99	21.07	14.93
Bergen	17.46	20.88	17.17	28.08	22.22	22.27	9.76
Burlington	13.51	17.62	10.20	19.01	16.82	16.84	6.98
Camden	20.98	25.76	13.19	33.07	27.09	27.30	11.61
Cape May	16.88	17.83	15.33	18.02	17.76	17.79	8.62
Cumberland	12.49	18.91	17.30	23.84	19.57	19.60	11.25
Essex	38.61	36.57	24.38	50.68	41.69	41.93	14.19
Gloucester	13.67	19.40	14.95	20.62	19.10	19.11	6.49
Hudson	63.03	37.04	26.57	71.90	55.49	59.10	12.71
Hunterdon	11.94	16.82	14.77	17.81	16.31	16.35	12.38
Mercer	22.27	37.13	20.59	40.25	36.59	36.77	11.94
Middlesex	15.55	20.46	13.90	28.50	22.32	22.62	9.28
Monmouth	20.28	18.24	14.39	23.50	19.14	19.19	8.28
Morris	16.41	17.90	17.72	19.30	18.08	18.13	6.80
Ocean	11.26	13.60	11.08	15.82	13.46	13.48	10.05
Passaic	21.55	31.74	13.66	43.65	34.58	34.64	9.61
Salem	20.22	21.52	17.50	16.81	18.86	18.88	7.78
Somerset	13.01	15.79	14.71	17.01	15.70	15.79	7.06
Sussex	18.23	15.51	14.64	19.16	16.09	16.11	14.73
Union	21.01	27.29	20.52	34.79	29.37	29.51	10.12
Warren	13.22	21.94	16.72	30.54	22.22	22.46	9.73
State Total	20.75	24.95	14.94	38.08	28.13	28.64	10.81

Only three States use a general classification of both real and personal property for assessment purposes. The most notable is Minnesota (adopted in 1913); West Virginia and Montana also use classification, while North Dakota adopted such a system in 1917 and abolished it in 1923. Another few states have exempted personal property from the general property tax, that is, Delaware. Pennsylvania, New York and Massachusetts. A number of states have tried classification of personal property alone for assessment purposes, a plan particularly well developed in Ohio.

The experience of other states is obviously meager at best, but it is sufficient to cast doubt on the whole idea of classifying real estate. As noted, North Dakota tried and then abandoned the system. In Minnesota, the classification is based upon a compli-

cated scheme of different ratios of assessed to true values for the assessment of property depending upon its location and use. There are at present 13 classes of property subject to varying rates of assessment, ranging from 50 per cent of "full and true" value for iron ore to 5 per cent for rural electrification transmission lines. On top of these classifications, the State imposes per capita expenditure limitations and mill levy tax limitations. While in practice the ratio classifications are meant to be applied against "full and true value," it has recently been recognized in Minnesota that the values as determined by assessors are far below market price and that the State requires a complete reappraisal of property subject to taxation "to be made on the basis of 100 per cent of current market value."<sup>1</sup> As late as 1956, the Minnesota study recognized that under that State's policy some features of their present classification system were justifiable, "but others do not appear to be based on a consistent, rational principle."<sup>2</sup> The same report proposed various specific reductions to be made in the classification rates for the assessment of personal property.

The West Virginia classification system is based upon a scheme of four classes with varying tax rate limitations applied to each class, as adopted by a tax limitation amendment to the State Constitution in 1933. The classification depends upon whether or not the property is located within or outside municipalities, and in turn fixes separate limits for agricultural products and intangibles, owner occupied residential properties and farms, and real and personal property other than these two classes situated of taxation, the Commission has tested its feasibility and effect outside of municipalities, and such property situated inside the for the purpose intended by its sponsors. For this purpose it is municipalities. It is plainly apparent from various official reports, that the State of West Virginia has had a trying and relatively unfavorable experience with its property classification system. In a recent report, this experience was summarized as follows:

The problems of adjustments in the State and local tax structures, arising from the adoption of the tax limitation amendment, have been developed in the first report of this Commission. It is sufficient to emphasize here that the over-all tax effect was to shift the major support for State and local government services from property taxes to taxes measured by sales and gross receipts. This was not only a major program of "tax replacement," in which activity taxes "replaced" property taxes, but also a program in which State taxes "replaced" local taxes.<sup>3</sup>

The West Virginia Commission which made this observation concluded as follows:<sup>1</sup>

The Commission would report as a fact what it believes to be a matter of common knowledge that a balanced tax structure for West Virginia requires—

- (1) That general property tax be placed in a position to bear a larger proportionate share of service costs at the local level; and
- (2) That its base (assessed valuation) be equalized as among the taxpayers and tax jurisdictions.

There is thus nothing in the experience of other states which have tried property classification for tax purposes, few as there are, which would commend it to consideration by this State. Moreover, it is quite apparent that the adoption of classification brings with it a constant pressure upon the part of the various taxpaying groups to seek and obtain preferred classifications.

The Commission concludes that classification of real estate, as distinguished from personal property, has had little acceptance in other States and has produced nothing to commend it to this State by the few that have tried it.

One of the principal devices that has nevertheless been suggested for New Jersey—at least for the purpose of avoiding the effects of uniform assessments—is some form of classified property taxation. Without accepting this device as a sound basis necessary to distinguish between types of classification:

1. Classification of taxing districts to allow each to fix its own standard of value (as in A. C. R. No. 36 of 1956); and

2. Classification of property on some reasonable basis related to its use.

#### VARIATIONS IN PRESENT PRACTICE

The present condition of the assessment process is the point of beginning to test the utility of any classification system which might be intended to preserve that condition. A study of average assessment ratios, that is, the ratio of assessed valuations to estimated full valuations, by county and by class of property indicates broadly the inequalities of the existing process. For example, as shown in Table 4.1, the average assessment ratio on a county basis (which does not show the individual variations <sup>1</sup> Ibid., p. V.

<sup>&</sup>lt;sup>1</sup> Report of the Governor's Minnesota Tax Study Committee, 1956, p. 48.

 <sup>&</sup>lt;sup>2</sup> Ibid., p. 44.
 <sup>3</sup> The Governor's Commission on State and Local Finance, Tax Facts in West Virginia; The General Property Tax and State-Local Fiscal Relations (1954), p. 5.

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among taxing districts within the county), produced assessment ratios in 1957 which ranged from a low of 13.46 per cent in Ocean County to a high of 55.49 per cent in Hudson County, even though the State-wide average was 28.13 per cent.

The differences in the over-all averages among counties are more than duplicated in the county variations in the treatment of individual classes of property. For example, the average ratio on vacant land was 13.67 per cent in Gloucester as compared with 63 per cent in Hudson, whereas the average assessment ratio for residential property was 15 per cent in Somerset as compared with 37 per cent in Mercer County; and the assessment ratio on commercial and industrial properties ranged from lows of 15 or 16 per cent in Ocean and Salem Counties to more than 70 per cent in Hudson County, in the low 30's in Camden and Union Countie and above 40 per cent in Mercer and Passaic Counties.

#### TABLE 4.2

AVERAGE ASSESSMENT RATIOS ON CLASSES OF PROPERTY NEW JERSEY MUNICIPALITIES OVER 40,000 POPULATION

#### 1957

#### (in per cents)

(		Locally-A	ssessed Re	al Estate——		Busiter
	Vacant Land	Residential	Farm	Commercial and Industrial	Total	Personal (Excludin Farm)
	Lanu	Residential		Industrial	10ta1	r anu)
Newark	51.92	38.50		56.73	49.61	15.37
Jersey City	78.22	40.89		80.39	61.82	16.95
Paterson	28.40	40.85		53.72	45.61	11.44
Trenton	18.33	41.16		62.66	48.73	16.01
Camden	37.35	35.45		47.79	40.25	12.43
Elizabeth	33.16	35.53		47.42	40.46	9.25
East Orange	44.42	42.37		48.98	45.67	11.30
Bayonne	87.89	35.17		78.20	57.32	12.18
Clifton	21.67	32.80		41.70	34.85	5.88
Atlantic City	24.58	21.07		34.91	31.40	15.18
Irvington	45.13	33.53		47.00	38.48	11.70
Passaic	23.32	34.25		43.57	39.31	12.60
Union City	66.56	45.51		71.47	60.48	15.71
Hoboken	84.11	44.81		93.94	80.89	13.63
Bloomfield	14.05	32.48	32.48	42.66	34.98	15.26
Montelair	30.29	40.97		45.31	41.73	12.45
Plainfield	29.61	31.85		40.99	34.87	14.35
North Bergen Twp	62.47	35.02		70.39	50.59	8.43
Perth Amboy	32.61	26.29		44.73	34.74	9.43
Hamilton Twp	18.58	27.85	22.86	36.44	28.99	5.43

#### Jersey State Library

A similar comparison of the larger cities in the State, as shown in Table 4.2, shows that residential property is assessed in some cities at twice the assessment ratio that it is assessed in other cities, for example, 42 per cent in East Orange and 21 per cent in Atlantic City. Similarly there are large differences in the treatment of commercial and industrial properties within the major cities. The same table shows that such property may be assessed on an average of 36 per cent in Hamilton Township but at 78 per cent in Bayonne. It is apparent that even if property were to be classified, any uniform rule of classification that might be applied on a state-wide basis would require substantial changes in tax assessments throughout the State.

#### The Commission concludes—

that it would not be possible to select an assessment ratio for each class of property to be applied uniformly throughout the State, and at the same time avoid major transfers of the tax burden among classes.

#### CLASSIFICATION BY TAXING DISTRICT

The principal objective of A. C. R. No. 36 of 1956<sup>1</sup> was to permit each taxing district to select its own assessment ratio which it would in turn be required to apply uniformly to all property within the district. This proposal was decisively defeated at the polls at the November 1956 referendum, and it may be assumed that the vote of the electorate has established the public policy of the State at least for a reasonable time until conditions may change. The Commission has nevertheless re-examined the question in light of the requirements of the Supreme Court decisions.

The proposal that each taxing district be permitted to fix its own assessment ratio without a concurrent proposal that each district be allowed also to fix its separate ratios for each class of property, could not succeed in its purpose, in light of the research of the *Commission*. Even if each taxing district had been granted authority to select its own over-all ratio, any uniform ratio would have caused as much change in the distribution of local taxes among classes of property and among individual taxpayers within the classes, whether selected by the taxing district itself or selected by the State.

The *Commission* has also tested the possibilities, however extreme, of a compounded classification, that is, a classification by taxing district and by class of property within taxing districts.

<sup>&</sup>lt;sup>1</sup>Assembly Concurrent Resolution No. 36 of 1956 proposed to amend the New Jersey Constitution to permit each taxing district to select its own uniform assessment ratio. The Amendment was defeated at the general election of Nov. 6, 1956 by 941,579 votes against it compared to 591,077 votes in its favor.

Again it appears that it is impossible to avoid major shifts in local taxes among taxpayers so long as all taxpayers within the same class, however established, are treated alike. This is the basic requirement of the Supreme Court decisions and the minimum that common decency would sustain.

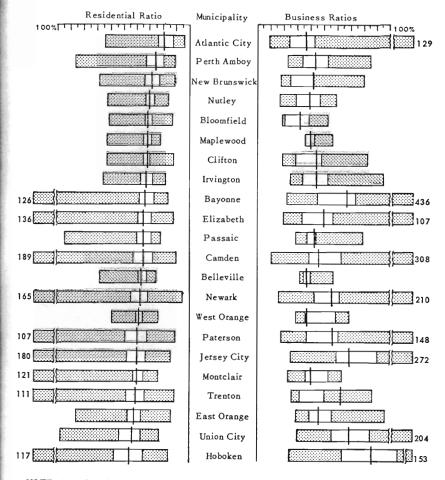
As shown in Chart E, there was not one among 22 of the larger taxing districts in the State that could have selected a ratio for residential property and a ratio for business property which, if uniformly applied, could avoid substantial shifts in the tax burden among at least one half of the taxpayers owning residential real estate and an even greater number owning business real estate. For example, in Atlantic City, which had the lowest average ratio on residential real estate, 21 per cent, to include only one half of the number of residential taxpayers, the chart shows a spread from 13 per cent to 24 per cent. In effect this means, that excluding half of the residential taxpavers, within the other half some properties are paying twice the tax imposed on other properties of comparable value. To include all residential property the bar chart shows a spread ranging from a low of 4 per cent to a high of 65 per cent. It is apparent that the city could not select its own uniform assessment ratio for residential real estate without causing as much shifting of the tax burden as the ratio selected by State legislation.

The assessment ratio on business real estate in Atlantic City, similarly, spreads between a low of 9.1 per cent and a high of 129 per cent, and even half of all the taxpayers could not be included within a spread any narrower than that between 24 per cent and 43 per cent. Again it is apparent that any uniform ratio applied to business real estate, whether selected by the municipality or by the State, will require substantial shifts in tax liabilities if equal treatment is to be achieved.

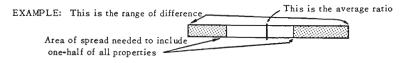
In Nutley, Bloomfield, Maplewood, Clifton, Belleville, West Orange, Montclair and East Orange the spread required to include one half of the residential ratios, as shown in Chart E, is relatively narrow, but even in these municipalities a uniform ratio that must include all of the taxpayers would cause important shifts in the tax burden. In the same municipalities, moreover, the spread in assessment ratios on business real estate, as shown by the chart, generally shows greater inequality than the residential ratios. Again it is plain that there is no single ratio that any of these better assessed municipalities could select for application to business real estate on a uniform basis which would avoid major corrections in the present distribution of the local tax burden.

#### CHART E

#### STATE OF NEW JERSEY VARIATION IN AVERAGE AND INDIVIDUAL ASSESSMENT RATIOS RESIDENTIAL AND BUSINESS REAL ESTATE SELECTED MUNICIPALITIES, 1957



NOTE: Each bar shows the range of highest and lowest individual property ratios. The white area within the bar shows the spread in ratios needed to include one-half of all the property. The bold line crossing each bar shows the average assessment ratio in each municipality for each class of property.



EFFECT OF REAL ESTATE ASSESSMENT EQUALIZATION FOR EXAMPLE RESIDENTIAL AND BUSINESS REAL ESTATE PARCELS IN 22 MUNICIPALITIES TABLE 4.3 1957

Attantic         Attantic           Attantic $31.40\%$ $31.40\%$ $4.21\%$ $4.21\%$ $31.5$ $38.91\%$ $31.40\%$ $13.40\%$ $4.21\%$ $31.5$ $38.91\%$ $31.40\%$ $31.40\%$ $4.21\%$ $31.5$ $31.5$ $31.40\%$ $31.40\%$ $31.5$		Ave. Ratio	Asses	-Assessment Ratios erage High Low	- Residential - ios	tial Number Increase	Number Decrease	Total	Average	Commerc Assessment Ratios Vverage High Lo	ial and	l Industria Number Increase	al Number Decrease	Total
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Atlantic— Atlantic City	31.40%	20.34%	64.77%	4.21%	315	28	343	34.91%	129.12%	9.14%	73	80	153
	Camden	40.25	35.17	188.57	10.33	602	295	268	47.79	308.33	10.88	12	36	48
eld         34.98         31.85         61.89         13.33         31.6 $4.01$ $42.66$ $52.62$ $19.31$ $6$ range         33.81         33.08 $63.20$ $51.61$ $17.66$ $37.66$ $57.05$ $51.31$ $1212$ $22.99$ $1141$ $56.73$ $57.00$ $57.05$ $55.56$ $01$ rood         33.81         33.01 $65.00$ $5.13$ $1_212$ $22.9$ $1_441$ $56.73$ $57.05$ $57.56$ $01$ rood         33.811         33.017 $66.132$ $22.09$ $1171$ $1172$ $22.9$ $1_441$ $56.73$ $51.00$ $57.33$ $35.56$ $01$ $172$ $29.40$ $172$ $29.40$ $172$ $29.40$ $172$ $29.40$ $172$ $29.40$ $172$ $29.40$ $172$ $29.41$ $47$ $47$ $47$ $47$ $47$ $47$ $47$ $47$ $47$ $4114$ $56.10$ $20.40$ $217.60$ $217.60$ $217$ <td>Belleville</td> <td>36.76</td> <td>36.51</td> <td>69.29</td> <td>26.43</td> <td>69</td> <td>48</td> <td>117</td> <td>37.42</td> <td>56.84</td> <td>31.98</td> <td>63</td> <td>9</td> <td>80</td>	Belleville	36.76	36.51	69.29	26.43	69	48	117	37.42	56.84	31.98	63	9	80
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Bloomfield	34.98	31.85	61.89	13.33	315	86	401	42.66	52.62	19.31	9	4	10
ond $33.48$ $32.74$ $66.15$ $17.96$ $227$ $46$ $273$ $47.00$ $55.00$ $11$ r $33.81$ $33.01$ $63.20$ $51.13$ $1212$ $29.14$ $57.05$ $51.00$ $55.00$ $112$ $21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.21$ $21.22$ $24.15$ $56.10$ $57.32$ $55.49$ $17.28$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $57.32$ $56.33$ $16.00$ $24.47$ $17$ $1321$ $220$ $1961$ $56.70$ $21.72$ $4$ $4$ $4$ $4$ $4$ $4$ $4$ $56.40$ $17$ $2$ $2$ $11$ $11$ $11$ $11$ $11$ $11$ $233$ $66.00$ $21.71$ $25$ $22$ $21.46$ $66.67$ $29.33$ $111$ $21$ $21.26$ $21.171$ $21$ $21.26$	East Orange	45.67	42.40	86.25	13.64	330	145	475	48.98	95.71	29.00	24	12	36
ood         33.81         33.30 $63.20$ $22.09$ 194         84 $278$ 39.50 $57.05$ $35.56$ 0           air         33.91         31.33 $66.30$ $5.13$ $1,212$ $223$ $1,441$ $56.73$ $50.00$ $173$ $2$ $3$ $3$ $56.33$ $50.00$ $173$ $2$ $3$ $3$ $3$ $3$ $56.33$ $100$ $173$ $2$ $3$ $3$ $56.33$ $50.00$ $173$ $2$ $3$ $3$ $3$ $3$ $3$ $3$ $100$ $173$ $3$	Irvington	38.48	32.74	66.15	17.96	227	46	273	47.00	95.00	25.09	11	30	41
$t_1$ $t_2$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_1$ $t_1$ $t_1$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_1$ $t_1$ $t_2$ $t_1$ $t_2$ $t_1$ $t_2$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_1$ $t_1$ $t_2$ $t_1$ $t_1$ $t_1$ $t_1$ $t_1$ $t_1$ $t_1$ $t_2$ $t_1$ <t< td=""><td>Maplewood</td><td>33.81</td><td>33.08</td><td>63.20</td><td>22.09</td><td>194</td><td>84</td><td>278</td><td>39.50</td><td>57.05</td><td>35.56</td><td>0</td><td>9</td><td>9</td></t<>	Maplewood	33.81	33.08	63.20	22.09	194	84	278	39.50	57.05	35.56	0	9	9
introduction       33.91       31.13       63.33       16.00       261       71       33.2       48.82       59.49       17.38       4         introduction       38.16       38.72       60.00 $24.47$ 179       169       374       45.31       63.20       23.30       1       23.30       3	Newark	49.61	38.39	165.00	5.13	1,212	229	1,441	56.73	210.00	15.60	172	230	402
air $41.73$ $40.97$ $121.27$ $24.15$ $265$ $109$ $374$ $45.31$ $63.20$ $23.30$ $10$ range $38.72$ $60.00$ $24.47$ $179$ $169$ $348$ $34.28$ $68.67$ $29.39$ $31.71$ $25$ $31.71$ $25$ $31.71$ $25$ $31.71$ $25$ $31.71$ $25$ $31.71$ $25$ $31.71$ $25$ $31.71$ $257.32$ $33.55$ $126.40$ $16.43$ $220$ $19$ $339$ $66.55$ $21.71$ $25$ $31.71$ $47$ $47$ $47$ $25$ $31.11$ $25$ $221.64$ $15.71$ $27$ $88$ $100$ $21.71$ $25$ $31.31$ $22$ $221.66$ $85.55$ $21.71$ $25$ $31.13$ $22$ $221.66$ $85.65$ $21.71$ $25$ $31.13$ $22$ $221.66$ $85.65$ $21.71$ $227$ $125$ $325$ $62.66$ $85.63$ $26.40$ $113$ $22$ $221.66$ $85.63$ $26.40$ $19$ $113$ $22$	Nutley	33.91	31.13	63.33	16.00	261	11	332	48.82	59.49	17.38	4	9	5
Trange         38.16         38.72 $60.00$ $24.47$ $179$ $169$ $348$ $34.28$ $68.67$ $29.39$ $3$ .           n $110$ $117.14$ $15.71$ $72$ $8$ $86.16$ $152.63$ $24.17$ $47$ $47$ n $110$ $117.14$ $15.71$ $72$ $8$ $80.616$ $152.63$ $24.17$ $47$ $47$ City $61.82$ $46.14$ $117.14$ $15.71$ $72$ $8$ $86.16$ $152.63$ $24.17$ $47$ $47$ City $60.48$ $44.14$ $98.18$ $23.18$ $140$ $33$ $183$ $68.99$ $204.00$ $29.77$ $311$ $25$ 1 $111.29$ $11.48$ $227$ $125$ $32.66$ $19$ $56.40$ $19$ $79.41$ $89.26$ $119$ $29.40$ $19$ $78$ $78.76$ $204.00$ $29.77$ $311$ $204.00$ $2171$ $27$ $212.63$	Montclair	41.73	40.97	121.27	24.15	265	109	374	45.31	63.20	23.30	10	12	22
61.32 $33.55$ $126.40$ $16.43$ $220$ $19$ $239$ $67.28$ $436.00$ $21.71$ $25$ $61.82$ $40.14$ $117.14$ $15.71$ $72$ $8$ $80.86.16$ $152.63$ $24.17$ $25$ $C1ty$ $60.48$ $44.14$ $98.18$ $23.18$ $149$ $33$ $183$ $68.99$ $204.00$ $21.71$ $25$ $C1ty$ $60.48$ $44.14$ $98.18$ $23.18$ $149$ $33$ $183$ $68.99$ $204.00$ $21.71$ $25$ $21ty$ $60.48$ $44.14$ $98.18$ $23.18$ $149$ $33$ $183$ $68.99$ $204.00$ $21.71$ $25$ $71ty$ $60.48$ $44.14$ $98.18$ $23.18$ $149$ $33$ $183$ $68.99$ $204.00$ $21.71$ $25$ $11ty$ $34.74$ $38.73$ $111.12$ $11.48$ $227$ $125$ $34.4.73$ $84.85$ $23.08$ $55$ $1100$ $34.85$ $32.33$ $23.4$ $19.74$ </td <td>West Orange</td> <td>38.16</td> <td>38.72</td> <td>60.00</td> <td>24.47</td> <td>179</td> <td>169</td> <td>348</td> <td>34.28</td> <td>68.67</td> <td>29.39</td> <td>ŝ</td> <td>9</td> <td>6</td>	West Orange	38.16	38.72	60.00	24.47	179	169	348	34.28	68.67	29.39	ŝ	9	6
6	Hudson													
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Bayonne	57.32	33.55	126.40	16.43	220	19	239	67.28	436.00	21.71	25	35	09
Ctity $61.82$ $40.00$ $180.00$ $12.73$ $888$ $108$ $9966$ $68.55$ $271.67$ $25.33$ $113$ $2$ $111.111111111111111111111111111111111$	Hoboken	80.89	46.14	117.14	15.71	72	8	80	86.16	152.63	24.17	47	61	108
Jity $60.48$ $44.14$ $98.18$ $23.18$ $149$ $33$ $183$ $68.99$ $204.00$ $29.79$ $31$ $1$ $21$ $48.73$ $41.16$ $111.29$ $11.48$ $227$ $125$ $352$ $62.66$ $85.63$ $26.40$ $19$ $2$ $21$ $227$ $125$ $352$ $62.66$ $85.63$ $26.40$ $19$ $2$ $25.15$ $28.64$ $88.77$ $11.11$ $121$ $32$ $14.73$ $84.85$ $23.08$ $55$ $25$ $25.15$ $28.64$ $68.57$ $11.18$ $147$ $42$ $189$ $42.41$ $80.00$ $17.58$ $11$ $23.31$ $34.92$ $95.33$ $21.76$ $143$ $54$ $197$ $42.41$ $80.00$ $17.58$ $11$ $20.00$ $34.85$ $32.33$ $21.76$ $143$ $56.09$ $147.95$ $17.70$ $444$ $20.01$ $34.86$ $34.88$ $136.36$ $12.17$ $468$ $120$ $78.75$ $28.57$ <td>Jersey City</td> <td>61.82</td> <td>40.00</td> <td>180.00</td> <td>12.73</td> <td>888</td> <td>108</td> <td>966</td> <td>68.55</td> <td>271.67</td> <td>25.33</td> <td>113</td> <td>267</td> <td>380</td>	Jersey City	61.82	40.00	180.00	12.73	888	108	966	68.55	271.67	25.33	113	267	380
1       48.73       41.16       111.29       11.48       227       125       352       62.66       85.63       26.40       19 $C^{}$ $Mboy$ 34.74       25.84       87.37       11.11       121       32       153       44.73       84.85       23.08       5 $Mmboy$ 35.15       28.64       68.57       11.18       147       42       189       42.41       80.00       17.58       11 $muswick$ 35.15       28.64       68.57       11.18       147       42       189       42.41       80.00       17.58       11 $muswick$ 35.15       28.56       63.23       12.34       494       160       654       43.51       83.24       18.60       7 $muswick$ 39.31       39.492       95.38       21.76       143       56.09       147.95       17.70       444 $muswick$ 40.46       34.88       136.36       12.17       468       120       568       49.77       107.14       20.00       22 $muswick$ 40.46       34.88       136.36       12.17       468       120       568       49.77	Union City	60.48	44.14	98.18	23.18	149	33	183	68.99	204.00	29.79	31	84	115
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Mercer-													
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Trenton	48.73	41.16	111.29	11.48	227	125	352	62.66	85.63	26.40	19	14	33
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Perth Amboy	34.74	25.84	87.37	11.11	121	32	153	44.73	84.85	23.08	2	15	20
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	New Brunswick	35.15	28.64	68.57	11.18	147	42	189	42.41	80.00	17.58	H	12	ន
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Passaic													
uic	Clifton	34.85	32.35	63.23	12.34	494	160	654	43.51	83.24	18.60	2	15	22
son	Passaic	39.31	34.92	95.38	21.76	143	54	197	42.89	78.75	28.57	17	24	41
- beth	Paterson	45.61	39.82	106.78	9.78	486	232	718	56.09	147.95	17.70	444	55	66
$\dots 40.46$ $34.88$ $136.36$ $12.17$ $468$ $120$ $588$ $49.77$ $107.14$ $20.00$ $22$	Union													
	Elizabeth	40.46	34.88	136.36	12.17	468	120	588	49.77	107.14	20.00	22	30	52

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The effect of a compound classification is suggested by the data set forth in Table 4.3. Assuming that each municipality were permitted to select its own assessment ratio, both overall and for specific classes of property, the insurmountable problem of finding a ratio which would fit existing practice becomes apparent from the data set forth. For example, in Camden, the average assessment ratio on all real estate was 40.25 per cent in 1957 as compared with an average on residential property of 35.17 per cent. If the city had selected this ratio (40.25 per cent) for its own use, it would have found at least one residential property as high as 255 per cent and one as low as 14.67 per cent. In order to apply the 40.25 per cent ratio uniformly as required by Federal and State constitutions, it would have been necessary to increase 713 properties and decrease 338, as shown in the same table. Similarly, if the city had applied average ratio to commercial and industrial properties, averaging 46.26 per cent, it would have had to increase 15 properties and decrease 23 within the sample from which the 46 per cent was computed. Even by using different average ratios for each class of property, Camden would not avoid extreme tax shifts among properties of both classes.

In Jersey City, similarly, with an average assessment ratio of 61.82 per cent upon all real estate and an average on residential property of 40 per cent, the range of individual residential properties in the 1957 sample was from 16.67 per cent to 210 per cent and had the city selected its average ratio it would have had to increase 1,028 properties and decrease 117 from the 1957 sample. A comparable result would have occurred among commercial and industrial properties averaging 68.55 per cent following adoption of the Jersey City average ratio of 61.82 per cent also. As shown in Table 4.3, even a compound classification based upon separate average ratios for residential and commercial and industrial properties would necessitate large numbers of changes among individual properties of both classes.

Other examples may readily be found in the table. In none of the cities examined was the range of the high and low assessment ratios narrow enough to permit the use of the local average ratio for either residential property or commercial and industrial property, without major changes in the tax bill of individual taxpayers within each class. In this connection, it should be noted where the table shows a relatively small number of required increases or decreases that this is only a sample based upon an analysis of sales and appraisals over one or two years, and not

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on a complete examination of the tax rolls of any taxing district. Such samples are used for the computation of average assessment ratios generally.

#### The Commission concludes—

That any purpose of avoiding substantial shifts in the tax burden which may be expected under uniform treatment, cannot be accomplished by allowing each district to select its own average assessment ratio nor by allowing it to select both its own average ratio and its own assessment ratio for each class of property. The Commission would add that any such compound classification would be classification run wild.

#### PROPERTY TAX LIMITS

A tax rate limitation on property taxes has also been considered as a means of controlling local taxation in the event that assessments were to be raised to 100 per cent of true value, thereby greatly expanding the tax base. Such limitations in one form or another have been widely adopted in other states and are not new to New Jersey. There are as many as 32 states with some form of municipal tax limit. The type of limit varies among the states, and a substantial number of states attempt to classify municipalities according to form of government, population, or similar standards, for the application of different limitations. In the states that do not bring all municipalities under the tax limit, the usual reasons given for exemption are: cities with their own limits in their charters, the largest city in the state, or the least populous governmental units. While there has been much dissatisfaction with tax limitations, it is plain from the experience of other states that when they were adopted under depression conditions they forced the adoption of non-property taxes to provide essential governmental revenues.<sup>1</sup> New Jersey's experience with tax limits prior to World War I was discouraging.

In 1905, New Jersey passed the so-called Hillery Act<sup>2</sup> which was in essence a prototype of many general tax limits in effect in other states. It provided that the maximum rate for counties should be .50 per cent. The maximum aggregate levy of county, school district, and municipal taxes was set at 1.70 per cent in

cities of over 50,000 and 1.50 per cent in cities of less than 50,000 and all boroughs, towns, villages, and townships. The tax limit did not apply to any State tax (there was none at that time), State School Tax, or to judgments against a municipality. Any municipality could exceed the applicable limits whenever its governing body by resolution adopted a higher rate and the same rate was approved by a majority of the voters at the general election preceding the fixing of the rates.

Since the tax rates in some communities were higher than the maximum permitted by the act, it was impossible for the act to become really effective. Consequently it was repealed the following spring, a good six months prior to the general election at which voters could vote excess levies. In its place a law was passed which provided that in all taxing districts in the State where the tax rate was less than 2.00 per cent in 1905 the rate for 1906 should not exceed the rate for 1905 and thereafter the tax limit was reduced .05 per cent per year until a permanent limitation of 1.75 per cent would be reached. In all taxing districts in New Jersey where the rate was more than 2.00 per cent in 1905, the rate for 1906 was not to exceed the 1905 rate and thereafter the limit was reduced .10 per cent per year until the permanent limitation of 1.75 per cent was reached. In all counties the tax rate for 1906 could not exceed the rate for 1905 and thereafter the tax limit was reduced .05 per cent per year until the permanent limitation of .50 per cent was reached. As in the previous act, any State tax, State School Tax, or judgments against a municipality, were not bound by the limits.<sup>1</sup> The act also provided that any taxes levied in excess of the limits were void as to the excess.

The effectiveness of the Hillery Act cannot be determined at this time. However, within two years, the law had been changed to permit counties, upon application to and approval of the county board of taxation, to exceed the statutory limits by .10 per cent. In the case of municipalities, the governing body could apply to the county board of taxation for increases in the applicable rate of up to .30 per cent, although the total increase allowed under the act was not to exceed .30 per cent. This automatically raised the permanent limits to .60 per cent for counties and 2.05 per cent for the aggregate rate.<sup> $\overline{2}$ </sup> A few days later the law was amended to exclude the costs of constructing and maintaining sewerage systems by boroughs from the tax limit.<sup>3</sup> So, apparently

<sup>&</sup>lt;sup>1</sup> For a summary of the arguments pro and con property tax limitation, see Com-mission vs. State Tax Policy. Sixth Report (1953), Chapter VI, pp. 125-130.

<sup>&</sup>lt;sup>2</sup> P. L. 1905, Chapter 83, approved March 31, 1905, effective January 1, 1906.

<sup>&</sup>lt;sup>1</sup> P. L. 1906, Chapter 116, approved April 13, 1906, effective immediately. <sup>2</sup> P. L. 1908, Chapter 182, approved April 11, 1908, effective immediately. <sup>3</sup> P. L. 1908, Chapter 274, approved April 14, 1908, effective immediately.

New Jersey was experiencing the same difficulties with tax limits in the first decade of the century, that other states are experience ing with theirs now. How well the law worked after the amendments of 1908 is not known, but undoubtedly the county boards of taxation must have had at least a few applications, otherwise the law would never have been passed. Whatever merits the tax limits may have had, the Legislature was evidently disgusted with them, or perhaps with the requests for amendatory legislation that followed in their wake, and all tax limits were repealed on March 10, 1914 effective immediately.<sup>1</sup>

The effect of municipal tax limits in states where they have effectively limited property tax levies, has been to compel State aid and local permissive non-property taxes to take their place. The plethora of service charges imposed by many municipalities for water, sewerage, street cleaning and maintenance, and any other governmental activity that lends itself to this type of financing may be traced in part to the tax limits. Municipalities whose financing is hemmed in by property tax limits concern themselves more with financing through non-property levies than in cutting all expenditures to meet the limit. States like Alabama, Illinois, and New York have had to yield to demands for permissive nonproperty taxes and increased State aid in order to hold the line on the real estate tax limits. Of course, the tax limits themselves are often not too rigid. In many cases, a municipality or all municipalities in a state, may make a policy decision as to whether additional funds shall be sought from property owners, which involves exceeding limits or extra voting levies, or from others, by imposing charges for services or non-property taxes, or going to the Legislature and asking for more State aid or for larger distributions of shared taxes.

One of the principal lessons learned by tax limitation states over the economic cycle has been that you cannot pay 1958 prices for the things that government buys and still maintain assessed valuations and tax rate limitations at 1940 price levels. The attempt to do this in some states has inevitably resulted in general pressure for raising the limit, or for the growth of one form or another of governmental unit not affected by the tax limit, such as public authorities and special districts. It is particularly notable that a recent study, based upon the data set forth in Table 4.4, has concluded that states with property tax limits did not experience any lesser increase in per capita local property taxes

CHANGES IN TAX REVENUES	8.1	1942-1958,	MIK	SELECTED	STATES	CLASSIFIED	BY	HALL	XVL IO	LATIMIL	SNO
		Per Capita -Total Local Taxes	ita. Taxes	Tool	Per Capita Local Property Tax	Tax-	-State	Per Capita State Tax Collection	a setions— –	Per Cent 1932 - in Per	Change 19413 Japita
	19421	19532	% Change	19421	19532	% Change	19421	19532	% Change	Property Tax	State Taxes
States With no General Property Tax Limit or											
Connecticut	\$49.64 17.39	$$76.52\\29.42$	54.15% 69.18	\$47.03 16.58	\$75.40 27.53	60.32% 66.04	\$47.83 50.19	\$65.77 75.66	37.51% 50.75	10.6% -22.8	11.0% 10.6
Maine Manehire	32.32	67.13	150 20	31.42	65.79 98.79	109.39 148.34	34.30 35.66	64.14 61 24	87.00 71 73	-2.1	43.3
New Jersey	58.45 30.40	105.82 63.39	81.0 <del>4</del> 108.52	57.01 29.64	95.35 60.63	67.25 104.55	46.38 36.59	44.36 72.24	102.90	35.7	87.4 34.5
Average			95.16			92.65			57.59	10.2	48.3
Indiana	30.56 35 35	62.78 62.60	105.43	30.10 34 66	61.39	103.95 76.60	36.59 47 78	69.23 86.83	89.20 81 73	-22.7	117.5 158.5
Nevada	58.90	102.92	74.74	50.10	81.49	62.65	54.95	93.36	69.90	8.3	39.0
New Mexico	12.51 27 76	25.98 50 16	107.67 98.79	11.43 29.09	20.55	79.79 85.53	37.49 43 71	97.06 60 14	158.90 37.59	-50.4	140.3
West Virginia	15.84	25.31	59.79	14.88	21.36	43.55	35.54	63.53	78.76	48.4	203.1
Average States With General Con-			87.29			75.35			86.01	27.8	163.7
Alabama	10.11	23.17	129.18	7.45	15.23	104.43	21.99	52.10	136.93	-12.4	156.1
Kentucky	14.67	32.25	119.84 05 00	13.57	27.06	99.41 21 49	23.52	47.29	101.06	- 2.1	43.3
New York	66.18	114.29	72.70	59.86	85.42	42.70	47.93	73.78	53.93	9.0	170.8
Texas	21.19	50.31	137.42	20.34	45.59	124.14	26.48	54.64	106.34	- 2.7	67.8
Wyoming Average	35.88	65.48	82.50 106.25	33.80	60.48	78.93 88.51	34.46	89.13	158.65 106.55		50.2 106.5
states with General Statu- tory Limits—											
Georgia	12.98	33.99	161.86	11.60	28.84	148.62	22.71	62.04	173.18	3.0	86.8
Illinois	44.99	78.98	75.55	41.34	70.89	71.48	40.62	57.69	42.02	-2.0	04.0 262.5
Iowa	32.68	82.13	151.32	31.88	80.15	151.41	31.60	64.03	102.63	10.6	111.8
Kansas	33.51	75.69	125.87	32.77	72.54	121.36	27.78	68.55	146.76	- 4.4	84.4
Nebraska	31.08	75.94	144.34	29.67	70.32 57 76	137.01	20.91 AF 65	44.22 67 50	111.48 E4 29	- 3.8 - 3.8	65.9 02 3
Virginia	16.96	36.21	113 50	14.71	28.39	03.00	28.18	53.93	91.38	1.6	85.1 85.1
Average	222	1	124.81			116.60		2	103.54	2.4	107.4

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26-June 1948, Dept. of Commerce, Bureau of Con Computed from Revised Summary St. and Loc. Gov. Finances in 1942, Bul. b-55 no. -1954 Dent Comm Oct 27 82 053 State and Local Gov Re Census

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<sup>&</sup>lt;sup>1</sup> P. L. 1914, Chapter 9, approved March 10, 1914, effective immediately.

between 1942 and 1953 than did states without such limits; and that the average increase in total local taxes, property and nonproperty, was even greater in tax limitation states over that period than in states without municipal property tax limitations.<sup>1</sup>

#### The Commission concludes—

That tax limitations would cause as many problems as they might cure, and that they would be ineffectual as a restraint on local expenditures regardless of the standard of value adopted for local property tax purposes.

#### Homestead Tax Exemptions

The use of some form of homestead tax exemption to relieve real estate has been proposed to the Commission by Mayor Leo Carlin of Newark and by others. This proposal has been carefully examined in light of the assignment set forth in the legislative resolution under which the *Commission* has conducted the present study, and with reference to experience in other states.

Seventeen states have no statutory provisions which permit, to any extent, real property exemptions from tax levies. These States are as follows: Colorado, Delaware, Illinois, Kansas, Kentucky, Missouri, Nebraska, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Texas, Virginia, Washington, West Virginia and Wisconsin. The remaining 31 states have either veterans' exemptions or some form of more general real property exemption from the levy of taxes. Exclusive of veterans' exemptions the states which use general homestead tax exemptions are:

Arkansas (\$1,000)	Minnesota (\$4,000-rural)
Florida (\$5,000)	Mississippi (\$5,000)
Georgia (\$2,000)	New Mexico (\$200)
Iowa (\$2,500)	Oklahoma (\$2,000)
Louisiana (\$2.000)	

It is notable that with two exceptions all of the homestead tax exemption states are located in the South. The *Commission* has nevertheless considered the possibility of such a form of exemption to property owners in New Jersey. Any such exemption would, of course, tend to be more valuable for lower assessed valuations of property.

An estimate of the effect of a \$2,000 homestead tax exemption appears in Table 4.5. For the purposes of a more realistic

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presentation, the table has been constructed on the assumption that 100 per cent assessments would not become effective and that some form of fractional assessment, for example, Alternative 1 as described in Chapter V of this report might become effective. That alternative would assess real estate and machinery and equipment at 40 per cent of its value and inventories at 10 per cent of their value. Upon this assumption, a homestead tax exemption would cause a shift of taxes from residential properties to other properties amounting to over \$40 million each year. This net tax shift is after taking into account that part of the cost would appear in the tax levied upon that value of the homestead in excess of the exemption. The problem is similar to the present veterans' exemption, which is discussed in Chapter VI of this report.

#### TABLE 4.5

#### ESTIMATED EFFECT OF A \$2,000 HOMESTEAD EXEMPTION NEW JERSEY COUNTIES-1957

(amounts in thousands of dollars)

			dential Property- er 40, 40, 10% Ass With	sessment*-
County	Actual Taxes	Homestead Exemption	Homestead Exemption	Shift in Taxes
Atlantic	\$6,710	\$7,561	\$6,355	\$1,206
Bergen	51,797	52,177	49,061	3,116
Burlington	6,572	6,016	5,189	827
Camden	17,589	16,844	13,616	3,228
Cape May	4,899	4,663	4,037	626
Cumberland	3,468	3,436	2,673	763
Essex	59,637	58,657	51,535	7,122
Gloucester	4,798	4,387	3,600	787
Hudson	20,149	25,679	20,912	4,767
Hunterdon	2,006	1,976	1,641	335
Mercer	14,774	13,822	10,325	$3,\!497$
Middlesex	18,322	19,667	17,588	2,079
Monmouth	18,817	18,642	16,632	2,010
Morris	17,428	16,378	15,058	1,320
Ocean	7,378	7,316	6,095	1,221
Passaic	21,172	19,664	16,821	2,843
Salem	1,736	1,578	1,302	276
Somerset	6,956	6,515	5,845	670
Sussex	$3,\!116$	3,293	2,854	439
Union	32,259	31,072	28,273	2,799
Warren	2,550	2,395	1,998	397
State Total	\$322,133	\$321,738	\$281,410	\$40,328

• Real estate assessed at 40% of market value, machinery and equipment at 40% of book value, inventories 10% of book value, and all household goods exempt.

<sup>&</sup>lt;sup>1</sup> Sly, J. F. and Miller, W., Tax Policies in Utah (1954), p. 71.

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As a matter of policy, this Commission is convinced th improvements in the State and local tax system do not lie in direction of granting further tax exemption without any in l tax. Such adjustments as are required to reflect the differen in economic ability of taxpayers can and should be made direct rather than through the indirect process of exemptions not ba on purely tax considerations. While the total of \$40 million not large as tax sums go, this is a total for the State as a wh and does not reflect the effect of the exemption on any spec municipality. In those taxing districts which are primarily redential communities, the exemption would have a drastic eff and its cost would undoubtedly appear in the tax rate to be bo by the non-exempt part of homestead property. As shown Table 4.6, in more than half of all the municipalities in the Sta residential real estate accounts for 60 per cent or more of local property taxes. The full benefits of homestead tax exempt thus would not be afforded to the homesteaders themselves. W respect to the special purposes of this report, such exempt could not facilitate any transition from the present to a n standard of value.

The Commission concludes—

That homestead tax exemption would not be a desira modification of the general property tax at this time.

that the lieu nces			All Munici- palities	23	70	40	37	16	14	22	24	12	26	13	25	52	39	$33^{1}$	16	15	21	24	23
ased n is			90%	:	0	Ч	01	:	:	0	1	:	:	:	;	ŝ	1	:	:	:	:	:0	<sup>1</sup> :
hole cific resi-	SA (N		80%-89%	63	14	က	8	03	:	5	ŝ	:	:	02	1	6	7	11	1	: (	იი ი	CJ C	<sup>3</sup> :
fect, orne n in tate,	VETERANS' EXEMPTION) AXES IN NEW JERSEY S		70%-79%	ŝ	19	ŝ	11	ũ	:	9	9	:	5	1	ŝ	14	6	4	9		<del>،</del> در	-1 cr	5
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rable	TABLE 4.6 AXES (AFTER V L PROPERTY TA MUNICIPALITIES	1957 (number of municipalities)	40%-49%	ę	9	0	4	1	Ω	co	4	Г	2	n	1	c,	5	63	Г	c3 -	4,	-1 cr	2
	TABLE 4.6 NTIAL PROPERTY TAXES (AFTER VETERANS' EXEMPTI PER CENT OF TOTAL PROPERTY TAXES IN NEW JERSEY MUNICIPALITIES	(numbe	30%-39%	4	4	80	:	1	e c	:	:	01	4	:	5	c,	:	4	:	01 0			.4
	PROPER		20%-29%	1	:	4	1	1	:	03	T	9	4	n	4	4	:	1	1	4	:'	–	· H
	TABLE 4.6 RESIDENTIAL PROPERTY TAXES (AFTER PER CENT OF TOTAL PROPERTY T MUNICIPALITIE		10%-19%	2	1	03	:	:	1	:	2	က	1	:	:	1	:	:	:	Ι	:'	-1	: :
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#### CHAPTER V

#### THE TOTAL TAX PROBLEMS AND ALTERNATIVE SOLUTIONS

The preceding chapters have described the scope of the problem submitted to this *Commission*, and the conditions under which it may seek its solution. In summary, the conditions found by the *Commission* were these:

1. The amount of State and local taxes in New Jersey has more than doubled over the past decade—an increase of \$556.6 million, averaging almost \$56 million annually.

2. Taxes for State purposes have increased proportionately more than taxes for local purposes, but general property has borne the brunt of increased costs of local government, even though the amount of State aid for schools and other local services has increased by approximately \$100 million.

3. The State treasury has been running low on revenues to meet State needs for operations, State aid and capital purposes; and it appears that the surpluses out of which a portion of annual budget needs have been met, are about to be exhausted.

4. A century of inequities in the administration of the general property tax seems to be coming to an abrupt halt as a result of the decisions of the State Supreme Court requiring all taxpayers to be given equal treatment under the law, and requiring that the standards of assessment prescribed by law shall be followed in practice.

5. The comparative burden of taxation in New Jersey is moderate on an over-all basis but exceptionally high as to the levies on property.

6. The comparative tax burden on business is moderate except for those businesses which require large investments in real estate or are subject to substantial personal property assessments.

7. Potential shifts in the burden of property taxes which appear to be caused by 100 per cent assessments are not due to the use of full values, but solely to uniform treatment of taxpayers under the standards prescribed by law;

8. Neither a legal classification of property for taxation nor any other device permissible under the Federal Constitution can avoid a redistribution of the burden of the property tax in accordance with the principles of uniform treatment of taxpayers similarly situated, whatever standard of assessment or legal classification might be adopted under the State Constitution.

#### BASIC CHOICES CONFRONTING THIS STATE

Uniformity v. non-uniformity:

The question of uniformity and the question of classification are two sides of the same coin. In its present form, the rule of miformity requires the same standard of value for all taxable

property within the State. It would be applied even were the statutes to prescribe a different standard of value for all taxable property of a given class. Classification of personal property is permitted, and may be desirable, under the present constitutional provisions. Classification of real property for local tax purposes would require a constitutional amendment.

The theory that real property should be classified is based on assumed economic difference, social objectives, and public values. Different types of property would be valued according to these standards and classified at different rates. Industrial property, residential property, or farm property, with any number of subclassifications might be permitted.

> With or without classification, uniform treatment of tax payers under the law will, in many cases, require extreme readjustments to correct for the present unequal treatment.

> Only three States have attempted a general classification of real property. This policy has opened a Pandora's Box of troubles, with no foreseeable end to group efforts to obtain favored treatment through additional classifications.

The hope that classification might be a way of avoiding a shifting of the tax burden cannot be sustained by the facts. Even were

#### TABLE 5.1

#### RANGE OF AVERAGE NEW JERSEY REAL ESTATE ASSESSMENT RATIO STATE SUMMARY—1957

(amounts in millions of dollars)

Assessment Ratios	Number Municipalities1	Assessed Value	True Value	Number Municipalities	ent Distribut Assessed Value	True Value
Under 10%	13	\$31	\$334	2.30%	0.45%	1.40%
10%-14.9%	119	291	2,251	21.10	4.30	9.41
15%-19.9%	170	904	5,149	30.67	13.37	21.51
20% - 24.9%	148	$1,\!159$	5,168	26.24	17.14	21.59
25%-29.9%	40	662	2.412	8.16	9.78	10.08
30%-34.9%	00	899	2,715	4.96	13.30	11.34
35%-39.9%		423	1,118	1.95	6.25	4.67
40%-44.9%	0	589	1.411	1.60	8.71	5.90
45%-49.9%	-	967	2,007	1.24	14.29	8.38
50% and Over		839	1,371	1.77	12.40	5.73
State Total	564	\$6,763	\$23,937	100.0%	100.0%	100.0%

<sup>1</sup> Excludes Shrewsbury Township, Victory Gardens, and Island Beach which report no real estate assessments. This table does not reflect subsequent revisions of ratios by the Division of Tax Appeals in 56 municipalities, the net effect of which is negligible.

Source: State of New Jersey, Department of the Treasury, Division of Taxation. Certification of Table of Equalized Valuations-1957. Processed (Trenton, N. J.: Sept. 30, 1957).

County and Item	Under 10%	10%-14.9%	15%-19.9%	20%-24.9%	<b>10%-14.9% 16%-19.9% 20%-24.9% 25%-29.9% 30%-34.9% 35%-39.9% 40%-44.9</b> %	30%-34,9%	35 %-39.9%	40%-44.9%	45%-49.9%	50% and over	Total
Atlantic Municipalities Assessed Value True Value	4 \$5.2 57.3	14 \$30.7 242.0	3 \$11.9 67.1	1 \$10.3 51.5		1 \$89.2 284.2					23 \$147.5 702.2
Bergen Municipalities Assessed Value	::::	\$3.8 \$3.8 30.2	23 \$197.2 1,078.2	35 \$472.8 2,103.7	7 \$112.9 405.8	2 \$53.8 172.0	· · · · · · · · ·	1 \$17.9 41.5			70 \$858.3 3,831.3
Burlington Municipalities Assessed Value	3 \$1.4 16.1	15 \$22.4 178.6	12 \$40.3 228.5	9 \$30.6 144.5	1 \$3.0 11.8		· · · · · · · · · · ·				40 \$97.8 579.5
Municipalities Assessed Value	::::	3 \$4.0 30.3	11 \$47.9 264.1	13 \$74.8 324.1	7 \$67.9 255.3	1 \$5.1 16.6		1 \$125.7 312.2		\$.9 1.4	37 \$326.2 1,204.0
Cape May Municipalities Assessed Value	::::	3 \$8.6 76.5	4 \$32.0 191.6	6 \$28.2 133.7	3 \$7.8 29.6						16 \$76.6 431.5
Municipalities Assessed Value	:::	2 \$2.9 20.6	4 \$28.1 174.9	6 \$18.7 78.3	1 \$14.4 57.0	\$1.8 5.7					14 \$65.9 336.6
Municipalities Assessed Value	::::				3 \$60.7 210.0	7 \$252.5 740.6	6 \$205.3 543.8	2 \$137.9 335.4	3 \$733.6 1,503.9	\$57.2 \$	22 \$1,447.3 3,441.8
Municipalities Assessed Value True Value	:::	3 \$6.5 50.4	11 \$48.7 272.6	7 \$31.3 137.6	35.4 \$5.4 20.3						24 \$91.9 481.0

# BY COUNTY—1957 amounts in millions of dollars,

NEW JERSEY REAL ESTATE

AVERAGE

OF

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ASSESSMENT RATIOS

#### TABLE 5.1—Continued

## RANGE OF AVERAGE NEW JERSEY REAL ESTATE ASSESSMENT RATIOS

#### BY COUNTY-1957

(amounts in millions of dollars)

County and Item	Under 10%	10%-14.9%	15%-19.9%	20%-24.9%	25%-29.9%	30%-34.9%	35%-39.9%	<b>40%-44.9</b> %	45%-49.9%	50% and over	Total
Hudson							2		1	7	12
Municipalities				1		• • • •		1 \$5.5	1 \$19.3	\$713.1	\$823.5
Assessed Value				\$11.4			\$74.3			1,192.8	1,484.2
True Value				52.3			187.8	12.7	38.6	1,192.0	1,101.4
Hunterdon											26
Municipalities		9	10	6	1					· · · ·	\$42.1
Assessed Value		\$16.3	\$13.6	\$9.5	\$2.7					• • • •	258.1
True Value		128.3	74.7	45.5	9.7		· · · ·				208.1
Mercer											
Municipalities		1	1	6	2	1		1	· · · ·	1	13
Assessed Value		\$5.9	\$25.6	\$31.3	\$59.2	\$21.1		\$163.6		\$67.3	\$374.0
True Value		40.6	152.2	143.0	205.2	62.4		368.2		68.7	1,040.3
Middlesex											
Municipalities		1	17	3	1	1	1		1		2
Assessed Value		\$1.8	\$169.9	\$65.0	\$12.2	\$51.9	\$48.5		\$30.2		\$379.4
True Value		i1.9	974.4	287.5	47.0	149.4	137.9		62.3		1,670.3
Monmouth											
Municipalities	1	14	14	17	3		1	1			5
Assessed Value	\$3.0	\$52.4	\$49.0	\$81.3	\$27.4		\$24.2	\$7.3			\$244.'
True Value	31.7	394.2	284.0	375.4	106.7		68.5	17.3			1,277.7
Morris	51.4	001.2	201.0	01011							
		10	19	5	2	1			1		33
Municipalities		\$39.6	\$113.8	\$42.5	\$26.6	\$5.0			\$8.3		\$235.'
		309.1	661.2	193.1	97.9	16.5			17.9		1,295.0
True Value		000.1	001.2	100.1	0110	2010					,
Ocean	4	17	8	4							3
Municipalities	\$20.5	\$28.5	\$21.9	\$19.2							\$90.3
Assessed Value		\$23.5 214.7	133.1	92.1							664.
True Value	224.8	214.(	100.1	04.1							50-11
Passaic			2	4	4	4	1		1		10
Municipalities			\$7.9	\$65.2	\$45.4	\$163.7	\$70.8		\$175.3		\$528.
Assessed Value True Value			41.9	276.5	162.9	477.4	180.0		384.3		1,523.0
True value						and the second	and the second second second	in a second s	designed a single strengthere.	in an an international	And And And And

#### TABLE 5.1—Continued

#### RANGE OF AVERAGE NEW JERSEY REAL ESTATE ASSESSMENT RATIOS

#### BY COUNTY-1957

#### (amounts in millions of dollars)

County and Item	Under 10%	10%-14.9%	15%-19.9%	20%-24.9%	25%-29,9%	30%-34.9%	35%-39.9%	40%-44.9%	45%-49.9%	50% and over	Total
Salem											
Municipalities		2	. 6	6	1						15
Assessed Value		\$2.2	\$22.7	\$14.8	\$6.1						\$45.7
True Value		17.7	137.5	63.9	23.3	· · · ·					242.4
Somerset											
Municipalities		9	9	3		· · · •					21
Assessed Value		\$46.3	\$27.8	\$27.2							<b>\$101.2</b>
True Value		358.9	161.1	121.9							641.9
Sussex											
Municipalities		10	8	6							24
Assessed Value		\$15.4	\$8.8	\$15.3							\$39.5
True Value		118.7	54.1	72.6							245.5
Union											
Municipalities			2	5	5	7		2			21
Assessed Value			\$26.9	\$104.4	\$200.1	\$238.6		\$131.1			\$701.1
True Value			138.2	447.0	731.4	737.2		324.0			2,377.8
Warren											,
Municipalities	1	4	9	5	2	2					23
Assessed Value	\$.3	\$3.7	\$10.5	\$5.2	\$9.9	\$16.6					\$46.3
True Value	4.2	28.8	59.8	23.9	37.8	53.5	· · · ·				208.0
State Total							-				
Municipalities1	13	119	173	148	46	28	11	9	7	10	564
Assessed Value	\$30.6	\$290.9	\$904.4	\$1,158.8	\$661.5	\$899.4	\$422.9	\$589.1	\$966.6	\$838.5	\$6,762.8
True Value	334.1	2,251.4	5,149.0	5,168.0	2,411.9	2,715.5	1,118.0	1,411.3	2,007.0		23,937.2
Per Cent Distribution		-						•	,	.,	,
Municipalities	2.30%	21.10%	30.67%	26.24%	8.16%	4.96%	1.95%	1.60%	1.24%	1.77%	100.0%
Assessed Value	0.45	4.30	13.37	17.14	9.78	13.30	6.25	8.71	14.29	12.40	100.0
True Value	1.40	9.41	21.51	21.59	10.08	11.34	4.67	5.90	8.38	5.73	100.0

1 Excludes Shrewsbury Township, Victory Gardens, and Island Beach, which report no real estate assessments.

each taxing district authorized to select its own ratio of assessed to true value, as proposed in A. C. R. No. 36 which was rejected at the polls in 1956, there would be just as much redistribution of the tax burden under a uniform local ratio selected locally as there would be under a uniform State ratio selected by the Legislature. For example, if under such a plan, Middletown Township had selected its own average ratio of 14 per cent in 1957, the constitutional requirement of uniform treatment of all taxpayers similarly situated would demand that Mrs. Switz be given a substantial reduction in her assessment and that many of her neighbors be given a substantial increase.

If the purpose is to avoid a redistribution of the burden as among classes, by allowing each taxing district to preserve its present situation, it would be necessary to allow it to select not only its own uniform ratio, but also to select the ratio it would apply to the various classes of property within the district. Even though such a classification were made, the courts would still require that all taxpayers within the same class be given equal treatment, and the effect of such uniformity within the classes would similarly result in an extreme redistribution of the tax burden in municipalities where great variation in assessment prevails. There is no form of constitutional amendment which could circumvent this result.

#### In brief, to effectuate the idea of classification would require not only the legalization of a classification according to use, but on top of that, a classification according to location by political subdivision.

Such a multiple scheme of classification would mean that each type of property could conceivably be making a different relative contribution for the support of government in every taxing district. It would become impossible to continue to use the municipal tax rolls for the apportionment of the county tax burden. since discrimination between identical taxpayers cannot be legalized under the federal requirement of equal protection of the laws. A separate county tax roll equalized by class of property within each taxing district would be required.

In summary, to abandon the legal requirement of uniform and equal treatment would mean to accept a principle of unequal treatment for every taxpaver in the State-in other words, a legalizing of the present situation, with few if any, adjustments among taxpayers. This is at present illegal. It could not be made constitutional. It would certainly be unfair.

#### The Commission concludes—

Even if some classification were legalized, unequal treatment of taxpayers within an established class (what the Switz case actually prohibited) could not be legalized under the Federal constitution. It cannot be emphasized too often that the cause of the shifting of tax liabilities anticipated under the court decision is due solely to the court's enforcement of the uniformity rule, and not to any standard, classification or lack of classification.

The Commission recommends retention of the uniform standard of assessment of real estate. ...

#### 100 PER CENT ASSESSMENTS OR FRACTIONAL ASSESSMENTS

So far as the taxpayer is concerned, assessments at a fraction of full value will make no difference in his tax liability. It would ause no greater shift in the tax burden among classes or among ndividuals regardless of what the present differences may be. He will pay the same under 100 per cent, 60 per cent, 40 per cent, or 10 per cent assessments—provided local budget requirements remain unchanged. It will, however, make a difference in the tax ate. If a uniform assessment requires that the local average ratio of assessed value to true value be lowered, the tax rate will ncrease; conversely, assessments at a higher local ratio would cause the tax rate to decrease.

For psychological reasons, it seems best to adopt a fractional valuation. This valuation must be selected so as to bring a mininum disturbance to conventional tax rates. No matter what miform fractional valuation is used, however, some tax rate adjustments will be large, but this need not change the tax bill received by any taxpayer. Shifts of tax burden among taxpayers in the same class and among classes of taxpayers will occur-but only because of the establishment of uniform treatment, not because of the fraction selected.

The Commission has conducted extensive experiments in the election of an assessment ratio in the range between the present State-wide average of about 28 per cent and the legal standard of 100 per cent, for the assessment of real estate. To select a ratio which would be high enough to cover the present practice in all of he taxing districts in the State, would require a ratio of 98 per cent (found in Princeton Township) according to the table of qualized valuations promulgated by the Division of Taxation for 1957. In Hudson County, Hoboken (80.89 per cent), Bayonne (57.32 per cent), Jersey City (61.82 per cent), Union City (60.48 per cent, and West New York (61.20 per cent) had average ratios of assessed to true value of real property which were 51 per cent or greater in 1957.

Table 5.1 shows that 10 New Jersey municipalities had real estate assessment ratios averaging more than 50 per cent of true value in 1957. Located in four counties, these 10 municipalities contain 12.4 per cent of all real estate assessed values and 5.7 per cent of all real estate true values. Sixteen other municipalities in 10 counties had real estate assessment ratios averaging between 40 per cent and 50 per cent. These 16 municipalities account for 23 per cent of all New Jersey real estate assessed values and 14.28 per cent of all true values.

At the other extreme, Table 5.1 shows 13 municipalities with real estate assessment ratios averaging less than 10 per cent. Situated in five counties, these 13 municipalities contain less than half of 1 per cent of all assessed values and 1.4 per cent of all true values. Another 119 municipalities had real estate assessment ratios averaging between 10 per cent and 15 per cent. This 21 per cent of all New Jersey municipalities contains 4.3 per cent of all real estate assessed values and 9.4 per cent of all true values.

In general, three considerations must dominate the selection of a new ratio:

(1) To fit a new assessment ratio to the highest existing in the State would provide no comfort for the hundreds of districts which have been assessing at an average of between one-quarter and onethird of full value.

(2) To select the present average rate of 28 per cent might cause excessive increases in the tax rate in 65 municipalities containing over half of all the net valuation taxable in the State.

(3) In either event, the actual effect on the tax rate of any given assessment ratio, will depend not only upon the real estate ratio but upon what changes are made at the same time with respect to personal property taxation.

The Commission has deemed it desirable that the new ratio of assessed valuation to true value shall be established at a point which would give due weight to the average practice throughout the State and at the same time be not so low as to fall substantially below the ratios found in any large number of taxing districts. The Commission has also deemed it desirable that the ratio established by law for New Jersey should not be too far from the general practice in other states, if a general practice is apparent, to avoid an artificial element of interstate competition in the location of industry. The Commission has accordingly examined with interest a recent survey of State-wide average assessment ratios conducted by the Federation of Tax Administrators. As shown in Table 5.2, reporting the results for some 22 states, the statutory standard of assessment is 100 per cent in all but four of the states. The actual State-wide average assessment ratios range from a low of 13 per cent for Idaho to a high of 57.82 per cent for Wisconsin.

The mean of the State-wide ratios shown in the table has been computed as 31.19 per cent, and it is notable that in both New York and Pennsylvania the average State ratio reported by the tax administrators was approximately 39 per cent.

#### TABLE5.2

#### STATE-WIDE ASSESSMENT RATIOS IN SELECTED STATES

State	Ratio Year	State-wide Average	Statutory Standard	County	Ratios— High
Arkansas	1949	16.34%	20%	11.24%	35.57%
California	1955	22.8	100	20.0	30.0
Idaho	1952 - 53	13.00	100	8.94	25.53
Illinois	1952	51.32	100	na	na
Indiana	1951	30.00	100	24.00	37.00
Iowa	1954	26.99	60	21.55	40.62
Kansas	1954	23.49	100	13.0	52.0
Kentucky	1955	31.8	100	22.2	50.0
Maine	1954	34.56	100	29.17	42.67
Maryland	1952	40.00	100	25.0	60.0
Minnesota	1954	35.99	100	16.91	51.99
Missouri	1955	29.75	100	18.21	44.20
Montana	1954	30.5	100	19.3	51.8
Nebraska	1955	31.0	50	na	na
New Jersey	1955	21.28*	100	14.22	51.78
New York	1954 - 55	39.34	100	na	na
Oregon	1955	24.29	100	14.97	34.22
Pennsylvania	1955	39.8	100	19.3	65.7
Virginia	1950	30.0	100	6.1	60.9
Washington	1955	19.22	50	13.2	26.3
West Virginia	1955	36.96	100	17.89	63.72
Wisconsin	1954	57.82	100	32.08	80.59

\* Assessment ratios compiled by the Tax Administrators are unweighted averages in which small taxing districts and large ones have equal influence. This accounts for the difference between the ratio of 21 per cent (1955) shown above for New Jersey and the weighted average of 28 per cent (1957) shown elsewhere in this report.

Source: Federation of Tax Administrators. Equalization Programs and other State Supervisory Activities in the Property Tax Field, Preliminary Report. Processed (Chicago: Jan. 1957), p. 16.

#### The Commission recommends—

In view of the wide public reluctance to accept 100% assessments, and despite the fact that there is no real difference between the two in the distribution of the tax burden, a uniform Statewide assessment ratio for real estate should be established at 40% of the full valuation.

A PROPERTY BASE OR A REPLACEMENT BASE

Senate Concurrent Resolution No. 28 (Dec. 27, 1956) under which the Commission has been working was in two parts:

Section 1 requested a solution to problems associated with enforced assessment of real property at 100 per cent of its true value; Section 2 requested a report on temporary, transitional and permanent changes in the State tax structure.

Section 1 could stand alone; namely, uniform valuations could be assigned to real and personal property, appropriate exemptions provided (for example, household personal property), and adjustments made in debt limitations, veterans' exemptions and special taxes related to real estate assessments. This would have the following advantages and disadvantages:

#### Advantages

Brings uniformity of tax treatment with minimum of apparent change from present practice.

Requires no property tax replacement from "new taxes"; and

Eliminates from the tax base the unpopular and abused household personal property measures.

#### Disadvantages

Permits important and sometimes extreme tax shifts for single taxpayers as uniformity is substituted for assessments which are not now uniform.

Provides no "property tax relief" and continues heavy dependence upon local property taxes.

Emphasizes the position of business personal property within the tax base, with resulting excessive adjustments and possible detriment to economic development of the State.

Provides no additional revenues for State purposes.

Section 2, A long-term tax policy: Whatever the political implications may be, this Commission cannot recommend a policy of unequal treatment for taxpayers. It is recognized, however, that much disturbance can be caused by a sudden and complete correction of extreme inequalities. The Commission has considered, therefore, the beginning of a shift of the tax burden from property to activities within the State, through the use of a replacement tax which could accomplish three purposes:

1. Removal of the property tax from business inventories (\$31 million) to cushion the adjustment for many businesses faced with the threat of "tax lightning" under 100 per cent assessments applied to all machinery and equipment as well as inventories.

2. Abolition of the property tax on household goods (\$15 million) to eliminate one of the glaring weaknesses of the general property tax, and to bring some relief to the homeowner;

3. Provision of the basis, at least in part, for raising needed State revenues as determined by the State budget.

Replacement could be determined by a formula that would replace losses to municipalities from the exemption of household goods and business inventories plus a possible additional amount to bring further relief to real estate. This policy could be continued with other tax bases as rapidly as the Legislature desired. At present it would have these advantages and disadvantages:

#### Advantages

Removes household goods and business inventories from the property tax base—both long-sought reforms.

Substitutes activity measures such as net earnings for property values as a partial basis of business taxes.

Provides a tax base which could also be used for State purposes.

#### Disadvantages

Introduces a "new tax" to New Jersey.

Requires future local property tax needs to be met from a narrower base, even though the loss is more apparent than real.

Makes a portion of local tax support subject to variations in business activity or net income.

A third objective—major relief of real estate, would be possible only through the adoption of a major new tax, that is, a consumers' sales tax, or an individual income tax. If the State is to consider the total impact of all Federal as well as State and local taxes, it must recognize the fact that the Federal Government has practically pre-empted the individual income tax by the imposition of steeply progressive rates. This leaves the consumer sales tax available for real estate tax relief.

The total amount raised by taxation of property, real and personal, in 1957, was \$645.6 million for local purposes. Within this total, real estate alone provided all but \$84 million in the tax yield. To provide substantial relief for real estate, for example, a onethird cut in the average burden, would require a non-property tax to yield approximately \$200 million annually and more as budgets increased with future growth. What this would mean in terms of "replacement taxes" is indicated by the following estimated yields:

3 per cent without exemptions 4 per cent with food exempt		
Personal Income Tax		
Base, exemptions and deductions as in New York at one and a half times the New York rate	\$210 million	
Business Income Tax		
11 per cent Corporation net income (on income before federal taxes)	\$198 million	
10 per cent Business net income-Corporation		
and unincorporated—(on income before federal taxes)	\$220 million	

The striking sums that are required to make any major impression on current State and local tax problems have been apparent to other states as well as New Jersey. It is notable that among all the new State fiscal programs since 1945 the sales tax has predominated:

Two States (Rhode Island—1947; Delaware—1957) adopted a corporate income tax—it is now used by 33 States.

Ten States added consumer sales tax—this is the most noticeable trend, and it has occurred in Connecticut, Florida, Georgia, Maine, Maryland, Nevada, Pennsylvania, Rhode Island, South Carolina, and Tennessee.

-One State (Michigan) adopted a new business value added tax. known as the "adjusted receipts tax"—the first of its kind in the United States.

#### The Commission concludes—

Its first assignment—a solution to the property tax problems created by recent court decisions—can be fulfilled within the framework of the present property tax, without new taxes and granting considerable improvement in the law;

Its second assignment—a basis of providing for over-all revenue needs of State and local government—cannot be met without a new tax, and the present political environment would leave no alternative to some form of business tax;

Major relief of real estate—requiring the adoption of a new broad based tax, such as the individual income tax or a consumer sales tax—would require both major political parties to reconsider their 1957 tax planks, possibly under a referendum to the voters.

### ALTERNATIVE PROGRAMS

The *Commission* has considered and evaluated a large number of alternative programs, both with and without new taxes. Upon analysis, an effective choice which would meet all of the conditions which have been described, a majority of the *Commission* believes would be between either of two alternatives:

#### ALTERNATIVE 1

General Description (40 per cent-40 per cent-10 per cent)
Real estate assessment at 40 per cent of its full value.
Business machinery and equipment at 40 per cent of its value.
Business inventories at 10 per cent of its value.
Household personalty exempt.
Veterans' exemptions unchanged (\$500).

#### Specific Standards

Real estate-40 per cent measured from current market values.

#### Farm personal property-

Farm inventories, crops and livestock, 10 per cent market or book value.

Farm machinery-40 per cent depreciated cost.

Business personal property-

Business inventories—10 per cent book value. Other business personalty—40 per cent book value.

#### Assessment Administration

Business personal property-

State assessed for certification to municipalities. All other property locally assessed.

#### Compared to 100 per cent Assessments

The Commission has not considered 100 per cent assessments of real and personal property as a practical alternative, for two reasons: first, as already noted in Chapter I full value assessments are not psychologically acceptable; second, 100 per cent assessment of personal property—household and business inventories, machinery and equipment is a theoretical possibility but it would cause a greater shift in tax liabilities from real estate to personal property than other available alternatives.

Solely for the purpose of illustrating the effect of enforcing the law as written—in compliance with the court decision—Table 5.3 presents the effects on the amount of taxes raised by 100 per cent assessments as compared with actual assessments in 1957, including business personalty at 100 per cent. To make the tax estimates somewhat realistic, veterans' exemptions have been figured at \$1,000 and household personalty has been omitted as impractical to assess at 100 per cent. Granting the basic weakness in such a broad application of the general property tax to the complex modern economy, certain results which are contrary to general expectations, may be noted:

1. There would be practically no change in the amount of tax to be raised from farm property.

2. Assuming that railroad property is now assessed at 100 per cent, if all other property were assessed on this basis, railroad taxes would be reduced by \$8.1 million.

3. Residential property taxes could be reduced by \$30.6 million, while business property taxes would be increased by \$29.2 million, Statewide.

The general merit of Alternative 1 rests on the fact that it retains New Jersey's character as a "property tax State" and would achieve a transition to the uniform treatment required by the court decisions without any important shifts of the property tax burden as between business and residential property for the State as a whole.

Alternative 1 would have the important effect of reducing the amount of tax raised from assessments on business real estate and substantially increasing the amount of tax raised from assessments on business personalty, but the net effect would be to add only \$5.8 million to the total business property tax of \$276.4 million in 1957.

This shift within the business class from real to personal property permits Alternative 1 to add only \$8 million to the amount of tax raised from residential property and this is more than offset by the proposed exemption of household goods which reduces residential assessments by \$15.5 million, for a net reduction of \$7.4 million.

In farm communities, the fractional assessments proposed by Alternative 1 would cause relatively little change in the share of the property tax raised from farm property.

The effect of any alternative on the amount of tax to be raised from railroad property cannot be projected without certain assumptions as to the present level of assessment on such property. The data in Table 5.3 are presented on the assumption that railroad property is now assessed at 100 per cent of its true value in the communities where it is located. Under the decision of the Supreme Court in the *Lackawanna Case*, the assessment ratio on railroad property must be reduced to the same level as that on other property assessed for local purposes, but the extent of present actual discriminations against railroad property and the corrective measures that will be adopted by the State assessor are still a matter of contention. Granted the assumption that railroad property is now assessed at 100 per cent, Table 5.3 shows that under the proposed Alternative 1 the reduction will amount to \$7.2 million.

The Commission has considered the effect of all of the alternatives on the veterans' exemption, but the Commission has been obliged to recognize that under the present Constitution (Art. VIII, Sec. I, para. 3) the amount of the veterans' exemptions is limited "to an aggregate assessed valuation not exceeding \$500, which exemption shall not be altered or repealed." This is considered in detail in Chapter VI.

In summary, Alternative 1 would have these principal effects—

The total tax levied in 1957 (\$645.6 million) could be raised with a minimum shifting of the source of property taxes among business, residential and farm properties;

There would be a major shift of the source of business property taxes from real estate (reduced \$47.5 million) to personal property (increased \$53.4 million);

The requirements of uniform treatment under the present constitution, as interpreted and enforced by the Supreme Court, would be fully met.

Individual taxpayers would experience shifts depending on whether they are now above or below the average prevailing in

-1957

SOURCES-

JERSEY TAX

NEW

TABLE 5.3

their municipality. The net effect on any individual business would vary depending upon the combined result of the new standards for real estate and personal property assessments. The Compendium Tables provide a detailed statement on each class of property in each county and each municipality.

#### The Commission recommends—

As a solution to the "100% assessment problem," that the tax law be revised to provide for assessment of all real estate and business machinery and equipment at 40% of their valuation, and of all business (including farms) inventories at 10% of their valuation, and that all household goods be exempt from property taxation. This will avoid any shift of the tax burden among classes of property on a Statewide basis, and will not require any new tax. To provide for shifting some of the property tax to non-property tax bases for local purposes, or for additional revenue for State purposes, at least one new tax would be required—as shown in Alternative 2 which follows.

#### ALTERNATIVE 2

The elements of an alternative plan complying with Section 2 of the Legislative Resolution (S. C. R. No. 28, Dec. 27, 1956) and which Commissioners Alexander and Dumont believe is the only alternative, may be summarized as follows:

Item	Tax in 1957
Exempt from Property Taxation	
Business inventories including farm crops and produce held for sale Household personal property	\$31.0 million 15.5 million
Total	\$46.5 million
Other Property (real and personal)	
Uniform assessment at 40 per cent of full value— with provision that full value of business personalty may be presumed to be book value subject to review.	
Replacement Tax	
Business net income tax—applicable to corporations and unincorporated business—with present Cor- poration Franchise Tax as a deduction (corporation pays greater of two taxes).	
Revised Franchise Tax with 3 per cent income	
alternative Present Franchise Tax	\$68 million 26 million
Increased corporation tax Unincorporated business tax (3 per cent)	\$42 million 9 million
Total additional tax	\$51 million

ACTUAL	TAXES C AND	ES COMPARED WITH 100% AND TWO ALTERNATIVES	WITH 10 FERNATIV	ACTUAL TAXES COMPARED WITH 100% ASSESSMENT AND TWO ALTERNATIVES	ENT		
	( auton	(amounts in munous of aouans)	ion to eno	(em)			
Class of Property	Actual Taxes	Taxes at 100% Assessment <sup>1</sup>	Alternative 1 40-40-102	Alternative 2 40-40 Replacement3	100%	Tax Change 40-40-10	e 40-40+ Replacement
Business Property	\$208.8 67.6 276.4	\$144.1 161.6 	\$161.2 121.0 	\$155.1 \$5.7 51.0 301.8	\$64.7 + 94.0 + 29.2	\$47.6 + 53.4 + 5.3.4 + 5.8	-\$53.7 + 28.1 + 51.0 + 25.4
Residential Property— Real Estate Personal Property	$\frac{322.9}{15.5}$ 338.4	307.8  307.8	$\frac{331.0}{\cdots}$	$\frac{313.3}{313.3}$	$\frac{15.1}{15.5}$	+ 8.1 - 15.5 - 7.4	$\frac{9.6}{15.5}$
Farm Property— Real Estate Personal Property	10.4 $1.2$ $11.6$	$\frac{10.8}{1.1}$	$\frac{11.1}{-12}$	$\frac{10.3}{11.4}$	+   + 4 -	<i>L</i> . +	   :   :   2
Vacant Land	20.9 14.5 661.8	20.9 6.3 652.6	22.0 7.3 654.8	$\begin{array}{c} 20.7\\ 7.1\\ \overline{}\\ 654.3\end{array}$	 		
Less Veterans' Exemptions	-16.2 $\pm 645.6$	7.0 \$645.6	-9.3 \$645.6	<u>8.8</u> \$645.6	+ 9.2 \$	+ <u>7.0</u>	+ 7.5
<sup>1</sup> Household personal property exempt, veterans' exemption of \$1,000.	veterans' e	xemption of	\$1,000.				

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\$500. tax replacement \$51 million,

veteral

#### Apportionment of Replacement to Municipalities

By formula which would allocate to each taxing district that portion of the total yield of the replacement tax which total taxes levied locally is of the total taxes levied in all taxing districts.

#### State Assistance to Assessors

State advice, guidance and supervision in assessment process—possible State assessment of business personal property for certification to municipalities.

#### State Revenues.

Business income tax rates can be increased to provide additional State revenue—approximately \$22 million for each 1 per cent of tax rate.

The key element in Alternative 2 is acceptance of a new tax to provide replacement revenues that would make possible the complete exemption of business inventories from the property tax and also provide the foundation for a solution for the State's revenue problem. These are related problems only because both of them appear to require a new tax for their respective solutions. They are sufficiently important, in the *Commission's* judgment, to warrant a re-examination of the "no new tax" policy, especially in view of the findings of Chapters I and II of this Report that the benefits of that policy have been less apparent in practice than in theory.

This Commission has long resisted the use of any new tax in Property arrived at the New Jersey so long as the property tax remained badly in need ible personal property: of improvement. That tax is, and will probably remain, the mainstay of local government in this State. It is divided about equally between residential and business properties. The State and local governments having now embarked upon a program of correcting its inequities and improving its administration, the time may well have come for some sharing of its load with other non-property tax sources.

A second major objection the *Commission* has had in the past, related to the first, has been that it did not want to exhaust a major new tax base without a concurrent solution of the tax lightning problem on business personal property. The *Commission* has repeatedly urged the Governor and the Legislature to take steps to correct this situation which has been unsound in tax policy and imprudent for the economic development of the State. In a previous report the *Commission* recommended the use of a gross receipts tax on business for this purpose. That tax having failed

to receive public acceptance, some alternative is required. The business net income tax, which is the heart of Alternative 2, would fulfill the conditions of a solution.

#### REVIEW OF PERSONAL PROPERTY TAX PROBLEM

Emphasis upon real estate assessments has diverted attention from personal property which is perhaps an even darker corner in the New Jersey local property tax structure. Including machinery, equipment and inventories of business and farms and household properties, tangible personal property represents more than 13 per cent of the general property tax base. Erratic and uneven assessment of this important class of property is more the rule than the exception.

In 1957, personal property taxes totaled \$84.2 million. Like the tax on real estate, personal property taxes more than doubled during the 10 years between 1947 and 1957. Table 5.4 shows that personal property taxes have not deviated substantially from a general level of 13 per cent of all local property taxes at any time since 1940.

Whatever may be said about inadequacies or the inequity of the personal property tax, it is maintaining its position within the local property tax structure. The same pressures of growth and inequality which necessitate reforms in the assessment and taxation of real estate apply with even greater force to the assessment and taxation of personal property.

In 1944 the Commission on Taxation of Intangible Personal Property arrived at the following conclusion with regard to tangible personal property:

The question of the taxation of tangible personal property used in business is as vital as the question of intangibles. Though neither as extreme nor as drastic as the intangible problem, "tax lightning" is a real hazard on business personalty and has the additional danger of being more widespread, more continuously applied and equally subject to abuse and discrimination.<sup>1</sup>

In 1947, the *Commission on State Tax Policy* examined the personal property tax and made the following observations:

.... personal property is not now and never has been truly a part of the general property tax base. But the letter of the law which places it within that base has caused negotiations to be substituted for taxation, and an unhealthy atmosphere of caprice to take the place of clear-cut official responsibility. The result, to be expected under such conditions, has been discriminatory, unequal and sometimes arbitrary assessments.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> Report of the Commission on Taxation of Intangible Personal Property, 1945, p. 85. <sup>2</sup> Second Report of the Commission on State Tax Policy, 1947, p. 4.

	General			Personal Property Te	AX	ſ		- Personal P	Personal Property as % of Total	of Total	
Year	Property Tax Levy	Intangible Personalty Amour	Business its in Million	Tangible Personalt, Household Farm is of Dollars	Farm	Total	Intangible Personalty	Business	Tangible Pe Household -Percentages	ersonalty- Farm	Total
1957	645.6	:	67.5	15.5	1.2	84.2	:	10.45	2.41	.18	13.04
1956	579.8	:	61.5	13.6	1.0	76.1	:	10.62	2.34	.17	13.13
1955	533.9		57.9	12.3	6.	71.3		10.86	2.31	.17	13.34
$1954 \dots \dots \dots$	509.8	:	<b>5</b> 5.8	11.7	6.	68.4	:	10.95	2.29	.18	13.42
1953	464.6	:	50.8	10.4	6.	62.1	•	10.94	2.23	.19	13.36
1952	433.4	•	47.7	9.5	\$.	58.0		11.01	2.19	.18	13.38
1951	394.8	:	42.6	8.6	7.	51.9	:	10.79	2.18	.18	13.15
$1950 \dots 1950$	368.7	4.1	40.7	7.6	7.	49.0	1.11	11.04	2.06	.19	13.29
$1949 \dots 1949$	355.7	4.9	38.4	7.5	L	46.6	1.38	10.80	2.11	.19	13.10
1948	334.3	5.3	35.3	6.8	9.	42.7	1.59	10.56	2.03	.18	12.77
1947	297.7	5.1	32.0	6.5	5.	39.0	1.71	10.75	2.18	.17	13.10
$1946 \dots 1946$	266.6	4.7	28.6	5.6	D	34.7	1.76	10.73	2.10	.18	13.01

TABLE 5.4 On of personal property within general property : Again in 1950, the *Commission* turned its attention to the personal property tax and reported as follows:

Experience throughout the State shows that there has been the greatest disparity among municipalities in the extent of their use and enforcement of the personal property tax.

An analysis of the experience of individual taxpayers, moreover, shows a disgraceful degree of inequality and inequity in the application of the tax not only among municipalities but even within the same municipality.<sup>1</sup>

The passing years have made the problem worse rather than easier. In 1946, the personal property tax appeared to be a \$34.7 million problem spread \$28.6 million upon business tangibles and \$6.1 million upon household goods and farm tangibles. In 1957, personal property taxes total \$84.2 million divided as between \$67.5 million upon business tangibles and \$16.7 million upon household goods and farm tangibles. Personal property taxes thus increased by \$49.5 million—or 143 per cent—between 1946 and 1957 to account for 13 per cent of the \$379 million by which total real and personal property taxes increased during this period (from \$266.6 million to \$645.6 million). It is clear that the longer the State defers action on this problem the more difficult it will be to find a solution.

In contrast to real estate which can be equalized more or less satisfactorily at market values (what a willing buyer would pay a willing seller), equalization of personal property is handicapped by lack of generally accepted standards and procedures. Nonethe-less, the requirements of uniform assessments apply to personal property as well as to real estate and the State cannot avoid this part of the equalization problem if it is going to continue the taxation of personal property.

Household personal property (furniture, etc.) is the weakest member of the personal property family. As it has been assessed, it represents what amounts to an additional real estate tax in most instances. Totaling approximately \$15.5 million for the entire State, these taxes could be abandoned without creating serious revenue problems. Such abandonment would leave few mourners.

Farm tangibles are an even smaller source of tax revenue. Totaling less than \$1 million, these taxes are in the nature of a poorly administered business tax upon farmers. Although small in terms of total property taxes, farm personal property taxes are an important source of revenue in some rural municipalities.

<sup>1</sup> Fifth Report of the Commission on State Tax Policy, 1950, p. 64.

Business inventories and business machinery, furniture and fixtures represent the major personal property tax problem. Totaling \$67.5 million (1957) business tangible personal property taxes are an important source of revenue in industrial areas.

The Commission has found no alternative to a complete exemption of household goods from assessment as personal property. The present form of assessment has been recognized throughout the country as impractical and unenforceable. It is neither a necessary or desirable part of an effective tax system. In this Report, the Commission renews its previous recommendation that the taxation of household goods as property be abolished.

The taxation of tangible personal property used in business, that is, machinery and equipment and inventories of raw materials, semi-finished goods, finished goods and stock in trade, have been the subject of long and continuous study by this *Commission* as well as tax policy groups in other states. It is necessary merely to summarize in this Report much that the *Commission* has developed in previous reports. As part of the current study, however, the *Commission* has given serious consideration to the possibility of a complete exemption of all business personal property, both machinery and equipment and inventories, from local taxation as property. This alternative has been rejected for several compelling reasons:

*First*, the emerging nature of modern industry is requiring a greater and greater share of capital investment in equipment rather than in buildings, and a tax proportional to capital values which did not include the equipment would thus contain an inherent inequity;

Second, in administration, it would be extremely difficult to separate machinery and equipment from real estate in certain industries;

Third, the amount of the replacement required would be so large, upwards of \$84 million for business personalty and household goods combined, that it would require a comparatively high ratio business income tax to provide replacement revenues and some additional funds for financing State needs. Such a replacement would seem impractical without some use of a personal income tax or a consumer sales tax, either of which appear unable to pass the test of political acceptibility at the present time;

Fourth, to exempt machinery and equipment from local assessment, would eliminate practically 40 per cent of the remaining business property tax base after inventories are exempted, and would subject the remaining business real estate and residential real estate to the entire local impact of future increases in local revenue needs not met from the substitute taxes; *Fifth*, there are substantial economic differences between inventories (current assets) and machinery and equipment (depreciable assets) which justify the exemption of the former from property taxation without necessarily exempting the latter.

#### THE EXEMPTION OF BUSINESS INVENTORIES

In its Fifth Report, the Commission analyzed the characteristics of personal property taxation, and came to the conclusion that "any system of taxation which attempts to treat both (fixed assets and current assets) in the same manner must obviously be unsuited to one or the other." Some eight years later it is still plainly apparent that inventory as a current asset is constantly fluctuating in amount and in character as between inventory and accounts receivable or cash, as distinguished from machinery, equipment, furniture and fixtures, which are fixed in their location and character. These are significant differences from the viewpoint of property taxation.

As among industries, the economic character of inventories varies greatly. In some industries it may turn over twice a year whereas in others it may turn over twelve times or more. In some businesses such sales may be very profitable while in others the margin may be small. The volume of inventory is sometimes controllable and sometimes not. Inventories are mobile and are consumption goods, whereas other classes of business personal property are relatively fixed in location and are production goods. It is neither logical nor practical to tax them in the same way.

After a two-year study of the subject of personal property taxation generally, as it existed and could be improved among the various states, the committee on personal property taxation of the National Tax Association reported in 1953 as follows:

"The classical theoretical basis of the taxation of property ad valorem as applied to tangible personal property used in business has become vague and generally unsatisfactory; it is based on fundamental assumptions which are no longer applicable to the present-day economy."

"On theoretical, equitable, and administrative grounds, the taxation of merchants' and manufacturers' inventories ad valorem is a sore spot in existing taxation of business personalty. In the case of household goods and automobiles, there is precedent for the exemption of tangible personal property and, with respect to automobiles, the substitution of in-lieu taxes. It has been contended that similar exemptions should be granted to inventories and like property, Inventories are movable and subject to control for tax-minimization purposes. Due to the economic nature of inventories, they make, even when accurately appraised, an undesirable subject of ad valorem taxation from the standpoint of equity and equality of treatment. These characteristics make the burden of ad valorem taxation an uneven one when applied to this particular base. This situation calls for either special treatment within the property tax framework or the adoption of in-lieu taxation."<sup>1</sup>

## The Commission accordingly concludes /

As part of its second assignment—to examine the need for State revenues as well as to provide for the improvement of the property tax—a program which exempts from taxation both business inventories and household goods, while leaving business machinery and equipment subject to property taxation, would meet the requirements of a long-range improvement in the State and local tax system.

Table 5.3 shows the estimated effect of Alternative 2 upon the over-all sources of property taxes for 1957, as compared with actual tax levies, estimated results of 100 per cent assessment, and Alternative 1. For example:

Business property toxes would increase property and income combined—under Alternative 2 by \$25.4 million from \$276.4 million (on property alone) to \$301.8 million (on the combination). Each of these changes is the two-way effect of reduced business real estate taxes more than offset by increased taxes upon personal property or net income.

Residential property taxes (before veterands' exemptions) would be reduced \$25.1 million from \$338.4 million to \$313.3 million (including real and personal property tax reductions) as compared with a net reduction of \$7/4 million under Alternative 1.

Veterans' exemptions would be reduced in tax value by \$7.5 million, as compared with \$7.0 million in Alternative 1.

Farm property taxes would be reduced \$200,000 from \$11.6 million to \$11.4 million with some reduction for both real estate and personal property, as compared with a slight real estate increase in Alternative 1.

Class II Railroad property taxes would be reduced under any alternative based upon uniformity—\$7.2 million under Alternative 1 and \$7.4 million under Alternative 2.

Replacement of the present tax yield from assessments on business, farm crops and produce, and household personalty—which would become exempt—would require \$46.1 million for which an estimated \$51 million would become available.

#### Operation of the Business Income Tax

If a business income tax is to be adopted, the *Commission* contemplates that it would apply both to corporations and unincorporated business. In order to give equality to the tax base for these two different forms of business organizations, the legislation should provide for a deduction of reasonable compensation of partners or individual proprietors from the gross income of the enterprise in arriving at taxable net income. The *Commission's* recommendation for these and other details of the proposals are being incorporated in recommended legislative bills which will be separately submitted following the Report.

The effect of the recommendation that each taxpayer pay the greater of the net worth or the corporate income tax, in the case of corporate taxpayers, is shown in Table 5.5 for various industries.

#### Effects of Alternatives on Counties and Municipalities

The total effect of either Alternatives 1 or 2 from the viewpoint of municipal government should be considered as a composite result of the various elements, and not solely from the viewpoint of the 40 per cent ratio of assessed to true value on real estate.

In the tables that follow, the comparative effect of the present actual practice, 100 per cent assessments and the two alternatives, is illustrated for all the counties and the principal municipalities with respect to the effect on the tax rate, the amount of taxes to be raised from each class of property, the relative effect on residences, business and farms, and their specific differences in relation to business total personal property and business inventories.

It is proposed that the yield of the new business income tax be divided as follows. An amount equal to the revenue from the net worth part of Corporation Franchise Tax be retained for State use. The balance of the yield of the franchise tax, including the 3 per cent net income alternative and the yield of the 3 per cent net income levy on unincorporated business shall be placed annually in a replacement fund. Each municipality's share of the replacement fund would be the equivalent of the proportion that its local property tax levy bears to the total of all local property tax levies throughout the State. Any yield of the business income tax from an increase of the rate above 3 per cent would be for State purposes.

<sup>&</sup>lt;sup>1</sup> Report of the Committee on Personal Property Taxation on Possible Substitutes for Ad Valorem Taxation on Tangible Personal Property Used in Business, *Proceedings* of the 46th Annual Conference, National Tax Association, 1953, pp. 365, 366-367.

TABLE 5.5

# A NET WORTH TAX **YEAR 1956-1957** VARIATION IN INCOME TAX EQUIVALENT OF MANUFACTURING INDUSTRIES IN FISCAL

	Code	Industry	Rate of Return on Stockholders Equity Before Føderal Taxes Fiscal 1956-571	Income Tax Rate Equiva- lent in New Jersey <sup>2</sup>	Index of Variation	Rate of Return on Stockholders Equity After Federal Taxes Fiscal 1966-571	Income Tax Rate Equiva- lent in New Jersey <sup>2</sup>	Index of Variation
		All Manufacturing Industries	21.6%	.925%	100.0	11.8%	1.695%	100.0
	20	Food	17.8	1.123	121.4	8.7	2.299	135.6
	21	Tobacco	24.5	.816	88.2	11.8	1.695	100.0
	22	Textile Mill Products	10.6	1.887	204.0	5.2	3.846	226.9
	23	Apparel and Related Products	16.2	1.235	133.5	8.4	2.381	140.5
	24		10.2	1.961	212.0	5.7	3.509	207.0
	25		21.0	.952	102.9	10.2	1.961	115.7
	26	Paper and Allied Products	20.2	060	107.0	10.4	1.923	113.5
]	27	d Publishing (						
1		_	23.4	.855	92.4	12.0	1.667	98.3
6	28	Chemicals and Allied Products	25.6	.781	84.4	13.6	1.471	86.8
	29	Petroleum and Coal Products	16.0	1.250	135.1	8.2	2.439	143.9
	2911	Petroleum Refining	16.7	1,198	129.5	13.7	1.460	86.1
	30	Rubber Products	23.2	.862	93.2	11.8	1.695	100.0
	31	Leather and Leather Products	14.2	1.408	152.2	6.4	3.125	185.0
	32	Stone, Clay and Glass Products	25.6	.781	84.4	13.3	1.504	88.7
	332	Primary Iron and Steel	23.7	.844	91.2	12.0	1.667	98.3
	333	Primary Nonferrous Metal	21.8	.917	99.1	12.5	1.600	94.4
	34	Fabricated Metal Products	20.2	.990	107.0	10.2	1.961	115.7
	35	Machinery (except electrical)	24.9	.803	86.8	12.4	1.613	95.2
	36	Electrical Machinery	25.8	.775	83.8	12.4	1.613	95.2
	37	Transportation Equipment (except						
		cles	32.1	.623	67.3	15.2	1.316	77.6
	371	Motor Vehicles and Equipment	29.0	0690	74.6	14.2	1.408	83.1
	38	Instruments and Related Products	26.6	.752	81.3	12.9	1.550	91.4
	39	Miscellaneous (including ordnance).	19.7	1.015	109.7	10.2	1.961	115.7
	ч Ч Ц Ц Ц Ц Ц С	1 Average annual rate of return on stockholders' equity for the four quarters in the period July 1, 1956 through June 30, 1957 2 Rate of return divided <i>into</i> two mills, the basic rate of the New Jersey Corporation Franchise Fax.	ders' equity for asic rate of the 1	the four quarte New Jersey Corl	rs in the perio poration Franc	d July 1, 1956 thr. hise Tax.	ough June 30, 1	957.

Under the Commission's proposal, \$26 million would have been retained by the State and \$51 million would have been used as the replacement fund for distribution to local taxing districts in 1957, under the proposed distribution formula. The amount that would have been received by every municipality in the State is shown in line 3 of the Compendium Table at the end of this Report. A comparison of the amount of business taxes and replacement funds receivable by all municipalities, in county total and for 29 selected municipalities, with the business taxes payable at present, under 100 per cent assessment, and under Alternative 1, appears in the third column of Table 5.8 below.

#### The Commission concludes—

The net effect of the distribution formula on a county basis will be for business taxpayers as a group (excluding railroads) to provide at least as large a part of the local tax needs as at present. In state total and in the great majority of municipalities, on the basis of 1957 data, there would be a definite shift in the tax burden from residential property to business taxpayers.

This Commission is aware that because of present assessment practices regarding railroad and non-railroad property, the transition to Alternative 1 or Alternative 2 may be especially difficult for some Hudson county municipalities. However, the *Commission* would like to point out that such a transition is necessitated by the decision of the Supreme Court in the *Lackawanna Case*<sup>1</sup> and not by any program that it has suggested. As a matter of fact, a transition to 100 per cent assessment would cause a greater loss of railroad revenue by these municipalities than a transition to either of the alternatives suggested by this *Commission*.

Nevertheless, this *Commission* recommends that the Legislature consider the feasibility of distributing some of the railroad tax revenues now retained by the State to these municipalities to help smooth the transition to a uniform assessment ratio applicable alike to railroad and non-railroad property.

<sup>1</sup> Delaware, Lackawanna and Western RR Co. v. Neeld, 23 N. J. 561, 130 A. 2d 6 (Mar., 1957).

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#### The Commission recommends—

As a solution of the long-range problem—the elimination of tax lightning on business personal property and the recognition of the pressing revenue needs of the State—the following tax program would be practical and effective:

1. Assessment of all residential business and farm real estate at 40% of its market value;

2. Exemption of household goods and business and farm inventories from property taxation;

3. Assessment of business and farm machinery and equipment at 40% of its book value (depreciated cost);

4. Adoption of a business income tax to provide replacement revenues for distribution to municipalities in lieu of the present yield of assessments on business inventories and household goods and to provide a base from which the State can obtain modest additional revenue.

#### TABLE 5.6

#### ESTIMATED LOCAL PROPERTY TAX RATES IN SELECTED NEW JERSEY MUNICIPALITIES—1957

(\$ per \$100 net valuation taxable)

Municipality	Actual Rate	100% Assessment	40, 40, $\%$ + Replacement	40, 40, 10% Assessment
Atlantic City	\$9.15	\$2.71	\$6.24	\$6.77
Camden	7.46	2.32	6.69	6.84
Bloomfield	6.73	2.17	5.61	5.92
East Orange	7.27	2.85	7.09	7.55
Irvington	8.58	2.69	8.31	8.32
Newark	8.93	3.12	9.19	9.33
Bayonne	7.94	3.02	8.89	9.03
Hoboken	8.86	4.45	13.42	13.53
Jersey City	8.67	4.26	12.02	12.37
Union City	9.82	4.49	10.40	11.04
Trenton	7.46	2.82	7.93	8.16
Clifton	5.62	1.50	3.88	4.10
Passaic	7.49	1.98	6.83	6.59
Paterson	6.93	2.39	6.47	6.74
Elizabeth	7.95	2.29	6.05	6.34
Teaneck	9.29	1.99	4.70	5.08
Florence	11.86	1.82	6.60	6.27
Wildwood City	8.87	1.73	4.12	4.44
Vineland	10.34	1.48	3.91	4.10
Greenwich	5.01	0.76	2.13	2.20
Flemington	9.00	1.72	4.46	4.70
Perth Amboy	9.02	2.21	8.12	7.68
Asbury Park	8.80	2.10	5.46	5.74
Morristown	7.91	1.78	5.34	5.39
Lakewood	16.50	2.36	5.55	6.00
Lower Penns Neck	5.78	0.62	1.42	1.55
Somerville	10.22	1.80	4.50	4.79
Newton	12.75	2.64	7.43	7.65
Phillfpsburg	8.41	2.03	5.22	5.51

#### TABLE 5.7

## ESTIMATED RESIDENTIAL PROPERTY TAXES (BEFORE VETERANS' EXEMPTIONS) IN NEW JERSEY COUNTIES—1957

#### (amounts in thousands of dollars)

County	Actual Tax	100% Assessment	40, 40, $\%$ + Replacement	40, 40, 10% Assessment
Atlantic	\$7,368	\$7,750	\$7,217	\$7,822
Bergen	54,439	50,900	50,135	53,555
Burlington	7,222	5,933	5,907	6,280
Camden	18,779	16,461	16,529	17,547
Cape May	5,067	4,685	4,374	4,735
Cumberland	3,707	3,298	3,355	3,558
Essex	61,133	54,970	$57,\!342$	60,079
Gloucester	5,229	4,312	$4,\!306$	4,578
Hudson	20,772	23,128	25,517	26,322
Hunterdon	2,150	1,931	1,918	2,041
Mercer	15,419	12,741	13,736	14,306
Middlesex	19,893	18,216	19,732	20,431
Monmouth	20,278	18,785	17,839 .	19,240
Morris	18,416	16,103	15,677	16,782
Ocean County	7,846	7,392	6,896	7,468
Passaic	21,839	18,328	19,214	20,143
Salem	1,861	1,400	1,612	1,640
Somerset	7,451	6,391	6,271	6,701
Sussex	3,300	3,261	3,140	3,370
Union	33,511	29,524	30,232	31,914
Warren	2,724	2,328	2,346	2,490
Total	\$338,405	\$307,835	\$313,294	\$331,001

### TABLE 5.7—Continued

### ESTIMATED RESIDENTIAL PROPERTY TAXES (BEFORE VETERANS' EXEMPTIONS) IN SELECTED NEW JERSEY MUNICIPALITIES—1957

(amounts in thousands of dollars)

Municipality	Actual Tax	100% Assessment	40, 40, $\%$ + Replacement	40, 40, 10% Assessment
Atlantic City	\$1,345	\$1,774	\$1,636	\$1,776
Camden	5,172	4,279	4.933	5,043
Bloomfield	3,731	3,446	3,570	3,763
East Orange	4,197	3,573	3,555	3,787
Irvington	3,692	3,292	4,066	4,071
Newark	15,588	13,719	16,180	16,421
Bayonne	2,857	3,093	3,637	3,695
Hoboken	798	895	1.079	1,088
Jersey City	9,027	10,856	12,251	12,599
Union City	1,930	1,939	1,797	1,906
Trenton	6,685	5,888	6,620	6,818
Clifton	5,149	4,125	4,587	4,499
Passaic	2,063	1,534	2,278	2,043
Paterson	6,566	5,398	5,837	6,076
Elizabeth	5,153	4,084	4,315	4,521
Teaneck	4,375	4,223	3,981	4,300
Florence	323	291	422	401
Wildwood City	377	337	322	346
Vineland	$1,\!489$	1,221	1,291	1,353
Greenwich	78	61	69	71
Flemington	196	169	175	184
Perth Amboy	1,946	1,769	2,602	2,459
Asbury Park	708	583	605	637
Morristown	878	767	922	930
Lakewood	676	782	735	794
Lower Penns Neck	222	126	117	127
Somerville	657	598	598	637
Newton	412	400	450	463
Phillipsburg	797	699	718	758
Total	\$87,087	\$79,921	\$89,348	\$91,566

### ESTIMATED PROPERTY TAXES ON BUSINESS REAL AND PERSONAL PROPERTY AND REPLACEMENT NEW JERSEY COUNTIES—1957 (amounts in thousands of dollars)

**TABLE 5.8** 

County	Actual Tax	100% Assessment	40, 40, %+ Replacement	40, 40, 10% Assessment
Atlantic	\$9,332	\$8,655	\$9,311	\$8,621
Bergen	22,954	24,773	25,838	22,296
Burlington	3,300	4,005	4,134	3,679
Camden	9,854	11,610	11,692	10,626
Cape May	1,992	2,253	2,613	2,209
Cumberland	2,433	2,655	2,623	2,364
Essex	$69,\!415$	$76,\!185$	73,969	71,170
Gloucester	2,664	3,216	3,284	2,950
Hudson	$56,\!483$	60,658	57,581	56,556
Hunterdon	1,199	1,305	1,401	1,182
Mercer	$12,\!126$	14,361	13,450	12,801
Middlesex	$16,\!293$	17,113	15,715	14,909
Monmouth	$7,\!598$	8,514	9,748	8,142
Morris	7,077	8,710	9,293	8,066
Ocean	2,209	2,136	2,770	2,072
Passaic	17,232	20,287	19,556	18,561
Salem	2,281	2,726	2,535	2,469
Somerset	3,618	4,350	4,558	4,019
Sussex	1,048	1,035	1,231	927
Union	25,835	29,261	28,693	26,961
Warren	1,458	1,798	1,835	1,643
Total	\$276,400	\$305,606	\$301,830	\$282,225

### TABLE 5.8—Continued

### ESTIMATED PROPERTY TAXES ON BUSINESS REAL AND PERSONAL PROPERTY AND REPLACEMENT SELECTED NEW JERSEY MUNICIPALITIES—1957

(amounts in thousands of dollars)

Municipality	Actual Tax	100% Assessment	40, 40, %+ Replacement	40, 40, 10% Assessment
Atlantic City	\$7,306	\$6,844	\$7,008	\$6,853
Camden	5,967	6,993	6,356	6,243
Bloomfield	2,453	2,644	2,540	2,347
East Orange	5,086	5,703	5,745	5,516
Irvington	3,629	4,016	3,273	3,268
Newark	47,054	49,946	47,388	47,131
Bayonne	8,024	7,940	7,404	7,345
Hoboken	5,490	5,790	5,529	5,516
Jersey City	24,265	27,035	25,139	24,650
Union City	4,866	4,870	4,990	4,880
Trenton	7,976	8,755	8,069	7,872
Clifton	3,070	3,994	3,931	3,687
Passaic	4,926	5,447	4,865	4,938
Paterson	7,139	8,271	7,845	7,600
Elizabeth	6,624	7,831	7.611	7,397
Teaneck	1,106	1,182	1,444	1,121
Florence	519	527	390	412
Wildwood City	805	814	833	805
Vineland	874	1.069	986	907
Greenwich	821	834	826	824
Flemington	166	188	182	173
Perth Amboy	3,677	3,925	3,088	3,233
Asbury Park	1,623	1,770	1,748	1,714
Morristown	1,200	1,305	1,150	1,141
Lakewood	723	540	602	530
Lower Penns Neck	1,451	1.547	1,558	1,548
Somerville	556	600	603	565
Newton	242	240	191	178
Phillipsburg	611	732	718	678
Total	\$158,249	\$171,352	\$162,012	\$159,072

### TABLE 5.8—Continued ESTIMATED PROPERTY TAXES ON BUSINESS PERSONAL PROPERTY AND REPLACEMENT NEW JERSEY COUNTIES—1957

### (amounts in thousands of dollars)

County	Actual Tax	100% Assessment	40% +Replacement	40, 10% Assessmen
Atlantic	\$1,183	\$1,721	\$2,894	\$1,660
Bergen	5,578	11,857	12,390	8,159
Burlington	1,038	2,240	$2,\!295$	1,752
Camden	2,649	6,077	5,844	4,507
Cape May	298	603	1,060	532
Cumberland	678	1,215	1,153	806
Essex	17,015	40,736	34,348	30,390
Gloucester	630	1,626	1,590	1,182
Hudson	11,570	34,665	28,598	26,759
Hunterdon	386	550	645	380
Mercer	$3,\!582$	$8,\!534$	7,080	$6,\!192$
Middlesex	4,392	9,154	6,788	5,765
Monmouth	1,450	3,297	4,706	2,731
Morris	1,986	4,396	4,932	3,449
Ocean	619	814	1,530	731
Passaic	4,228	11,677	9,898	8,642
Salem	1,084	1,812	1,576	1,467
Somerset	1,329	2,536	2,699	2,057
Sussex	260	309	516	164
Union	$7,\!133$	16,584	14,985	12,715
Warren	525	1,148	1,174	943
Total	\$67,610	\$161,552	\$146,701	\$120,982

### TABLE 5.8—Continued ESTIMATED PROPERTY TAXES ON BUSINESS PERSONAL PROPERTY AND REPLACEMENT SELECTED NEW JERSEY MUNICIPALITIES—1957

(amounts in thousands of dollars)

Municipality	Actual Tax	100% Assessment	40% + Replacement	40, 10% Assessment
Atlantic City	\$598	\$1,164	\$1,770	\$1,165
Camden	1,679	4,203	3,139	2,954
Bloomfield	584	1,234	1.079	807
East Orange	610	2,118	2,178	1,717
Irvington	790	2,119	<b>´</b> 931	923
Newark	12,667	28,778	$22,\!424$	21,794
Bayonne	1,529	4,778	3,686	3,568
Hoboken	904	3,335	2,570	2,533
Jersey City	5,325	15,449	12,065	11,205
Union City	773	2,251	2,564	2,306
Trenton	2,241	5,294	4,178	3,865
Clifton	519	2,359	1,244	1,904
Passaie	1,650	3,460	2,126	2,292
Paterson	1,545	4,671	3,951	3,547
Elizabeth	1,518	4,729	4,334	3,963
Teaneck	262	576	873	504
Florence	155	340	118	154
Wildwood City	86	194	242	169
Vineland	252	534	430	314
Greenwich	112	261	182	161
Flemington	47	72	62	46
Perth Amboy	933	2,424	879	1,145
Asbury Park	241	<i>_</i> 958	905	827
Morristown	221	583	281	264
Lakewood	152	216	191	201
Lower Penns Neck	767	1,054	$1,\!104$	1,054
Somerville	132	<b>´</b> 330	333	277
Newton	82	115	51	33
Phillipsburg	207	514	494	441
Total	\$36,581	\$94,113	\$74,384	\$70,133

### TABLE 5.9

### ESTIMATED PROPERTY TAXES ON BUSINESS INVENTORIES AND LOCAL SHARE OF THE REPLACEMENT TAX NEW JERSEY COUNTIES—1957

(amounts in thousands of dollars)

County	Actual Tax	100% Assessment	Business Income Tax Replacement	10% Assessment
Atlantic	\$105	\$124	\$1,387	\$31
Bergen	2,386	$5,\!539$	6,134	1,478
Burlington	367	809	878	215
Camden	1,157	2,518	2,284	677
Cape May	· 49	101	593	26
Cumberland	310	582	541	157
Essex	8,425	18,902	10,497	5,278
Gloucester	311	918	668	250
Hudson	6,536	17,288	$7,\!116$	5,023
Hunterdon	$^{(165)}$	229	356	60
Mercer	1,727	3,894	2,246	1,089
Middlesex	2,358	5,148	2,932	1,441
Monmouth	365	898	2,381	231
Morris	669	1,500	2,097	393
Ocean	99	$^{(125)}$	883	32
Passaic	2,139	5,325	3,141	1,486
Salem	233	330	374	87
Somerset	447	946	973	252
Sussex	160	176	417	45
Union	3,125	7,770	4,725	$2,\!158$
Warren	160	335	377	89
Total	\$31,293	\$73,457	\$51,000	\$20,498

### TABLE 5.9—Continued ESTIMATED PROPERTY TAXES ON BUSINESS INVENTORIES AND LOCAL SHARE OF THE REPLACEMENT TAX SELECTED NEW JERSEY MUNICIPALITIES—1957

(amounts in thousands of dollars)

Municipality	Actual Tax	100% Assessment	Business Income Tax Replacement	10% Assessment
Camden	\$903	\$2,261	\$901	\$666
Bloomfield	312	659	322	180
East Orange	191	664	732	176
Irvington	682	1,830	574	566
Newark	6,203	14,093	5,105	4,217
Bayonne	964	2,389	876	714
Hoboken	452	1,668	560	507
Jersey City	2,662	7,724	3,349	2,241
Union City	219	637	537	156
Trenton	$1,\!104$	2,607	1,158	755
Clifton	180	818	652	223
Passaic	1,106	2,320	553	773
Paterson	670	2,026	1,091	570
Elizabeth	492	1,532	956	424
Teaneck	49	109	432	28
Florence	138	304	67	110
Wildwood City	17	39	95	10
Vineland	158	335	209	93
Greenwich	69	162	71	47
Flemington	26	40	29	11
Perth Amboy	822	2,133	452	742
Asbury Park	68	269	189	74
Morristown	184	487	165	148
Lakewood	17	24	117	6
Somerville	37	92	95	24
Newton	82	115	51	33
Phillipsburg	58	143	113	39
Total	\$17,865	\$45,480	\$19,451	\$13,533

### **TABLE 5.10**

### ESTIMATED FARM PROPERTY TAXES IN 26 NEW JERSEY MUNICIPALITIES WHERE FARM TAXES EXCEED 50% OF TOTAL TAXES-1957

County and Municipality	Real Estate Ratios	Actual Tax	100% Assessment	40, 40, $\%$ + Replacement	40, 40, 10% Assessmen
Burlington					
Chesterfield	12.38%	\$51,352	\$52,303	\$48,937	\$52,950
Mansfield	20.05	53,495	49,350	47,051	50,684
North Hanover	9.95	44,036	39,361	37,545	40,422
Shamong	11.86	23,105	23,064	21,325	23,136
Springfield	10.10	80,633	87,985	81,542	88,429
Cumberland		,		-	
Stow Creek	22.06	40,134	36,924	34.588	37,418
Gloucester		10,202	00,011	,	,
South Harrison	16.50	45,484	45,553	42,058	45,665
Woolwich	26.57	87,281	59,333	58,726	62,634
Hunterdon	20.01	01,201	00,000	00,120	01,001
Franklin	12.17	107,626	111,078	104.574	112,992
	14.11		103.473	96.263	104,320
Kingwood	14.11	105,204	105,475	90,203	104,520
Monmouth	44.00	1	100 501	1 57 000	170 010
Atlantic Twp	14.02	177,377	168,591	157,939	170,819
Freehold Twp	11.36	222,590	217,965	201,182	218,438
Howell	18.87	334,216	316,362	296,666	321,007
Upper Freehold	16.11	164,278	157,077	146,997	159,062
Salem					
Alloway	14.26	65,017	59,301	35,197	59,830
Lower Alloway Creek	19.96	45,009	46,973	43,462	47,189
Mannington	24.78	81,990	78,094	79,509	84,150
Pilesgrove	18.97	98,822	95,114	89,231	96,498
Upper Pittsgrove	11.45	89,446	101,568	94,189	102,121
Somerset			,	,	,,
Bedminster	18.94	155,975	132,790	123,458	133,781
Sussex	10.01	100,010	102,100	140,100	100,101
Fredon	10.73	49,942	43,308	40,043	43,453
		56,641	43,615	40,750	44.106
Green	20.97				
Lafayette	21.51	55,688	53,187	51,434	55,152
Wantage	14.09	131,518	117,866	110,095	119,169
Warren					
Allamuchy		32,563	25,191	23,441	25,397
Hardwick	8.04	17,777	24,168	22,528	24,392
Total 26 Municipalities		\$2,417,199	\$2,289,594	\$2,128,730	\$2,323,214
State Total Farm Tax 26 Municipalities as per		\$11,604,609	\$11,898,325	\$11,391,113	\$12,251,326
cent of all Farm Taxes		20.83%	19.24%	18.69%	18.96%

### CHAPTER VI

### COLLATERAL USES OF TAXABLE VALUATIONS

The Commission has deemed its first responsibility directed to a sound tax system; secondary collateral matters may then be adjusted to meet the requirements of such a system. Since taxable valuations are such a convenient and available measure of the financial capacity of local governments, they are often used in collateral ways, beyond their primary purpose for the apportionment of the cost of government. In New Jersey, there are five principal ways in which taxable valuations are so used:

- 1. State aid for schools and municipal welfare costs.
- 2. County apportionment of its budget requirements.
- 3. Veterans' exemptions from taxation.
- 4. Tax rate on gross receipts of public utilities.
- 5. Debt limits of local governments.

### SCHOOL AID

Since the adoption of the Equalization Law described in Chapter I of this Report, State aid for schools has been apportioned according to a formula which uses the equalized assessed valuations in each taxing district as a measure of local ability to support schools. The equalization which does not affect any local assessed valuations is based upon a theory of raising the aggregate tax roll in each taxing district to what it would be if all property were assessed at 100 per cent. Because it was impractical to do so. this equalization was not applied to personal property in the original law. Such property is merely added to the total equalized amount for each district at its assessed valuation. Since some taxing districts have been enforcing the personal property tax more consistently than others, this has been a matter of contention among the districts, with those assessing personal property claiming that they should not be penalized in State aid for schools because others do not assess personal property. Whatever may be the merits of the argument pro and con, either Alternative 1 or Alternative 2 may resolve it:

> Under Alternative 1, with an established ratio of assessments for business personal property, and the assistance of State administration, there should be an automatic equalization of personal property assessments among the various taxing districts.

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Personal property could thus be equalized together with real estate to measure local taxable capacity in each district and appropriate adjustments in local share could be developed.

Under Alternative 2, with household goods and business inventories exempt in all districts, the amount assessed on business machinery and equipment, also with the assistance of State assessors, could be equalized together with real estate in the same manner and with appropriate adjustments in local share.

### County Tax Apportionment

The apportionment of county taxes is now made to each taxing district in the county according to the equalized valuations of taxable property within each district. These equalizations are for the aggregate of the tax rolls in the district and again are used not to adjust any individual assessments of taxpayers, but rather as a basis of apportioning county government costs. In the great majority of cases, assessment ratios used for State aid for schools and those used for apportionment of county cost of government are the same, though each county board of taxation is free to develop its own data.

Neither Alternative 1 nor Alternative 2 would require any change in the present method of apportioning county taxes. They would both bring a new equity to this process because assessment of personal property, which has not heretofore been equalized or subject to effective equalization, would be automatically equalized. If local assessments were to be retained, it would be perfectly feasible to establish an equalization ratio for personal property, based upon a sampling of balance sheet data which would be acquired by the State in connection with the administration of the business income tax.

### The Commission concludes:

Neither Alternative 1 nor 2 requires any change in the present method of apportioning county taxes.

### VETERANS' EXEMPTIONS

Veterans' exemptions from property taxes are so susceptible to emotional discussion that they are rarely the subject of serious analysis.

The New Jersey veterans' exemption excludes from taxation the first \$500 of assessed value on veteran owned property. The veteran is taxed on assessed values in excess of \$500. Some completely disabled veterans are eligible for full exemption for their homes.

A veteran owned home assessed at \$5,000 is thus taxable upon a value of \$4,500 representing the excess of assessed value over the \$500 exemption. This \$4,500 is subject to the local tax rate in the municipality where the property is located.

In 1957, all veterans' exemptions in New Jersey totaled \$175,637,506. These exemptions represent approximately \$16,270,000 of tax savings for veterans.

This presumption is only partly true. The position of the veterans and veterans' exemptions in any shift to full value assessment depends upon numerous adjustments not directly related to the exemptions themselves. Tax rates are determined by what is required to meet local budgets from the net assessed valuation of taxable property after all deductions. By reducing the amount of taxable values, veterans' exemptions increase the tax rate upon all remaining values, including the value of veteran properties in excess of the \$500 exemption. Their effect upon any single taxpayer (veteran or non-veteran) depends upon the relative position of his valuation within the total of all valuations in his municipality.

The result is that the \$16,270,000 of veterans' tax exemption is in fact a shift of taxes not only to non-veteran taxpayers but also to that portion of the veterans' properties which remains taxable.

The \$8.30 per \$100 average New Jersey property tax rate for 1957 would become \$8.12 if there were no veterans' exemption. All non-exempt property of all classes thus pays an average of 18 cents per \$100 assessed value to support the exemption. The average veteran property owner pays 18 cents per \$100 upon his assessed value in excess of \$500 in order to save \$40.60 of taxes upon the \$500 exemption (\$500 x .0812 = \$40.60).

This means that the veterans' exemption tends toward some graduation in the tax rate for veterans. The net value of the exemption decreases as the value of the property increases.

> At the average State property tax rate in 1957, the exemption represents a net saving of \$36.10 for the veteran property assessed at \$3,000. With an assessment of \$10,000, the net saving becomes \$23.50. When the assessed value reaches \$23,055 the exemption is a matter of indifference because it has no net

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value to the veteran. Veteran properties assessed above \$23,055 pay more taxes with the exemption than they would pay if there was no exemption.

Averages are convenient, but sometimes misleading things to use. Tax rates and the effective shift of taxes due to veterans' exemptions are determined in each municipality and the Statewide average must be recognized as nothing more than a composite of various actual results. Table 6.1 shows that the 18 cent per \$100 assessed value Statewide average tax rate to provide veterans' exemptions, includes county averages ranging from a low of 6 cents in Hudson County to a high of 55 cents in Burlington County. Among individual municipalities these tax rates range from none in five municipalities (Teterboro, Audubon Park, Pine Valley, Tavistock and Shrewsbury Township) to a high of \$2.49 in Hammonton (Atlantic County). The veterans' exemption tax rate exceeds \$1 per \$100 in 39 municipalities.

The average veteran taxpayer in Burlington County pays an extra 55 cents per \$100 upon assessed values in excess of \$500 in order to save \$49.10 of taxes upon the \$500 exemption. The average Burlington County veteran with an assessed value of more than \$9,427 pays more taxes with the exemption than he would pay if there was no exemption. The extra 55 cents per \$100 tax rate upon veteran property assessed values in excess of \$500 applies to the entire taxable value of non-veteran property.

Hainesport Township (Burlington County) veterans pay \$1.26 per \$100 of assessed value in excess of \$500 in order to save \$63.50 of taxes upon their \$500 exemption. Hainesport veterans with assessed valuations exceeding \$5,540 pay more taxes with the exemption than they would if there were no exemption.

Hudson County illustrates the other extremes within the Statewide average. Here the average veteran pays approximately 6 cents per \$100 of assessed value in excess of \$500 in order to save \$40.96 in taxes upon the \$500 exemption. The Hudson County veteran would require property assessed in excess of \$68,750 to make his taxes with the exemption higher than they would be without it.

Jersey City (Hudson County) veterans also pay approximately 6 cents per \$100 upon non-exempt property in order to save \$43.06 upon the \$500 exemption. The major difference among municipalities in this respect relates to the importance of exempt veteran property within the total of all property assessed. In Hudson County and Jersey City, the deductions are minimized by the presence of large industrial and other non-exempt property values. It is a matter of legislative policy whether the present relative value of veterans' exemptions should be maintained after any change in the tax structure.

Table 6.1 shows that to maintain the present \$41.50 average differential between veteran and non-veteran taxpayers with full value assessment would require increasing the veterans' exemption from the present \$500 to something between \$1,500 and \$2,000. With exemptions at \$1,500 the average differential would become \$32.56, with exemptions at \$2,000 it would become \$42.00. The same table shows that under Alternative 1 or Alternative 2 a veterans' exemption of \$750 to \$800 would be required to approximate parity with the present value.

Non-veteran taxpayers would, of course, be required to pay the cost of any increase in veterans' exemption. With full value assessments and an increase in veterans' exemption from \$500 to \$2,000, an average non-veteran homeowner with full value assessment of \$11,880 would find his taxes increase by \$5.94 (from \$254.23 to \$260.17) to offset an average veteran's reduction of \$27.16 (from \$243.53 to \$216.37). Over-all results shown here represent a composite of averages of things which are in fact different for each municipality and for each taxpayer. The averages have validity only as an over-all indication of what is involved. Taxpaying veterans with properties presently assessed higher than the average within their municipality may realize a tax reduction as a result of full value assessments even with no change in the exemption. Those with property presently assessed lower than the average may realize tax increase even with generous upward adjustments in the exemption. An attempt to maintain parity of present value of the exemption, moreover, overlooks the fact that the exemption has grown more valuable due to progressive under-assessment of property, causing rising tax rates to be applied to the flat \$500 valuation exemption. In any event, it is the net effect of the new program, including its reduction in residential real estate taxes generally, that should be covered under a new system to determine the full effect of all the variables.

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### The Commission recommends—

That any application of a parity value of veterans' exemptions be deferred and that adjustments requiring a constitutional amendment await some experience with the many variables of a new form of property tax administration.

### TABLE 6.1

### EFFECT OF ALTERNATIVE STANDARDS OF VALUE ON VETERANS' EXEMPTIONS FOR VETERAN WITH PRESENT ASSESSMENT OF \$3,000

	Actual (Average)	-Exemption I Full Value	Required to Main Alt. 1	tain Parity Alt. 2
Assessed Value—				
Real Estate	\$3,000	\$11,880	\$4,750	\$4,750
Personal Property	300	None*	None*	None*
Total Deductions—	\$3,300	\$11,880	\$4,750	\$4,750
Veteran Exemption	\$500	\$2,000	\$750	\$800
Household	100	None	None	None
Total Valuation Taxable—	\$600	\$2,000	\$750	\$800
Veterans	\$2,700	\$9,880	\$4,000	\$3,950
Non-veterans	3,200	11,880	4,750	4,750
Tax Rate per \$100	\$8.30	\$2.05	\$5.59	\$5.28
Veteran	\$224.10	\$202.54	\$223.60	\$208.56
Non-veteran	265.60	243.54	265.53	250.80
Differential	\$41.50	\$41.00	\$41.93	\$42.24

\* Assuming outright exemption of all household personal property.

### GROSS RECEIPTS TAX ON PUBLIC UTILITIES

The gross receipts on public utilities is assessed in lieu of local taxes on certain property of street railway, sewer, traction, gas and electric light, heat and power companies using the public street highways, roads or other public places. As amended by Chapter 15 of the Laws of 1956, the tax is assessed at the average rate of taxation upon property in the State, upon the gross receipts of the taxpayer, provided that the rate may not exceed 7.5 per cent nor be less than 5 per cent upon such gross receipts.

The average rate of taxation as determined for the year 1957 was \$8.30 per \$100 of net valuation taxables with a result that the ceiling rate of 7.5 per cent was applied to utility gross receipts.

Under this rate the yield of the tax, levied against 33 corporations and two municipal electric corporations was \$31.3 million for 1957. The entire yield is apportioned by the State to the various municipalities in the proportion that the value of certain schedule property of the taxpayer located in each municipality as of the preceding July 1st is to the total value of the schedule property of the taxpayer in the entire State. The State retains only the cost of administration which was \$17,183.49 in 1957.

Under Alternative 1 the average tax rate for 1957 would have been \$5.59 and under Alternative 2 it would have been \$5.28. In either case there would have been a substantial reduction in gross receipts tax, and a corresponding loss in revenue to the municipalities.

In the Commission's previous studies of gross receipts taxes on public utilities in this and other states, it has become convinced that New Jersey taxes on public utilities are among the highest in the nation. Were the question a matter of first impression, or principal inquiry at this time, it might well be appropriate to reconsider the basis upon which the gross receipts tax is levied and collected. Although it is in lieu of a property tax, on a type of property which would otherwise remain taxable under either alternative, there is no necessary relationship between the average tax rate on gross receipts which might equate the tax to what would otherwise be paid under a direct property tax. As a matter of transition, however, the Commission deems it inappropriate to suggest a basic change in the taxation of public utilities merely as an incident to the adoption of a uniform method of fractional assessment of real estate and taxable personal property generally.

### The Commission recommends—

That the public utility gross receipts tax be stabilized at a fixed rate of  $7\frac{1}{2}\%$  upon gross receipts, and that the average State rate be abandoned for this purpose, pending a fundamental inquiry into public utility taxation.

### MUNICIPAL AND SCHOOL DEBT LIMITATIONS

Full value assessment of real estate in New Jersey suggests large increased borrowing power for counties, municipalities and school districts under present statutory debt limits.

Debt limits apply to the latest three-year average assessed valuations of real estate at the following percentages:

Counties 4	:%
Municipalities 7	%
School districts without high school 6	
School districts with high schools 8	%
Regional schools	

\* In addition to component districts.

Although no county had debt in excess of 4 per cent of its threeyear average assessed valuations of real estate at the end of 1956, 219 municipalities had net debts exceeding 7 per cent of average assessed valuations. Also 312 school districts had debts exceeding the 8 per cent limit allowed districts with high schools. Municipal and school debt combined were more than 19 per cent of three-year average real estate assessed valuations in 162 of New Jersey's 567 municipalities. (See Table 6.2.) Another 135 municipalities had combined debts ranging between 12 per cent and 19 per cent.

Substitution of "full value" of real estate for assessed value changes the picture, and brings the "debt-to-property" ratio into the focus of the Local Bond Law of 1936, which established the present debt limits.

By this measure only two municipalities had combined municipal and school debt amounting to more than 12 per cent of average "full values" at the close of 1956.

Whereas more than half of all municipalities had debts exceeding 12 per cent of average assessed values, almost 60 per cent of all municipalities had debts totaling less than 4 per cent of average "full values" without counting the 46 municipalities with no school or municipal debt.

### TABLE 6.2

### MUNICIPAL AND SCHOOL DEBT RELATED TO ASSESSED VALUE AND FULL VALUE OF REAL ESTATE DECEMBER 31, 1956

(3-year Average Valuations)

Total Debt as	Assessed Va	luations-	Municipalities	tions Per Cent
Per Cent of Valuation	Municipalities	Per Cent	municipatities	
No Debt	46	8.1%	46	8.1%
Under 2%	22	3.9	161	28.4
2%- 3.99% ·····	18	3.2	176	31.0
4%- 5.99%	31	5.5	127	22.4
<b>6%</b> -7.99%	49	8.6	43	7.6
8%-11.99%	104	18.3	12	2.1
12% - 18.99%	135	23.3	2	0.4
19% and Over	162	28.6	0	
Total	567	100.0%	567	100.0%

There are however, some complicating features to modify this over-all debt picture. Debt limits apply to what is called "net debt" which excludes such self-liquidating debt as that incurred by self-supporting utilities. These exclusions have been made from debts used in this analysis. School districts may borrow in excess of their limit by using some of the limit for their municipalities. In the case of regional schools there is no effective limit.

For all practical purposes, municipal and school district debt limits must be considered together. This means a combined municipal and school limit of 13 per cent where there is no high school (7 per cent + 6 per cent), 15 per cent where a high school exists (7 per cent + 8 per cent), or 19 per cent in regional high school districts (7 per cent + 6 per cent + 6 per cent). Even these limits may be exceeded upon emergency order by a superior governmental authority or through what is called "extensions of credit" for schools granted by the Director of Local Government and the Commissioner of Education. There were 152 such extensions of credit granted between January 1, 1956 and February 21, 1957.

### AVAILABLE DEBT MARGINS

The amount of the additional debt that may be incurred by a municipality within existing debt limits is known as its debt margin. The debt status of local governments as of December 31, 1956 indicates the present limits, low as they are with under-assessments of real estate, leave ample room for additional borrowing by the majority of municipalities and school districts as shown in Table 6.3.

6.3
TABLE

## DEBT STATUS OF NEW JERSEY LOCAL GOVERNMENTS AS OF DECEMBER 31, 1956

(amounts in thousands of dollars)

	Item	Under Limit	——Municipalities (Including Schools) Inder Dver Tota Zimit Limit Munich	ling Schools) Total All Municipalities	Counties Under Limit	All Local Governments
1	Number of Units	328	236	5641	21	5851
138	Statutory Debt Limits (based upon assessed values). Net debt authorized Unused borrowing power	\$703,083 438,485 264,598 $\dots\dots$	228,846 360,167  131,321	\$931,929 798,652 264,598 131,321	250,151 117,797 132,354 $\dots\dots\dots$	\$1,182,080 916,449 396,952 131,321
	Statutory Debt Limit (based upon full values) 8 Net debt authorized	1,961,121 438,485 1,522,636	\$1,050,651 360,167 690,484	3,011,772 798,652 2,213,120	\$809,543 117,797 691,746	\$3,821,315 916,449 2,904,866
	Net debt as per cent statutory limit: Assessed Values	62.37% 22.36%	157.38% 34.28%	85.70% 26.52 $\%$	47.09% 14.55%	$\frac{77.53\%}{24.04\%}$
	<sup>1</sup> Excludes 3 municipalities with no taxable real estate. (Shrewsbury Township, Victory Gardens, Island Beach Boro.	(Shrewsbury	Township,	Victory Gardens,	Island Beach Be	oro.)

(1) 328 municipalities had unused borrowing power under existing debt limits at the close of 1956. Debts of these municipalities and their school districts totaled \$438 million—or \$265 million less than their debt limits.

Full value (100 per cent) assessment of real estate would place the debt limits for the 438 municipalities at \$1,961 million. With only \$438 million of debts, this suggests potential new borrowing of \$1,523 million. Here again, however, the fact that these municipalities do not use their full borrowing power under present debt limits suggests that they probably will not use the increased borrowing power resulting from full value assessment.

(2) 236 other municipalities had municipal and school debts totaling \$360 million at the close of 1956, against debt limits totaling \$229 million. These are the municipalities where changed circumstances or extensions of credit have pushed debts through the statutory limitation ceiling.

(3) Full value (100 per cent) assessment of real estate would increase the debt limits from these 236 municipalities from \$229 million to \$1,051 million. However, \$131 million of this \$822 million increase in debt limits would only cover debts already owed in excess of present limits. The potential increase in debt under full value debt limits thus becomes \$691 million—or the difference between the new debt limits (\$1,051 million) and actual debts on December 31, 1956 (\$360 million).

(4) County debts were \$118 million, or less than half county debt limit of \$250 million at the close of 1956. Full value (100 per cent) assessment would place the county debt limits at \$810 million.

### The Commission concludes that—

Even with 100% assessments, expanded borrowing power does not necessarily mean expanded borrowing—in view of the record of unused borrowing power among all the counties and 328 municipalities.

Present limits based upon assessed valuations have proved excessively restrictive for large numbers of municipalities as shown by the "extensions of credit" granted to some 152 school districts in little more than one year, and to approximately 400 school districts in an aggregate amount of over \$330 million since 1952.

EFFECT OF CHANGE IN STANDARD OF VALUE

The effect of going to 100 per cent assessments (full value) or of any change in the legal standards of valuation will vary among the individual municipalities and school districts. Based upon separate computations for each municipality in the State, Table 6.4 shows the relative debt situation by county totals, under the present debt limits measured by assessed valuations, as compared with 100 per cent full valuation measure. For example:

State Totals 14.65% 4.53% +\$396,952 
--

It is apparent that increased borrowing power would accrue in large amounts in all counties, under 100 per cent assessments.

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### TABLE 6.4LOCAL GOVERNMENT DEBT IN NEW JERSEY AS OF DECEMBER 31, 1956BORROWING POWER UNDER ASSESSED AND EQUALIZED VALUATIONS—BY COUNTIES(amounts in thousands of dollars)

	Municipal				of Averag			of Averag		C Assessed_	)n Valuation	Borrowing Margin on
County	and County Debt	School Debt	Total Debt	Municipal Debt	School Debt	Total Debt	Municipal Debt	School Debt	Total Debt	Borrowing Margin	Borrowing Deficit	Equalized Valuation
Atlantic	\$19,457	\$3,024	\$22,481	13.88%	2.16%	16.04%	3.04%	0.47%	3.51%	\$6,954	\$3,595	\$93,589
Bergen	41,120	91,867	132,986	5.48	12.25	17.73	1.31	2.92	4.23	39,546	31,312	460,021
Burlington	5,238	13,271	18,510	6.38	16.15	22.53	1.09	2.76	3.85	2,939	5,828	73,411
Camden	29,068	20,940	50,008	9.65	6.95	16.60	2.87	2.07	4.94	10,933	4,400	140,150
Cape May	7,066	1,823	8,889	10.16	2.62	12.78	2.05	0.53	2.58	4,522	338	56,178
Cumberland	3,472	7,593	11,065	5.74	12.55	18.28	1.25	2.72	3.97	2,820	2,613	40,740
Essex	91,100	83,202	174,302	6.64	6.07	12.71	2.99	2.72	5.71	91,287	5,680	403,703
Gloucester	2,139	7,255	9,394	2.60	8.80	11.40	0.50	1.72	2.22	6,388	1,147	65,151
Hudson	60,254	21,543	81,797	6.35	2.27	8.62	3.90	1.40	5.30	96,895	176	208,038
Hunterdon	11	7,753	7,763	0.03	20.25	20.28	0.005	3.61	3.62	3,210	2,262	41,160
Mercer	19,168	18,871	38,039	6.73	6.63	13.36	2.20	2.17	4.37	17,748	2,386	124,924
Middlesex	29,775	31,898	61,672	9.54	10.23	19.77	2.16	2.32	4.48	17,348	21,391	190,984
Monmouth	23,242	24,902	48,144	10.52	11.27	21.79	2.25	2.41	4.66	6,496	13,356	144,438
Morris	11,188	40,380	51,568	5.88	21.20	27.08	1.14	4.11	5.25	2,753	17,497	139,167
Ocean	3,877	10,680	14,557	5.24	14.43	19.67	0.73	2.02	2.75	3,316	3,207	89,077
Passaic	30,832	26,759	57,591	6.46	5.61	12.07	2.41	2.10	4.51	34,481	665	187,8 <b>61</b>
Salem	71	5,378	5,450	0.17	13.16	13.33	0.04	2.74	2.78	2,553	435	30,717
Somerset	3,775	15,933	19,707	4.11	17.37	21.48	0.76	3.20	3.96	3,172	6,296	70,280
Sussex	320	3,556	3,876	0.88	9.78	10.66	0.15	1.70	1.85	3,263	801	32,483
Union	33,196	58,299	91,495	5.21	9.15	14.36	1.70	3.00	4.70	37,326	5,822	286,258
Warren	1,722	5,431	7,153	3.90	12.32	16.22	0.92	2.90	3.82	3,002	2,114	26,535
State Totals	\$416,091	\$500,358	\$916,449	6.65%	8.00%	14.65%	2.06%	2.47%	4.53%	\$396,952	\$131,321	\$2,904,866

CENT TOTAL LOCAL 31, 1956 DEBT TO EQUALIZED VALUATION, DECEMBER AND COUNTIES SHOWING PER TABLE 6.5 MUNICIPALITIES 0F) DISTRIBUTION

Under 40% of Full Value Scale. 5.00 Full Value Scale01-1.99	Under ale. 5.00 01-1.99	5,00-9,99 2,00-3,99	10.00-14.99 4.00-5.99	15.00-17.49 6.00-6.99	17.50-19.99 7.00-7.99	20.00-29.99 8.00-11.99	30.00 & over 12.00-18.99	r No Debt	Total Units
Atlantic		9	3			:		ۍ ا	23
Bergen	. 16	24	20	5	0	1	1	Ţ	70
Burlington	. 10	11	9	5	Г	1		9	40
Jamden	4	17	5	02	01	ŝ		4	37
Cape May	6	5	07	:	:	:		:	16
Cumberland		9	:	:	:	Г	:	Ч	14
Essex	:	12	6	:	:	1	:	:	22
Gloucester	. 12	8	e S	:	:			Г	24
Hudson	со	5 C	1	:	0	1		:	12
Elunterdon	6	က	12	03		•	:	:	26
Mercer	-1	9	4	Г	:		:	Ļ	13
Middlesex	9	9	5 D	5	1	:	:	03	25
Monmouth	18	13	13	I	က	1	1	2	52
Morris	2	10	14	4	Г	0	:	1	39
Ocean	17	6	9	:	:	:	:	2	34
Passaie	9	4	4	Ч	Г	:	:	:	16
Salem	03	6	:	:	:	:	:	4	15
Somerset	5	6	5		:	:		2	21
Sussex	12	က	က	:	:		:	9	24
Union	0	5	10	03	Ч	:		Ч	21
Warren	2	5	63	÷	Ч	1	÷	6	23
State Total of Municipalities	161	176	127	28	15	12	01	46	567
Counties	18		:	:	:	:	:	e.	21
Grand Total	179	176	127	28	15	12	102	49	588

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Use of three-year average assessed valuations of real estate as a measure of debt limitation means that complete impact of "full value" assessment would not become effective for three years. Subject to this transition period, however, "full value" assessments would not only bring most existing debts within the

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"full value" assessment would not become effective for three years. Subject to this transition period, however, "full value" assessments would not only bring most existing debts within the legal debt limits, but would also provide substantial margins of new borrowing power. The \$916.4 million of municipal and school debt outstanding at the close of 1956 could be multiplied by more than four to become \$3,821 million (an increase of \$2,905 million) without violating present statutory debt limits expressed in terms of full valuations (100 per cent) in place of assessed values.

Under Alternative 1 or 2 full value would not be used, but only 40 per cent of such value. This is somewhat higher than the present State-wide average of 28 per cent, but considerably lower than the assessment ratio in about 26 municipalities. In effect, therefore, the 40 per cent ratio will decrease the borrowing power of these municipalities even though it will moderately increase the others, as shown in Table 6.5.

Under full value assessments there would be no municipalities over the debt limit.

Under Alternative 1 or 2 with a uniform 40 per cent real estate assessment there would be 57 municipalities over the debt limit, as compared with 236 under present assessments.

### The Commission recommends—

That no change in present debt limits be made under Alternative 1 or 2, pending further study.

# **COMPENDIUM TABLES**

### **COMPENDIUM TABLE**

### STATE TOTALS

### SUMMARY OF ALL MUNICIPALITIES BY COUNTY

### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957

(amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

COUNTY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate		ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Atlantic County           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$73 19 18 19	\$1,118 998 931 1,008	\$8,149 6,934 6,416 6,962	\$1,183 1,721 1,507 1,660	\$1.787	\$9,332 8,655 9,311 8,621	\$7,368 7,750 7,217 7,822	\$326 343 323 349	\$17,559 17,559 17,559 17,559	$11.17\% \\ 2.29 \\ 5.33 \\ 5.78$
Bergen 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	179 39 45 45	2 464 2,724 2 54 2,844	17,376 19,915 17,418 14,131	5,578 11,857 6,255 8,159	 6,134	22/954 24/7/3 25/838 22/296	54,439 50,900 50,135 53,555	252 275 263 283	77,646 77,646 77,646 77,646	8.35 1.71 4.28 4.56
Burlington           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	13 2 2 2	346 358 355 378	2,262 1,765 1,839 1,927	1,038 2,240 1,418 1,752	 878	3,300 4,005 4,134 3,679	7,222 5,933 5,907 6,280	876 1,008 959 1,033	11,108 11,108 11,108 11,108	10.37 1.54 3.85 4.09
Zamden           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	264 81 93 95	972 1,018 1,006 1,073	7,205 5,533 5,848 6,119	2,649 6,077 3,560 4,507	2,284	9,854 11,610 11,692 10,626	18,779 16,461 16,529 17,547	237 275 257 278	28,916 28,916 28,916 28,916 28,916	8.30 1.97 4.99 5.29
Cape May           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	16 3 3 3	484 525 491 531	1,694 1,649 1,553 1,677	298 603 467 532	593	1,992 2,253 2,613 <b>2,209</b>	5,067 4,685 4,374 4,735	117 98 93 100	7,507 7,507 7,507 7,507 7,507	9.07 1.61 3.77 4.08
Cumberland           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	14 3 3 3	189 269 271 288	1,755 1,440 1,470 1,558	678 1,215 612 806	541	2,433 2,655 2,623 2,364	3,707 3,298 3,355 3,558	744 714 712 757	6,848 6,848 6,848 6,848 6,848	9.01 1.68 4.27 4.53
Essex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	$1,257 \\ 439 \\ 512 \\ 521$	2,514 2,261 2,354 2,467	52,400 35,449 39,622 40,780	17,015 40,736 23,850 30,390	10,497	69, <b>415</b> 76,185 73,969 71,170	61,133 54,970 57,342 60,079	55 59 57 61	132,877 132,877 132,877 132,877 132,877	7.90 2.73 7.32 7.64
Gloucester 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	9 2 2 2	306 328 323 345	2,033 1,591 1,694 1,768	630 1,626 923 1,182	667	2,664 3,216 3,284 2,950	5,229 4,312 4,306 4,578	670 734 711 763	8,447 8,447 8,447 8,447	8.41 1.40 3.61 3.82
Hudson         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	11,061 5,367 6,011 6,192	2,351 1,430 1,567 1,621	44,913 25,993 28,983 29,798	11,570 34,665 21,482 26,759	 7,116 	56,483 60,658 57,581 56,556	20,772 23,128 25,517 26,322	29 24 23 25	90,073 90,073 90,073 90,073 90,073	8.25 3.30 8.82 9.57
Hunterdon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	13 3 3 3	94 126 122 131	814 755 756 802	386 550 289 380	356	1,199 1,305 1,401 1,182	2,150 1,931 1,918 2,041	1,218 1,214 1,148 1,238	4,531 4,531 4,531 4,531 4,531	9.24 1.49 3.63 3.89
Mercer 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	213 72 80 83	543 809 829 875	8,544 5,827 6,369 6,609	3,582 8,534 4,834 6,192	2,246	12,126 14,361 13,450 12,801	15,419 12,741 13,736 14,306	777 792 806 853	28,433 28,433 28,433 28,433 28,433	6.66 2.01 5.37 5.61
Middlesex 1. Actual 2. Full 3. 40%, Replacement	624 121 137	$1,242 \\ 1,507 \\ 1,556$	11,901 7,959 8,927	4,392 9,154 3,856	2,932	16,293 17,113 15,715 14,909	19,893 18,216 19,732 20,431	629 737 704 758	<b>37,110</b> 37,110 <b>37,110</b> <b>37,110</b>	8.64 1.69 4.54 4.73

\* Net taxes after veterans exemptions.

a Less than \$500.

### STATE TOTALS-Continued Summary of all municipalities by county ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacemeent, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

		and the second se	The second se				and the second s			
				-Busines	s Taxes —		Residential	Farm	Total*	
COUNTY AND	Class II	Vacant	Real	Personal	Replacement	,	Property	Property	Net	Tax
ALTERNATIVE	Railroad	Land	Estate	Property	Tax	Total	Taxes	Taxes	Taxes	Rate
Ionmouth County					-					
	\$73	\$1,855	86 149	\$1,450		\$7,598	\$20,278	\$1,792	\$30,134	11.64%
1. Actual			\$6,148							
2. Full	16	1,558	5,216	3,297		8,514	18,785	1,728	30,134	2.12
3. 40%, Replacement	15	1,461	5,042	2,325	\$2,381	9,748	17,839	1,625	30,134	5.06
4. 40%, 10%	16	1,577	5,411	2,731	• • • •	8,142	19,240	1,756	30,134	5.46
forris										
1. Actual	77	1,360	5,091	1,986		7,077	18,416	594	26,536	10.34
2. Full	12	1,406	4,314	4,396		8,710	16,103	614	26,536	1.70
3. 40%, Replacement	13	1,349	4,361	2,836	2,096	9,293	15,677	583	26,536	4.16
4. 40%, 10%	13	1,450	4,617	3,449		8,066	16,782	628	26,536	4.45
cean				-, -			,		,	
1. Actual	15	1,156	1,591	619		2,209	7,846	421	11,180	11.53
	2									
2. Full		1,313	1,321	814		2,136	7,392	457	11,180	1.56
3. 40%, Replacement	2	1,224	1,240	646	883	2,770	6,896	428	11,180	3.65
$4. 40\%, 10\% \ldots$	2	1,326	1,341	731	••••	2,072	7,468	464	11,180	3.95
assaic										
I. Actual	106	1,184	13,004	4,228		17,232	21,839	64	39,759	6.75
2. Full	33	1,354	8,610	11,677		20,287	18,328	108	39,759	1.89
3. 40%, Replacement	37	1,304	9,658	6,757	3,141	19,556	19,214	103	39,759	5.04
4. 40%, 10%	38	1,384	9,919	8,642		18,561	20,143	111	39,759	5.27
lem		-,	-,	-,						
1. Actual	4	90	1,196	1,084		2,281	1,861	617	4,728	7.47
2. Full	1	74	914	1,812		2,726	1,400	570	4,728	1.03
	_	80								
3. 40%, Replacement	1	83	959	1,203 1,467	374	2,535	1,612	561 598	4,728	2.54
4. 40%, 10%	1	00	1,002	1,407	• • • •	2,469	1,640	098	4,728	2.71
merset				1 000		0.010			10.010	10 -0
1. Actual	68	861	2,289	1,329		3,618	7,451	813	12,316	10.70
2. Full	10	889	1,814	2,536		4,350	6,391	818	12,316	1.50
3. 40%, Replacement	10	873	1,858	1,726	973	4,558	6,271	779	12,316	3.76
3. 40%, Replacement	10	873	1,858	1,726	973	4,558	6,271	779	12,316	3.76
3. 40%, Replacement	10	873	1,858	1,726	973	4,558	6,271	779	12,316	3.76
3. 40%, Replacement	10	873	1,858	1,726	973	4,558	6,271	779	12,316	3.76
3. 40%, Replacement	10	873	1,858	1,726	973	4,558 4,019	6,271 6,701	779 839	12,316 12,316	3.76 4.00
3. 40%, Replacement	10 11	873 933	1,858 1,962	1,726 2,057	973	4,558 4,019 1,048	6,271 6,701 3,300	779 839 732	12,316 12,316 5,274	3.76 4.00
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>ussex</li> <li>1. Actual</li> </ol>	10 11 8	873 933 371	1,858 1,962 788	1,726 2,057 260		4,558 4,019 1,048 1,035	6,271 6,701	779 839 732 722	12,316 12,316 5,274 5,274	3.76 4.00 12.29 1.99
<ol> <li>40%, Replacement</li> <li>40%, 10%</li> <li>10%</li> <li>10%</li></ol>	10 11 8 1	873 933 371 314	1,858 1,962 788 726	1,726 2,057 260 309		4,558 4,019 1,048 1,035	6,271 6,701 3,300	779 839 732 722 679	12,316 12,316 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76
<ol> <li>40%, Replacement</li> <li>40%, 10%</li> <li>10%</li> <li>10%</li></ol>	10 11 8 1 1	873 933 371 314 295	1,858 1,962 788 726 715	1,726 2,057 260 309 99	973   417	4,558 4,019 1,048 1,035 1,231	6,271 6,701 3,300 3,261 3,140	779 839 732 722	12,316 12,316 5,274 5,274	3.76 4.00 12.29 1.99
<ol> <li>40%, Replacement</li> <li>40%, 10%</li> <li>10%</li> <li></li></ol>	10 11 8 1	873 933 371 314	1,858 1,962 788 726	1,726 2,057 260 309		4,558 4,019 1,048 1,035	6,271 6,701 3,300 3,261	779 839 732 722 679	12,316 12,316 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76
3. 40%, Replacement         4. 40%, 10%         1556x         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	10 11 8 1 1	873 933 371 314 295	1,858 1,962 788 726 715 763	1,726 2,057 260 309 99 164	973  417 	4,558 4,019 1,048 1,035 1,231 927	6,271 6,701 3,300 3,261 3,140 3,370	779 839 732 722 679 734	12,316 12,310 5,274 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76
<ul> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>ussex</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> </ul>	10 11 8 1 1 1	873 933 371 314 295 319	1,858 1,962 788 726 715	1,726 2,057 260 309 99 164 7,133	973  417 	4,558 4,019 1,048 1,035 1,231 927 25,835	6,271 6,701 3,300 3,261 3,140 3,370 33,511	779 839 732 722 679 734 45	12,316 12,318 5,274 5,274 5,274 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76 5.12
<ul> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>nssex</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>nion</li> <li>1. Actual</li> </ul>	10 11 8 1 1 1 371	873 933 371 314 295 319 1,300	1,858 1,962 788 726 715 763 18,702	1,726 2,057 260 309 99 164	973  417 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524	779 839 732 722 679 734 45	12,316 12,316 5,274 5,274 5,274 5,274 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80
3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         nion         1. Actual         2. Full	10 11 8 1 1 1 1 371 104	873 933 371 314 295 319 1,300 1,498	1,858 1,962 788 726 715 763 18,702 12,678	1,726 2,057 260 309 99 164 7,133 16,584	973  417 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232	779 839 732 722 679 734 45 45 44	12,316 12,316 12,316 5,274 5,274 5,274 5,274 5,274 5,274 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78
3. 40%, Replacement         4. 40%, 10%         1ssex         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         nion         1. Actual         2. Full         3. 40%, Replacement	10 11 8 1 1 1 1 371 104 109	873 933 371 314 295 319 1,300 1,498 1,529	1,858 1,962 788 726 715 763 18,702 12,678 13,708	1,726 2,057 260 309 99 164 7,133	973  417 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524	779 839 732 722 679 734 45	12,316 12,316 5,274 5,274 5,274 5,274 5,274 5,274 5,274	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80
<ul> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>ussex</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> </ul>	10 11 8 1 1 1 1 371 104	873 933 371 314 295 319 1,300 1,498	1,858 1,962 788 726 715 763 18,702 12,678	1,726 2,057 260 309 99 164 7,133 16,584 10,260	973  417  4,725	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914	779 839 732 722 679 734 45 45 44 47	12,316 12,310 5,274 5,274 5,274 5,274 5,274 5,274 5,274 5,9,810 59,810 59,810	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00
<ol> <li>40%, Replacement</li> <li>40%, 10%</li> <li>10%</li> <li>10%</li> <li>40%, Replacement</li> <li>40%, 10%</li> <li>nion</li> <li>Actual</li> <li>Full</li> <li>40%, Replacement</li> <li>40%, Replacement</li> <li>40%, Replacement</li> <li>40%, 10%</li> </ol>	10 11 8 1 1 1 1 371 104 109 114	873 933 371 314 295 319 1,300 1,498 1,529 1,616	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715	973  417  4,725	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724	779 839 732 722 679 734 45 45 44 47 598	12,316 12,316 12,318 5,274	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75
3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         nion         1. Actual	10 11 8 1 1 1 371 104 109 114 54	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525	973  417  4,725 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914	779 839 732 722 679 734 45 45 44 47 598 564	12,316 12,316 12,318 5,274 5,275 5,274 5,275 5,275 5,277 5,275 5,2777 5,277 5,277 5,277 5,277 5,277 5,277 5,277 5,	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74
3. 40%, Replacement         1. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement <td>10 11 8 1 1 1 1 371 104 109 114 54 13</td> <td>873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143</td> <td>1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650</td> <td>1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148</td> <td>973  417  4,725 </td> <td>4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798</td> <td>6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724</td> <td>779 839 732 722 679 734 45 45 44 45 44 47 598 564 532</td> <td>12,316 12,316 12,318 5,274 5,275 5,277 5,275 5,2775 5,2775 5,775 5,77555 5,775555 5,7755555555</td> <td>3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32</td>	10 11 8 1 1 1 1 371 104 109 114 54 13	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148	973  417  4,725 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724	779 839 732 722 679 734 45 45 44 45 44 47 598 564 532	12,316 12,316 12,318 5,274 5,275 5,277 5,275 5,2775 5,2775 5,775 5,77555 5,775555 5,7755555555	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement </td <td>10 11 8 1 1 1 104 109 114 54 13 13</td> <td>873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137</td> <td>1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661</td> <td>1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797</td> <td>973  417  4,725  377</td> <td>4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835</td> <td>6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328</td> <td>779 839 732 722 679 734 45 45 44 47 598 564</td> <td>12,316 12,316 12,318 5,274 5,275 5,274 5,275 5,275 5,277 5,275 5,2777 5,277 5,277 5,277 5,277 5,277 5,277 5,277 5,</td> <td>3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74</td>	10 11 8 1 1 1 104 109 114 54 13 13	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797	973  417  4,725  377	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328	779 839 732 722 679 734 45 45 44 47 598 564	12,316 12,316 12,318 5,274 5,275 5,274 5,275 5,275 5,277 5,275 5,2777 5,277 5,277 5,277 5,277 5,277 5,277 5,277 5,	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74
8. 40%, Replacement         40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement	10 11 8 1 1 1 1 371 104 109 114 54 13	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148	973  417  4,725 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328 2,346	779 839 732 722 679 734 45 45 44 45 44 47 598 564 532	12,316 12,316 12,318 5,274 5,275 5,277 5,275 5,2775 5,2775 5,775 5,77555 5,775555 5,7755555555	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32
issex	10 11 8 1 1 1 104 109 114 54 13 13	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797	973  417  4,725  377	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328 2,346	779 839 732 722 679 734 45 45 44 45 44 47 598 564 532 575	12,316 12,316 12,318 5,274 5,275 4,775 4,775 4,775 4,775 4,775 4,775	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32 4.61
3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Varren         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	10 11 8 1 1 1 1 371 109 114 109 114 54 13 13 13 14	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137 148	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661 700	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797 943	973  417  4,725  377 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328 2,346	779 839 732 722 679 734 45 45 44 47 598 564 532 575 \$11,605	12,316 12,316 12,316 5,274 5,2775 5,27755 5,27755 5,2775555555555	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32 4.61
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	10 11 8 1 1 1 104 109 114 54 13 13 14 \$14,513	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137 148 \$20,915	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661 700 \$208,790	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797 943 \$67,610	973  417  4,725  377 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835 1,643	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328 2,346 2,490	779 839 732 722 679 734 45 45 45 44 47 598 564 532 575 575 \$11,605 11,898	12,316 12,316 12,316 5,274 5,275 4,775 4,775 4,775 4,775 4,775 4,775 4,775 4,775 4,775 4,775 4,775 5,2	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32 4.61 8.300 2.05
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         5. Full         3. 40%, Replacement         4. 40%, 10%         State Total         1. Actual	10 11 8 1 1 1 1 371 104 109 114 54 13 13 13 14 \$14,513 6,342	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137 148 \$20,915 20,904	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661 700 \$208,790 144,054	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797 943 \$67,610 161,552	973  417  4,725  3777 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835 1,643 \$276,400 305,606	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328 2,346 2,490 \$338,405	779 839 732 722 679 734 45 45 44 47 598 564 532 575 \$11,605	12,316 12,316 12,316 12,316 5,274 5,274 5,274 5,274 5,274 59,810 50,810,810 50,810 50,810 50,	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32 4.61 8.309 2.05 5.28
3. 40%, Replacement 4. 40%, 10%	10 11 8 1 1 1 104 109 114 54 13 13 14 \$14,513	873 933 371 314 295 319 1,300 1,498 1,529 1,616 114 143 137 148 \$20,915	1,858 1,962 788 726 715 763 18,702 12,678 13,708 14,246 933 650 661 700 \$208,790	1,726 2,057 260 309 99 164 7,133 16,584 10,260 12,715 525 1,148 797 943 \$67,610	973  417  4,725  377 	4,558 4,019 1,048 1,035 1,231 927 25,835 29,261 28,693 26,961 1,458 1,798 1,835 1,643	6,271 6,701 3,300 3,261 3,140 3,370 33,511 29,524 30,232 31,914 2,724 2,328 2,346 2,490 \$338,405 307,835	779 839 732 722 679 734 45 45 45 44 47 598 564 532 575 575 \$11,605 11,898	12,316 12,316 12,316 5,274 5,275 4,775 4,775 4,775 4,775 4,775 4,775 4,775 4,775 5,2	3.76 4.00 12.29 1.99 4.76 5.12 7.44 1.80 4.78 5.00 8.75 1.74 4.32 4.61 8.309 2.05

\* Net taxes after veterans exemptions. a Less than \$500.

### ATLANTIC COUNTY

ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

150

151

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
bsecon										
1. Actual	\$2	\$34	\$53	\$24		\$77	\$191		\$271	14.36%
2. Full 3. 40%, Replacement	a	$\frac{28}{27}$	33 31	19 14	\$21	$52 \\ 67$	$198\\186$		$271 \\ 271$	$\begin{array}{c} 1.64 \\ 3.86 \end{array}$
4. 40%, 10%	a a	29	34	14	φ2±	50	202	· · · · ·	271	5.30 5.18
Atlantic City	a	20	01							00
1. Actual	56	197	6,708	598		7,306	1,345		8,822	9.15
2. Full	16	237	5,679	1,164		6,844	1,774		8,822	2.71
3. 40%, Replacement	15	218	5,239	1,073	697	7,008	1,636		8,822	6.24
4. 40%, 10%	16	237	5,688	1,165	• • • •	6,853	1,776		8,822	6.77
Brigantine		101	42	2		44	220		450	14 50
1. Actual 2. Full		121 56	42 56	$\frac{2}{2}$		44 58	330 353		458 458	$14.56 \\ 1.91$
3. 40%, Replacement		52	50	ĩ	36	90	328		458	4.42
4. 40%, 10%		56	57	$\hat{2}$		58	356		458	4.79
Buena Boro										
1. Actual	a	8	35	15		49	101	\$34	173	18.51
2. Full	a	4	25	10		35	102	37	173	1.78
3. 40%, Replacement	a	4	24	7	14	44	96	35	173	4.17
4. 40%, 10%	a	4	26	8		33	103	38	173	4.51
Suena Vista Twp.										
1. Actual	a	23	12	11		23	69	54	156	16.52
2. Full	a	16	15	6		22	68	53	156	1.37
3. 40%, Replacement	a	15 16	14 15	6 6	12	32 22	63 69	49 53	$156 \\ 156$	3.17 3.44
4. 40%, 10%	a	16	15	0		22	09	00	190	9.44
orbin City		0	0	7		3	0	2	15	13.74
1. Actual	a a	$2 \\ 2$	2 4	1 1	••••	3 5	9 6	2 3	15 15	$13.74 \\ 1.97$
2. Full 3. 40%, Replacement	a	$\frac{2}{2}$	4	1	···· 1	6	6	2	15	4.60
4. 40%, 10%	a	$\tilde{2}$	4	ī		5	6	3	15	4.99
										-
or Harbor City				05		95	223		303	15.03
gg Harbor City 1. Actual	a	12	70	25 29		95 79	223 225		303	2.53
I. Actual	a	8	50	29			$\begin{array}{c} 225\\ 216 \end{array}$		303 303	$2.53 \\ 6.07$
1. Actual 2. Full 3. 40%, Replacement	a a	<b>8</b> 8	50 48			79	225		303	2.53
gg Harbor City           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a	8	50	<b>29</b> 18	24	79 90	225 216 233	· · · · · · · · ·	303 303 303	$2.53 \\ 6.07 \\ 6.54$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ggg Harbor Twp.	a a a	8 8 9	50 48 51	29 18 22	24	79 90 74 166	225 216 233 202	  27	303 303 303 427	2.53 6.07 6.54 19.97
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual	a a a	8 8 9 65	50 48 51 108	<b>29</b> 18	24 	79 90 74 166 169	225 216 233 202 167	  27 19	303 303 303 427 427	$2.53 \\ 6.07 \\ 6.54$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full	a a a a	8 8 9 65 78	50 48 51	29 18 22 58 36 32	24 	79 90 74 166 169 190	225 216 233 202 167 154	27 19 18	303 303 303 427	2.53 6.07 6.54 19.97 1.78
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement	a a a a a	8 8 9 65	50 48 51 108 133	29 18 22 58 36	24 	79 90 74 166 169	225 216 233 202 167	  27 19	303 303 303 427 427 427 427	2.536.076.5419.971.784.12
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sgg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	a a a a	8 9 65 78 72	50 48 51 108 133 124	29 18 22 58 36 32	24   34	79 90 74 166 169 190 169	225 216 233 202 167 154 168	27 19 18 19	303 303 303 427 427 427 427 427	2.53 6.07 6.54 19.97 1.78 4.12 4.48
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sgg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a	8 9 65 78 72 78	50 48 51 108 133 124	29 18 22 58 36 32 35 4	24  34 	79 90 74 166 169 190 169 6	225 216 233 202 167 154 168 6	27 19 18 19	303 303 303 427 427 427 427	2.536.076.5419.971.784.12
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>rgg Harbor Twp.</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>sstelle Manor</b> 1. Actual	a a a a a	8 9 65 78 72	50 48 51 108 133 124 134 2 3	29 18 22 58 36 32 35 4 3	24  34 	79 90 74 166 169 190 169 169 6 6	225 216 233 202 167 154 168 6 9	27 19 18 19	303 303 303 427 427 427 427 427 427	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09
Actual         2. Full         3.40%, Replacement         4.40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3.40%, Replacement         3.40%, Replacement         3.40%, 10%         stelle Manor         1. Actual         2. Full	a a a a a a a a	8 8 9 65 78 72 78 18 13 12	50 48 51 108 133 124 134 2 3 3	29 18 22 58 36 32 35 4 3 3	24  34  3	79 90 74 166 169 190 169 6 6 9	225 216 233 202 167 154 168 6	27 19 18 19 12 11	303 303 303 427 427 427 427 427 427 427 427	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77
1. Actual         2. Full         2. J0%, Replacement         4. 40%, 10%         Sgg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sstelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a	8 8 9 65 78 72 78 18 13	50 48 51 108 133 124 134 2 3	29 18 22 58 36 32 35 4 3	24  34 	79 90 74 166 169 190 169 169 6 6	225 216 233 202 167 154 168 6 9 9	27 19 18 19 12 11 10	303 303 303 427 427 427 427 427 427 427 427 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 8 9 65 78 72 78 18 13 12	50 $48$ $51$ $108$ $133$ $124$ $134$ $2$ $3$ $3$ $3$	29 18 22 58 36 32 35 4 3 3 3 3 3	24  34  3 	79 90 74 166 169 190 169 169 6 6	225 216 233 202 167 154 168 6 9 9 9 9	27 19 18 19 12 11 10	303 303 303 427 427 427 427 427 427 427 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 8 9 65 78 72 78 18 13 12 14 6	50 48 51 108 133 124 134 2 3 3 3 3 1	29 18 22 58 36 32 35 4 3 3 3 3 3 3 3 3	24  34  3 	79 90 74 166 169 190 169 6 6 6 9 6 25	225 216 233 202 167 154 168 6 9 9	27 19 18 19 12 11 10 11 10 11	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 1.09
Actual	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 8 9 65 78 72 78 13 12 14 14 6 7	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9	29 18 22 58 36 32 35 4 3 3 3 3 13 10	24  34  3 	79 90 74 166 169 190 169 169 6 6	225 216 233 202 167 154 168 6 9 9 9 9 9 9 14 16 19	27 19 18 19 12 11 10 11 11 10 2 2	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 1.09 3.25
Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>gg Harbor Twp.</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 13 12 14 14 6 7 8	50 48 51 108 133 124 134 2 3 3 3 3 11 9 11	29 18 22 58 36 32 35 4 3 3 3 3 3 3 3 3	24  34  3 	79 90 74 166 169 190 169 169 6 6 6 9 6 25 20	225 216 233 202 167 154 168 6 9 9 9 9 9 9 14 16	27 19 18 19 12 11 10 11 10 11	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 1.09
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 8 9 65 78 72 78 13 12 14 14 6 7	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9	29 18 22 58 36 32 35 4 3 3 3 3 10 10 a	24  34  3 	79 90 74 166 169 190 169 6 6 6 9 6 25 20 15	225 216 233 202 167 154 168 6 9 9 9 9 9 9 14 16 19	27 19 18 19 12 11 10 11 1 2 2 2 2	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54 \end{array}$ $\begin{array}{c} 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 4.44\\ 9.95\\ 1.09\\ 3.25\\ 3.29 \end{array}$
Actual         Full         40%, Replacement         40%, 10%         gg Harbor Twp.         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Stelle         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 8 9 65 78 72 78 13 12 14 14 6 7 8 8	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9 11 11	29 18 22 58 36 32 35 4 3 3 3 13 10 a 3 3	24  34  3  3  3 	79 90 74 166 169 190 169 6 6 6 9 6 25 20 15	$225 \\ 216 \\ 233 \\ 202 \\ 167 \\ 154 \\ 168 \\ 6 \\ 9 \\ 9 \\ 9 \\ 9 \\ 9 \\ 14 \\ 16 \\ 19 \\ 19 \\ 19 \\ 125 \\ 125 \\ 100$	 27 19 18 19 12 11 10 11 11 11 2 2 2 2 2 37	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 1.09 3.25 3.29 12.73
. Actual . Full . Full . 40%, Replacement . 40%, 10% gg Harbor Twp. . Actual . Full . Actual . 40%, Replacement . Actual . Full . Actual . Full . Mown . Actual . 2. Full 	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 6 7 8 8 8 58	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9 11 11 11	29 18 22 58 36 32 35 4 3 3 3 3 10 10 a	24  34  3  3  3 	79 90 74 166 169 190 169 169 6 6 6 9 6 25 20 15 15 15 90 94	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ \end{array}$	27 19 18 19 12 11 10 11 1 1 2 2 2 2 37 41	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 290 290	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 1.09 3.25 3.29 12.73 1.28
Actual	а а а а а а а а а а а а а а а а а а а	8 8 9 65 78 72 78 13 12 14 6 7 8 8 8 58 43	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9 11 11	29 18 22 58 36 32 35 4 3 3 3 3 13 10 a 3 24	24  34  3  3  3 	79 90 74 166 169 190 169 6 6 25 20 15 15 15 90 94 99	225 216 233 202 167 154 168 6 9 9 9 9 9 9 14 16 19 19 125 116 114	27 19 18 19 12 11 10 11 10 11 1 2 2 2 2 37 41 40	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 4.44 9.95 1.09 3.25 3.29 12.73 1.28 3.12
. Actual . Full . Full . 40%, Replacement . 40%, 10% gg Harbor Twp. 1. Actual . Actual . 40%, Replacement . 40%, 10% . 40%, Replacement . Actual . 40%, Replacement . 40%, 10% . 40%, Replacement . 40%	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 6 7 8 8 8 58	50 48 51 108 133 124 134 2 3 3 3 3 11 9 11 11 11 67 78	29 18 22 58 36 32 35 4 3 3 3 13 10 a 3 24 16	24  34  3  3  3 	79 90 74 166 169 190 169 169 6 6 6 9 6 25 20 15 15 15 90 94	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ \end{array}$	27 19 18 19 12 11 10 11 1 1 2 2 2 2 37 41	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 290 290	2.53 6.07 6.54 19.97 1.78 4.12 4.42 14.29 1.77 4.09 3.25 3.29 12.73 1.28 3.12
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         4. 40%, 10%	а а а а а а а а а а а а а а а а а а а	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 8 58 43 42	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9 11 11 67 78 76	29 18 22 58 36 32 35 4 3 3 13 10 a 3 24 16 	24  34  3  3  3  23	79 90 74 166 169 190 169 190 169 6 6 6 6 9 9 6 25 200 15 15 15 15 90 99 86	225 216 233 202 167 154 168 6 9 9 9 9 9 9 9 14 16 19 19 125 116 114 122	27 19 18 19 12 11 10 11 11 1 2 2 2 2 37 41 40 43	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 1.09 3.229 12.73 1.28 3.12 3.34
Actual	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 6 7 8 8 58 43 42 45	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9 11 11 67 78 76	29 18 22 58 36 32 35 4 3 3 3 13 10 a 3 24 16  4 62	24  34  3  3  3  23	79 90 74 166 169 190 169 6 6 9 6 25 20 15 15 15 15 90 94 99 86 195	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ \end{array}$	27 19 18 19 12 11 10 11 10 11 1 2 2 2 2 37 41 40 43 24	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 20 290 290 290 290 290 290 290	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 4.44 9.95 5.09 3.25 3.29 12.73 1.28 3.12 3.34
Actual	а а а а а а а а а а а а а а а а а а а	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 8 58 43 42	50 48 51 108 133 124 134 2 3 3 3 3 3 11 9 9 11 11 11 11 67 78 82	29 18 22 58 36 32 35 4 3 3 3 13 10 a 3 24 16  4 62 56	24  34  3  3  23 	79 90 74 166 169 190 169 6 6 6 9 6 25 20 15 15 15 15 90 94 99 86 195 209	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ \end{array}$	27 19 18 19 12 11 10 11 10 11 1 2 2 2 2 2 37 41 40 43 24 33	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 14.29 1.77 4.09 9.95 1.09 3.25 3.29 12.73 1.28 3.12 3.34 10.97 1.44
Actual	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 63	50 48 51 108 133 124 134 2 3 3 3 3 3 124 134 134 11 9 11 11 11 67 78 82 133 152 142	$ \begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 10\\ a\\ 3\\ 24\\ 16\\ \dots\\ 4\\ 62\\ 566\\ 49\\ \end{array} $	24  34  3  3  3  23  23  34	79 90 74 166 169 190 169 6 6 25 20 15 15 15 15 15 90 94 99 86 195 209 225	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ 113\\ \end{array}$	27 19 18 19 12 11 10 11 10 11 1 2 2 2 2 37 41 40 43 24	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 20 290 290 290 290 290 290 290	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.34\\ 10.97\\ 1.44\\ 3.35\end{array}$
Actual         Full         A0%, Replacement         40%, 10%         gg Harbor Twp.         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         olsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         adow, Replacement         4. 40%, Replacement         4. 40%, 10%         atloway         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%	а а а а а а а а а а а а а а а а а а а	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 8 58 43 42 45 64 68	50 48 51 108 133 124 134 2 3 3 3 3 11 9 11 11 11 67 78 76 82 133 152	29 18 22 58 36 32 35 4 3 3 3 13 10 a 3 24 16  4 62 56	24  34  3  3  23 	79 90 74 166 169 190 169 6 6 6 9 6 25 20 15 15 15 15 90 94 99 86 195 209	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ \end{array}$	 27 19 18 19 12 11 10 11 10 11 1 2 2 2 2 37 41 40 43 24 33 30	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	2.53 6.07 6.54 19.97 1.78 4.12 4.48 4.42 9.95 1.77 4.09 3.25 3.29 12.73 1.28 3.34 10.97 1.44 4.335
Actual         Full         3.40%, Replacement         4.40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3.40%, Replacement         4.40%, 10%         stelle Manor         1. Actual         2. Full         3.40%, Replacement         4.40%, 10%         olsom         1. Actual         2. Full         3.40%, Replacement         4.40%, 10%         olsom         1. Actual         2. Full         3.40%, Replacement         3.40%, Replacement         3.40%, Replacement         3.40%, Replacement         4.40%, 10%         alloway         1. Actual         2. Full         3.40%, Replacement         4.40%, 10%         Tamilton Twp.         1. Actual         2. Full         3.40%, Replacement         4.40%, 10%	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 63	50 48 51 108 133 124 134 2 3 3 3 3 3 124 134 134 11 9 11 11 11 67 78 82 133 152 142	$   \begin{array}{c}     29 \\     18 \\     22 \\     58 \\     36 \\     32 \\     35 \\     4 \\     3 \\     3 \\     3 \\     10 \\     a \\     3 \\     24 \\     16 \\     \dots \\     4 \\     62 \\     56 \\     49 \\     54 \\   \end{array} $	24  34  3  3  23  34 	79 90 74 166 169 190 169 6 6 6 6 9 9 6 25 20 15 15 15 15 15 90 94 99 86 195 209 225 208	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 121\\ 113\\ 123\\ \end{array}$	27 19 18 19 12 11 10 11 11 11 2 2 2 2 37 41 40 43 24 33 30 33	303 303 303 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 4.44\\ 9.95\\ 1.09\\ 3.229\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ \end{array}$
Actual         Full         A0%, Replacement         40%, 10%         gg Harbor Twp.         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         olsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ado%, Replacement         4. 40%, 10%         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         4. 40%, 10%         Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Autual         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 63	$50 \\ 48 \\ 51 \\ 108 \\ 133 \\ 124 \\ 134 \\ 134 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 11 \\ 9 \\ 11 \\ 11 \\ 11$	29 18 22 58 36 32 35 4 3 3 3 13 10 a 3 24 16  4 62 56 49 54 95	24  34  3  3  3  23  23  34 	$\begin{array}{c} 79\\ 90\\ 74\\ 166\\ 169\\ 190\\ 169\\ 169\\ 6\\ 6\\ 25\\ 20\\ 15\\ 15\\ 15\\ 90\\ 94\\ 99\\ 86\\ 195\\ 209\\ 225\\ 208\\ 269\\ \end{array}$	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ 113\\ 123\\ 403\\ \end{array}$	 27 19 18 19 12 11 10 11 11 1 2 2 2 2 2 37 41 40 43 30 33 30 33 76	$\begin{array}{c} 303\\ 303\\ 303\\ 303\\ 427\\ 427\\ 427\\ 427\\ 427\\ 427\\ 40\\ 40\\ 40\\ 40\\ 40\\ 40\\ 40\\ 40\\ 40\\ 40$	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 4.44\\ 9.95\\ 1.09\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ \end{array}$
Actual	а а а а а а а а а а а а а а а а а а а	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 68 63 68 63 68 23 33	$\begin{array}{c} 50\\ 48\\ 51\\ 108\\ 133\\ 124\\ 134\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 11\\ 9\\ 11\\ 11\\ 11\\ 67\\ 78\\ 76\\ 82\\ 133\\ 152\\ 142\\ 154\\ 154\\ 174\\ 130\\ \end{array}$	$\begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 3\\ 10\\ 0\\ a\\ 3\\ 24\\ 16\\ \dots\\ 4\\ 62\\ 56\\ 49\\ 54\\ 95\\ 84\end{array}$	24  34  3  3  23  34 	79 90 74 166 169 190 169 6 6 6 25 20 15 15 15 15 15 90 94 99 86 195 209 225 208 269 214	$\begin{array}{c} 225\\ 216\\ 233\\ \\ 202\\ 167\\ 154\\ 168\\ \\ \\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ \\ 162\\ 121\\ 113\\ 123\\ 403\\ 409\\ \end{array}$	27 19 18 19 12 11 10 11 11 11 2 2 2 2 37 41 40 43 24 33 30 33	303 303 303 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54 \\ \\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 4.44 \\ 9.95\\ 3.25\\ 3.29 \\ 12.73\\ 1.28\\ 3.34 \\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ 4.36 \end{array}$
Actual	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 63 63 68 23 333 31	$\begin{array}{c} 50\\ 48\\ 51\\ 108\\ 133\\ 124\\ 134\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 11\\ 9\\ 9\\ 11\\ 11\\ 11\\ 11\\ 67\\ 78\\ 82\\ 133\\ 152\\ 142\\ 154\\ 154\\ 174\\ 130\\ 123\\ \end{array}$	$\begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 3\\ 10\\ 0\\ a\\ 3\\ 24\\ 16\\ \cdots\\ 4\\ 62\\ 56\\ 49\\ 54\\ 95\\ 84\\ 45\\ \end{array}$	24  34  3  3  23  23  34  34  58	79 90 74 166 169 190 169 6 6 6 9 9 6 25 20 15 15 15 15 15 90 94 99 86 195 209 225 208 269 214 246	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ 113\\ 123\\ 403\\ \end{array}$	 27 19 18 19 19 12 11 10 11 10 11 1 2 2 2 2 2 37 41 40 43 24 33 30 33 76 84	303 303 303 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 4.42\\ 9.95\\ 1.77\\ 4.09\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ 4.36\end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         I. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Colsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Colsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hamilton Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         Hammonton         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 68 63 68 63 68 23 33	$\begin{array}{c} 50\\ 48\\ 51\\ 108\\ 133\\ 124\\ 134\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 11\\ 9\\ 11\\ 11\\ 11\\ 67\\ 78\\ 76\\ 82\\ 133\\ 152\\ 142\\ 154\\ 154\\ 174\\ 130\\ \end{array}$	$\begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 3\\ 10\\ 0\\ a\\ 3\\ 24\\ 16\\ \dots\\ 4\\ 62\\ 56\\ 49\\ 54\\ 95\\ 84\end{array}$	24  34  3  3  23  34 	79 90 74 166 169 190 169 6 6 6 25 20 15 15 15 15 15 90 94 99 86 195 209 225 208 269 214	$\begin{array}{c} 225\\ 216\\ 233\\ \\ 202\\ 167\\ 154\\ 168\\ \\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ \\ 125\\ 116\\ 114\\ 122\\ \\ 162\\ 121\\ 113\\ 123\\ \\ 403\\ 409\\ 386\\ \end{array}$	 27 19 18 19 12 11 10 11 10 11 11 1 2 2 2 2 37 41 40 43 24 33 30 33 30 33 76 84 79	303 303 303 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 4.42\\ 9.95\\ 1.77\\ 4.09\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ 4.36\end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         'olsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'olsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'alloway         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'Hammonton         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 14 6 7 8 8 58 43 42 45 64 63 63 68 23 333 31	$50 \\ 48 \\ 51 \\ 108 \\ 133 \\ 124 \\ 134 \\ 134 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 11 \\ 9 \\ 11 \\ 11 $	$\begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 3\\ 3\\ 13\\ 10\\ a\\ 3\\ 24\\ 16\\ \dots\\ 4\\ 62\\ 56\\ 49\\ 54\\ 65\\ 54\\ 95\\ 84\\ 65\\ 74\\ \end{array}$	24  34  3  3  23  23  34  34 	$\begin{array}{c} 79\\ 90\\ 74\\ 166\\ 169\\ 190\\ 169\\ 169\\ 6\\ 6\\ 25\\ 20\\ 15\\ 15\\ 15\\ 96\\ 94\\ 99\\ 86\\ 195\\ 209\\ 225\\ 208\\ 269\\ 214\\ 246\\ 207\\ \end{array}$	$\begin{array}{c} 225\\ 216\\ 233\\ 202\\ 167\\ 154\\ 168\\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ 113\\ 123\\ 403\\ 409\\ 386\\ 417\\ \end{array}$	 27 19 18 19 12 11 10 11 10 11 11 1 2 2 2 2 37 41 40 43 24 33 30 33 30 33 76 84 79	303 303 303 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 4.44\\ 9.95\\ 3.25\\ 3.29\\ 12.73\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ 4.36\\ 4.71\\ 14.42\\ \end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>gg Harbor Twp.</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>stelle Manor</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10% <b>olisom</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>clual way</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>Hamilton Twp.</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hammonton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         C. Full         3. 40%, Replacement         4. 40%, 10%         Linwood	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 6 7 8 8 8 58 43 42 45 64 63 68 63 68 23 333 31 134 42	$\begin{array}{c} 50\\ 48\\ 51\\ 108\\ 133\\ 124\\ 134\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 11\\ 9\\ 9\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ $	$\begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 3\\ 3\\ 10\\ 0\\ a\\ 3\\ 10\\ a\\ 3\\ 24\\ 16\\\\ 4\\ 62\\ 56\\ 49\\ 54\\ 95\\ 84\\ 65\\ 74\\ 11\\ 11\end{array}$	24  34  3  3  23  23  23  34  58 	$\begin{array}{c} 79\\ 90\\ 74\\ 166\\ 169\\ 190\\ 169\\ 169\\ 6\\ 6\\ 25\\ 20\\ 15\\ 15\\ 15\\ 15\\ 15\\ 90\\ 94\\ 99\\ 86\\ 195\\ 209\\ 225\\ 208\\ 209\\ 225\\ 208\\ 269\\ 214\\ 246\\ 207\\ 27\\ \end{array}$	$\begin{array}{c} 225\\ 216\\ 233\\ \\ 202\\ 167\\ 154\\ 168\\ \\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ \\ 125\\ 116\\ 114\\ 122\\ \\ 162\\ 121\\ 113\\ 123\\ \\ 403\\ 409\\ 386\\ \end{array}$	27 19 18 19 12 11 10 11 10 11 1 2 2 2 2 37 41 40 43 30 33 30 33 76 84 87 9 86	303 303 303 303 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.48\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ 4.36\\ 4.71\\ 14.42\\ 1.86\end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         gg Harbor Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         stelle Manor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         colsom         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         atomay         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hamilton Twp.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hammonton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	8 8 9 65 78 72 78 18 13 12 14 6 7 8 8 58 43 42 45 64 68 63 68 23 331 34	$50\\ 48\\ 51\\ 108\\ 133\\ 124\\ 134\\ 134\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 11\\ 9\\ 9\\ 11\\ 11\\ 11\\ 11\\ 11\\ 67\\ 78\\ 76\\ 82\\ 142\\ 154\\ 154\\ 154\\ 174\\ 130\\ 123\\ 133\\ 152\\ 142\\ 154\\ 174\\ 130\\ 123\\ 133\\ 133\\ 133\\ 133\\ 133\\ 133\\ 133$	$\begin{array}{c} 29\\ 18\\ 22\\ 58\\ 36\\ 32\\ 35\\ 4\\ 3\\ 3\\ 3\\ 3\\ 3\\ 13\\ 10\\ a\\ 3\\ 24\\ 16\\ \dots\\ 4\\ 62\\ 56\\ 49\\ 54\\ 65\\ 54\\ 95\\ 84\\ 65\\ 74\\ \end{array}$	24  34  3  3  23  23  34  34 	$\begin{array}{c} 79\\ 90\\ 74\\ 166\\ 169\\ 190\\ 169\\ 169\\ 6\\ 6\\ 25\\ 20\\ 15\\ 15\\ 15\\ 96\\ 94\\ 99\\ 86\\ 195\\ 209\\ 225\\ 208\\ 269\\ 214\\ 246\\ 207\\ \end{array}$	$\begin{array}{c} 225\\ 216\\ 233\\ \\ 202\\ 167\\ 154\\ 168\\ \\ \\ 6\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 9\\ 14\\ 16\\ 19\\ 19\\ 19\\ 125\\ 116\\ 114\\ 122\\ 162\\ 121\\ 113\\ 123\\ 403\\ 409\\ 386\\ 417\\ 216\\ \end{array}$	27 19 18 19 12 11 10 10 11 1 2 2 2 2 2 37 41 40 43 30 33 30 33 30 33 76 84 79 86	303 303 303 427 427 427 427 427 427 427 40 40 40 40 40 40 40 40 40 40 40 40 40	$\begin{array}{c} 2.53\\ 6.07\\ 6.54\\ 19.97\\ 1.78\\ 4.12\\ 4.48\\ 14.29\\ 1.77\\ 4.09\\ 4.44\\ 9.95\\ 1.09\\ 4.44\\ 9.95\\ 3.25\\ 3.29\\ 12.73\\ 1.28\\ 3.12\\ 3.34\\ 10.97\\ 1.44\\ 3.35\\ 3.63\\ 14.56\\ 1.85\\ 4.36\\ 4.71\\ 14.42$

a Less than \$500.

### ATLANTIC COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES—1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

WINTATDAT TOT AND	(1)	<b>.</b> .	<u> </u>		ss Taxes-		Residential	Farm	Total*	_
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Ta Rat
ongport										
1. Actual		\$15	\$17	\$1		\$17	\$300		\$323	13.3
2. Full		26	20	1	••••	21	279		323	2.0
3. 40%, Replacement		24	19	• • • •	\$25	44	258		323	4.8
4. 40%, 10%	••••	26	20	a	••••	20	280	• • • •	323	5.2
largate										
1. Actual		95	112	20		132	1,171		1,329	15.2
2. Full		82	93	18		111	1,154		1,329	1.9
3. 40%, Replacement		76	86	14	105	205	1,068		1,329	4.5
4. 40%, 10%		82	93	16		110	1,159		1,329	4.9
ullica										
l. Actual	a	42	16	16		32	96	\$24	181	13.5
2. Full	a	42	15	15		30	84	29	181	1.7
3. 40%, Replacement	a	39	14	13	14	41	78	27	181	4.1
4. 40%, 10%	a	42	15	14		29	85	29	181	4.5
orthfield										
1. Actual	a	29	8	15		23	219	4	244	11.4
2. Full	a	24	10	13		23	201	$\hat{4}$	244	1.4
3. 40%, Replacement	a	22	9	11	19	40	187	$\hat{4}$	244	3.2
. 40%, 10%	a	24	10	12		23	203	4	244	3.5
easantville										
. Actual	\$7	123	276	93		369	796		1,208	15.6
2. Full	1	82	210	115		327	828		1,208	2.7
3. 40%, Replacement	î	77	199	94	95	389	777		1,208	6.5
4. 40%, 10%	î	84	216	105		321	841		1,208	7.0
						-			_,	
art Republic										
L Actual		3	1	2		4	17	4	24	12.3
I. Actual		3 3	1	22		4 3	17 16	4 3	24 24	
. Actual 2. Full 3. 40%, Replacement		3 2	1 1	22	2	3 5	16 15	3	24 24	1.6
. Actual 2. Full 3. 40%, Replacement		3	1	2		3	16	3	24	1.6
. Actual Full 40%, Replacement		3 2	1 1	22	2	3 5	16 15	3	24 24	1.6
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% mers Point		323	1 1 1	2 2 2 2	<u>2</u> 	3 5 3	16 15 17	3	24 24	1.6 3.9 4.3
. Actual . Full . 40%, Replacement . 40%, 10% 	  a.	3 2 3 	1 1 1 33	2 2 2 3 32	 	3 5	16 15	3 3 8 3 3 4	24 24 24 345 345	1.6 3.9 4.3
. Actual . Full	  a. a.	3 2 3 45 22	1 1 1 33 24	2 2 2 3 32 28	 	3 5 3 65 52	16 15 17 259	338	24 24 24 345 345 345 345	1.6 3.9 4.3
. Actual . Full	  a a a	3 2 3 45 22 21	1 1 1 33 24 22	2 2 2 3 32	 	3 5 3 65	16 15 17 259 275	3 3 8 3 3 4	24 24 24 345 345	1.6 3.9 4.3
I. Actual 2. Full 3. 40%, Replacement 40%, 10% mers Point 4. Actual 5. Full 40%, Replacement	  a. a.	3 2 3 45 22	1 1 1 33 24	2 2 2 3 2 32 28 22	   27	3 5 3 65 52 71	16 15 17 259 275 258	3 3 8 3 4 3	24 24 24 345 345 345 345	1.6 3.9 4.3
	  a a a	3 2 3 3 45 22 21 22	1 1 1 33 24 22 24	2 2 2 32 28 22 25	2  27 	3 5 3 65 52 71 49	16 15 17 259 275 258 279	338 8 34 34 34	24 24 24 345 345 345 345	1.6 3.9 4.3 15.5 2.0 4.6 5.0
. Actual         . Full         . 40%, Replacement         . 40%, 10%         . Actual         . Full         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, IO%	  a a a a	3 3 3 45 22 21 22 81	1 1 1 33 24 22 24 250	2 2 2 2 2 8 22 25 59	2  27 	3 5 3 65 52 71 49 309	16 15 17 259 275 258 279 1,105	338 8 34 34 34	24 24 24 345 345 345 345	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7
. Actual	  a a a a 	3 2 3 45 22 21 22 81 90	1 1 1 33 24 22 24 22 24 250 151	2 2 2 3 32 28 22 25 59 82	2  27 	3 5 3 65 52 71 49 309 233	16 15 17 259 275 258 279 1,105 1,149	3 3 5 3 4 3 4 	24 24 24 345 345 345 345 345 345	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.2 2.7 6.2
. Actual . Full . 40%, Replacement . 40%, 10% . 40%, 10% . Actual . Full . 40%, Replacement 	  a a a a 	3 2 3 3 45 22 21 22 81 90 83	1 1 1 33 24 22 24 250 151 140	2 2 2 2 3 2 2 3 2 2 5 25 59 82 72	27  27  115	3 5 3 65 52 71 49 309	16 15 17 259 275 258 279 1,105	338 8 34 34 34	24 24 24 345 345 345 345 345 345 345 345 345 34	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.2 2.7 6.2
L. Actual 	  a a a a 	3 2 3 45 22 21 22 81 90	1 1 1 33 24 22 24 22 24 250 151	2 2 2 3 32 28 22 25 59 82	2  27 	3 5 3 65 52 71 49 309 233 327	16 15 17 259 275 258 279 1,105 1,149 1,064	338 8 34 34 3 4	24 24 24 345 345 345 345 345 345 345 1,455 1,455	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2
Actual	 a a a a 	3 2 3 3 45 22 21 22 21 22 81 90 83 90	1 1 1 33 24 22 24 250 151 151 140 152	2 2 2 2 8 8 22 25 59 82 72 79	2  27  115 	3 5 3 65 52 71 49 309 233 327 231	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155	3 3 8 3 4 3 4 	24 24 24 345 345 345 345 1,455 1,455 1,455 1,455	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7
Actual         Full         40%, Replacement         40%, 10%         mers Point         Actual         Full         40%, Replacement         40%, Replacement	 a a a a a   a	3 2 3 3 45 22 21 22 21 22 81 90 83 90	1 1 1 33 24 22 24 250 151 140 152 1	2 2 2 2 2 2 2 3 2 2 5 2 5 9 82 72 79 82 72 79 2	2  27  115 	3 5 3 65 52 71 49 309 233 327 231 4	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10	3 3 3 3 4 3 4 3 4   19	24 24 24 345 345 345 345 345 345 345 1,455 1,455	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7
Actual         . Full         . 40%, Replacement         . 40%, 10%         mers Point         . Actual         . Full         . 40%, Replacement         . 40%, 10%         sentnor City         . Actual         . Full         . 40%, Replacement         . 40%, 10%         . explanation         . 40%, Replacement         . 40%, Replacement         . 40%, 10%         . 40%, 10%         . 40%, 10%         . 40%, 10%	 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	3 2 3 45 22 21 22 81 90 83 90 83 90	1 1 1 33 24 22 24 250 151 140 152 1 2	2 2 2 2 32 28 22 25 59 82 72 79 2 1	27  27  115 	3 5 3 65 52 71 49 309 233 327 231 4 3	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10 11	3 3 8 3 4 3 4 	24 24 24 345 345 345 345 345 345 1,455 1,455 1,455 1,455 39	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7 15.3 15.3 15.3 15.3
Actual         Full         40%, Replacement         40%, 10%         mers Point         Actual         Full         40%, Replacement         40%, 10%         sentnor City         Actual         Full         40%, Replacement	  a a a a a a a a a a a a a a a	3 2 3 3 45 22 21 22 21 22 81 90 83 90 90 11 9 8	1 1 1 33 24 22 24 250 151 140 152 1 1 2 2	2 2 2 2 8 8 22 25 59 82 25 72 79 2 1 1	27  27  115  3	3 5 3 65 52 71 49 309 233 327 231 4	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10	3 3 8 3 4 3 4    19 17	24 24 24 345 345 345 345 345 1,455 1,455 1,455 1,455 1,455 39 39	1.6 3.8 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7 15.3 15.3 15.3
Actual         Full         40%, Replacement         40%, 10%         mers Point         Actual         Full         40%, Replacement         40%, 10%         sentnor City         Actual         Full         40%, Replacement	 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	3 2 3 45 22 21 22 81 90 83 90 83 90	1 1 1 33 24 22 24 250 151 140 152 1 2	2 2 2 2 32 28 22 25 59 82 72 79 2 1	27  27  115 	3 5 3 65 52 71 49 309 233 327 231 4 3 6	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10 11 10	3 3 8 3 4 3 4 3 4    19 17 16	24 24 24 345 345 345 345 345 1,455 1,455 1,455 1,455 1,455 39 39 39	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7 15.3 15.3 15.3 15.3
L. Actual 	  a a a a a a a a a a a a a a a	3 2 3 3 45 22 21 22 21 22 81 90 83 90 90 11 9 8	1 1 1 33 24 22 24 250 151 140 152 1 1 2 2	2 2 2 2 3 2 2 8 2 2 5 59 82 25 59 82 72 79 2 1 1 1	27  27  115  3	3 5 3 65 52 71 49 309 233 327 231 4 3 6 3	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10 11 10 11	3 3 8 3 4 3 4    19 17 16 17	24 24 24 24 345 345 345 345 345 1,455 1,455 1,455 1,455 1,455 39 39 39 39 39	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7 15.5 15.5 3.1 3.4
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         mers Point         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         entnor City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         woment         4. 40%, 10%	  a a a a a a a a a a a a a a a	3 2 3 3 45 22 21 22 21 22 81 90 83 90 11 9 8 9 9 \$ 9 \$	1 1 1 33 24 22 24 250 151 140 152 1 2 2 2 \$8,149	2 2 2 2 2 2 2 2 3 2 2 5 9 82 72 79 2 1 1 1 1 1 1 1 5 1,183	2  27  115  3 	3 5 3 65 52 71 49 309 233 327 231 4 3 6 3 3 27 231	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10 11 10 11 10 11	3 3 3 3 4 3 4 3 4   19 17 16 17 \$326	24 24 24 24 345 345 345 345 345 1,455 1,455 1,455 1,455 1,455 1,455 39 39 39 39 39 39 39 39	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7 15.5 1.5 3.1 3.4 11.1
I. Actual         2. Full         3. 40%, Replacement         40%, 10%	 a a a a a a a a a a a a a a a a a	3 2 3 3 45 22 21 22 21 22 81 90 83 90 11 9 8 90 \$1,118 998	1 1 1 1 33 24 22 24 250 151 151 152 1 2 2 2 2 2 88,149 6,934	2 2 2 2 2 2 2 2 2 2 2 2 5 9 82 25 72 79 2 1 1 1 1 1 1 1 1 1 1 1 1 1 2 1 2	27  27  115  3 	3 5 3 65 52 71 49 309 233 327 231 4 3 6 3 3 27 231 4 3,655	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10 11 11 10 11 11 \$7,368 7,750	3 3 8 3 4 3 4  19 17 16 17 15 5326 343	24 24 24 24 345 345 345 345 345 1,455 1,455 1,455 1,455 1,455 1,455 39 39 39 39 39 39 39 39 39	12.3 1.6 3.9 4.8 15.5 2.00 4.6 5.0 13.3 2.7 6.2 6.7 15.5 3.1 1.3 4.3 1.5 5.2 1.5 2.0 4.6 5.0 1.5 5.5 5.0 1.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5
Actual         Full         40%, Replacement         40%, 10%         mers Point         Actual         Full         40%, Replacement         40%, 10%         sattor City         Actual         2 Full         Sattor City         Actual         2 Full         2 Full         3 40%, Replacement         40%, 10%         Seymouth         Actual         2 Full         3 40%, Replacement         3 40%, Replacement         40%, 10%         Sunty Total	 a a a a a a a a a a a a a a a a	3 2 3 3 45 22 21 22 21 22 81 90 83 90 11 9 8 9 9 \$ 9 \$	1 1 1 33 24 22 24 250 151 140 152 1 2 2 2 \$8,149	2 2 2 2 2 2 2 2 3 2 2 5 9 82 72 79 2 1 1 1 1 1 1 1 5 1,183	2  27  115  3 	3 5 3 65 52 71 49 309 233 327 231 4 3 6 3 3 27 231	16 15 17 259 275 258 279 1,105 1,149 1,064 1,155 10 11 10 11 10 11	3 3 3 3 4 3 4 3 4   19 17 16 17 \$326	24 24 24 24 345 345 345 345 345 1,455 1,455 1,455 1,455 1,455 1,455 39 39 39 39 39 39 39 39	1.6 3.9 4.3 15.5 2.0 4.6 5.0 13.3 2.7 6.2 6.7 15.5 1.5 3.1 3.4 11.1

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\* Net taxes after veterans exemptions.

a Less than \$500.

### BERGEN COUNTY

ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busines Personal Property	s Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Ta <b>x</b> Rate
Allendale           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$1 a a	\$27 30 28 31	\$24 23 22 23	\$11 22 16 18	\$26 ••••	\$36 45 63 42	\$270 251 236 255	\$3 3 3 3	\$325 325 325 325 325	8.29% 1.56 3.66 3.96
Alpine           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	38 45 44 47	23 15 15 16	23 47 38 43	 12 	46 62 65 59	64 40 40 42	· · · · · · · · ·	147 147 147 147	4.80 0.96 2.36 2.53
Bergenfield 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a	30 35 33 36	398 377 352 381	76 135 108 122	 165 	474 512 624 503	1,689 1,577 1,437 1,596	····· ····	2,088 2,088 2,088 2,088	9.16 1.60 3.73 4.04
Bogota         1.         Actual	2 a a 1	6 9 10 11	166 107 118 122	67 135 17 52	 60	233 243 195 174	546 519 570 591		760 760 760 760	9.33 1.84 5.06 5.25
Carlstadt 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a	13 19 21 22	226 136 147 153	111 209 140 168	 44	336 346 331 321	212 182 196 204	4 11 12 13	555 555 555 555	6.39 1.18 3.18 3.31
I. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	····	30 18 18 19	309 216 213 228	106 223 128 161		414 439 456 389	1,037 1,004 991 1,058		1,448 1,448 1,448 1,448	9.04 1.86 4.60 <b>4.91</b>
				-						
Closter										
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	1 a a a	34 33 31 33	81 62 58 63	50 93 75 85	 63	131 155 196 148	672 622 585 633	1 1 1 1	793 793 793 793	10.82 1.96 4.61 4.99
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cresskill         1. Actual         2. Full         3. 40%, Replacement	a a	33 31	62 58	93 75	63	155 196	622 585	1 1	793 793	1.96 4.61
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cresskill         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cresskill         1. Actual         Demarest         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	a a a a a	33 31 33 27 29 27	62 58 63 29 27 26	93 75 85 35 88 77	63  57	155     196     148     64     116     160	622 585 633 672 600 561	1 1 1	793 793 793 727 727 727 727	1.96 4.61 4.99 7.94 1.97 4.60
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cresskill         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Demarest         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Demarest         1. Actual         2. Full         3. 40%, Replacement         2. 40%, Replacement         2. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	33 31 33 27 29 27 29 27 29 20 20	62 58 63 29 27 26 28 3 3 3 3 3	93 75 85 35 88 77 85 13 28 26	63  57  33	155     196     148     64     116     160     113     16     31     61	622 585 633 672 600 561 607 399 372 345	1 1 1 	793 793 793 727 727 727 727 727 727 727 727 417	1.96 4.61 4.99 7.94 1.97 4.60 4.98 8.05 1.68 3.89
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         Cresskill         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oemarest         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Demont         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Dumont         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement	a a a a a a a a 7 1 1	33 31 33 27 29 27 29 20 21 20 21 20 21 20 21 17 16	62 58 63 29 27 26 28 3 3 3 3 3 3 211 166 158	93 75 85 35 88 77 85 13 28 26 28 144 144 242 190	63  57  33  131	$155 \\ 196 \\ 148 \\ 64 \\ 116 \\ 160 \\ 113 \\ 16 \\ 31 \\ 61 \\ 31 \\ 355 \\ 409 \\ 479 \\ 479 \\ 479 \\ 105$	$\begin{array}{c} 622\\ 585\\ 633\\ 672\\ 600\\ 561\\ 607\\ 399\\ 372\\ 345\\ 374\\ 1,368\\ 1,258\\ 1,195\\ \end{array}$	1 1 1    2 2 1	793 793 793 727 727 727 727 727 727 727 727 727 72	1.96 4.61 4.99 7.94 1.97 4.60 4.98 8.05 1.68 3.89 4.23 11.46 1.89 4.48
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sresskill         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Openarest         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Dumont         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Paterson         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Paterson         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Rutherford         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	33 31 33 27 29 27 29 20 21 20 21 20 21 17 16 17 16 17 26 32 33	$\begin{array}{c} 62\\ 58\\ 63\\ 29\\ 27\\ 26\\ 28\\ 3\\ 3\\ 3\\ 3\\ 3\\ 211\\ 166\\ 158\\ 170\\ 637\\ 422\\ 437\\ \end{array}$	93 75 85 35 88 77 85 13 28 26 28 144 242 190 216 97 211 38	63  57  33  131  132	$155 \\ 196 \\ 148 \\ 64 \\ 116 \\ 160 \\ 113 \\ 16 \\ 31 \\ 61 \\ 31 \\ 355 \\ 409 \\ 479 \\ 336 \\ 733 \\ 634 \\ 606 \\ 84 \\ 606 \\ 84 \\ 606 \\ 84 \\ 86 \\ 86 \\ 86 \\ 86 \\ 86 \\ 86 \\ 8$	$\begin{array}{c} 622\\ 585\\ 633\\ 672\\ 600\\ 561\\ 607\\ 399\\ 372\\ 345\\ 374\\ 1,368\\ 1,258\\ 1,195\\ 1,289\\ 952\\ 1,007\\ 1,041\\ \end{array}$	1 1 1    2 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 2 1 2 2 2 1 2 2 2 2 1 2 2 2 1 2 2 2 2 1 2	793 793 793 727 727 727 727 727 727 727 727 727 72	$\begin{array}{c} 1.96\\ 4.61\\ 4.99\\ \hline\\ 7.94\\ 1.97\\ 4.60\\ 4.98\\ \hline\\ 8.05\\ 1.68\\ 3.89\\ 4.23\\ \hline\\ 11.46\\ 1.89\\ 4.48\\ 4.83\\ \hline\\ 8.75\\ 1.87\\ 4.83\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cresskill         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Demarest         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dumont         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         C. Full         S. 40%, Replacement         4. 40%, 10%         C. Full         C. Full         C. Full         C. Full         C. Full         C. Full         C. Full	a a a a a a a a a a a a a a a a a a a	33 31 33 27 29 27 29 20 21 20 21 20 21 17 16 17 16 17 26 32 33 34 40 38 44	$\begin{array}{c} 62\\ 58\\ 63\\ 29\\ 27\\ 26\\ 28\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 211\\ 166\\ 158\\ 170\\ 637\\ 422\\ 437\\ 461\\ 333\\ 227\\ 266\\ \end{array}$	93 75 85 35 88 77 85 28 26 28 144 242 190 216 97 211 38 88 152 312 162	63  57  33  131  132  64	$155 \\ 196 \\ 148 \\ 64 \\ 116 \\ 160 \\ 113 \\ 16 \\ 31 \\ 61 \\ 31 \\ 355 \\ 409 \\ 479 \\ 336 \\ 733 \\ 634 \\ 606 \\ 548 \\ 485 \\ 539 \\ 492 \\ 492 \\ 492 \\ 492 \\ 492 \\ 485 \\ 539 \\ 492 \\ 492 \\ 485 \\ 539 \\ 492 \\ 492 \\ 485 \\ 539 \\ 492 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 485 \\ 539 \\ 492 \\ 492 \\ 485 \\ 539 \\ 492$	$\begin{array}{c} 622\\ 585\\ 633\\ 672\\ 600\\ 561\\ 607\\ 399\\ 372\\ 345\\ 374\\ 1,368\\ 1,258\\ 1,195\\ 1,289\\ 952\\ 1,007\\ 1,041\\ 1,098\\ 296\\ 239\\ 281\\ \end{array}$	1 1 1    2 2 1 2 1 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 1 2 2 2 1 2 2 2 1 2 2 2 2 1 2	793 793 793 727 727 727 727 727 727 727 727 727 72	$\begin{array}{c} 1.96\\ 4.61\\ 4.99\\ \hline\\ 7.94\\ 1.97\\ 4.60\\ 4.98\\ 8.05\\ 1.68\\ 3.89\\ 4.23\\ \hline\\ 11.46\\ 1.89\\ 4.83\\ 4.83\\ 5.10\\ \hline\\ 6.63\\ 1.33\\ 3.92\\ \end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

### **BERGEN** COUNTY—Continued

### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY ÂND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Englewood 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	\$4 1 1 1	\$97 91 105 113	\$1,044 719 828 888	\$226 757 72 118	\$277	\$1,270 1,476 1,177 1,006	\$2,191 1,967 2,265 2,431	· · · · · · · · ·	\$3,506 3,506 3,506 3,506 3,506	7.61% 1.98 5.69 6.11
Englewood Cliffs 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · · ·	69 88 81 88	55 51 47 51	20 33 31 33	20	75 84 97 84	106 77 71 77	••••	248 248 248 248 248	4.89 0.79 1.83 1.99
Fair         Lawn           1.         Actual           2.         Full           3.         40%, Replacement           4.         40%, 10%	3 1 1 1	73 57 56 60	865 504 492 527	296 647 429 514	 320	1,161 1,151 1,241 1,041	2,989 2,914 2,843 3,046	\$6 6 6	4,053 4,053 4,053 4,053	9.57 2.04 4.99 5.34
Fairview           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	12 11 11 12	262 191 198 208	59 131 51 76	59	321 322 309 285	436 427 442 466	····· ····	751 751 751 751	7.84 1.70 4.39 4.63
Fort Lee         1.         Actual	· · · · · · · · · · · · · · · · · · ·	102 96 89 97	669 518 485 525	102 192 157 176	129	771 710 771 700	787 838 785 849	· · · · · · · · ·	1,634 1,634 1,634 1,634	7.40 1.37 3.20 3.46
Franklin Lakes           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	56 59 55 60	20 26 24 26	9 17 10 12	32	28 42 66 38	281 259 243 263	50 48 <b>45</b> <b>49</b>	404 404 404 404	9.09 1.75 4.10 4.44
Garfield						1 100	1,390	1	2,561	8.93
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a a	43 31 50 46	677 427 692 632	$502 \\ 1,141 \\ 62 \\ 465$	202	1,179 1,568 957 1,097	980 1,589 1,451	1 1 1	2,561 2,561 2,561	1.54 6.26 5.71
Clan Book										
Glen Rock           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	2 a a	14 13 13 14	93 65 62 67	34 80 35 49	 143	127 146 241 116	1,745 1,689 1,601 1,728	3 3 3 3	1,816 1,816 1,816 1,816	2.53 6.00
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hackensack         1. Actual         2. Full         3. 40%, Replacement	a a	13 13	65 62	80 35	143	146 241	1,689 1,601	3 3	1,816 1,816	$10.84 \\ 2.53 \\ 6.00 \\ 6.48 \\ 6.49 \\ 1.78 \\ 4.95 \\ 5.11 \\ $
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Hackensack 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Harrington Park 1. Actual 2. Full 3. 40%, Replacement 3. 40%, Replacement 3. 40%, Replacement	a a 5 1	13 13 14 66 75 83	65 62 67 1,691 1,194 1,327	80 35 49 582 1,044 436	143   304	146 241 116 2,273 2,237 2,066	1,689 1,601 1,728 1,548 1,555 1,729	3 3 3 	1,816 1,816 1,816 3,842 3,842 3,842 3,842	2.53 6.00 6.48 6.49 1.78 4.95
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hackensack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Harrington Park         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hasbrouck Hts.         1. Actual         2. Full         3. 40%, 0%         Hasbrouck Hts.         1. Actual         2. Full         3. 40%, Replacement	a a 1 1 1 1 2 4 2	13 13 14 66 75 83 86 52 53 49	65 62 67 1,691 1,194 1,327 1,370 8 8 8 7	80 35 49 582 1,044 436 637 13 32 27	143  304  30	146 241 116 2,273 2,237 2,066 2,007 22 39 64	1,689 1,601 1,728 1,548 1,555 1,729 1,786 317 293 273	3 3 3   a a a	1,816 1,816 1,816 3,842	$\begin{array}{c} 2.53 \\ 6.00 \\ 6.48 \\ 1.78 \\ 4.95 \\ 5.11 \\ 8.41 \\ 1.96 \\ 4.57 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hackensack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Harrington Park         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Harrington Park         1. Actual         3. 40%, Replacement         4. 40%, 10%         Hasbrouck Hts.         1. Actual         2. Full	a a 5 1 1 1 1 a a a a a a a a a	13 13 14 66 75 83 86 52 53 49 53 20 24 23	65 62 67 1,691 1,194 1,327 1,370 8 8 8 7 8 190 163 152	80 35 49 582 1,044 436 637 13 32 27 30 46 97 82	143  304  30  89	146 241 116 2,273 2,237 2,066 2,007 22 39 64 37 236 64 37 236 260 323	1,689 1,601 1,728 1,548 1,555 1,729 1,786 317 293 273 296 911 859 801	3 3 3   a a a a 	1,816 1,816 1,816 3,842 3,842 3,842 3,842 3,842 3,842 3,842 3,842 3,80 380 380 380 380 380 380	$\begin{array}{c} 2.55\\ 6.00\\ 6.48\\ 1.77\\ 4.95\\ 5.11\\ 1.97\\ 4.57\\ 4.95\\ 8.41\\ 1.98\\ 8.57\\ 1.77\\ 4.71\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hackensack         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Harrington Park         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hasbrouck Hts.         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Haworth         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a 3 1 1 1 1 4 a a a a a a 1 4 a a	13 13 14 66 75 83 86 52 53 86 52 53 49 53 20 24 23 25 12 12 11	$\begin{array}{c} 65\\ 62\\ 67\\ 1,691\\ 1,194\\ 1,327\\ 1,370\\ 8\\ 8\\ 8\\ 7\\ 8\\ 190\\ 163\\ 152\\ 165\\ 44\\ 43\\ 40\\ \end{array}$	80 35 49 582 1,044 436 637 13 32 27 30 46 97 82 91 10 26 24	143  304  30  89  36	$\begin{array}{c} 146\\ 241\\ 116\\ 2,273\\ 2,237\\ 2,066\\ 2,007\\ 22\\ 39\\ 64\\ 37\\ 236\\ 64\\ 37\\ 236\\ 260\\ 323\\ 256\\ 54\\ 69\\ 99\end{array}$	1,689 1,601 1,728 1,548 1,555 1,729 1,786 317 293 273 296 911 859 801 868 395 375 347	3 3 3  a a a a a a a a a a a	1,816 $1,816$ $1,816$ $3,842$ $3,842$ $3,842$ $3,842$ $380$ $380$ $380$ $380$ $1,127$ $1,127$ $1,127$ $450$ $450$ $450$	$\begin{array}{c} 2.5 \\ 6.00 \\ 6.4 \\ 1.7 \\ 4.9 \\ 5.11 \\ 8.4 \\ 1.9 \\ 4.9 \\ 4.9 \\ 1.9 \\ 4.9 \\ 4.9 \\ 1.9 \\ 4.4 \\ 4.9 \\ 8.5 \\ 1.7 \\ 4.1 \\ 4.4 \\ 8.0 \\ 1.9 \\ 9.4.5 \end{array}$

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### **BERGEN COUNTY**—Continued

### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Leonia										
1. Actual	a	\$19	\$157	\$45		\$202	\$666		\$866	7.12
2. Full	a	18	136	107		243	615		866	1.68
3. 40%, Replacement	a	17	127	90 101	\$68	$\begin{array}{c} 285 \\ 238 \end{array}$	575 622		866 866	3.92 4.24
4. 40%, 10%	a	18	138	101	••••	200	022		000	4.24
Little Ferry           1. Actual		21	118	50		169	316		484	11.97
2. Full		16	71	81		151	323		484	1.88
3. 40%, Replacement	• • • •	16	71	42	38	151	325		484	4.73
4. 40%, 10%	• • • •	17	75	55	••••	130	345	••••	484	5.02
Lodi 1. Actual	\$1	27	533	156		689	987		1,659	6.19
2. Full	a	25	445	388		833	822		1,659	1.51
3. 40%, Replacement	a	25	437	287	131	855	805		1,659	3.70
4. 40%, 10%	a	27	467	332		799	861	••••	1,659	3.96
Lyndhurst	10	40	0.47	100		447	1 0 20		1 501	0.45
1. Actual 2. Full	18 $4$	40 41	$\begin{array}{c} 347 \\ 243 \end{array}$	$\begin{array}{c} 100 \\ 173 \end{array}$		$\begin{array}{c} 447 \\ 416 \end{array}$	$1,089 \\ 1,095$		$1,531 \\ 1,531$	8.45 1.69
3. 40%, Replacement	4	41	244	57	121	422	1,096		1,531	4.22
4. 40%, 10%	4	44	259	92		351	1,166		1,531	4.49
Iahwah	10	F0	045	190		400	000	Q 1 77	0.95	F 00
1. Actual 2. Full	$10 \\ 2$	53 59	$\frac{345}{302}$	139 266		$\begin{array}{c} 483 \\ 569 \end{array}$	383 296	$\substack{\$17\\14}$	935 935	$5.98 \\ 1.12$
3. 40%, Replacement	2	59	306	186	74	566	299	14	935	2.84
4. 40%, 10%	<b>2</b>	63	324	219		543	317	15	935	3.01
Iaywood		23	263	71		334	871		1 174	9.88
1. Actual 2. Full	a a	30	203	129	· · · · ·	421	742		$1,174 \\ 1,174$	1.75
3. 40%, Replacement 4. 40%, 10%	a. a.	29 31	284 305	70 90	93	447 395	721 773		1,174 1,174	4.24
		and the second se	and the second se			CONTRACTOR OF CONTRACTOR	(And the second s			Also and a set
Aidland Park										
<b>fidland Park</b> 1. Actual	a	8	100	53		153	622		745	10.95
1. Actual 2. Full	a	14	90	99		189	556		745	1.99
1. Actual										
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montvale	. ೩ ೩ ೩	14 14 15	90 90 96	99 42 60	59	189 191 156	556 558 593		745 745 745	$1.99 \\ 5.00 \\ 5.32$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% fontvale 1. Actual	a a a	14 14 15 19	90 90 96 18	99 42 60 8	59 	189 191 156 26	556 558 593 287	  15	745 745 745 332	1.99 5.00 5.32 10.06
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full	સ a a a	14 14 15 19 29	90 90 96 18 15	99 42 60 8 15	59 	189 191 156 26 30	556 558 593 287 254	  15 24	745 745 745 332 332	1.99 5.00 5.32 10.06 1.81
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jontvale         1. Actual	a a a	14 14 15 19	90 90 96 18	99 42 60 8	59 	189 191 156 26	556 558 593 287	  15	745 745 745 332	1.99 5.00 5.32 10.06
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montvale         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	સ ઢ ઢ ઢ ઢ	14 14 15 19 29 27 30	90 90 96 18 15 14 15	99 42 60 8 15 11 13	59  26	189 191 156 26 30 51 28	556 558 593 287 254 237 257	  15 24 22	745 745 745 332 332 332 332	1.99 5.00 5.32 10.06 1.81 4.21
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual	2 2 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3 3 3 3	14 14 15 19 29 27 30 11	90 90 96 18 15 14 15 14	99 42 60 15 11 13 15	59  26 	189 191 156 26 30 51 28 32	556 558 593 287 254 237 257 85	 15 24 22 24 24 1	745 745 745 332 332 332 332 332 120	1.99 5.00 5.32 10.06 1.81 4.21 4.57 9.44
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ionachie         1. Actual         2. Full	4 2 3 2 3 4 2 3 3 3 3 3 3 3 3 3 3 3 3 3	14 14 15 19 29 27 30 11 26	90 90 96 18 15 14 15 17 10	99 42 60 8 15 11 13 15 21	59  26 	189 191 156 26 30 51 28 32 32	556 558 593 287 254 237 257 257 85 64	 15 24 22 24 1 1	745 745 745 332 332 332 332 332 332 120 120	$ \begin{array}{r} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ \end{array} $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3 3 3 3	14 14 15 19 29 27 30 11	90 90 96 18 15 14 15 14	99 42 60 15 11 13 15	59  26 	189 191 156 26 30 51 28 32	556 558 593 287 254 237 257 85	 15 24 22 24 24 1	745 745 745 332 332 332 332 332 120	1.995.005.3210.061.814.214.579.44
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monachie         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         S. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Milford	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	14 14 15 19 29 27 30 11 26 25 27	90 90 96 18 15 14 15 17 10 10 10	99 42 60 8 15 11 13 15 21 16 19	59  26  9	189 191 156 26 30 51 28 32 32 36 29	556 558 593 287 254 237 257 85 64 61 66	15 24 22 24 1 1 1 1	745 745 745 332 332 332 332 332 120 120 120 120	$1.99 \\ 5.00 \\ 5.32 \\ 10.06 \\ 1.81 \\ 4.21 \\ 4.57 \\ 9.44 \\ 1.26 \\ 3.03 \\ 3.25 \\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, Robal (10%)         3. 40%, Replacement         4. 40%         4. 40%         4. 40%         4. 40%         4. 40%         4. 40%         4. 40%         4. 40%         4. 40%	ຍ 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	14 14 15 19 29 27 30 11 26 25 27 16	90 90 96 18 15 14 15 17 10 10 10 11 340	99 42 60 8 15 11 13 15 21 16 19 66	59  26  9 	189 191 156 26 30 51 28 32 32 36 29 406	556 558 593 287 254 237 257 257 85 64 61 66 1,048	 15 24 22 24 1 1 1 1 2	745 745 745 332 332 332 332 120 120 120 120 120 120	$1.99 \\ 5.00 \\ 5.32 \\ 10.06 \\ 1.81 \\ 4.21 \\ 4.57 \\ 9.44 \\ 1.26 \\ 3.03 \\ 3.25 \\ 9.13 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Will         3. 40%, Replacement         4. 40%, 10%         Yeul         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeul         Yeul <tr< td=""><td>ຍ 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2</td><td>14 14 15 19 29 27 30 11 26 25 27 16 23</td><td>90 90 96 18 15 14 15 17 10 10 10 11 340 321</td><td><math display="block">99 \\ 42 \\ 60 \\ 8 \\ 15 \\ 11 \\ 13 \\ 15 \\ 21 \\ 16 \\ 19 \\ 66 \\ 125 \\</math></td><td>59  26  9 </td><td>189     191     156     26     30     51     28     32     32     36     29     406     446     446</td><td>556 558 593 287 254 237 257 85 64 61 66 1,048 955</td><td> 15 24 22 24 1 1 1 1 1 2 2</td><td>745 745 745 332 332 332 332 120 120 120 120 120 120 120</td><td><math display="block">\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\end{array}</math></td></tr<>	ຍ 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	14 14 15 19 29 27 30 11 26 25 27 16 23	90 90 96 18 15 14 15 17 10 10 10 11 340 321	$99 \\ 42 \\ 60 \\ 8 \\ 15 \\ 11 \\ 13 \\ 15 \\ 21 \\ 16 \\ 19 \\ 66 \\ 125 \\$	59  26  9 	189     191     156     26     30     51     28     32     32     36     29     406     446     446	556 558 593 287 254 237 257 85 64 61 66 1,048 955	 15 24 22 24 1 1 1 1 1 2 2	745 745 745 332 332 332 332 120 120 120 120 120 120 120	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ioonachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Coonachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cow Milford         1. Actual         2. Full         3. 40%, Replacement	ຍ 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	14 14 15 19 29 27 30 11 26 25 27 16	90 90 96 18 15 14 15 17 10 10 10 11 340	99 42 60 8 15 11 13 15 21 16 19 66	59  26  9 	189 191 156 26 30 51 28 32 32 36 29 406	556 558 593 287 254 237 257 257 85 64 61 66 1,048	 15 24 22 24 1 1 1 1 2	745 745 745 332 332 332 332 120 120 120 120 120 120	$1.99 \\ 5.00 \\ 5.32 \\ 10.06 \\ 1.81 \\ 4.21 \\ 4.57 \\ 9.44 \\ 1.26 \\ 3.03 \\ 3.25 \\ 9.13 \\$
1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yew Milford	 a a a a a a a  	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23	90 90 96 18 15 14 15 17 10 10 10 11 340 321 299 324	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ 8\\ 15\\ 11\\ 13\\ \\ 15\\ 21\\ 16\\ 19\\ \\ 66\\ 125\\ 111\\ 122\\ \end{array}$	 59  26  9  111	189     191     156     26     30     51     28     32     32     36     29     406     446     520     445	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963	$ \begin{array}{c}     \dots \\     15 \\     24 \\     22 \\     24 \\     1 \\     1 \\     1 \\     2 \\   $	745 745 745 332 332 332 332 332 120 120 120 120 120 120 1,399 1,399	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fonachie</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeu         3. 40%, Replacement         4. 40%, 10%         Yeu         3. 40%, Replacement         4. 40%, 10%         Yeu         1. Actual         Yeu         1. Actual	a a a a a a a a a a a a a a a a a a a	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23 26	90 90 96 18 15 14 15 17 10 10 10 11 340 321 299 324 351	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	59  26  9  111 	189     191     156     26     30     51     28     32     32     36     29     406     446     520     445     401	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963	$ \begin{array}{c}     \dots \\     15 \\     24 \\     22 \\     24 \\     1 \\     1 \\     1 \\     2 \\     2 \\     2 \\     2 \\     2 \\     2 \\     2 \\     3 \\   \end{array} $	745 745 745 332 332 332 332 120 120 120 120 1,399 1,399 1,399 1,399	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\end{array}$
1. Actual         2. Full         23. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10% <b>fow Milford</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fow Milford</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fow Milford</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>for Arlington</b> 1. Actual         2. Full	a a a a a a a a a a a a a a a a	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23 21 23 26 34	90 90 96 18 15 14 15 17 10 10 11 340 321 299 324 351 247	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ 8\\ 15\\ 11\\ 13\\ \\ 15\\ 21\\ 16\\ 19\\ \\ 66\\ 125\\ 111\\ 122\\ \\ 51\\ 110\\ \end{array}$	 59  26  9  111 	189     191     156     26     30     51     28     32     32     36     29     406     446     520     445     401     358	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963	 15 24 22 24 1 1 1 1 2 2 2 2 2 2 3 3	745 745 745 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\end{array}$
1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10% <b>Iontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>Ioonachie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>Comachie</b> 1. Actual         2. Full         2. Full         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10% <b>Comachig</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>Comachigton</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23 26	90 90 96 18 15 14 15 17 10 10 10 11 340 321 299 324 351	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	59  26  9  111 	189     191     156     26     30     51     28     32     32     36     29     406     446     520     445     401	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963	$ \begin{array}{c}     \dots \\     15 \\     24 \\     22 \\     24 \\     1 \\     1 \\     1 \\     2 \\     2 \\     2 \\     2 \\     2 \\     2 \\     2 \\     3 \\   \end{array} $	745 745 745 332 332 332 332 120 120 120 120 1,399 1,399 1,399 1,399	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Wilford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yew Milford         Yew Milford         Yew Milford         Yew Milford	a a a a a a a a a a a a a a a a a a a	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23 26 34 33	90 90 96 18 15 14 15 17 10 10 10 11 11 340 321 324 351 247 240 258	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 59  26  9  111  101	189 191 156 26 30 51 28 32 32 36 29 406 446 520 445 401 358 387 324	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 888 963	 15 24 22 24 1 1 1 1 2 2 2 2 2 2 3 3 3 3 3	745 745 745 332 332 332 332 332 120 120 120 120 120 1,399 1,399 1,399 1,399	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Setup:         Setup:         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23 21 23 26 34 33 35	90 90 96 18 15 14 15 17 10 10 11 340 321 299 324 351 247 240 258 28	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ 8\\ 15\\ 11\\ 13\\ \\ 15\\ 21\\ 16\\ 19\\ \\ 66\\ 125\\ 111\\ 122\\ \\ \\ 51\\ 110\\ 46\\ 66\\ \\ 10\\ \end{array}$	 59  26  9  111  101 	189 191 156 26 30 51 28 32 32 36 29 406 446 520 445 401 358 387 324 37	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 955 888 963	 15 24 22 24 1 1 1 1 1 2 2 2 2 2 2 3 3 3 3 3 3 3 3 3	745 745 745 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ioonachie         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Comachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Order         3. 40%, Replacement         4. 40%, 10%         Order         3. 40%, Replacement         4. 40%, 10%         Orthvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Orthvale         1. Actual         2. Full         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 14\\ 14\\ 15\\ 19\\ 29\\ 27\\ 30\\ 11\\ 26\\ 25\\ 27\\ 16\\ 23\\ 21\\ 23\\ 26\\ 34\\ 33\\ 35\\ 14\\ 24\\ \end{array} $	90 90 96 18 15 14 15 17 10 10 10 11 340 321 299 324 351 247 240 258 28 24	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 59  26  9  111  101 	189 191 156 26 30 51 28 32 32 36 29 406 446 520 445 401 358 387 324 37 40	556 558 593 287 254 237 257 85 64 61 66 66 1,048 955 888 963 888 963 888 898 873 936	15 24 22 24 1 1 1 1 2 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3	745 745 745 332 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ \end{array}$
1. Actual         2. Full         2. Full         4. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fonchie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fond</b> 6w Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>o Arlington</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>o Arlington</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>orthvale</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10% <b>orthvale</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a	14 14 15 19 29 27 30 11 26 25 27 16 23 21 23 21 23 26 34 33 35	90 90 96 18 15 14 15 17 10 10 11 340 321 299 324 351 247 240 258 28	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ 8\\ 15\\ 11\\ 13\\ \\ 15\\ 21\\ 16\\ 19\\ \\ 66\\ 125\\ 111\\ 122\\ \\ \\ 51\\ 110\\ 46\\ 66\\ \\ 10\\ \end{array}$	 59  26  9  111  101  14	189 191 156 26 30 51 28 32 32 36 29 406 446 520 445 401 358 387 324 37	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 955 888 963	 15 24 22 24 1 1 1 1 1 2 2 2 2 2 2 2 2 2 2	745 745 745 745 332 332 332 332 332 120 120 120 120 120 120 1,399 1,399 1,399 1,399 1,399 1,273 1,273 1,273 1,273 1,273	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ 3.82\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Coonachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Comachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Common and and and and and and and and and an	a a a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 14\\ 14\\ 14\\ 15\\ 19\\ 29\\ 27\\ 30\\ 11\\ 26\\ 25\\ 27\\ 16\\ 23\\ 21\\ 23\\ 26\\ 34\\ 33\\ 35\\ 14\\ 24\\ 23\\ \end{array} $	90 90 96 18 15 14 15 17 10 10 10 11 11 340 321 299 324 351 247 240 258 28 24 22	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 59  26  9  111  101 	189     191     156     26     30     51     28     32     32     32     36     29     406     446     520     445     401     358     387     324     37     40     50	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 963 888 898 873 936 140 120 112	15 24 22 24 1 1 1 1 2 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3	745 745 745 332 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>fontvale</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>foonachie</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sew Milford         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Co. Arlington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Co. Arlington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Corthvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 14\\ 14\\ 14\\ 15\\ 19\\ 29\\ 27\\ 30\\ 11\\ 26\\ 25\\ 27\\ 16\\ 23\\ 21\\ 23\\ 26\\ 34\\ 33\\ 35\\ 14\\ 24\\ 23\\ \end{array} $	90 90 96 18 15 14 15 17 10 10 10 11 11 340 321 299 324 351 247 240 258 28 24 22	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 59  26  9  111  101  14	189     191     156     26     30     51     28     32     32     32     36     29     406     446     520     445     401     358     387     324     37     40     50	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 963 888 898 873 936 140 120 112	 15 24 22 24 1 1 1 1 1 2 2 2 2 2 2 2 2 2 2	745 745 745 745 332 332 332 332 332 120 120 120 120 120 120 120 120 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399 1,399	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.25\\ 4.25\\ 8.65\\ 1.83\\ 4.48\\ 4.78\\ 9.76\\ 1.64\\ 3.82\\ 4.14\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Conachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Comachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Common and and and and and and and and and an	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 14\\ 14\\ 15\\ 19\\ 29\\ 27\\ 30\\ 11\\ 26\\ 25\\ 27\\ 16\\ 23\\ 21\\ 23\\ 21\\ 23\\ 21\\ 23\\ 21\\ 23\\ 21\\ 23\\ 24\\ 33\\ 35\\ 14\\ 24\\ 23\\ 24\\ 30\\ 28\\ \end{array}$	90 90 96 18 15 14 15 17 10 10 10 11 340 321 299 324 351 247 240 258 28 24 22 24 22 24 18 12	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	59  26  9  111  101  14 	189 191 156 26 30 51 28 32 32 36 29 406 446 520 445 401 358 387 324 37 40 50 40 50 40 34	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 888 963 888 898 873 936 140 120 112 121 121	 15 24 22 24 1 1 1 1 1 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3	745 745 745 745 332 332 332 332 332 120 120 120 120 120 120 1,399 1,399 1,399 1,399 1,399 1,273 1,273 1,273 1,273 1,273	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ 3.82\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Coonachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Comachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Common and actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Contractual         2. Full         3. 40%, Replacement         4. 40%, 10%         Corthvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Corthvale         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Corthvale         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%,	a a a a a a a a a a a a a a a a a a a	$14 \\ 14 \\ 15 \\ 19 \\ 29 \\ 27 \\ 30 \\ 11 \\ 26 \\ 25 \\ 27 \\ 16 \\ 23 \\ 21 \\ 23 \\ 26 \\ 34 \\ 33 \\ 35 \\ 14 \\ 24 \\ 23 \\ 24 \\ 30 \\ 28 \\ 27 \\ 16 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10$	90 90 96 18 15 14 15 17 10 10 10 10 11 11 340 321 299 324 351 247 240 258 28 24 22 24 24 18 12 11	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 59  26  9  111  101  101  14  20	189     191     156     26     30     51     28     32     32     32     32     32     32     32     32     406     446     520     445     401     358     387     324     37     40     50     40     34     44     54	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 963 888 898 873 936 140 120 112 121 121 121 178 170	 15 24 22 24 1 1 1 1 2 2 2 2 2 2 2 2 2 2 2	745 745 745 745 332 332 332 332 332 120 120 120 120 120 120 1,399 1,399 1,399 1,399 1,273 1,273 1,273 1,273 1,273 1,273 1,273 1,273 2,273	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ 4.78\\ 9.76\\ 1.64\\ 4.78\\ 9.76\\ 1.64\\ 4.78\\ 1.72\\ 4.11\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Conachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Comachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Common All         Au%, Replacement         4. 40%, 10%         Contrigion         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Corthvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Corthvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Corwood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 14\\ 14\\ 15\\ 19\\ 29\\ 27\\ 30\\ 11\\ 26\\ 25\\ 27\\ 16\\ 23\\ 21\\ 23\\ 21\\ 23\\ 21\\ 23\\ 21\\ 23\\ 21\\ 23\\ 24\\ 33\\ 35\\ 14\\ 24\\ 23\\ 24\\ 30\\ 28\\ \end{array}$	90 90 96 18 15 14 15 17 10 10 10 11 340 321 299 324 351 247 240 258 28 24 22 24 22 24 18 12	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	59  26  9  111  101  14 	189 191 156 26 30 51 28 32 32 36 29 406 446 520 445 401 358 387 324 37 40 50 40 50 40 34	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 888 963 888 898 873 936 140 120 112 121 121	 15 24 22 24 1 1 1 1 1 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3	745 745 745 745 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ 3.82\\ 4.14\\ 8.43\\ 1.72\\ \end{array}$
1. Actual         2. Full         2. Full         4. 40%, Replacement         4. 40%, Replacement         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Coonachie         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Coonachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Combine         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         conthysic         3. 40%, Replacement         4. 40%, 10%         corthysic         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         corwood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         akland         L. Actual	a a a a a a a a a a a a a a a a a a a	$14 \\ 14 \\ 14 \\ 15 \\ 19 \\ 29 \\ 27 \\ 30 \\ 11 \\ 26 \\ 25 \\ 27 \\ 16 \\ 23 \\ 21 \\ 23 \\ 21 \\ 23 \\ 24 \\ 33 \\ 35 \\ 14 \\ 24 \\ 23 \\ 24 \\ 30 \\ 28 \\ 27 \\ 29 \\ 58 \\ 58 \\ 58 \\ 58 \\ 58 \\ 58 \\ 58 \\ 5$	90 90 96 18 15 14 15 17 10 10 11 340 321 299 324 351 247 240 258 28 24 22 24 24 258 28 24 22 24 11 12 12	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 59  26  9  111  101  101  14  20	189     191     156     26     30     51     28     32     32     32     32     32     32     406     446     520     445     401     358     387     324     37     40     50     40     34     44     54     39     46	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 888 963 888 963 888 963 140 120 112 121 121 178 170 183	 15 24 22 24 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2	745 745 745 745 332 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ 3.82\\ 4.14\\ 8.43\\ 1.72\\ 4.11\\ 4.42\\ 8.50\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Iontvale         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Conachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Comachie         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Common term         4. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	$14 \\ 14 \\ 14 \\ 15 \\ 19 \\ 29 \\ 27 \\ 30 \\ 11 \\ 26 \\ 25 \\ 27 \\ 16 \\ 23 \\ 21 \\ 23 \\ 21 \\ 23 \\ 24 \\ 30 \\ 28 \\ 27 \\ 29 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 1$	90 90 96 18 15 14 15 17 10 10 11 340 321 299 324 351 247 240 258 28 24 22 24 24 18 12 11 12	$\begin{array}{c} 99\\ 42\\ 60\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	59           26              9              111              101              14              20	18919115626305128323236294064465204454013583873243740504034445439	556 558 593 287 254 237 257 85 64 61 66 1,048 955 888 963 955 888 963 898 873 936 140 120 112 121 121 178 170 183	$\begin{array}{c} \dots \\ 15 \\ 24 \\ 22 \\ 24 \\ 1 \\ 1 \\ 1 \\ 1 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2$	745 745 745 745 332 332 332 332 120 120 120 120 120 120 120 120 120 12	$\begin{array}{c} 1.99\\ 5.00\\ 5.32\\ 10.06\\ 1.81\\ 4.21\\ 4.57\\ 9.44\\ 1.26\\ 3.03\\ 3.25\\ 9.13\\ 1.69\\ 3.92\\ 4.25\\ 8.65\\ 1.83\\ 4.46\\ 4.78\\ 9.76\\ 1.64\\ 3.82\\ 4.14\\ 8.43\\ 1.72\\ 4.11\\ 4.42\\ \end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

### **BERGEN COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

160

161

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

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MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Id Tappan           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	\$40 35 33 36	\$28 35 32 35	\$10 18 15 17	\$21	\$38 53 68 52	\$182 167 155 168	\$10 9 8 9	\$260 260 260 260	9.41% 1.73 4.03 4.37
Dradell           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	36 41 38 42	261 307 288 311	10 20 6 10	76	272 327 369 321	674 599 561 607	· · · · · · · · ·	958 958 958 958	8.60 1.60 3.75 4.06
Palisades         Park           1. Actual	a a a a	42 41 39 42	288 176 167 180	44 97 67 79	····· 72	332 273 307 259	564 611 581 627	  	915 915 915 915	7.90 1.71 4.06 4.38
Paramus           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	97 160 153 165	536 383 367 395	157 315 237 272	 171	693 699 77 <del>4</del> 667	1,454 1,302 1,244 1,340	31 47 45 48	2,163 2,163 2,163 2,163	7.49 1.47 3.51 3.78
Park Ridge           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	27 22 22 23	66 53 52 56	21 45 18 26	 38	87 98 109 82	388 372 363 389	1 1 1 1	486 486 486 486	8.46 1.74 4.26 4.56
Camsey         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	\$1 a a a	55 71 66 72	123 128 119 129	47 107 91 101	 77	171 234 287 230	769 675 630 682	4 3 3 3	972 972 972 972 972	7.34 1.62 3.77 4.09
lidgefield										6.90
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	26 4 4 4	37 26 28 29	297 279 297 310	73 222 116 153	 67	370 501 480 463	439 328 349 365	···· ····	<b>854</b> 854 854 854	1.02 2.71 2.83
Ridgefield Park 1. Actual 2. Full 3. 40%, Replacement	$egin{array}{c} 12 \\ 2 \\ 2 \end{array}$	7 9	328 195	82 166		410	839 868		1,222	11.19
4. 40%, 10%	2	9 9	184 199	135 152	97	361 415 350	818 884	· · · · · · · · ·	$1,222 \\ 1,222 \\ 1,222$	5.24
4. 40%, 10% <b>Ridgewood</b> 1. Actual 2. Full 3. 40%, Replacement					97	415	818		1,222	2.22 5.24 5.66 8.39 1.93 4.61 4.96
4. 40%, 10%	2 3 1 1	9 63 66 63	199 479 417 399	152 160 375 240	97   292	415 350 638 792 930	818 884 3,084 2,877 2,751	·····	1,222 1,222 3,690 3,690 3,690	5.24 5.66 8.39 1.93 4.61
4. 40%, 10%	2 3 1 1 1 2 8 8	9 63 66 63 67 15 14 14	199 479 417 399 429 204 89 85	152 160 375 240 290 124 214 153	97  292  119	415 350 638 792 930 720 328 304 358	818 884 3,084 2,877 2,751 2,961 1,258 1,239 1,176	····· ···· ····	1,222 1,222 3,690 3,690 3,690 3,690 1,511 1,511 1,511	$5.24 \\ 5.66 \\ 8.39 \\ 1.93 \\ 4.61 \\ 4.96 \\ 12.48 \\ 2.11 \\ 5.01 \\ \end{array}$
4. 40%, 10%	2 3 1 1 1 2 	9 63 66 63 67 15 14 14 15 20 30 28	199 479 417 399 429 204 89 85 91 44 33 31	152 160 375 240 290 124 153 179 24 43 38	97  292  119  34	415 350 638 792 930 720 328 304 358 270 68 68 76 103	818 884 3,084 2,877 2,751 2,961 1,258 1,239 1,176 1,265 370 338 314	    a. a. a.	$\begin{array}{c} 1,222\\ 1,222\\ 3,690\\ 3,690\\ 3,690\\ 3,690\\ 3,690\\ 1,511\\ 1,511\\ 1,511\\ 1,511\\ 1,511\\ 436\\ 436\\ 436\\ 436\end{array}$	5.24 5.66 8.39 1.93 4.61 4.96 12.48 2.11 5.01 5.39 9.24 1.60 3.71 4.03 8.88 1.40 1.4
4. 40%, 10%	2 3 1 1 1 3  a a a a a a a a a a a a a a a a a	9 63 66 63 67 15 14 14 14 15 20 30 28 30 7 7 7 7 7	199 479 417 399 429 204 89 85 91 44 33 31 33 85 57 56	152 160 375 240 290 124 153 179 24 43 38 42 36 63 37	97  292  119  34  39  29	415 350 638 792 930 720 328 304 358 270 68 76 103 75 121 120 132	818 884 3,084 2,877 2,751 2,961 1,258 1,239 1,176 1,265 370 338 314 341 398 381 371 398 10 8 8	    a a a a a a a a a a	$\begin{array}{c} 1,222\\ 1,222\\ 1,222\\ 3,690\\ 3,690\\ 3,690\\ 3,690\\ 1,511\\ 1,511\\ 1,511\\ 1,511\\ 1,511\\ 1,511\\ 436\\ 436\\ 436\\ 436\\ 436\\ 436\\ 499\\ 499\\ 499\\ 499\end{array}$	5.24 5.66 8.39 1.93 4.61 4.96 12.48 2.11 5.01 5.39 9.24 1.66 3.71

### **BERGEN** COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

162

163

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Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
addlebrook										
1. Actual	\$3	\$29	\$141	\$33		\$173	\$924	\$5	\$1,048	11.789
2. Full	a	35	135	50		185	848	5	1,048	1.76
3. 40%, Replacement	a	33	127	30	\$83	240	800	4	1,048	4.15
4. 40%, 10%	a	36	138	37		175	865	5	1,048	4.49
ddle River						-		-		
1. Actual		16	4	4	••••	8	147	3	171	6.44
2. Full		30	4	5		8	130	3	171	0.75
3. 40%, Replacement 4. 40%, 10%		28 30	3	4	13	21	120	3	171	1.74
		30	4	4	••••	8	131	3	171	1.89
outh Hackensack										
I. Actual	a	10	194	58		253	56		317	6.18
2. Full 3. 40%, Replacement	a	12	112	133		245	60		317	1.38
4. 40%, 10%	a	15 15	138	67 91	25	229	74		317	4.25
	a	19	138	91		229	74		317	4.26
aneck	-									
1. Actual	6	140	844	262	••••	1,106	4,375		5,469	9.29
2. Full	1	131	606	576		1,182	4,223		5,469	1.99
3. 40%, Replacement	1	123	571	441	432	1,444	3,981		5,469	4.70
4. 40%, 10%	1	133	617	504	••••	1,121	4,300		5,469	5.08
enafly										
Actual	a	75	159	62		222	1,754		2,000	9.00
Full	a	89	105	138		243	1,690		2,000	1.95
3. 40%, Replacement	a	82	98	119	158	375	1,568		2,000	4.52
. 40%, 10%	a	89	106	132		238	1,700		2,000	4.90
terboro										
Actual	a	a	196	34		230	1		231	2.88
E Full	a	a	140	90		230	1		231	0.47
3. 40%, Replacement	a a	a a	186     182	26 48	• • • •	230 230	1 1		231 231	1.57
. 10%, 10%	a	a	102	10		2.50	and the second		201	1.01
					A REAL PROPERTY AND A REAL	Constrainty in the Second Second				
-			-		และแหน่มอน เมติม สมเตรี	NALANCA VERSIONALISTER	NAMES AND ADDRESS OF A DESCRIPTION OF A			
						na ana ang ang ang ang ang ang ang ang a				
									0.75	E 79
oper Saddle River		21	28	9		37	206	16 16	275	5.72 1 18
. Actual		21 31	28 19	9 19		38	193	16	275	1.18
. Actual		31	28 19 18			$\begin{array}{c} 38 \\ 54 \end{array}$	193 180	16 15	$275 \\ 275$	$1.18 \\ 2.75$
. Actual Full			19	19		38	193	16	275	$1.18 \\ 2.75$
pper Saddle River . Actual . Full		31 29	19 18	19 15	22	$\begin{array}{c} 38 \\ 54 \end{array}$	193 180 195	16 15 16	275 275 275	1.18 2.75 2.98
Actual 2. Full 3. 40%, Replacement 4. 40%, 10% valdwick	· · · · · · · · ·	31 29 31	19 18 19	19 15	22	38 54 36 109	193 180 195 808	16 15 16 5	275 275 275 888	1.18 2.75 2.98 11.08
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'aldwick         1. Actual	  5	31 29 31 28	19 18 19 60	19 15 17	22 	38 54 36 109 147	193 180 195 808 735	16 15 16 5 5	275 275 275 888 888	1.18 2.75 2.98 11.08 2.02
Actual Full	  5 1	31 29 31 28 24	19 18 19 60 55	19 15 17 49	22 	38 54 36 109 147 205	193 180 195 808 735 684	16 15 16 5 4	275 275 275 888 888 888 888	1.18 2.75 2.98 11.08 2.02 4.69
Actual Full	  5 1 1	31 29 31 28 24 22	19 18 19 60 55 51	19 15 17 49 92	22 	38 54 36 109 147	193 180 195 808 735	16 15 16 5 5	275 275 275 888 888	1.18 2.75 2.98 11.08 2.02 4.69
Actual 2. Full 3. 40%, Replacement 4. 40%, 10% valdwick	  5 1	31 29 31 28 24	19 18 19 60 55	19 15 17 49 92 83	22   70	38 54 36 109 147 205	193 180 195 808 735 684	16     15     16     5     5     4     5     5	275 275 275 888 888 888 888 888 888 888	1.18      2.75      2.98      11.08      2.02      4.69      5.09
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'aldwick         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	  5 1 1 1	31 29 31 28 24 22 24	19 18 19 60 55 51 56	19 15 17 49 92 83 91	22   70	38 54 36 109 147 205	193 180 195 808 735 684 742 467	16 15 16 5 4 5	275 275 275 888 888 888 888 888 888 888 888	1.18 2.75 2.98 11.08 2.02 4.69 5.09 9.14
Actual         2. Full         3. 40%, Replacement         4. 0%, 10%         'aldwick         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'vallington         1. Actual	  5 1 1 1 2	31 29 31 28 24 22 24 22 24	19 18 19 60 55 51 56 117	19 15 17 49 92 83 91 55	22   70 	38 54 36 109 147 205 147 147 172 201	193 180 195 808 735 684 742 467 424	$     \begin{array}{r}       16 \\       15 \\       16 \\       5 \\       4 \\       5 \\       2 \\       2     \end{array} $	275 275 275 888 888 888 888 888 888 888 888 888 8	$ \begin{array}{r} 1.18\\2.75\\2.98\\11.08\\2.02\\4.69\\5.09\\9.14\\1.73\end{array} $
Actual Full	  5 1 1 1 2 8	31 29 31 28 24 22 24 10 10	19 18 19 60 55 51 56 117 95	19 15 17 49 92 83 91	22   70	38 54 36 109 147 205 147 172 201 201	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426     $	16 15 16 5 4 5 2 2 2 2	275 275 275 888 888 888 888 888 888 888 888 627 627 627	$ \begin{array}{r} 1.18\\2.75\\2.98\\11.08\\2.02\\4.69\\5.09\\9.14\\1.73\\4.36\end{array} $
Actual Full 40%, Replacement 40%, 10% aldwick Actual 2. Full 40%, Replacement 40%, 10% fullington 1. Actual 2. Full 3. 40%, Replacement	 5 1 1 1 2 8 8 8	31 29 31 28 24 22 24 10 10 10	19 18 19 60 55 51 56 117	19 15 17 49 92 83 91 55 106	22  70 	38 54 36 109 147 205 147 147 172 201	193 180 195 808 735 684 742 467 424	$     \begin{array}{r}       16 \\       15 \\       16 \\       5 \\       4 \\       5 \\       2 \\       2     \end{array} $	275 275 275 888 888 888 888 888 888 888 888 888 8	$ \begin{array}{r} 1.18\\2.75\\2.98\\11.08\\2.02\\4.69\\5.09\\9.14\\1.73\\4.36\end{array} $
Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         'aldwick         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	  5 1 1 1 2 8	31 29 31 28 24 22 24 10 10	19 18 19 60 55 51 56 117 95 95	19 15 17 49 92 83 91 55 106 56	22  70  50	38 54 36 109 147 205 147 172 201 201	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426     $	16 15 16 5 4 5 2 2 2 2	275 275 275 888 888 888 888 888 627 627 627 627 627	1.18 2.75 2.98 11.08 2.02 4.69 5.09 9.14 1.73 4.36 4.63 1.63 1.63 1.63 1.63 1.63 1.63 1.63 1.63 1.63 1.64 1.65 1.6
Actual	 5 1 1 1 2 8 8 8	31 29 31 28 24 22 24 10 10 10 10	19 18 19 60 55 51 56 117 95 95 101	19 15 17 49 92 83 91 55 106 56 73	22  70  50	38 54 36 109 147 205 147 172 201 201	193 180 195 808 735 684 742 467 424 426 453 497	16 15 16 5 4 5 2 2 2 2	275 275 275 888 888 888 888 888 888 627 627 627 627 627 555	1.18 2.75 2.98 11.08 2.02 4.69 5.09 9.14 1.77 4.36 4.63 9.64
Actual	 5 1 1 1 1 2 	31 29 31 28 24 22 24 10 10 10 10 10 49	19 18 19 60 55 51 56 117 95 95 101	19 15 17 49 92 83 91 55 106 56	22  70  50	38 54 36 109 147 205 147 172 201 201 174 32 53	193 180 195 808 735 684 742 467 424 426 453 497 452	$ \begin{array}{c} 16 \\ 15 \\ 16 \\ 5 \\ 5 \\ 4 \\ 5 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ \dots \\ \dots \end{array} $	275 275 275 888 888 888 888 888 888 888 888 627 627 627 627 555	$1.18 \\ 2.75 \\ 2.98 \\ 11.08 \\ 2.02 \\ 4.69 \\ 5.09 \\ 9.14 \\ 1.77 \\ 4.36 \\ 4.66 \\ 9.66 \\ 4.20 \\ 1.00 \\$
Actual         Full         40%, Replacement         40%, 10%         aldwick         Actual         2. Full         40%, 10%         'allington         1. Actual         2. Full         3. 40%, Replacement         2. Full         2. Full         3. 40%, Replacement	 5 1 1 1 1  a a a a 	31 29 31 28 24 22 24 10 10 10 10 10 10 58	19 18 19 60 55 51 56 117 95 101 8 7	19 15 17 49 92 83 91 55 106 56 73 24	22  70  50 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 174\\ 32\\ 53\\ 93\\ 93\end{array}$	193 180 195 808 735 684 742 467 424 426 453 497 452 418	$ \begin{array}{c} 16 \\ 15 \\ 16 \\ 5 \\ 5 \\ 4 \\ 5 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ \dots \\ \dots$	275 275 275 888 888 888 888 888 888 627 627 627 627 627 555 555	$1.18 \\ 2.75 \\ 2.98 \\ 11.08 \\ 2.02 \\ 4.69 \\ 5.09 \\ 9.14 \\ 1.77 \\ 4.36 \\ 4.66 \\ 9.66 \\ 4.22 \\ 4.26 \\ 1.27 \\ 1.42 \\$
Actual Full 40%, Replacement 40%, Replacement 40%, 10% aldwick Actual Full 40%, Replacement 40%, 10% full Full 40%, Replacement 40%, Replacement 40%, Replacement 40%, 10% 40%, Replacement 40%, 10% 40% 40% Replacement 40% 40% Replacement 40% Replacemen	 5 1 1 1 1 2 	31 29 31 28 24 22 24 10 10 10 10 10 10 10 58 55	19 18 19 60 55 51 56 117 95 95 101	19 15 17 49 92 83 91 55 106 56 73 24 46	22  70  50 	38 54 36 109 147 205 147 172 201 201 174 32 53	193 180 195 808 735 684 742 467 424 426 453 497 452	$ \begin{array}{c} 16 \\ 15 \\ 16 \\ 5 \\ 5 \\ 4 \\ 5 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ \dots \\ \dots \end{array} $	275 275 275 888 888 888 888 888 888 888 888 627 627 627 627 555	$1.18 \\ 2.75 \\ 2.98 \\ 11.08 \\ 2.02 \\ 4.69 \\ 5.09 \\ 9.14 \\ 1.77 \\ 4.36 \\ 4.66 \\ 9.66 \\ 4.22 \\ 4.24 \\ 1.27 \\ 1.77 \\$
Actual	 5 1 1 1 1  a a a a 	31 29 31 28 24 22 24 10 10 10 10 10 10 58	19 18 19 60 55 51 56 117 95 101 8 7	19 15 17 49 92 83 91 55 106 56 73 24 46 42	22  70  50  44	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 174\\ 32\\ 53\\ 93\\ 93\end{array}$	193 180 195 808 735 684 742 467 424 426 453 497 452 418	$ \begin{array}{c} 16 \\ 15 \\ 16 \\ 5 \\ 5 \\ 4 \\ 5 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ \dots \\ \dots$	275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555	1.18 2.75 2.98 11.08 2.02 4.69 5.09 9.14 1.73 4.66 4.63 9.66 4.20 4.20 4.20 4.20 4.20 4.20 4.20 4.5
Actual	 5 1 1 1 1  a a a a 	31 29 31 28 24 22 24 10 10 10 10 10 10 58 54 58	19 18 19 60 55 51 56 117 95 95 101 8 7 7 7	$     \begin{array}{r}       19\\       15\\       17\\       49\\       92\\       83\\       91\\       55\\       106\\       56\\       73\\       24\\       46\\       42\\       46\\     \end{array} $	22  70  50  44	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 259\\ \end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 $	$ \begin{array}{c} 16 \\ 15 \\ 16 \\ 5 \\ 5 \\ 4 \\ 5 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ \dots \\ \dots$	275 275 275 888 888 888 888 888 888 627 627 627 627 627 555 555 555 555 555	$1.18 \\ 2.75 \\ 2.98 \\ 11.08 \\ 2.02 \\ 4.69 \\ 5.09 \\ 9.14 \\ 1.73 \\ 4.36 \\ 4.66 \\ 9.66 \\ 4.22 \\ 4.25 \\ 9.5 \\ 9$
Actual	 5 1 1 1 1  a a a a   	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	19 18 19 60 55 51 56 117 95 95 101 8 7 7 7 203	19 15 17 49 92 83 91 55 106 56 73 24 46 42	22  70  50  44	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ \end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 \\     681 \\     $	$ \begin{array}{c} 16 \\ 15 \\ 16 \\ 5 \\ 5 \\ 4 \\ 5 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ \dots \\ \dots$	275 275 275 275 888 888 888 888 888 888 627 627 627 627 627 555 555 555 555 555 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09$
Actual	 5 1 1 1 2 3 4 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 58 54 58 54 58 19 33	19 18 19 60 55 51 56 117 95 101 8 7 7 7 203 178	$     \begin{array}{r}       19\\       15\\       17\\       49\\       92\\       83\\       91\\       55\\       106\\       56\\       73\\       24\\       46\\       42\\       46\\       56\\    $	22  70  50  44 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 53\\ 53\\ 259\\ 288\\ 326\\ \end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 \\     681 \\     648 \\     648 $	16 15 16 5 5 4 5 5 2 2 2 2 2 2 2 2 2 2 	275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.77\\ 4.33\\ 4.63\\ 4.63\\ 9.66\\ 4.22\\ 4.5\\ 9.5\\ 1.88\\ 1.88\\ 4.3\end{array}$
Actual	 5 1 1 1 1 1  a a a a a 1 a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 58 54 55 54 58 19 33 33	19 18 19 60 55 51 56 117 95 95 101 8 7 7 7 203	$ \begin{array}{c}     19 \\     15 \\     17 \\     49 \\     92 \\     83 \\     91 \\     55 \\     106 \\     56 \\     73 \\     24 \\     46 \\     42 \\     46 \\     556 \\     111 \\   \end{array} $	22  70  50  44 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ \end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 \\     681 \\     $	16 15 16 5 5 4 5 5 2 2 2 2 2 2 2 2 2 	275 275 275 275 888 888 888 888 888 888 627 627 627 627 627 555 555 555 555 555 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.77\\ 4.33\\ 4.63\\ 4.63\\ 9.66\\ 4.22\\ 4.5\\ 9.5\\ 1.88\\ 1.88\\ 4.3\end{array}$
Actual	 5 1 1 1 2 3 4 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 58 54 58 54 58 19 33	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       169 \\       169 \\       169 \\       169 \\       101 $	$     \begin{array}{r}       19\\       15\\       17\\       49\\       92\\       83\\       91\\       55\\       106\\       56\\       73\\       24\\       46\\       42\\       46\\       566\\       111\\       78\\       78\\       78     $	22  70  50  44  78	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 53\\ 53\\ 259\\ 288\\ 326\\ \end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 \\     681 \\     648 \\     698 \\     $	16         15         16         5         5         4         5         2         10         11         12         13         14         15         16         16         16         10         11         12         13         14         15         15         16         16         16         12         13         14         15         15	275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 555 987 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.77\\ 4.36\\ 4.66\\ 9.66\\ 4.22\\ 4.22\\ 4.25\\ 1.8\\ 4.33\\ 4.7\end{array}$
Actual	 5 1 1 1 1  a a a a   1 a a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 9 58 54 58 19 331 31 34	19     18     19     60     55     51     56     117     95     95     101     8     7     7     7     203     178     169     182     182     1	$     \begin{array}{r}       19\\       15\\       17\\       49\\       92\\       83\\       91\\       55\\       106\\       56\\       73\\       24\\       46\\       42\\       46\\       566\\       111\\       78\\       78\\       78     $	22  70  50  44  78	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 36\end{array}$	$\begin{array}{c} 193\\ 180\\ 195\\ 808\\ 735\\ 684\\ 742\\ 467\\ 424\\ 426\\ 453\\ 497\\ 452\\ 418\\ 454\\ 746\\ 681\\ 648\\ 698\\ 362\\ \end{array}$	16         15         16         5         5         2         2         2         2         2         2         2         16         5         5         5         10         11	275 275 275 275 888 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 555 987 987 987 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 9.68\\ 4.22\\ 4.24\\ 4.56\\ 9.55\\ 1.83\\ 4.3\\ 4.7\\ 11.7\\ 11.7\end{array}$
Actual	 5 1 1 1 2 3 4 4 3 4 3 3 3 3 3 3 3 3 3 3 3 3 3 3	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 33 31 31 34 27	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       169 \\       169 \\       169 \\       169 \\       101 $	$ \begin{array}{c} 19\\ 15\\ 17\\ 49\\ 92\\ 83\\ 91\\ 55\\ 106\\ 56\\ 73\\ 24\\ 46\\ 46\\ 111\\ 78\\ 92\\ 4\\ 8\\ 92\\ 4\\ 8\\ 8 \end{array} $	22  70  50  44  78 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 53\\ 53\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 274\\ 366\\ 62\end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 \\     648 \\     698 \\     362 \\     324 \\     324 $	16         15         16         5         4         5         2         10         10         117         115	275 275 275 275 888 888 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 987 987 987 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.65\\ 9.63\\ 4.22\\ 4.24\\ 4.56\\ 9.57\\ 1.88\\ 4.3\\ 4.7\\ 11.7\\ 2.0\end{array}$
Actual         Full         40%, Replacement         40%, 10%         aldwick         Actual            40%, Replacement            40%, Replacement            40%, Replacement            40%, 10%         allington            Actual	 5 1 1 1 1 2 3 4 4 3 4 3 3 4 3 3 4 3 3 3 3 3 3 3 3	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 58 54 54 58 19 33 31 34 27 31	19 18 19 60 55 51 56 117 95 95 101 8 7 7 7 203 178 169 182 31	19 15 17 49 92 83 91 55 106 56 56 111 73 24 46 42 46 42 46 56 111 78 92 4 8 7	22  70  50  44  78 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 62\\ 90\\ \end{array}$	$\begin{array}{c} 193\\ 180\\ 195\\ \\ 808\\ 735\\ 684\\ 742\\ \\ 467\\ 424\\ 426\\ 453\\ \\ 497\\ 452\\ 418\\ 454\\ \\ 746\\ 681\\ 648\\ 698\\ \\ 362\\ 324\\ 300\\ \end{array}$	16         15         16         5         5         2         10         117         115         14	275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 627 627 627 555 555 555 555 555 555 987 987 987 987 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 9.64\\ 4.24\\ 4.25\\ 4.25\\ 1.8\\ 4.33\\ 4.7\\ 11.7\\ 2.7\\ 11.7\\ 2.0\\ 2.0\\ 4.24\\ 1.5\\ 1.8\\ 1.8\\ 1.8\\ 1.8\\ 1.8\\ 1.8\\ 1.8\\ 1.8$
Actual         Full         40%, Replacement         40%, Replacement         2. Full         3. 40%, Replacement         40%, 10%         'allington         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         /'ashington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         /'estwood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vestwood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodcliff L.         1. Actual         2. Full         2. 40%         2. 40%	 5 1 1 1 1 3 a a a a 3  1 1 a a a a a a a a a a a a a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 33 31 31 34 27	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       7 \\       203 \\       169 \\       182 \\       311 \\       54 \\       54 \\       54 \\       54 \\       54 \\       54 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       7 \\       7 \\       35 \\       56 \\       35 \\       31 \\       54 \\       54 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       101 \\       8 \\       7 \\       31 \\       54 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       55 \\       7 \\      7 \\       7 $	$ \begin{array}{c} 19\\ 15\\ 17\\ 49\\ 92\\ 83\\ 91\\ 55\\ 106\\ 56\\ 73\\ 24\\ 46\\ 46\\ 111\\ 78\\ 92\\ 4\\ 8\\ 92\\ 4\\ 8\\ 8 \end{array} $	22  70  50  44  78 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 53\\ 53\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 274\\ 366\\ 62\end{array}$	$     193 \\     180 \\     195 \\     808 \\     735 \\     684 \\     742 \\     467 \\     424 \\     426 \\     453 \\     497 \\     452 \\     418 \\     454 \\     746 \\     648 \\     698 \\     362 \\     324 \\     324 $	16         15         16         5         4         5         2         10         10         117         115	275 275 275 275 888 888 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 987 987 987 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 4.63\\ 4.24\\ 4.24\\ 4.24\\ 4.56\\ 9.66\\ 4.24\\ 4.23\\ 4.7\\ 11.7\\ 11.7\\ 11.7\\ 2.0\\ 2.0\\ 2.7\\ 11.7\\ 11.7\\ 2.7\\ 11.$
Actual	 5 1 1 1 1 3 a a a a 3  1 1 a a a a a a a a a a a a a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 33 31 31 34 27 31 28	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       182 \\       311 \\       54 \\       50 \\      50 \\      50 $	19 15 17 49 92 83 91 55 106 56 56 111 73 24 46 42 46 42 46 56 111 78 92 4 8 7	22  70  50  44  78  78  34	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 62\\ 90\\ \end{array}$	$\begin{array}{c} 193\\ 180\\ 195\\ \\ 808\\ 735\\ 684\\ 742\\ \\ 467\\ 424\\ 426\\ 453\\ \\ 497\\ 452\\ 418\\ 454\\ \\ 746\\ 681\\ 648\\ 698\\ \\ 362\\ 324\\ 300\\ \end{array}$	16         15         16         5         5         2         10         117         115         14	275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 555 555 555 987 987 987 987 987 987 427 427	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 9.68\\ 4.20\\ 4.22\\ 4.56\\ 9.55\\ 1.83\\ 4.37\\ 4.77\\ 11.77\\ 2.00\\ 4.7\\ 5.1\end{array}$
Actual	 5 1 1 1 1 1 1 1 1 1 1 1 2 4 a a a a a a a a a a a a a a a a a a	31 29 31 28 24 20 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	19     18     19     60     55     51     56     117     95     95     101     8     7     7     7     203     178     169     182     311     54     50	$     \begin{array}{r}       19\\       15\\       17\\       49\\       92\\       83\\       91\\       55\\       106\\       56\\       73\\       24\\       46\\       42\\       46\\       42\\       46\\       42\\       46\\       42\\       46\\       42\\       46\\       42\\       46\\       42\\       73\\       72\\       7       7       7       7       7       $	22  70  50  44  78  78  34	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 62\\ 90\\ \end{array}$	193 180 195 808 735 684 742 467 424 426 453 497 452 418 454 746 681 648 698 362 324 300 326 418	16         15         16         5         5         2         10         117         115         14	275 275 275 275 888 888 888 888 888 888 888 627 627 627 627 627 627 627 627 555 555 555 555 555 555 987 987 987 987 987 987 987 987 987 987	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 4.63\\ 4.63\\ 9.68\\ 4.22\\ 4.26\\ 4.56\\ 1.83\\ 4.37\\ 4.7\\ 11.7\\ 2.0\\ 4.7\\ 5.1\\ 11.7\\ 7.3\end{array}$
Actual	 5 1 1 1 3 4 4 4 4 4 3 4 4 4 4 4 4 4 4 4 4	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 33 31 34 27 31 28 31 28 31 6	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       182 \\       311 \\       54 \\       50 \\       54 \\       442     \end{array} $	19 15 17 49 92 83 91 55 106 56 73 24 46 42 46 42 46 55 111 78 92 4 8 7 7	22  70  50  44  78  78  34 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 201\\ 174\\ 32\\ 53\\ 53\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 274\\ 366\\ 62\\ 90\\ 61\\ 573\\ 572\end{array}$	193 180 195 808 735 684 742 467 424 426 453 497 452 418 454 746 681 648 698 362 324 300 326 418 403	16         15         16         5         2         2         2         2         2         2         2         2         16         5         5         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         16         17         15         14         15	275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 555 555 987 987 987 987 987 987 987 987 973 973	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.65\\ 9.66\\ 4.22\\ 4.24\\ 4.56\\ 9.55\\ 1.88\\ 4.33\\ 4.7\\ 11.7\\ 2.0\\ 4.7\\ 5.1\\ 1.7\\ 2.12\\ 0.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1$
Actual	 5 1 1 1 1 2 4 a a a a a a a a a a a a a a a a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	$ \begin{array}{c} 19\\ 18\\ 19\\ 60\\ 55\\ 51\\ 56\\ 117\\ 95\\ 95\\ 101\\ 8\\ 7\\ 7\\ 7\\ 7\\ 203\\ 178\\ 169\\ 182\\ 311\\ 54\\ 50\\ 54\\ 4422\\ 338\\ \end{array} $	$ \begin{array}{c} 19\\ 15\\ 17\\ 49\\ 92\\ 83\\ 91\\ 55\\ 106\\ 56\\ 56\\ 106\\ 56\\ 106\\ 56\\ 106\\ 56\\ 111\\ 78\\ 92\\ 46\\ 8\\ 92\\ 4\\ 8\\ 7\\ 7\\ 131\\ 131\\ 234 \end{array} $	22  70  50  44  78  34 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 201\\ 174\\ 32\\ 53\\ 93\\ 93\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 62\\ 274\\ 366\\ 62\\ 274\\ 366\\ 573\\ 572\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517$	193         180           195         808           735         684           742         467           424         426           453         497           452         418           454         746           681         648           698         362           324         300           326         418           403         460	16         15         16         5         5         2         17         15         14         15	275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 627 627 627 627	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.363\\ 4.63\\ 4.63\\ 4.24\\ 4.24\\ 4.24\\ 4.56\\ 9.66\\ 4.24\\ 4.24\\ 4.56\\ 9.55\\ 1.88\\ 4.33\\ 4.7\\ 11.7\\ 2.00\\ 4.7\\ 5.1\\ 1.2\\ 3.6\\ 8\end{array}$
Actual	 5 11 1 1 a a a a a a  1 a a a a a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	$ \begin{array}{c} 19\\ 18\\ 19\\ 60\\ 55\\ 51\\ 56\\ 117\\ 95\\ 95\\ 101\\ 8\\ 7\\ 7\\ 7\\ 203\\ 178\\ 169\\ 182\\ 311\\ 54\\ 50\\ 54\\ 4422\\ 338\\ 386 \end{array} $	$ \begin{array}{c}     19 \\     15 \\     17 \\     49 \\     92 \\     83 \\     91 \\     55 \\     106 \\     56 \\     573 \\     24 \\     46 \\     42 \\     46 \\     56 \\     111 \\     78 \\     92 \\     4 \\     8 \\     7 \\     7 \\     7 \\     131 \\     234 \\     55 \\     56 \\     $	22  70  50  44  78  34  77	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 201\\ 174\\ 32\\ 53\\ 53\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 274\\ 366\\ 62\\ 90\\ 61\\ 573\\ 572\end{array}$	193         180           195         808           735         684           742         467           424         426           453         497           452         418           454         746           681         648           698         362           324         300           326         418           403         460	16         15         16         5         2         2         2         2         2         2         2         2         16         5         5         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         16         17         15         14         15	275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 555 555 987 987 987 987 987 987 987 987 973 973	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.363\\ 4.63\\ 4.63\\ 4.24\\ 4.24\\ 4.56\\ 9.66\\ 4.22\\ 4.24\\ 4.56\\ 9.55\\ 1.88\\ 4.33\\ 4.7\\ 11.7\\ 2.00\\ 4.7\\ 5.1\\ 1.2\\ 3.6\\ 8\end{array}$
Actual	 5 11 1 1 a a a a a a  1 a a a a a a a	31 29 31 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	$ \begin{array}{c} 19\\ 18\\ 19\\ 60\\ 55\\ 51\\ 56\\ 117\\ 95\\ 95\\ 101\\ 8\\ 7\\ 7\\ 7\\ 7\\ 203\\ 178\\ 169\\ 182\\ 311\\ 54\\ 50\\ 54\\ 4422\\ 338\\ \end{array} $	$ \begin{array}{c}     19 \\     15 \\     17 \\     49 \\     92 \\     83 \\     91 \\     55 \\     106 \\     56 \\     573 \\     24 \\     46 \\     42 \\     46 \\     56 \\     111 \\     78 \\     92 \\     4 \\     8 \\     7 \\     7 \\     7 \\     131 \\     234 \\     55 \\     56 \\     $	22  70  50  44  78  34  77	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 201\\ 174\\ 32\\ 53\\ 93\\ 93\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 62\\ 274\\ 366\\ 62\\ 274\\ 366\\ 573\\ 572\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517$	193         180           195         808           735         684           742         467           424         426           453         497           452         418           454         746           681         648           698         362           324         300           326         418           403         460	16         15         16         5         5         2         17         15         14         15	275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 627 627 627 627	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 4.22\\ 4.24\\ 4.56\\ 9.68\\ 4.22\\ 4.24\\ 4.56\\ 9.55\\ 1.88\\ 4.33\\ 4.7\\ 11.7\\ 2.0\\ 4.7\\ 5.1\\ 11.7\\ 2.0\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 3.7\\ 1.2\\ 3.6\\ 1.2\\ 3.6\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2\\ 1.2$
Actual         . Full         . 40%, Replacement         . 40%, Replacement         . Atual         . Full         . Atual         . Full         . Atual         . Full         . Atual         . Atual         . Full         . Actual         . Atual         . Actual         . Atual         . Full         . Actual         . Full         . Ad%, Replacement         . 40%, Replacement	 5 1 1 1 1 a a a a a a a a a a a a a a a	31 29 31. 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       182 \\       311 \\       54 \\       50 \\       54 \\       54 \\       50 \\       54 \\       388 \\       386 \\       396 \\       396 \\     \end{array} $	$ \begin{array}{c} 19\\ 15\\ 17\\ 49\\ 92\\ 83\\ 91\\ 55\\ 106\\ 56\\ 73\\ 24\\ 46\\ 42\\ 46\\ 56\\ 111\\ 78\\ 92\\ 4\\ 8\\ 7\\ 7\\ 131\\ 234\\ 54\\ 110\\ 10 \end{array} $	22  70  50  44  78  78  34  77 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 36\\ 62\\ 90\\ 61\\ 573\\ 572\\ 517\\ 506\end{array}$	$\begin{array}{c} 193\\ 180\\ 195\\ 808\\ 735\\ 684\\ 742\\ 467\\ 424\\ 426\\ 453\\ 497\\ 452\\ 418\\ 454\\ 746\\ 681\\ 648\\ 698\\ 362\\ 324\\ 300\\ 326\\ 418\\ 403\\ 460\\ 471\\ \end{array}$	16         15         16         5         5         2         17         15         14         15	275 275 275 275 888 888 888 888 888 888 888 888 888 8	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 9.68\\ 4.22\\ 4.20\\ 4.56\\ 1.88\\ 4.37\\ 4.7\\ 11.7\\ 2.00\\ 4.7\\ 5.11\\ 11.7\\ 2.0\\ 4.7\\ 5.11\\ 11.2\\ 3.6\\ 3.7\\ 9.4\end{array}$
Actual	 5 1 1 1 1 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	$\begin{array}{c} 31\\ 29\\ 31\\ 28\\ 24\\ 22\\ 24\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 33\\ 31\\ 34\\ 58\\ 58\\ 58\\ 19\\ 33\\ 31\\ 34\\ 27\\ 33\\ 31\\ 34\\ 27\\ 31\\ 28\\ 31\\ 6\\ 6\\ 7\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 65\\ 58\\ 58\\ 58\\ 58\\ 58\\ 58\\ 58\\ 58\\ 58\\ 5$	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       182 \\       311 \\       54 \\       50 \\       54 \\       442 \\       338 \\       386 \\       396 \\       56 \\       56   \end{array} $	$ \begin{array}{c} 19\\ 15\\ 17\\ 49\\ 92\\ 83\\ 91\\ 55\\ 106\\ 56\\ 73\\ 24\\ 46\\ 56\\ 73\\ 24\\ 46\\ 56\\ 111\\ 111\\ 78\\ 92\\ 4\\ 8\\ 7\\ 7\\ 7\\ 131\\ 234\\ 54\\ 110\\ 30\\ 30\\ 30\\ 30\\ 30\\ 30\\ 30\\ 30\\ 30\\ 3$	22  70  50  44  78  78  34  77 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 201\\ 174\\ 32\\ 53\\ 93\\ 93\\ 93\\ 53\\ 259\\ 288\\ 326\\ 274\\ 366\\ 62\\ 274\\ 366\\ 62\\ 274\\ 366\\ 573\\ 572\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517\\ 517$	193 180 195 808 735 684 742 467 424 426 453 497 452 418 454 746 681 648 698 362 324 300 326 418 403 460 471 1,047	$ \begin{array}{c} 16\\ 15\\ 16\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	275 275 275 275 275 888 888 888 888 888 627 627 627 627 627 627 555 555 555 555 555 555 555 555 555 5	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 9.14\\ 1.73\\ 4.363\\ 4.363\\ 4.62\\ 4.20\\ 4.20\\ 4.20\\ 4.20\\ 4.20\\ 4.20\\ 4.20\\ 4.20\\ 4.20\\ 1.8\\ 3.6\\ 3.7\\ 1.2\\ 2.00\\ 4.7\\ 5.1\\ 1.2\\ 3.6\\ 3.7\\ 9.4\\ 1.7\end{array}$
Actual         . Full         . 40%, Replacement         . 40%, Replacement         . Atual         . Full         . Atual         . Full         . Atual         . Full         . Atual         . Atual         . Full         . Actual         . Atual         . Actual         . Atual         . Full         . Actual         . Full         . Ad%, Replacement         . 40%, Replacement	 5 1 1 1 1 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	31 29 31. 28 24 22 24 10 10 10 10 10 10 10 10 10 10 10 10 10	$     \begin{array}{r}       19 \\       18 \\       19 \\       60 \\       55 \\       51 \\       56 \\       117 \\       95 \\       95 \\       101 \\       8 \\       7 \\       7 \\       7 \\       203 \\       178 \\       169 \\       182 \\       311 \\       54 \\       50 \\       54 \\       54 \\       50 \\       54 \\       388 \\       386 \\       396 \\       396 \\     \end{array} $	$ \begin{array}{c} 19\\ 15\\ 17\\ 49\\ 92\\ 83\\ 91\\ 55\\ 106\\ 56\\ 56\\ 73\\ 24\\ 46\\ 56\\ 111\\ 78\\ 92\\ 4\\ 8\\ 7\\ 7\\ 7\\ 131\\ 234\\ 54\\ 110\\ 30\\ 56\\ 56\\ 111\\ 30\\ 56\\ 56\\ 111\\ 234\\ 54\\ 110\\ 30\\ 56\\ 56\\ 111\\ 234\\ 54\\ 110\\ 30\\ 56\\ 56\\ 111\\ 10\\ 30\\ 56\\ 56\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10$	22  70  50  44  78  34  77 	$\begin{array}{c} 38\\ 54\\ 36\\ 109\\ 147\\ 205\\ 147\\ 172\\ 201\\ 174\\ 172\\ 201\\ 174\\ 32\\ 53\\ 93\\ 53\\ 53\\ 259\\ 93\\ 53\\ 259\\ 259\\ 288\\ 326\\ 274\\ 36\\ 62\\ 90\\ 61\\ 573\\ 572\\ 517\\ 506\\ 86\end{array}$	$\begin{array}{c} 193\\ 180\\ 195\\ 808\\ 735\\ 684\\ 742\\ 467\\ 424\\ 426\\ 453\\ 452\\ 418\\ 454\\ 746\\ 681\\ 648\\ 698\\ 362\\ 324\\ 300\\ 326\\ 418\\ 403\\ 460\\ 471\\ 1\\ 5\\ 1,047\\ 980\\ \end{array}$	16         15         16         5         2         2         2         2         2         2         2         2         17         15         14         15         14         15         14         15         14         15         17         17	275 275 275 275 888 888 888 888 888 888 888 888 888 8	$\begin{array}{c} 1.18\\ 2.75\\ 2.98\\ 11.08\\ 2.02\\ 4.69\\ 5.09\\ 5.09\\ 9.14\\ 1.73\\ 4.36\\ 4.63\\ 4.63\\ 4.63\\ 4.63\\ 4.20\\ 4.56\\ 1.8\\ 4.3\\ 4.3\\ 4.7\\ 1.1.7\\ 2.00\\ 4.7\\ 5.1\\ 1.2\\ 3.6\\ 3.7\\ 9.4\end{array}$

### **BERGEN COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

1.	Actual	tax	assessed	- (	(1957).
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Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
County Total										
1. Actual	\$179	\$2,464	\$17,376	\$5,578		\$22,954	\$54,439	\$252	\$77,646	8.35%
2. Full	39	2,724	12,915	11,857		24,773	50,900	275	77,646	1.71
3. 40%, Replacement	45	2,654	13,448	6,255	\$6,134	25,838	50,135	263	77,646	4.28
4. 40%, 10%	45	2,844	14,137	8,159	••••	22,296	53,555	283	77,646	4.56

\* Net taxes after veterans exemptions. a Less than \$500.

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### BURLINGTON COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 Full value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

	noperty, n			Busine	ess Taxes-		Residential Property	Farm Property	Total* Net	Tax
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Taxes	Taxes	Taxes	Rate
Bass River 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	 	\$14 15 14 16	\$6 10 5 5	\$5 15 8 9	 \$5 	\$11 15 18 14	\$34 26 24 26	\$8 9 8 9	\$64 64 64 64	10.88% 1.64 3.87 4.18
Beverly 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a	3 2 2 2	21 16 15 16	25 63 55 60	 16	46 79 86 77	167 125 120 129	a a a	200 200 200 200	$     11.21 \\     1.94 \\     4.62 \\     4.98 \\     11.13 $
Bordentown 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	\$1 a a	7 11 11 11	125 111 106 114	26 61 47 54	 26	151 172 179 168	180 145 140 150	a a a a	324 324 324 324	$1.86 \\ 4.46 \\ 4.80$
Bordentown Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	19 17 17 18	88 78 76 81	29 58 41 48		117 136 145 130	238 204 197 212	13 9 9 10	358 358 358 358	9.84 1.38 3.34 3.58
Burlington 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	3 a 1	15 11 13 13	324 258 292 300	95 200 91 128	52	418 459 435 428	252 199 225 231	· · · · · · · · ·	661 661 661 661	6.80 1.00 2.83 2.91
Burlington Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a	27 32 30 33	94 105 97 106	29 51 46 50	33	123 156 176 156		36 41 38 41	412 412 412 412 412	11.17 1.37 3.16 3.43

### **BURLINGTON COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railread	Vacant Land	Real Estate	Busines Personal Property	s Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Ta <b>x</b> Rate
Chesterfield           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%		\$1 1 1	\$2 2 2 2	\$8 14 12 13	 \$8 	\$10 16 21 15	\$37 28 27 29	\$51 52 49 53	\$96 96 96 96	7.90% 0.94 2.19 2.37
Cinnaminson 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · ·	19 22 21 23	58 45 43 46	44 101 84 93	 29	$102 \\ 146 \\ 156 \\ 140$	240 180 172 185	17 22 21 23	365 365 365 365	9.34 1.49 3.57 3.84
Delanco           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	6 5 5 5	12 10 10 10	11 26 22 25	 21 	23 37 53 35	256 227 213 231	9 8 8 9	268 268 268 268	$14.88 \\ 2.52 \\ 5.91 \\ 6.40$
Delran           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	••••• ••••	10 16 15 16	33 35 34 36	15 22 14 17	 22 	47 58 70 54	218 170 161 174	27 39 38 40	277 277 277 277	$12.28 \\ 1.30 \\ 3.10 \\ 3.34$
Easthampton 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a a	2 1 1 2	5 4 4 4	9 17 15 16	···· ···· 5	14 21 24 21	44 36 34 36	13 11 10 11	68 68 68 68	$11.68 \\ 1.54 \\ 3.63 \\ 3.93$
Edgewater Park 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a	3 4 4 4	23 18 18 20	18 39 24 30	 13	41 57 55 49	122 91 93 98	6 14 14 15	163 163 164 163	9.10 1.36 3.48 3.68
Evesham				10		21	139	80	234	13.97
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	••••	8 8 7 8	9 13 12 13	12 18 15 17	 18	31 46 30	96 89 97	102 95 103	234 234 234	$1.46 \\ 3.41 \\ 3.70$
Fieldsboro 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a . a	1 1 1 1	6 6 6	$1 \\ 2 \\ 1 \\ 2$	···· 2	7 8 10 8	26 23 21 23	a a a	31 31 31 31	$12.06 \\ 1.89 \\ 4.38 \\ 4.76$
				2		0	20	a	01	
Florence 1. Actual 2. Full 3. 40%, Replacement	. 1 . a . a	16 24 34 33	364 187 272 258	155 340 52 154	 67	519 527 390 412	323 291 422 401	25 14 20 19	843 843 843 843	$11.86 \\ 1.82 \\ 6.60 \\ 6.27$
Florence         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hainesport         1. Actual         2. Full         3. 40%, Replacement	. 1 . a . a . a	16 24 34	187 272	$155 \\ 340 \\ 52$		519 527 390	323 291 422	$\begin{array}{c} 25\\ 14\\ 20\end{array}$	843 843 843	$1.82 \\ 6.60$
Florence         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hainesport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	· 1 · a · a · a · a · a · a · a	16 24 34 33 10 12 12	187 272 258 17 7 7	155 340 52 154 12 23 15	 67  14	519 527 390 412 29 30 37	323 291 422 401 146 125 121 130 101 72 70	25 14 20 19 17 20 20	843 843 843 843 843 183 183 183	1.82 6.60 6.27 13.95 1.86 4.49
Florence         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hainesport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Lumberton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mansfield         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	· 1 · a · a · a · a · a · a · a · a · a · a	16 24 34 33 10 12 12 13 1 1 1	187 272 258 17 7 7 7 29 36 35	$155 \\ 340 \\ 52 \\ 154 \\ 12 \\ 23 \\ 15 \\ 18 \\ 12 \\ 21 \\ 14 \\ 17 \\ 6 \\ 15 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 $	 67  14  13	519 527 390 412 29 30 37 26 41 57 62	323 291 422 401 146 125 121 130 101 72 70 75 37 36 35	25 14 20 19 17 20 21 36 37 36	843 843 843 843 183 183 183 183 183 183 183 164 164	1.826.606.2713.951.864.494.8311.611.393.37
Florence         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hainesport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Lumberton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mansfield         1. Actual         2. Full	· 1 · a · a · a · a · a · a · a · a · a · a	$16 \\ 24 \\ 34 \\ 33 \\ 10 \\ 12 \\ 12 \\ 12 \\ 13 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 3 \\ 2 \\ 2$	$187 \\ 272 \\ 258 \\ 17 \\ 7 \\ 7 \\ 7 \\ 7 \\ 29 \\ 36 \\ 35 \\ 37 \\ 14 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ $	$\begin{array}{c} 155\\ 340\\ 52\\ 154\\ 12\\ 23\\ 15\\ 18\\ 12\\ 21\\ 14\\ 14\\ 17\\ 6\\ 15\\ 11\\ 13\\ 355\\ 106\\ 53\\ \end{array}$	 67  14  13  8  67	519 527 390 412 29 30 37 26 41 57 62 54 19 19 19	$\begin{array}{c} 323\\ 291\\ 422\\ 401\\ 146\\ 125\\ 121\\ 130\\ 101\\ 72\\ 70\\ 75\\ 37\\ 36\\ 35\\ 37\\ 36\\ 35\\ 37\\ 771\\ 691\\ 685\\ \end{array}$	25 14 20 19 17 20 20 21 36 37 36 39 53 49 47	$\begin{array}{c} 843\\ 843\\ 843\\ 843\\ 843\\ 183\\ 183\\ 183\\ 183\\ 183\\ 183\\ 183\\ 164\\ 164\\ 164\\ 164\\ 164\\ 164\\ 106\\ 106\\ 106\\ 106\end{array}$	$\begin{array}{c} 1.82\\ 6.60\\ 6.27\\ 13.95\\ 1.86\\ 4.49\\ 4.83\\ 11.61\\ 1.39\\ 3.37\\ 3.62\\ 8.4(\\ 1.57\\ 3.7'\end{array}$

### **BURLINGTON COUNTY—Continued** ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

	MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
	Medford Lakes           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%		\$5 4 3 4	\$5 3 3 3	\$2 3 3 3	\$15	\$7 7 21 7	\$188     177     164     178		\$184 184 184 184	$16.67\% \\ 1.76 \\ 4.08 \\ 4.43$
168	Moorestown           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$1 a a	33 37 34 37	216 207 194 210	68 158 132 147	···· . 	284 365 423 357	923 776 728 788	\$35 59 55 60	1,219 1,219 1,219 1,219 1,219	$11.23 \\ 1.82 \\ 4.27 \\ 4.62$
	Mount Holly           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	3 a a	4 5 5 5	195 114 119 125	142 319 223 264		337 433 415 389	625 483 506 531	3 14 15 16	918 918 918 918	$11.58 \\ 1.82 \\ 4.77 \\ 5.01$
	Mount Laurel           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	13 19 18 19	21 15 14 15	29 46 41 44	 23	50 60 78 59	199 133 123 134	54 88 82 89	296 296 296 296	$11.75 \\ 1.29 \\ 3.00 \\ 3.25$
	New Hanover           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	a a a	a a a	1 2 2 2	 a	1 2 2 2	a a a a	a a a a	2 2 2 2	1.11 0.11 0.26 0.28
	North Hanover           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	1 1 1 1	7 3 3 3	9 12 9 10	· · · · · 7 · · · · ·	16 15 18 13	25 28 27 <b>29</b>	44 39 38 <b>40</b>	83 83 83 <b>83</b>	12.57 1.21 2.88 3.10
	Palmyra           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	8 7 6 7	105 98 95 102	36 92 70 80	 38 	141 190 203 182	368 301 290 312	· · · · · · · · ·	487 487 487 487	$10.07 \\ 1.81 \\ 4.38 \\ 4.70$
	Pemberton Boro           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	a 1 1 1	9 8 7 8	6 17 14 15	····· 5	16 25 26 23	49 41 393 42	1 1 1 1	66 66 66	9.43 1.73 4.18 4.48
	Pemberton Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	6 6 6	37 57 56 59	17 32 16 21	 21	54 88 92 80	191 134 131 141	19 35 34 36	260 260 260 260	6.37 0.85 2.09 2.24
	Riverside           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	1 a a a	6 5 5 5	190 120 117 125	87 181 146 165	 48	277 300 311 290	370 320 311 334	 	613 613 613 613	$12.87 \\ 1.86 \\ 4.52 \\ 4.85$
169	Riverton           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a	5 3 2 3	29 25 24 26	14 46 36 41	 22	43 72 82 67	202	 	280 280 280 280	8.94 2.03 4.84 5.22
	Shamong         1.         Actual	· · · · · · · · ·	3 3 2 3	2 2 2 2	1 1 1 1	3	3 4 7 3	$13 \\ 12$	23 23 21 23	42 42 42 42	7.71 0.64 1.47 1.59
	Southampton 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a	6 5 5 6		13 27 22 24	13	24 40 47 38	69 65	81 57 53 58	168 168 168 168	$11.13 \\ 1.58 \\ 3.72 \\ 4.02$
	Springfield 1. Actual 2. Full	a a	1 1 1	74	15 20 18		22 24 32	18 16	81 88 82	130 130 130 130	9.64 0.92 2.12
	3. 40%, Replacement 4. 40%, 10%	a	1		20		24	ų 18			2.30

### **BURLINGTON COUNTY—Continued** ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

	<u>.</u>				ess Taxes		Residential	Farm	Total*	_
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
<b>Tabernacle</b>										
1. Actual		\$13	\$7	\$3		\$10	\$42	<b>\$16</b>	\$75	15.49%
2. Full		11	4	5	\$6	9	28	28	75	1.63
3. 40%, Replacement		10	3	4		13	27	26	75	3.83
4. 40%, 10%		11	4	4		8	29	28	75	4.14
Washington										
1. Actual		18	1	1		3	11	4	34	13.80
2. Full		10	2	3		5	17	$\hat{2}$	34	1.88
3. 40%, Replacement		9	$\overline{2}$	$\tilde{2}$	3	7	16	$\tilde{2}$	34	4.38
4. 40%, 10%		10	$\overline{2}$	$\overline{2}$		5	17	$\overline{2}$	34	4.75
Westampton										
1. Actual		4	3	18		21	50	40	108	15.04
2. Full		$\hat{2}$	6	21		27	28	$\hat{52}$	108	1.25
3. 40%, Replacement		$\tilde{\tilde{2}}$	5	19	9	33	26	49	108	2.92
4. 40%, 10%		2	6	21		27	28	53	108	3.16
Willingboro		-	· ·				-0	00	100	0.110
1. Actual		4	5	1		6	16	21	45	10.37
2. Full	• • • •	4	5	3		7	13	$\frac{21}{21}$		1.37
3. 40%, Replacement	••••	4	5 4	2	4	10	13		45	
	••••	4 4	4 5	2	-			20	45	3.19
4. 40%, 10%	••••	4	Ð	2		7	13	22	45	3.46
Woodland										
1. Actual	a	17	6	4		10	15	17	57	17.58
2. Full	a	10	2	5		7	13	28	57	1.35
3. 40%, Replacement	a	9	2	4	4	10	12	<b>26</b>	57	3.16
4. 40%, 10%	a	10	2	4		6	13	28	57	3.42
Wrightstown										
1. Actual	а	1	65	9		74	9	a	83	5.05
2. Full	a	1	52	24		76	7	a	83	0.91
3. 40%, Replacement	a	1	53	17	7	76	7	a	83	2.31
4. 40%, 10%	a	1	56	19		75	7	a	83	2.44
					Contraction of the second			-		
County Total								<b>8070</b>	#11 10P	10.379
	\$13	\$346	\$2,262	\$1,038		\$3,300	\$7,222	\$876	\$11,108	1.54
1. Actual	φ10 Σ	358	1,765	2,240		4,005	5,933	1,008	11,108	1.54 3.85
2. Full	2	355	1,839	1,418	\$878	4,134	5,907	959	11,108	
3. 40%, Replacement	2	378	1,927	1,752		3,679	6,280	1,033	11,108	4.09
4. 40%, 10%										

\* Net taxes after veterans exemptions.

a Less than \$500.

### CAMDEN COUNTY

### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957

(amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate		ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Ta <b>x</b> Rate
2. Pull											
3. 405, Replacement       a       10       48       63       565       176       663       a       525         Addboor Park       .       .        1       3       97        100       1         1. Actual          3       8       11       59        100       1         3. 405, Replacement         3       8       11       597        100       1         3. 405, Replacement         3       8       11       597        100       1         2. Full         3       102       53        135       441       52       537       1         2. Full         3       19       18        36       700       1       675       1         2. Full        4       6       25       53       55       660       1       675       1         2. Full        4       6       25       53       55       660       1       675       1       1675 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>9.059</td></t<>											9.059
4. 40%, 10%       a       11       52       73        124       716       a       825         1. Actual         1        1       99        100       1         2. Pull         3       8       13       99        100       1         3. 40%, Replacement         3       8       13       99        100       1         1. Actual         3       8       13       99        100       1         3. 40%, Replacement       a       13       102       33        135       431       82       537       2       537       2       537       2       537       2       537       2       537       2       537       2       537       2       537       2       537       2       537       2       537       2       537       3       650       1       675       1       1       5       5       53       64       1157       3       229       1       1       1       1       1       1											$2.15 \\ 5.09$
Anduben Park           1. Actual         1. Actual         1. Actual         1. Berlancencent         1. Berlancencent         1. Berlancencencent         1. Berlancencencencencencencencencencencencencen											5.49
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		a	11	04	10		144	110	a	020	0.40
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$					1		1	99		100	11.11
3. 405, Replacement        3       8       11       89        100       1         1. Actual       a       13       102       33        3       97       100       1         1. Actual       a       13       102       33        3       97       100       1         1. Actual       a       11       766       64       421       159       435       2       537       1         1. Actual       a       11       766       64       421       159       435       2       537       1         1. Actual        3       19       18        36       650       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       675       1       1       675       1       1       675       1											6.70
4. 40%, 10%      ,,,,,,,					3		11	89		100	15.42
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4. 40%, 10%				3		3	97		100	16.74
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Barrington										
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$											10.66
4. 40%, 10%       a       12       71       45       119       425       2       557         1. Actual        3       19       18        36       700       1       675       1         2. Full        3       5       25       53       84       613       1       675       1         3. 40%, Replacement        3       5       25       53       84       613       1       675       1         1. Actual        11       35       8        43       182       3       229       1         3. 40%, Replacement       a       11       37       5        42       171       3       229       1         1. Actual       a       11       37       5        42       189       119       1         1. Actual        12       4       3       3       115       114       135       14        139       14         4.40%, 10%        10       4       4       9       17       96        119       1											1.99
all mave           all mave           2. Full											4.72 5.09
1. Actual		a	12	11	40		119	420	2	551	5.05
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			2	10	18		36	700	1	675	11.58
$\begin{array}{cccccccccccccccccccccccccccccccccccc$											2.37
$\begin{array}{cccccccccccccccccccccccccccccccccccc$											5.56
1. Actual $\$$ $\$$ $11$ $35$ $8$ $43$ $\$22$ $3$ $229$ 3. $40\%$ , Replacement       a $11$ $35$ $2$ $18$ $54$ $167$ $3$ $229$ a $11$ $35$ $2$ $18$ $54$ $167$ $3$ $229$ berla $11$ $35$ $2$ $18$ $4$ $3$ $105$ $119$ $4$ 2. Full $10$ $4$ $4$ $9$ $17$ $96$ $119$ $119$ 2. Full $10$ $4$ $4$ $9$ $17$ $96$ $119$ $1164$ 3. 40%, Replacement       a $16$ $25$ $7$ $13$ $44$ $111$ $1164$ 3. 40%, Replacement       a $16$ $25$ $7$ $13$ $44$ $111$ $1164$ 3. 40%, Replacement       a $17$ $26$ $9$ $$ $164$ 3. 40%, Replacement $91$ $205$ $3.217$ <td></td> <td>6.03</td>											6.03
1. Actual $31$ 14       35       8        43       182       3       229       1         3. 40%, Replacement       a       11       35       14        49       171       3       229         3. 40%, Replacement       a       11       35       2       18       54       167       3       229         berlin       Township        10       4       4        8       105        119       1         2. Full        10       4       4        8       105        119       1         4. 40%, 10%        10       4       4        8       105        119         4. 40%, 10%        10       4        9       17       98        119         1. Actual        10       4        106        1164         3. 40%, Replacement       a       16       25       7       13       44       111       164         3. 40%, Replacement       a       17       26       9	Serlin Boro										
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1. Actual	\$1									10.79
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$											2.12
$\begin{array}{c c c c c c c c c c c c c c c c c c c $									-		4.97
1. Actual		a	11	37	5		42	179	4	229	5.32
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			10	4	2		g	107		119	11.11
3: 40%, Replacement        9       4       4       9       17       98        119         3rooklawn       a       10       4       4       9       17       98        119         3rooklawn       a       16       25       14        39       115        184         2.40%, Replacement       a       16       25       7       13       44       11        164         3.40%, Replacement       a       16       25       7       13       44       11        164         4.40%, 10%        17       26       9        35       120        164         2.40%, Replacement       91       253       3217       2.238       901       6.536       4.933        11.404         2.40%, Replacement       91       205       3.217       2.238       901       6.256       4.933        11.404         4.40%, 10%        5       1       1        3       8       a       16         1. Actual        5 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1.61</td></td<>											1.61
A 30%, 10%       A 40%, 10%       A 40%       A 40% <td>3. 40%, Replacement</td> <td></td> <td>9</td> <td>4</td> <td>4</td> <td>9</td> <td>17</td> <td>98</td> <td></td> <td></td> <td>3.75</td>	3. 40%, Replacement		9	4	4	9	17	98			3.75
1. Actual       a       9       42       7        43       115        164         2. Full       a       16       25       7       13       44       111        164         3. 40%, Replacement       a       17       26       9        35       120        164         A. 40%, 10%        253       214       4,287       1,679        6,993       4,279        11,404         3. 40%, Replacement       91       205       3,217       2,289       901       6,356       4,933        11,404         4. 40%, 10%       93       210       3,289       2,994        6,243       5,043        11,404         Actual        5       1       1        3       8       a       16         1. Actual        5       1       1        3       7       a       16         2. Full        5       1       1        3       8       a       16         1. Actual        5	4. 40%, 10%		10	4	4		8	106		119	4.06
1. Actual       a       16       25       14        39       115        164         2. Full       a       16       25       7       13       44       111        164         3. 40%, Replacement       a       17       26       9        35       120        164         Camden       253       214       4.287       1.679        6.993       4.279        14.404         3. 40%, Replacement       91       205       3.217       2.238       901       6.356       4.933        11.404         4. 40%, 10%        5       1       1        3       8       a       16         1. Actual        5       1       1        3       8       a       16         2. Full        5       1       1        3       8       a       16         1. Actual        5       1       1        3       8       a       16         2. Full        5       1       1        3 </th <th>Brooklawn</th> <th></th> <th></th> <th>49</th> <th>7</th> <th></th> <th>49</th> <th>119</th> <th></th> <th></th> <th>9.92</th>	Brooklawn			49	7		49	119			9.92
2. 40%, Replacement       a       16       25       7       13       42       111					14		39				2.21 5.37
4. 40%, 10%       10%       11       20       0       111         Canden       253       214       4.287       1.679        5.967       5.172        11,404         2. Full       79       173       2.791       4.203        6.993       4.279        11,404         3. 40%, Replacement       91       205       3.217       2.288       901       6.356       4.933        11,404         4. 40%, 10%       93       210       3.289       2.954        6.243       5.043        11,404         4. 40%, 10%       93       210       3.289       2.954        6.243       5.043        11,404         4. 40%, 10%        5       1       1        3       8       a       16         2. Full        5       1       1        3       8       a       16         2. Advs, Replacement       a       6       42       23        66       194        259         2. Advs, Replacement       a       6       40       16       20	3 40% Replacement		16								5.76
1. Actual       253       214       4,257       1,619 $\cdot \cdot \cdot \cdot$ 5,093       4,275 $\cdot \cdot \cdot \cdot$ 11,404         2. Full        79       178       2,781       4,203 $\cdot \cdot \cdot \cdot \cdot$ 5,093       4,275 $\cdot \cdot \cdot \cdot \cdot \cdot$ 11,404         2. 40%, Replacement       91       205       3,217       2,228       901       6,356       4,933 $\cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot$ 11,404         4. 40%, Replacement       93       210       3,289       2,954 $\cdot \cdot \cdot$ 6,243       5,043 $\cdot \cdot \cdot$ 14         4. 40%, Replacement $\cdot \cdot $	4. 40%, 10%	a	17	26	9		00	120			
1. Actual       253       214       4,287       1,619        5,093       4,275        11,404         2. Full        79       178       2,781       4,203        6,235       4,233        11,404         2. 40%, Replacement       91       205       3,217       2,238       901       6,356       4,933        11,404         4. 40%, 10%       93       210       3,289       2,954        6,243       5,043        11,404         4. 40%, 10%        5       1       1        3       8       a       16         2. Full        5       1       1        3       8       a       16         3. 40%, Replacement        5       1       1        3       8       a       16         4. 40%, 10%        5       1       1        3       7       a       16         2. Full        5       1       1        3       7       a       16         2. Actual        a <td></td>											
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Camden				4 650		5 067	5 172		11.404	7.46
3. 40%, Replacement       91       200       3,289       2,954        6,243       5,043        11,404         4. 40%, 10%        5       1       1        3,289       2,954        6,243       5,043        11,404         Chesilhurst        5       1       1        3       8       a       16         2. Full        5       1       1        3       8       a       16         3. 40%, Replacement        5       1       1        3       8       a       16         2. Full				4,287							2.32
A. 40%, 10%       Discrete       Discrete <thdiscrete< th=""> <thdiscre< th=""> <th< td=""><td>1. Actual 2. Full</td><td>79</td><td>178</td><td>4,287 2,791</td><td>4,203</td><td></td><td>6,993</td><td>4,279</td><td></td><td><math>11,404 \\ 11,404</math></td><td><math>2.32 \\ 6.69</math></td></th<></thdiscre<></thdiscrete<>	1. Actual 2. Full	79	178	4,287 2,791	4,203		6,993	4,279		$11,404 \\ 11,404$	$2.32 \\ 6.69$
1. Actual        5       1       1        2       8       a       16         2. Full        5       1       1        3       8       a       16         3. 40%, Replacement        5       1       1        3       8       a       16         4. 40%, 10%        5       1       1        3       8       a       16         2. Full        5       1       1        3       8       a       16         2. Full        5       14        70       203        259         2. Full        a       6       40       16       20       77       185        259         3. 40%, Replacement        a       10       360       46        406       823        1,201         1. Actual        a       10       374       56       95       525       689        1,201         2. Full        a       76       511	1. Actual 2. Full 3. 40%, Replacement	79 91	178 205	4,287 2,791 3,217	4,203 2,238	901	6,993 6,356	4,279 4,933		$11,404 \\ 11,404$	$2.32 \\ 6.69$
1. Actual	1. Actual 2. Full 3. 40%, Replacement	79 91	178 205	4,287 2,791 3,217	4,203 2,238	901	6,993 6,356	4,279 4,933		$11,404 \\ 11,404$	$2.32 \\ 6.69 \\ 6.84$
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Chesilhurst	79 91 93	178 205 210	4,287 2,791 3,217 3,289	4,203 2,238 2,954	901	6,993 6,356 6,243	4,279 4,933 5,043 9	  a.	11,404 11,404 11,404 16	2.32 6.69 6.84
4. 40%, 10%        5       1	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual	79 91 93	178 205 210 5	4,287 2,791 3,217 3,289 1	4,203 2,238 2,954 1	901 	6,993 6,356 6,243 2 3	4,279 4,933 5,043 9 8	  a. a.	11,404 11,404 11,404 16 16	2.32 6.69 6.84 10.18 1.54
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full	79 91 93	178 205 210 5 5	4,287 2,791 3,217 3,289 1 1	4,203 2,238 2,954 1 1 1	901 	6,993 6,356 6,243 2 3 3	4,279 4,933 5,043 9 8 7	  a. a. a.	11,404 11,404 11,404 16 16 16	2.32 6.69 6.84 10.18 1.54 3,68
a       7       55       14        66       194        259         2. Full       a       6       42       23        66       194        259         3. 40%, Replacement       a       6       40       16       20       77       185        259         4. 40%, 10%        a       7       43       19        63       199        259         Collingswood       1       10       360       46        406       823        1,201         1. Actual       1       10       360       46        491       718        1,201         2. Full        a       10       374       56       95       525       689        1,201         3. 40%, Replacement       a       11       402       71        473       741        1,201         4. 40%, 10%       a       51       358       80        433       1,404       64       1,866         2. Full        a       76 <td>1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Chesilhurst 1. Actual 2. Full 3. 40%, Replacement</td> <td>79 91 93</td> <td>178 205 210 5 5 5</td> <td>4,287 2,791 3,217 3,289 1 1 1</td> <td>4,203 2,238 2,954 1 1 1</td> <td>901   1</td> <td>6,993 6,356 6,243 2 3 3</td> <td>4,279 4,933 5,043 9 8 7</td> <td>  a. a. a.</td> <td>11,404 11,404 11,404 16 16 16</td> <td><math>2.32 \\ 6.69 \\ 6.84</math></td>	1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Chesilhurst 1. Actual 2. Full 3. 40%, Replacement	79 91 93	178 205 210 5 5 5	4,287 2,791 3,217 3,289 1 1 1	4,203 2,238 2,954 1 1 1	901   1	6,993 6,356 6,243 2 3 3	4,279 4,933 5,043 9 8 7	  a. a. a.	11,404 11,404 11,404 16 16 16	$2.32 \\ 6.69 \\ 6.84$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Chesilhurst 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	79 91 93	178 205 210 5 5 5	4,287 2,791 3,217 3,289 1 1 1	4,203 2,238 2,954 1 1 1 1 1	901   1	6,993 6,356 6,243 2 3 3 3 3	4,279 4,933 5,043 9 8 7 8	 2. 2. 2. 2. 2. 2. 2.	11,404 11,404 11,404 16 16 16 16	2.326.696.8410.181.543,683.96
3. 40%, Replacement       a       6       40       100       100 <td>1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%</td> <td>79 91 93</td> <td>178 205 210 5 5 5 5 7</td> <td>4,287 2,791 3,217 3,289 1 1 1 1 1 55</td> <td>4,203 2,238 2,954 1 1 1 1 1</td> <td>901  1 </td> <td>6,993 6,356 6,243 2 3 3 3 3 70</td> <td>4,279 4,933 5,043 9 8 7 8 203</td> <td>  a a a a</td> <td><math display="block">11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259</math></td> <td>2.326.696.8410.183.683.9611.74</td>	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	79 91 93	178 205 210 5 5 5 5 7	4,287 2,791 3,217 3,289 1 1 1 1 1 55	4,203 2,238 2,954 1 1 1 1 1	901  1 	6,993 6,356 6,243 2 3 3 3 3 70	4,279 4,933 5,043 9 8 7 8 203	  a a a a	$11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259$	2.326.696.8410.183.683.9611.74
4. 40%, 10%       1       1       10 $360$ $46$ $406$ $823$ $1,201$ 1. Actual       a       10 $390$ $101$ $491$ $718$ $1,201$ 2. Full       a       10 $374$ $56$ $95$ $525$ $689$ $1,201$ 3. 40%, Replacement       a       11 $402$ $71$ $473$ $741$ $1,201$ 4. 40%, 10%       a $11$ $402$ $71$ $473$ $741$ $1,201$ 4. 40%, 10%       a $51$ $358$ $80$ $438$ $1,404$ $64$ $1,866$ 1. Actual       a $76$ $511$ $120$ $631$ $1,084$ $105$ $1,866$ 3. 40%, Replacement       a $72$ $480$ $85$ $147$ $713$ $101$ $107$ $1,866$ 4. 40%, 10%       a $72$ $480$ $85$ $147$ $713$ $1,101$ <	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full	79 91 93   a. a.	178 205 210 5 5 5 5 7 6	4,287 2,791 3,217 3,289 1 1 1 1 1 55 42	4,203 2,238 2,954 1 1 1 1 1 1 1	901  1 	6,993 6,356 6,243 2 3 3 3 3 70 66	4,279 4,933 5,043 9 8 7 8 7 8 203 194	 a. a. a. a. 	$11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259 \\ $	2.326.696.8410.181.543.963.9611.742.125.04
1. Actual110300404917181,2012. Fulla103901014917181,2013. 40%, Replacementa1037456955256891,2014. 40%, 10%a11402714737411,201Delaware Township1. Actuala51358804381,404641,8662. Fulla765111206311,0841051,8662. Fulla72480851477131,018991,8663. 40%, Replacementa72480851477131,018991,8663. 40%, Replacementa78519996191,1011071,866Gibbsboro1. Actuala636296468a1342. Fulla528517952a1343. 40%, Replacementa63326116962a1343. 40%, Replacementa733356862a1344. 40%, 10%a733356862a<	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement	79 91 93   a. a. a.	178 205 210 5 5 5 5 5 7 6 6 6	4,287 2,791 3,217 3,289 1 1 1 1 1 55 42 40	4,203 2,238 2,954 1 1 1 1 1 1 1 23 16	901  1  20	6,993 6,356 6,243 2 3 3 3 3 70 66 77	4,279 4,933 5,043 9 8 7 8 203 194 185	 a a a a a 	$11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259 \\ $	2.326.696.8410.181.543.963.9611.742.125.04
1. Actual       a       10       390       101        491       718        1,201         2. Full       a       10       374       56       95       525       689        1,201         4. 40%, 10%       a       11       402       71        473       741        1,201         Delaware Township       a       11       402       71        473       741        1,201         Delaware Township       a       76       511       120        631       1,084       105       1,866         2. Full       a       72       480       85       147       713       1,018       99       1,866         3. 40%, Replacement       a       78       519       99        619       1,101       107       1,866         4. 40%, 10%       a       6       36       29        64       68       a       134         2. Full       a       5       28       51        79       52       a       134         4. 40%, 10%       a       6       33	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement	79 91 93   a. a. a.	178 205 210 5 5 5 5 5 7 6 6 6	4,287 2,791 3,217 3,289 1 1 1 1 1 55 42 40	4,203 2,238 2,954 1 1 1 1 1 1 1 23 16	901  1  20	6,993 6,356 6,243 2 3 3 3 3 70 66 77	4,279 4,933 5,043 9 8 7 8 203 194 185	 a a a a a 	$11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259$	$2.32 \\ 6.69 \\ 6.84 \\ 10.18 \\ 1.54 \\ 3.68 \\ 3.96 \\ 11.74 \\ 2.11 \\ 5.0 \\ 5.4 \\ 0.54 \\ $
2. Full $a$ 10 $374$ $56$ $95$ $525$ $089$ $\dots$ $1201$ 4. 40%, 10% $a$ 11 $402$ $71$ $\dots$ $473$ $741$ $\dots$ $1201$ Delaware Township         1. Actual $a$ $51$ $358$ $80$ $\dots$ $438$ $1,404$ $64$ $1,866$ 2. Full $a$ $76$ $511$ $120$ $a$ $631$ $1,084$ $105$ $1,866$ 3. 40%, Replacement $a$ $72$ $480$ $85$ $147$ $713$ $1,018$ $99$ $1,866$ 4. 40%, 10% $a$ $78$ $519$ $99$ $\dots$ $619$ $1,101$ $107$ $1,866$ Gibbsboro $a$ $6$ $36$ $29$ $\dots$ $64$ $68$ $a$ $134$ 2. Full $a$ $5$ $28$ $51$ $\dots$ $79$ $52$ $a$ $134$ 3. 40%, Replacement $a$ $6$ $33$ $26$ $11$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood	79 91 93   a a a a a a	178 205 210 5 5 5 5 7 6 6 7	4,287 2,791 3,217 3,289 1 1 1 1 1 55 42 40 43	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 23 16 19	901  1  20	6,993 6,356 6,243 2 3 3 3 3 70 66 77 63 406	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823	 a a a a a 	$11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259$	$\begin{array}{c} 2.32\\ 6.69\\ 6.84\\ 10.18\\ 1.54\\ 3.66\\ 3.96\\ 11.74\\ 2.11\\ 5.04\\ 5.44\\ 6.9\end{array}$
a       11       402       71 $\dots$ 443       71 $\dots$ 143       143 $\dots$ 143       143 </td <td>1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement</td> <td>79 91 93   a a a a 1</td> <td>178 205 210 5 5 5 5 5 7 6 6 7 6 7 10</td> <td>4,287 2,791 3,217 3,289 1 1 1 1 1 1 55 42 40 43 360</td> <td>4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 23 16 19 9</td> <td>901  1  20 </td> <td>6,993 6,356 6,243 2 3 3 3 3 3 70 66 77 63 406 491</td> <td>4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718</td> <td> a a a a  </td> <td>11,404 11,404 11,404 11,404 16 16 16 16 16 16 16 16 259 259 259 259 259 259 259 259</td> <td><math display="block">2.32 \\ 6.66 \\ 6.84 \\ 10.18 \\ 1.55 \\ 3.66 \\ 3.96 \\ 11.74 \\ 2.11 \\ 5.04 \\ 5.44 \\ 6.9 \\ 1.7 \\ 0.17 \\ </math></td>	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement	79 91 93   a a a a 1	178 205 210 5 5 5 5 5 7 6 6 7 6 7 10	4,287 2,791 3,217 3,289 1 1 1 1 1 1 55 42 40 43 360	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 23 16 19 9	901  1  20 	6,993 6,356 6,243 2 3 3 3 3 3 70 66 77 63 406 491	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718	 a a a a  	11,404 11,404 11,404 11,404 16 16 16 16 16 16 16 16 259 259 259 259 259 259 259 259	$2.32 \\ 6.66 \\ 6.84 \\ 10.18 \\ 1.55 \\ 3.66 \\ 3.96 \\ 11.74 \\ 2.11 \\ 5.04 \\ 5.44 \\ 6.9 \\ 1.7 \\ 0.17 \\ $
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full	79 91 93   a a a a a 1 a	178 205 210 5 5 5 5 5 7 6 6 7 10 10 10	4,287 2,791 3,217 3,289 1 1 1 1 1 555 42 40 43 360 390 374	4,203 2,238 2,954 1 1 1 1 1 1 1 4 6 101 56	901  1  20  95	6,993 6,356 6,243 2 3 3 3 3 70 66 77 63 406 491 525	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689	 a a a a a a  	$11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 1,201 \\ 1,2$	$\begin{array}{c} 2.32\\ 6.68\\ 6.84\\ 10.18\\ 3.66\\ 3.96\\ 2.11\\ 5.0\\ 5.4\\ 6.9\\ 1.7\\ 4.0\end{array}$
1. Actuala515355056061116311,0841051,8662. Fulla765111206311,018991,8663. 40%, Replacementa72480851477131,018991,8664. 40%, 10%a78519996191,1011071,866Gibbsboroa636296468a1341. Actuala528517952a1342. Fulla63326116962a1343. 40%, Replacementa733356862a134	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement	79 91 93   a a a a 1 a a a	178 205 210 5 5 5 5 5 7 6 6 7 10 10 10	4,287 2,791 3,217 3,289 1 1 1 1 1 555 42 40 43 360 390 374	4,203 2,238 2,954 1 1 1 1 1 1 1 4 6 101 56	901  1  20  95	6,993 6,356 6,243 2 3 3 3 3 70 66 77 63 406 491 525	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689	 a a a a a a  	$11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 1,201 \\ 1,2$	$\begin{array}{c} 2.32\\ 6.66\\ 6.84\\ 10.18\\ 1.56\\ 3.66\\ 3.90\\ 11.7\\ 2.11\\ 5.0\\ 5.4\\ 6.9\\ 1.7\\ 4.0\\ \end{array}$
2. Fulla76 $511$ $120$ $112$ $1012$ $99$ $1,866$ 3. 40%, Replacementa72 $480$ $85$ $147$ $713$ $1,018$ $99$ $1,866$ 4. 40%, $10\%$ a78 $519$ $99$ $\dots$ $619$ $1,101$ $107$ $1,866$ Gibbsboroa78 $519$ $99$ $\dots$ $64$ $68$ $a$ $134$ 1. Actuala6 $36$ $29$ $\dots$ $64$ $68$ $a$ $134$ 2. Fulla5 $28$ $51$ $\dots$ $79$ $52$ $a$ $134$ 3. 40%, Replacementa6 $33$ $26$ $11$ $69$ $62$ $a$ $134$ 4. 40%, $10\%$ a7 $33$ $35$ $\dots$ $68$ $62$ $a$ $134$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	79 91 93   a a a a 1 a a a	178 205 210 5 5 5 5 5 7 6 6 7 10 10 10	4,287 2,791 3,217 3,289 1 1 1 1 1 55 42 40 40 390 390 374 402	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 4 6 101 56 71	901  1  20  95 		4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689 741	 a a a a  	$11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 16 \\ 16 \\ 16 \\ 16 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 259 \\ 1,201 \\ $	$\begin{array}{c} 2.32\\ 6.69\\ 6.84\\ 10.18\\ 1.54\\ 3.96\\ 3.96\\ 11.74\\ 2.11\\ 5.04\\ 5.44\\ 6.9\\ 1.77\\ 4.0\\ 4.3\end{array}$
3. 40%, Replacement       a $72$ $480$ $30$ $110$ $107$ $1,866$ 4. 40%, 10%       a $78$ $519$ $99$ $$ $619$ $1,101$ $107$ $1,866$ Glbbsboro       a $6$ $36$ $29$ $$ $619$ $1,101$ $107$ $1,866$ I. Actual       a $6$ $36$ $29$ $$ $64$ $68$ $a$ $134$ 2. Full       a $5$ $28$ $51$ $$ $79$ $52$ $a$ $134$ 3. 40%, Replacement       a $6$ $33$ $26$ $11$ $69$ $62$ $a$ $134$ 4. 40%, 10% $a$ $7$ $33$ $35$ $$ $68$ $62$ $a$ $134$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township	79 91 93  a a a a a a a a a a a a a a a a a	178 205 210 5 5 5 5 5 7 6 6 7 6 6 7 10 10 10 10 11	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 3\\ 55\\ 42\\ 400\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ \end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 1 23 16 10 19 46 101 56 71 80	901  1  20  95 	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ \end{array}$ $\begin{array}{c} 2\\ 3\\ 3\\ 3\\ \end{array}$ $\begin{array}{c} 70\\ 66\\ 77\\ 63\\ \end{array}$ $\begin{array}{c} 406\\ 491\\ 525\\ 473\\ \end{array}$ $\begin{array}{c} 438\\ \end{array}$	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689 741 1,404	 a a a a a a a a a a a a a a a a a	11,404 11,404 11,404 11,404 16 16 16 16 16 259 259 259 259 259 259 259 259 259 259	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.55\\ 3.66\\ 3.96\\ 11.74\\ 2.11\\ 5.04\\ 5.44\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\end{array}$
4. 40%, 10%       a $75$ $515$ $cc$ Gibbsboro       a $6$ $36$ $29$ $cc$ $64$ $68$ $a$ $134$ 1. Actual       a $5$ $28$ $51$ $cc$ $79$ $52$ $a$ $134$ 2. Full       a $6$ $33$ $26$ $11$ $69$ $62$ $a$ $134$ 3. 40%, Replacement       a $7$ $33$ $35$ $cc$ $68$ $62$ $a$ $134$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full	79 91 93  a a a a a 1 a a a a a a a a a a a	178 205 210 5 5 5 5 5 7 6 6 7 10 10 10 10 11 51 76	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 355\\ 42\\ 40\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511 \end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 4 23 16 19 46 101 56 71 80 120	901  1  20  95 	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 70\\ 66\\ 77\\ 63\\ 406\\ 491\\ 525\\ 473\\ 438\\ 631\\ \end{array}$	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689 741 1,404 1,084	 a a a a a    64 105	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,201\\ 16\\ 16\\ 16\\ 16\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259$	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 11.7\\ 5.0\\ 5.44\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.4\end{array}$
1. Actual       a       6 $36$ $29$ $61$ $62$ a $134$ 2. Full       a       5 $28$ $51$ $79$ $52$ a $134$ 3. 40%, Replacement       a       6 $33$ $26$ $11$ $69$ $62$ a $134$ 4. 40%, $10\%$ a       7 $33$ $35$ $68$ $62$ a $134$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Thesilhurst         1. Actual         2. Full         3. 40%, Replacement	79 91 93   a a a a 1 a a a a a a a a a a	178     205     210     5     5     5     7     6     6     7     10     10     10     11     511     76     72	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 555\\ 42\\ 40\\ 43\\ 360\\ 374\\ 402\\ 358\\ 511\\ 480\\ \end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 4 46 101 56 71 80 120 85	901  1  20  95  147	6,993 6,356 6,243 2 3 3 3 3 70 66 67 77 63 406 406 491 525 473 438 631 713	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689 741 1,404 1,084	 a a a a a    64 105 99	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 16\\ 16\\ 16\\ 16\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259$	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 11.7\\ 5.0\\ 5.44\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.4\end{array}$
1. Actual $\dots$ 79       52       a       134         2. Full $\dots$ 79       52       a       134         3. 40%, Replacement       a       6       33       26       11       69       62       a       134         4. 40%, 10%       a       7       33       35 $\dots$ 68       62       a       134	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Thesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full         3. 40%, Replacement	79 91 93   a a a a 1 a a a a a a a a a a	178     205     210     5     5     5     7     6     6     7     10     10     10     11     511     76     72	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 555\\ 42\\ 40\\ 43\\ 360\\ 374\\ 402\\ 358\\ 511\\ 480\\ \end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 4 46 101 56 71 80 120 85	901  1  20  95  147	6,993 6,356 6,243 2 3 3 3 3 70 66 67 77 63 406 406 491 525 473 438 631 713	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689 741 1,404 1,084	 a a a a a    64 105 99	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 16\\ 16\\ 16\\ 16\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259$	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 11.7\\ 5.0\\ 5.44\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.4\end{array}$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         4. 40%, 10%	79 91 93  a a a a 1 a a a a a a a a a a a a	178     205     210     5     5     5     5     7     6     6     7     10     10     10     11     511     76     72     78     7	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 55\\ 42\\ 400\\ 43\\ 360\\ 390\\ 390\\ 390\\ 390\\ 390\\ 390\\ 390\\ 39$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 1 1 1 1	901  1  20  95  147	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ \end{array}$ $\begin{array}{c} 2\\ 3\\ 3\\ 3\\ 3\\ \end{array}$ $\begin{array}{c} 70\\ 66\\ 77\\ 77\\ 63\\ 406\\ 491\\ 525\\ 473\\ \end{array}$ $\begin{array}{c} 438\\ 631\\ 713\\ 619\\ \end{array}$	4,279 4,933 5,043 9 8 7 8 203 194 185 199 823 718 689 741 1,404 1,084 1,101	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,201\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 1$	$\begin{array}{c} 2.32\\ 6.68\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 3.96\\ 11.74\\ 2.11\\ 5.04\\ 5.44\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.7\\ 6.3\end{array}$
3.40%, Replacement $a$ 7 $33$ $35$ $68$ $62$ $a$ $134$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Gibbsboro         1. Actual	79 91 93  a a a a a a a a a a a a a a a a a	178 205 210 5 5 5 5 5 7 6 6 7 10 10 10 10 10 11 51 76 72 8 8 6	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 355\\ 42\\ 40\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511\\ 480\\ 519\\ 36\end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 3 16 101 56 71 80 120 85 99 29	901  1  20  95  147 	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ \end{array}$ $\begin{array}{c} 2\\ 3\\ 3\\ 3\\ 3\\ \end{array}$ $\begin{array}{c} 70\\ 66\\ 661\\ 491\\ 525\\ 473\\ \end{array}$ $\begin{array}{c} 438\\ 631\\ 713\\ 619\\ \end{array}$ $\begin{array}{c} 64\\ 79\\ \end{array}$	$\begin{array}{c} 4,279\\ 4,933\\ 5,043\\ \end{array}$	 a a a a a a a    64 105 99 107 a a a	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ \end{array}$	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.56\\ 3.96\\ 3.96\\ 11.7\\ 2.12\\ 5.0\\ 5.4\\ 6.9\\ 1.7\\ 1.4\\ 3.4\\ 3.7\\ 1.4\\ 3.4\\ 3.7\\ 6.3\\ 1.2\\ \end{array}$
1. 1070, 1070	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Subsboro         1. Actual         2. Full	79 91 93  a a a a a a a a a a a a a a a a a	178     205     210     5     5     5     7     6     6     7     10     10     10     11     511     76     72     78     6     5     5	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 355\\ 42\\ 40\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511\\ 480\\ 519\\ 368\\ 28\\ \end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 1 1 1 1	901  1  20  95  147 	6,993 6,356 6,243 2 3 3 3 3 70 66 77 77 63 406 491 525 473 438 631 713 619 64 79 69	$\begin{array}{c} 4,279\\ 4,933\\ 5,043\\ \end{array}$ 9 8 7 8 203 194 185 199 823 718 689 741 1,404 1,018 1,018 1,101 68 52 62	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,201\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 1$	$\begin{array}{c} 2.32\\ 6.68\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 3.96\\ 11.7\\ 2.11\\ 5.0\\ 5.4\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.7\\ 6.3\\ 1.2\\ 3.7\end{array}$
	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clibsboro         1. Actual         2. Full         3. 40%, Replacement	79 91 93  a a a a a a a a a a a a a a a a a	178     205     210     5     5     5     5     7     6     6     7     10     10     10     11     51     76     72     78     6     5     6     5     6	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 555\\ 42\\ 400\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511\\ 402\\ 358\\ 511\\ 480\\ 519\\ 366\\ 28\\ 33\end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 1 1 1 1	901  1  20  95  147  11	6,993 6,356 6,243 2 3 3 3 3 70 66 77 77 63 406 491 525 473 438 631 713 619 64 79 69	$\begin{array}{c} 4,279\\ 4,933\\ 5,043\\ \end{array}$ 9 8 7 8 203 194 185 199 823 718 689 741 1,404 1,018 1,018 1,101 68 52 62	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,201\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 1$	$\begin{array}{c} 2.32\\ 6.68\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 3.96\\ 11.7\\ 2.11\\ 5.0\\ 5.4\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.7\\ 6.3\\ 1.2\\ 3.7\end{array}$
1 Actual	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         3. 40%, Replacement         4. 40%, 10%         Gibbsboro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	79 91 93  a a a a a a a a a a a a a a a a a	178     205     210     5     5     5     5     7     6     6     7     10     10     10     11     51     76     72     78     6     5     6     5     6	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 555\\ 42\\ 400\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511\\ 402\\ 358\\ 511\\ 480\\ 519\\ 366\\ 28\\ 33\end{array}$	4,203 2,238 2,954 1 1 1 1 1 1 1 1 1 1 1 1 1	901  1  20  95  147  11	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ \end{array}$ $\begin{array}{c} 2\\ 3\\ 3\\ 3\\ \end{array}$ $\begin{array}{c} 70\\ 66\\ 77\\ 63\\ 406\\ 491\\ 525\\ 473\\ 438\\ 631\\ 713\\ 619\\ 64\\ 79\\ 69\\ 68\\ \end{array}$	$\begin{array}{c} 4,279\\ 4,933\\ 5,043\\ \end{array}$	a a a a a a a a 64 105 99 107 a a a a a a a a	$11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 11,404 \\ 10,104 \\ 1$	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.55\\ 3.96\\ 3.96\\ 11.7\\ 2.11\\ 5.0\\ 5.4\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.7\\ 6.3\\ 1.2\\ 3.7\\ 3.8\end{array}$
a $24$ $299$ $406$ $705$ $401$ $1,174$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	79 91 93  a a a a a a a a a a a a a a a a a	178     205     210     5     5     5     7     6     6     7     10     10     10     11     511     76     72     78     6     5     6     7     23     3	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 355\\ 42\\ 40\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511\\ 480\\ 519\\ 366\\ 28\\ 33\\ 33\\ 33\\ 33\\ 406 \end{array}$	4,203 2,238 2,954 1 1 1 1 1 14 23 16 19 466 101 566 711 800 120 85 99 29 511 266 35 192	901  1  20  95  147  11 	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 70\\ 66\\ 67\\ 63\\ 406\\ 491\\ 525\\ 473\\ 438\\ 631\\ 713\\ 619\\ 64\\ 79\\ 69\\ 68\\ 599\\ \end{array}$	$\begin{array}{c} 4,279\\ 4,933\\ 5,043\\ \end{array}$	 a a a a a a a a 105 99 107 a a a a a a a a 	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 16\\ 16\\ 16\\ 16\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259\\ 259$	$\begin{array}{c} 2.32\\ 6.65\\ 6.84\\ 10.18\\ 1.56\\ 3.96\\ 11.7,\\ 2.11\\ 5.00\\ 5.44\\ 6.9\\ 1.7\\ 4.0\\ 4.3\\ 8.7\\ 1.4\\ 3.4\\ 3.7\\ 1.4\\ 3.4\\ 3.7\\ 1.2\\ 3.7\\ 3.8\\ 9.0\end{array}$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chesilhurst         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Clementon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Collingswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Delaware Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chill         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Chill         3. 40%, Replacement         4. 40%, 10%         Chill         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Gloucester City         1. Actual	79 91 93  a a a a a a a a a a a a a a a a a	$178 \\ 205 \\ 210 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ 5 \\ $	$\begin{array}{c} 4,287\\ 2,791\\ 3,217\\ 3,289\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 355\\ 42\\ 400\\ 43\\ 360\\ 390\\ 374\\ 402\\ 358\\ 511\\ 402\\ 358\\ 511\\ 480\\ 519\\ 366\\ 28\\ 33\\ 33\\ 33\\ 406\\ 299\\ \end{array}$	4,203 2,238 2,954 1 1 1 1 14 23 16 101 56 71 800 120 85 99 99 29 51 26 35 192 406	901  1  20  95  147  11 	$\begin{array}{c} 6,993\\ 6,356\\ 6,243\\ \end{array}$ $\begin{array}{c} 2\\ 3\\ 3\\ 3\\ \end{array}$ $\begin{array}{c} 70\\ 66\\ 77\\ 63\\ 406\\ 491\\ 525\\ 473\\ 438\\ 631\\ 713\\ 619\\ 64\\ 79\\ 69\\ 68\\ \end{array}$	$\begin{array}{c} 4,279\\ 4,933\\ 5,043\\ \end{array}$	a a a a a a a a 64 105 99 107 a a a a a a a a	$\begin{array}{c} 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 11,404\\ 10,101\\ 10,101\\ 10,101\\ 1,201\\$	$\begin{array}{c} 2.32\\ 6.69\\ 6.84\\ 10.18\\ 1.56\\ 3.96\\ 2.11\\ 5.04\\ 5.44\\ 6.99\\ 1.77\\ 4.0\end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

### **CAMDEN COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

174

175

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	$\nabla_{acant}$ Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Gloucester Township										
1. Actual	a	\$144	\$134	\$34		\$168	\$623	\$29	\$902	12.22%
2. Full	a	194	117	59		177	529	27	902	2.37
3. 40%, Replacement	a	181	109	50	\$71	231	493	26 28	902 902	5.53 5.99
4. 40%, 10%	a	196	118	56		174	535	28	902	5.99
Haddon Township									1 0 0 0	<b>7</b> 50
1. Actual	a	32	196	30		226	1,066	• • • •	1,266	7.59
2. Full	a	44	196	63		259	992		1,266	$1.80 \\ 4.27$
3. 40%, Replacement	a	41	185	33	100	$318 \\ 243$	940 1 014		$1,266 \\ 1,266$	4.61
4. 40%, 10%	a	45	200	43	••••	240	1,014		1,200	1.01
Haddonfield										
1. Actual	\$1	17	185	76		260	1,131		1,365	7.90
2. Full	a	30	155	150	100	304	1,050	••••	1,365	1.75
3. 40%, Replacement	a	28 30	$\begin{array}{c} 146 \\ 157 \end{array}$	118	108	372 291	988		1,356	$4.11 \\ 4.45$
4. 40%, 10%	a	30	191	134		291	1,068		1,365	4.40
Haddon Heights										
1. Actual	a,	6	58	34		92	736		793	9.33
2. Full	a	7	57	66		123	681		793	2.04
3. 40%, Replacement	a	7	53	56	63	172	635		793	4.76
4. 40%, 10%	a	7	58	62		120	689		793	5.16
Hi Nella										
1. Actual	a	2	1	a		1	25	a	26	8.06
2. Full	a	1	a	1		1	25	a	26	2.14
3. 40%, Replacement	a	1	a	1	2	3	23	a	26	4.99
4. 40%, 10%	a	1	a	1	• • • • •	1	25	a	<b>26</b>	5.42
Laurel Springs										
1. Actual	a	17	17	13		30	92		131	9.02
2. Full	a	17	15	23		38	80		131	1.73
3. 40%, Replacement	a	16	15	18	10	43	76 82		131 131	4.15
4. 40%, 10%	a.	17	16	20		36	04		101	
										Conception of the second second
Lawnside	ale and	17	5	8		12	79	1	104	10.41
1. Actual		17	5	8 13		12 18	79 71	1 a	104 104	$\begin{array}{c} 10.41\\ 2.01 \end{array}$
1. Actual 2. Full		17	4	13		18	79 71 68	1 a a		$\begin{array}{c} 2.01 \\ 4.76 \end{array}$
1. Actual 2. Full 3. 40%, Replacement		17 16	4 4				71	a	104	2.01
1. Actual 2. Full		17	4	13 10		$\frac{18}{23}$	71 68	a a	$\begin{array}{c} 104 \\ 104 \end{array}$	$\begin{array}{c} 2.01 \\ 4.76 \end{array}$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Lindenwold	· · · · · · · · ·	17 16 17	4 4 4	13 10 12	 8 	18 23 16	71 68 73	a a a	104 104 104	$\begin{array}{c} 2.01 \\ 4.76 \end{array}$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Lindenwold 1. Actual	  a	17 16 17 39	4 4 4 20	13 10 12 8	 8 	18 23 16 28	71 68 73 308	a a	$\begin{array}{c} 104 \\ 104 \end{array}$	$2.01 \\ 4.76 \\ 5.13$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Lindenwold 1. Actual 2. Full	  a. a.	17 16 17 39 26	4 4 4 20 17	13 10 12 8 17	8 	18 23 16 28 34	71 68 73 308 299	a a a	$104 \\ 104 \\ 104 \\ 351$	2.01 4.76 5.13 9.52
1. Actual         2. Full         3. 40 %, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement	  a a	17 16 17 39 26 24	4 4 4 20 17 16	13 10 12 8 17 14	8  28	18 23 16 28	71 68 73 308	a a 6 6	104 104 104 351 351	2.01 4.76 5.13 9.52 2.19
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Lindenwold 1. Actual 2. Full	  a. a.	17 16 17 39 26	4 4 4 20 17	13 10 12 8 17	8 	18 23 16 28 34 58	71 68 73 308 299 280	a a 6 6 6	104 104 104 351 351 351	$2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ $
1. Actual         2. Full         3. 40 %, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement	  a a a a	17 16 17 39 26 24 26	4 4 4 20 17 16 18	13 10 12 8 17 14 16	8  28 	18 23 16 28 34 58 34	71 68 73 308 299 280 303	a a 6 6 6 6 6	$104 \\ 104 \\ 104 \\ 351 $	$2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ 5.56 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	  a a a a a	17 16 17 39 26 24 26 5	4 4 4 20 17 16 18 22	13 10 12 8 17 14 16 12	8  28 	18 23 16 28 34 58 34 34 34	71 68 73 308 299 280 303 211	a a 6 6 6 6	104 104 104 351 351 351	$2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ $
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full	  a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4     \end{array} $	4 4 4 20 17 16 18 22 15	13 10 12 8 17 14 16 12 20	8  28 	18 23 16 28 34 58 34 34 34	71 68 73 308 299 280 303 211 199	a a 6 6 6 6 	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230$	2.01 4.76 5.13 9.52 2.19 5.13 5.56 10.69
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	  a a a a a a a a	17     16     17     39     26     24     26     5     4     4	4 4 4 20 17 16 18 22 15 14	$ \begin{array}{c} 13\\10\\12\\\\ 8\\17\\14\\16\\\\ 12\\20\\16\\\end{array} $	8  28  18	18 23 16 28 34 58 34 34 34	71 68 73 308 299 280 303 211	a a 6 6 6 6	$     \begin{array}{r}       104 \\       104 \\       104 \\       351 \\       351 \\       351 \\       351 \\       230 \\       230 \\       230 \\     \end{array} $	2.01 4.76 5.13 9.52 2.19 5.13 5.56 10.69 1.97
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full	  a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4     \end{array} $	4 4 4 20 17 16 18 22 15	13 10 12 8 17 14 16 12 20	8  28 	18 23 16 28 34 58 34 34 34 34 48	71 68 73 308 299 280 303 211 199 187	a a 6 6 6 6	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 200 $	$\begin{array}{c} 2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ 5.56 \\ 10.69 \\ 1.97 \\ 4.62 \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement	 20 20 20 20 20 20 20 20 20 20 20 20 20	17     16     17     39     26     24     26     5     4     4     4	4 4 20 17 16 18 22 15 14 15	13 10 12 8 17 14 16 12 20 16 18	 8  28  18 	18 23 16 28 34 58 34 34 34 34 34 33	71 68 73 308 299 280 303 211 199 187 203	a a 6 6 6 6 	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 200 $	$2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ 5.56 \\ 10.69 \\ 1.97 \\ 4.62 \\ 5.00 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full	 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	17 16 17 39 26 24 26 5 4 4 4 4 5 5	4 4 4 20 17 16 18 22 15 14 15 14 15	13 10 12 8 17 14 16 12 20 16 18 34	 8  28  18 	18 23 16 28 34 58 34 34 34 34 33 114	71 68 73 308 299 280 303 211 199 187 203 265	a a 6 6 6 6  	104 104 104 351 351 351 351 230 230 230 230 230 374	$\begin{array}{c} 2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ 5.56 \\ 10.69 \\ 1.97 \\ 4.62 \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full	  a a a a a a a a a a a a a a a	17 16 17 39 26 24 26 24 26 24 26 5 4 4 4 4 5 4	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62	13 10 12 8 17 14 16 12 20 16 18 34 77	8  28  18 	18 23 16 28 34 58 34 34 34 48 33 114 139	71 68 73 308 299 280 303 211 199 187 203 265 236	a a a 6 6 6 6 6  	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 200 $	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	  a a a a a a a a a a a a	17     16     17     39     26     24     26     5     4     4     4     5     4     4     4	4 4 4 20 17 16 18 22 15 14 15 81 62 58	$ \begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	 8  28  18  30	18 23 16 28 34 58 34 34 34 34 33 114	71 68 73 308 299 280 303 211 199 187 203 265	a a 6 6 6 6  	104 104 104 351 351 351 351 230 230 230 230 230 230 230	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\\ 1.95\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full	  a a a a a a a a a a a a a a a	17 16 17 39 26 24 26 24 26 24 26 5 4 4 4 4 5 4	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62	13 10 12 8 17 14 16 12 20 16 18 34 77	8  28  18 	18 23 16 28 34 58 34 34 48 33 33 114 139 154	71 68 73 308 299 280 303 211 199 187 203 265 236 223	a a a 6 6 6 6  	104 104 104 351 351 351 351 230 230 230 230 230 230 230	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline 7.61\\ 1.95\\ 4.60 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         4. 40%, Replacement         4. 40%, Replacement         4. 40%, No%         Mount Ephraim	  a a a a a a a a a a a a	17 16 17 39 26 24 26 5 4 4 4 4 4 4 4	$ \begin{array}{r} 4\\ 4\\ 4\\ 20\\ 17\\ 16\\ 18\\ 22\\ 15\\ 14\\ 15\\ 81\\ 62\\ 58\\ 63\\ \end{array} $	$ \begin{array}{c} 13\\10\\12\\\\8\\17\\14\\16\\\\12\\20\\16\\18\\\\34\\77\\66\\73\end{array} $	 8  28  18  30 	18 23 16 28 34 58 34 34 34 34 34 33 33 114 139 154 136	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241	a a a 6 6 6 6	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 230 \\ 230 \\ 230 \\ 374 $	$\begin{array}{c} 2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ 5.56 \\ 10.69 \\ 1.97 \\ 4.62 \\ 5.00 \\ \hline \end{array}$
1. Actual         2. Full         3. 40 %, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Model         1. Actual         2. Full         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual	  a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       4 \\       4 \\       60 \\       \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35	13 10 12 8 17 14 16 12 20 16 18 18 34 77 66 73 11	8  28  18  30 	18     23     16     28     34     58     34     34     34     34     33     114     139     154     136     46     4	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253	a a a 6 6 6 6 6   	104 104 104 351 351 351 230 230 230 230 230 230 374 374 374 374 374 374	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\end{array}$
1. Actual         2. Full         3. 40 %, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Marchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Morchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full	 a a a a a a a a 1 a a a 	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       69 \\       69 \\       \end{array} $	4 4 4 20 17 16 18 22 15 14 14 15 81 62 58 63 35 23	$ \begin{array}{c} 13\\10\\12\\\\ 8\\17\\14\\16\\\\ 12\\20\\16\\18\\\\ 34\\77\\66\\73\\\\ 11\\18\\\end{array} $	8  28  18  30 	18     23     16     28     34     34     34     48     33     114     139     154     136     46     41     41	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228	a a a 6 6 6 6 6  	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 230 \\ 230 \\ 230 \\ 230 \\ 230 \\ 374 \\ 374 \\ 374 \\ 374 \\ 374 \\ 326 $	$\begin{array}{c} 2.01 \\ 4.76 \\ 5.13 \\ 9.52 \\ 2.19 \\ 5.13 \\ 5.56 \\ 10.69 \\ 1.97 \\ 4.62 \\ 5.00 \\ \hline \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement	 a a a a a a a a a a 	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       66 \\       66 \\       66   \end{array} $	4 4 4 20 17 16 18 22 15 14 15 15 15 81 62 58 63 35 23 21	$ \begin{array}{c} 13\\ 10\\ 12\\ 8\\ 17\\ 14\\ 16\\ 12\\ 20\\ 16\\ 18\\ 34\\ 77\\ 66\\ 73\\ 11\\ 18\\ 9\\ \end{array} $	8  28  18  30  26	18 23 16 28 34 58 34 34 34 34 34 34 34 33 114 139 154 136 46 41 57	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253	a a a 6 6 6 6 6   	104 104 104 351 351 351 230 230 230 230 230 230 374 374 374 374 374 374	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full	 a a a a a a a a 1 a a a 	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       69 \\       69 \\       \end{array} $	4 4 4 20 17 16 18 22 15 14 14 15 81 62 58 63 35 23	$ \begin{array}{c} 13\\10\\12\\\\ 8\\17\\14\\16\\\\ 12\\20\\16\\18\\\\ 34\\77\\66\\73\\\\ 11\\18\\\end{array} $	8  28  18  30 	18     23     16     28     34     34     34     48     33     114     139     154     136     46     41     41	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 218	a a a 6 6 6 6  	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 230 \\ 230 \\ 230 \\ 230 \\ 374 \\ 374 \\ 374 \\ 374 \\ 374 \\ 326 $	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement	 a a a a a a a a a a  	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       66 \\       71 \\       \end{array} $	4 4 4 20 17 16 18 22 15 14 15 81 62 58 63 35 23 21 23	$ \begin{array}{c} 13\\10\\12\\\\8\\17\\14\\16\\\\12\\20\\16\\18\\\\34\\77\\66\\73\\\\11\\18\\\\9\\12\end{array} $	8  28  18  30  26 	$     18 \\     23 \\     16 \\     28 \\     34 \\     34 \\     34 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     35     $	71 68 73 308 299 280 303 211 199 187 203 265 236 236 223 241 253 228 218 235	a a a 6 6 6 6  	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 230 \\ 230 \\ 230 \\ 230 \\ 230 \\ 374 \\ 374 \\ 374 \\ 374 \\ 374 \\ 374 \\ 326 $	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.84\\ 4.84\\ \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       66 \\       71 \\       2     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64	$ \begin{array}{c} 13\\10\\12\\\\8\\17\\14\\16\\\\12\\20\\16\\18\\\\34\\77\\66\\73\\\\11\\18\\9\\9\\12\\24\end{array} $	8  28  18  30  26 	18     23     16     28     34     58     34     34     34     34     34     33     114     139     154     136     46     41     57     35     87	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 218 235 330	a a a 6 6 6 6 6   	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 $	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ 7.57\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       66 \\       71 \\       2 \\       3     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44	$ \begin{array}{c} 13\\10\\12\\\\ 8\\17\\14\\16\\\\ 12\\20\\16\\18\\\\ 34\\77\\66\\73\\\\ 11\\18\\9\\9\\12\\\\ 24\\59\end{array} $	8  28  18  30  26 	$     18 \\     23 \\     16 \\     28 \\     34 \\     34 \\     34 \\     48 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     $	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 218 228 218 235 330 307	a a a 6 6 6 6 6	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 $	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ \hline 7.57\\ 2.12\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Werchantville         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Wount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Coaklyn         1. Actual         2. Full         3. 40%, Replacement	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 15 15 15 15 15 15 81 63 35 23 21 23 64 44 43	$ \begin{array}{c} 13\\10\\12\\\\8\\17\\14\\16\\\\12\\20\\16\\18\\\\34\\77\\66\\73\\\\11\\18\\9\\12\\\\24\\59\\37\\\end{array} $	8  28  18  30  26  26  32	$     18 \\     23 \\     16 \\     28 \\     34 \\     58 \\     34 \\     34 \\     34 \\     34 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     136 \\     87 \\     102 \\     112     $	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 218 235 330 307 300	a a a 6 6 6 6   	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 374\\ 374\\ 374\\ 374\\ 374\\ 374\\ 326\\ 326\\ 326\\ 326\\ 326\\ 404\\ 404\\ 404\\ 404\\ 404\\ 404\\ 404\\ 40$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ \hline\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ \hline\\ 7.57\\ 2.12\\ 5.17\\ \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Morchantville         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement <td> a a a a a a a a a a a a a a a a a</td> <td><math display="block">     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       66 \\       71 \\       2 \\       3     \end{array} </math></td> <td>4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44</td> <td><math display="block"> \begin{array}{c} 13\\10\\12\\\\ 8\\17\\14\\16\\\\ 12\\20\\16\\18\\\\ 34\\77\\66\\73\\\\ 11\\18\\9\\9\\12\\\\ 24\\59\end{array} </math></td> <td>8  28  18  30  26 </td> <td><math display="block">     18 \\     23 \\     16 \\     28 \\     34 \\     34 \\     34 \\     48 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     </math></td> <td>71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 218 228 218 235 330 307</td> <td>a a a 6 6 6 6 6</td> <td><math display="block">104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 </math></td> <td><math display="block">\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline \end{array}</math></td>	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       66 \\       71 \\       2 \\       3     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44	$ \begin{array}{c} 13\\10\\12\\\\ 8\\17\\14\\16\\\\ 12\\20\\16\\18\\\\ 34\\77\\66\\73\\\\ 11\\18\\9\\9\\12\\\\ 24\\59\end{array} $	8  28  18  30  26 	$     18 \\     23 \\     16 \\     28 \\     34 \\     34 \\     34 \\     48 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     $	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 218 228 218 235 330 307	a a a 6 6 6 6 6	$104 \\ 104 \\ 104 \\ 351 \\ 351 \\ 351 \\ 351 \\ 230 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 $	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wagnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         2. Full         2. Full         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 15 81 62 58 63 35 23 21 23 64 44 43 46	$ \begin{array}{c} 13\\10\\12\\\\8\\17\\14\\16\\\\12\\20\\16\\18\\\\34\\77\\66\\73\\\\11\\18\\9\\12\\\\24\\59\\37\\35\\45\end{array} $	8  28  18  30  26  26  32	$     18 \\     23 \\     16 \\     28 \\     34 \\     58 \\     34 \\     34 \\     34 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     112 \\     91 \\     $	71 68 73 308 299 280 303 211 199 187 203 265 236 223 241 253 228 241 253 228 218 235 330 307 300 321	a a a 6 6 6 6   	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 374\\ 374\\ 374\\ 374\\ 374\\ 374\\ 326\\ 326\\ 326\\ 326\\ 326\\ 326\\ 404\\ 404\\ 404\\ 404\\ 404\\ 404\\ 404\\ 40$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.84\\ 4.84\\ \hline\\ 7.57\\ 2.12\\ 5.54\\ \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Odw, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3     \end{array} $	4 4 4 20 17 16 18 22 15 14 14 15 81 62 58 63 35 23 21 23 64 444 43 46 370	$ \begin{array}{c} 13\\10\\12\\\\8\\17\\14\\16\\\\12\\20\\16\\18\\\\34\\77\\66\\73\\\\11\\18\\9\\12\\\\24\\59\\37\\45\\\\117\\\end{array} $	8  28  18  30  26  32  32 	$     18 \\     23 \\     16 \\     28 \\     34 \\     34 \\     34 \\     48 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     112 \\     91 \\     487 $	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 241\\ 253\\ 241\\ 253\\ 241\\ 253\\ 235\\ 300\\ 307\\ 300\\ 321\\ 1,367\\ \end{array}$	a a a 6 6 6 6 6 6    	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ \hline\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ \hline\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ \hline\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ \hline\\ 5.54\\ \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       66 \\       71 \\       2 \\       3 \\       3 \\       3 \\       3 \\       127 \\       131 \\     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44 43 46 370 319	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  32 	$     18 \\     23 \\     16 \\     28 \\     34 \\     58 \\     34 \\     34 \\     34 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     112 \\     91 \\     487 \\     578 \\     $	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 228\\ 218\\ 223\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ \end{array}$	a a a 6 6 6 6 6      4 4	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ 4.84\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ 5.54\\ 1.37\\ \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Observer         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Pennsauken         1. Actual	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       131 \\       130 \\     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 15 14 15 81 63 35 23 21 23 64 44 43 46 370 319 317	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  32  32  150	$18 \\ 23 \\ 16 \\ 28 \\ 34 \\ 58 \\ 34 \\ 34 \\ 34 \\ 34 \\ 34 \\ 33 \\ 114 \\ 139 \\ 154 \\ 136 \\ 46 \\ 411 \\ 57 \\ 35 \\ 87 \\ 102 \\ 112 \\ 91 \\ 487 \\ 578 \\ 598$	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 228\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,231\\ 1,222\\ \end{array}$	a a a 6 6 6 6 6     	$\begin{array}{c} 104\\ 104\\ 104\\ 104\\ \end{array}$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wagnolia         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pennsauken         1. Actual         2. Full	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       66 \\       71 \\       2 \\       3 \\       3 \\       3 \\       3 \\       127 \\       131 \\     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44 43 46 370 319	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  32 	$     18 \\     23 \\     16 \\     28 \\     34 \\     58 \\     34 \\     34 \\     34 \\     33 \\     114 \\     139 \\     154 \\     136 \\     46 \\     41 \\     57 \\     35 \\     87 \\     102 \\     112 \\     91 \\     487 \\     578 \\     $	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 228\\ 218\\ 223\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ \end{array}$	a a a 6 6 6 6 6      4 4	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ 5.54\\ 1.37\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Werchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yow, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       131 \\       130 \\     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 15 14 15 81 63 35 23 21 23 64 44 43 46 370 319 317	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  32  32  150	$18 \\ 23 \\ 16 \\ 28 \\ 34 \\ 58 \\ 34 \\ 34 \\ 34 \\ 34 \\ 34 \\ 33 \\ 114 \\ 139 \\ 154 \\ 136 \\ 46 \\ 411 \\ 57 \\ 35 \\ 87 \\ 102 \\ 112 \\ 91 \\ 487 \\ 578 \\ 598$	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 228\\ 218\\ 235\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,231\\ 1,222\\ 1,303\\ \end{array}$	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 104\\ 104\\ 104\\ 104\\ \end{array}$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ 4.84\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ 5.54\\ 1.37\\ 3.63\\ \end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Morchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeak         Yeak </td <td> a a a a a a a a a a a a a a a a a</td> <td><math display="block">     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       131 \\       130 \\     \end{array} </math></td> <td>4 4 4 20 17 16 18 22 15 14 15 15 14 15 81 63 35 23 21 23 64 44 43 46 370 319 317</td> <td><math display="block">\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ </math></td> <td>8  28  18  30  26  32  32  150</td> <td><math display="block">\begin{array}{c} 18\\ 23\\ 16\\ 28\\ 34\\ 58\\ 34\\ 34\\ 34\\ 34\\ 33\\ 114\\ 139\\ 154\\ 136\\ 46\\ 411\\ 57\\ 35\\ 87\\ 102\\ 112\\ 91\\ 487\\ 578\\ 598\\ 511\\ 13\\ \end{array}</math></td> <td><math display="block">\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ 1,222\\ 1,303\\ 129\\ \end{array}</math></td> <td>a a a a a a a a a a a a a a a a a a a</td> <td><math display="block">\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230</math></td> <td><math display="block">\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ \hline\\ 10.69\\ 1.95\\ 4.62\\ 5.00\\ \hline\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ \hline\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ \hline\\ 4.84\\ \hline\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ \hline\\ 5.54\\ 1.37\\ 3.41\\ 3.63\\ \hline\\ 13.24\\ \hline\end{array}</math></td>	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       131 \\       130 \\     \end{array} $	4 4 4 20 17 16 18 22 15 14 15 15 14 15 81 63 35 23 21 23 64 44 43 46 370 319 317	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  32  32  150	$\begin{array}{c} 18\\ 23\\ 16\\ 28\\ 34\\ 58\\ 34\\ 34\\ 34\\ 34\\ 33\\ 114\\ 139\\ 154\\ 136\\ 46\\ 411\\ 57\\ 35\\ 87\\ 102\\ 112\\ 91\\ 487\\ 578\\ 598\\ 511\\ 13\\ \end{array}$	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ 1,222\\ 1,303\\ 129\\ \end{array}$	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ \hline\\ 10.69\\ 1.95\\ 4.62\\ 5.00\\ \hline\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ \hline\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ \hline\\ 4.84\\ \hline\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ \hline\\ 5.54\\ 1.37\\ 3.41\\ 3.63\\ \hline\\ 13.24\\ \hline\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Merchantville         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pennsauken         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Hill         1. Actual	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       4 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       666 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       1310 \\       139 \\       139 \\       \end{array} $	$\begin{array}{c} 4\\ 4\\ 4\\ 4\\ 20\\ 17\\ 16\\ 18\\ 22\\ 15\\ 14\\ 15\\ 81\\ 62\\ 58\\ 63\\ 35\\ 23\\ 21\\ 23\\ 64\\ 44\\ 43\\ 46\\ 370\\ 319\\ 317\\ 338\\ \end{array}$	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  32  150 	$18 \\ 23 \\ 16 \\ 28 \\ 34 \\ 58 \\ 34 \\ 34 \\ 34 \\ 34 \\ 33 \\ 114 \\ 139 \\ 154 \\ 136 \\ 46 \\ 41 \\ 57 \\ 35 \\ 87 \\ 102 \\ 112 \\ 91 \\ 487 \\ 578 \\ 598 \\ 511 \\ 13 \\ 24 \\ 13 \\ 24 \\ 13 \\ 13 \\ 24 \\ 13 \\ 24 \\ 13 \\ 13 \\ 24 \\ 14 \\ 14 \\ 13 \\ 14 \\ 15 \\ 15 \\ 15 \\ 15 \\ 15 \\ 15 \\ 15$	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ 1,222\\ 1,303\\ 129\\ 112\\ \end{array}$	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 104\\ 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.56\\ 10.69\\ 1.97\\ 4.62\\ 5.00\\ \hline\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ \hline\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ \hline\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ \hline\\ 5.54\\ 1.37\\ 3.41\\ 3.63\\ \hline\\ 13.24\\ 2.30\\ \hline\end{array}$
1. Actual         2. Full         3. 40%, Feplacement         4. 40%, 10%         Lindenwold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Magnolia         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Morchantville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mount Ephraim         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Oaklyn         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeak         Yeak </td <td> a a a a a a a a a a a a a a a a a</td> <td><math display="block">     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       66 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       131 \\       130 \\       139 \\       12   \end{array} </math></td> <td>4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44 43 46 370 319 317 338 10</td> <td><math display="block">\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ </math></td> <td>8  28  18  30  26  226  32  150 </td> <td><math display="block">\begin{array}{c} 18\\ 23\\ 16\\ 28\\ 34\\ 58\\ 34\\ 34\\ 34\\ 34\\ 33\\ 114\\ 139\\ 154\\ 136\\ 46\\ 411\\ 57\\ 35\\ 87\\ 102\\ 112\\ 91\\ 487\\ 578\\ 598\\ 511\\ 13\\ \end{array}</math></td> <td><math display="block">\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ 1,222\\ 1,303\\ 129\\ \end{array}</math></td> <td>a a a a a a a a a a a a a a a a a a a</td> <td><math display="block">\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230</math></td> <td><math display="block">\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.95\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ 4.84\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ 5.54\\ 1.37\\ 3.41\\ 3.63\\ 13.24\\ \end{array}</math></td>	 a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       17 \\       16 \\       17 \\       39 \\       26 \\       24 \\       26 \\       5 \\       4 \\       4 \\       4 \\       4 \\       4 \\       60 \\       69 \\       66 \\       71 \\       2 \\       3 \\       3 \\       3 \\       127 \\       131 \\       130 \\       139 \\       12   \end{array} $	4 4 4 20 17 16 18 22 15 14 15 14 15 81 62 58 63 35 23 21 23 64 44 43 46 370 319 317 338 10	$\begin{array}{c} 13\\ 10\\ 12\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	8  28  18  30  26  226  32  150 	$\begin{array}{c} 18\\ 23\\ 16\\ 28\\ 34\\ 58\\ 34\\ 34\\ 34\\ 34\\ 33\\ 114\\ 139\\ 154\\ 136\\ 46\\ 411\\ 57\\ 35\\ 87\\ 102\\ 112\\ 91\\ 487\\ 578\\ 598\\ 511\\ 13\\ \end{array}$	$\begin{array}{c} 71\\ 68\\ 73\\ 308\\ 299\\ 280\\ 303\\ 211\\ 199\\ 187\\ 203\\ 265\\ 236\\ 223\\ 241\\ 253\\ 241\\ 253\\ 228\\ 218\\ 235\\ 330\\ 307\\ 300\\ 321\\ 1,367\\ 1,231\\ 1,222\\ 1,303\\ 129\\ \end{array}$	a a a a a a a a a a a a a a a a a a a	$\begin{array}{c} 104\\ 104\\ 104\\ 351\\ 351\\ 351\\ 351\\ 351\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230\\ 230$	$\begin{array}{c} 2.01\\ 4.76\\ 5.13\\ 9.52\\ 2.19\\ 5.13\\ 5.56\\ 10.69\\ 1.95\\ 4.62\\ 5.00\\ 7.61\\ 1.95\\ 4.60\\ 4.97\\ 10.16\\ 1.88\\ 4.48\\ 4.84\\ 4.84\\ 4.84\\ 7.57\\ 2.12\\ 5.17\\ 5.54\\ 5.54\\ 1.37\\ 3.41\\ 3.63\\ 13.24\\ \end{array}$

### CAMDEN COUNTY-Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE				Busine	ss Taxes		Residential	Farm	Total*	
	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
Pine Valley										
1. Actual		\$4	\$4	a		\$4	\$12		\$20	10.22%
2. Full		4	4	a		4	12		20	1.67
3. 40%, Replacement		4	4	a	\$2	5	11		20	3.85
4. 40%, 10%		4	4	a		4	12		20	4.18
Runnemede										
1. Actual		7	65	\$36		101	427	\$8	488	12.23
2. Full		5	65	50	••••	117	377	ас 7	488	1.96
3. 40%, Replacement		5	62	40	39	141	357	6	488	4.66
4. 40%, 10%		5	67	46		113	386	7	488	5.03
		0	01	01	••••	110	300	•	400	0.00
Somerdale										
1. Actual	a	11	25	8		34	238	a	256	10.09
2. Full	a	12	25	14		39	216	a	256	1.90
3. 40%, Replacement	a	11	23	10	20	53	204	a	256	4.48
4. 40%, 10%	a	12	25	12		37	220	a	256	4.85
stratford										
1. Actual	a	14	16	12		29	213	0	231	10 50
2. Full	a	10	10	21		33	197	a		$10.56 \\ 2.00$
3. 40%, Replacement	a	10	12	18	18	48	184	a	$\begin{array}{c} 231 \\ 231 \end{array}$	2.00 4.68
4. 40%, 10%	a	10	12	20		33	200	a	231	4.68 5.07
	a	10	10	20		00	200	a	201	5.01
Tavistock										
1. Actual		2	3	a		3	. 2		7	7.00
2. Full		2	3	a		3	2		7	1.47
3. 40%, Replacement		2	3	a	1	4	<b>2</b>		7	3.39
4. 40%, 10%		2	3	a		3	2		7	3.69
oorhees										
1. Actual	a	22	18	5		23	120	19	176	9.15
2. Full	a	22	21	8		29	108	20	176	1.56
3. 40%, Replacement	a	21	19	7	14	40	100	19	176	3.62
4. 40%, 10%	a	22	21	8		29	109	20	176	3.93
								A CONTRACTOR OF THE OWNER	Sector Sector	Constant of the local division of the
			Terra Secondaria						NER CONTRACTOR NAMES OF CONTRACTOR OF CONT	ana ana amin'ny fisiana Ana amin'ny fisiana
aterford										10.00
. Actual	a	13	37	4		41	169	18	222	13.93
. Full	a	12	28	5		33	161	22	222	2.04
. 40%, Replacement	a	11	26	5	18	48	150	20	222	4.72
. 40%. 10%	a	12	28	5		33	163	22	222	5.12
		27	30	24		54	155	74	294	11.70
inslow								69	294	1.47
inslow . Actual	2			27		84	119			
inslow . Actual . Full	a	27	58	$27 \\ 24$	23	84 101	118 109		294	3.40
inslow . Actual . Full . 40%, Replacement	a a	27 25	58 53	24	23	101	109	64	294 294	3.40 3.69
inslow . Actual . Full	a	27	58							
inslow . Actual . Full . 40%, Replacement	a a	27 25 27	58 53 58	24 27	23	101 85	109 119	64 69	294	3.69
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual	a a	27 25 27 1	58 53 58 24	24 27 3	23	101 85 28	109 119 179	64 69	294 197	3.69 8.30
inslow . Actual . Full . 40%, Replacement . 40%, 10% . 00dlynne	a a a	27 25 27	58 53 58 24 23	24 27 3 9	23 	101 85 28 32	109 119 179 171	64 69	294 197 197	3.69 8.30 2.51
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual	a a a	27 25 27 1 a.	58 53 58 24 23 22	24 27 3 9 6	23   16	101 85 28 32 43	109 119 179 171 161	64 69 	294 197 197 197	3.69 8.30 2.51 5.92
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual         . Full	a a 	27 25 27 1 a	58 53 58 24 23	24 27 3 9	23 	101 85 28 32	109 119 179 171	64 69	294 197 197	3.69 8.30 2.51
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual         . Full         . Full         . 40%, Replacement         . 40%, Replacement	a a a	27 25 27 1 a.	58 53 58 24 23 22	24 27 3 9 6	23   16	101 85 28 32 43	109 119 179 171 161	64 69 	294 197 197 197	3.69 8.30 2.51 5.92 6.40
inslow . Actual . Full . 40%, Replacement . 40%, 10% . Actual . Full . Full . 40%, Replacement . 40%, 10% . 40%, 10%	a a a 	27 25 27 1 a a a a	58 53 58 24 23 22 23	24 27 3 9 6 7	23   16	101 85 28 32 43	109 119 179 171 161	64 69 	294 197 197 197 197 \$28,916	3.69 8.30 2.51 5.92 6.40 8.30%
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual         . Full         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, 10%         unty Total         . Actual	a a a   \$264	27 25 27 1 a a a \$972	58 53 58 24 23 22 23 \$7,205	24 27 3 9 6 7 \$2,649	23   16 	101 85 28 32 43 30	109 119 171 161 174	64 69 	294 197 197 197 197	3.69 8.30 2.51 5.92 6.40 8.30% 1.97
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual         . Full         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, 10%         unty Total         . Actual         . Full	a a a   \$264 81	27 25 27 1 a a a 8 972 1,018	58 53 58 24 23 22 23 \$7,205 5,533	24 27 3 9 6 7 \$2,649 6,077	23  16 	101 85 28 32 43 30 \$9,854	109 119 179 171 161 174 \$18,779	64 69   \$237	294 197 197 197 197 \$28,916	3.69 8.30 2.51 5.92 6.40 8.30% 1.97 4.99
inslow         . Actual         . Full         . 40%, Replacement         . 40%, 10%         oodlynne         . Actual         . Full         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, Replacement         . 40%, 10%         unty Total         . Actual	a a a   \$264	27 25 27 1 a a a \$972	58 53 58 24 23 22 23 \$7,205	24 27 3 9 6 7 \$2,649	23  16 	101 85 28 32 43 30 \$9,854 11,610	109 119 171 161 174 \$18,779 16,461	64 69   \$237 275	294 197 197 197 197 \$28,916 28,916	3.69 8.30 2.51 5.92 6.40 8.30% 1.97
. 40%, 10%	a	12	28 30	5 24		33 54	163 155	22 74 69		294

176

177

### CAPE MAY COUNTY

ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957

(amounts in thousands of dollars)

178

179

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal H Property	Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Avalon										
1. Actual		\$68	\$12	\$3		\$15	\$191		\$272	7.289
2. Full		50	10	8	• • • • •	18	205		272	1.70
3. 40%, Replacement		46	10	7	\$21	38	189		272	3.92
4. 40%, 10%		50	10	8		18	205	• • • •	272	4.26
Cape May City										
1. Actual	\$3	43	142	28		169	423		627	9.13
2. Full	1	33	125	80		204	395		627	2.27
3. 40%, Replacement	1	32	120	53	50	222	380	• · · · ·	627	5.45
4. 40%, 10%	1	34	129	63		192	408		627	5.86
Cape May Point										
1. Actual		8	3	a		4	33		44	8.16
2. Full		4	7	1		8	33		44	2.04
3. 40%, Replacement		4	6	a	3	10	31		44	4.82
4. 40%, 10%		$\hat{4}$	7	a		7	34		44	5.21
		~								
Dennis		-		-		10	49	¢10	65	6.54
1. Actual	a	5	4	5		10	42	\$12 9	$65 \\ 65$	1.05
2. Full	a	5	10	10		20	32 31	9	65	2.56
3. 40%, Replacement	a	5	10	7	5	21 18	33	10	65	2.75
4. 40%, 10%	a	5	10	8	• • • •	18	00	10	00	2.10
Lower Township										
1. Actual	1	25	101	27		128	254	19	404	9.22
2. Full	a	19	152	31		133	191	15	404	0.91
3. 40%, Replacement	a	18	141	26	32	200	178	14	404	2.11
4. 40%, 10%	a	19	153	29		182	193	15	404	2.29
fiddle Township	1	24	51	34		85	189	66	340	11.19
1. Actual	1	24 41	46	46		92	158	54	340	1.32
2. Full 3. 40%, Replacement	a a	39	40	38	27	108	149	51	340	3.10
4. 40%, 10%	a	42	47	42		90	161	55	340	3.35
				a faile and the second	and the second states	and the second second	in the second second	a construction of the		
	Statement of the local division of the local						NAME AND ADDRESS OF ADD			
	self-to-o-clock store of to-o									
Leeth Wildwood						166	599		779	8.76
North Wildwood		29	151	15		166 207	599 550		779 779	1.89
1. Actual		29 29	151 169	38		207	550			$1.89 \\ 4.39$
1. Actual				38 30	62	$\begin{array}{c} 207 \\ 248 \end{array}$	$\begin{array}{c} 550 \\ 511 \end{array}$		779	1.89
1. Actual 2. Full 3. 40%, Replacement	· · · · ·	29	169	38		207	550		779 779	$1.89 \\ 4.39$
1. Actual		29 27	$169 \\ 157$	38 30	62	$\begin{array}{c} 207 \\ 248 \end{array}$	$550 \\ 511 \\ 554$		779 779 779	1.89 4.39 4.76
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · ·	29 27 29	169 157 170	38 30 33	62 	$\begin{array}{c} 207 \\ 248 \end{array}$	550 511 554 1,828		779 779 779 2,274	1.89 4.39 4.76
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Dcean 1. Actual	  4	29 27 29 104	169 157 170 305	38 30 33 68	62 	$207 \\ 248 \\ 204$	550 511 554 1,828 1,718	· · · · · · · · ·	779 779 779 2,274 2,274	1.89 4.39 4.76 10.22 1.68
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full	  4 1	29 27 29 104 124	169 157 170 305 313	38 30 33 68 129	62 	207 248 204 373	550 511 554 1,828 1,718 1,595	····· ····	779 779 779 2,274 2,274 2,274 2,274	1.89 4.39 4.76 10.22 1.68 3.89
1. Actual 2. Full	  4 1 1	29 27 29 104 124 115	169 157 170 305 313 291	38 30 33 68 129 106	62 	207 248 204 373 442	550 511 554 1,828 1,718	····· ·····	779 779 779 2,274 2,274	1.89 4.39 4.76 10.22 1.68
2. Full 3. 40%, Replacement 4. 40%, 10% Decean 1. Actual	  4 1	29 27 29 104 124	169 157 170 305 313	38 30 33 68 129	62  180	207 248 204 373 442 576	550 511 554 1,828 1,718 1,595	····· ·····	779 779 779 2,274 2,274 2,274 2,274	1.894.394.7610.221.683.89
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Decan 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	  4 1 1	29 27 29 104 124 115	169 157 170 305 313 291 315	38 30 33 68 129 106 119	62  180 	207 248 204 373 442 576 434	550 511 554 1,828 1,718 1,595 1,729	····· ·····	779 779 779 2,274 2,274 2,274 2,274	1.894.394.7610.221.683.89
1. Actual 2. Full	  4 1 1	29 27 29 104 124 115 125 49	169 157 170 305 313 291 315 39	38 30 33 68 129 106 119 2	62  180 	207 248 204 373 442 576 434 40	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244$	····· ·····	779 779 779 2,274 2,274 2,274 2,274 2,274	$ \begin{array}{r} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ \end{array} $
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Decean 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Sea Isle 1. Actual	  4 1 1 1	29 27 29 104 124 115 125 49 42	169 157 170 305 313 291 315 315 39 41	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4$	62  180 	207 248 204 373 442 576 434 434 40 46	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ $	·····	779 779 779 2,274 2,274 2,274 2,274 2,274 2,274 2,274	$1.89 \\ 4.39 \\ 4.76 \\ 10.22 \\ 1.68 \\ 3.89 \\ 4.22 \\ 9.47 \\ 2.17 \\ 5.06 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Robit         Gea Isle         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	  4 1 1 1 	29 27 29 104 124 115 125 49 42 39	169 157 170 305 313 291 315 39 41 39	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1$	62  180  26	207 248 204 373 442 576 434 40 46 66	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 226$	····· ·····	779 779 779 2,274 2,274 2,274 2,274 2,274 328 328	$1.89 \\ 4.39 \\ 4.76 \\ 10.22 \\ 1.68 \\ 3.89 \\ 4.22 \\ 9.47 \\ 2.17 \\ 5.06 \\ $
1. Actual 2. Full	 4 1 1 1 	29 27 29 104 124 115 125 49 42	169 157 170 305 313 291 315 315 39 41	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4$	62  180 	207 248 204 373 442 576 434 434 40 46	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ $	·····	779 779 779 2,274 2,274 2,274 2,274 2,274 2,274 328 328 328	$1.89 \\ 4.39 \\ 4.76 \\ 10.22 \\ 1.68 \\ 3.89 \\ 4.22 \\ 9.47 \\ 2.17 \\ 5.06 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1 	29 27 29 104 124 115 125 49 42 39	169 157 170 305 313 291 315 39 41 39	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1$	62  180  26	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 64 \\ 44$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ $	····· ····· ·····	779 779 779 2,274 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         5. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor	4 1 1 	29 27 29 104 124 115 125 49 42 39 42	169 157 170 305 313 291 315 39 41 39 42	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1$	62  180  26	207 248 204 373 442 576 434 40 46 66 44 57	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ $	····· ····· ····	779 779 779 2,274 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328 328 328 328	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1 	29 27 29 104 124 115 125 49 42 39 42 39 42	169 157 170 305 313 291 315 39 41 39 42 51	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1 \\ 2 \\ 2$	62  180  26 	207 248 204 373 442 576 434 40 46 66 44 57 55	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ $	·····	779 779 779 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328 328 328 328 328 328	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full	 4 1 1 1  	29 27 29 104 124 115 125 49 42 39 42 15 21	169 157 170 305 313 291 315 39 41 39 42 51 43	$     \begin{array}{r}       38 \\       30 \\       33 \\       68 \\       129 \\       106 \\       119 \\       2 \\       4 \\       1 \\       2 \\       6     \end{array} $	62  180  26 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 79 \\ 100 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 26$	····· ····· ····	779 779 779 2,274 2,274 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328 328 328 328 328 360 360 360	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\end{array}$
1. Actual	 4 1 1 1 	29 27 29 104 124 115 125 49 42 39 42 39 42 15 21 19	169 157 170 305 313 291 315 39 41 39 42 51	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1 \\ 2 \\ 6 \\ 11$	62  180  26 	207 248 204 373 442 576 434 40 46 66 44 57 55	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ $	·····	779 779 779 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328 328 328 328 328 328	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full	 4 1 1 1  	29 27 29 104 124 115 125 49 42 39 42 15 21	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\     \end{array} $	$ \begin{array}{r} 38\\30\\33\\68\\129\\106\\119\\2\\4\\1\\2\\6\\11\\1\\1\\1\end{array} $	62  180  26  28	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 79 \\ 100 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 26$	····· ····· ····	779 779 779 2,274 2,274 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328 328 328 328 328 360 360 360	1.89 4.39 4.76 10.22 1.68 3.89 4.22 9.47 2.17 5.068 5.48 6.83 1.20 2.78 3.01
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1  	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21	169     157     170     305     313     291     315     39     41     39     42     51     43     40     43     43	$ \begin{array}{c} 38\\30\\33\\68\\129\\106\\119\\2\\4\\1\\2\\6\\11\\11\\11\\11\\11\\11\\11\end{array} $	62  180  26  28 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 55 \\ 100 \\ 1$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 291 \\ 285 \\ 263 \\ 26$	···· ···· ···· ···· ··· ···	779 779 779 2,274 2,274 2,274 2,274 2,274 328 328 328 328 328 328 328 328 328 328	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.36\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decean         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         State         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Upper Township	 4 1 1 1    a	29 27 29 104 124 115 125 49 42 39 42 39 42 15 21 19 21	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       \end{array} $	38      30      33      68      129      106      119      2      4      1      2      6      11      11      11      11	62  180  26  28 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 79 \\ 100 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 28$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.11\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decan         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full	 4 1 1 1     a a	29 27 29 104 124 115 125 49 42 39 42 39 42 15 21 19 21 15 16	$ \begin{array}{c} 169\\ 157\\ 170\\ 305\\ 313\\ 291\\ 315\\ 39\\ 41\\ 39\\ 42\\ 51\\ 43\\ 40\\ 43\\ 18\\ 26\\ \end{array} $	$ \begin{array}{c} 38\\30\\33\\68\\129\\106\\119\\2\\4\\1\\2\\6\\11\\11\\11\\11\\11\\11\\11\\11\\11\\11\\11\end{array} $	62  180  26  28 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 43 \\ 40 \\ 44 \\ 57 \\ 79 \\ 55 \\ 29 \\ 43 \\ 40 \\ 44 \\ 57 \\ 79 \\ 55 \\ 29 \\ 43 \\ 40 \\ 44 \\ 40 \\ 40 \\ 44 \\ 40 \\ 40$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 108 \\ 280 \\ 28$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.68\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.1\\ 2.56\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement	 4 1 1 1     a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       26\\       25\\       \end{array} $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ $	62  180  26  28  12	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 79 \\ 55 \\ 29 \\ 29 \\$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.68\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.1\\ 2.56\end{array}$
1. Actual	 4 1 1 1     a a	29 27 29 104 124 115 125 49 42 39 42 39 42 15 21 19 21 15 16	$ \begin{array}{c} 169\\ 157\\ 170\\ 305\\ 313\\ 291\\ 315\\ 39\\ 41\\ 39\\ 42\\ 51\\ 43\\ 40\\ 43\\ 18\\ 26\\ \end{array} $	$ \begin{array}{c} 38\\30\\33\\68\\129\\106\\119\\2\\4\\1\\2\\6\\11\\11\\11\\11\\11\\11\\11\\11\\11\\11\\11\end{array} $	62  180  26  28 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 45 \\ 75 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 51 \\ 100 $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 83 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.68\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.1\\ 2.56\end{array}$
1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1     a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       26\\       25\\       \end{array} $	38 30 33 68 129 106 119 2 4 1 2 6 11 11 11 11 17 14 16	62  180  26  28  12	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 79 \\ 55 \\ 299 \\ 43 \\ 51 \\ 43 \\ 43 \\ 100 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 90 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.36\\ 1.11\\ 2.56\\ 2.79\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	 4 1 1 1     a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15	$ \begin{array}{c} 169\\ 157\\ 170\\\\ 305\\ 313\\ 291\\ 315\\\\ 39\\ 41\\\\ 39\\ 42\\\\ 51\\ 43\\ 40\\ 43\\\\ 18\\ 26\\ 25\\ 27\\\\ 2\end{array} $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ $	62  180  26  28  12 	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 46\\ 66\\ 44\\ 44\\ 57\\ 55\\ 79\\ 55\\ 79\\ 55\\ 29\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 5\\ 55\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.11\\ 2.58\\ 2.77\\ 9.83\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         West Cape May         1. Actual	 4 1 1 1    a a a a a a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15 16	$ \begin{array}{c} 169\\ 157\\ 170\\ 305\\ 313\\ 291\\ 315\\ 39\\ 41\\ 42\\ 51\\ 43\\ 40\\ 43\\ 18\\ 26\\ 25\\ 27\\ 2\\ 2 \end{array} $	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1 \\ 2 \\ 6 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ $	62  180  26  28  12 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 58 \\ 8 \\ 58 \\ 8 \\ 58 \\ 8 \\ 58 \\ 8 \\ 58 \\ 8 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.2\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 2.55\\ 2.73\\ 9.83\\ 1.91\end{array}$
1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         5. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         5. 40%, Replacement         5. 40%, Replacement         5. 40%, Replacement         5. 40%, Replacement         5. 40%, 10%         5. 40%, 10%	 4 1 1 1    a a a a a a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15 16 15	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       266\\       225\\       27\\       22\\       2       2       2       2       2       $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 16\\ 3\\ 6\\ 4\end{array}$	62  180  26  28  12  5	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 55 \\ 29 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ 1$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.66\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.11\\ 2.55\\ 2.73\\ 9.83\\ 1.91\\ 4.52$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         West Cape May         1. Actual         2. Full         3. 40%, Replacement	 4 1 1 1     a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 19\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 11\\ \end{array}$	$ \begin{array}{c} 169\\ 157\\ 170\\ 305\\ 313\\ 291\\ 315\\ 39\\ 41\\ 42\\ 51\\ 43\\ 40\\ 43\\ 18\\ 26\\ 25\\ 27\\ 2\\ 2 \end{array} $	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1 \\ 2 \\ 6 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ $	62  180  26  28  12 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 58 \\ 8 \\ 58 \\ 8 \\ 58 \\ 8 \\ 58 \\ 8 \\ 58 \\ 8 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.66\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.11\\ 2.55\\ 2.73\\ 9.83\\ 1.91\\ 4.52$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1    a a a a a a a a a	29 27 29 104 124 115 125 49 42 39 42 42 15 21 19 21 15 16 15 16 15 16	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       266\\       225\\       27\\       22\\       2       2       2       2       2       $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 16\\ 3\\ 6\\ 4\end{array}$	62  180  26  28  12  5	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ $	···· ···· ···· ···· ···· ···· ··· ···	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 8.33\\ 1.20\\ 2.79\\ 9.83\\ 1.91\\ 4.5\\ 2.79\\ 9.83\\ 1.91\\ 4.5\\ 4.91\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Yest Cape May         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1    a a a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 11\\ 10\\ 11\\ \end{array}$	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       511\\       43\\       40\\       43\\       18\\       265\\       255\\       27\\       22\\       22\\       22\\       2       2       \end{array} $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 17\\ 14\\ 16\\ 3\\ 6\\ 4\\ 5\end{array}$	62  180  26  28  12  5	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 55 \\ 29 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ 1$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 399 \\ 42 \\ 49 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.11\\ 2.55\\ 2.79\\ 9.8^{*}\\ 1.91\\ 4.5\\ 4.92\\ 8.3\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         West Cape May         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         West Wildwood         1. Actual	 4 1 1 1     a a a a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15 16 15 16 15 16 15 11 10 11	$ \begin{array}{c} 169\\ 157\\ 170\\\\ 305\\ 313\\ 291\\ 315\\\\ 39\\ 41\\ 42\\\\ 51\\ 43\\ 40\\ 43\\\\ 18\\ 26\\ 25\\ 27\\\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2$	$38 \\ 30 \\ 33 \\ 68 \\ 129 \\ 106 \\ 119 \\ 2 \\ 4 \\ 1 \\ 2 \\ 6 \\ 11 \\ 11 \\ 11 \\ 11 \\ 11 \\ $	62  180  26  28  12  5 	$207 \\ 248 \\ 204 \\ 373 \\ 442 \\ 576 \\ 434 \\ 40 \\ 46 \\ 66 \\ 44 \\ 57 \\ 55 \\ 79 \\ 55 \\ 29 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 43 \\ 51 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ $	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ $	···· ···· ···· ···· ···· ···· ··· ···	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.11\\ 2.58\\ 2.79\\ 9.83\\ 1.45\\ 4.90\\ 8.33\\ 2.24\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	4 1 1 1    a a a a a a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15 16 15 16 15 11 10 11	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       26\\       25\\       27\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       3\\       3       3       3       3       41       43       40       43       43       40       43       18       266       25       27       2       2       2       2       2       $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 16\\ 3\\ 6\\ 4\\ 5\\ 1\\ 2\end{array}$	62  180  26  28  12  5 	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 46\\ 66\\ 44\\ 40\\ 46\\ 66\\ 44\\ 41\\ 57\\ 55\\ 79\\ 55\\ 29\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 79\\ 55\\ 29\\ 3\\ 3\end{array}$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 245 \\ 245 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 45 \\ $	···· ···· ···· ···· ···· ···· ··· ···	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 2.5\\ 3.01\\ 1.11\\ 2.55\\ 4.9\\ 4.5\\ 4.9\\ 3.3\\ 2.22\\ 5.3\end{array}$
1. Actual	 4 1 1 1     a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 19\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 11\\ 10\\ 11\\ 7\\ 5\\ 5\end{array}$	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       266\\       225\\       27\\       22\\       22\\       22\\       22\\       33     \end{array} $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 16\\ 3\\ 6\\ 4\\ 5\\ 1\\ 2\\ 1\end{array}$	62  180  26  28  28  12  5  5	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 466\\ 666\\ 44\\ 44\\ 57\\ 555\\ 79\\ 79\\ 55\\ 55\\ 29\\ 43\\ 51\\ 43\\ 51\\ 43\\ 11\\ 7\\ 7\\ 3\\ 5\end{array}$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 245 \\ 245 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 100 \\ 48 \\ 100 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.20\\ 2.78\\ 3.01\\ 1.20\\ 2.78\\ 3.01\\ 1.20\\ 2.78\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.02\\ 2.79\\ 9.83\\ 1.93\\ 4.55\\ 4.93\\ 2.22\\ 5.33\\ 2.22\\ 5.33\\ 2.22\\ 5.33\\ 3.02\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.01\\ 3.02\\ 3.01$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Weper Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         West Cape May         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	4 1 1 1    a a a a a a a a a	29 27 29 104 124 115 125 49 42 39 42 15 21 19 21 15 16 15 16 15 16 15 11 10 11	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       26\\       25\\       27\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       2\\       3\\       3       3       3       3       41       43       40       43       43       40       43       18       266       25       27       2       2       2       2       2       $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 16\\ 3\\ 6\\ 4\\ 5\\ 1\\ 2\end{array}$	62  180  26  28  12  5 	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 46\\ 66\\ 44\\ 57\\ 55\\ 79\\ 55\\ 79\\ 55\\ 29\\ 43\\ 51\\ 43\\ 5\\ 8\\ 11\\ 17\\ 7\\ 3\\ 5\\ 8\\ 8\\ 8\\ 9\end{array}$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 245 \\ 245 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 45 \\ $	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 2,274\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328\\ 328$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 2.5\\ 3.01\\ 1.11\\ 2.55\\ 4.9\\ 4.5\\ 4.9\\ 3.3\\ 2.22\\ 5.3\end{array}$
1. Actual	 4 1 1 1    a a a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 19\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 11\\ 10\\ 11\\ 7\\ 5\\ 5\end{array}$	$     \begin{array}{r}       169\\       157\\       170\\       305\\       313\\       291\\       315\\       39\\       41\\       39\\       42\\       51\\       43\\       40\\       43\\       18\\       266\\       225\\       27\\       22\\       22\\       22\\       22\\       33     \end{array} $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ $	62  180  26  28  28  12  5  5	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 46\\ 66\\ 44\\ 44\\ 57\\ 55\\ 79\\ 55\\ 29\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 7\\ 7\\ 3\\ 5\\ 8\\ 11\\ 7\\ 7\\ 3\\ 5\\ 9\\ 5\\ 5\\ 9\\ 5\\ 5\\ 9\\ 5\\ 5\\ 9\\ 5\\ 5\\ 9\\ 5\\ 5\\ 5\\ 9\\ 5\\ 5\\ 5\\ 9\\ 5\\ 5\\ 5\\ 9\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 45 \\ 49 \\ 40 \\ 40 \\ 40 \\ 40 \\ 40 \\ 40 \\ 40 \\ 40$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ $	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.11\\ 2.58\\ 2.79\\ 9.83\\ 1.93\\ 4.56\\ 4.93\\ 8.39\\ 2.21\\ 5.33\\ 5.74\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         West Cape May         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         West Cape May         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	4 1 1 1    a a a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 19\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 11\\ 10\\ 11\\ 7\\ 5\\ 5\end{array}$	$ \begin{array}{c} 169\\ 157\\ 170\\\\ 305\\ 313\\ 291\\ 315\\\\ 39\\ 41\\\\ 42\\\\ 51\\\\ 43\\\\ 40\\\\ 43\\\\ 18\\\\ 26\\\\ 25\\\\27\\\\ 2\\\\2\\\\2\\\\2\\\\2\\\\2\\\\2\\\\3\\\\4\\\\4\end{array}\right) $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\$	62  180  26  28  28  12  5  5	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 46\\ 66\\ 44\\ 40\\ 46\\ 66\\ 44\\ 41\\ 57\\ 55\\ 55\\ 29\\ 55\\ 55\\ 29\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 43\\ 5\\ 8\\ 111\\ 7\\ 3\\ 5\\ 8\\ 5\\ 8\\ 5\\ 8\\ 5\\ 8\\ 5\\ 5\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 291 \\ 285 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 45 \\ 49 \\ 377 \\ 377 \\ 377 \\ 371 \\ 391 \\ 391 \\ 371 \\ 391 \\ 391 \\ 371 \\ 391 \\ 3$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.2\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.25\\ 2.73\\ 1.21\\ 2.55\\ 2.73\\ 9.83\\ 1.93\\ 4.5\\ 4.94\\ 8.3\\ 2.22\\ 5.3\\ 5.7\\ 8.8\end{array}$
1. Actual	4 1 1 1    a a a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 19\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 11\\ 10\\ 11\\ 7\\ 5\\ 5\\ 5\\ 5\end{array}$	$ \begin{array}{c} 169\\ 157\\ 170\\\\ 305\\ 313\\ 291\\ 315\\\\ 39\\ 41\\ 39\\ 42\\\\ 51\\ 43\\ 40\\ 43\\\\ 18\\ 26\\ 25\\ 27\\\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2\\ 2$	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\$	62  180  26  28  12  5  5  5	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 466\\ 666\\ 44\\ 44\\ 57\\ 555\\ 79\\ 79\\ 55\\ 55\\ 29\\ 43\\ 51\\ 43\\ 5\\ 11\\ 7\\ 7\\ 3\\ 5\\ 8\\ 811\\ 814\\ \end{array}$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 245 \\ 245 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 45 \\ 49 \\ 377 \\ 337 \\ 3$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.22\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.21\\ 2.58\\ 2.79\\ 9.83\\ 1.12\\ 2.58\\ 2.79\\ 9.83\\ 1.9\\ 4.53\\ 4.53\\ 5.33\\ 5.77\\ 8.8\\ 1.7\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Decean         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sea Isle         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Stone Harbor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wept Cape May         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	 4 1 1 1     a a a a a a a	$\begin{array}{c} 29\\ 27\\ 29\\ 104\\ 124\\ 115\\ 125\\ 125\\ 49\\ 42\\ 39\\ 42\\ 15\\ 21\\ 19\\ 21\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 16\\ 15\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5$	$ \begin{array}{c} 169\\ 157\\ 170\\\\ 305\\ 313\\ 291\\ 315\\\\ 39\\ 41\\\\ 42\\\\ 51\\\\ 43\\\\ 40\\\\ 43\\\\ 18\\\\ 26\\\\ 25\\\\27\\\\ 2\\\\2\\\\2\\\\2\\\\2\\\\2\\\\2\\\\3\\\\4\\\\4\end{array}\right) $	$\begin{array}{c} 38\\ 30\\ 33\\ 68\\ 129\\ 106\\ 119\\ 2\\ 4\\ 1\\ 2\\ 6\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\$	62  180  26  28  12  5  5  5 	$\begin{array}{c} 207\\ 248\\ 204\\ 373\\ 442\\ 576\\ 434\\ 40\\ 46\\ 66\\ 44\\ 40\\ 46\\ 66\\ 44\\ 41\\ 57\\ 55\\ 55\\ 29\\ 55\\ 55\\ 29\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 43\\ 51\\ 43\\ 5\\ 8\\ 111\\ 7\\ 3\\ 5\\ 8\\ 5\\ 8\\ 5\\ 8\\ 5\\ 8\\ 5\\ 5\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 5\\ 5\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\$	$550 \\ 511 \\ 554 \\ 1,828 \\ 1,718 \\ 1,595 \\ 1,729 \\ 244 \\ 243 \\ 226 \\ 245 \\ 245 \\ 245 \\ 245 \\ 263 \\ 286 \\ 108 \\ 89 \\ 83 \\ 90 \\ 43 \\ 41 \\ 39 \\ 42 \\ 49 \\ 48 \\ 45 \\ 49 \\ 377 \\ 337 \\ 322 \\ 42 \\ 49 \\ 48 \\ 45 \\ 49 \\ 377 \\ 322 \\ 41 \\ 377 \\ 322 \\ 42 \\ 42 \\ 43 \\ 44 \\ 45 \\ 49 \\ 377 \\ 322 \\ 42 \\ 44 \\ 45 \\ 49 \\ 377 \\ 322 \\ 42 \\ 45 \\ 49 \\ 377 \\ 322 \\ 45 \\ 45 \\ 45 \\ 49 \\ 377 \\ 322 \\ 45 \\ 322 \\ 45 \\ 377 \\ 377 \\ 322 \\ 45 \\ 377 \\$	···· ···· ···· ···· ··· ··· ··· ··· ··	$\begin{array}{c} 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 779\\ 2,274\\ 2,$	$\begin{array}{c} 1.89\\ 4.39\\ 4.76\\ 10.22\\ 1.68\\ 3.89\\ 4.2\\ 9.47\\ 2.17\\ 5.06\\ 5.48\\ 6.83\\ 1.20\\ 2.78\\ 3.01\\ 1.11\\ 2.58\\ 2.79\\ 9.83\\ 1.93\\ 4.55\\ 4.93\\ 4.55\\ 5.77\\ 8.8\\ 8.8\end{array}$

### CAPE MAY COUNTY-Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Wildwood Crest           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	\$40 62 57 62	\$75 72 66 72	\$3 7 7 7	\$38	\$78 79 111 79	\$372 342 316 343		\$479 479 479 479	8.26% 1.65 3.81 4.13
Woodbine           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	12 12 12 13	17 9 9 10	8 20 16 18	···· 5	25 29 30 27	24 16 16 17	\$10 11 10 11	66 66 66	7.67 1.70 4.20
County Total           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$16 3 3 3	\$484 525 491 531	\$1,694 1,649 1,553 1,677	\$298 603 467 532	\$593 \$593	\$1,992 2,253 2,613 2,209	\$5,067 4,685 4,374 4,735	\$117 98 93 100	66 \$7,507 7,507 7,507 7,507 7,507	4.49 9.07% 1.61 3.77 4.08

veterans exemptions. a Less than \$500.

### **CUMBERLAND COUNTY** ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

1. Actual tax assessed - (1957).

Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

					ess Taxes		Residential	Farm	Total*	_
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
Bridgeton										
1. Actual	\$6	\$24	\$512	\$174		\$686	\$943	a	\$1,612	8.709
2. Full	2	33	450	250		700	902	a	1,612	2.25
3. 40%, Replacement	<b>2</b>	33	452	123	\$127	702	906	a	1,612	5.66
4. 40%, 10%	2	35	480	165		645	963	a	1,612	6.01
Commercial										
1. Actual	a	10	22	<b>24</b>		45	67	\$15	133	5.98
2. Full	a	18	15	<b>46</b>		61	45	11	133	1.51
3. 40%, Replacement	a	17	15	40	11	65	43	10	133	3.60
4. $40\%$ , $10\%$	a	18	16	44		60	46	11	133	3.88
Deerfield										
1. Actual		3	5	6		11	50	26	86	9.09
2. Full		<b>2</b>	5	7		12	46	27	86	1.41
3. 40%, Replacement		2	5	4	7	16	43	26	86	3.34
4. 40%, 10%		3	6	5		11	47	28	86	3.60
Downe										
1. Actual	a	3	25	4		30	45	23	97	8.66
2. Full	а	2	14	7		21	42	33	97	1.92
3. 40%, Replacement	a	$\frac{2}{2}$	13	6	8	26	40	31	97	4.49
4. 40%, 10%	a	2	14	7		20	43	33	97	4.86
Fairfield										
1. Actual	a	5	10	5		15	76	41	130	10.12
2. Full	a	5	14	7		21	67	40	130	1.64
3. 40%, Replacement	a	4	13	5	10	29	63	37	130	3.82
4. 40%, 10%	a	5	14	6		20	68	40	130	4.14
Greenwich										
1. Actual		1	4	3		7	22	28	57	7.38
2. Full		1	$\overline{4}$	6		10	$\frac{1}{21}$	$\tilde{26}$	57	1.77
3. 40%, Replacement		ĩ	$\overline{4}$	2	5	10	21	$\tilde{26}$	57	4.41
4. 40%, 10%			5	3	-	7	22	28	57	4.70

### **CUMBERLAND** COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND	Class II	Vacant	Real	Busines Personal	ss Taxes Replacement		Residential Property	Farm Property	Total* Net	Tax
ALTERNATIVE	Railroad	Land	Estate	Property	Tax	Total	Taxes	Taxes	Taxes	Rate
Hopewell										
1. Actual	a	\$3	\$7	\$5		\$12	\$62	\$78	\$149	7.85%
2. Full	a	3	6	5		12	54	82	149	1.08
3. 40%, Replacement	a	3	6	4	\$12	22	50	75	149	2.51
4. 40%, 10%	a	3	6	5		11	55	82	149	2.72
Lawrence							-	_		
1. Actual	a	3	7	5		12	34	32	79	6.53
2. Full	a	4	6	8		15	27	34	79	1.34
3. 40%, Replacement	a	4 4	6     7	5 6	6	17 13	26 28	33 35	79 79	$3.21 \\ 3.46$
4. 40%, 10%	a	4	4	0		19	28	50	19	5.40
Maurice River	_	17		07		40	74	10	140	10.40
1. Actual	a	17	23	25		48	74	13	146	10.46
2. Full 3. 40%, Replacement	a a	38 35	20 19	$27 \\ 24$	12	47 55	54 51	8 8	$146 \\ 146$	$1.51 \\ 3.51$
4. 40%, 10%	a a	30 38	19 20	24 27	12	55 47	55	8	146	3.81
	a	30	20	21		71	00	0	140	0.01
Millville 1. Actual	\$4	38	490	155		645	701	17	1,354	8.33
2. Full	<sup>94</sup> 1	45	348	289		637	673	22	1,354	1.91
3. 40%, Replacement	1	45	350	181	107	638	677	22	1,354	4.79
4. 40%, 10%	1	49	375	212		588	725	23	1,354	5.13
Shiloh	-		010						_,	
1. Actual		a	4	1		5	19	8	32	8.48
2. Full		a	2	$\frac{1}{2}$		4	19	9	32	1.72
3. 40%, Replacement		a	$\tilde{2}$	ā	3	$\hat{4}$	19	9	32	4.27
4. 40%, 10%		a	$\overline{2}$	1		3	20	9	32	4.55
Stow Creek										
1. Actual		a	1	1		3	9	40	51	7.38
2. Full		1	<b>2</b>	$^{2}$		4	10	37	51	1.65
3. 40%, Replacement		1	1	2	4	7	10	35	51	3.87
4. 40%, 10%	• • • •	1	2	$^{2}$		3	10	37	51	4,18
									Section Constants	and the second
				Service and the		and the second se	Microsoft and a second second second	and a local restored have determined	A MARKAN AND A MARKAN	
·									074	7 37
				10		41	116	118	274	7.37
Upper Deerfield	a	6	23	18		41 42	117	112	274	1.34
1 A of 119]	aa	6	17	25			117 116	112 111	$\begin{array}{c} 274 \\ 274 \end{array}$	$1.34 \\ 3.34$
1. Actual	a a a	6 6	17 17	25 5	22	42	117	112	274	1.34
1. Actual 2. Full 2. 40% Replacement	a	6	17	25		42 44	117 116	112 111 118	274 274 274	$1.34 \\ 3.34 \\ 3.56$
1. Actual	a a	6 6	17 17	25 5 10	22	42 44 29	117 116 124 1.489	112 111 118 304	$274 \\ 274 \\ 274 \\ 274 \\ 2,647$	1.34 3.34 3.56 10.34
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland	a a a	6 6 7	17 17 18 623	25 5 10 252	22	42 44 29 874	117 116 124 1.489	112 111 118 304 274	274 274 274 2,647 2,647	1.34 3.34 3.56 10.34 1.48
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland	a a a 3	6 6	17 17 18 623 536	25 5 10 252 534	22 	42 44 29 874 1,069	$117 \\ 116 \\ 124 \\ 1,489 \\ 1,221 \\ 1,291 \\ 1,$	112 111 118 304 274 289	274 274 274 2,647 2,647 2,647	1.34 3.34 3.56 10.34 1.48 3.91
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual	a a 3 a	6 6 7 77	17 17 18 623 536 566	25 5 10 252 534 211	22  209	42 44 29 874	$117 \\ 116 \\ 124 \\ 1,489 \\ 1,221 \\ 1,291 \\ 1,$	112 111 118 304 274	274 274 274 2,647 2,647	1.34 3.34 3.56 10.34 1.48
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual 2. Full 4. 40%, Replacement	a a 3 a a	6 6 7 77 111	17 17 18 623 536	25 5 10 252 534	22 	42 44 29 874 1,069 986	117 116 124 1,489 1,221	112 111 118 304 274 289	274 274 274 2,647 2,647 2,647	$1.34 \\ 3.34 \\ 3.56 \\ 10.34 \\ 1.48 \\ 3.91 \\ 4.10 \\ 1.41 \\ 1.41 \\ 1.42 \\$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual	a a 3 a	6 6 7 77 111 117	17 17 18 623 536 566	25 5 10 252 534 211	22  209	42 44 29 874 1,069 986 907	117 116 124 1,489 1,221 1,291 1,353	112 111 118 304 274 289 303	274 274 274 2,647 2,647 2,647	1.34 3.34 3.56 10.34 1.48 3.91 4.10 9.01
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a 3 a a a a	6 6 7 111 117 123	17 17 18 623 536 566 593	25 5 10 252 534 211 314	22  209	42 44 29 874 1,069 986 907 \$2,433	117 116 124 1,489 1,221 1,291 1,353 \$3,707	112 111 118 304 274 289 303 \$744	274 274 274 2,647 2,647 2,647 2,647	1.34 3.34 3.56 10.34 1.48 3.91 4.10 9.01 1.68
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% County Total 1. Actual	a a 3 a a a \$14	6 6 7 111 117 123 \$189	17 17 18 623 536 566 593 \$1,755	25 5 10 252 534 211	22  209 	42 44 29 874 1,069 986 907 \$2,433 2,655	117 116 124 1,489 1,221 1,291 1,353 \$3,707 3,298	112 111 118 304 274 289 303	274 274 274 2,647 2,647 2,647 2,647 2,647 2,647 2,647 86,848 6,848 6,848	$1.34 \\ 3.34 \\ 3.56 \\ 10.34 \\ 1.48 \\ 3.91 \\ 4.10 \\ 9.01 \\ 1.68 \\ 4.27 \\ \end{array}$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual 3. 40%, Replacement 4. 40%, 10% County Total 1. Actual 4. Actual	a a 3 a a a 8 \$14 3	6 6 7 111 117 123 \$189 269	17 17 18 623 536 566 593 \$1,755 1,440	25 5 10 252 534 211 314 314 \$678 1,215	22  209 	42 44 29 874 1,069 986 907 \$2,433 2,655 2,655	117 116 124 1,489 1,221 1,291 1,353 \$3,707 3,298 3,355	112 111 118 304 274 289 303 \$744 714	274 274 274 2,647 2,647 2,647 2,647 2,647 \$6,848 6,848	1.34 3.34 3.56 10.34 1.48 3.91 4.10 9.01 1.68
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vineland 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a a a a s 14 3 3	6 6 7 111 117 123 \$189	17 17 18 623 536 566 593 \$1,755	25 5 10 252 534 211 314 \$678 1,215 612 612	22  209 	42 44 29 874 1,069 986 907 \$2,433 2,655	117 116 124 1,489 1,221 1,291 1,353 \$3,707 3,298	112 111 118 304 274 289 303 \$744 714 712	274 274 274 2,647 2,647 2,647 2,647 2,647 2,647 2,647 86,848 6,848 6,848	$1.34 \\ 3.34 \\ 3.56 \\ 10.34 \\ 1.48 \\ 3.91 \\ 4.10 \\ 9.01 \\ 1.68 \\ 4.27 \\ \end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

### ESSEX COUNTY

ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957

(amounts in thousands of dollars)

184

185

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate		ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Belleville						<b>81 001</b>	<b>70</b> 410			0.000
1. Actual 2. Full	\$4	\$37	\$1,294	\$387		\$1,681	\$2,418 1,814	\$4 3	\$4,076	6.829
3. 40%, Replacement	1 1	$     34 \\     35   $	973	1,288 896	\$322	$2,261 \\ 2,219$	1,814	3	$4,076 \\ 4,076$	$1.92 \\ 4.94$
4. 40%, 10%	1	37	$1,001 \\ 1,057$	1,059	φ022 · · · ·	2,116	1,970	3	4,076	5.22
Bloomfield	-	01	1,001	2,000		_,	_,	ů	-,010	0
1. Actual	18	46	1,868	584		2,453	3,731	3	6,122	6.73
2. Full	6	106	1,410	1,234	••••	2,644	3,446	3	6,122	2.17
3. 40%, Replacement	6	110	1,461	595	484	2,540	3,570	3	6,122	5.61
4. 40%, 10%	7	116	1,540	807		2,347	3,763	3	6,122	5.92
aldwell Boro 1. Actual	1	15	232	65		298	700		997	7.13
2. Full	a	15	204	150		354	638		997	2.33
3. 40%, Replacement	a	15	198	98	79	375	619		997	5.65
4. 40%, 10%	a	16	212	118		331	664		997	6.06
aldwell Township										
1. Actual 2. Full		19	296	79	• • • •	374	139	10	538	6.33
3. 40%, Replacement		11 11	$245 \\ 242$	129 92	43	375 377	$138 \\ 136$	17 17	538 538	$\begin{array}{c} 1.47 \\ 3.64 \end{array}$
4. 40%, 10%		11	259	108		366	146	18	538	3.88
edar Grove								20		0.00
1. Actual	a	62	90	21		111	1,080	3	1,212	7.20
2. Full	a	66	107	49		155	1,016	3	1,212	2.32
3. 40%, Replacement	a	62	100	29	96	225	956	3	1,212	5.45
4. 40%, 10%	a	67	109	36		144	1,034	3	1,212	5.89
ast Orange	17	00	4 450			<b>F</b> 000				
1. Actual 2. Full	17 7	86 76	$4,476 \\ 3,585$	$610 \\ 2,118$		5,086	4,197		9,260	7.27
3. 40%, Replacement	7	76	3,567	1,447	732	5,703 5,745	3,573 3,555		9,260 9,260	2.85 7.09
4. 40%, 10%	7	81	3,799	1,717		5,516	3,787		9,260	7.55
;						and strength				Section 1
Tella				0		15	484	a	516	7.00
ssex Fells 1. Actual	a	22	13	2 5		19	475	a	516	$2.30 \\ 5.24$
9 Full	a	25	14 12	11	41	64	433	a	516 516	5.69
a 40% Replacement	a	$23 \\ 25$	13	12		25	470	a	510	0.00
4. 40%, 10%	a	20	20						1 961	7.74
len Ridge	1	9	64	25		90	1,288		$1,361 \\ 1,361$	2.93
1 Actual	a	10	43	68		111	1,260		1,361	6.85
2. Full	a	9	40	51	108	$199 \\ 102$	$1,177 \\ 1,275$		1,361	7.42
3. 40%, Replacement 4. 40%, 10%	a	10	44	59		102	1,210		-,-	
vington						2 620	3 602		7,265	8.58
	28	26	2,840	790		3,629 4 016	3,692 3,292		7,265 7,265	2.69
1. Actual	28 9	18	1,897	2,119		4,016	3,292	  	7,265 7,265	$2.69 \\ 8.31$
2. Full	9 11	18 22	1,897 2,342	$2,119 \\ 357$	574				7,265	2.69
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	9	18	1,897	2,119		4,016 3,273	3,292 4,066		7,265 7,265 7,265	$2.69 \\ 8.31 \\ 8.32$
2. Full 3. 40%, Replacement 4. 40%, 10%	9 11	18 22 22	1,897 2,342 2,345	2,119 357 923	574	4,016 3,273	3,292 4,066	2	7,265 7,265 7,265 2,833	2.69 8.31 8.32 4.90
2. Full 3. 40%, Replacement 4. 40%, 10% ivingston 1. Actual	9 11 11	18 22 22 333	1,897 2,342 2,345 320	2,119 357 923 55	574	4,016 3,273 3,268 375 488	3,292 4,066 4,071 2,177 2,068	  2 2	7,265 7,265 7,265 2,833 2,833	2.69 8.31 8.32 4.90 2.27
2. Full 3. 40%, Replacement 4. 40%, 10% ivingston 1. Actual 2. Full	9 11 11	18 22 22 333 326	1,897 2,342 2,345 320 308	2,119 357 923	574	4,016 3,273 3,268 375 488 612	3,292 4,066 4,071 2,177 2,068 1,969	····· ····· 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833	2.69 8.31 8.32 4.90 2.27 5.39
2. Full 3. 40%, Replacement 4. 40%, 10% ivingston 1. Actual 2. Full 4. 40%, Replacement	9 11 11	18 22 22 333 326 311	1,897 2,342 2,345 320	2,119 357 923 55 180	574	4,016 3,273 3,268 375 488	3,292 4,066 4,071 2,177 2,068	  2 2	7,265 7,265 7,265 2,833 2,833	2.69 8.31 8.32 4.90 2.27
2. Full	9 11 11	18 22 22 333 326	1,897 2,342 2,345 320 308 293	2,119 357 923 55 180 95	574  224	4,016 3,273 3,268 375 488 612 439	3,292 4,066 4,071 2,177 2,068 1,969 2,122	2 2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833	2.69 8.31 8.32 4.90 2.27 5.39 5.81
2. Full 3. 40%, Replacement 4. 40%, 10% ivingston 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	9 11 11	18 22 22 333 326 311	1,897 2,342 2,345 320 308 293	2,119 357 923 55 180 95 123 168	574  224 	4,016 3,273 3,268 375 488 612 439 645	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245	2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853	2.69 8.31 8.32 4.90 2.27 5.39 5.81 7.53 2.37
2. Full 3. 40%, Replacement ivingston 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Iaplewood 1. Actual	9 11 11	18 22 22 333 326 311 335 28 26	1,897 2,342 2,345 320 308 293 316 477 380	2,119 357 923 55 180 95 123 168 553	574  224 	4,016 3,273 3,268 375 488 612 439 645 933	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935	2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833	2.69 8.31 8.32 4.90 2.27 5.39 5.81 7.53 2.37 6.34
2. Full	9 11 11   2 1 1	18 22 22 333 326 311 335 28 26 28	1,897 2,342 2,345 320 308 293 316 477 380 407	$2,119 \\ 357 \\ 923 \\ 55 \\ 180 \\ 95 \\ 123 \\ 168 \\ 553 \\ 27 \\ 168 \\ 573 \\ 27 \\ 100 \\ $	574  224  304	4,016 3,273 3,268 375 488 612 439 645 933 738	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142	2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 2,833 3,853	2.69 8.31 8.32 4.90 2.27 5.39 5.81 7.53 2.37
2. Full 3. 40%, Replacement 4. 40%, 10% ivingston 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Iaplewood 1. Actual 2. Full 4. Actual 3. 40%, Replacement	9 11 11   2 1	18 22 22 333 326 311 335 28 26	1,897 2,342 2,345 320 308 293 316 477 380	2,119 357 923 55 180 95 123 168 553	574  224 	4,016 3,273 3,268 375 488 612 439 645 933	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935	2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\end{array}$
2. Full	9 11 11   2 1 1 1 1	18 22 22 333 326 311 335 28 26 28 29	1,897 2,342 2,345 320 308 293 316 477 380 407 425	2,119357923551809512316855327176	574  224  304	4,016 3,273 3,268 375 488 612 439 645 933 738	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142	2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,853 3,853	2.69 8.31 8.32 4.90 2.27 5.39 5.81 7.53 2.37 6.62 7.24
2. Full	9 11 11   2 1 1 1 1 4	18 22 22 333 326 311 335 28 26 28 29 131	1,897 $2,342$ $2,345$ $320$ $308$ $293$ $316$ $477$ $380$ $407$ $425$ $630$	$2,119 \\ 357 \\ 923 \\ 55 \\ 180 \\ 95 \\ 123 \\ 168 \\ 553 \\ 27 \\ 176 \\ 235 \\$	574  224  304	4,016 3,273 3,268 375 488 612 439 645 933 738 601	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812	2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,853 3,853 3,853	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\end{array}$
2. Full	9 11 11   2 1 1 1 1 4 1	18 22 22 333 326 311 335 28 26 28 29 131 156	1,897 2,342 2,345 320 308 293 316 477 380 407 425 630 478	2,119357923551809512316855327176	574  224  304 	4,016 3,273 3,268 375 488 612 439 645 933 738 601 866 957 1,154	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631	2 2 2 2 2 2 2 2 	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,853 3,853 3,895 3,895 3,895	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\end{array}$
2. Full	9 11 11   2 1 1 1 1 4 1 1	18 22 22 333 326 311 335 28 26 28 29 131	1,897 $2,342$ $2,345$ $320$ $308$ $293$ $316$ $477$ $380$ $407$ $425$ $630$	$2,119 \\ 357 \\ 923 \\ 55 \\ 180 \\ 95 \\ 123 \\ 168 \\ 553 \\ 27 \\ 176 \\ 235 \\ 479 \\ 179 \\ 179 \\ 100 \\$	574  224  304 	4,016 3,273 3,268 375 488 612 439 645 933 738 601 866 957	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812	2 2 2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,853 3,853 3,853	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\end{array}$
2. Full	9 11 11   2 1 1 1 1 4 1	18     22     22     22     333     326     311     335     28     26     28     29     131     156     146     146     146	1,897 2,342 2,345 320 308 293 316 477 380 407 425 630 478 447	2,119357923551809512316855327176235479399	574  224  304  308	4,016 3,273 3,268 375 488 612 439 645 933 738 601 866 957 1,154 929	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846	2 2 2 2 2 2	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,853 3,853 3,853 3,895 3,895 3,895 3,895	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\end{array}$
2. Full	9 11 11   2 1 1 1 1 1 4 1 1 1	18     22     22     22     333     326     311     335     28     26     28     29     131     156     146     158	1,897 $2,342$ $2,345$ $320$ $308$ $293$ $316$ $477$ $380$ $407$ $425$ $630$ $478$ $447$ $484$	$2,119 \\ 357 \\ 923 \\ 55 \\ 180 \\ 95 \\ 123 \\ 168 \\ 553 \\ 27 \\ 176 \\ 235 \\ 479 \\ 399 \\ 445 \\ 267 \\$	574  224  304  308	4,016 3,273 3,268 375 488 612 439 645 933 738 601 866 957 1,154 929 1,762	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224	····· 2 2 2 2 2 2  	7,265 7,265 7,265 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,855 3,895 3,895 3,895 3,895 3,895	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.61\end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         ivingston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Image: State Stat	9 11 11  2 1 1 1 1 1 1 2 1 2 1	18     22     22     22     333     326     311     335     28     26     28     29     131     156     146     146     146	1,897 2,342 2,345 320 308 293 316 477 425 630 477 425 630 478 447 484 1,495 1,335	2,119357923551809512316855327176235479399445267866	574  224  304  308 	$\begin{array}{c} 4,016\\ 3,273\\ 3,268\\ 375\\ 488\\ 612\\ 439\\ 645\\ 933\\ 738\\ 601\\ 866\\ 957\\ 1,154\\ 929\\ 1,762\\ 2,201\\ \end{array}$	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224 4,752	····· 2 2 2 2 2 2 ····· ····· ·····	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,853 3,853 3,895 3,895 3,895 3,895 3,895 6,978 6,978	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 5.28\\ 7.61\\ 3.08\end{array}$
2. Full	9 11 11   2 1 1 1 1 1 4 1 1 1	18     22     22     22     333     326     311     335     28     26     28     29     131     156     146     158     75	1,897 2,342 2,345 320 308 293 316 477 380 407 425 630 478 447 484 1,495 1,335 1,276	$\begin{array}{c} 2,119\\ 357\\ 923\\ 55\\ 180\\ 95\\ 123\\ 168\\ 553\\ 27\\ 176\\ 235\\ 479\\ 399\\ 445\\ 267\\ 866\\ 606\\ \end{array}$	574  224  304  308  551	$\begin{array}{c} 4,016\\ 3,273\\ 3,268\\ \end{array}$	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224 4,752 4,541	····· 2 2 2 2 2 2 2 	7,265 7,265 7,265 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,855 3,895 3,895 3,895 3,895 3,895	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.61\\ 3.08\\ 7.35\end{array}$
2. Full	9 11 11   2 1 1 1 1 1 1 1 2 1 2 1	$ \begin{array}{c} 18\\22\\22\\333\\326\\311\\335\\28\\26\\28\\29\\131\\156\\146\\158\\75\\100\end{array} $	1,897 2,342 2,345 320 308 293 316 477 425 630 477 425 630 478 447 484 1,495 1,335	2,119357923551809512316855327176235479399445267866	574  224  304  308 	$\begin{array}{c} 4,016\\ 3,273\\ 3,268\\ 375\\ 488\\ 612\\ 439\\ 645\\ 933\\ 738\\ 601\\ 866\\ 957\\ 1,154\\ 929\\ 1,762\\ 2,201\\ \end{array}$	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224 4,752	····· 2 2 2 2 2 2 ····· ····· ·····	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,855 3,895 3,895 3,895 3,895 3,895 6,978 6,978	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.61\\ 3.08\\ 7.35\end{array}$
2. Full       Full         3. 40%, Replacement	9 11 11   2 1 1 1 1 1 1 21 9 8	$     \begin{array}{r}       18 \\       22 \\       22 \\       22 \\       333 \\       326 \\       311 \\       335 \\       28 \\       26 \\       28 \\       29 \\       131 \\       156 \\       146 \\       158 \\       75 \\       100 \\       96 \\       96 \\       \end{array} $	1,897 2,342 2,345 320 308 293 316 477 380 407 425 630 478 447 484 1,495 1,335 1,276	$\begin{array}{c} 2,119\\ 357\\ 923\\ 55\\ 180\\ 95\\ 123\\ 168\\ 553\\ 27\\ 176\\ 235\\ 479\\ 399\\ 445\\ 267\\ 866\\ 606\\ 712\\ \end{array}$	574  224  304  308  551	$\begin{array}{c} 4,016\\ 3,273\\ 3,268\\ 375\\ 488\\ 612\\ 439\\ 645\\ 933\\ 738\\ 601\\ 866\\ 957\\ 1,154\\ 929\\ 1,762\\ 2,201\\ 2,433\\ 2,086\\ \end{array}$	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224 4,752 4,581 4,889	2 2 2 2 2 2 	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,855 3,895 3,895 3,895 3,895 3,895 6,978 6,978	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.35\\ 7.91\\ 8.95\\ \end{array}$
2. Full       Full         3. 40%, Replacement       Second	9 11 11   2 1 1 1 1 1 1 21 9 8	18 22 22 333 326 311 335 28 26 28 29 131 156 146 158 75 100 96 103 1,206	1,897 2,342 2,345 320 308 293 316 477 380 407 425 630 478 447 484 1,495 1,335 1,276 1,374 34,388	$\begin{array}{c} 2,119\\ 357\\ 923\\ 55\\ 180\\ 95\\ 123\\ 168\\ 553\\ 27\\ 176\\ 235\\ 479\\ 399\\ 445\\ 267\\ 866\\ 606\\ 712\\ 12,667\end{array}$	574  224  304  308  551 	$\begin{array}{c} 4,016\\ 3,273\\ 3,268\\ 375\\ 488\\ 612\\ 439\\ 645\\ 933\\ 738\\ 601\\ 866\\ 957\\ 1,154\\ 929\\ 1,762\\ 2,201\\ 2,433\\ 2,086\\ 47,054\\ \end{array}$	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224 4,752 4,541 4,889 15,588	2 2 2 2 2 2 	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,855 3,895 3,895 3,895 3,895 3,895 3,895 6,978 6,978 6,978	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.61\\ 3.06\\ 7.35\\ 7.91\\ 8.93\\ 3.11\end{array}$
2. Full       Full         3. 40%, Replacement	9 11 11   2 1 1 1 1 1 1 2 1 2 1 1 1 1	18     22     22     22     233     336     311     335     28     26     28     29     131     156     146     158     75     100     96     103	1,897 $2,342$ $2,345$ $320$ $308$ $293$ $316$ $477$ $380$ $407$ $425$ $630$ $478$ $447$ $484$ $1,495$ $1,335$ $1,276$ $1,374$	$\begin{array}{c} 2,119\\ 357\\ 923\\ 55\\ 180\\ 95\\ 123\\ 168\\ 553\\ 27\\ 176\\ 235\\ 479\\ 399\\ 445\\ 267\\ 866\\ 606\\ 712\\ \end{array}$	574  224  304  308  551	$\begin{array}{c} 4,016\\ 3,273\\ 3,268\\ 375\\ 488\\ 612\\ 439\\ 645\\ 933\\ 738\\ 601\\ 866\\ 957\\ 1,154\\ 929\\ 1,762\\ 2,201\\ 2,433\\ 2,086\\ \end{array}$	3,292 4,066 4,071 2,177 2,068 1,969 2,122 3,245 2,935 3,142 3,281 2,949 2,812 2,631 2,846 5,224 4,752 4,581 4,889	2 2 2 2 2 2 	7,265 7,265 7,265 2,833 2,833 2,833 2,833 2,833 3,853 3,853 3,853 3,853 3,855 3,895 4,978 6,978 6,978 6,978	$\begin{array}{c} 2.69\\ 8.31\\ 8.32\\ 4.90\\ 2.27\\ 5.39\\ 5.81\\ 7.53\\ 2.37\\ 6.34\\ 6.62\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.24\\ 2.09\\ 4.88\\ 5.28\\ 7.35\\ 7.35\\ 7.35\\ 7.91\\ 8.93\end{array}$

### ESSEX COUNTY—Continued

### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

					ss Taxes		Residential	Farm	Total*	_
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
North Caldwell										
1. Actual		\$28	\$18	\$3		\$21	\$357	\$4	\$405	4.73
2. Full		46	18	6		24	334	4	405	1.65
3. 40%, Replacement		43	16	5	\$32	53	310	4	405	3.82
4. 40%, $10\hat{\%}$		46	18	5		23	336	4	405	4.15
utley										
1. Actual	\$1	42	709	185		894	2,431	1	3,290	7.37
2. Full	a	45	429	662		1,091	2,200	1	3,290	2.18
3. 40%, Replacement	a	45	428	420	260	1,108	2,194	1	3,290	5.43
4. 40%, 10%	a	48	456	511		967	2,336	1	3,290	5.78
range										
1. Actual	15	33	1,552	350		1,902	1,965		3,869	6.99
2. Full	6	25	1,281	992		2,273	1,601		3,869	2.73
3. 40%, Replacement	6	26	1,339	565	306	2,210	1,673		3,869	7.13
4. 40%, 10%	6	27	1,408	718		2,126	1,758		3,869	7.50
oseland		,								
1. Actual	a	11	54	17		71	<b>244</b>	22	340	6.88
2. Full	a	16	45	32		77	230	22	340	1.82
3. 40%, Replacement	a	15	42	23	27	92	230	20	340	4.30
4. 40%, 10%	a	16	46	23		72	235	20 22	340	4.64
outh Orange		20				.~	200	20	010	1.01
1. Actual	10	40	440	111		551	2,355		2,920	7.26
2. Full	4	46	366	268		635	2,260		2,920	2.47
3. 40%, Replacement	3	42	332	290	231	853	2,049		2,920	5.61
4. 40%, 10%	3	46	359	325		685	2,216		2,920	6.06
erona									_,	
1. Actual	a	44	229	51		280	1,546	1	1,826	7.75
2. Full	a	64	187	118		306	1,485	1	1,826	2.56
3. 40%, Replacement	a	59	171	128	144	443	1,357	1	1,826	5.84
				149		334	1,464	1	1,826	6.30
4. 40%, 10%	a	63	185	Contraction of the						Contraction of the
4. 40%, 10%		63	185							
4. 40%, 10%		63	185							
		63	185						1,013	6.56
Vest Caldwell	a		75	11		87	893	4		6.56 2.36
Vest Caldwell	a 	53		11 28		87 94	893 871	4 4	1,013	$6.56 \\ 2.36 \\ 5.31$
Vest Caldwell 1. Actual	a 	53 61	75 65	11		87 94 190	893 871 784	4 4 3	1,013 1,013 1,013	$6.56 \\ 2.36 \\ 5.31$
Vest Caldwell 1. Actual 2. Full	a 	53	75	11 28		87 94	893 871	4 4	1,013 1,013	$6.56 \\ 2.36 \\ 5.31$
Vest Caldwell           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a 	53 61 55	75 65 59	11 28 51	  80	87 94 190 121	893 871 784 849	4 4 3 4	1,013 1,013 1,013 1,013 1,013	6.56 2.36 5.31 5.75
Vest Caldwell 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vest Orange	a  	53 61 55 60	75 65 59	11 28 51	  80	87 94 190 121 1,173	893 871 784 849 4,431	4 4 3 4 2	1,013 1,013 1,013 1,013 1,013 5,688	6.56 2.36 5.31 5.75 6.76
Vest Caldwell           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Vest Orange           1. Actual	a   2	53 61 55 60 168	75 65 59 63 841	11 28 51 58	 80 	87 94 190 121 1,173 1,523	893 871 784 849 4,431 4,051	4 4 3 4 8 8	1,013 1,013 1,013 1,013 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.51
Vest Caldwell 1. Actual	a   2 1	53 61 55 60 168 177	75 65 59 63 841 911	11 28 51 58 332 613	 80 	87 94 190 121 1,173 1,523 1,676	893 871 784 849 4,431 4,051 3,917	4 4 3 4 8 8 8	1,013 1,013 1,013 1,013 1,013 5,688 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.51 6.00
Vest Caldwell           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Vest Orange           1. Actual           2. Full           3. 40%, Replacement	a   2 1 1	53 61 55 60 168 177 171	75 65 59 63 841 911 880	11 28 51 58 332	 80 	87 94 190 121 1,173 1,523	893 871 784 849 4,431 4,051	4 4 3 4 8 8	1,013 1,013 1,013 1,013 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.51 6.00
Vest Caldwell           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Vest Orange           1. Actual           2. Full	a   2 1	53 61 55 60 168 177	75 65 59 63 841 911	11 28 51 58 332 613 346	 80  449	87 94 190 121 1,173 1,523 1,676	893 871 784 849 4,431 4,051 3,917	4 4 3 4 8 8 8	1,013 1,013 1,013 1,013 5,688 5,688 5,688 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.55 6.07 6.42
Vest Caldwell 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% 1. Actual 2. Full 3. 40%, Replacement 3. 40%, Replacement 4. 40%, 10% 	a  2 1 1 1	53 61 55 60 168 177 171 181	75 65 59 63 841 911 880 932	11 28 51 58 332 613 346 508	 80  449 	87 94 190 121 1,173 1,523 1,676 1,440	893 871 784 849 4,431 4,051 3,917	4 4 3 4 a a a a 55	1,013 1,013 1,013 1,013 5,688 5,688 5,688 5,688 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.55 6.07 6.42 7.9
Vest Caldwell 1. Actual 2. Full 4. 40%, Replacement 4. 40%, 10% Vest Orange 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% County Total	a   2 1 1	53 61 55 60 168 177 171 181 \$2,514	75 65 59 63 841 911 880 932 \$52,400	11 28 51 58 332 613 346 508 \$17,015	 80  449 	87 94 190 121 1,173 1,523 1,676 1,440 \$69,415	893 871 784 849 4,431 4,051 3,917 4,147	4 4 3 4 a a a a 3 55 59	1,013 1,013 1,013 1,013 5,688 5,688 5,688 5,688 5,688 5,688 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.55 6.07 6.42 7.99 2.73
Vest Caldwell         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vest Orange         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Robit         County Total         1. Actual	a  2 1 1 1	53 61 55 60 168 177 171 181 \$2,514 2,261	75 65 59 63 841 911 880 932 \$52,400 35,449	11 28 51 58 332 613 346 508 \$17,015 40,736	 80  449 	87 94 190 121 1,173 1,523 1,676 1,440 \$69,415 76,185	893 871 784 849 4,431 4,051 3,917 4,147 \$61,133	4 4 3 4 a a a a a 3 55 59 57	1,013 1,013 1,013 1,013 5,688 5,688 5,688 5,688 5,688 5,688 5,688 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.51 6.07 6.42 7.90 2.77 7.33
Vest Caldwell 1. Actual 2. Full 4. 40%, Replacement 4. 40%, 10% Vest Orange 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Sounty Total	a  2 1 1 1 1 \$1,257	53 61 55 60 168 177 171 181 \$2,514	75 65 59 63 841 911 880 932 \$52,400	11 28 51 58 332 613 346 508 \$17,015	 80  449 	87 94 190 121 1,173 1,523 1,676 1,440 \$69,415	893 871 784 849 4,431 4,051 3,917 4,147 \$61,133 54,970	4 4 3 4 a a a a 3 55 59	1,013 1,013 1,013 1,013 5,688 5,688 5,688 5,688 5,688 5,688 5,688 5,688	6.56 2.36 5.31 5.75 6.76 2.55 6.07 6.42 7.99 2.7

\* Net taxes after veterans exemptions. a Less than \$500.

### **GLOUCESTER COUNTY**

ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957

(amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

	MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
	Clayton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	\$1 a a	\$5 5 5 5	\$23 17 17 18	\$19 55 33 41	\$23 	\$42 72 73 60	\$251 207 208 221	\$10 11 11 12	\$287 287 287 287	$11.30\% \\ 2.10 \\ 5.25 \\ 5.59$
188	Deptford           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	54 44 42 45	34 64 61 66	41 87 62 73	 64	75 151 187 139	$655 \\ 508 \\ 484 \\ 521$	94 122 116 125	804 804 804 804	$12.63 \\ 1.75 \\ 4.16 \\ 4.48$
	East Greenwich           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	2 5 5 5	6 5 5 5	6 22 17 19	10	12 27 32 25	72 55 52 57	45 43 41 44	129 129 129 129	5.41 1.31 3.13 3.37
	Elk           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	12 11 10 11	5 5 5 5	4 13 10 11	10	9 18 25 17	65 53 50 54	41 41 39 42	122 122 122 122	9.23 1.82 4.29 4.64
	Franklin           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	21 17 15 17	16 15 14 15	13 23 20 22	22	29 38 56 37	163 140 130 141	88 91 84 91	280 280 280 280	$12.46 \\ 1.40 \\ 3.24 \\ 3.52$
	Glassboro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	3 a a a	18 38 38 40	50 50 53	52 132 92 109	 44	103 182 186 <b>162</b>	449 331 330 352	13 12 12 13	553 553 553 <b>553</b>	9.59 1.57 3.92 4.18
	Greenwich 1. Actual 2. Full	a a	2 3	709 573	112 261		821 834 826	78 61 69	4 4 4	899 899 899	5.01 0.76 2.13
	3 40% Replacement	a	3	644 663	$\begin{array}{c} 111 \\ 161 \end{array}$	71	824	71	4	899	2.20
	3. 40%, Replacement 4. 40%, 10% Harrison 1. Actual 2. Full 3. 40%, Replacement	a a a a	3	644							
	3. 40%, Replacement 4. 40%, 10% Harrison 1. Actual 3. 40%, Replacement 4. 40%, 10% Logan 1. Actual 2. Full 3. 40%, Replacement	a a a a a a a a a	3 3 1 1 1	644 663 10 7 7	161 10 26 12	····· ····	824 20 33 31	71 73 55 56	4 70 72 73	899 159 159 159	2.20 9.45 1.58 4.02
	3. 40%, Replacement         4. 40%, 10%         Harrison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Logan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%         Mantua         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a	3 3 1 1 2 14 17 16	644 663 10 7 7 7 10 8 7	161 10 26 12 16 10 21 19	 13  9	824 20 33 31 24 20 29 35	71 73 55 56 59 55 40 37	4 70 72 73 77 24 25 23	899 159 159 159 159 159 110 110 110	2.20 9.45 1.58 4.02 4.26 7.68 1.05 2.42
1	3. 40%, Replacement         4. 40%, 10%         Harrison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Logan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mantua         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3 3 1 1 2 14 17 16 17 6 5 5	$ \begin{array}{c} 644\\ 663\\ 10\\ 7\\ 7\\ 7\\ 10\\ 8\\ 7\\ 8\\ 8\\ 12\\ 12\\ \end{array} $	161 10 26 12 16 10 21 19 21 19 21 10 26 19	···· 13 ···· 9 ···· 23	824 20 33 31 24 20 29 35 29 35 29 19 38 53	71 73 55 56 59 55 40 37 40 265 208 197	4 70 72 73 77 24 25 23 25 23 25 23 25 23 45 43	899 159 159 159 159 110 110 110 110 110 289 289 289 289	$\begin{array}{c} 2.20\\ 9.45\\ 1.58\\ 4.02\\ 4.26\\ \hline\\ \textbf{7.68}\\ 1.05\\ 2.42\\ 2.62\\ \hline\\ \textbf{8.76}\\ 1.45\\ 3.44\\ \end{array}$
189	3. 40%, Replacement         4. 40%, 10%         Harrison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Logan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mantua         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3 3 1 1 2 14 17 16 17 6 5 5 6 37 37 35	$ \begin{array}{c} 644\\ 663\\ 10\\ 7\\ 7\\ 7\\ 10\\ 8\\ 7\\ 8\\ 12\\ 12\\ 13\\ 65\\ 55\\ 52\\ \end{array} $	161 10 26 12 16 10 21 19 21 10 26 19 22 36 71 53	···· 13 ···· 9 ···· 23 ···· 41	824 20 33 31 24 20 29 35 29 19 38 53 34 101 126 146	71 73 55 56 59 55 40 37 40 265 208 197 213 357 298 284	4 70 72 73 77 24 25 23 25 23 45 43 46 59 65 62	899 159 159 159 159 110 110 110 110 289 289 289 289 289 289 289 289	$\begin{array}{c} 2.20\\ 9.45\\ 1.58\\ 4.02\\ 4.26\\ \hline\\ 7.68\\ 1.05\\ 2.42\\ 2.62\\ \hline\\ 8.76\\ 1.45\\ 3.44\\ 3.71\\ \hline\\ 12.63\\ 1.61\\ 3.83\\ \hline\end{array}$
1	3. 40%, Replacement         4. 40%, 10%         Harrison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Logan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mantua         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a 	3 3 1 1 2 14 17 16 17 6 5 5 6 37 37 35 38 10 4 3	$\begin{array}{c} 644\\ 663\\ 10\\ 7\\ 7\\ 7\\ 7\\ 10\\ 8\\ 7\\ 8\\ 7\\ 8\\ 12\\ 12\\ 12\\ 13\\ 65\\ 55\\ 55\\ 57\\ 15\\ 7\\ 7\\ 7\end{array}$	161 10 26 12 16 10 21 19 21 10 26 19 21 10 26 19 21 10 26 19 21 36 71 53 61 3 7 7	···· 13 ···· 9 ···· 23 ···· 41 ···· 11	824 20 33 31 24 20 29 35 29 19 38 53 34 101 126 146 118 17 14 24	$\begin{array}{c} 71 \\ 73 \\ 55 \\ 56 \\ 59 \\ 55 \\ 40 \\ 37 \\ 40 \\ 265 \\ 208 \\ 197 \\ 213 \\ 357 \\ 298 \\ 284 \\ 306 \\ 124 \\ 122 \\ 114 \end{array}$	4 70 72 73 77 24 25 23 25 23 25 23 45 43 46 59 65 62 67 	899 159 159 159 159 110 110 110 110 110 289 289 289 289 289 289 289 289	$\begin{array}{c} 2.20\\ 9.45\\ 1.58\\ 4.02\\ 4.26\\ \hline\\ 7.68\\ 1.05\\ 2.42\\ 2.62\\ \hline\\ 8.76\\ 1.45\\ 3.44\\ 3.71\\ \hline\\ 12.63\\ 1.61\\ 3.83\\ 4.12\\ \hline\\ 12.21\\ 2.11\\ 4.90\\ \hline\end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

### **GLOUCESTER** COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

190

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND	Class II	Vacant	Real	Busines Personal	s Taxes Replacement		Residential Property	Farm Property	Total* Net	Tax
ALTERNATIVE	Railroad	Land	Estate	Property	Tax	Total	Taxes	Taxes	Taxes	Rate
itman										
1. Actual	a	\$16	\$103	\$28		\$131	\$538		\$650	9.119
2. Full	a	15	69	90		159	491		650	1.93
3. 40%, Replacement	a	16	74	2	\$51	127	527	• • • •	650	5.17
4. 40%, 10%	ઘ	17	77	27		104	550	••••	650	5.40
outh Harrison	a	2		a		0	8	₽15	54	10.40
1. Actual 2. Full	a, 	4	· · · · ·	a		a a	6	\$45 46	54 54	$\begin{array}{r} 10.40 \\ 1.76 \end{array}$
3. 40%, Replacement		ŝ		a	4	4	5	42	54	4.06
4. 40%, $10\%$		4		a		a	6	46	54	4.41
wedesboro										
1. Actual	a	1	45	36		81	73	1	153	6.49
2. Full	a	a	29	81		110	42	1	153	0.94
3. 40%, Replacement 4. 40%, 10%	a a	1 1	51 45	$\begin{array}{c} 16 \\ 42 \end{array}$	12	79 87	$\begin{array}{c} 74 \\ 66 \end{array}$	1 1	$153 \\ 153$	$4.12 \\ 3.65$
	4	1	10	12		01	00	1	100	0.00
ashington 1. Actual		50	8	5		12	98	9	162	7.25
2. Full		47	9	12		21	82	14	162	1.21
3. 40%, Replacement		47	9	a	13	22	82	14	162	3.02
4. 40%, 10%		50	10	4		13	87	15	162	3.22
enonah						~	154		4 5 0	
1. Actual 2. Full	a	4 8	3 3	4 15		7 18	154	a	159	7.68
3. 40%, Replacement	a a	8	3	15	13	16	136 138	a a	159 159	$\begin{array}{c} 1.92 \\ 4.88 \end{array}$
4. 40%, 10%	a	9	3	5		8	146	a	159	5.17
est Deptford										
L Actual		17	475	67		543	267	45	840	7.33
2. Full	• • • •	35	326	166		493	249	74	840	1.18
3. 40%, Replacement	• • • • • • • •	37	344	166 65 97	66	493 476 452	249 263 275	74 78 82	840 840 840	1.18 3.11 3.26
				65		476	263	78	840	3.11
3. 40%, Replacement		37	344	65	66	476	263	78	840	3.11
3. 40%, Replacement		37	344	65	66	476	263	78	840	3.11
3. 40%, Replacement		37	344	65	66	476	263	78	840	3.11
3. 40%, Replacement 4. 40%, 10%		37	344 361	65 97	66 	476 459	263 275	78	840 840 291	3.11 3.26 8.37
3. 40%, Replacement 4. 40%, 10%		37 39 9	344 361 39	65 97 16	66 	476	263	78 82	840 840 291 291	3.11 3.26 8.37 1.74
3. 40%, Replacement 4. 40%, 10% Vestville 1. Actual	  1 a	37 39 9 8	344 361 39 36	65 97 16 50	66 	476 459 55	263 275 243 204 198	78 82	840 840 291 291 291	3.11 3.26 8.37 1.74 4.23
3. 40%, Replacement         4. 40%, 10%         Vestville         1. Actual         2. Full         3. 40%, Replacement	  1 a a	37 39 9 8 8	344 361 39 36 35	65 97 16	66 	476 459 55 86	263 275 243 204	78 82	840 840 291 291	3.11 3.26 8.37 1.74
3. 40%, Replacement 4. 40%, 10%	  1 a	37 39 9 8	344 361 39 36	65 97 16 50 36	66   23	476 459 55 86 94	263 275 243 204 198 212	78 82	840 840 291 291 291 291 291	3.11 3.26 8.37 1.74 4.23 4.54
3. 40%, Replacement         4. 40%, 10%         Vestville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vestville         Vestville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 1 a a a	37 39 9 8 8 8 8	344 361 39 36 35 38	65 97 16 50 36	66   23	476 459 55 86 94 79 380	263 275 243 204 198 212 682	78 82	840 840 291 291 291 291 291 1,039	3.11 3.26 8.37 1.74 4.23 4.54 8.57
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	  1 a a a 2	37 39 9 8 8 8 8 16	344 361 39 36 35 38 269	65 97 16 50 36 42	66  23 	476 459 55 86 94 79 380 491	263 275 243 204 198 212 682 548	78 82	840 840 291 291 291 291 291 1,039 1,039	3.11 3.26 8.37 1.74 4.23 4.54 8.57 1.61
3. 40%, Replacement         4. 40%, 10%         Yestville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         2. Full	 1 a a a 2 a	37 39 9 8 8 8 8	344 361 39 36 35 38 269 172 176	65 97 16 50 36 42 110 319 223	66  23  82	476 459 55 86 94 79 380 491 481	263 275 243 204 198 212 682 548 562	78 82	840 840 291 291 291 291 291 1,039	3.11 3.26 8.37 1.74 4.23
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Voodbury City         1. Actual         2. Full	  1 a a a 2	37 39 9 8 8 8 8 16 15	344 361 39 36 35 38 269 172	65 97 16 50 36 42 110 319	66  23 	476 459 55 86 94 79 380 491	263 275 243 204 198 212 682 548	78 82	840 840 291 291 291 291 291 1,039 1,039	8.37 1.74 4.23 4.54 8.57 1.61 4.12
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         7. Full	 1 a a a 2 a a	37 39 9 8 8 8 8 16 15 15	344 361 39 36 35 38 269 172 176 186	65 97 16 50 36 42 110 319 223 263	66  23  82 	476 459 55 86 94 79 380 491 481 449	263 275 243 204 198 212 682 548 562	78 82	840 840 291 291 291 291 291 1,039 1,039 1,039 1,039 88	3.11 3.26 8.37 1.74 4.23 4.54 8.57 1.61 4.12 4.36 7.64
8. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Voodbury City         1. Actual         2. Full         3. 40%, Replacement	 1 a a a a a a a a a a a a	37 39 9 8 8 8 8 8 16 15 15 16 15 16 4 8	344 361 39 36 35 38 269 172 176 186 6	65 97 16 50 36 42 110 319 223 263 263	66  23  82	476 459 55 86 94 79 380 491 481	263 275 243 204 198 212 682 548 562 594 78 62	78 82     1 1	840 840 291 291 291 291 291 1,039 1,039 1,039 1,039 88 88	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
8. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         4. 40%, 10%         Yoodbury Heights         1. Actual         2. Full	 1 a a a a a a a a a a a a	37 39 9 8 8 8 8 16 15 15 16 15 16 4 2 3	344 361 39 36 35 38 269 172 176 186 6 5	65 97 16 50 36 42 110 319 223 263 8 21	66  23  82 	476 459 55 86 94 79 380 491 481 449 14 27 28	263 275 243 204 198 212 682 548 562 594 78 62 62 62	78 82	840 840 291 291 291 291 291 1,039 1,039 1,039 1,039 88 88 88 88	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
8. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         Yoodbury Heights         1. Actual         2. Full         2. Full	 1 a a a a a a a a a a a a a	37 39 9 8 8 8 8 16 15 15 15 16 16 4 a a a	344 361 39 36 35 38 269 172 176 186 6	65 97 16 50 36 42 110 319 223 263 263	66  23  82 	476 459 55 86 94 79 380 491 481 449 14 27	263 275 243 204 198 212 682 548 562 594 78 62	78 82     1 1	840 840 291 291 291 291 291 1,039 1,039 1,039 1,039 88 88	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         3. 40%, Replacement	 1 a a a a a a a a a a a a	37 39 9 8 8 8 8 16 15 15 16 15 16 4 2 3	344 361 39 36 35 38 269 172 176 186 6 5 5	65 97 16 50 36 42 110 319 223 263 263 8 21 15	66  23  82  7	476 459 55 86 94 79 380 491 481 449 14 27 28 8 2.2	263 275 243 204 198 212 682 548 562 594 78 62 62 66	78 82	840 840 291 291 291 291 1,039 1,039 1,039 1,039 1,039 88 88 88 88 88 88	$\begin{array}{c} 3.11\\ 3.26\\ \\ 8.37\\ 1.74\\ 4.23\\ 4.54\\ \\ 8.57\\ 1.61\\ 4.12\\ 4.36\\ \\ 7.64\\ 1.33\\ 3.2\\ 3.4\end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         4. 40%, 10%         2. Full         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Autow         4. 40%, 10%	 1 a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 8 16 15 15 16 15 16 16 15 16 12 16 12 14 15 16 15 16 15 16 15 16 15 16 16 15 16 16 15 16 16 16 16 16 16 16 16 16 16 16 16 16	344 361 39 36 35 38 269 172 176 186 6 5 5	65 97 16 50 36 42 110 319 223 263 8 21 15 18 5	66  23  82  7 	476 459 55 86 94 79 380 491 481 449 14 27 28 2. 23	263 275 243 204 198 212 682 548 562 594 78 62 62 66 18	78 82     1 1 a 1 87	840 840 291 291 291 291 291 1,039 1,039 1,039 1,039 88 88 88 88	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
2. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         2. Full	 1 a a a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 16 15 15 15 16 16 4 a a a	344 361 39 36 35 38 269 172 176 186 6 5 5 6 18 34	$ \begin{array}{c} 65\\97\\\\ 16\\50\\42\\\\ 110\\319\\223\\263\\\\ 8\\21\\15\\18\\\\ 5\\20\\\end{array} $	66  23  82  7 	476 459 55 86 94 79 380 491 481 449 14 27 28 22 23 54	263 275 243 204 198 212 682 548 562 594 78 62 62 66 78 62 66 18 14	78 82	840 840 291 291 291 291 1,039	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
2. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Voodbury City         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yoodbury Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement	 1 a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 8 8 8 16 15 15 16 16 15 16 16 15 16 2 4 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	344 361 39 36 35 38 269 172 176 186 6 5 5 6 18 34 34 34 34	65 97 16 50 36 42 110 319 223 263 263 8 8 21 15 18 5 20 12	66  23  82  7  7  10	476 459 55 86 94 79 380 491 481 449 14 27 28 2. 23	263 275 243 204 198 212 682 548 562 594 78 62 62 66 18	78 82     1 1 a 1 87 59	840 840 291 291 291 291 291 1,039 1,039 1,039 1,039 1,039 88 88 88 88 88 88 88 88 88	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yoodbury Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Woolbury Heights         1. Actual         Yoolwich         1. Actual         2. Full         2. A0%, Replacement	 1 a a a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 16 15 15 16 16 15 16 2 4 2 4 2 3 2 3 2 3 3 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	344 361 39 36 35 38 269 172 176 186 6 5 5 6 18 34	$ \begin{array}{c} 65\\97\\\\ 16\\50\\42\\\\ 110\\319\\223\\263\\\\ 8\\21\\15\\18\\\\ 5\\20\\\end{array} $	66  23  82  7 	476 459 55 86 94 79 380 491 481 449 14 27 28 2.2 23 54 55	263 275 243 204 198 212 682 548 562 594 78 62 62 66 66 18 14 14	78 82     1 1 1 a 1 87 59 59	840 840 291 291 291 291 1,039	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Voodbury City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Voodbury Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Voolbury Heights         1. Actual         2. Full	 1 a a a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 8 16 155 16 15 16 15 16 16 15 16 12 16 12 14 16 15 15 16 12 14 16 15 15 16 12 14 16 15 14 16 15 14 16 15 16 16 15 16 16 16 16 16 16 16 16 16 16 16 16 16	344 361 39 36 35 38 269 172 176 186 6 5 5 6 18 34 34 34 34 36	65 97 16 50 36 42 110 319 223 263 263 8 8 21 15 18 5 20 12 15	66  23  82  7  10 	476 459 55 86 94 79 380 491 481 449 14 27 28 2.2 23 54 55 51	263 275 243 204 198 212 682 548 562 594 78 62 62 66 66 18 14 14 14 15	78 82     1 1 1 a 1 87 59 59	840 840 291 291 291 291 291 1,039 1,277 127 127 127	$\begin{array}{c} 3.11\\ 3.26\\ \\ 8.37\\ 1.74\\ 4.23\\ 4.54\\ \\ 8.57\\ 1.61\\ 4.12\\ 4.36\\ \\ 7.66\\ 1.33\\ 3.2\\ 3.44\\ \\ 8.0\\ 2.0\\ 5.3\\ \\ 8.4\\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Voodbury City         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Woolwich         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 1 a a a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 16 15 15 16 15 16 15 16 4 4 4 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	344 361 39 36 35 38 269 172 176 186 6 5 5 6 8 34 34 34 36 8 34 35 5 5 6 8 34 34 36 35 38 38 38 38 38 38 38 38 38 38 38 38 38	65 97 16 50 36 42 110 319 223 263 263 8 21 15 18 5 200 12 15 5 5 630	66  23  82  7  7  10 	476 459 55 86 94 79 380 491 481 449 14 27 28 2.2 23 54 55	263 275 243 204 198 212 682 548 562 594 78 62 62 66 66 18 14 14 14 15 55,229 4,312	78 52     1 1 a 1 1 87 59 59 59 59 59 59 59 59 59 59	840 840 291 291 291 291 291 1,039 1,277 127 127 127 127 127 127 127 127 127	$\begin{array}{c} 3.11\\ \textbf{3.26}\\ \textbf{8.37}\\ \textbf{1.74}\\ \textbf{4.23}\\ \textbf{4.54}\\ \textbf{8.57}\\ \textbf{1.61}\\ \textbf{4.12}\\ \textbf{4.36}\\ \textbf{7.64}\\ \textbf{1.33}\\ \textbf{3.22}\\ \textbf{3.44}\\ \textbf{3.44}\\ \textbf{8.00}\\ \textbf{2.00}\\ \textbf{5.0}\\ \textbf{5.0}\\ \textbf{5.0}\\ \textbf{5.1}\\ \textbf{8.44}\\ \textbf{1.44}\\ \textbf{1.44}\\ \textbf{8.44}\\ \textbf{1.44}\\ \textbf{8.44}\\ \textbf{1.44}\\ \textbf{8.44}\\ \textbf{1.44}\\ \textbf{8.44}\\ 8$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbury City         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yoodbury Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement	 1 a a a a a a a a a a a a a a a a a	37 39 9 8 8 8 8 8 16 155 16 15 16 15 16 16 15 16 12 16 12 14 16 15 15 16 12 14 16 15 15 16 12 14 16 15 14 16 15 14 16 15 16 16 15 16 16 16 16 16 16 16 16 16 16 16 16 16	344 361 39 36 35 38 269 172 176 186 6 5 5 6 18 34 34 34 34 36	65 97 16 50 36 42 110 319 223 263 263 8 8 21 15 18 5 20 12 15	66  23  82  7  10 	476 459 55 86 94 79 380 491 481 449 14 27 28 2.2 23 54 55 51 \$2,664	263 275 243 204 198 212 682 548 562 594 78 62 66 66 18 14 14 15 \$5,229	78 52     1 1 2 87 59 63 \$670	840 840 291 291 291 291 291 1,039 1,277 127 127 127	$\begin{array}{c} 3.11\\ 3.26\\ \\ 8.37\\ 1.74\\ 4.23\\ 4.54\\ \\ 8.57\\ 1.61\\ 4.12\\ 4.36\\ \\ 7.64\\ 1.33\\ 3.22\\ 3.44\\ \\ 8.00\\ 2.00\\ 5.3\\ \\ 8.4\\ \end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

#### HUDSON COUNTY

#### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal R Property	Taxes- eplacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Bayonne           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$105 40 47 48	\$189 82 96 98	\$6,495 3,162 3,718 3,777	\$1,529 4,778 2,810 3,568	\$876	\$8,024 7,940 7,404 7,345	\$2,857 3,093 3,637 3,695	· · · · · · · · · ·	\$11,089 11,089 11,089 11,089	7.94% 3.02 8.89 9.03
East Newark 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	····· ·····	4 3 3 3	104 46 48 50	125 199 172 190	23	228 245 243 241	61 45 46 49	· · · · · · · · ·	292 292 292 292	$6.51 \\ 1.44 \\ 3.73 \\ 3.92$
Guttenburg           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	27 15 17 17	222 163 178 185	62 154 84 109	 39	285 317 301 294	$\begin{array}{c} 187 \\ 165 \\ 180 \\ 187 \end{array}$	····· ····	493 493 493 493	7.90 2.70 7.39 7.67
Harrison           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	48 12 16 15	17 6 8 7	$1,139 \\ 512 \\ 683 \\ 667$	635 1,371 975 1,161	163	1,775 1,883 1,822 1,827	234 171 228 222	· · · · · · · · · ·	2,068 2,068 2,068 2,068	$5.16 \\ 1.28 \\ 4.27 \\ 4.17$
Hoboken           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	681 342 413 416	145 87 105 106	4,586 2,454 2,958 2,983	904 3,335 2,010 2,533	 560	5,490 5,790 5,529 5,516	798 895 1,079 1,088	· · · · · · · · · ·	7,093 7,093 7,093 7,093 7,093	8.86 4.45 13,42 13,53
Jersey City 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	8,195 4,030 4,547 4,676	1,182 743 838 862	18,940 11,586 13,074 13,445	5,325 15,449 8,717 11,205	3,349 	24,265 27,035 25,139 24,650	9,027 10,856 12,251 12,599	· · · · · · · · · ·	42,391 42,391 42,391 42,391 42,391	8.67 4.26 12.02 12.37
Kearny           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	166 36 46 45	95 56 72 71	2,559 1,153 1,487 1,468	1,056 3,086 1,997 2,461	 426 	<b>3,615</b> 4,239 3,910 3,929	1,558 1,080 1,394 1,376	 	5,393 5,393 5,393 5,393 5,393	5.88 1.26 4.07 4.02
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% North Bergen 1. Actual 2. Full 2. God, Beplacement	36 46 45 72 27 26	56 72	$1,153 \\ 1,487$	3,086 1,997	426	4,239 3,910	1,080 1,394	 	5,393 5,393	$1.26 \\ 4.07 \\ 4.02 \\ 8.24 \\ 3.12 \\ 7.51 \\ 8.05 \\ $
1. Actual	$\begin{array}{c} 36\\ 46\\ 45\\ 72\\ 27\\ 26\\ 28\\ 52\\ 11\\ 11\end{array}$	56 72 71 301 182 176	$1,153 \\ 1,487 \\ 1,468 \\ 3,138 \\ 1,687 \\ 1,626 \\ $	3,086 1,997 2,461 409 1,838 1,491	426  472	4,239 3,910 3,929 3,547 3,524 3,589	1,080 1,394 1,376 2,115 2,285 2,202		5,393 5,393 5,393 5,969 5,969 5,969	$1.26 \\ 4.07$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         North Bergen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Secaucus         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Union City         1. Actual         2. Full         4. 40%, 10%         Union City         1. Actual         2. Full	$\begin{array}{c} 36\\ 46\\ 45\\ 72\\ 27\\ 26\\ 28\\ 52\\ 11\\ 11\\ 11\\ 2\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11$	56 72 71 301 182 176 188 161 124 118	$1,153 \\ 1,487 \\ 1,468 \\ 3,138 \\ 1,687 \\ 1,626 \\ 1,743 \\ 188 \\ 151 \\ 144 \\ 151 \\ 151 \\ 144 \\ 151 \\ 15$	3,086 1,997 2,461 409 1,838 1,491 1,674 82 126 87	426  472  67	4,239 3,910 3,929 3,547 3,524 3,589 3,417 269 277 298	1,080 1,394 1,376 2,115 2,285 2,202 2,361 359 425 406	   29 24 23	5,393 5,393 5,969 5,969 5,969 5,969 5,969 853 853 853	$1.26 \\ 4.07 \\ 4.02 \\ 8.24 \\ 3.12 \\ 7.51 \\ 8.05 \\ 6.44 \\ 1.38 \\ 3.29 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         North Bergen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Secaucus         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Union City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Weehawken         1. Actual         2. Full         3. 40%, Replacement	36 46 45 72 27 26 28 52 11 11 11 11 11 11 11 11 11 11 11 11 11	567271301182176188161124118127563835	1,1531,4871,4683,1381,6871,6261,7431881511441554,0932,6192,426	3,086 1,997 2,461 409 1,838 1,491 1,674 82 126 87 102 773 2,251 2,027	426  472  67  537	4,239 3,910 3,929 3,547 3,524 3,589 3,417 269 277 298 257 4,866 4,870 4,990	1,080 1,394 1,376 2,115 2,285 2,202 2,361 359 425 406 437 1,930 1,939 1,797	 29 24 23 25 	5,393 5,393 5,393 5,969 5,969 5,969 5,969 853 853 853 853 853 853 853 853	$1.26\\4.07\\4.02\\8.24\\3.12\\7.51\\8.05\\6.44\\1.33\\3.25\\9.83\\4.41\\10.4\\11.0\\6.7\\3.6\\9.8\\9.8\\9.8\\10.4\\10.4\\11.0\\11.0\\9.2\\9.8\\9.8\\10.4\\10.4\\10.4\\10.4\\10.4\\10.4\\10.4\\10.4$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         North Bergen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Secaucus         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Union City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Union City         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	36 46 45 72 27 26 28 52 11 11 11 11 11 11 11 11 11 11 11 11 11	$\begin{array}{c} 56\\72\\71\\301\\182\\176\\188\\161\\124\\118\\127\\56\\38\\35\\38\\86\\52\\53\\38\end{array}$	$1,153 \\ 1,487 \\ 1,468 \\ 3,138 \\ 1,687 \\ 1,626 \\ 1,743 \\ 188 \\ 151 \\ 144 \\ 155 \\ 4,093 \\ 2,619 \\ 2,426 \\ 2,574 \\ 501 \\ 427 \\ 434 \\ 151 \\ 144 \\ 155 \\ 144 \\ 155 \\ 144 \\ 155 \\ 144 \\ 155 \\ 144 \\ 155 \\ 144 \\ 155 \\ 144 \\ 155 \\ 144 \\ 144 \\ 155 \\ 144 \\ 144 \\ 155 \\ 144 \\ 144 \\ 155 \\ 144 \\ 144 \\ 155 \\ 144 \\ 144 \\ 155 \\ 144 \\ $	3,086 1,997 2,461 409 1,838 1,491 1,674 82 126 87 102 773 2,251 2,027 2,306 120 472 240	426  472  67  537  191	4,239 3,910 3,929 3,547 3,524 3,589 3,417 269 277 298 257 4,866 4,870 4,890 4,880 4,880 621 899 866	$1,080 \\ 1,394 \\ 1,376 \\ 2,115 \\ 2,285 \\ 2,202 \\ 2,361 \\ 359 \\ 425 \\ 406 \\ 437 \\ 1,930 \\ 1,939 \\ 1,797 \\ 1,906 \\ 705 \\ 930 \\ 946 \\ 946 \\ 946 \\ 946 \\ 1,394 \\ 1,980 \\ $	 29 24 23 25 	5,393 5,393 5,393 5,969 5,969 5,969 5,969 853 853 853 853 853 853 853 853 853 853	$\begin{array}{c} 1.26\\ 4.07\\ 4.02\\ 8.24\\ 3.12\\ 7.51\\ 8.05\\ 6.44\\ 1.38\\ 3.22\\ 3.55\\ 9.83\\ 4.44\\ 1.0.44\end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

#### HUNTERDON COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal R Property	Taxes eplacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Alexandria								<u></u>		5
1. Actual	a	\$3	\$8	\$5		\$13	\$49	\$80	\$140	11.41%
2. Full	a	6	9	8		17	47	72	140	2.24
3. 40%, Replacement	a	6	8	3	\$11	23	45	69	140	5.35
4. $40\%$ , $10\%$	a	6	9	5		14	48	74	140	5.75
Bethlehem 1. Actual	a	4	12	4		16	40	32	90	8.52
2. Full	a	7	11	5		17	35	32	90	1.56
3. 40%, Replacement	a	.7	11	3	7	21	34	30	90	3.70
4. 40%, 10%	a	7	12	4		15	36	32	90	3.99
Bloomsbury										
1. Actual	\$1	a	5	4		9	36	3	46	7.40
2. Full	a	1	5	6		11	33	3	46	1.43
3. 40%, Replacement	a a	1 1	5 5	$\frac{1}{3}$	4	10 8	34 36	3 3	$\begin{array}{c} 46 \\ 46 \end{array}$	$3.69 \\ 3.90$
4. 40%, 10%	a	1	0	0		0	00	0	10	0.00
Califon 1. Actual	a	1	9	6		15	42	1	56	9.89
2. Full	a	a	9	8		17	39	ĩ	56	1.68
3. 40%, Replacement	a	a	9	4	4	17	38	1	56	4.16
4. 40%, 10%	a	a	10	5		15	41	1	56	4.44
Clinton Town										
1. Actual	a	3	32	13		45	65 57	4 5	$\frac{115}{115}$	$\frac{8.08}{1.60}$
2. Full	a	5 5	28 29	21 8		49 46	57 59	о 6	115	4.17
3. 40%, Replacement 4. 40%, 10%	a a	5 6	29 30	12		43	62	6	115	4.39
		v	00					U U		
Clinton Township 1. Actual	1	4	28	14		42	166	83	286	9.81
2. Full	a	5	44	19		64	164	56	286	1.70
3. 40%, Replacement	a	5	42	13	23	78 61	154 167	53 57	286 286	3.99
4. 40%, 10%	a	5	45	16		01	101			-
and the second second second second second second	and the second second									
						36	78	109	223	9.19
Delaware	0	4	22	14		30 74	57	90	223	$1.07 \\ 2.50$
A Action Contractor	a a	3	61	13	18	84	53	84	$223 \\ 223$	2.30 2.71
a Th-11	a	3	57	9		72	57	91	223	=
a rod Baplacement	a	3	61	11					041	11.70
4. 40%, 10%				,		42	92	108	$\begin{array}{c} 241 \\ 241 \end{array}$	1.62
East Amwell	a	4	38	4 4		49	83	104 97	241	3.78
1 A of 110	a	6	45	2	19	63	77	105	241	4.09
2. Full	a	6	42 45	$\frac{2}{2}$		48	83	100		
3. 40%, Replacement 4. 40%, 10%	a	6	40	-				3	362	9.00
4, 4070, 2070			110	47		166	196	3	362	1.72
		•								4.46
Flemington	1	3	119 116	72		188 182	$     169 \\     175 $	3	362	1 110
Flemington 1. Actual	a	5	119 116 121	72 33	29	182	175 $184$		$362 \\ 362$	4.70
Flemington 1. Actual 2. Full 	a a		116	72			175	3	362	
Flemington	a	5 5	$\begin{array}{c} 116\\121 \end{array}$	72 33 46	29	182 173	175	3 3 108	362 160	12.5
Flemington           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	5 5	116 121 127 4	72 33 46 8	29 	182	175 184 45 37	3 3 108 111	362 160 160	12.5 1.5
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual	a a	5 5 2 3	116 121 127 4 3	72 33 46 8 8	29	182 173 11 11 20	175 184 45 37 34	3 3 108 111 105	362 160 160 160	12.50 1.5 3.6
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         2. Full	a a 1 a a	5 5 2 3 3	116 121 127 4 3 3	72 33 46 8	29 	182 173 11 11	175 184 45 37	3 3 108 111	362 160 160	12.50 1.5 3.6
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         2. Full         2. Full	a a 1 a a	5 5 2 3	116 121 127 4 3	72 33 46 8 8 4	29   13	182 173 11 11 20 9	175 184 45 37 34 37	3 3 108 111 105 113	362 160 160 160	12.50 1.54 3.6 3.94 11.1
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a	5 5 2 3 3 3	$     \begin{array}{r}       116 \\       121 \\       127 \\       4 \\       3 \\       3 \\       4     \end{array} $	72 33 46 8 8 4 5	29   13	182 173 11 11 20 9 40	175 184 45 37 34 37 83	3 3 108 111 105	362 160 160 160 160 121 121	12.50 1.5 3.6 3.9 11.1 2.2
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a a	5 5 2 3 3 3 1	116 121 127 4 3 3	72 33 46 8 8 4 5 5	29  13 	182 173 11 11 20 9 40 48	175 184 45 37 34 37 83 83 72	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 1 \\ 2 \\ 2$	362 160 160 160 160 121 121 121	$12.50 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.2 \\ 12.5 $
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a a a	5 5 2 3 3 3	$ \begin{array}{c} 116\\ 121\\ 127\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	72 33 46 8 8 4 5 14 22	29  13  10	182 173 11 11 20 9 40	175 184 45 37 34 37 83 72 82 82	3 3 108 111 105 113 1 1	362 160 160 160 160 121 121	$12.50 \\ 1.54 \\ 3.60 \\ 3.90 \\ 11.1 \\ 2.2 \\ 6.2 \\ 0.2 $
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         4. 40%, 10%         5. Full         6. Structure         7. Full         7. Structure         8. 40%, Replacement         4. 40%, 10%         1. Actual         2. Full         2. Full	a a 1 a a a a a a a	5 5 2 3 3 3 1 1	$ \begin{array}{c} 116\\ 121\\ 127\\ 4\\ 3\\ 4\\ 26\\ 26\\ 26\\ 26\\ 26\\ 26\\ 26\\ 26\\ 26\\ 26$	72 33 46 8 8 4 5 14 22	29  13 	$182 \\ 173 \\ 111 \\ 110 \\ 200 \\ 9 \\ 400 \\ 480 \\ 390 \\ 390 \\ 400 \\ 480 \\ 390 \\ $	175 184 45 37 34 37 83 72 82 82	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 1 \\ 2 \\ 2 \\ 2$	362 160 160 160 160 121 121 121 121 121	$12.5 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.4 \\ 0.$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Trenchtown         1. Actual         2. Full         4. 40%, 10%         4. 40%, Replacement	a a 1 a a a a a a a	5 5 3 3 3 1 1 1	$ \begin{array}{c} 116\\ 121\\ 127\\ 4\\ 3\\ 4\\ 26\\ 26\\ 26\\ 29\\ 30\\ 30\\ \end{array} $	72 33 46 8 8 4 5 14 22  7	29  13  10 	$182 \\ 173 \\ 111 \\ 110 \\ 200 \\ 9 \\ 400 \\ 480 \\ 390 \\ 390 \\ 400 \\ 480 \\ 390 \\ $	175 184 45 37 34 37 83 72 83 72 82 82 85 3 3 27	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 1 \\ 2 \\ 2 \\ 3 \\ 3$	362 160 160 160 121 121 121 121 121 121 35	12.5 1.5 3.6 3.9 11.1 2.2 6.2 6.4
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a a a a a a a a a a a a	5 5 2 3 3 3 1 1 1 1 1 1 1	$ \begin{array}{c} 116\\ 121\\ 127\\ 4\\ 3\\ 4\\ 26\\ 26\\ 26\\ 29\\ 30\\ 30\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\$	72 33 46 8 8 4 5 14 22  7	29  13  10 	182 173 11 11 20 9 40 48 39 36	175 184 45 37 34 37 83 72 82 85 85 27 3 25	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 2 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3$	362 160 160 160 160 121 121 121 121 121 35 35	12.5 1.5 3.6 3.9 11.1 2.2 6.4 6.4 10.
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Second S	a a 1 a a a a a a a a a a a a a a a a a	5 5 2 3 3 3 1 1 1 1 1 1 2	116 121 127 4 3 3 4 26 26 29 30 4 4	72 33 46 8 8 4 5 14 22  7 3 4 4	29  13  10 	182 173 11 11 20 9 40 48 39 36 6 8	$ \begin{array}{c} 175\\ 184\\ 45\\ 37\\ 34\\ 37\\ 83\\ 72\\ 82\\ 85\\ 6\\ 85\\ 6\\ 27\\ 85\\ 6\\ 25\\ 9\\ 23\\ \end{array} $	3 3 108 111 105 113 1 1 2 2 2 3 3 3 3 3 3 3	362 160 160 160 121 121 121 121 121 121 35	$12.5 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.4 \\ 10.4 \\ 1. \\ 4. \\ 4. \\$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a 1 a a a a a a a a a a a a a a a a	5 5 2 3 3 3 1 1 1 1 1 1 2 3 3 3 3 3 3	116 121 127 4 3 3 4 26 26 29 30 4 4 4 4	72 33 46 8 8 4 5 14 22  7 4 3	29  13  10 	182 173 11 11 20 9 40 48 39 36 6 8	175 184 45 37 34 37 83 72 82 85 85 27 3 25	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 2 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3$	362 160 160 160 121 121 121 121 121 35 35 35	$12.51 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.4 \\ 10.4 \\ 1.4 \\ 4. \\ 4. \\$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a 1 a a a a a a a a a a a a a a a a	5 5 2 3 3 3 1 1 1 1 1 1 2 3 3 3 3 3 3	116 121 127 4 3 3 4 26 26 29 30 4 4 4 4	72 33 46 8 8 4 5 14 22  7 4 3 4 3	29  13  10  3	182 173 11 11 20 9 40 48 39 36 6 6 8 8 9	$ \begin{array}{c} 175\\ 184\\ 45\\ 37\\ 34\\ 37\\ 83\\ 72\\ 83\\ 72\\ 85\\ 85\\ 27\\ 85\\ 27\\ 25\\ 25\\ 25\\ 25\\ 25\\ 25\\ 25\\ 25\\ 25\\ 25$	$egin{array}{c} 3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 1 \\ 2 \\ 2 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3$	362 160 160 160 121 121 121 121 121 35 35 35 35 35	$12.5 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.4 \\ 10.3 \\ 1. \\ 4. \\ 4. \\ 4. \\ 1. \\ 1. \\ 1. \\ 1.$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a 1 a a a a a a a a a a a a a a a a	5 5 2 3 3 3 1 1 1 1 1 1 1 2 3 3 3 3 3 3 3 3	116 121 127 4 3 3 4 26 26 26 29 30 30 4 4 4 4 4	72 33 46 8 8 4 5 14 22  7 4 3 4 3	29  13  10  3	182 173 11 11 20 9 40 48 39 36	175 184 45 37 34 37 34 37 82 83 72 85 85 85 85 85 3 27 3 25 9 23 7 25 9 41	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 2 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3$	362 160 160 160 121 121 121 121 121 35 35 35	12.50 $1.5$ $3.6$ $3.9$ $11.1$ $2.2$ $6.2$ $6.4$ $10.9$ $1.4$ $4.$ $8.$ $1$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         6. Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hampton         Hampton	a a a 1 a a a a a a a a a a a a a a a a	5 5 2 3 3 3 1 1 1 1 1 1 1 1 4 4 4 4 1 1 4 4 4 1 1 4 4 1 1 4 4 1	116 121 127 4 3 3 4 26 26 26 29 30 30 4 4 4 4	72 33 46 8 8 4 5 14 22  7 4 3 4 4 3 4 5 4 5 7 4 9	29  13  10  3 	182 173 11 11 20 9 40 48 39 36 6 8 9 36	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 83\\ 72\\ 82\\ 85\\ 85\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 9\\ 41\\ 3\\ 36\\ 6\end{array}$	$3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 1 \\ 2 \\ 2 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3$	362 160 160 160 121 121 121 121 121 121 35 52	$12.5 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.5 \\ 6.4 \\ 10.1 \\ 1. \\ 4. \\ 4. \\ 8 \\ 1 \\ 4 \\ 4 \\ 4 \\ 4 \\ 4 \\ 4 \\ 4 \\ 4 \\ 4$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         Hampton         1. Actual	a a a a a a a a a a a a a a a a a a a	5 5 2 3 3 3 3 1 1 1 1 1 1 1 1 4 4 1 1	116 121 127 4 3 3 4 26 26 29 30 30	72 33 46 8 8 4 5 14 22  7 4 4 3 4 4 3 4 5 7 4 9 4 2	29  13  10  3  4	$ \begin{array}{c} 182 \\ 173 \\ 11 \\ 11 \\ 20 \\ 9 \\ 40 \\ 48 \\ 39 \\ 36 \\ 6 \\ 8 \\ 9 \\ 36 \\ 11 \\ 1 \\ 1 \end{array} $	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 83\\ 72\\ 82\\ 85\\ 85\\ 85\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 41\\ 3\\ 3\\ 36\\ 0\\ 39\end{array}$	3 3 108 111 105 113 1 1 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3	362 160 160 121 121 121 121 121 121 35 35 35 35 35 35 35 52 52 52	12.50 $1.5$ $3.6$ $3.9$ $11.1$ $2.2$ $6.2$ $6.4$ $10.9$ $1.1$ $4.4$ $8.$ $1.4$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Chul         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hampton         1. Actual         2. Full         3. 40%, Replacement	a a a 1 a a a a a a a a a a a a a a a a	5 5 2 3 3 3 3 1 1 1 1 1 4 4 1 1 4 4 1 1	116 121 127 4 3 3 4 26 26 26 29 30 30 4 4 4 4 4 4	72 33 46 8 8 4 5 14 22  7 4 3 4 4 3 4 5 4 9	29  13  10  3 	$ \begin{array}{c} 182 \\ 173 \\ 11 \\ 11 \\ 20 \\ 9 \\ 40 \\ 48 \\ 39 \\ 36 \\ 6 \\ 8 \\ 9 \\ 36 \\ 11 \\ 1 \\ 1 \end{array} $	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 83\\ 72\\ \\ 82\\ 6\\ 85\\ 6\\ 85\\ 6\\ 27\\ 3\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 9\\ 41\\ 3\\ 36\\ 0\\ 39\end{array}$	3 3 108 111 105 113 1 1 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3	362 160 160 160 121 121 121 121 121 121 35 52	$12.50 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.4 \\ 10.9 \\ 1.1 \\ 4. \\ 8. \\ 1 \\ 4. \\ 5 \\ 5 \\ 10.9 \\ 1.1 \\ 1.$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hampton         1. Actual         2. Full         3. 40%, Replacement	a a a 1 a a a a a a a a a a a a a a a a	5 5 2 3 3 3 3 1 1 1 1 1 4 4 1 1 4 4 1 1	116 121 127 4 3 3 4 26 26 26 29 30 30 4 4 4 4 4 4	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	29  13  10  3  4	$     182 \\     173 \\     11 \\     11 \\     20 \\     9 \\     40 \\     48 \\     39 \\     36 \\     6 \\     8 \\     9 \\     10 \\     11 \\     1     1     1     1     1     1     1     1     1 $	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 82\\ 6\\ 85\\ 6\\ 85\\ 6\\ 27\\ 85\\ 9\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 23\\ 85\\ 9\\ 23\\ 7\\ 25\\ 9\\ 23\\ 8\\ 40\\ 8\\ 40\\ 8\\ 40\\ 8\\ 100\\ 8\\ 8\\ 40\\ 100\\ 8\\ 8\\ 100\\ 100\\ 100\\ 100\\ 100\\ 1$	$egin{array}{c} 3 \\ 3 \\ 108 \\ 111 \\ 105 \\ 113 \\ 1 \\ 1 \\ 2 \\ 2 \\ 2 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3 \\ 3$	362 160 160 160 121 121 121 121 121 121 35	$12.50 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.4 \\ 10.9 \\ 1.9 \\ 4. \\ 4. \\ 8. \\ 1 \\ 4. \\ 5 \\ 5 \\ 9 \\ 9 \\ 9 \\ 9 \\ 9 \\ 9 \\ 9 \\ 9$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	5 5 3 3 3 3 1 1 1 1 1 1 1 1 4 1 1 4 1 1 4 1 1 4 1	116 121 127 4 3 3 4 26 26 29 30 4 4 4 4 4 4 4 5 5 5 5	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	29  13  10  3  4 	182 173 11 11 20 9 40 48 39 36 6 8 9 36	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 82\\ 72\\ 82\\ 85\\ 6\\ 85\\ 6\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 41\\ 3\\ 36\\ 0\\ 8\\ 40\\ 9\\ 8\\ 40\\ 9\end{array}$	$\begin{array}{c} 3\\ 3\\ 108\\ 111\\ 105\\ 113\\ 1\\ 1\\ 2\\ 2\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\$	362 160 160 121 121 121 121 121 121 121 35	$12.5 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.2 \\ 6.4 \\ 10.3 \\ 1. \\ 4. \\ 4. \\ 4. \\ 5 \\ 5. \\ 9 \\ 2. \\ 2. \\ 2. \\ 2. \\ 2. \\ 3. \\ 5. \\ 9 \\ 2. \\ 2. \\ 2. \\ 3. \\ 5. \\ 5. \\ 9 \\ 2. \\ 2. \\ 3. \\ 5. \\ 5. \\ 5. \\ 5. \\ 5. \\ 5. \\ 5$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hampton         1. Actual         3. 40%, Replacement         4. 40%, 10%         High Bridge         1. Actual	a a a a a a a a a a a a a a a a a a a	5 5 2 3 3 3 3 1 1 1 1 1 1 1 2 2 5 5 5 5 5 5 5 5 5 5 5	116 121 127 4 3 3 4 26 26 26 29 30 30 4 4 4 4 4 4 4 4 5 7 5 5 5	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	29  13  10  3  4 	182 173 11 11 20 9 40 48 39 36 6 6 8 8 9 10 11 11 11 20 9 9	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 82\\ 6\\ 82\\ 6\\ 85\\ 6\\ 85\\ 6\\ 27\\ 85\\ 26\\ 85\\ 27\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 23\\ 9\\ 41\\ 3\\ 36\\ 0\\ 39\\ 8\\ 40\\ 8\\ 40\\ 8\\ 40\\ 39\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 93\\ 96\\ 96\\ 93\\ 96\\ 96\\ 96\\ 96\\ 96\\ 96\\ 96\\ 96\\ 96\\ 96$	$\begin{array}{c} 3\\ 3\\ 108\\ 111\\ 105\\ 113\\ 1\\ 1\\ 2\\ 2\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\$	362 160 160 160 121 121 121 121 121 121 121 52 52 52 52 52 52 52 52 52 52	$12.5 \\ 1.5 \\ 3.6 \\ 3.9 \\ 11.1 \\ 2.2 \\ 6.5 \\ 6.4 \\ 10.4 \\ 1. \\ 4. \\ 4. \\ 8 \\ 8 \\ 1 \\ 1 \\ 4 \\ 5 \\ 9 \\ 2 \\ 2 \\ 7 \\ 4 \\ 4 \\ 5 \\ 9 \\ 2 \\ 7 \\ 4 \\ 4 \\ 5 \\ 7 \\ 9 \\ 2 \\ 7 \\ 4 \\ 4 \\ 5 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7$
Flemington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Frenchtown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Glen Gardner         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	5 5 5 3 3 3 3 3 1 1 1 1 1 1 1 4 1 1 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	116 121 127 4 3 3 4 26 26 29 30 30 30 4 4 4 4 4 4 4 4 4 5 5 5 7 3 3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	29  13  10  3  4 	182 173 11 11 20 9 40 48 39 36 6 8 8 9 36	$\begin{array}{c} 175\\ 184\\ \\ 45\\ 37\\ 34\\ 37\\ \\ 82\\ 6\\ 85\\ 6\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 23\\ 7\\ 25\\ 9\\ 41\\ 3\\ 36\\ 0\\ 39\\ 8\\ 40\\ 34\\ 109\\ 90\\ 97\\ 7\end{array}$	$\begin{array}{c} 3\\ 3\\ 108\\ 111\\ 105\\ 113\\ 1\\ 1\\ 2\\ 2\\ 2\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\ 3\\$	362 160 160 160 121 121 121 121 121 121 121 52 52 52 52 52 52 52 52 52 52	$\begin{array}{c} 12.56\\ 1.5\\ 3.6\\ 3.9\\ 11.1\\ 2.2\\ 6.2\\ 6.4\\ 10.9\\ 1.1\\ 4.\\ 4.\\ 4.\\ 1\\ 4.\\ 5\\ 9\\ 2.2\\ 7\\ 4.\\ 4\\ 5\\ 9\\ 7\\ 2\\ 7\\ 4\\ 4\\ 5\\ 7\\ 9\\ 7\\ 4\\ 4\\ 5\\ 7\\ 9\\ 7\\ 4\\ 7\\ 4\\ 7\\ 4\\ 7\\ 7\\ 4\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\ 7\\$

\* Net taxes after veterans exemptions. a Less than \$500.

#### HUNTERDON COUNTY-Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	s Taxes— Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Holland         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a	a \$1 1 1	\$23 24 23 24	\$10 10 8 9	 \$4	\$33 34 35 33	\$21 19 19 20	\$14 14 13 14	\$66 66 66 66	2.87% 0.37 0.90 0.94
Kingwood           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	2 4 4 4	14 12 11 12	7 8 6 7	 14	21 19 30 18	50 47 44 48	105 103 96 104	172 172 172 172	$11.02 \\ 1.57 \\ 3.66 \\ 3.97$
Lambertville           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$3 1 1 1	2 4 4 4	78 58 71 72	33 66 1 21	21	111 123 93 93	155 138 171 171	a a a	259 259 259 259	8.31 2.05 6.35 6.36
Boro         1. Actual           2. Full	a a a	1 1 1 1	16 17 16 17	9 10 6 7	5	25 27 27 25	39 35 35 37	5 5 5 5	67 67 67 67	9.76 1.40 3.44 3.68
Actual	a a a	7 6 6 6	15 15 14 15	15 15 13 14		30 30 41 29	99 87 81 88	55 61 57 62	182 182 182 182 182	$11.54 \\ 1.44 \\ 3.34 \\ 3.62$
(ilford           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	a 1 1 1	83 66 65 70	64 84 72 80	 14	147 150 151 149	29 24 24 25	a a a	175 175 175 175	6.00 0.97 2.37 2.53
aritan Township										
aritan Township							100	117	410	7.99
Actual Full	a a a a	9 11 11 12	78 55 53 57	45 64 40 49	32	123 119 125 106 90	169 168 165 176 258	117 114 112 120	410 410 410 410	7.99 1.41 3.46 3.70 <b>11.16</b>
. Actual Full	a a	11 11	55 53	$\begin{array}{c} 64 \\ 40 \end{array}$	32	119 125 106 90 79 107 75	168 165 176 258 212 <b>198</b> 215	114 112 120 155 192 180 194	410 410 410 499 499 499 499	1.41 3.46 3.70 <b>11.16</b> 1.47 3.45 3.73
. Actual Full	a a 1 a a	11 11 12 18 22 21	55 53 57 72 61 57	64 40 49 17 18 11	32   39	119 125 106 90 79 107	168 165 176 258 212 <b>198</b>	114 112 120 155 192 <b>180</b>	410 410 410 499 499 499 499 499 32 32 32 32 32	1.41 3.46 3.70 <b>11.16</b> 1.47 3.45 3.73 10.25 2.02 5.20 5.50
. Actual . Full . 40%, Replacement . 40%, 10% . Adington . Actual . Full . 40%, Replacement . 40%, Replacement . Actual . Full . Actual . 40%, Replacement . 40%, Replacement . 40%, 10% . Actual . 40%, 10% 	a a 1 a a a a a a	11 11 12 18 22 21 22 21 22 a 1 1	55 53 57 61 57 61 5 6 6 6	64 40 49 17 18 11 13 2 4 1	32  39  3	119 125 106 90 79 107 75 7 10 9	168 165 176 258 212 <b>198</b> 215 26 22 22	114 112 120 155 192 180 194 2 1 2	410 410 410 499 499 499 499 499 32 32 32 32	1.41 3.46 3.70 11.16 1.47 3.45 3.73 10.25 2.02 5.20
. Actual . Full	a a 1 a a a a a a 	11 11 12 18 22 21 22 21 22 21 22 1 1 1 1	55 53 57 72 61 57 61 5 6 6 6 6 6 11 10 10		32  39  3  3  20	119 125 106 90 79 107 75 7 10 9 8 8 16 17 32	168 165 176 258 212 <b>198</b> 215 26 22 22 23 126 117 110	114 112 120 155 192 180 194 2 1 2 2 2 106 107 100	410 410 410 499 499 499 499 499 32 32 32 32 32 32 251 251	1.41 3.46 3.70 <b>11,16</b> 1.47 3.45 3.73 10.25 2.02 5.20 5.50 11.72 1.59 3.72
. Actual . Full	a a a a a a a a a a a a a a a a a a a	11 11 12 18 22 21 22 a 1 1 1 1 12 12 13 3 7 7	55 53 57 72 61 57 61 5 6 6 6 6 11 10 10 11 10 8 8	64 40 49 17 18 11 13 2 4 1 2 6 6 6 2 4 4 6 a	32  39  39  3  20  11	119 125 106 90 79 107 75 7 10 9 8 8 16 17 32 14 14 14 19	$ \begin{array}{c} 168\\ 165\\ 176\\ 258\\ 212\\ 198\\ 215\\ 26\\ 22\\ 23\\ 126\\ 117\\ 110\\ 119\\ 63\\ 55\\ 52\\ \end{array} $	$114 \\ 112 \\ 120 \\ 155 \\ 192 \\ 180 \\ 194 \\ 2 \\ 1 \\ 2 \\ 2 \\ 2 \\ 106 \\ 107 \\ 100 \\ 108 \\ 63 \\ 67 \\ 64 \\ 84 \\ 84 \\ 84 \\ 84 \\ 84 \\ 84 \\ 84$	410 410 410 499 499 499 499 499 32 32 32 32 32 32 251 251 251 251 251	1.41 3.46 3.70 <b>11.16</b> <b>1.47</b> 3.45 3.73 <b>10.25</b> 2.02 5.50 <b>11.72</b> 1.59 3.72 4.03 <b>10.49</b> 1.93 4.64

197

#### MERCER COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

198

199

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Taxes— Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
East Windsor										
1. Actual	a	\$2	\$51	\$17		\$68	\$50	\$67	\$184	7.49%
2. Full	a	3	38	27		65	39	79	184	1.64
3. 40%, Replacement 4. 40%, 10%	a a	3 3	$\frac{38}{40}$	13 17	\$15	65 <b>58</b>	42 41	80 85	$\frac{184}{184}$	$4.10 \\ 4.36$
Ewing	ů	0	10	11		00		00	101	1.00
1. Actual	\$8	77	588	442		1,030	1,167	68	2,279	7.31
2. Full	1	93	758	696		1,454	708	43	2,279	1.05
3. 40%, Replacement	1	99	806	420	180	1,407	812	45	2,279	2.80
4. 40%, 10%	1	103	843	523		1,367	788	47	2,279	2.92
Iamilton Township	10	07	1.040	107		1 450	0 (11	00	4.070	7.00
1. Actual 2. Full	18     4	97 112	$1,049 \\ 615$	$407 \\ 1,601$		$1,456 \\ 2,216$	$3,411 \\ 2,527$	98 91	$4,852 \\ 4,852$	$7.89 \\ 1.68$
3. 40%, Replacement	4	123	677	916	383	1,977	2,997	100	4,852	4.64
4. 40%, 10%	4	128	702	1,169		1,871	2,884	103	4,852	4.81
Hightstown										
1. Actual	2	3	98	45		143	257	a	393	9.07
2. Full	a	5	88	78		166	227	a	393	2.06
3. 40%, Replacement 4. 40%, 10%	a a	5 5	$99\\102$	$\frac{11}{31}$	31	$\frac{141}{133}$	$273 \\ 261$	a a	393 393	$5.76 \\ 5.95$
		0	102	01		100	201	a	000	0.00
Iopewell Boro 1. Actual	1	1	22	21		43	124	3	168	8.64
2. Full	a	1	8	36		43	124 122	3	168	1.95
3. 40%, Replacement	a	1	8	25	13	$\overline{46}$	130	3	168	4.81
4. 40%, 10%	a	1	8	29		37	128	3	168	5.13
lopewell Township										
1. Actual	a	59	31	62		93	457	302	882	13.10
2. Full	a	97	25	70		95	373	326	882	1.95
3. 40%, Replacement 4. 40%, 10%	a	97 103	25 27	19	70	95 46	403 398	327 347	882 882	4.90 5.21
						and the second		A. March 1994		
		and in the state of the state of the state			Sec. Sec. Sec. Sec. Sec. Sec. Sec. Sec.					and the second second
										-
				100		367	815	49	1,274	8.36 1.60
Lawrence 1. Actual	1	80	231 176	136 196		372	638	65	$1,274 \\ 1,274$	3.79
9 Full	a	214 202	166	158	101	425	649	62 66	1,274	4.09
3 40%. Replacement	a a	218	179	178		358	650	00	_,	
4. 40%, 10%	a	220					960	9	309	12.32
Pennington	2	10	30	11		40 46	260	8	309	2.48
1. Actual							250		000	
I. Actual	a	8	30	16			250 249	8	309	
2 Full	a a	8	28	15	24	67 46				
2. Full 3 40% Replacement						67	249	8	309	6.22
2. Full 3. 40%, Replacement 4. 40%, 10%	a	8	28 30	15 16	24 	67 46	249	8	309 309 1,376	5.73 6.22 5.86
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro	a a 3	8 8 39	28 30 395	15 16 83	24 	67	249 251 863 791	8 8 	309 309 1,376 1,376	6.22 5.86 1.78
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full	a a 3 1	8 8 39 38	28 30 395 360	15 16	24 	67 46 479 551 578	249 251 863 791 766	8 8 	309 309 1,376 1,376 1,376	6.22 5.86 1.78 4.31
2. Full 3. 40%, Replacement 4. 40%, 10% <b>Princeton Boro</b> 1. Actual 2. Full 3. 40%, Replacement	a a 1 1	8 8 39 38 37	28 30 395	15 16 83 191	24 	67 46 479 551	249 251 863 791	8 8 	309 309 1,376 1,376	6.22 5.86 1.78 4.31
2. Full 3. 40%, Replacement 4. 40%, 10% <b>Princeton Boro</b> 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a 3 1	8 8 39 38	28 30 395 360 349	15 16 83 191 120	24   109	67 46 479 551 578 520	249 251 863 791 766 821	8 8  	309 309 1,376 1,376 1,376 1,376	6.22 5.86 1.78 4.31 4.62
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Township	a a 1 1 1	8 8 39 38 37 40	28 30 395 360 349	15 16 83 191 120 146 31	24  109 	67 46 479 551 578 520 81	249 251 863 791 766 821 1,146	8 8 	3093091,3761,3761,3761,3761,3761,3551,355	6.22 5.86 1.78 4.31 4.62 1.93 1.52
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Township 1. Actual	a a 1 1	8 8 39 38 37 40 105 107	28 30 395 360 349 374 50 45	15 16 83 191 120 146 31 182	24  109 	67 46 479 551 578 520 81 227	249 251 863 791 766 821	8 8   27 24 24	309 309 1,376 1,376 1,376 1,376 1,355 1,355 1,355	$\begin{array}{c} 6.22\\ 5.86\\ 1.78\\ 4.31\\ 4.62\\ 1.93\\ 1.52\\ 3.83\end{array}$
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 4. 40%, Replacement Princeton Township 1. Actual 2. Full 2. Full 3. 40%, Replacement	a 3 1 1 1 1 1 1	8 8 39 38 37 40 105 107 107	28 30 395 360 349 374 50 45 45	15 16 83 191 120 146 31 182 73	24  109  107	67 46 479 551 578 520 81	249 251 863 791 766 821 1,146 1,004	8 8   27 24	3093091,3761,3761,3761,3761,3761,3551,355	$\begin{array}{c} 6.22\\ 5.86\\ 1.78\\ 4.31\\ 4.62\\ 1.93\\ 1.52\\ 3.83\end{array}$
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 3. 40%, Replacement 4. 40%, 10% Princeton Township 1. Actual 2. Full 3. 40%, Replacement	a 3 1 1 1 1	8 8 39 38 37 40 105 107	28 30 395 360 349 374 50 45	15 16 83 191 120 146 31 182	24  109 	67 46 479 551 578 520 81 227 225	249 251 863 791 766 821 1,146 1,004 1,008	8 8   27 24 24	309 309 1,376 1,376 1,376 1,376 1,355 1,355 1,355 1,355 1,355	6.22 5.86 1.78 4.31 4.62 1.95 1.52 3.82 4.05
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 3. 40%, Replacement 4. 40%, 10% Princeton Township 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a 3 1 1 1 1 1 1	8 8 39 38 37 40 105 107 107 114	28 30 395 360 349 374 50 45 45 45	15 16 83 191 120 146 31 182 73 107	24  109  107 	67 46 479 551 578 520 81 227 225 155	249 251 863 791 766 821 1,146 1,004 1,008 1,071 6,685	8 8   27 24 24	$\begin{array}{c} 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,4,653\\ \end{array}$	$\begin{array}{c} 6.22\\ 5.86\\ 1.78\\ 4.31\\ 4.62\\ 1.93\\ 1.52\\ 3.82\\ 4.03\\ 7.44\end{array}$
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 4. 40%, Replacement Princeton Township 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Trenton	a 3 1 1 1 1 1 1 1 1 57	8 8 39 38 37 40 105 107 107 114 58	28 30 395 360 349 374 50 45 45 45 48 5,735	15     16     83     191     120     146     31     182     73     107     2,241	24  109  107	67 46 479 551 578 520 81 227 225 155 7,976 8,755	$\begin{array}{c} 249\\ 251\\ \\863\\ 791\\ 766\\ 821\\ \\1,146\\ 1,004\\ 1,008\\ 1,071\\ \\6,685\\ 5,888\end{array}$	8 8  27 24 24 26 	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,4,653\\ 14,652\\ 14$	6.22 5.86 1.78 4.31 4.62 1.93 1.55 3.88 4.03 7.44 2.8
2. Full	a 3 1 1 1 1 1 1 1 1 59	8 8 39 38 37 40 105 107 107 114 58 120	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461	15 16 83 191 120 146 31 182 73 107	24  109  107 	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069	$\begin{array}{c} 249\\ 251\\ \\ 863\\ 791\\ 766\\ 821\\ \\ 1,004\\ 1,008\\ 1,071\\ \\ 6,685\\ 5,888\\ 6,620\\ \end{array}$	8 8  27 24 24 26 	$\begin{array}{c} 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,4,653\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 1$	6.22 5.86 1.78 4.33 4.62 1.93 1.55 3.83 4.03 7.44 2.8 7.9
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 4. 40%, Replacement 4. 40%, 10% Princeton Township 1. Actual 3. 40%, Replacement 4. 40%, 10% Trenton 1. Actual 2. Full 2. Full 4. 40%, 10% Trenton 1. Actual 2. Full 4. 40%, Replacement 3. 40%, Replacement	a 3 1 1 1 1 1 1 59 67	8 8 39 38 37 40 105 107 107 114 58	28 30 395 360 349 374 50 45 45 45 48 5,735	$ \begin{array}{c} 15\\ 16\\ \\ 83\\ 191\\ 120\\ 146\\ \\ 31\\ 182\\ 73\\ 107\\ 2,241\\ 2,241\\ \end{array} $	24  109  107 	67 46 479 551 578 520 81 227 225 155 7,976 8,755	$\begin{array}{c} 249\\ 251\\ \\863\\ 791\\ 766\\ 821\\ \\1,146\\ 1,004\\ 1,008\\ 1,071\\ \\6,685\\ 5,888\end{array}$	8 8  27 24 24 26 	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,4,653\\ 14,652\\ 14$	6.22 5.86 1.78 4.33 4.62 1.93 1.55 3.83 4.03 7.44 2.8 7.9
2. Full	a 3 1 1 1 1 1 1 59 67		$28 \\ 30 \\ 395 \\ 360 \\ 349 \\ 374 \\ 50 \\ 45 \\ 45 \\ 48 \\ 5,735 \\ 3,461 \\ 3,891 $	15168319112014631182731072,2412,2412,2413,0203,865	24  109  107  1,158	67 46 479 551 578 520 81 227 225 155 155 7,976 8,755 8,069 7,872	249 251 863 791 766 821 1,146 1,004 1,008 1,071 6,685 5,888 6,620 6,818	8 8 8  27 24 24 26  	$\begin{array}{c} 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,355\\ 1,4,653\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 14,652\\ 1$	$\begin{array}{c} 6.22\\ 5.86\\ 1.78\\ 4.33\\ 4.62\\ 1.9\\ 1.55\\ 3.8\\ 4.00\\ 7.4\\ 2.8\\ 7.9\\ 8.1\\ 6.6\end{array}$
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Township 1. Actual 3. 40%, Replacement 4. 40%, 10% Trenton 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 4. 40%, 10%	a a 1 1 1 1 1 1 1 59 67 69		28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9$	24  109  107  1,158 	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069 7,872 39	249 251 863 791 766 821 1,146 1,004 1,008 1,071 6,685 5,888 6,620 6,818 49	8 8  27 24 24 26 	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1$	$\begin{array}{c} 6.22 \\ 5.86 \\ 1.77 \\ 4.36 \\ 4.66 \\ 1.9 \\ 1.5 \\ 3.8 \\ 4.0 \\ 7.4 \\ 2.8 \\ 7.9 \\ 8.1 \\ 6.6 \\ 1.5 \end{array}$
2. Full	a a 1 1 1 1 1 1 1 1 57 69 67 9 8 2	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\end{array}$	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 13 \\ 13 \\ 14 \\ 14 \\ 14 \\ 14 \\ 14$	24  109  107  1,158 	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069 7,872 39 50	$\begin{array}{c} 249\\ 251\\ \\ 863\\ 791\\ 766\\ 821\\ \\ 1,004\\ 1,008\\ 1,071\\ \\ 6,685\\ 5,888\\ 6,620\\ 6,818\\ \\ 49\\ 37\\ 38\end{array}$	8 8 8  27 24 24 26   74 72 70	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}$	6.22 5.86 4.33 4.63 1.9 1.55 8.8 4.0 7.4 2.88 7.9 8.1 6.6 1.2 3.3
2. Full         3. 40%, Replacement         4. 40%, 10%         Princeton Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Funceton Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Trenton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full	a a 3 1 1 1 1 1 1 1 1 59 67 69 69 a a a a a	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 6\\ 6\end{array}$	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 7 \\ 7 \\ 13 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ $	24  109  107  1,158 	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069 7,872 39	$\begin{array}{c} 249\\ 251\\ \\863\\ 791\\ 766\\ 821\\ \\1,004\\ 1,008\\ 1,071\\ \\6,685\\ 5,888\\ 6,620\\ 6,818\\ \\49\\ 37\end{array}$	8 8 8  27 24 24 26    74 72	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1$	6.22 5.86 4.33 4.63 1.9 1.55 8.8 4.0 7.4 2.88 7.9 8.1 6.6 1.2 3.3
2. Full	a a 3 1 1 1 1 1 1 1 1 59 67 69 69 a a a a a	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\end{array}$	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 13 \\ 13 \\ 14 \\ 14 \\ 14 \\ 14 \\ 14$	24  109  107  1,158  1,3	$\begin{array}{c} 67\\ 46\\ \\ 479\\ 551\\ 578\\ 520\\ \\ 81\\ 227\\ 225\\ 155\\ 155\\ 155\\ 155\\ 8,069\\ 7,872\\ \\ 39\\ 50\\ 55\\ \end{array}$	$\begin{array}{c} 249\\ 251\\ \\ 863\\ 791\\ 766\\ 821\\ \\ 1,004\\ 1,008\\ 1,071\\ \\ 6,685\\ 5,888\\ 6,620\\ 6,818\\ \\ 49\\ 37\\ 38\end{array}$	8 8 8  27 24 24 24 26    74 72 70 75	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1$	6.22 5.860 1.774 4.31 4.62 1.52 3.83 4.00 7.44 2.88 7.9 8.11 6.60 1.3 3.3.3 3.5
2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Boro 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Princeton Township 1. Actual 3. 40%, Replacement 4. 40%, 10% Trenton 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Washington 1. Actual 3. 40%, Replacement 4.	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35 38	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 311 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 7 \\ 9 \\ 9$	24  109  107  1,158  13 	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069 7,872 39 50 55 47 311	$249 \\ 251 \\ 863 \\ 791 \\ 766 \\ 821 \\ 1,146 \\ 1,004 \\ 1,008 \\ 1,071 \\ 6,685 \\ 5,888 \\ 6,620 \\ 6,818 \\ 49 \\ 37 \\ 38 \\ 38 \\ 136 \\ 136$	8 8 8  27 24 24 26    74 72 70 75 80	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1$	6.22 5.86 1.77 4.31 4.62 1.94 1.55 3.88 4.00 7.4 2.88 7.9 8.1 6.66 1.3 3.3 3.5
2. Full	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 6\\ 7\\ 5\end{array}$	$\begin{array}{c} 28\\ 30\\ 395\\ 360\\ 349\\ 374\\ 50\\ 45\\ 45\\ 48\\ 5,735\\ 3,461\\ 3,891\\ 4,007\\ 30\\ 37\\ 35\\ 38\\ 233\\ \end{array}$	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 7 \\ 7 \\ 13 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ $	24  109  107  1,158  13 	67 46 479 551 578 520 81 227 225 155 155 155 7,976 8,755 8,069 7,872 39 50 55 47 311 320	$\begin{array}{c} 249\\ 251\\\\ 863\\ 791\\ 766\\ 821\\\\ 1,004\\ 1,008\\ 1,071\\\\ 6,685\\ 5,888\\ 6,620\\ 6,818\\\\ 49\\ 37\\ 38\\ 38\\\\ 38\\\\ 136\\ 137\\\end{array}$	8 8 8  27 24 26  26  74 72 70 75 80 81	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}\\ 1,376\\ 1,376\\ 1,376\\ 1,355$	6.22 5.86 1.77 4.31 4.61 1.55 3.88 4.00 7.4 2.88 7.9 8.1 6.6 6.3 3.3 3.5 6.0 1.3
2. Full	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 1107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 7\\ 7\\ 5\\ 6\end{array}$	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35 38	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 311 \\ 182 \\ 73 \\ 107 \\ 2.241 \\ 2.241 \\ 2.241 \\ 3.020 \\ 3.865 \\ 9 \\ 13 \\ 7 \\ 9 \\ 13 \\ 7 \\ 9 \\ 77 \\ 134 \\ 56 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 134 \\ 56 \\ 134 \\ 134 \\ 56 \\ 134 \\ 134 \\ 134 \\ 56 \\ 134 \\ 136 \\ 134 \\ 13$	24  109  107  1,158  1,158  13  43	$\begin{array}{c} 67\\ 46\\ 479\\ 551\\ 578\\ 520\\ \\ 81\\ 227\\ 225\\ 155\\ 155\\ 155\\ 7,976\\ 8,755\\ 8,069\\ 7,872\\ 39\\ 50\\ 55\\ 47\\ 311\\ 320\\ 301\\ \end{array}$	$\begin{array}{c} 249\\ 251\\ \\ 863\\ 791\\ 766\\ 821\\ \\ 1,004\\ 1,008\\ 1,071\\ 6,685\\ 5,888\\ 6,620\\ 6,818\\ \\ 49\\ 37\\ 38\\ 38\\ \\ 136\\ 137\\ 161\\ \end{array}$	8 8 8  27 24 24 26    74 72 70 75 80 81 88	$\begin{array}{c} 309\\ 309\\ 309\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1$	6.22 5.86 1.77 4.31 4.61 1.51 3.83 4.00 7.4 2.88 7.9 8.11 6.66 1.3 3.33 3.53 6.61 1.51 3.52
2. Full	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 6\\ 7\\ 5\end{array}$	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35 38 2233 186	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 7 \\ 9 \\ 13 \\ 7 \\ 9 \\ 77 \\ 134 \\ 14 \\ 14 \\ 120 \\ $	24  109  107  1,158  13 	67 46 479 551 578 520 81 227 225 155 155 155 7,976 8,755 8,069 7,872 39 50 55 47 311 320	$\begin{array}{c} 249\\ 251\\\\ 863\\ 791\\ 766\\ 821\\\\ 1,004\\ 1,008\\ 1,071\\\\ 6,685\\ 5,888\\ 6,620\\ 6,818\\\\ 49\\ 37\\ 38\\ 38\\\\ 38\\\\ 136\\ 137\\\end{array}$	8 8 8  27 24 26  26  74 72 70 75 80 81	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}\\ 1,376\\ 1,376\\ 1,376\\ 1,355$	6.22 5.86 1.76 4.31 4.62 1.53 3.83 4.03 7.4 2.88 7.9 8.1 6.66 1.3 3.33 3.53 6.62 1.52
2. Full	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 7\\ 7\\ 5\\ 6\\ 6\\ 6\end{array}$	28 30 395 360 349 374 50 45 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35 38 38 186 202	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 311 \\ 182 \\ 73 \\ 107 \\ 2.241 \\ 2.241 \\ 2.241 \\ 3.020 \\ 3.865 \\ 9 \\ 13 \\ 7 \\ 9 \\ 13 \\ 7 \\ 9 \\ 77 \\ 134 \\ 56 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 134 \\ 56 \\ 134 \\ 134 \\ 56 \\ 134 \\ 134 \\ 134 \\ 56 \\ 134 \\ 136 \\ 134 \\ 13$	24  109  107  1,158  1,158  13  43	67 46 479 551 578 520 81 227 225 155 155 155 7,976 8,755 8,069 7,872 39 50 55 47 311 320 301 291	$\begin{array}{c} 249\\ 251\\ \\863\\ 791\\ 766\\ 821\\ \\1,004\\ 1,008\\ 1,071\\ 6,685\\ 5,888\\ 6,620\\ 6,818\\ \\49\\ 37\\ 38\\ 38\\ \\136\\ 137\\ 161\\ 155\\ \end{array}$	8 8 8  27 24 24 26    74 72 70 75 80 81 88 88 92	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}\\ 1,376\\ 1,376\\ 1,376\\ 1,355$	6.22 5.866 1.78 4.31 4.62 1.53 3.83 4.03 7.44 2.88 7.9 8.11 6.66 1.3 3.3.5 6.60 1.2 3.7 3.5
2. Full	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 8\\ 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 6\\ 7\\ 7\\ 5\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\$	$\begin{array}{c} 28\\ 30\\ 395\\ 360\\ 349\\ 374\\ \\ 50\\ 45\\ 48\\ 5,735\\ 3,461\\ 3,891\\ 4,007\\ 30\\ 37\\ 35\\ 38\\ 233\\ 186\\ 202\\ 210\\ \end{array}$	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 311 \\ 182 \\ 73 \\ 107 \\ 2.241 \\ 2.241 \\ 2.241 \\ 3.020 \\ 3.865 \\ 9 \\ 13 \\ 7 \\ 9 \\ 13 \\ 7 \\ 9 \\ 77 \\ 134 \\ 56 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 56 \\ 134 \\ 134 \\ 56 \\ 134 \\ 134 \\ 56 \\ 134 \\ 134 \\ 134 \\ 56 \\ 134 \\ 136 \\ 134 \\ 13$	24  109  107  1,158  1,158  13  43	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069 7,872 39 50 55 47 311 320 301 291	249 251 863 791 766 821 1,146 1,004 1,008 1,071 6,685 5,888 6,620 6,818 49 37 38 38 38 136 137 161 155 \$15,419	8 8 8  27 24 24 26   74 72 70 75 80 81 88 92 \$777	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}\\ 1,376\\ 1,376\\ 1,376\\ 1,355$	6.22 5.86 1.78 4.31 4.62 1.93 1.53 3.83 4.00 7.44 2.88 7.99 8.11 6.66 1.33 3.33 3.55 6.00 1.53 3.73 3.55 6.62
2. Full         3. 40%, Replacement         4. 40%, 10%         Princeton Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Princeton Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Trenton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         West Windsor         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         County Total         1. Actual	a a 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 8\\ 8\\ 39\\ 38\\ 37\\ 40\\ 105\\ 107\\ 107\\ 114\\ 58\\ 120\\ 135\\ 139\\ 6\\ 6\\ 6\\ 7\\ 7\\ 5\\ 6\\ 6\\ 6\end{array}$	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35 38 2233 186 202 210 \$8,544 5,827	$15 \\ 16 \\ 83 \\ 191 \\ 120 \\ 146 \\ 31 \\ 182 \\ 73 \\ 107 \\ 2,241 \\ 3,020 \\ 3,865 \\ 9 \\ 13 \\ 7 \\ 9 \\ 13 \\ 7 \\ 9 \\ 77 \\ 134 \\ 56 \\ 81 \\ \$3,582 \\ \$,534 \\ \end{cases}$	24  109  107  1,158  13  43 	67 46 479 551 578 520 81 227 225 155 155 7,976 8,755 8,069 7,872 39 50 55 47 311 320 301 291 \$12,126 14,361	$\begin{array}{c} 249\\ 251\\ \\863\\ 791\\ 766\\ 821\\ \\1,004\\ 1,008\\ 1,071\\ \\6,685\\ 5,888\\ 6,620\\ 6,818\\ \\49\\ 37\\ 38\\ 38\\ \\136\\ 137\\ 161\\ 155\\ \\\hline\\\$15,419\\ 12,741\\ \\12,741\\ $	8 8 8  27 24 24 26    74 72 70 75 80 81 88 88 92	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,455\\ 1,6$	6.22 5.86 1.78 4.31 4.62 1.53 3.83 4.03 7.44 2.88 7.9 8.11 6.66 1.3 3.35 6.6 1.2 3.5 3
2. Full	$\begin{array}{c} a\\ a\\ a\\ \end{array}\\ \begin{array}{c} 3\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\$	8 8 39 38 37 40 105 107 107 114 58 120 135 139 6 6 6 6 7 5 6 6 6 6 5 5 43	28 30 395 360 349 374 50 45 45 45 48 5,735 3,461 3,891 4,007 30 37 35 38 2233 186 202 210 \$8,544	15 16 83 191 120 146 31 182 73 107 2,241 2,241 2,241 3,020 3,865 9 13 7 9 77 134 56 81 77	24  109  107  1,158  13  43 	67 46 479 551 578 520 81 227 225 155 7,976 8,755 8,069 7,872 39 50 55 47 311 320 301 291	$\begin{array}{c} 249\\ 251\\ \\863\\ 791\\ 766\\ 821\\ \\1,004\\ 1,008\\ 1,071\\ \\6,685\\ 5,888\\ 6,620\\ 6,818\\ \\49\\ 37\\ 38\\ 38\\ \\136\\ 137\\ 161\\ 155\\ \\\hline\\\$15,419\\ 12,741\\ \\12,741\\ $	8 8 8  27 24 26  74 72 70 75 80 81 88 92 \$777 792	$\begin{array}{c} 309\\ 309\\ 309\\ \end{array}\\ 1,376\\ 1,376\\ 1,376\\ 1,355\\ 1,45\\ 1,55\\ $	6.22 5.86 1.78 4.31 4.62 1.95 1.55 3.85 4.03

## MIDDLESEX COUNTY

## ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

200

201

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	s Taxes— Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Carteret										
1. Actual	\$3	\$49	\$1,151	\$410		\$1,561	\$764		\$2,282	14.57%
2. Full 3. 40%, Replacement	a	69	662	664		1,327	915		2,282	2.21
4. 40%, 10%	1 1	81	780	204	\$180	1,165	1,078		2,282	6.52
	1	83	793	354		1,147	1,095		2,282	6.63
Cranbury			~-			-	100			
1. Actual 2. Full	a	4	57	17		74	109	\$79	262	11.24
3. 40%, Replacement	a. a.	4 4	48	34 25	21	82 91	86	91	262	2.05
4. 40%, 10%	a	4	46 50	23		78	81 88	86 93	$262 \\ 262$	$\frac{4.87}{5.25}$
	a	*	50	20		10	00	55	202	0.20
Dunellen	10		105			0.40	170			
1. Actual 2. Full	$10 \\ 2$	11 10	165	84		249 ·	456		695	11.57
3. 40%, Replacement	2	10	$115 \\ 123$	150 58	55	$\begin{array}{c} 265 \\ 236 \end{array}$	429		695	1.95
4. 40%, 10%	$\tilde{2}$	11	123	87		236 216	461 481		695 695	$5.22 \\ 5.45$
	-		120	0.		210	101	• • • •	095	0.40
East Brunswick 1. Actual	1	0.0	100			150				
2. Full	a	96 180	$\begin{array}{c}102\\92\end{array}$	74 110	• · · ·	176	1,143	63	1,317	12.67
3. 40%, Replacement	a	169	87	90	104	$\begin{array}{c} 202 \\ 281 \end{array}$	881	98	1,317	1.77
4. 40%, 10%	a 8	183	94	101	104	195	827 896	92 100	$1,317 \\ 1,317$	$4.16 \\ 4.50$
Edison			~	202		100	500	100	11011	1.00
1. Actual	13	138	044	100		1 1 4 1	1 007	~	0.000	0.00
2. Full	2	138	944 971	196 388		$1,141 \\ 1,358$	1,837 1,552	7	2,998	6.80
3. 40%, Replacement	2	129	928	278	237	1,358	$1,553 \\ 1,484$	6 6	2,998	$1.26 \\ 3.01$
4. 40%, 10%	ĩ	133	999	324	201	1,324	1,598	6	2,998 2,998	$3.01 \\ 3.25$
	-			522		1,001	2,000	0	2,000	0.20
Ielmetta 1. Actual	a	1	22	0.0		AE	10			
2. Full	a	a	22 16	23 34		45 50	18		63	5.05
3. 40%, Replacement	а. 8	1	21	20	5	50 46	12 16		63 63	0.70 2.35
4. 40%, 10%	ы	ī	19	28		48	15		63	2.13
			a construction of the second	and the second	and the second se		Sector Sector Sector	and the second	<b>Geographics</b>	
Highland Park 1. Actual	1	37	271 159	56 143		327 302	808 822	3 4	1,149 1,149	9.03 2.17
1. Actual 2. Full	a	34	159	56 143 94		302 338	822 790	4 3	1,149 1,149	$2.17 \\ 5.22$
1. Actual 2. Full 3. 40%, Replacement	<b>a</b> . a	34 33		143		302	822	4	1,149	2.17
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a	34	159 153	143 94	91	302 338	822 790	4 3	1,149 1,149 1,149	2.17 5.22 5.61
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Jamesburg	<b>a</b> a	34 33 35	159 153 165	143 94 112	91	302 338	822 790 849 171	4 3	1,149 1,149 1,149 1,149	2.17 5.22 5.61 14.82
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Jamesburg 1. Actual	<b>a</b> a 1	34 33 35 7	159 153 165 15	143 94 112 15	91	302 338 277 30 43	822 790 849 171 134	4 3 4	1,149 1,149 1,149 1,149 196 196	2.17 5.22 5.61 14.82 2.41
1 Actual	<b>a</b> a 1 a	34 33 35 7 23	159 153 165 15 15	143 94 112	91	302 338 277 30 43 43	822 790 849 171 134 135	4 3 4 	1,149 1,149 1,149 1,149 196 196 196	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\$
1. Actual	<b>a</b> a 1 a	34 33 35 7	159 153 165 15	143 94 112 15 26	91 	302 338 277 30 43	822 790 849 171 134	4 3 4 	1,149 1,149 1,149 1,149 196 196	2.17 5.22 5.61 14.82 2.41
1 Actual	<b>a</b> a 1 a	34 33 35 7 23 23	159 153 165 15 17 17	143 94 112 15 26 10	91  15	302 338 277 30 43 43	822 790 849 171 134 135	4 3 4 	1,149 1,149 1,149 1,149 196 196 196	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\ 6.47 \\ \end{array}$
1. Actual	<b>a</b> a 1 a a a	34 33 35 7 23 23 25	159 153 165 15 17 17 18	$     \begin{array}{r}       143 \\       94 \\       112 \\       15 \\       26 \\       10 \\       15 \\       \end{array} $	91   15 	302 338 277 30 43 43	822 790 849 171 134 135	4 3 4   121	1,149 1,149 1,149 196 196 196 196 983	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44 \end{array}$
1. Actual	<b>a</b> a a a a <b>a</b> 4	34 33 35 7 23 23 25 130	159 153 165 15 17 17 18 105	$     \begin{array}{r}       143 \\       94 \\       112 \\       15 \\       26 \\       10 \\       15 \\       14 \\       \end{array} $	91  15	302 338 277 30 43 43 33	822790849171134135143685561	4 3 4   121 125	1,149 1,149 1,149 196 196 196 196 983 983	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\ 6.47 \\ 8.44 \\ 1.52 \\$
1. Actual	a a 1 a a 4 1	34 33 35 7 23 23 25 130 206	159 153 165 15 17 17 18 105 90	$     \begin{array}{r}       143 \\       94 \\       112 \\       15 \\       26 \\       10 \\       15 \\       \end{array} $	91  15 	302 338 277 30 43 43 33 33 119 118 185	822790849171134135143685561521	4 3 4   121 125 116	1,149 1,149 1,149 196 196 196 196 196 983 983 983	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ \end{array}$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Jamesburg 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Madison 1. Actual 2. Full 3. 40%, Replacement 3. 40%, Replacement 3. 40%, Replacement	<b>a</b> a 1 a a a 4 1 1	34 33 35 7 23 23 25 130	159 153 165 15 17 17 18 105	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27$	91  15 	302 338 277 30 43 43 33 33 119 118	822790849171134135143685561	4 3 4   121 125	1,149 1,149 1,149 196 196 196 196 983 983	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\ 6.47 \\ 8.44 \\ 1.52 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a 1 a a 4 1	34 33 35 7 23 23 25 130 206 192	159 153 165 15 17 17 18 105 90 84	143 94 112 15 26 10 15 14 27 23	91  15  78	302 338 277 30 43 43 33 33 119 118 185	822790849171134135143685561521	4 3 4   121 125 116	1,149 1,149 1,149 196 196 196 196 196 983 983 983	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen	<b>a</b> a a a a 4 1 1 1	34 33 35 7 23 23 25 130 206 192 208	159 153 165 15 17 17 18 105 90 84 91	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 1$	91  15  78	302 338 277 30 43 43 33 33 119 118 185	822790849171134135143 $6855615215661,245$	4 3 4   121 125 116	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,149 \\ 1,14$	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\ 6.47 \\ 8.44 \\ 1.52 \\ 3.53 \\ 3.84 \\ 12.52 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Multison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         1. Actual         Metuchen         1. Actual	<b>a</b> a a a a 4 1 1 1 31	34 33 35 7 23 23 25 130 206 192 208 28	159 153 165 15 17 17 18 105 90 84 91 203	143 94 112 15 26 10 15 14 27 23	91  15  78 	302 338 277 30 43 43 43 33 119 118 185 117 329 389	8227908491711341351436855615215661,2451,153	4 3 4   121 125 116 126	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 $	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\ 6.47 \\ 8.44 \\ 1.52 \\ 3.53 \\ 3.84 \\ 12.52 \\ 2.27 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full	<b>a</b> a a a a 4 1 1 1 31 6	34 33 35 7 23 23 25 130 206 192 208	159 153 165 15 17 17 18 105 90 84 91	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 184 \\ 184 \\ 184 \\ 112 \\ 1$	91  15  78 	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446	8227908491711341351436855615215661,2451,1531,104	4 3 4   121 125 116 126 	$1,149 \\ 1,149 \\ 1,149 \\ 1,96 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,5$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wetuchen         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	<b>a</b> a a a a 4 1 1 1 31	34 33 35 7 23 23 25 130 206 192 208 28 36	159 153 165 15 17 17 17 18 105 90 84 91 203 145	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244$	91  15  78 	302 338 277 30 43 43 43 33 119 118 185 117 329 389	8227908491711341351436855615215661,2451,153	4 3 4   121 125 116 126 	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 $	$2.17 \\ 5.22 \\ 5.61 \\ 14.82 \\ 2.41 \\ 6.10 \\ 6.47 \\ 8.44 \\ 1.52 \\ 3.53 \\ 3.84 \\ 12.52 \\ 2.27 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	<b>a</b> a a a 4 1 1 1 31 6 5	34 33 35 7 23 25 130 206 192 208 28 36 35	159 153 165 15 17 17 18 105 90 84 91 203 145 139	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 184 \\ 184$	91  15  78  123	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446	$\begin{array}{c} 822\\790\\849\end{array}\\171\\134\\135\\143\\685\\561\\521\\566\\1,245\\1,153\\1,104\\1,188\end{array}$	4 3 4  121 125 116 126 	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex	<b>a</b> a a a a 4 1 1 1 31 6 5 6	34 33 35 7 23 23 25 130 206 192 208 28 36 35 37	159     153     165     15     17     17     18     105     90     84     91     203     145     139     149     149     1	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 184 \\ 184$	91  15  78  123	302 338 277 30 43 43 43 33 119 118 185 117 329 389 446 361 305	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ \end{array}$	4 3 4   121 125 116 126   2	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 929 \\ 929$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual	<b>a</b> a a a a 4 1 1 1 1 31 6 5 6 5 6	34 33 35 7 23 25 130 206 192 208 28 36 35	159 153 165 15 17 17 18 105 90 84 91 203 145 139	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 107 \\ 223 \\ 107 \\ 107 \\ 223 \\ 107 \\ 107 \\ 223 \\ 107 \\ 107 \\ 107 \\ 223 \\ 107 \\ 1$	91  15  78  123 	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446 361 305 296	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ \end{array}$	4 3 4   121 125 116 126   2 2	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 929 $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full	<b>a</b> a a a a 4 1 1 1 31 6 5 6	34 33 35 7 23 23 25 130 206 192 208 28 36 35 37 23	159 153 165 15 17 17 18 105 90 84 91 203 145 139 149 198 72 75	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 1$	91  15  78  123 	302 338 277 30 43 33 119 118 115 117 329 389 446 361 305 296 274	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ \end{array}$	4 3 4   121 125 116 126   2 2 2 2	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 929 $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         3. 40%, Replacement         3. 40%, Replacement	a a 1 a a a 4 1 1 1 3 1 6 5 6 1 a	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44	159 153 165 15 17 17 18 105 90 84 91 203 145 139 149 198 72	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 107 \\ 223 \\ 107 \\ 107 \\ 223 \\ 107 \\ 107 \\ 223 \\ 107 \\ 107 \\ 107 \\ 223 \\ 107 \\ 1$	91  15  78  123 	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446 361 305 296	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ \end{array}$	4 3 4   121 125 116 126   2 2	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 929 $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a 4 1 1 1 1 1 31 6 5 6 1 a a	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44 46	159 153 165 15 17 17 18 105 90 84 91 203 145 139 149 198 72 75	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 1$	91  15  78  123  73	302 338 277 30 43 33 119 118 115 117 329 389 446 361 305 296 274	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 669\\ \end{array}$	4 3 4   121 125 116 126   2 2 2 2 2 2 2 2	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 929 \\ 92$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Midlesex         1. Actual         4. 40%, 10%         Miltown	<b>a</b> a a a a 4 1 1 1 1 311 6 5 6 1 a a a a	34 33 35 7 23 23 25 130 206 192 208 28 36 35 37 23 44 46 48	159 153 165 15 17 17 18 105 90 84 91 203 145 139 149 198 72 75	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 1$	91  15  78  123  73	302 338 277 30 43 43 33 119 118 185 117 329 389 446 361 305 296 274 240 91	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\end{array}$	4 3 4   121 125 116 126   2 2 2 2 2 2 1	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 929 \\ 929 \\ 929 \\ 929 \\ 929 \\ 929 \\ 365 \\ 1,556 $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual	a a a 1 a a a 4 1 1 1 3 1 6 5 6 1 a a a 1 1	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44 46	159 153 165 15 17 17 18 105 90 84 91 203 145 139 149 149 198 72 75 79	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 160 \\ 125 \\ 125 \\ 160 \\ 125 \\ 160 \\ 125 \\ 125 \\ 160 \\ 125 \\ 160 \\ 125 \\ 125 \\ 160 \\ 125 \\ 125 \\ 160 \\ 125 \\ 125 \\ 125 \\ 160 \\ 125 \\ 1$	91  15  78  123  73 	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446 361 305 296 274 240 91 104	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ \end{array}$	$\begin{array}{c} 4\\ 3\\ 4\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 929 \\ 920 \\ 92$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full	a a a a 4 1 1 1 3 1 6 5 6 1 a a a 1 a 2 1 3 1 6 5 6	$\begin{array}{c} 34\\ 33\\ 35\\ 7\\ 23\\ 23\\ 25\\ 130\\ 206\\ 192\\ 208\\ 28\\ 36\\ 35\\ 37\\ 23\\ 44\\ 46\\ 48\\ 6\\ 6\end{array}$	159     153     165     15     17     17     18     105     90     84     91     203     145     139     149     198     72     75     79     68	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 100 \\$	91  15  78  123  73 	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 119\\ 118\\ 185\\ 117\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ \end{array}$	4 3 4   121 125 116 126   2 2 2 2 2 2 1 1 1 1	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 365 \\ $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Widdlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Widdlesex         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Willtown         1. Actual         2. Full         3. 40%, Replacement	a a a 1 a a a 4 1 1 1 3 1 6 5 6 1 a a a 1 1	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44 46 48 6 9	159     153     165     15     17     17     18     105     90     84     91     203     145     139     149     198     72     75     79     68     64	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 222 \\ 41 \\ 107 \\ 107 \\ 222 \\ 41 \\ 107 \\ 207 $	91  15  78  123  73 	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446 361 305 296 274 240 91 104	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ \end{array}$	$\begin{array}{c} 4\\ 3\\ 4\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 929 \\ 920 \\ 92$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full	a a a a a 4 1 1 1 1 3 1 6 5 6 1 a a a 1 a a a 1 a a a 4 1 1 1 1 2 4 1 1 1 2 4 1 1 1 2 4 1 1 1 2 4 1 1 1 2 4 1 1 1 1	34 33 35 7 23 25 130 206 192 208 26 36 35 37 23 44 46 48 46 48 6 9 9 9	$     \begin{array}{r}       159\\       153\\       165\\       15\\       17\\       17\\       18\\       105\\       90\\       84\\       91\\       203\\       145\\       139\\       145\\       139\\       149\\       198\\       72\\       75\\       79\\       68\\       64\\       61\\     \end{array} $	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 100 \\ 20 \\ 20 \\ 20 \\ 20 \\ 20 \\ 20 \\ 2$	91  15  78  123  73  29	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 119\\ 118\\ 185\\ 117\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ \end{array}$	4 3 4   121 125 116 126  2 2 2 2 2 2 2 1 1 1 1 1 1	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 1,96 \\ 196 \\ 196 \\ 196 \\ 983 \\ 929 \\ 9$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Mutuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Frull         3. 40%, Replacement         4. 40%, 10%         Midllesex         1. Actual         2. Frull         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Monroe	<b>a</b> a a a a 4 1 1 1 3 1 6 5 6 1 a a a a 1 a a a a 4 1 2 4 1 1 4 1 1 4 1 1 4 1 1 4 1 1 4 1 1 4 1 1 4 1 1 4 1	34 33 35 7 23 23 25 130 206 192 208 28 36 35 37 23 44 46 48 6 9 9 9 10	$     \begin{array}{r}       159\\       153\\       165\\       15\\       17\\       17\\       18\\       105\\       90\\       84\\       91\\       203\\       145\\       139\\       145\\       139\\       149\\       198\\       72\\       75\\       79\\       68\\       64\\       61\\     \end{array} $	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 41 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 160 \\ 22 \\ 25 \\ 100 \\ 20 \\ 20 \\ 20 \\ 20 \\ 20 \\ 20 \\ 2$	91  15  78  123  73  29	302 338 277 30 43 43 33 33 119 118 185 117 329 389 446 361 305 296 274 240 91 104 115 97	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ \end{array}$	4 3 4   121 125 116 126  2 2 2 2 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1	$1,149 \\1,149 \\1,149 \\1,149 \\196 \\196 \\196 \\196 \\983 \\983 \\983 \\983 \\983 \\983 \\983 \\983$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yetul         3. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         1. Actual	a a a 1 a a a 4 1 1 1 31 6 5 6 1 a a a 1 a a a 1 2 31 6 5 6 1 2 a a 1 31 6 5 6 1 2 4 1 1 2 31 6 5 1 6 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1	$\begin{array}{c} 34\\ 33\\ 35\\ 7\\ 23\\ 23\\ 25\\ 130\\ 206\\ 192\\ 208\\ 28\\ 36\\ 35\\ 37\\ 23\\ 44\\ 46\\ 48\\ 6\\ 9\\ 9\\ 9\\ 9\\ 10\\ 24\\ \end{array}$	159     153     165     15     17     17     18     105     90     84     91     203     145     139     149     198     72     75     79     68     64     61     66     31	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 31 \\ 31 \\ 31 \\ 31 \\ 31 \\ 31 \\ 3$	91  15  78  123  73  29 	302 338 277 30 43 43 33 119 118 185 117 329 389 446 361 305 296 274 240 91 104 115 97	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 669\\ 286\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ \end{array}$	4 3 4   121 125 116 126  2 2 2 2 2 2 2 1 1 1 1 1 1 1 3 139	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 314 \\ $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full	a a a a 4 11 1 1 31 6 5 6 1 a a a 1 a a a 1 a a a 1 a a 31 6 5 6 1 a a a 1 31 6 5 6 1 1 a a a 1 1 31 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44 46 48 6 9 9 9 10 20 23 24 20	159 153 165 15 17 17 18 105 90 84 91 203 145 139 149 198 72 75 79 68 64 61 66	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 14 \\ 14$	91  15  78  123  73  29 	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 119\\ 118\\ 185\\ 117\\ 125\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ 97\\ 45\\ 52\\ 69\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ 99\end{array}$	4 3 4   121 125 116 126   2 2 2 2 2 2 1 1 1 1 1 1 3 3 139 131	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 314 \\ $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ 3.33\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Momroe         1. Actual         2. Full         3. 40%, Replacement	<b>a</b> a a a a 4 1 1 1 1 31 6 5 6 1 a a a a 1 a a a a 1 a a a a 1 a a a 4 1 1 1 a a a a	$\begin{array}{c} 34\\ 33\\ 35\\ 7\\ 23\\ 23\\ 25\\ 130\\ 206\\ 192\\ 208\\ 28\\ 36\\ 35\\ 37\\ 23\\ 44\\ 46\\ 48\\ 6\\ 9\\ 9\\ 9\\ 9\\ 10\\ 24\\ \end{array}$	$     \begin{array}{r}       159\\       153\\       165\\       15\\       17\\       17\\       18\\       105\\       90\\       84\\       91\\       203\\       145\\       139\\       149\\       198\\       72\\       75\\       79\\       68\\       64\\       61\\       66\\       31\\       29\\     \end{array} $	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 14 \\ 23 \\ 14 \\ 23 \\ 125 \\ 160 \\ 14 \\ 23 \\ 14 \\ 23 \\ 112 \\ 1$	91  15  78  123  73  29 	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 33\\ 119\\ 118\\ 185\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ 97\\ 45\\ 52\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 669\\ 286\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ \end{array}$	4 3 4   121 125 116 126  2 2 2 2 2 2 2 1 1 1 1 1 1 1 3 139	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 314 \\ $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a 4 11 1 1 31 6 5 6 1 a a a 1 a a a 1 a a a 1 a a 31 6 5 6 1 a a a 1 31 6 5 6 1 1 a a a 1 1 31 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44 46 48 46 48 6 9 9 10 24 20 19	$     \begin{array}{r}       159\\       153\\       165\\       15\\       17\\       17\\       18\\       105\\       90\\       84\\       91\\       203\\       145\\       139\\       145\\       139\\       149\\       198\\       72\\       75\\       79\\       68\\       64\\       61\\       66\\       31\\       29\\       28   \end{array} $	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 14 \\ 23 \\ 17 \\ 14$	91  15  78  123  73  29  25	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 119\\ 118\\ 185\\ 117\\ 125\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ 97\\ 45\\ 52\\ 69\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ 99\end{array}$	4 3 4   121 125 116 126   2 2 2 2 2 2 1 1 1 1 1 1 3 3 139 131	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 196 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 314 \\ $	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ 3.33\\ 3.60\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Middlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Monroe         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement	<b>a</b> a a a 4 11 1 316 5 6 1 a a a 1 a a a a 1 a a a a 1 a a a a	34 33 35 7 23 23 25 130 206 192 208 28 36 35 37 23 44 46 48 6 9 9 9 10 24 20 19 21	159     153     165     15     17     17     17     18     105     90     94     91     203     145     139     149     198     72     75     79     68     64     61     66     311     299     28     30	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 14 \\ 23 \\ 17 \\ 19 \\ 19 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10$	91  15  78  123  73  29  25 	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 33\\ 119\\ 118\\ 185\\ 185\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ 97\\ 45\\ 522\\ 69\\ 49\\ 49\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ 99\end{array}$	4 3 4   121 125 116 126   2 2 2 2 2 2 1 1 1 1 1 1 3 3 139 131	$1,149 \\1,149 \\1,149 \\1,149 \\1,96 \\196 \\196 \\196 \\196 \\196 \\196 \\196 \\1$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ 3.33\\ 3.60\\ 7.02\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Jamesburg         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Madison         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Metuchen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Midlesex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Milltown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Monroe         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         New Brunswick         1. Actual	a a a 1 a a a 4 1 1 1 1 3 1 6 5 6 1 a a a 1 a a a 3 4	34 33 35 7 23 25 130 206 192 208 28 36 35 37 23 44 46 48 6 9 9 9 10 20 20 20 20 20 20 20 20 20 20 20 20 20	$\begin{array}{c} 159\\ 153\\ 165\\ 15\\ 17\\ 17\\ 18\\ 105\\ 90\\ 84\\ 91\\ 203\\ 145\\ 139\\ 149\\ 198\\ 72\\ 75\\ 79\\ 68\\ 64\\ 61\\ 66\\ 31\\ 29\\ 28\\ 30\\ 1,844 \end{array}$	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 14 \\ 23 \\ 17 \\ 19 \\ 648 \\ $	91  15  78  123  73  29  25	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 119\\ 118\\ 185\\ 117\\ 125\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ 97\\ 45\\ 52\\ 69\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ 99\\ 107\\ 1,522\\ 1,413\\ \end{array}$	$\begin{array}{c} 4\\ 3\\ 4\\ \end{array}\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	$1,149 \\ 1,149 \\ 1,149 \\ 1,149 \\ 1,96 \\ 196 \\ 196 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 983 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 1,556 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 365 \\ 314 \\$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ 3.33\\ 3.60\\ 7.02\\ 1.94\\ \end{array}$
1       Actual         2. Full       Full         3. 40%, Replacement       Full         4. 40%, 10%       Full         2. Full       Full         3. 40%, Replacement       Full	<b>a</b> a a a 4 11 1 316 5 6 1 a a a 1 a a a a 1 a a a a 1 a a a a	34 33 35 7 23 23 25 130 206 192 208 28 36 35 37 23 44 46 48 6 9 9 9 10 24 20 19 21	159     153     165     15     17     17     17     18     105     90     94     91     203     145     139     149     198     72     75     79     68     64     61     66     311     299     28     30	$143 \\ 94 \\ 112 \\ 15 \\ 26 \\ 10 \\ 15 \\ 14 \\ 27 \\ 23 \\ 26 \\ 126 \\ 244 \\ 184 \\ 211 \\ 107 \\ 223 \\ 125 \\ 160 \\ 22 \\ 41 \\ 25 \\ 31 \\ 14 \\ 23 \\ 17 \\ 19 \\ 19 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10$	91  15  78  123  73  29  25 	$\begin{array}{c} 302\\ 338\\ 277\\ 30\\ 43\\ 33\\ 33\\ 119\\ 118\\ 185\\ 117\\ 329\\ 389\\ 446\\ 361\\ 305\\ 296\\ 274\\ 240\\ 91\\ 104\\ 115\\ 97\\ 45\\ 52\\ 69\\ 49\\ 2,493\\ 2,493\\ \end{array}$	$\begin{array}{c} 822\\ 790\\ 849\\ 171\\ 134\\ 135\\ 143\\ 685\\ 561\\ 521\\ 566\\ 1,245\\ 1,153\\ 1,104\\ 1,153\\ 1,104\\ 1,188\\ 654\\ 610\\ 636\\ 669\\ 286\\ 257\\ 248\\ 266\\ 122\\ 105\\ 99\\ 107\\ 1,522\end{array}$	4 3 4  121 125 116 126  2 2 2 2 2 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1	$1,149 \\1,149 \\1,149 \\1,149 \\1,96 \\196 \\196 \\196 \\196 \\196 \\196 \\196 \\1$	$\begin{array}{c} 2.17\\ 5.22\\ 5.61\\ 14.82\\ 2.41\\ 6.10\\ 6.47\\ 8.44\\ 1.52\\ 3.53\\ 3.84\\ 12.52\\ 2.27\\ 5.43\\ 5.85\\ 10.65\\ 2.07\\ 5.41\\ 5.69\\ 8.37\\ 1.42\\ 3.44\\ 3.69\\ 9.34\\ 1.42\\ 3.33\\ 3.60\\ 7.02\\ \end{array}$

a Less than \$500. \* Net taxes after veterans exemptions.

#### MIDDLESEX COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND	Class II	Veccet	Real	Business	a Taxes — — Replacement		Residential	Farm	Total*	<b>m</b>
ALTERNATIVE	Class II Railroad	Vacant Land	Estate	Personal Property	Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
North Brunswick				_						
1. Actual	\$9	\$43	\$590	\$246		\$835	\$394	\$14	\$1,275	7.339
2. Full	1	71	448	411		859	323	27	1,275	1.15
3. 40%, Replacement	1	73	461	286	\$101	848	333	28	1,275	2.96
4. 40%, 10%	2	77	486	338		824	351	30	1,275	3.13
Perth Amboy	101					0.077				
1. Actual	121	40	2,743	933		3,677	1,946		5,725	9.02
2. Full	30	30	1,502	2,424	450	3,925	1,769		5,725	2.21
3. 40%, Replacement	44 41	45 42	2,209	427	452	3,088	2,602		5,725	8.12
4. 40%, 10%	41	42	2,088	1,145		3,233	2,459		5,725	7.68
1. Actual	a	98	176	237		413	971	26	1,456	7.96
2. Full	a	77	135	456		591	742	$\frac{20}{64}$	1,456	1.30
3. 40%, Replacement	a	72	126	411	115	652	694	60	1,456	3.36
4. 40%, 10%	a	78	137	449		586	751	65	1,456	3.64
Plainsboro									,	
1. Actual	a	1	18	16		34	23	46	104	4.79
2. Full	a	1	16	<b>24</b>		41	20	43	104	0.66
3. 40%, Replacement	a	1	18	9	8	35	22	47	104	1.79
4. 40%, 10%	a	1	19	14		33	22	48	104	1.86
ayreville	~		1	100		1 1 40				
1. Actual	7	63	1,041	108		1,149	725	a	1,864	6.09
2. Full 3. 40%, Replacement	1 1	80	940	205	147	1,145	665	a	1,864	1.09
4. 40%, 10%	1	82 87	962 1,018	26 76	147	1,135	681 720	a	1,864	2.78
	1	01	1,018	10		1,094	720	a	1,864	2.94
outh Amboy 1. Actual	132	10	72	31		103	311		538	8.37
		11	66	70		136	370		538	1.79
	28									4.20
2. Full	$\frac{28}{26}$			59	42	163	347		238	4.20
	28 26 29	10 11	62 67	59 65	42	$163 \\ 132$	347 375		538 5 <b>38</b>	
<ol> <li>Full</li> <li>40%, Replacement</li> </ol>	26	10	62							4.20
<ol> <li>Full</li> <li>40%, Replacement</li> </ol>	26	10	62							
<ol> <li>Full</li> <li>40%, Replacement</li> </ol>	26	10	62							
2. Full 3. 40%, Replacement 4. 40%, 10%	26	10	62				375		538	4.55
<ol> <li>Full</li> <li>40%, Replacement</li> <li>40%, 10%</li> <li>outh Brunswick</li> </ol>	26	10	62			132	375	156	538	4.55 8.77
<ol> <li>Full</li></ol>	26 29	10 11	62 67	65	····	132 166 183	375 167 155	156 129	538 491 491	4.55 8.77 1.42
<ol> <li>Full</li></ol>	26 29 22	10 11 20	62 67 103	65 63 109 86		132 166 183 196	375 167 155 149	156 129 124	538 491 491 491	4.55 8.77 1.42 3.42
<ol> <li>Full</li></ol>	26 29 22 4	10 11 20 24	62 67 103 74	65 63 109	····	132 166 183	375 167 155	156 129	538 491 491	4.55 8.77 1.42
<ol> <li>Full</li></ol>	26 29 22 4 3	10 11 20 24 23 25	62 67 103 74 71 76	65 63 109 86 97	 39 	132 166 183 196 174	375 167 155 149 160	156 129 124 133	538 491 491 491 491	4.55 8.77 1.42 3.42 3.67
2. Full 3. 40%, Replacement 4. 40%, 10% outh Brunswick 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	26 29 22 4 3 4 5	10 11 20 24 23 25 82	62 67 103 74 71 76 232	65 63 109 86 97 236	  39 	132 166 183 196 174 468	375 167 155 149 160 1,129	156 129 124 133 1	538 491 491 491 491 491 1,639	4.55 8.77 1.42 3.42 3.67 4.72
<ol> <li>Full</li></ol>	26 29 22 4 3 4 5 2	10 11 20 24 23 25 82 56	62 67 103 74 71 76 232 111	65 109 86 97 236 768	 39 	132 166 183 196 174 468 879	375 167 155 149 160 1,129 729	156 129 124 133 1 1	538 491 491 491 491 1,639 1,639	4.55 8.77 1.42 3.42 3.67 4.72 1.44
2. Full 3. 40%, Replacement 4. 40%, 10% buth Brunswick 1. Actual 2. Full 3. 40%, Replacement buth Plainfield 1. Actual 2. Full 3. 40%, Replacement	26 29 22 4 3 4 5 2 2	10 11 20 24 23 25 82 56 89	62 67 103 74 71 76 232 111 177	65 63 109 86 97 236 768 138	 39  129	132 166 183 196 174 468 879 444	375 167 155 149 160 1,129 729 1,157	156 129 124 133 1	538 491 491 491 491 491 1,639	4.55 8.77 1.42 3.42 3.67 4.72
2. Full 3. 40%, Replacement 4. 40%, 10% buth Brunswick 1. Actual 2. Full 3. 40%, Replacement buth Plainfield 1. Actual 2. Full 5. Full 3. 40%, Replacement	26 29 22 4 3 4 5 2	10 11 20 24 23 25 82 56	62 67 103 74 71 76 232 111	65 109 86 97 236 768	 39 	132 166 183 196 174 468 879	375 167 155 149 160 1,129 729	156 129 124 133 1 1 2	538 491 491 491 491 1,639 1,639 1,639	4.55 8.77 1.42 3.42 3.67 4.72 1.44 5.72
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         6. Actual         6. Adv%, Replacement         6. Adv%, Replacement         7. Full         7. Full         8. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82	62 67 103 74 71 76 232 111 177 163	63 109 86 97 236 768 138 376	 39  129	132 166 183 196 174 468 879 444 538	375 167 155 149 160 1,129 729 1,157	156 129 124 133 1 1 2	538 491 491 491 491 491 1,639 1,639 1,639 1,639 1,639	4.55 8.77 1.42 3.42 3.67 4.72 1.44 5.72 5.27 10.99
2. Full	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38	62 67 103 74 71 76 232 111 177 163 201	65 63 109 86 97 236 768 138 376 79	 39  129 	132 166 183 196 174 468 879 444	375 167 155 149 160 1,129 729 1,157 1,066	156 129 124 133 1 1 2 1	538 491 491 491 491 1,639 1,639 1,639 1,639 1,639	4.55 8.77 1.42 3.42 3.67 4.72 1.44 5.72 5.27 10.99 1.78
2. Full	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 3 4	10 11 20 24 23 25 82 56 89 82 38 30	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166	65 63 109 86 97 236 768 138 376 79 137	 39  129 	132 166 183 196 174 468 879 444 538 280	375 167 155 149 160 1,129 729 1,157 1,066 654	156 129 124 133 1 1 2 1 1 1 1 1 1	538 491 491 491 1,639 1,639 1,639 1,639 1,639 929 929 929	4.55 8.77 1.42 3.42 3.67 4.72 1.44 5.72 5.27 10.99 1.78 4.32
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         00th Brunswick         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         00th Plainfield         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         00th River         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38	62 67 103 74 71 76 232 111 177 163 201	65 63 109 86 97 236 768 138 376 79	 39  129 	132 166 183 196 174 468 879 444 538 280 303	$\begin{array}{c} 375\\ 167\\ 155\\ 149\\ 160\\ 1,129\\ 729\\ 1,157\\ 1,066\\ 654\\ 610\\ \end{array}$	156 129 124 133 1 1 2 1 1 1 2 1	538 491 491 491 491 1,639 1,639 1,639 1,639 1,639	4.55 8.77 1.42 3.42 3.67 4.72 1.44 5.72 5.27 10.99 1.78 4.32
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         5. Full         5. Hold         1. Actual         2. Full         5. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 3 4	10 11 20 24 23 25 82 56 89 82 38 30 29	$ \begin{array}{c} 62\\ 67\\ 103\\ 74\\ 71\\ 76\\ 232\\ 111\\ 177\\ 163\\ 201\\ 166\\ 161\\ \end{array} $	65 63 109 86 97 236 768 138 376 79 137 90	 39  129  73	132 166 183 196 174 468 879 444 538 280 303 325	375 $167$ $155$ $149$ $160$ $1,129$ $729$ $1,157$ $1,066$ $654$ $610$ $591$ $634$	156 129 124 133 1 1 2 1 1 1 1 1 1 1	538 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         6. Actual         7. Full         7. Full         7. Full         8. 40%, Replacement         9. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166 161 173	65 63 109 86 97 236 768 138 376 79 137 90	 39  129  73	132 166 183 196 174 468 879 444 538 280 303 325 281 84	375 $167$ $155$ $149$ $160$ $1,129$ $729$ $1,157$ $1,066$ $654$ $610$ $591$ $634$ $237$	156 129 124 133 1 1 2 1 1 1 1 1 1 1 1 1 2 1	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 322	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\end{array}$
2. Full	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 3 4 14	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14	$ \begin{array}{c} 62\\ 67\\ 103\\ 74\\ 71\\ 76\\ 232\\ 111\\ 177\\ 163\\ 201\\ 166\\ 161\\ \end{array} $	63 109 86 97 236 768 138 376 79 137 90 108	 39  129  73 	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214	156 129 124 133 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	538 491 491 491 1,639 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 929 929 9	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         0. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0. Full         3. 40%, Replacement         4. 40%, 10%         0. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166 161 173 55	65 63 109 86 97 236 768 138 376 79 137 90 108 29	 39  129  73 	132 $166$ $183$ $196$ $174$ $468$ $879$ $444$ $538$ $280$ $303$ $325$ $281$ $84$ $99$ $116$	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199	156 129 124 133 1 1 1 1 1 1 1 1 1 1 1 1 1 1	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 322 322 322 322	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\\ 4.10\end{array}$
2. Full	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 3 4 14	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166 161 173 55 52	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47	 39  129  73 	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214	156 129 124 133 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	538 491 491 491 1,639 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 929 929 9	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\\ 4.10\end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         6. Actual         7. Full         7. Actual         8. 40%, Replacement         4. 40%, 10%         6. Actual         7. Full         7. Actual         7. Full         8. 40%, Replacement         4. 40%, 10%         9. Full         7. Actual         7. Full         8. 40%, Replacement         9. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15 14	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166 161 173 55 52 48	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46	 39  129  73  25	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99 116 98	$\begin{array}{c} 375\\ 167\\ 155\\ 149\\ 160\\ 1,129\\ 729\\ 1,157\\ 1,066\\ 654\\ 610\\ 591\\ 634\\ 237\\ 214\\ 199\\ 216\\ \end{array}$	156 129 124 133 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 929 929 322 322	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\\ 4.10\\ 4.45\\ \end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         6. adv         6. adv         7. Full         7. Full         7. Full         7. Adv         8. 40%, Replacement         9. Adv%, Replacement         9. Adv%, Replacement         9. Adv%, Replacement         9. Adv%, Replacement         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Adv%, Replacement         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Woodbridge	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15 14 15 14 15 203	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166 161 173 55 52 48 52 1,493\\ \end{array}	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46 606	 39  129  73  25 	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99 116 98 2,100	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518	156 129 124 133 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 5	538 491 491 491 491 1,639 1,639 1,639 1,639 1,639 1,639 229 929 929 929 929 929 929 929 929 9	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\\ 4.10\\ 4.45\\ 11.74\end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Adv., Replacement         5. Adv., Replacement         6. Actual         2. Full         7. Actual         2. Full         8. 40%, Replacement         90th River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         90tswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15 14 15 14 15 203 282	62 67 103 74 71 76 232 111 177 163 201 166 166 161 173 55 52 48 52 48 52 1,493 757	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46 606 965	 39  129  73  25 	132 $166$ $183$ $196$ $174$ $468$ $879$ $444$ $538$ $280$ $303$ $325$ $281$ $84$ $99$ $116$ $98$ $2,100$ $1,722$	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518 3,678	156 129 124 133 1 1 2 1 1 1 1 1 1 1 1 1 1 1 5 5	538 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 322 322 322 3	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 4.32\\ 4.64\\ 11.78\\ 11.76\\ 11.74\\ 1.75\end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. Full         6. Actual         7. Full         7. Actual         7. Full         7. Actual         7. Full         7. Actual         7. Full         8. 40%, Replacement         4. 40%, 10%         600th River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         90tswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Sudoth Replacement         3. 40%, Replacement         4. 40%, 10%         9. Actual         2. Full         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Actual         2. Full	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	$ \begin{array}{c} 10\\11\\\\ 20\\24\\23\\25\\\\82\\56\\89\\82\\\\38\\30\\29\\31\\\\14\\15\\14\\15\\14\\15\\203\\282\\305\end{array} $	$\begin{array}{c} 62\\ 67\\ \end{array}$	$\begin{array}{c} 65\\ 63\\ 109\\ 86\\ 97\\ 236\\ 768\\ 138\\ 376\\ 79\\ 137\\ 90\\ 108\\ 29\\ 47\\ 42\\ 46\\ 606\\ 965\\ 176\\ \end{array}$	 39  129  73  25  441	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99 116 98 2,100 1,722 1,437	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518 3,678 3,984	156 129 124 133 1 1 1 1 1 1 1 1 1 1 1 1 5 5 5 5	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 929 322 322	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.64\\ 4.64\\ 11.78\\ 1.76\\ 4.10\\ 4.45\\ 11.74\\ 1.75\\ 4.75\\ \end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         5. 40%, Replacement         5. 40%, Replacement         6. 40%, Replacement         7. Full         7. Actual         2. Full         8. 40%, Replacement         9. 40%, Replacement         9. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 3 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15 14 15 14 15 203 282	62 67 103 74 71 76 232 111 177 163 201 166 166 161 173 55 52 48 52 48 52 1,493 757	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46 606 965	 39  129  73  25 	132 $166$ $183$ $196$ $174$ $468$ $879$ $444$ $538$ $280$ $303$ $325$ $281$ $84$ $99$ $116$ $98$ $2,100$ $1,722$	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518 3,678	156 129 124 133 1 1 2 1 1 1 1 1 1 1 1 1 1 1 5 5	538 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 322 322 322 3	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 1.6\\ 11.78\\ 1.76\\ 4.10\\ 11.74\\ 1.75\\ 4.75\\ \end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         5. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	$ \begin{array}{c} 10\\11\\\\ 20\\24\\23\\25\\\\82\\56\\89\\82\\\\38\\30\\29\\31\\\\14\\15\\14\\15\\14\\15\\203\\282\\305\end{array} $	$\begin{array}{c} 62\\ 67\\ \end{array}$	$\begin{array}{c} 65\\ 63\\ 109\\ 86\\ 97\\ 236\\ 768\\ 138\\ 376\\ 79\\ 137\\ 90\\ 108\\ 29\\ 47\\ 42\\ 46\\ 606\\ 965\\ 176\\ \end{array}$	 39  129  73  25  441	132 $166$ $183$ $196$ $174$ $468$ $879$ $444$ $538$ $280$ $303$ $325$ $281$ $84$ $99$ $116$ $98$ $2,100$ $1,722$ $1,437$ $1,264$	$\begin{array}{c} 375\\ 167\\ 155\\ 149\\ 160\\ 1,129\\ 729\\ 1,157\\ 1,066\\ 654\\ 610\\ 591\\ 634\\ 237\\ 214\\ 199\\ 216\\ 3,518\\ 3,678\\ 3,984\\ 4,151\\ \end{array}$	156 129 124 133 1 1 1 1 1 1 1 1 1 1 1 5 5 5 5 6 6	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 322 322 322 3	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 1.78\\ 1.78\\ 1.76\\ 4.10\\ 4.45\\ 11.74\\ 1.75\\ 4.75\\ 4.95\\ \end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth Plainfield         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	$ \begin{array}{c} 10\\11\\\\ 20\\24\\23\\25\\\\82\\56\\89\\82\\\\38\\30\\29\\31\\\\14\\15\\14\\15\\14\\15\\203\\282\\305\end{array} $	$\begin{array}{c} 62\\ 67\\ \end{array}$	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46 606 965 176 410 \$4,392	 39  129  73  25  441	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99 116 98 2,100 1,722 1,437 1,264 \$16,293	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518 3,678 3,984 4,151 \$19,893	156 129 124 133 1 1 1 1 1 1 1 1 1 1 1 5 5 5 5 6 8 629	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 9	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\\ 4.105\\ 11.74\\ 1.75\\ 4.95\\ \end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth Branswick         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth Plainfield         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         00         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yoodbridge         1. Actual         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         County Total         1. Actual	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15 14 15 14 15 203 282 305 318	$\begin{array}{c} 62\\ 67\\ \end{array}$ 103 74 71 76 232 111 177 163 201 166 161 173 55 52 48 52 1,493 757 820 854\\ \end{array}	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46 606 965 176 410 \$4,392 9,154	 39  129  73  25  441 	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99 116 98 2,100 1,722 1,437 1,264 \$16,293 17,113	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518 3,678 3,984 4,151 \$19,893 18,216	156 129 124 133 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 5 5 5 6 6	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 9	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\\ 4.10\\ 4.45\\ 11.74\\ 1.75\\ 4.75\\ 4.95\\ 8.64\\ 1.69\\ \end{array}$
2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth Plainfield         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth Plainfield         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         0uth River         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5potswood         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement	26 29 22 4 3 4 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 11 20 24 23 25 82 56 89 82 38 30 29 31 14 15 14 15 203 282 305 318 	62 67 103 74 71 76 232 111 177 163 201 166 161 173 55 52 201 166 161 173 55 52 248 52 1,493 757 820 854 \$	65 63 109 86 97 236 768 138 376 79 137 90 108 29 47 42 46 606 965 176 410 \$4,392	 39  129  73  25  441 	132 166 183 196 174 468 879 444 538 280 303 325 281 84 99 116 98 2,100 1,722 1,437 1,264 \$16,293	375 167 155 149 160 1,129 729 1,157 1,066 654 610 591 634 237 214 199 216 3,518 3,678 3,984 4,151 \$19,893	156 129 124 133 1 1 1 1 1 1 1 1 1 1 1 5 5 5 5 6 8 629	538 491 491 491 491 1,639 1,639 1,639 1,639 929 929 929 929 929 929 929 9	$\begin{array}{c} 4.55\\ 8.77\\ 1.42\\ 3.42\\ 3.67\\ 4.72\\ 1.44\\ 5.72\\ 5.27\\ 10.99\\ 1.78\\ 4.32\\ 4.64\\ 11.78\\ 1.76\end{array}$

\* Net taxes after veterans exemptions. a Less than \$500.

203

### MONMOUTH COUNTY

#### ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal F Property	Taxes ceplacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Allenhurst           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$1 a a a	\$5 3 3 3	\$41 41 38 41	\$8 22 18 20	 \$15	\$48 63 71 61	\$132 120 113 122	· · · · · · · · · ·	\$185 185 185 185	8.03% 2.12 4.96 5.37
Allentown 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%		1 1 1 1	12 8 8 8	6 15 7 10	 9	18 22 23 18	94 85 85 91	\$1 2 2 3	109 109 109 109	$11.19 \\ 2.46 \\ 6.12 \\ 6.53$
Asbury Park           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	12 3 3 3	65 44 45 48	1,382 812 843 887	241 958 716 827	189	1,623 1,770 1,748 1,714	708 583 605 637	· · · · · · · · · · · · ·	2,391 2,391 2,391 2,391 2,391	$8.80 \\ 2.10 \\ 5.46 \\ 5.74$
Atlantic Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	••••	7 11 10 11	15 14 13 14	15 22 16 19	22	30 35 51 33	69 64 60 64	177 169 158 171	277 277 277 277 277	$13.42 \\ 1.80 \\ 4.22 \\ 4.57$
Atlantic Highlands           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	3 1 1 1	29 25 26 27	81 102 108 113	29 52  15	 32	$110 \\ 154 \\ 140 \\ 128$	277 227 242 253	· · · · · · · · · ·	400 400 400 400	$12.14 \\ 2.05 \\ 5.45 \\ 5.71$
Avon           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	1 a a	4 5 5 5	59 34 31 34	7 17 16 17	23	66 51 70 <b>51</b>	223 235 217 236	 	289 289 289 289	9.21 2.04 4.71 5.11
Belmar			130			130	479		622 622	7.90 2.09
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	2 1 1 1	20 12 11 12	108 100 108		49 	108 149 108	507 468 508	· · · · · · · · ·	622 622	4.81 5.22
Bradley Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	2 a a a	12 6 5 6	149 152 140 152	29 78 72 78	47	178 229 258 230	408 361 333 362	· · · · · · · · ·	592 592 592 592	9.33 2.29 5.29 5.74
Brielle         1.           1.         Actual           2.         Full           3.         40%, Replacement           4.         40%, 10%	a. a.	26 28 26 28	44 32 30 32	6 10 7 8	26	50 42 63 41	270 269 250 271	· · · · · · · · ·	335 335 335 335	12.30 1.82 4.22 4.55
				10		49	466		533	6.9
Deal 1. Actual 2. Full 2. dog. Benlacement	. a. . a.	27 14 13 14	26 25 23 25	16 66 59 65	 42 	43 91 125 90	431 398 432	· · · · · · · · ·	533 533 533	6.0
Deal         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Eatontown         1. Actual         2. Full         3. 40%, Replacement	. a . a . 1 . a	14 13 14 24 39	25 23	66 59	42	91 125	431 398 432 346 226 218		533	$2.6 \\ 6.0 \\ 6.5 \\ 12.0 \\ 1.8 \\ 4.5 \\ 4.9 \\ 1.9$
Deal         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Eatontown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	. a . a . a . a . a . a . a . a	14 13 14 24 39 37	25 23 25 202 258 249	66 59 65 45 77 50 60 16 23 9 9	42   47	91 125 90 247 335 346	431 398 432 346 226 218 234 72 67 72	$\begin{array}{c} \cdots \\ \cdots \\ \cdots \\ 2 \\ 2 \\ 2 \end{array}$	533 533 593 593 593	6.0 6.5 12.0 1.8 4.5
Deal         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Eatontown         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%	. a . a . a . a . a . a . a . a . a	14 13 14 24 39 37 40 a a a a 19 20 18 20	25 23 25 202 258 249 267 18 13 14 14 14 14 18 19 19	66 59 65 45 77 50 60 16 23 9 13	42  47  8	91 125 90 247 335 346 <b>327</b> 34 36 31	431 398 432 346 226 218 234 72 67 72 75 8 695 8 667 3 618	···· ···· 2 2 2 2 2 2 2 2 2 2 2 2	533 533 593 593 593 593 103 103 103	$ \begin{array}{c} 6.0\\ 6.5\\ 12.0\\ 1.8\\ 4.5\\ 4.5\\ 17.7\\ 2.4\\ 6.6\\ \end{array} $

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#### **MONMOUTH COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busines Personal Property	ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Freehold Boro										
1. Actual	\$3	\$21	\$360			\$360	\$621		\$977	10.75%
2. Full	1	28	379	• • • •	\$77	379	584		977	2.89
3. 40%, Replacement 4. 40%, 10%	1 1	26 29	350 380		\$77	$427 \\ 381$	$540 \\ 586$		977 977	$6.69 \\ 7.26$
Freehold Township										
1. Actual	1	3	58			58	164	\$223	431	15.40
2. Full	a	2	66			66	148	218	431	1.72
3. 40%, Replacement	a	2 2	61 66	••••	34	95 66	137 149	$\begin{array}{c} 201 \\ 218 \end{array}$	$431 \\ 431$	$\begin{array}{c} 3.98 \\ 4.32 \end{array}$
4. 40%, 10%	a	2	00	••••		00	149	218	401	4.02
lighlands 1. Actual	1	11	93	\$2		96	188	3	286	12.16
2. Full	a	10	85	6		90	189	3	286	2.79
3. 40%, Replacement	a	9	80		23	102	178	3	286	6.59
4. 40%, 10%	a	10	86	1	••••	88	192	3	286	7.12
Iolmdel		10	10	0.2		20	100	115	076	12 02
1. Actual	• • • •	21 21	16 18	23 40	••••	39 58	$109 \\ 113$	115 87	$276 \\ 276$	$13.92 \\ 2.26$
2. Full 3. 40%, Replacement		19	16	36	22	75	105	80	276	5.23
4. 40%, 10% ·····		21	18	40		58	114	87	276	5.68
Iowell										
1. Actual	a	30	37	18		55 78	283 257	334	670 670	13.65
2. Full	a, a	30 28	43 40	$\begin{array}{c} 35\\ 24 \end{array}$	53	78 117	$\begin{array}{c} 257 \\ 241 \end{array}$	$\begin{array}{c} 316 \\ 297 \end{array}$	$670 \\ 670$	$2.44 \\ 5.72$
3. 40%, Replacement 4. 40%, 10%	a a	28 30	40	24		72	241	321	670	6.19
nterlaken					-					
1. Actual	1	7	• • • •				162		164	9.82
2. Full 3. 40%, Replacement	a a	5 5		÷	13	13	161 149		164 164	2.08 4.80
4. 40%, 10%	a	5					162		164	5.22
Ceansburg	_	20	110	30		141	454	·	609	12.82
Ceansburg 1. Actual	1	39 20	112 88	30 61		150	449		609	2.45
1. Actual 2. Full	a	20	112 88 85	30 61 36		150 169	449 432		609 609	$2.45 \\ 5.90$
1. Actual 2. Full 3. 40%, Replacement			88	61		150	449		609	2.45
1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a	20 19	88 85 91	61 36 45	48 	150 169 136	449 432 465	· · · · · · · · ·	609 609 609	$2.45 \\ 5.90$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Keyport	a a	20 19 20 16	88 85 91 178	61 36 45 60	48 ,	150 169 136 238	449 432 465 402	 	609 609	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full	a a a	20 19 20 16 17	88 85 91 178 129	61 36 45 60 123	48 	150 169 136 238 252	449 432 465	· · · · · · · · ·	609 609 609 633 633 633	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52 \\ 6.14$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Keyport 1. Actual 2. Full 3. 40%, Replacement	a a 1 a	20 19 20 16 17 17	88 85 91 178 129 126	61 36 45 60 123 89	48   50	150 169 136 238	449 432 465 402 372	····· ·····	609 609 609 633 633	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Keyport 1. Actual	a a 1 a	20 19 20 16 17	88 85 91 178 129	61 36 45 60 123	48 	150 169 136 238 252 265	449 432 465 402 372 362	····· ·····	609 609 603 633 633 633 633	2.455.906.3413.252.526.146.58
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver	a a 1 a a .	20 19 20 16 17 17 18	88 85 91 178 129 126 135	61 36 45 60 123 89 103	48   50	150 169 136 238 252 265 238 43	449 432 465 402 372 362 388 532	····· ···· ···· 5	609 609 609 633 633 633 633 633 569	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52 \\ 6.14 \\ 6.58 \\ 11.97 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         7. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual	a a 1 a a 1	20 19 20 16 17 17 18 18	88 85 91 178 129 126	61 36 45 60 123 89 103 29 45	48 , 50 	150 169 136 238 252 265 238 43 76	449 432 465 402 372 362 388 532 478	····· ···· ···· 55	609 609 633 633 633 633 633 533 569 569	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52 \\ 6.14 \\ 6.58 \\ 11.97 \\ 1.75 $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full	a a 1 a a .	20 19 20 16 17 17 18 18 18 19 18	88 85 91 178 129 126 135 14 30 28	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ \\ 29\\ 45\\ 35\\ \end{array}$	48  50  45	150 169 136 238 252 265 238 43 76 109	449 432 465 372 362 388 532 478 448	···· ···· ···· 5 4	609 609 609 633 633 633 633 633 569	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52 \\ 6.14 \\ 6.58 \\ 11.97 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement	a a 1 a a 1 a	20 19 20 16 17 17 18 18 19	88 85 91 178 129 126 135 14 30	61 36 45 60 123 89 103 29 45	48  50 	150 169 136 238 252 265 238 43 76	449 432 465 402 372 362 388 532 478	····· ···· ···· 55	609 609 633 633 633 633 633 569 569	$2.45 \\ 5.90 \\ 6.34 \\ 13.25 \\ 2.52 \\ 6.14 \\ 6.58 \\ 11.97 \\ 1.75 \\ 4.10 \\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a 1 a a 1 a a a a	20 19 20 16 17 17 18 18 19 18 20	88 85 91 128 129 126 135 14 30 28 31	$ \begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ \end{array} $	48 , 50  45 	150 169 136 238 252 265 238 43 76 109 71	449 432 465 372 362 388 532 478 448	···· ···· ···· 5 4	609 609 633 633 633 633 569 569 569 569 569 569	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual	a a 1 a a 1 a a 20	20 19 20 16 17 17 18 18 19 18 20 131	88 85 91 178 129 126 135 14 30 28 31 613	61 36 45 60 123 89 103 29 45 35 40 166	48  50  45	150 169 136 238 252 265 238 43 76 109	449 432 465 402 372 362 388 532 478 448 484 1,430 1,381	···· ···· 5 5 4 5	609 609 609 633 633 633 633 633 569 569 569 569 569 2,296	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full	a a 1 a a 1 a a 20 5	20 19 20 16 17 17 18 18 19 18 20 131 88	88 85 91 128 129 126 135 14 30 28 31	$ \begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ \end{array} $	48 , 50  45 	150 169 136 238 252 265 238 43 76 109 71 778 852 914	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ \end{array}$	  5 5 4 5	609 609 609 633 633 633 633 569 569 569 569 569 2,296 2,296	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement	a a 1 a a 1 a a 20	20 19 20 16 17 17 18 18 19 18 20 131	88 85 91 178 129 126 135 14 30 28 31 613 442	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ \end{array}$	48 , 50  45 	150 169 136 238 252 265 238 43 76 109 71 778 852	449 432 465 402 372 362 388 532 478 448 484 1,430 1,381	  5 5 4 5	609 609 609 633 633 633 633 633 569 569 569 569 569 2,296	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	a a 1 a a a 20 5 4	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457	61 36 45 60 123 89 103 29 45 35 35 40 166 409 307 353	48 , 50  45  181	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ \end{array}$	  5 5 4 5  	609 609 609 633 633 633 633 569 569 569 569 569 2,296 2,296	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual	a a 1 a a 1 a a 20 5 4 5 3 20 5 4 5 3	20 19 20 16 17 17 18 18 19 18 20 1311 88 85 91	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ 307\\ 353\\ 20\\ \end{array}$	48  50  45  181 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ \end{array}$	  5 5 4 5	609 609 609 633 633 633 633 569 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ 6.47\\ 17.25\\ 2.00\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Keyport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full	a a 1 a a a 20 5 4 5 4 5 4 5 4 5 4 5	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10	61 36 45 60 123 89 103 29 45 35 35 40 166 409 307 353	48 , 50  45  181	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ \end{array}$	 5 5 4 5  104 79 77	609 609 609 633 633 633 633 569 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.02\\ 6.47\\ \\17.25\\ 2.00\\ 4.85\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement	a a 1 a a 1 a a 20 5 4 5 a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ 307\\ 353\\ 20\\ 25\\ \end{array}$	48 , 50  45  181 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28 34	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 169\\ 181\\ \end{array}$	···· ···· 5 5 4 5 ···· ··· ··· ··· ···	609 609 609 633 633 633 633 569 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ 6.47\\ 17.25\\ 2.00\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Comport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Component         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a 1 a a 20 5 4 5 a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ 307\\ 353\\ 20\\ 25\\ 9\end{array}$	48  50  45  181  24	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 288 34 43 24	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ \end{array}$	 5 5 4 5  104 79 77 82	609 609 609 633 633 633 633 633 569 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ 6.47\\ 17.25\\ 2.00\\ 4.85\\ 5.19\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a 1 a a 20 5 4 5 a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14	48  50  45  181  24 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28 34 43 24 98	$\begin{array}{r} 449\\ 432\\ 465\\ \\ 402\\ 372\\ 362\\ 388\\ \\ 532\\ 478\\ 448\\ 484\\ \\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ \\ 1,428\\ \\ 169\\ 181\\ 176\\ 189\\ \\ 495\\ \end{array}$	 5 5 4 5  104 79 77 82	609 609 609 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 2.00\\ 4.85\\ 5.19\\ \\13.38\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual	a a 1 a a a 20 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 10	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14 19 30	48  50  45  181  24 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28 34 43 24 98	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ \end{array}$	 5 5 4 5  104 79 77 82 	609 609 609 633 633 633 633 633 569 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ 6.47\\ 17.25\\ 2.00\\ 4.85\\ 5.19\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Cong Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	a a 1 a a a 20 5 4 5 a a a a a a a a a a a a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 10 25 28 26	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82 77	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14 19 30 19	48  50  45  181  24  47	$\begin{array}{c} 150\\ 169\\ 136\\ 238\\ 252\\ 265\\ 238\\ 43\\ 76\\ 109\\ 71\\ 778\\ 852\\ 914\\ 810\\ 28\\ 34\\ 43\\ 24\\ 98\\ 112\\ 144\\ \end{array}$	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ \end{array}$	 5 5 4 5  104 79 77 82 	609 609 609 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,96 2,	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 2.00\\ 4.85\\ 5.19\\ \\13.38\\ 1.95\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         3. 40%, Replacement         3. 40%, Replacement	a a 1 a a a 20 5 4 5 a a a a a a a a a a a a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 9 10 25 28	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14 19 30	48  50  45  181  24 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28 34 43 24 98	$\begin{array}{r} 449\\ 432\\ 465\\ \\ 402\\ 372\\ 362\\ 388\\ \\ 532\\ 478\\ 448\\ 484\\ \\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ \\ 1,69\\ 181\\ 176\\ 189\\ \\ 495\\ 463\\ \end{array}$	 5 5 4 5  104 79 77 82 	609 609 609 633 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.47\\ \\17.25\\ 2.00\\ 6.47\\ \\17.25\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a 20 5 4 5 a a a a a a a a a a a a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 9 10 25 28 26 28	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82 77 84	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ 307\\ 353\\ 20\\ 25\\ 9\\ 14\\ 19\\ 30\\ 19\\ 23\\ \end{array}$	48  50  45  181  24  47 	$\begin{array}{c} 150\\ 169\\ 136\\ 238\\ 252\\ 265\\ 238\\ 43\\ 76\\ 109\\ 71\\ 778\\ 852\\ 914\\ 810\\ 28\\ 34\\ 43\\ 24\\ 98\\ 112\\ 144\\ \end{array}$	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ \end{array}$	 5 5 4 5  104 79 77 82 	609 609 609 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ 13.25\\ 2.52\\ 6.14\\ 6.58\\ 11.97\\ 1.75\\ 4.10\\ 4.44\\ 10.92\\ 2.50\\ 6.02\\ 6.47\\ 17.25\\ 2.00\\ 4.85\\ 5.19\\ 13.38\\ 1.95\\ 4.58\\ 4.95\\ 17.68\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Marlboro         1. Actual	a a a a a a a a a a a a a a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 10 25 28 26 28 26 28 37	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82 777 84 38	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14 19 30 19	48  50  45  181  24  47 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28 34 43 24 98 112 144 107 71 103	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ 470\\ 146\\ 136\\ \end{array}$	 5 5 4 5  104 79 77 82   213 191	609 609 609 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 2.00\\ 6.47\\ \\17.25\\ 2.00\\ 4.85\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\\ 4.95\\ \\17.68\\ 2.98\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Xeyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Crull         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Marlboro         1. Actual         2. Full	a a a 1 a a a 20 5 4 5 a a a a a a a a a a a a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 9 10 25 28 26 28 26 28 37 31	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82 77 84	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14 19 30 33 65 43	48  50  45  181  24  47 	$\begin{array}{c} 150\\ 169\\ 136\\ 238\\ 252\\ 265\\ 238\\ 43\\ 76\\ 109\\ 71\\ 778\\ 852\\ 914\\ 810\\ 28\\ 34\\ 43\\ 24\\ 98\\ 112\\ 144\\ 107\\ 71\\ 103\\ 115\\ \end{array}$	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ 470\\ 146\\ 136\\ 132\\ \end{array}$	 5 5 4 5  104 79 77 82  213 191 185	609 609 609 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 457 597	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\\ 4.95\\ \\17.68\\ 2.98\\ 7.20\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manbero         1. Actual         2. Full         3. 40%, Replacement	a a 1 a a a 20 5 4 5 a a a a a a a a a a a a a a a a a	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 10 25 28 26 28 26 28 37	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 426 457 8 10 9 10 79 82 77 84 38 38	61 36 45 60 123 89 103 29 45 35 40 166 409 307 353 20 25 9 14 19 30 19 23 33 65	48  50  45  181  24  47 	150 169 136 238 252 265 238 43 76 109 71 778 852 914 810 28 34 43 24 98 112 144 107 71 103	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ 470\\ 146\\ 136\\ \end{array}$	 5 5 4 5  104 79 77 82   213 191	609 609 609 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 2.00\\ 6.47\\ \\17.25\\ 2.00\\ 4.85\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\\ 4.95\\ \\17.68\\ 2.98\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Little Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Long Branch         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manalapan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manasquan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Marlboro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a 20 5 4 5 a a a a a a a a a a a a a a a a a	$\begin{array}{c} 20\\ 19\\ 20\\ \\ 16\\ 17\\ 17\\ 18\\ \\ 18\\ 20\\ \\ 131\\ 88\\ 85\\ 91\\ \\ 10\\ 9\\ 9\\ 10\\ \\ 25\\ 28\\ 26\\ 28\\ 26\\ 28\\ 37\\ 31\\ 30\\ 32\\ \end{array}$	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82 777 84 38 38 38 39	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ 307\\ 353\\ 20\\ 25\\ 9\\ 9\\ 14\\ 19\\ 30\\ 19\\ 23\\ 33\\ 65\\ 43\\ 51\\ \end{array}$	48  50  45  181  24  47  36 	$150 \\ 169 \\ 136 \\ 238 \\ 252 \\ 265 \\ 238 \\ 43 \\ 76 \\ 109 \\ 71 \\ 778 \\ 852 \\ 914 \\ 810 \\ 28 \\ 34 \\ 43 \\ 24 \\ 98 \\ 112 \\ 144 \\ 107 \\ 71 \\ 103 \\ 115 \\ 90 \\ 90 \\ 100$	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ 470\\ 146\\ 136\\ 132\\ 141\\ \end{array}$	 5 5 4 5  104 79 77 82  104 79 77 82  213 191 185 198	609 609 609 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 457 597	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ 17.25\\ 2.00\\ 4.85\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\\ 4.95\\ 17.68\\ 2.98\\ 7.20\\ 0.7.72\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%	a a 1 a a a 1 a a a 20 5 4 5 a a a a 1 a a a 1 a a a 1 a a a 1 a a a a 1 a a a a 1 a a a a 1 a a a a 1 a a a a 1 a a a 1 a a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a a 1 a 2 1 4 5 5 5 1 5 1 5 5 5 1 5 1 5 5 5 1 5 1	20 19 20 16 17 17 18 18 19 18 20 131 88 85 91 10 9 9 9 10 25 28 26 28 26 28 37 31 30 22 8	$\begin{array}{c} 88\\ 85\\ 91\\ 178\\ 129\\ 126\\ 135\\ 14\\ 300\\ 28\\ 31\\ 613\\ 442\\ 426\\ 457\\ 8\\ 10\\ 9\\ 10\\ 79\\ 82\\ 77\\ 84\\ 38\\ 38\\ 38\\ 36\\ 39\\ 56\end{array}$	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 106\\ 409\\ 307\\ 353\\ 20\\ 25\\ 9\\ 14\\ 19\\ 30\\ 19\\ 23\\ 33\\ 65\\ 43\\ 51\\ 13\\ \end{array}$	48  50  45  181  24  47  36 	$\begin{array}{c} 150\\ 169\\ 136\\ 238\\ 252\\ 265\\ 238\\ 43\\ 76\\ 109\\ 71\\ 778\\ 852\\ 914\\ 810\\ 28\\ 34\\ 43\\ 24\\ 98\\ 112\\ 144\\ 107\\ 71\\ 103\\ 115\\ \end{array}$	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ 470\\ 146\\ 136\\ 132\\ 141\\ 265\\ \end{array}$	 5 5 5 4 5 5  104 79 77 82  104 79 77 82  213 191 185 198 5 9	609 609 609 633 633 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.02\\ 6.02\\ 6.47\\ \\17.25\\ 2.00\\ 4.85\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\\ 4.95\\ \\17.68\\ 2.98\\ 7.20\\ 7.72\\ \\10.68\\ 1.77\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         eyport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ittle Silver         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a 1 a a a 20 5 4 5 a a a a a a a a a 1 a a a a 1 a a a a	$\begin{array}{c} 20\\ 19\\ 20\\ \\ 16\\ 17\\ 17\\ 18\\ \\ 18\\ 20\\ \\ 131\\ 88\\ 85\\ 91\\ \\ 10\\ 9\\ 9\\ 10\\ \\ 25\\ 28\\ 26\\ 28\\ 26\\ 28\\ 37\\ 31\\ 30\\ 32\\ \end{array}$	88 85 91 178 129 126 135 14 30 28 31 613 442 426 457 8 10 9 10 79 82 777 84 38 38 38 39	$\begin{array}{c} 61\\ 36\\ 45\\ 60\\ 123\\ 89\\ 103\\ 29\\ 45\\ 35\\ 40\\ 166\\ 409\\ 307\\ 353\\ 20\\ 25\\ 9\\ 9\\ 14\\ 19\\ 30\\ 19\\ 23\\ 33\\ 65\\ 43\\ 51\\ \end{array}$	48  50  45  181  24  47  36 	$\begin{array}{c} 150\\ 169\\ 136\\ 238\\ 252\\ 265\\ 238\\ 43\\ 76\\ 109\\ 71\\ 778\\ 852\\ 914\\ 810\\ 28\\ 34\\ 43\\ 24\\ 98\\ 112\\ 144\\ 107\\ 71\\ 103\\ 115\\ 90\\ 69\end{array}$	$\begin{array}{r} 449\\ 432\\ 465\\ 402\\ 372\\ 362\\ 388\\ 532\\ 478\\ 448\\ 484\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 1,430\\ 1,381\\ 1,329\\ 1,428\\ 169\\ 181\\ 176\\ 189\\ 495\\ 463\\ 434\\ 470\\ 146\\ 136\\ 132\\ 141\\ 265\\ 264\\ 434\\ 470\\ 146\\ 136\\ 132\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 265\\ 264\\ 434\\ 141\\ 265\\ 264\\ 265\\ 265\\ 264\\ 265\\ 265\\ 264\\ 265\\ 264\\ 265\\ 264\\ 265\\ 264\\ 265\\ 265\\ 265\\ 265\\ 264\\ 265\\ 265\\ 265\\ 265\\ 265\\ 265\\ 265\\ 265$	 5 5 5 4 5  104 79 77 82  104 79 77 82  213 191 185 198	609 609 609 633 633 633 569 569 569 569 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 2,296 302 302 302 302 302 302 302 302 302 302	$\begin{array}{c} 2.45\\ 5.90\\ 6.34\\ \\13.25\\ 2.52\\ 6.14\\ 6.58\\ \\11.97\\ 1.75\\ 4.10\\ 4.44\\ \\10.92\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 2.50\\ 6.02\\ 6.47\\ \\17.25\\ 5.19\\ \\13.38\\ 1.95\\ 4.58\\ 4.95\\ \\17.68\\ 2.98\\ 7.20\\ \end{array}$

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\* Net taxes after veterans exemptions.

a Less than \$500.

#### **MONMOUTH COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	s Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Matawan Township										
1. Actual	\$1	\$4	\$64			\$64	\$383	\$27	\$440	14.879
2. Full	a	2	225			225	204	16	440	1.41
3. 40%, Replacement	a	2	209		\$35	243	189	14	440	3.27
4. $40\%$ , $10\%$	a	2	226			226	205	16	440	3.55
Aiddletown										
1. Actual	1	253	234	\$159		393	2,294	111	2,765	16.99
2. Full	a	197	173	226		399	2,126	119	2,765	2.25
3. 40%, Replacement	a	186	163	168	218	549	2,008	112	2,765	5.30
4. 40%, 10%	a	201	176	194		370	2,170	121	2,765	5.73
fillstone										
1. Actual		44		7		7	54	85	184	15.34
2. Full		<b>25</b>		8		8	33	120	184	1.54
3. 40%, Replacement		23		6	15	21	30	111	184	3.58
4. 40%, 10%		25		7		7	33	121	184	3.88
fonmouth Beach										
1. Actual		25	9	5		14	151		184	11.41
2. Full		12	10	11		20	154		184	2.50
3. 40%, Replacement		11	9	10	15	33	142		184	5.78
4. 40%, 10%		12	10	11		20	154		184	6.27
Veptune Township										
1. Actual	3	106	406	74		480	940	6	1 460	10 17
2. Full	3 1	76	300			454			1,469	10.17
3. 40%, Replacement	1	58	286	$\begin{array}{c} 154 \\ 120 \end{array}$	116	522	957 913	6	1,469	1.96
4. 40%, 10%	1	62	309	120		446	986	6 6	1,469	4.68
	1	02	309	101		440	900	0	1,469	5.05
eptune City										
1. Actual		16	55	14		69	224		284	12.44
2. Full		11	56	24		80	201		284	1.96
3. 40%, Replacement	••••	10	53	20	22	95	188		284	4.59
4. 40%, 10%	••••	11	57	22	••••	79	203		284	4.97
								a state and		
			characterization and strategic states and							
				5						
			-							. / Longalory
ew Shrewsbury		97	21	18		39	467	28	520	14.95
1. Actual		<b>27</b> 16	21 67	18 27		39 94	392	29	520	2.03
1. Actual 2. Full		16	67	27				29 28	520 520	$2.03 \\ 4.95$
1. Actual 2. Full 3. 40%, Replacement		16 16	67 65		41	94	392	29	520	2.03
1. Actual 2. Full		16	67	27 2		94 108	392 382	29 28	520 520	$2.03 \\ 4.95$
1. Actual 2. Full 3. 40%, Replacement		16 16 17	67 65 70	27 2 9	41 	94 108 79	392 382 409	29 28 30	520 520	$2.03 \\ 4.95$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual		16 16 17 146	67 65 70 115	27 2 9 45	41 	94 108 79 161	392 382 409 979	29 28 30 51	520 520 520	$2.03 \\ 4.95 \\ 5.31$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full	····· ····	16 16 17 146 90	67 65 70 115 134	27 2 9 45 77	41 	94 108 79 161 211	392 382 409 979 926	29 28 30 51 49	520 520 520 1,248 1,248	2.03 4.95 5.31 15.15
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement	  a.	16 16 17 146 90 85	67 65 70 115 134 126	27 2 9 45 77 54	41   99	94 108 79 161 211 278	392 382 409 979 926 872	29 28 30 51 49 46	520 520 520 1,248 1,248 1,248	2.034.955.3115.152.41
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full	  a. a.	16 16 17 146 90	67 65 70 115 134	27 2 9 45 77	41 	94 108 79 161 211	392 382 409 979 926	29 28 30 51 49	520 520 520 1,248 1,248	2.03 4.95 5.31 15.15 2.41 5.67
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	  a a a	16 16 17 146 90 85	67 65 70 115 134 126 136	27 2 9 45 77 54 63	41   99	94 108 79 161 211 278 199	392 382 409 979 926 872 943	29 28 30 51 49 46 50	5205205201,2481,2481,2481,2481,248	2.03 4.95 5.31 15.15 2.41 5.67 6.13
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	  a a a	16 16 17 146 90 85 92 39	67 65 70 115 134 126 136 136	27 2 9 45 77 54 63 23	41  99 	94 108 79 161 211 278 199 212	392 382 409 979 926 872 943 188	29 28 30 51 49 46 50	520 520 520 1,248 1,248 1,248 1,248 1,248 1,248	$2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual	  a a a a	16 16 17 146 90 85 92	67 65 70 115 134 126 136 189 168	27 2 9 45 77 54 63 23 48	41    	94 108 79 161 211 278 199 212 216	392 382 409 979 926 872 943 188 187	29 28 30 51 49 46 50	520 520 520 1,248 1,248 1,248 1,248 1,248 1,248 428	$2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ $
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%	  a a a a 1	16 16 17 146 90 85 92 39 30 28	$ \begin{array}{r} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ \end{array} $	27 2 9 45 77 54 63 23 48 41	41  99  34	94 108 79 161 211 278 199 212 216 231	392 382 409 979 926 872 943 188 187 175	29 28 30 51 49 46 50 	520 520 520 1,248 1,248 1,248 1,248 1,248 1,248 428 428 428	2.03 4.95 5.31 15.15 2.41 5.67 6.13 9.90
1. Actual         2. Full         2. Jow, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	  a a a a 1 a	16 16 17 146 90 85 92 39 30	67 65 70 115 134 126 136 189 168	27 2 9 45 77 54 63 23 48	41    	94 108 79 161 211 278 199 212 216	392 382 409 979 926 872 943 188 187	29 28 30 51 49 46 50	520 520 520 1,248 1,248 1,248 1,248 1,248 1,248 428	$2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.40 \\ \end{array}$
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cecanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a	16 16 17 146 90 85 92 39 30 28	$ \begin{array}{r} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ \end{array} $	27 2 9 45 77 54 63 23 48 41	41  99  34	94 108 79 161 211 278 199 212 216 231 215	392 382 409 979 926 872 943 188 187 175 189	29 28 30 51 49 46 50 	520 520 520 1,248 1,248 1,248 1,248 1,248 1,248 428 428 428 428	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement	 a a a a 1 a a a	16 16 17 146 90 85 92 39 30 28 30	$ \begin{array}{r} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ \end{array} $	27 2 9 45 77 54 63 23 48 41	41  99  34	94 108 79 161 211 278 199 212 216 231 215 57	392 382 409 979 926 872 943 188 187 175 189 392	29 28 30 51 49 46 50   22	520 520 520 1,248 1,248 1,248 1,248 1,248 1,248 428 428 428 428 428 428 428	2.03 4.95 5.31 15.15 2.41 5.67 6.13 9.90 1.89 4.40 4.77 21.76
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cecanport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual	 a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 28 30 56	67 65 70 115 134 126 136 189 168 157 170	27 2 9 45 77 54 63 23 48 41 45	41  99  34 	94 108 79 161 211 278 199 212 216 231 215 57 40	392 382 409 979 926 872 943 188 187 175 189 392 312	29 28 30 51 49 46 50    22 30	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ $	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ 21.76 \\ 2.18 \end{array}$
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Caritan         1. Actual         2. Full	 a a a a 1 a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ \end{array} $	67 65 70 115 134 126 136 136 189 168 157 170 57	27 2 9 45 77 54 63 23 48 41 45	41  99  34 	94 108 79 161 211 278 199 212 216 231 215 57 40 73	392 382 409 979 926 872 943 188 187 175 189 392 312 290	29 28 30 51 49 46 50   22 30 28	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ $	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ \\ 21.76 \\ 2.18 \\ 5.07 \end{array}$
1. Actual         2. Full         2. 40%, Replacement         3. 40%, Replacement         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement         4. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	 a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 28 30 56	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 0\end{array}$	27 2 9 45 77 54 63 23 48 41 45	41  99  34 	94 108 79 161 211 278 199 212 216 231 215 57 40	392 382 409 979 926 872 943 188 187 175 189 392 312	29 28 30 51 49 46 50    22 30	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ $	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ \\ 21.76 \\ 2.18 \end{array}$
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement	 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ \end{array}$	27 2 9 45 77 54 63 23 48 41 45	41  99  34  36	94 108 79 161 211 278 199 212 216 231 215 57 40 73	392 382 409 979 926 872 943 188 187 175 189 392 312 290	29 28 30 51 49 46 50   22 30 28	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 45$	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ \end{array}$ $\begin{array}{c} 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.407 \\ 4.77 \\ \end{array}$ $\begin{array}{c} 21.76 \\ 2.18 \\ 5.07 \\ 5.50 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Caritan         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Ceanport         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 86	67 65 70 115 134 126 136 189 168 157 170 57 40 38 41	27 2 9 45 77 54 63 23 48 41 45 	41  99  34  36 	94 108 79 161 211 278 199 212 216 231 215 57 40 73	392 382 409 979 926 872 943 188 187 175 189 392 312 290	29 28 30 51 49 46 50   22 30 28	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 \\ $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ \end{array}$
1. Actual           2. Full           2. 40%, Replacement           4. 40%, 10%           cean Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           2. Full           3. 40%, Replacement           4. 40%, 10%           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           3. 40%, Replacement	 a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 28 30 56 86 80 86 37	67 65 70 115 134 126 136 139 168 157 170 57 40 38 41 644	27 2 9 45 77 54 63 23 48 41 45   109	41  99  34  36 	94 108 79 161 211 278 199 212 216 231 215 57 40 73 41	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315	29 28 30 51 49 46 50  22 30 28 30	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 $	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ 21.76 \\ 2.18 \\ 5.07 \\ 5.50 \\ 10.69 \\ 2.30 \end{array}$
1. Actual           2. Full           2. Full           4. 40%, Replacement           4. 40%, 10%           cean Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Ceanport           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           2. Full           3. 40%, Replacement           4. 40%, 10%           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 80\\ 86\\ 37\\ 52\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 136\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ \end{array}$	27 2 9 45 77 54 63 23 48 41 45    23 3 48 23 3 48 3 109 233	41  99  34  36 	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757	29 28 30 51 49 46 50   22 30 28 30 	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\end{array}$
1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         caritan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Caritan         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	 a a a a a a a a a a a a 1 1 1	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 86\\ 80\\ 86\\ 37\\ 52\\ 52\\ 52\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 483\\ \end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117	41  99  34  36  120	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767	29 28 30 51 49 46 50  22 30 28 30 28 30 	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 $	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ 21.76 \\ 2.18 \\ 5.07 \\ 5.50 \\ 10.69 \\ 2.30 \end{array}$
1. Actual           2. Full           2. Full           4. 40%, Replacement           4. 40%, 10%           cean Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           ceanport           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           ceatian           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           Ceal Bank           1. Actual           2. Full	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 80\\ 86\\ 37\\ 52\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 136\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ \end{array}$	27 2 9 45 77 54 63 23 48 41 45    23 3 48 23 3 48 3 109 233	41  99  34  36 	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767	29 28 30 51 49 46 50  22 30 28 30  28 30	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\end{array}$
1. Actual         2. Full         2. A0%, Replacement         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceank         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	 a a a a a a a a a a a a 1 1 1	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 80\\ 86\\ 37\\ 52\\ 55\\ 55\\ 55\\ 55\\ 55\\ 55\\ 55\\ 55\\ 55$	67 65 70 115 134 126 136 189 168 157 170 57 40 38 41 41 644 483 483 513	$27 \\ 2 \\ 9 \\ 45 \\ 77 \\ 54 \\ 63 \\ 23 \\ 48 \\ 41 \\ 45 \\ \cdots \\ \cdots \\ 109 \\ 233 \\ 117 \\ 155 \\ 155 \\ 109 \\ 231 \\ 109 \\ 233 \\ 117 \\ 155 \\ 109 \\ 233 \\ 117 \\ 155 \\ 109 \\ 233 \\ 117 \\ 155 \\ 109 \\ 233 \\ 117 \\ 155 \\ 109 \\ 233 \\ 117 \\ 155 \\ 100$	41  99  34  36  120 	94 108 79 161 211 278 199 212 216 231 215 57 40 73 41 753 716 720 668	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767 767 816	29 28 30 51 49 46 50  22 30 28 30  22 30 28 30	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 $	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ 21.76 \\ 2.18 \\ 5.07 \\ 5.50 \\ 10.69 \\ 2.30 \\ 5.76 \end{array}$
1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ced Bank         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         coosevelt         1. Actual	 a a a a a a a a a a a a 1 1 1	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 37\\ 52\\ 55\\ 52\\ 55\\ 1\\ 1\\ \end{array} $	67 65 70 115 134 126 136 189 168 157 170 57 40 38 41 40 38 41 40 38 41 644 483 483 513	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155 	41  99  34  36  120 	94 108 79 161 211 278 199 212 216 231 215 57 40 73 41 753 716 720 668 7	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767 816	29 28 30 51 49 46 50  22 30 28 30  28 30	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 1,523 \\ 1,52$	$\begin{array}{c} 2.03 \\ 4.95 \\ 5.31 \\ \end{array}$ $\begin{array}{c} 15.15 \\ 2.41 \\ 5.67 \\ 6.13 \\ 9.90 \\ 1.89 \\ 4.40 \\ 4.77 \\ \end{array}$ $\begin{array}{c} 21.76 \\ 2.18 \\ 5.07 \\ 5.50 \\ \end{array}$ $\begin{array}{c} 10.69 \\ 2.30 \\ 5.76 \\ 6.13 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 37\\ 52\\ 52\\ 55\\ 1\\ a, \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155 	41  99  34  36  120 	94 108 79 161 211 278 199 212 216 231 215 57 40 73 41 753 716 720 668 7 8	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 816 61 59	29 28 30 51 49 46 50  22 30 28 30 28 30  4 4	$520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 \\ $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         bean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         aritan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceabank         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         5. 40%, Replacement         5. 40%, Replacement         5. 40%, Replacement         5. 40%, Replacement	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 80 86 37 52 55 55 1 1 a a	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155 	41  99  34  36  120  6	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ \end{array}$	$\begin{array}{c} 392\\ 382\\ 409\\ 979\\ 926\\ 872\\ 943\\ 188\\ 187\\ 175\\ 189\\ 392\\ 312\\ 290\\ 315\\ 757\\ 767\\ 767\\ 816\\ 61\\ 59\\ 55\\ \end{array}$	29 28 30 51 49 46 50  22 30 28 30 28 30  22 30 28 30 28 30 28 30 28 30	$520 \\ 520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 \\ $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 1.89\\ 4.40\\ 1.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\end{array}$
1. Actual           2. Full           2. Full           3. 40%, Replacement           4. 40%, 10%           cean Township           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           ceanport           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           caritan           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           ceank           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           3. 40%, Replacement           4. 40%, 10%           4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 37\\ 52\\ 52\\ 55\\ 1\\ a, \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155 	41  99  34  36  120 	94 108 79 161 211 278 199 212 216 231 215 57 40 73 41 753 716 720 668 7 8	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 816 61 59	29 28 30 51 49 46 50  22 30 28 30 28 30  4 4 4	$520 \\ 520 \\ 520 \\ 520 \\ 1,248 \\ 1,248 \\ 1,248 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 428 \\ 454 \\ 454 \\ 454 \\ 454 \\ 454 \\ 1,523 \\ 1,523 \\ 1,523 \\ 1,523 \\ 1,523 \\ 1,523 \\ 70 \\ 70 \\ 70 \\ 70 \\ 70 \\ 70 \\ 70 \\ 7$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 1.89\\ 4.40\\ 1.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\end{array}$
1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         caritan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cet Bank         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         cosevelt         1. Actual         2. Full         3. 40%, Replacement	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 80 80 80 86 37 52 55 55 52 55 52	67 65 70 115 134 126 136 189 168 157 170 57 40 38 41 41 644 483 483 513 7 8 7 8 7 8 7 8	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155  	41  99  34  36  120  6 	94 108 79 161 211 278 199 212 216 231 215 57 40 73 41 753 716 753 716 668 7 8 12 8	$\begin{array}{c} 392\\ 382\\ 409\\ 979\\ 926\\ 872\\ 943\\ 188\\ 187\\ 175\\ 189\\ 392\\ 312\\ 290\\ 315\\ 757\\ 767\\ 767\\ 816\\ 61\\ 59\\ 55\\ 60\\ \end{array}$	29 28 30 51 49 46 50  22 30 28 30 28 30  4 4 4 4	$\begin{array}{c} 520\\ 520\\ 520\\ 1,248\\ 1,248\\ 1,248\\ 1,248\\ 1,248\\ 428\\ 428\\ 428\\ 428\\ 428\\ 454\\ 454\\ 454\\ 454\\ 454\\ 1,523\\ 1,522\\ $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ \end{array}$
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ceanport         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ced Bank         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cosevelt         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 86 80 86 37 52 52 55 55 1 1 a a a 46	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 136\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 22\end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155  109 233 117 155	41  99  34  36  120  6 	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 37\end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767 816 61 59 55 60 838	29 28 30 51 49 46 50  22 30 28 30 28 30 28 30 28 30 28 30 28 30 	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ \end{array}$
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Ced Bank         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cossevelt         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cossevelt         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 86 80 86 80 86 37 52 55 55 1 1 2 55 55 1 2 46 52	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 22\\ 36\end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155  109 233 117 155  16 34	41  99  34  36  120  6 	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767 767 816 61 59 55 60 838 784	29 28 30 51 49 46 50  22 30 28 30 28 30  4 4 4 4 4 4 4 	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ \end{array}$
1. Actual           2. Full           2. 40%, Replacement           4. 40%, 10%           cean Township           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           ceanport           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           caritan           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           ceanback           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Coosevelt           1. Actual           2. Full           3. 40%, Replacement           3. 40%, Replacement           4. 40%, 10%           Coosevelt           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Cumson           1. Actual           2. Full	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 80 86 80 86 37 52 55 55 1 1 a a a 46 52 48	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 8\\ 22\\ 36\\ 33\\ \end{array}$	$\begin{array}{c} 27\\ 2\\ 9\\ 45\\ 77\\ 54\\ 63\\ 23\\ 48\\ 41\\ 45\\ \cdots\\ 109\\ 233\\ 117\\ 155\\ \cdots\\ 109\\ 233\\ 117\\ 155\\ \cdots\\ 16\\ 34\\ 32\\ \end{array}$	41  99  34  36  120  6  71	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ 135\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767 767 767 816 61 59 55 60 838 784 724	29 28 30 51 49 46 50  22 30 28 30 28 30 28 30 28 30 28 4 4 4 4 4 4	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 1.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ 5.00\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         caritan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ced Bank         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         cosevelt         1. Actual         2. Full         3. 40%, Replacement	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 86 80 86 80 86 37 52 55 55 1 1 2 55 55 1 2 46 52	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 22\\ 36\end{array}$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155  109 233 117 155  16 34	41  99  34  36  120  6 	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 767 767 816 61 59 55 60 838 784	29 28 30 51 49 46 50  22 30 28 30 28 30  4 4 4 4 4 4 4 	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 1.89\\ 4.40\\ 1.77\\ 21.76\\ 2.18\\ 5.50\\ 10.69\\ 2.30\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ 5.20\end{array}$
1. Actual         2. Full         2. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         caritan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ced Bank         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cossevelt         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	16 16 17 146 90 85 92 39 30 28 30 56 86 80 80 86 80 86 37 52 55 55 1 1 a a a 46 52 48	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 8\\ 22\\ 36\\ 33\\ \end{array}$	$\begin{array}{c} 27\\ 2\\ 9\\ 45\\ 77\\ 54\\ 63\\ 23\\ 48\\ 41\\ 45\\ \cdots\\ 109\\ 233\\ 117\\ 155\\ \cdots\\ 109\\ 233\\ 117\\ 155\\ \cdots\\ 16\\ 34\\ 32\\ \end{array}$	41  99  34  36  120  6  71	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ 135\\ \end{array}$	$\begin{array}{c} 392\\ 382\\ 409\\ 979\\ 926\\ 872\\ 943\\ 188\\ 187\\ 175\\ 189\\ 392\\ 312\\ 290\\ 315\\ 757\\ 767\\ 767\\ 816\\ 61\\ 59\\ 55\\ 60\\ 838\\ 784\\ 724\\ 786\\ \end{array}$	29 28 30 51 49 46 50  22 30 28 30 28 30 28 30 28 30 28 4 4 4 4 4 4	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ 5.00\\ 5.43\\ \end{array}$
1. Actual         2. Full         2. A0%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         caritan         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ced Bank         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Coosevelt         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 37\\ 52\\ 55\\ 1\\ a\\ a\\ a\\ 46\\ 52\\ 48\\ 52\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 513\\ 7\\ 8\\ 8\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155  109 233 117 155  16 34 32 34	41  99  34  36  120  6  71	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ 135\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 816 61 59 55 60 838 784 724 786 96	29 28 30 51 49 46 50  22 30 28 30 28 30 28 30 28 30 28 4 4 4 4 4 4	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ 5.00\\ 5.43\\ 10.04\\ \end{array}$
1. Actual         2. Full         2. Full         4. 40%, Replacement         4. 40%, 10%         2. Full         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         cosevelt         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Cosevelt         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Cosevelt         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Sea Bright         1. Actual	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 37\\ 52\\ 55\\ 1\\ a\\ a\\ 46\\ 52\\ 48\\ 52\\ 22\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 7\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 22\\ 36\\ 33\\ 36\\ 38\\ 38\end{array}$	$\begin{array}{c} 27\\ 2\\ 9\\ 45\\ 77\\ 54\\ 63\\ 23\\ 48\\ 41\\ 45\\ \cdots\\ \cdots\\ 109\\ 233\\ 117\\ 155\\ \cdots\\ 109\\ 233\\ 117\\ 155\\ \cdots\\ 16\\ 34\\ 32\\ 34\\ 14\end{array}$	41  99  34  36  120  6  6  71 	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 12\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ 135\\ 70\\ \end{array}$	$\begin{array}{c} 392\\ 382\\ 409\\ 979\\ 926\\ 872\\ 943\\ 188\\ 187\\ 175\\ 189\\ 392\\ 312\\ 290\\ 315\\ 757\\ 767\\ 767\\ 816\\ 61\\ 59\\ 55\\ 60\\ 838\\ 784\\ 724\\ 786\\ 96\\ 92\end{array}$	29 28 30 51 49 46 50  22 30 28 30  22 30 28 30  4 4 4 4 4 4 4 	$\begin{array}{c} 520\\ 520\\ 520\\ 1,248\\ 1,248\\ 1,248\\ 1,248\\ 428\\ 428\\ 428\\ 428\\ 428\\ 428\\ 428\\ $	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ 5.00\\ 5.43\\ 10.04\\ 2.14\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         cean Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ceanport         1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	 a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 16\\ 16\\ 17\\ 146\\ 90\\ 85\\ 92\\ 39\\ 30\\ 28\\ 30\\ 56\\ 86\\ 80\\ 86\\ 37\\ 52\\ 55\\ 1\\ a\\ a\\ a\\ 46\\ 52\\ 48\\ 52\\ \end{array} $	$\begin{array}{c} 67\\ 65\\ 70\\ 115\\ 134\\ 126\\ 136\\ 189\\ 168\\ 157\\ 170\\ 57\\ 40\\ 38\\ 41\\ 644\\ 483\\ 483\\ 513\\ 513\\ 7\\ 8\\ 8\\ 7\\ 8\\ 7\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 7\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\ 8\\$	27 2 9 45 77 54 63 23 48 41 45  109 233 117 155  109 233 117 155  16 34 32 34	41  99  34  36  120  6  71	$\begin{array}{c} 94\\ 108\\ 79\\ 161\\ 211\\ 278\\ 199\\ 212\\ 216\\ 231\\ 215\\ 57\\ 40\\ 73\\ 41\\ 753\\ 716\\ 720\\ 668\\ 7\\ 8\\ 12\\ 8\\ 12\\ 8\\ 12\\ 8\\ 37\\ 70\\ 135\\ 70\\ 135\\ 70\\ 52\\ \end{array}$	392 382 409 979 926 872 943 188 187 175 189 392 312 290 315 757 767 816 61 59 55 60 838 784 724 786 96	29 28 30 51 49 46 50  22 30 28 30 28 30  4 4 4 4 4 4 4  	$\begin{array}{c} 520\\ 520\\ 520\\ \end{array}$	$\begin{array}{c} 2.03\\ 4.95\\ 5.31\\ 15.15\\ 2.41\\ 5.67\\ 6.13\\ 9.90\\ 1.89\\ 4.40\\ 4.77\\ 21.76\\ 2.18\\ 5.07\\ 5.50\\ 10.69\\ 2.30\\ 5.76\\ 6.13\\ 12.53\\ 3.27\\ 7.57\\ 8.22\\ 10.56\\ 2.17\\ 5.00\\ 5.43\\ 10.04\\ \end{array}$

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#### **MONMOUTH COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Sea Girt	Maintoau			Figherty		10(21				nate
1. Actual	\$1	\$10	\$29	\$6		\$34	\$289		\$329	7.95
2. Full	a	11	40	9	• • • •	49	270		329	1.22
3. 40%, Replacement	a	10	37	8	\$26	70	250		329	2.82
4. 40%, 10%	a	11	40	8	• • • •	48	272		329	3.06
Shrewsbury Boro		0.0	10	10		07	007		007	10.14
1. Actual 2. Full		23 23	49	16	• • • •	65 79	327	\$1	397	10.14
3. 40%, Replacement		23 22	39 37	33 21	31	72 89	309 294	1 1	397 397	$1.95 \\ 4.64$
4. 40%, 10%		23	40	25		65	317	î	397	5.00
Shrewsbury Township										
1. Actual				a		a			a	1.77
2. Full				a		a			a	0.16
3. 40%, Replacement				a	a	a			a	0.37
4. 40%, 10%		••••		a		a			a	0.41
South Belmar										
1. Actual		7	13	4		18	128		146	12.67
2. Full		5	12	7		19	123		146	1.92
3. 40%, Replacement		5	11	4	12	27	116		146	4.52
4. 40%, 10%	••••	5	12	5	• • • •	17	126		146	4.88
Spring Lake Boro	-	100				00	007		E10	0 70
1. Actual	1 a	189 179	64 62	34 69		98 131	227 202		$\begin{array}{c} 510 \\ 510 \end{array}$	$6.72 \\ 1.25$
2. Full 3. 40%, Replacement	aa	165	62 57	69 64	40	161	202 186		510	2.89
4. 40%, 10%	a	179	62	69		131	202		510	3.14
Spring Lake Heights										
1. Actual	a,	6	28	3		31	228		251	8.68
2. Full	a	6	28	7		35	217		251	2.05
3. 40%, Replacement	a	6	26 28	6 7	20	52 35	201 218	• • • • • • • •	251 251	4.74 5.15
4. 40%, 10%										
	a	6	28	'		00	210	Devening	Company and the	
	a	ъ	28			55	210			
	a	6	28				210			
Union Beach						75	360		381	20.43
Union Beach 1. Actual	1	41	23 75 79	· ····		75 79	360 299			
Union Beach 1. Actual 2. Full	1 a		75		  30	75 79 104	360 299 281		381 381	20.43 3.08
Union Beach 1. Actual 2. Full 3. 40%. Replacement	1	<b>41</b> 31	75 79			75 79	360 299		381 381 381	20.43 3.08 7.23
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a	41 31 29	75 79 74 81		 30 	75 79 104 81	360 299 281 305		381 381 381 381 381 221	20.43 3.08 7.23 7.84 11.48
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold	1 a a	41 31 29 32 1	75 79 74 81 7	  9	 30 	75 79 104 81 16	360 299 281		381 381 381 381 381 221 221	20.43 3.08 7.23 7.84 11.48
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full	1 a a a a a	41 31 29 32 1 2	75 79 74 81 7	   9 15	 30 	75 79 104 81	360 299 281 305 46 42 39	  164 157 147	381 381 381 381 221 221 221	20.43 3.08 7.25 7.84 11.44 1.88 4.25
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement	1 a a a a a a a	41 31 29 32 1 2 2	75 79 74 81 7 7 7 7	  9	 30 	75 79 104 81 16 22	360 299 281 305 46 42	  164 157	381 381 381 381 381 221 221	20.43 3.08 7.25 7.84 11.44 1.88 4.25
Union Beach           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Upper Freehold           1 Actual	1 a a a a a	41 31 29 32 1 2	75 79 74 81 7	  9 15 11	 30  17	75 79 104 81 16 22 35	360 299 281 305 46 42 39 43	  164 157 147 159	381 381 381 381 221 221 221 221	20.43 3.08 7.23 7.84 11.48 1.84 4.22 4.58
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wall	1 a a a a a a a a	41 31 29 32 1 2 2 2 2	75 79 74 81 7 7 7 7 7 7	  9 15 11	 30  17	75 79 104 81 16 22 35 20 181	360 299 281 305 46 42 39 43 817	  164 157 147 159 105	381 381 381 381 221 221 221 221 221 1,125	20.43 3.08 7.25 7.84 11.48 1.81 4.22 4.55
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual	1 a a a a a a a a a a a a a a a a	41 31 29 32 1 2 2 2 2 122	75 79 74 81 7 7 7 7	  9 15 11 13 45 52	 30  17 	75 79 104 81 16 22 35 20 181 179	360 299 281 305 46 42 39 43 817 761	  164 157 147 159 105 110	381 381 381 381 221 221 221 221 221 221 1,125	$20.43 \\ 3.08 \\ 7.22 \\ 7.84 \\ 11.44 \\ 1.83 \\ 4.22 \\ 4.53 \\ 19.3 \\ 2.0 \\$
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full	1 a a a a a a a a a a a a	41 31 29 32 1 2 2 2 2 122 97	75 79 74 81 7 7 7 7 7 7 137	  9 15 11 11 13 45 52 39	 30  17  89	75 79 104 81 16 22 35 20 181 179 247	360 299 281 305 46 42 39 43 817 761 710	  164 157 147 159 105 110 103	381 381 381 381 221 221 221 221 221 1,125	20.43 3.08 7.23 7.84 11.44 1.81 4.22 4.53 19.33 2.00 4.8
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 4. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full 3. 40%, Replacement	1 a a a a a a a a a a a a a a a	41 31 29 32 1 2 2 2 2 122	75 79 74 81 7 7 7 7 7 7 137 127	  9 15 11 13 45 52	 30  17 	75 79 104 81 16 22 35 20 181 179	360 299 281 305 46 42 39 43 817 761	  164 157 147 159 105 110	381 381 381 221 221 221 221 221 1,125 1,125 1,125	20.43 3.08 7.23 7.84 11.44 1.81 4.23
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full 3. 40%, Replacement 3. 40%, Replacement 4. 40%, 10% 	1 a a a a a a a a a a a	41 31 29 32 1 2 2 2 2 122 97 90	75 79 74 81 7 7 7 7 7 7 137 127 119 129	 9 15 11 13 45 52 39 45	 30  17  89	75 79 104 81 16 22 35 20 181 179 247 174	360 299 281 305 46 42 39 43 817 761 710 770	  164 157 147 159 105 110 103	381 381 381 221 221 221 221 221 1,125 1,125 1,125	20.43 3.08 7.23 7.84 11.44 1.81 4.22 4.53 19.33 2.00 4.8
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wast Long Branch	1 a a a a a a a a a a a	41 31 29 32 1 2 2 2 1 2 2 97 90 98 16	75 79 74 81 7 7 7 7 7 7 137 127 119 129 24	  9 15 11 13 45 52 39 45 11	 30  17  89 	75 79 104 81 16 22 35 20 181 179 247 174 35	360 299 281 305 46 42 39 43 817 761 710 770 333	  164 157 147 159 105 110 103 116 2 4	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 358 358	20.433.087.227.8411.441.834.224.5319.32.004.85.210.21.6
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, 10% West Long Branch 1. Actual 4. 40%	1 a a a a a a a a a a a a	41 31 29 32 1 2 2 2 2 122 97 90 98 16 11	75 79 74 81 7 7 7 7 7 7 137 127 119 129 24 21	 9 15 11 13 45 52 39 45 11 18	 30  17  89 	75 79 104 81 16 22 35 20 181 179 247 174	360 299 281 305 46 42 39 43 817 761 710 770 770 333 312 295	  164 157 147 159 105 110 103 116 2 4 3	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 1,125	$20.43 \\ 3.06 \\ 7.25 \\ 7.84 \\ 11.44 \\ 1.81 \\ 4.25 \\ 19.3 \\ 2.0 \\ 4.85 \\ 5.2 \\ 10.2 \\ 1.6 \\ 3.8 $
Union Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Upper Freehold         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wall         1. Actual         2. Full         4. 40%, 10%         West Long Branch         1. Actual         2. Full	1 a a a a a a a a a a 	41 31 29 32 1 2 2 2 97 90 98 16 11	75 79 74 81 7 7 7 7 7 7 127 119 129 24 21 20	  9 15 11 13 45 52 39 45 11 18 10	 30  17  89 	75 79 104 81 16 22 35 20 181 179 247 174 35 39	360 299 281 305 46 42 39 43 817 761 710 770 333 312	  164 157 147 159 105 110 103 116 2 4	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 358 358	20.433.087.227.8411.441.834.224.5319.32.004.85.210.21.6
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 3. 40%, Replacement 4. 40%, 10% West Long Branch 1. Actual	1 a a a a a a a a a a a 	41 31 29 32 1 2 2 2 2 122 97 90 98 16 11	75 79 74 81 7 7 7 7 7 7 137 127 119 129 24 21	 9 15 11 13 45 52 39 45 11 18	 30  17  89  28	75 79 104 81 16 22 35 20 181 179 247 174 35 39 59	360 299 281 305 46 42 39 43 817 761 710 770 770 333 312 295	  164 157 147 159 105 110 103 116 2 4 3	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 1,125	$\begin{array}{c} 20.43\\ 3.06\\ 7.25\\ 7.84\\ 11.44\\ 1.83\\ 4.25\\ 19.3\\ 2.0\\ 4.8\\ 5.2\\ 10.2\\ 1.0.2\\ 1$
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% West Long Branch 1. Actual 3. 40%, Replacement 4. 40%, 10%	1 a a a a a a a a a 	41 31 29 32 1 2 2 2 97 90 98 16 11 11 12	75 79 74 81 7 7 7 7 7 7 127 119 129 24 21 20 22	 9 15 11 13 45 52 39 45 11 18 10 13	 30  17  89  28 	75 79 104 81 16 22 35 20 181 179 247 174 35 39 59 35	360 299 281 305 46 42 39 43 817 761 710 770 770 333 312 295	  164 157 147 159 105 110 103 116 2 4 3 4 \$1,792	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 358 358 358 358 358	$\begin{array}{c} 20.43\\ 3.08\\ 7.22\\ 7.84\\ 1.83\\ 4.24\\ 4.56\\ 19.3\\ 2.0\\ 4.8\\ 5.2\\ 10.2\\ 1.6\\ 3.8\\ 4.1\\ 1.6\end{array}$
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% West Long Branch 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% West Long Branch 1. Actual 3. 40%, Replacement 4. 40%, 10% County Total 1. Actual 3. 40%, Io%	1 a a a a a a a a a a a a a a a a a a a	41 31 29 32 1 2 2 2 122 97 90 98 16 11 11 12 \$1,855	75 79 74 81 7 7 7 7 7 137 127 119 129 24 21 20 0 22 24 86,148	 9 15 11 13 45 52 39 45 11 18 10 13 \$1,450	 30  17  89  28 	75 79 104 81 16 22 35 20 181 179 247 174 35 39 59	360 299 281 305 46 42 39 43 817 761 710 770 333 312 295 319 \$20,278 18,785	  164 157 147 159 105 110 103 116 2 4 3 4 3 4 \$ 1,792 1,728	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 1,125 358 358 358 358 358 358	$\begin{array}{c} 20.43\\ 3.08\\ 7.22\\ 7.84\\ 11.44\\ 1.88\\ 4.22\\ 4.53\\ 19.3\\ 2.00\\ 4.8\\ 5.2\\ 10.2\\ 1.6\\ 3.8\\ 4.1\\ 11.6\\ 2.1\end{array}$
Union Beach 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Upper Freehold 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Wall 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% West Long Branch 1. Actual 3. 40%, Replacement 4. 40%, 10%	1 a a a a a a a a a 	41 31 29 32 1 2 2 2 97 90 98 16 11 11 12	75 79 74 81 7 7 7 7 7 7 127 119 129 24 21 20 22	 9 15 11 13 45 52 39 45 11 18 10 13	 30  17  89  28 	75 79 104 81 16 22 35 20 181 179 247 174 35 39 59 35 55	360 299 281 305 46 42 39 43 817 761 710 770 333 312 295 319 \$20,278	  164 157 147 159 105 110 103 116 2 4 3 4 \$1,792	381 381 381 221 221 221 221 221 1,125 1,125 1,125 1,125 1,125 358 358 358 358 358	$\begin{array}{c} 20.43\\ 3.06\\ 7.25\\ 7.84\\ 11.44\\ 1.83\\ 4.25\\ 19.3\\ 2.0\\ 4.8\\ 5.2\\ 10.2\\ 1.0.2\\ 1$

#### MORRIS COUNTY

# ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957

(amounts in thousands of dollars)

212

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busines Personal Property	s Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Boonton Town           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	. a . a	\$28 19 19 20	\$213 200 208 219	\$178 320 235 273	\$67	\$391 520 510 491	\$452 319 331 348	····· ····	\$853 853 853 853	10.11% 1.30 3.38 3.56
Boonton Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	 	13 19 18 19	19 17 15 17	6 16 15 16	 14 	25 33 44 33	147 129 120 130	\$1 1 1 1	181 181 181 181	5.64 1.13 2.62 2.85
Butler         1.         Actual	. a. . a	10 8 8 9	147 115 114 122	81 156 120 137	 41	228 272 275 259	300 245 242 259	a a a	520 520 520 520	12.18 1.70 4.20 4.48
Chatham B.           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	. 1 . 1	23 22 22 23	<b>194</b> 175 168 181	58 142 86 106	106	252 317 360 287	1,116 1,020 982 1,055	a a a a	1,342 1,342 1,342 1,342	$12.09 \\ 2.14 \\ 5.14 \\ 5.53$
Chatham Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· ····	53 37 34 37	20 5 5 5	35 90 82 89	 62	55 96 149 95	699 659 610 662	3 3 3 3	786 786 786 786	9.85 1.84 4.27 4.63
Chester B.           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	. a.	2 1 1 1	17 15 15 16	12 24 17 20		29 39 40 35	69 58 57 61	5 4 4 4	101 101 101 101	13.06 1.83 4.54 4.84
Chester Township 1. Actual		16	35	28 49		63 79	167 130	84 98	$\begin{array}{c} 324\\ 324 \end{array}$	$12.77 \\ 1.62$
2. Full		19 18 19	30 27 30	45 49	26	98 78	120 131	90 98	324 324	$3.75 \\ 4.06$
2. Full 3. 40%, Replacement 4. 40%, 10% Denvile 1. Actual 2. Full 3. 40%, Benlacement	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	18	27	45	26	98	120			4.06 14.46 1.83 4.80 5.04
2. Full 3. 40%, Replacement 4. 40%, 10% Denville 1. Actual 3. 40%, Replacement 4. 40%, 10% Dover 1. Actual 2. Full 2. Full	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	18 19 45 50 54	27 30 159 142 149	45 49 72 126 a	26   83	98 78 231 268 232	120 131 809 724 761	98 18 22 24	324 1,049 1,049 1,049	4.06 14.46 1.83 4.80 5.04 9.60 1.39 3.58
2. Full 3. 40%, Replacement 4. 40%, 10% Denville 1. Actual 3. 40%, Replacement 4. 40%, 10% Dover 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% East Hanover 1. Actual 2. Full 4. 40%, 20% 2. Full 3. 40% Replacement 3. 40% Replacement 3. 40% Replacement 3. 40% Replacement 3. 40% Replacement 3. 40% Replacement	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	18 19 45 50 54 55 18 13 13	27 30 159 142 149 157 455 233 240	45 49 72 126 a 35 152 506 390	26  83  98	98 78 231 268 232 192 607 739 728	120 131 809 724 761 799 653 501 516	98 18 22 24 25 	324 1,049 1,049 1,049 1,049 1,243 1,243 1,243	$\begin{array}{c} 4.06\\ 14.46\\ 1.83\\ 4.80\\ 5.04\\ 9.60\\ 1.39\\ 3.58\\ 3.78\\ 8.47\\ 1.25\\ 3.08\end{array}$
2. Full	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	18 19 45 50 54 55 18 13 13 13 14 14 18 23 22	27 30 159 142 149 157 455 233 240 253 114 111 109	45 49 72 126 a 35 152 506 390 446 25 51 27	26  83  98  29	98 78 231 268 232 192 607 739 728 699 140 162 166	120 131 809 724 761 799 653 501 516 544 212 169 167	98 18 22 24 25   10 16 16	324 1,049 1,049 1,049 1,243 1,243 1,243 1,243 1,243 1,243 367 367 367	$\begin{array}{c} 4.06\\ 14.46\\ 1.83\\ 4.80\\ 5.04\\ 9.60\\ 1.39\\ 3.58\\ 3.78\\ 8.47\\ 1.25\\ 3.08\\ 3.29\\ 11.38\\ 2.22\\ 5.10\end{array}$
2. Full	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	18 19 45 50 54 55 18 13 13 14 14 18 22 24 20 30 28	27 30 159 142 149 157 455 233 240 253 114 111 109 117 80 78 72	45 49 72 126 a 35 152 506 390 446 25 51 27 35 12 33 28	26  83  98  29  62	98 78 231 268 232 192 607 739 728 699 140 162 166 152 92 110 162	$\begin{array}{c} 120\\ 131\\ \\ 809\\ 724\\ 761\\ 799\\ 653\\ 501\\ 516\\ 544\\ 212\\ 169\\ 167\\ 178\\ 707\\ 654\\ 607\\ 659\\ 616\\ 480\\ 446\\ \end{array}$	98 18 22 24 25  10 16 16 17 	324 1,049 1,049 1,049 1,243 1,243 1,243 1,243 1,243 1,243 1,243 1,243 7,767 367 367 367 367 367 779 779 779	$\begin{array}{c} 4.06\\ 14.46\\ 1.83\\ 4.80\\ 5.04\\ 9.60\\ 1.39\\ 3.58\\ 3.78\\ 3.78\\ 8.47\\ 1.25\\ 3.08\\ 3.29\\ 11.38\\ 2.20\\ 5.10\\ 5.54\\ 9.22\\ 1.38\\ 3.1^2\end{array}$
2. Full	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	18         19         45         50         54         55         18         13         13         14         18         23         24         20         30         28         30         33         27         25	27 30 159 142 149 157 455 233 240 253 240 253 240 253 114 111 109 117 117 80 78 80 78 496 441 449	45 49 72 126 a 35 506 390 446 25 51 27 35 12 33 28 31 163 322 302 329 5 13 11	26  83  98  29  62  100	98 78 231 268 232 192 607 739 728 699 140 162 166 152 100 162 109 658 773 811	$\begin{array}{c} 120\\ 131\\ \\ 809\\ 724\\ 761\\ 799\\ 653\\ 501\\ 516\\ 544\\ 212\\ 169\\ 167\\ 178\\ 707\\ 654\\ 607\\ 659\\ 616\\ 480\\ 446\\ 483\\ 248\\ 225\\ 209\\ 209\\ \end{array}$	98 18 22 24 25  10 16 16 17   4 3 3	324 1,049 1,049 1,049 1,243 1,241 1,271 1,271 1,271	$\begin{array}{c} 4.06\\ 14.46\\ 1.83\\ 4.80\\ 5.04\\ 9.60\\ 1.39\\ 3.58\\ 3.78\\ 8.47\end{array}$

\* Net taxes after veterans exemptions.

a Less than \$500.

#### **MORRIS COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busines Personal Property	s Taxes	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Kinnelon           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	\$49 78 73 79	\$24 23 21 23	\$4 6 5 5	\$34 \$34	\$27 29 60 28	\$373 330 305 331	\$1 1 1	\$434 434 434 434	11.13% 1.34 3.10 3.37
Lincoln Park 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	೩ ೩ ೩ ೩	21 24 22 24	26 22 21 23	8 17 14 15	28	34 39 63 38	322 293 273 296	10 12 11 12	358 358 358 358	$12.51 \\ 1.94 \\ 4.53 \\ 4.91$
Madison           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$6 1 1 1	42 39 37 40	237 191 181 195	51 156 109 128	 133	288 347 423 323	1,400 1,320 1,251 1,350	  	1,685 1,685 1,685 1,685	9.02 1.99 4.72 5.09
Mendham Boro           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	  	8 8 8	17 16 15 16	11 36 24 29		28 52 64 45	235 210 201 216	46 43 41 44	309 309 309 309	$8.95 \\ 2.10 \\ 5.03 \\ 5.41$
Mendham Township           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	70 75 69 75	22 20 19 20	4 22 20 22	26	25 42 64 42	193 174 161 175	39 37 34 37	326 326 326 326	3.84 1.57 3.63 3.94
Mine         Hill           1. Actual	· · · · · · · · ·	5 3 3 3	30 27 25 27	22 39 36 39	 17	52 66 78 66	173 149 138 150	1 1 1 1	215 215 215 215 215	13.24 1.66 3.85 4.18
Montville 1. Actual 2. Full 2. Actual 2. Actual	2 a. a.	28 29 27	85 71 66	19 30 20	 40	105 100 126 95	352 320 301 326	45 60 57 61	504 504 504 504	
1 Actual	a.	29 27 30	71	30		$\begin{array}{c} 100 \\ 126 \end{array}$	320 301 326 1,102	60 57	504	1.53 3.60 3.89 10.78 1.65
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a a	67 77 72 78	265 250 270	171 132 150	116 	436 498 420	957 902 975 309	14 15 a	1,474 1,474 480	3.89 4.23 9.13
Morris Plains           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a	13 13 13 14	138 124 121 129	35 78 52 62	38	173 202 211 192	269 262 281	a. a.	480 480 480	1.4 3.5 3.7
Morristown 1. Actual 2. Full 3. dog. Benlacement	$\begin{array}{c} 11\\2\\3\end{array}$	29 29 35 36	979 723 869 877	221 583 116 264	 165	1,200 1,305 1,150 1,141	878 767 922 930	· · · · · · · · ·	2,092 2,092 2,092 2,092 2,092	7.9 1.7 5.3 5.3
4. 40%, 10% ······		18 17	18 24 23	29	 52	31 62 104 57	630 590 550 596	a a a a	662 662 662 662	$12.2 \\ 2.4 \\ 5.6 \\ 6.1$
Mountain Lakes           1. Actual           2. Full           3. 40%. Replacement	. a. . a	16 18	25	00						
Mountain Lakes           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Mount Arlington           1. Actual           2. Full           3. 40%, Replacement	. a . a . a		25 17 16 14	9 23 21	 11	26 39 47 39	105 92 85 92	a a a a	142 142 142 142	1. 3.
Mountain Lakes           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%           Mount Arlington           1. Actual           2. Full	. a. . a. . a. . a. . a. . a. . a. . a.	18 14 13 12 13 35 20 20	25 17 16 14 16 62 73 71	9 23 21 23 19 38 38 13	11 	39 47	92 85 92 296 267 262	a a	$\begin{array}{c} 142 \\ 142 \end{array}$	8.4 1.4 3.4 3.7 12.1 1.1 4.1 4.1

\* Net taxes after veterans exemptions.

a Less than \$500.

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#### **MORRIS COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Parsippany Troy Hills										
1. Actual 2. Full	a	\$105	\$218	\$54		\$272	\$1,384	\$34	\$1,703	13.47%
3. 40%, Replacement	a a	$\begin{array}{c} 113 \\ 109 \end{array}$	$205 \\ 198$	$115 \\ 46$	\$135	320 379	$1,268 \\ 1,220$	30 29	$1,703 \\ 1,703$	$2.05 \\ 4.92$
4. 40%, 10%	a	117	212	67	φ100 ····	280	1,311	31	1,703	5.29
Passaic Township										
1. Actual	\$1	52	54	93		146	483	18	662	17.41
2. Full	a	47	43	143		186	416	22	662	1.92
3. 40%, Replacement 4. 40%, 10%	a a	45 48	42 45	114 129	52	$\begin{array}{c} 208 \\ 174 \end{array}$	398 429	21 23	$\begin{array}{c} 662 \\ 662 \end{array}$	4.60 4.95
	u	40	10	120		111	420	20	002	4.00
Pequannock 1. Actual	a	46	87	26		113	841	10	949	12.00
2. Full	a	78	85	60		145	737	9	949	1.96
3. 40%, Replacement	a	74	81	34	75	190	700	8	949	4.66
4. 40%, 10%	a	80	87	43	• • • •	130	755	9	949	5.03
Randolph Township	1	01	100	05		104	070	10	010	10.14
1. Actual 2. Full	1 a	81 73	$129 \\ 122$	35 67	• • • •	$\begin{array}{c} 164 \\ 188 \end{array}$	$\begin{array}{c} 376\\ 334 \end{array}$	$13 \\ 23$	$\begin{array}{c} 612 \\ 612 \end{array}$	$\begin{array}{r} 12.16\\ 1.64 \end{array}$
3. 40%, Replacement	a	70	117	39	48	205	322	23	612	3.97
4. 40%, 10%	a	76	126	49		174	346	24	612	4.26
Riverdale										
1. Actual	a	13	45	42		86	180		267	10.43
2. Full	a	12 12	35	83	21	118	141	• • • •	267	1.48
3. 40%, Replacement 4. 40%, 10%	8. a	12	36 38	58 68		115 107	$145 \\ 153$		$267 \\ 267$	3.80 4.01
Rockaway Boro										2.02
1. Actual	a	12	141	71		212	374	8	572	14.63
2. Full	a	16	131	128		260	298	7	572	1.90
		18	144	43	45	232	326	8	572	5.21
3. 40%, Replacement	a		- 10							
	a a	19	149	70	• • • •	220	339	8	572	5.41
3. 40%, Replacement			149	70	••••	220	339	8	572	5.41
3. 40%, Replacement			149	70		220	339	8	572	5.41
3. 40%, Replacement			149	70		220	339	8	512	5.41
3. 40%, Replacement			149	70		220	339	8	572	0.41
3. 40%, Replacement			149	70		220				
3. 40%, Replacement 4. 40%, 10%		19				379	709	5	1,169	14.08 1.64
3. 40%, Replacement 4. 40%, 10%	a. a	19	276	70 102 166		379 448	709 586	55		14.08 1.64 3.92
3. 40%, Replacement 4. 40%, 10% Rockaway Township 1. Actual	a. a. a. a.	19 109 138		102 166 119	 92	379 448 482	709	5	1,169 1,169	14.08 1.64
3. 40%, Replacement 4. 40%, 10% Rockaway Township 1. Actual 2. Full	a. a	19	276 282	102 166		379 448	709 586 560	5 5 5	1,169 1,169 1,169	14.08 1.64 3.92 4.21
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Rockaway Township</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> </ol>	a. 8. 8. 8. 8.	19 109 138 132	276 282 270 290	102 166 119 139	 92 	379 448 482 429	709 586 560	5 5 5 5 9	1,169 1,169 1,169 1,169 1,169 811	14.08 1.64 3.92 4.21 10.25
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Rockaway Township</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> </ol>	a. 8. 8. 8. 8.	19 109 138 132 142 45	276 282 270 290 152	102 166 119 139 137	 92 	379 448 482	709 586 560 603 482 383	5 5 5 5 5 9 7	1,169 1,169 1,169 1,169 1,169 811 811	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42$
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Rockaway Township</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Roxbury</li> <li>1. Actual</li> <li>2. Full</li> </ol>	a a a a a 19 3	19 109 138 132 142 45 38	276 282 270 290 152 125	102 166 119 139 137 265	 92 	379 448 482 429 289 389 412	709 586 560 603 482 383 365	5 5 5 5 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811	14.08 1.64 3.92 4.21 10.25
3. 40%, Replacement 4. 40%, 10% Rockaway Township 1. Actual 2. Full 4. 40%, Replacement Roxbury 1. Actual 2. Full 2. Full 2. Full	a a a a 19 3 3	19 109 138 132 142 45 38 36	276 282 270 290 152	102 166 119 139 137	 92 	379 448 482 429 289 389	709 586 560 603 482 383	5 5 5 5 5 9 7	1,169 1,169 1,169 1,169 1,169 811 811	14.08 1.64 3.92 4.21 10.25 1.42 3.37
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Rockaway Township</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Roxbury</li> <li>1. Actual</li> </ol>	a a a a a 19 3	19 109 138 132 142 45 38	276 282 270 290 152 125 119	102 166 119 139 137 265 229	 92  64	379 448 482 429 289 389 412 381	709 586 560 603 482 383 365 393	5 5 5 5 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811	14.08 1.64 3.92 4.21 10.25 1.42 3.37
3. 40%, Replacement	a a a a 19 3 3 3	19 109 138 132 142 45 38 36 39	276 282 270 290 152 125 119 128	102 166 119 139 137 265 229 253 253	 92  64 	379 448 482 429 289 389 412 381 a	709 586 560 603 482 383 365 393 293	5 5 5 5 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42 \\ 3.37 \\ 3.64 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 \\ 0.28 \\ 0.31 $
3. 40%, Replacement 4. 40%, 10% Rockaway Township 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Roxbury 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, Io%	a a a a 19 3 3 3 	19 109 138 132 142 45 38 36	276 282 270 290 152 125 119	102 166 119 139 137 265 229 253 a a	 92  64 	379 448 482 429 289 389 412 381	709 586 560 603 482 383 365 393	5 5 5 5 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         9. 500 (100 (100 (100 (100 (100 (100 (100	a a a a 19 3 3 3	19 109 138 132 142 45 38 36 39  	276 282 270 290 152 125 119 128 	102 166 119 139 137 265 229 253 a a 1	 92  64 	379 448 482 429 289 389 412 381 a a	709 586 560 603 482 383 365 393 a	5 5 5 5 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42 \\ 3.37 \\ 3.64 \\ 0.28 \\ 0.31 \\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         9. 500 (100 (100 (100 (100 (100 (100 (100	a a a a 19 3 3 3 	19 109 138 132 142 45 38 36 39 	276 282 270 290 152 125 119 128	102 166 119 139 137 265 229 253 a a	 92  64  a	379 448 482 429 289 389 412 381 a a 1	709 586 560 603 482 383 365 393 <b>a</b> 	5 5 5 5 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Bockaway Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Roxbury         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Victory Gardens         1. Actual         2. Full	a a a a a 19 3 3 3  	19 109 138 132 142 45 38 36 39  	276 282 270 290 152 125 119 128 	102 166 119 139 137 265 229 253 a a a 1 a	 92  64  a	379 448 482 429 289 389 412 381 a 1 a 52	709 586 560 603 482 383 365 393 <b>a</b>   217	5 5 5 5 7 7 7 7  139	1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 425	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Bockaway Township         1. Actual	a a a a a 3 3 3   a	19 109 138 132 142 45 38 36 39   23	276 282 270 290 152 125 119 128 	102 166 119 139 137 265 229 253 a a 1 a 32 102	 92  64  a. 	379 448 482 429 289 389 412 381 a a 1 a 52 119	709 586 560 603 482 383 365 393 a.   217 180	5 5 5 9 7 7 7 7  139 115	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79 4.19
3. 40%, Replacement	a a a a a a 3 3 3    a a	19 109 138 132 142 45 38 36 39  	276 282 270 290 152 125 119 128   20 17 16	102 166 119 139 137 265 229 253 a a 1 a 32 102 90	 92  64  a  34	379 448 482 429 289 389 412 381 a a 1 a 52 119 140	709 586 560 603 482 383 365 393 <b>a</b>   217	5 5 5 5 7 7 7 7  139	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 425 425	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Bockaway Township         1. Actual	a a a a a 3 3 3   a	19 109 138 132 142 45 38 36 39   23 14	276 282 270 290 152 125 119 128   20 17	102 166 119 139 137 265 229 253 a a 1 a 32 102	 92  64  a. 	379 448 482 429 289 389 412 381 a a 1 a 52 119	709 586 560 603 482 383 365 393 a  217 180 168	5 5 5 5 7 7 7 7 7 7  139 115 107	1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 425 425 425 425 425	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79 4.19 4.54
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         8 cokury         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Victory Gardens         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a a a a 3 3 3   a a a	19 109 138 132 142 45 38 36 39   23 14 13 14	276 282 270 290 152 125 119 128   20 17 16 17	102 166 119 139 137 265 229 253 a a 1 1 a 253 253 253 253 253 253 253 253 253 253	 92  64  a  34 	379 448 482 429 289 389 412 381 a a 1 a 52 119 140	709 586 560 603 482 383 365 393 a  217 180 168	5 5 5 5 7 7 7 7 7 7  139 115 107	1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79 4.19 4.54 12.08
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         Bockaway Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Roxbury         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Victory Gardens         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full	a a a a a 3 3 3   a a a	19 109 138 132 142 45 38 36 39  23 14 13 14 14	276 282 270 290 152 125 119 128  20 17 16 17 47	102 166 119 139 137 265 229 253 a a 1 1 a 32 102 90 99 99 36	 92  64  a.  34 	379 448 482 429 289 389 412 381 a a 1 a 52 119 140 116 84 128	709 586 560 603 482 383 365 393 a  217 180 168 182 2255 206	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79 4.19 4.54 12.08 2.25
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         7. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yetory Gardens         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yetory Gardens         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a a a 19 3 3 3   a a a a a 1 a	19 109 138 132 142 45 38 36 39  23 14 13 14 14 9	276 282 270 290 152 125 119 128  20 17 16 17 16 17 47 33	102 166 119 139 137 265 229 253 a a 1 1 a 253 253 253 253 253 253 253 253 253 253	 92  64  a  34 	379 448 482 429 289 389 412 381 a a 52 119 140 116 84 128 122	709 586 560 603 482 383 365 393 a  217 180 168 182 2255 206 213	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79 4.19 4.54 12.08
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yietory Gardens         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a 3 3 3 3 3 3 3 3 3 3 3 3 3 3	19 109 138 132 142 45 38 36 39  23 14 13 14 14	276 282 270 290 152 125 119 128  20 17 16 17 47	102 166 119 139 137 265 229 253 a a 1 1 a 32 102 90 99 99 36 94	 92  64  a  34 	379 448 482 429 289 389 412 381 a a 1 a 52 119 140 116 84 128	709 586 560 603 482 383 365 393 a  217 180 168 182 2255 206	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	14.08 1.64 3.92 4.21 10.25 1.42 3.37 3.64 0.28 0.31 3.77 2.54 7.89 1.79 4.19 4.54 12.08 2.25 5.84
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         7. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yetory Gardens         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yetory Gardens         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a a a 19 3 3 3   a a a a a 1 a	19 109 138 132 142 45 38 36 39   23 14 13 14 14 9 10	276 282 270 290 152 125 119 128   20 17 16 17 16 17 47 33 34	102 166 119 139 137 265 229 253 a a a 1 a 32 102 90 99 36 94 61	 92  64  a  34  27	379 448 482 429 289 389 412 381 a a 52 119 140 116 84 128 122	709 586 560 603 482 383 365 393 a  217 180 168 182 2255 206 213	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42 \\ 3.37 \\ 3.64 \\ 0.28 \\ 0.31 \\ 3.77 \\ 2.54 \\ 7.89 \\ 1.79 \\ 4.19 \\ 4.54 \\ 12.08 \\ 2.25 \\ 5.84 \\ 6.16 \\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         7. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yetory Gardens         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a 3 3 3 3 3 3 3 3 3 3 3 3 3 3	19 109 138 132 142 45 38 36 39  23 14 13 14 14 9 10 10	276 282 270 290 152 125 119 128  20 17 16 17 16 17 47 33 34 36	102 166 119 139 137 265 229 253 a a a 1 a 32 102 90 99 36 94 61 74	 92  64  a  34  27 	379 448 482 429 289 389 412 381 a a 52 119 140 116 84 128 122	709 586 560 603 482 383 365 393 a  217 180 168 182 255 206 213 225 \$18,416	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42 \\ 3.37 \\ 3.64 \\ 0.28 \\ 0.31 \\ 3.77 \\ 2.54 \\ 7.89 \\ 1.79 \\ 4.19 \\ 4.54 \\ 12.08 \\ 2.25 \\ 5.84 \\ 6.16 \\ 10.34\%$
3. 40%, Replacement	a a a a a a 3 3 3 3 3 3 3 3 3 3 3 3 3 3	19 109 138 132 142 45 38 36 39   23 14 13 14 14 9 10 10 \$1,360	276 282 270 290 152 125 119 128  20 17 16 17 47 33 34 36 \$5,091	102 166 119 139 137 265 229 253 a a a 1 1 a 32 102 90 99 99 36 94 61 74	 92  64  34  27 	379 448 482 429 289 389 412 381 a a a 1 a 1 a 52 119 140 116 84 128 122 110 \$7,077 8,710	709 586 560 603 482 383 365 393 a  217 180 168 182 255 206 213 225 206 213 225 \$18,416 16,103	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	$1,169 \\ 1,169 \\ 1,169 \\ 1,169 \\ 1,169 \\ 811 \\ $	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42 \\ 3.37 \\ 3.64 \\ 0.28 \\ 0.31 \\ 3.77 \\ 2.54 \\ 7.89 \\ 1.79 \\ 4.19 \\ 4.54 \\ 12.08 \\ 2.25 \\ 5.84 \\ 6.16 \\ \end{array}$
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         9. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         7. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Victory Gardens         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Washington         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a 3 3 3 3 3 3 3 3 3 3 3 3 3 3	19 109 138 132 142 45 38 36 39  23 14 13 14 14 9 10 10	276 282 270 290 152 125 119 128  20 17 16 17 16 17 47 33 34 36	102 166 119 139 137 265 229 253 a a a 1 a 32 102 90 99 36 94 61 74	 92  64  a  34  27 	379 448 482 429 289 389 412 381 a a a 52 119 140 116 84 128 122 110 \$7,077	709 586 560 603 482 383 365 393 a  217 180 168 182 255 206 213 225 \$18,416	5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1,169 1,169 1,169 1,169 1,169 811 811 811 811 811 811 811 811 811 81	$14.08 \\ 1.64 \\ 3.92 \\ 4.21 \\ 10.25 \\ 1.42 \\ 3.37 \\ 3.64 \\ 0.28 \\ 0.31 \\ 3.77 \\ 2.54 \\ 7.89 \\ 1.79 \\ 4.19 \\ 4.54 \\ 12.08 \\ 2.25 \\ 5.84 \\ 6.16 \\ 10.34\% \\ 1.70 \\ 1.$

\* Net taxes after veterans exemptions. a Less than \$500.

#### OCEAN COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

218

219

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Barnegat Light           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	\$33 27 25 27	\$6 4 3 4	\$1 2 1 1	 \$7	\$7 5 12 5	\$54 61 56 61	· · · · · · · · ·	\$92 92 92 92	12.49% 1.90 4.39 4.76
Bay Head           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$7 1 1 1	6 7 6 7	12 8 7 8	3 5 4 4		15 13 24 12	141 147 136 148	· · · · · · · · · · · · · · · · · · ·	167 167 167 167	$7.09 \\ 1.44 \\ 2.65 \\ 2.88$
Beach Haven           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	32 36 34 36	70 65 61 66	9 19 14 16	27	79 84 102 82	241 229 213 231	· · · · · · · · · · · · ·	346 346 346 346	9.17 1.91 4.46 4.83
Beachwood 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	 	25 15 14 15	5 4 4 4	3 4 4 4	 12	8 9 20 9	129 131 121 132	 	150 150 150 150	9.52 1.56 3.63 3.94
Berkeley 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a 	90 88 81 88	43 45 41 45	22 30 27 30		65 75 92 75	137 123 114 124	\$8 8 7 8	292 292 292 292	$10.71 \\ 1.49 \\ 3.46 \\ 3.75$
Brick 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · ·	133 143 133 144	23 24 22 2 <del>4</del>	22 18 14 16	 78	45 42 114 40	893 811 752 816	5 5 5 5	987 987 987 987	16.27 1.34 3.11 3.37
				_						
Dover           1. Actual           2. Full           3. 40%, Replacement	a a a	146 209 195 211	217 145 136 147	131 132 100 115	143	349 276 378 261	1,267 1,170 1,095 1,185	130 167 156 169	1,804 1,804 1,804 1,804	12.87 1.30 3.03 3.28
10%, 10%         Eagleswood         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 	5 6 5 6	6 18 17 18	3 2 1 1	···· 3	9 19 21 19	28 14 13 15	1 1 1 1	40 40 40 40	$13.30 \\ 0.81 \\ 1.90 \\ 2.05$
4. 40%, 10%         Harvey Cedars         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 	11 22 20 22	3 3 3 3	2 2 2 2	···· 8	6 5 12 5	86 73 68 73	<b>a</b> a a	100 100 100 100	$13.71 \\ 1.36 \\ 3.14 \\ 3.40$
Island Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 	 	 	 	····· ····	  	· · · · · · · · ·	· · · · · · · · ·	  	
Island Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	  	10 7 7 7	5 11 10 11	2 3 3 3	 11 	7 14 24 14	135 127 117 127	 	145 145 145 145	14.36 2.72 6.31 6.85
4. 40%, 10% Jackson 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a a	33 58 53 58	6 11 10 11	13 17 15 16		19 28 52 27	150 136 126 137	163 132 122 133	351 351 351 351	12.98 1.71 3.97 4.31
4 40.07 10.9%	24		17	8 8		25 23	125 101 94	4 3 3	219 219 219	10.93 1.15 2.67
4. 40%, 10%         Lacey         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a	73 93 86 94	15 14 15	8 7 8	17	38 23	102	4	219	2.90

#### **OCEAN COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

220

221

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

				Business			Residential	Farm	Total*	
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal I Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
Lakewood										
1. Actual	\$1	\$100	\$571	\$152		\$723	\$676	\$58	\$1,485	16.50%
2. Full	a	97	324	216		540	782	87	1,485	2.36
3. 40%, Replacement	a	91	305	180	\$117	602	735	82	1,485	5.55
4. 40%, 10%	a	98	329	201		530	794	89	1,485	6.00
Lavalette 1. Actual		5	33	4		36	229		266	7 09
2. Full		10	39	$\frac{1}{7}$		46	212	a a	266 266	7.08 1.30
3. 40%, Replacement		9	36	5	21	63	196	a	266	3.02
4. 40%, 10%		10	40	6		45	213	a	266	3.27
Little Egg Harbor										
1. Actual	••••	14	10	10		21	26	1	58	9.97
2. Full	••••	16	8	10		18	24	1	58	0.99
3. 40%, Replacement 4. 40%, 10%		15 16	7 8	9 10	5	21 18	22 24	1 1	58	2.28
		10	0	10	••••	10	24	T	58	2.48
Long Beach 1. Actual		68	26	11		90	070		200	
2. Full		77	20 32	16		36 48	673 644	••••	766 766	11.13
3. 40%, Replacement		71	30	15	61	105	594	· · · · ·	766 766	$1.71 \\ 3.95$
4. 40%, 10%		77	32	16		48	645		766	4.29
Manchester										
1. Actual	a	37	8	8		15	35	9	92	13.72
2. Full	a	32	4	9		<b>12</b>	38	11	92	1.47
3. 40%, Replacement	a	30	3	7	7	18	35	11	92	3.43
4. 40%, 10%	a	32	4	8	• • • •	11	38	11	92	3.71
Mantoloking		•	•	-		-				_
1. Actual 2. Full		9 10	2 2	2 3	••••	3	106		119	3.91
3. 40%, Replacement	••••	19 18	2	3	9	5 14	95 88	· · · · ·	119 119	0.74 1.70
4. 40%, 10%		19	2	3		5	95		119	1.84
									and the second	
					and an and the second states			and the second		terrar di statistica
Ocean Township				3		7	86		105	9.99 1.25
		10	4							
1. Actual	a	16	4 7			11	85		105	
1. Actual		10	7	4		18	78		105	2.88
1. Actual 2. Full 3. 40%, Replacement		10 9	$\frac{7}{7}$							
1. Actual		10	7	4 4		18	78		105 105	2.88 3.13
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · ·	10 9 10	7 7 7	4 4 4		18 11 5	78 85 99	 	105 105 115	2.88 3.13 9.00
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Ocean Gate 1. Actual	 	10 9 10 14	7 7 7 3	4 4	 8 	18 11 5 11	78 85 99 93	 	105 105 115 115	2.88 3.13 9.00 1.70
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Ocean Gate 1. Actual 2. Full	·····	10 9 10	7 7 7 3 8 8	4 4 2 3 2	8   9	18 11 5 11 19	78 85 99 93 87	····· ····	105 105 115	2.88 3.13 9.00
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement	 	10 9 10 14 11	7 7 7 3 8	4 4 4 2 3	 8 	18 11 5 11	78 85 99 93	 	105 105 115 115 115	2.88 3.13 9.00 1.70 3.97
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	·····	10 9 10 14 11 10	7 7 7 3 8 8	4 4 2 3 2 2	8  9 	18 11 5 11 19 11	78 85 99 93 87 94	····· ·····	105 105 115 115 115	2.88 3.13 9.00 1.70 3.97
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	·····	10 9 10 14 11 10	7 7 7 3 8 8	4 4 2 3 2 2 2	 8  9 	18 11 5 11 19 11	78 85 99 93 87 94 71	····· ·····	105 105 115 115 115 115 115 76 76	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual	·····	10 9 10 14 11 10 11	7 7 7 3 8 8 8 8	4 4 2 3 2 2 1 2	8  9 	18 11 5 11 19 11 1 2	78 85 99 93 87 94	····· ·····	105 105 115 115 115 115 115 76 76 76 76	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement	·····	10 9 10 14 11 10 11 10 5 5	7 7 7 8 8 8 8	4 4 2 3 2 2 1 2 1	8  9  6	18 11 5 11 19 11	78 85 99 93 87 94 71 71	····· ····· ·····	105 105 115 115 115 115 115 76 76	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual	·····	10 9 10 14 11 10 11	7 7 7 3 8 8 8 8	4 4 2 3 2 2 1 2	8  9 	18 11 5 11 19 11 1 2 7	78 85 99 93 87 94 71 71 71 66	·····	105 105 115 115 115 115 115 76 76 76 76 76	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full	····· ·····	10 9 10 14 11 10 11 10 5 5 5 5	7 7 7 8 8 8 8	4 4 2 3 2 2 1 2 1 2 1 2	8  9  6	18 11 5 11 19 11 1 2 7	78 85 99 93 87 94 71 71 71 66 72 92	····· ···· ···· ···· 32	105 105 115 115 115 115 115 76 76 76 76 76 76 147	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         9. Full         1. Actual         1. Actual         1. Actual	···· ···· ··· ··· ···	10 9 10 14 11 10 11 5 5 5 5	7 7 7 3 8 8 8 8 8 8 8 8 8 7 7 7 7 7 7 7	4 4 2 3 2 2 1 2 1	8  9  6 	18 11 5 11 19 11 1 2 7 2 2 28 31	78 85 99 93 87 94 71 71 66 72 92 82	····· ···· ···· ···· ···· ···· ···· ····	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       74 \\       147 \\      $	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04 1.67
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         9. Full         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement	···· ···· ···· ···· ··· ··· ···	10 9 10 14 11 10 11 10 5 5 5 5 3	7 7 7 3 8 8 8 8 8 8    12 11	4 4 2 3 2 2 1 2 1 2 1 2 16 19 13	8  9  6 	18 11 5 11 19 11 1 2 7 2 2 8 31 35	78 85 99 93 87 94 71 71 71 66 72 92 82 79	···· ···· ···· ···· ··· ··· ··· ··· ··	105 105 115 115 115 115 115 76 76 76 76 76 76 76 147 147	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04 1.67 4.02
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement	···· ···· ··· ··· ···	10 9 10 14 11 10 11 5 5 5 5	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 1   	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6 	18 11 5 11 19 11 1 2 7 2 2 28 31	78 85 99 93 87 94 71 71 66 72 92 82	····· ···· ···· ···· ···· ···· ···· ····	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       76 \\       74 \\       147 \\      $	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04 1.67
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	···· ···· ···· ···· ··· ··· ··· ···	10 9 10 14 11 10 11 10 5 5 5 5 5 3 3 3	7 7 7 3 8 8 8 8 8 8 8    12 11	4 4 2 3 2 2 1 2 1 2 1 2 16 19 13	8  9  6  12	18 11 5 11 19 11 1 2 7 2 28 31 35 27	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       116 \\       76 \\       76 \\       76 \\       147$	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04 1.67 4.02 4.32
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro	···· ···· ···· ···· ··· ··· 1 a a a a	10 9 10 14 11 10 11 10 5 5 5 5 5 3 3 3	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 1 2 15 19	8  9  6  12 	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67	78 85 99 93 87 94 71 71 66 72 92 82 79 85 714	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       $	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04 1.67 4.02
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full	···· ···· ···· ···· ··· ··· ··· ···	$ \begin{array}{c} 10 \\ 9 \\ 10 \\ 14 \\ 11 \\ 10 \\ 11 \\ 10 \\ 5 \\ 5 \\ 5 \\ 3 \\ 3 \\ 4 \\ 99 \\ 117 \\ \end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 5 19 38	8  9  6  12 	18 11 19 11 1 2 7 2 28 31 35 27 67 83	78 85 99 93 87 94 71 71 66 72 92 82 79 85 71 4 657	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       116 \\       76 \\       76 \\       76 \\       147$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement	···· ···· ···· ···· ··· 1 a a a a	$ \begin{array}{c} 10 \\ 9 \\ 10 \\ 14 \\ 11 \\ 10 \\ 11 \\ 10 \\ 5 \\ 5 \\ 5 \\ 3 \\ 4 \\ 99 \\ 117 \\ 109 \\ \end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 5 19 38 30	8  9  6  12  66	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67	78 85 99 93 87 94 71 71 66 72 92 82 79 85 714	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       117 \\       147 \\       $	2.88 3.13 9.00 1.70 3.97 4.30 9.85 1.24 2.87 3.12 14.04 1.67 4.02 4.32 9.27 1.86
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual	····· ···· ···· ···· ···· ···· ···· ····	$ \begin{array}{c} 10 \\ 9 \\ 10 \\ 14 \\ 11 \\ 10 \\ 11 \\ 10 \\ 5 \\ 5 \\ 5 \\ 3 \\ 3 \\ 4 \\ 99 \\ 117 \\ \end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 5 19 38	8  9  6  12 	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67 83 139	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       76 \\       76 \\       76 \\       147 \\       147 \\       147 \\       147 \\       841 \\       841 \\       841 \\     \end{array} $	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%	···· ···· ···· ···· ··· ··· ··· ··· ··	$ \begin{array}{c} 10 \\ 9 \\ 10 \\ 14 \\ 11 \\ 10 \\ 11 \\ 10 \\ 5 \\ 5 \\ 5 \\ 5 \\ 3 \\ 4 \\ 99 \\ 117 \\ 109 \\ 118 \\ \end{array} $	$ \begin{array}{c} 7 \\ 7 \\ 7 \\ 7 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8$	4 4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66 	18 11 5 11 19 11 1 2 7 2 8 31 35 27 67 83 139 80	78 85 99 93 87 94 71 71 66 72 92 82 79 85 714 657 612 663	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       $	$\begin{array}{c} 2.88\\ 3.13\\ \hline 9.00\\ 1.70\\ 3.97\\ 4.30\\ \hline 9.85\\ 1.24\\ 2.87\\ 3.12\\ \hline 14.04\\ 1.67\\ 4.02\\ 4.32\\ \hline 9.27\\ 1.86\\ 4.33\\ 4.69\\ \hline 12.79\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yer         3. 40%, Replacement         4. 40%, 10%         Yer         Point Pleasant Beach         1. Actual	···· ···· ···· ··· ··· ··· ··· ··· ···	$ \begin{array}{c} 10 \\ 9 \\ 10 \\ 14 \\ 11 \\ 10 \\ 11 \\ 10 \\ 5 \\ 5 \\ 5 \\ 3 \\ 3 \\ 4 \\ 99 \\ 117 \\ 109 \\ 118 \\ 43 \\ \end{array} $	$ \begin{array}{c} 7 \\ 7 \\ 7 \\ 7 \\ 7 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 8 \\ 11 \\ 11 \\$	4 4 4 2 3 2 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	8  9  6  12  66 	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67 83 139	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       117 \\       76 \\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Beach         1. Actual         2. Full	   1 a a a a   3 a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\end{array} $	$\begin{array}{c} 7\\ 7\\ 7\\ 7\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66 	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67 83 139 80 214	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419	        	105 105 115 115 115 115 115 115 76 76 76 76 147 147 147 147 147 147 147 147 147 147	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Dcean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yow, Replacement         4. 40%, 10%         Point Pleasant Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yow, Replacement         4. 40%, 10%	····· ···· ···· ···· ···· ···· ···· ····	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 51\end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 4 4 2 3 2 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	8  9  6  12  66 	18 11 5 11 19 11 1 2 7 2 2 8 31 35 27 67 83 139 80 214 240	78 85 99 93 87 94 71 71 66 72 92 82 79 85 714 657 612 663 495 445	        	$     \begin{array}{r}       105 \\       105 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       115 \\       117 \\       76 \\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeint Pleasant Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	   1 a a a a   3 a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\end{array} $	$\begin{array}{c} 7\\ 7\\ 7\\ 7\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66  58	$ \begin{array}{c} 18\\11\\5\\11\\19\\11\\1\\2\\7\\2\\28\\31\\35\\27\\67\\83\\139\\80\\214\\240\\270\end{array} $	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419	        	$105 \\ 105 \\ 115 \\ 115 \\ 115 \\ 115 \\ 115 \\ 115 \\ 116 \\ 76 \\ 76 \\ 76 \\ 76 \\ 76 \\ 76 \\ 7$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 1.71\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yennstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yenn Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yenn Pleasant Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yenn Pleasant Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yenn Pleasant Beach         1. Actual         2. 40%, Replacement	   1 a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 51\\ 55\end{array} $	77773888888888888888	4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66  58	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67 83 139 80 214 240 270 233 97	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419 453 242	        	$\begin{array}{c} 105\\ 105\\ 105\\ 115\\ 115\\ 115\\ 115\\ 115\\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeill         Seaside Heights         1. Actual	   1 a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 51\\ 55\\ 54\\ 51\\ 55\\ 14\end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66  66  58 	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67 83 139 80 214 240 270 233 97 103	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419 453 242 230	        32 33 32 34 a 1 1 1 1   	105 105 115 115 115 115 115 115 76 76 76 76 147 147 147 147 147 147 147 147 147 147	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ 1.77\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yene Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeint Pleasant Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Seaside Heights         1. Actual         2. Full	    1 a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 51\\ 55\end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 11 11 11 12 48 45 42 46 185 203 191 206 88 8 8 8 8 8 8 8	4 4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66  66  58  27	18 11 19 11 1 2 7 2 28 31 35 27 67 83 139 80 214 240 270 233 97 103 120	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419 453 242 230 214	        32 33 32 34 4 1 1 1 1 1	105 105 115 115 115 115 115 115 76 76 76 76 76 147 147 147 147 147 147 147 147 147 147	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yourstant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yourstant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yourstant Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Seaside Heights         1. Actual         2. Full         3. 40%, Replacement	   1 a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 51\\ 55\\ 14\\ 17\end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 11 11 11 12 48 45 42 46 185 203 191 206 88 8 8	4 4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66  66  58 	18 11 5 11 19 11 1 2 7 2 28 31 35 27 67 83 139 80 214 240 270 233 97 103	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419 453 242 230	        32 33 32 34 a 1 1 1 1   	105 105 115 115 115 115 115 115 76 76 76 76 147 147 147 147 147 147 147 147 147 147	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ 1.77\\ 4.10\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yourde Comparison Comparison         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yourde Comparison         Seaside Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Seaside Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	   1 a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 55\\ 55\\ 14\\ 17\\ 16\end{array} $	7 7 7 3 8 8 8 8 8 8 8 8 8 11 11 11 12 48 45 42 46 185 203 191 206 88 8 8 8 8 8 8 8	4 4 4 2 3 2 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	8  9  6  12  66  66  58  27	$ \begin{array}{c} 18\\11\\5\\11\\19\\11\\1\\2\\7\\2\\28\\31\\35\\27\\67\\83\\139\\80\\214\\240\\0\\270\\233\\97\\103\\120\\101\end{array} $	$\begin{array}{c} 78\\ 85\\ 99\\ 93\\ 87\\ 94\\ 71\\ 71\\ 66\\ 72\\ 92\\ 82\\ 79\\ 85\\ 714\\ 657\\ 612\\ 663\\ 495\\ 445\\ 419\\ 453\\ 242\\ 230\\ 214\\ 232\end{array}$	        	$\begin{array}{c} 105\\ 105\\ 105\\ 115\\ 115\\ 115\\ 115\\ 115\\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.34\\ 8.74\\ 1.77\\ 4.10\\ 4.45\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeill         3. 40%, Replacement         4. 40%, 10%         Yeill         3. 40%, Replacement         4. 40%, 10%         Seaside Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	   1 a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 55\\ 55\\ 14\\ 17\\ 16\end{array} $	$\begin{array}{c} 7\\ 7\\ 7\\ 7\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	4 4 4 2 3 2 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	8           9           6           12           12           66              58              27	$ \begin{array}{c} 18\\11\\5\\11\\19\\11\\1\\2\\7\\2\\28\\31\\35\\27\\67\\83\\139\\80\\214\\240\\270\\233\\139\\80\\214\\240\\270\\233\\19\\100\\213\\20\\0\\101\\148\end{array} $	$\begin{array}{c} 78\\ 85\\ 99\\ 93\\ 87\\ 94\\ 71\\ 71\\ 66\\ 72\\ 92\\ 82\\ 79\\ 85\\ 714\\ 657\\ 612\\ 663\\ 495\\ 445\\ 419\\ 453\\ 242\\ 230\\ 214\\ 232\\ 232\\ 277\\ \end{array}$	        	$\begin{array}{c} 105\\ 105\\ 105\\ 115\\ 115\\ 115\\ 115\\ 115\\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ 1.77\\ 4.10\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Seaside Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement	     1 a a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\$	7 7 7 3 8 8 8 8 8 8 9  12 11 11 11 12 48 45 42 46 185 203 191 206 88 886 860 87 39 35	4 4 4 2 3 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	8  9  6  12  66  66  58  27 	$ \begin{array}{c} 18\\11\\5\\11\\19\\11\\1\\2\\7\\2\\28\\31\\35\\27\\67\\83\\139\\80\\214\\240\\270\\233\\120\\103\\120\\101\\101\\48\\51\end{array} $	78 85 99 93 87 94 71 71 71 66 72 92 82 79 85 714 657 612 663 495 445 419 453 242 230 214 232 249	      32 33 32 34 4 1 1 1 1 1 1   	$\begin{array}{c} 105\\ 105\\ 105\\ 115\\ 115\\ 115\\ 115\\ 115\\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ 1.77\\ 4.10\\ 4.45\\ 9.67\\ 1.73\\ 4.04\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Ocean Gate         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Pine Beach         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Plumstead         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Point Pleasant Boro         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeill         3. 40%, Replacement         4. 40%, 10%         Yeill         3. 40%, Replacement         4. 40%, 10%         Seaside Heights         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	   1 a a a a a a a a a a a a	$ \begin{array}{c} 10\\ 9\\ 10\\ 14\\ 11\\ 10\\ 11\\ 10\\ 5\\ 5\\ 5\\ 5\\ 5\\ 5\\ 3\\ 3\\ 4\\ 99\\ 117\\ 109\\ 118\\ 43\\ 54\\ 55\\ 14\\ 17\\ 16\\ 17\\ 16\\ 17\\ 16\\ 7\end{array} $	$\begin{array}{c} 7\\ 7\\ 7\\ 7\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	4 4 4 2 3 2 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	8           9           6           12           12           66              58              27	$ \begin{array}{c} 18\\11\\5\\11\\19\\11\\1\\2\\7\\2\\28\\31\\35\\27\\67\\83\\139\\80\\214\\240\\270\\233\\139\\80\\214\\240\\270\\233\\19\\100\\213\\20\\0\\101\\148\end{array} $	$\begin{array}{c} 78\\ 85\\ 99\\ 93\\ 87\\ 94\\ 71\\ 71\\ 66\\ 72\\ 92\\ 82\\ 79\\ 85\\ 714\\ 657\\ 612\\ 663\\ 495\\ 445\\ 419\\ 453\\ 242\\ 230\\ 214\\ 232\\ 232\\ 277\\ \end{array}$	        	$\begin{array}{c} 105\\ 105\\ 105\\ 115\\ 115\\ 115\\ 115\\ 115\\$	$\begin{array}{c} 2.88\\ 3.13\\ 9.00\\ 1.70\\ 3.97\\ 4.30\\ 9.85\\ 1.24\\ 2.87\\ 3.12\\ 14.04\\ 1.67\\ 4.02\\ 4.32\\ 9.27\\ 1.86\\ 4.33\\ 4.69\\ 12.79\\ 1.71\\ 4.01\\ 4.34\\ 8.74\\ 1.77\\ 4.10\\ 4.45\\ 9.67\\ 1.73\\ \end{array}$

#### **OCEAN** COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

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Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ss Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Ship Bottom Beach           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%		\$22 17 16 17	\$32 45 43 46	\$10 13 9 10	 \$17	\$42 58 68 56	\$154 139 130 141		\$213 213 213 213 213	12.809 1.62 3.79 4.10
South Toms River           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$1 a a a	2 2 2 2	15 15 16 17	9 11 5 7	···· 3	24 26 24 24	9 8 9 10	\$2 2 2 2	37 37 37 37 37	8.51 0.98 2.72 2.81
Stafford           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	 	31 27 25 27	37 17 16 17	81 118 106 116	 19	118 135 141 133	101 84 79 86	4 3 3 3	246 246 246 246	$12.64 \\ 1.84 \\ 4.35 \\ 4.70$
Surf City           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	 	37 45 42 46	9 9 8 9	3 5 2 3	 19	13 14 29 12	190 178 166 180	· · · · · · · · ·	236 236 236 236	11.59 1.90 4.44 4.80
Tuckerton           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	••••	4 12 12 12	13 11 11 12	10 13 8 10	····· 7	24 24 26 22	65 52 51 54	••••	87 87 87 87	10.79 1.38 3.37 3.61
Union Township 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a a	20 21 20 22	18 26 26 27	10 13 8 10	 9 	28 40 42 37	65 50 48 51	4 3 3 4	112 112 112 112 112	12.60 1.66 4.03 4.32
County Total	\$15	<b>\$1,156</b>	\$1,591	\$619		\$2,209	\$7,846	\$421 457	\$11,180 11,180	11.539 1.56

County Total           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%		\$1,156 1,313 1,224 1,326	\$1,591 1,321 1,240 1,341	\$619 814 646 731	\$883	\$2,209 2,136 2,770 2,072	\$7,846 7,392 6,896 7,468	\$421 457 428 464	\$11,180 11,180 11,180 11,180 11,180	$11.53\% \\ 1.56 \\ 3.65 \\ 3.95$
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\* Net taxes after veterans exemptions. a Less than \$500.

#### PASSAIC COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Bloomingdale           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	\$27 26 26 27	\$41 31 31 33	\$20 37 13 20	 \$26	\$61 68 70 53	\$250 235 253 250	· · · · · · · · ·	\$324 324 324 324 324	8.93% 1.62 4.05 4.32
Clifton           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$8 2 2 2	168 207 158 167	2,550 1,635 1,688 1,783	519 2,359 1,592 1,904	 652	3,070 3,994 3,931 3,687	5,149 4,125 4,587 4,499	 	8,251 8,251 8,251 8,251 8,251	$5.62 \\ 1.50 \\ 3.88 \\ 4.10$
Haledon           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	7 8 9	104 66 66 70	30 86 51 63	 36	133 152 152 133	325 302 326 321	· · · · · · · · ·	457 457 457 457	5.98 1.70 4.26 4.53
Hawthorne 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	4 1 1 1	30 30 29 31	340 246 238 255	68 192 120 146	 122	408 438 480 401	1,143 1,099 1,145 1,141	  	1,545 1,545 1,545 1,545 1,545	6.06 1.68 4.06 4.35
Little Falls 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a a	46 45 44 47	163 192 188 201	92 183 127 150		255 375 391 351	694 556 586 582	••••	964 964 964 964	8.39 1.63 3.99 4.27
North Haledon           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	····· ····	18 29 27 29	24 21 19 21	8 20 15 18	 41	32 41 75 38	469 446 447 450	\$13 8 8 8	515 515 515 515 515	7.97 1.93 4.50 4.87
						-				
Passaic           1. Actual           2. Full           3. 40%, Replacement	27 7 10 10	38 43 60 58	3,276 1,986 2,739 2,646	1,650 3,460 1,572 2,292	 553	4,926 5,447 4,865 4,938	2,063 1,534 2,278 2,043	· · · · · · · · · · · · ·	7,004 7,004 7,004 7,004	7.49 1.98 6.83 6.59
4. 40%, 10% Paterson 1. Actual 2. Full 3. 40%, Replacement	62 21 23	169 206 223 232	5,594 3,601 3,893 4,053	1,545 4,671 2,860 3,547	 1,091	7,139 8,271 7,845 7,600	6,566 5,398 5,837 6,076	 	13,809 13,809 13,809 13,809 13,809	$\begin{array}{c} 6.93 \\ 2.39 \\ 6.47 \\ 6.74 \end{array}$
4. 40%, 10% <b>Pompton Lakes</b> 1. Actual         2. Full         3. 40%, Replacement	. 1 . a	26 24 23 25	174 122 120 128	132 276 212 242		306 397 411 370	718 602 594 634	 	1,004 1,004 1,004 1,004	$8.88 \\ 1.82 \\ 4.49 \\ 4.80$
4. 40%, 10% Prospect Park 1. Actual 2. Full 3. 40% Replacement	 	1 1 1 1	39 36 34 36	15 40 32 36	 22	55 76 87 72	222 198 188 203	1 1 1 1	273 273 273 273 273	$5.22 \\ 1.34 \\ 3.17 \\ 3.42$
4. 40%, 10% Ringwood 1. Actual 2. Full 2. 40% Replacement	· ····	73 65 60 66	100 98 90 98	17 40 36 39	 48	117 137 174 137	423 405 374 406	3 3 3 3	607 607 607 607	$8.95 \\ 2.06 \\ 4.75 \\ 5.16$
4. 40%, 10% Totowa 1. Actual 2. Full 3. 40%, Replacement	. a.	48 55 54	112 73 72	30 89 43 58	 62	142 162 177 135		9 8 8 9	780 780 780 780	5.80 1.68 4.12 4.41
3. 40%, Replacement		57	77			105			531 531	$\begin{array}{c} 11.78 \\ 2.08 \end{array}$
3. 40%, Replacement 4. 40%, 10% Wanaque 1. Actual 3. 40%, Replacement 4. 40%, 10%	2 a a	52 49	79 96 91 98	26 47 36 41	42	143 168 139	330		531 531	4.91 5.31

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#### **PASSAIC COUNTY**—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busin Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
West Milford							<u>^</u>			
1. Actual	a	\$285	\$54	\$24		\$78	\$623	\$12	\$980	7.27%
2. Full	a	301	56	53		108	567	12	980	1.55
3. 40%, Replacement	a	291	54	6	\$77	13	550	11	980	3.75
4. 40%, 10%	a	312	58	18		• 16	589	12	980	4.03
West Paterson							<b>`</b>			
1. Actual	a	35	115	18		133	498	2	637	8.25
2. Full	a	64	103	44		147	440	$\overline{2}$	637	1.98
3. 40%, Replacement	a	60	97	35	50	182	412	$\overline{2}$	637	4.62
4. 40%, 10%	a	64	105	39		144	446	2	637	5.01
County Total										
1. Actual	\$106	\$1,184	\$13,004	\$4,228		\$17,232	\$21,839	\$64	\$39,759	6.75%
2. Full	33	1,354	8,610	11,677		20.287	18,328	108	39,759	1.89
3. 40%, Replacement	37	1,304	9,658	6.757	\$3,141	19,556	19,214	103	39,759	5.04
4. 40%, 10%	38	1,384	9,919	8,642	φ0,111	18,561	20,143	111	39,759	5.27
1. 1070, 1070	00	1,001	0,010	0,012		10,001	20,140	111	00,100	0.41

\* Net taxes after veterans exemptions.

a Less than \$500.

SALEM COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

				Busin	ess Taxes		Residential	Farm	Total* Net	Tax
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Taxes	Rate
Alloway           1. Actual           2. Full           3. 40%, Replacement	a. 	\$6 5 5 5	\$3 4 3 4	\$2 3 3 3	 \$9	\$5 7 15 6	\$40 40 37 40	\$65 59 55 60	\$110 110 110 110	$12.08\% \\ 1.69 \\ 3.94 \\ 4.27$
4. 40%, 10%         Elmer         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	 a a a	1 1 1 1	18 12 14 14	9 21  6	7	27 33 21 21	65 58 70 70	a a a	90 90 90 90	9.30 1.63 4.89 4.94
Elsinboro 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · ·	1 1 1 1	2 2 2 2	5 9 8 8	 3 	• 7 11 13 10	24 20 18 20	14 13 12 13	44 44 44 44	$\begin{array}{c} 6.37 \\ 0.92 \\ 2.16 \\ 2.34 \end{array}$
Lower Alloway Creek 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	· · · · · · · · ·	7 5 4 5	1 1 1 1	3 7 7 7	 6	4 8 14 8	30 24 22 24	45 47 43 47	82 82 82 82	9.68 1.94 4.49 4.88
Lower Penns Neck 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a a	23 11 11 11	685 493 454 493	767 1,054 971 1,054	 133 	1,451 1,547 1,558 1,548	222 126 117 127	9 4 4 4	1,684 1,684 1,684 1,684	$5.78 \\ 0.62 \\ 1.42 \\ 1.55$
Mannington           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	5 6 6	20 6 7 7	15 40 26 32	 13 	35 47 45 38	40 30 30 32	82 78 80 84	159 159 159 159	7.49 1.54 3.92 4.14

#### SALEM COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND	Class II	Vacant	Real	Busines Personal	Replacement		Residential Property	Farm Property	Total* Net	Tax
ALTERNATIVE	Railroad	Land	Estate	Property	Tax	Total	Taxes	Taxes	Taxes	Rate
Oldmans										
1. Actual	a	\$2	\$15	\$6		\$20	\$46	\$37	\$101	9.17
2. Full	a	ĩ	14	12		26	40	35	101	1.49
3. 40%, Replacement	a	ĩ	13		\$8	30	38	34	101	3.52
4. 40%, 10%	a	1	14	10		25	41	36	101	3.80
enns Grove										
1. Actual	\$2	10	73	28		101	256		357	10.21
2. Full	a	7	64	77		141	214		357	1.54
3. 40%, Replacement	a	7	68	31	28	127	229		357	5.91
4. 40%, 10%	a	7	71	46		117	240		357	6.18
iles Grove										
1. Actual	a	1	18	3		21	47	99	164	8.38
2. Full	a	1	21	8		29	41	95	164	1.54
3. 40%, Replacement	a	1	19	5	13	38	38	89	164	3.62
4. 40%, 10%	a	1	21	6		27	41	96	164	3.91
ittsgrove										
1. Actual	a	15	21	15		36	51	95	191	7.12
2. Full	a	10	<b>24</b>	32		56	51	76	191	1.22
3. 40%, Replacement	a	10	23	25	15	62	49	73	191	2.91
4. 40%, 10%	a	11	24	28		53	52	78	191	3.1
uinton										
1. Actual	· · · ·	3	10	5		15	52	29	94	7.6
2. Full		2	10	13		23	49	21	94	1.60
3. 40%, Replacement		2	10		7	18	53	23	94	4.30
4. 40%, 10%		2	11	4	• • • •	15	55	24	94	4.49
alem										
1. Actual	1 .	7	179	78		257	365	3	620	8.64
2. Full	a	12	151	208		359	252	2	620	1.79
3. 40%, Replacement	a	16	191	50	49	290	320	3	620	5.68
3. 40%, Replacement										5.68
3. 40%, Replacement 4. 40%, 10%	a	16	191	50	49	290	320	3	620	5.68 5.64
3. 40%, Replacement 4. 40%, 10% Jpper Penns Neck 1. Actual	a a 	16	191 190 119 84 121	50 103 132 286 61	49 	290 293 251 370 236	320 318 411 284 408	3	620	5.68
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Upper Penns Neck</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> </ol>	a. a.	16 16 7 8	191 190 119 84	50 103 132 286	49 	290 293 251 370	320 318 411 284	3 3 47 33 48	620 620 685 685 685	5.63 5.64 10.00 1.6 6.0
<ol> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Vpper Penns Neck</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> </ol>	a a 	16 16 7 8 12 11	191 190 119 84 121 115	50 103 132 286 61 142	49   54 	290 293 251 370 236 257	320 318 411 284 408	3 3 47 33 48	620 620 685 685 685 685 685 128	5.64 5.64 10.0 1.6 6.0 5.8 8.0
3. 40%, Replacement 4. 40%, 10% Upper Penns Neck 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Pittsgrove	a a 	16 16 7 8 12 11 2	191 190 119 84 121 115 2	50 103 132 286 61 142 2	49   54 	290 293 251 370 236	320 318 411 284 408 389 36 22	3 3 47 33 48 46 89 102	620 620 685 685 685 685 685 128 128	5.64 5.64 10.0 1.6 6.0 5.8 8.0 0.9
<ul> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>ypper Penns Neck</li> <li>1. Actual</li> <li>2. Full</li> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>Yittsgrove</li> <li>1. Actual</li> <li>Yittsgrove</li> <li>2. Full</li> </ul>	a a   a	16 16 7 8 12 11 2 1	191 190 119 84 121 115 2 1	50 103 132 286 61 142 2 3	49   54 	290 293 251 370 236 257 4 4	320 318 411 284 408 389 36	3 3 47 33 48 46 89 102 94	620 620 685 685 685 685 685 685 685 128 128 128	5.64 5.64 10.0 1.6 6.0 5.8 8.0 0.9 2.1
3. 40%, Replacement         4. 40%, 10%         5. pper Penns Neck         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pittsgrove         1. Actual	a a   a	16 16 7 8 12 11 2 1 1	191 190 119 84 121 115 2 1 1	50 103 132 286 61 142 2 3 2 3 2	49  54  10	290 293 251 370 236 257 4 4 13	320 318 411 284 408 389 36 22	3 3 47 33 48 46 89 102	620 620 685 685 685 685 685 128 128	5.64 5.64 10.0 1.6 6.0 5.8 8.0 0.9 2.1
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pittsgrove         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement	a a   a a	16 16 7 8 12 11 2 1	191 190 119 84 121 115 2 1	50 103 132 286 61 142 2 3	49   54 	290 293 251 370 236 257 4 4	320 318 411 284 408 389 36 22 21	3 3 47 33 48 46 89 102 94	620 620 685 685 685 685 685 128 128 128 128	5.64 5.64 10.00 1.6 6.00 5.8 8.00 0.9 2.1.1 2.3
<ul> <li>3. 40%, Replacement</li> <li>4. 40%, 10%</li> <li>5. 40%, 10%</li> <li>7. Full</li></ul>	a a   a a a a a	16 16 7 8 12 11 11 2 1 1 1 1	191 190 119 84 121 115 2 1 1 1 1	50 103 132 286 61 142 2 3 2 2 2	49  54  10 	290 293 251 370 236 257 4 4 13	320 318 411 284 408 389 36 22 21 22 21 22 175	3 3 47 33 48 46 89 102 94 102 94 102 3	620 620 685 685 685 685 685 128 128 128 128 128 128 128	5.66 5.64 10.00 1.66 6.00 5.88 8.00 0.9 2.1 2.3 8.3
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         5. Full	a a   a a a a a a	16 16 7 8 12 11 1 1 1 2	191 190 119 84 121 115 2 1 1 1 1 30	50 103 132 286 61 142 2 3 2 2 2 15	49  54  10 	290 293 251 370 236 257 4 4 13 3	320 318 411 284 408 389 36 22 21 22 21 22 175 149	3 3 47 33 48 46 89 102 94 102 3 3 3	620 620 685 685 685 685 685 128 128 128 128 128 128 128 128	5.66 5.64 10.00 1.6 6.00 5.8 8.0 0.9 9.2.1 2.3 8.2 1.6
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Pittsgrove         1. Actual         3. 40%, Replacement         4. 40%, 10%         Woodstown         1. Actual         2. Full	a a   a a a a a a a	16 16 7 8 12 11 2 1 1 1 1 2 2	191 190 119 84 121 115 2 1 1 1 1 30 28	50 103 132 286 61 142 2 3 2 2 2 15 40	49  54  10 	290 293 251 370 236 257 4 4 4 13 3 46 688 55	320 318 411 284 408 389 36 22 21 22 175 149 163	3 3 47 33 48 46 89 102 94 102 3 3 3 3 3	620 620 685 685 685 685 128 128 128 128 128 218 218 218 218	5.66 5.64 10.00 1.6 6.00 5.8 8.0 9.2.1 2.3 8.3 1.0 4.0
3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         1. Actual         3. 40%, Replacement         4. 40%, 10%	a a   a a a a a a a a a	16 16 16 7 8 12 11 11 1 1 2 2 2 2	191 190 119 84 121 115 2 1 1 1 1 30 28 31	50 103 132 286 61 142 2 3 2 2 3 2 2 15 40 6	49  54  10 	290 293 251 370 236 257 4 4 13 3 46 68	320 318 411 284 408 389 36 22 21 22 21 22 175 149	3 3 47 33 48 46 89 102 94 102 3 3 3	620 620 685 685 685 685 685 128 128 128 128 128 128 128 128	5.6 5.6 10.0 1.6 6.0 5.8 8.0 2.1 2.3 8.3 1.1 4.1
3. 40%, Replacement 4. 40%, 10% 5. Jone Penns Neck 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Pittsgrove 1. Actual 3. 40%, Replacement 4. 40%, 10% 3. 40%, Replacement 4. 40%, 10%	a a   a a a a a a a a a	16 16 7 8 12 11 2 1 1 1 1 2 2	191 190 119 84 121 115 2 1 1 1 1 30 28	50 103 132 286 61 142 2 3 2 2 2 15 40	49  54  10  17	290 293 251 370 236 257 4 4 4 13 3 46 688 55	320 318 411 284 408 389 36 22 21 22 175 149 163	3 3 47 33 48 46 89 102 94 102 3 3 3 3 3	620 620 685 685 685 685 128 128 128 128 128 218 218 218 218	5.6 5.6 10.0 1.6 6.0 5.8 8.0 2.1 2.3 8.3 1.1 4.1
3. 40%, Replacement 4. 40%, 10%	a a   a a a a a a a a a	16 16 16 7 8 12 11 11 1 1 2 2 2 2	191 190 190 190 84 121 115 2 1 1 1 1 1 30 28 31 32	$ \begin{array}{c} 50\\ 103\\ \end{array} $ $ \begin{array}{c} 132\\ 286\\ 61\\ 142\\ \end{array} $ $ \begin{array}{c} 2\\ 3\\ 2\\ 2\\ 2\\ \end{array} $ $ \begin{array}{c} 15\\ 40\\ 6\\ 16\\ \end{array} $	49  54  10  17 	290 293 251 370 236 257 4 4 4 4 3 3 46 68 55 49	320 318 411 284 408 389 36 22 21 22 175 149 163 169	3 3 47 33 48 46 89 102 94 102 94 102 3 3 3 3 3 3 3	620 620 685 685 685 685 128 128 128 128 128 218 218 218 218	5.66 5.64 10.00 1.66 6.00 5.88 8.00 9.2.1 2.5 8.5 1.0 4.4 4.5 7.
3. 40%, Replacement 4. 40%, 10% 4. 40%, 10% 5. 40%, Replacement 6. 4. 40%, Replacement 7. Full 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 2. Full 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, 10% 5. County Total	a a   a a a a a a a a a a	16 16 16 7 8 12 11 11 1 1 2 2 2 2	191 190 119 84 121 115 2 1 1 1 1 1 30 28 81 32 \$1,196	50 103 132 286 61 142 2 3 2 2 2 15 40 0 6 16 \$1,084	49  54  10  17 	290 293 251 370 236 257 4 4 4 13 3 46 68 55 49 \$2,281	320 318 411 284 408 389 36 22 21 22 175 149 163 169 \$1,861	3 3 47 33 48 46 89 102 94 102 3 3 3 3 3 3 5 617	620 620 620 685 685 685 685 685 685 128 128 128 128 128 218 218 218 218	5.66 5.64 10.00 1.66 6.00 5.8 8.00 0.99 2.11 2.3 8.5 1.6 4.6 4.7 7.1
3. 40%, Replacement 4. 40%, 10% Upper Penns Neck 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Pittsgrove 1. Actual 3. 40%, Replacement 4. 40%, 10% Woodstown 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% County Total 1. Actual	a a   a a a a a a a a a a a a	16 16 16 7 8 12 11 1 1 1 2 1 1 1 1 2 2 2 2 2 2	191 190 190 190 84 121 115 2 1 1 1 1 1 30 28 31 32 \$1,196 914	50 103 132 286 61 142 2 3 2 2 2 15 40 6 16 5 40 6 16	49  54  10  17 	290 293 251 370 236 257 4 4 4 13 3 46 688 55 49 *********************************	320 318 411 284 408 389 36 22 21 22 175 149 163 169 \$1,861 1,400	3 3 47 33 48 46 89 102 94 102 94 102 3 3 3 3 3 3 3	620 620 685 685 685 685 128 128 128 128 128 218 218 218 218 218	5.68 5.84 10.00 1.63 6.00 5.88 8.0 0.99 2.1 2.3 8.3 1.6 4.6 4.7 4.7 4.7 4.7
3. 40%, Replacement 4. 40%, 10% 4. 40%, 10% 5. Full 3. 40%, Replacement 4. 40%, 10% Pittsgrove 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 2. Full 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, Replacement 4. 40%, 10% 5. County Total	a a   a a a a a a a a a a a a a	16 16 16 7 8 12 11 1 1 1 2 2 2 2 2 2 2 2 3 90	191 190 119 84 121 115 2 1 1 1 1 1 30 28 81 32 \$1,196	50 103 132 286 61 142 2 3 2 2 2 15 40 0 6 16 \$1,084	49  54  10  17 	290 293 251 370 236 257 4 4 4 13 3 46 68 55 49 \$2,281	320 318 411 284 408 389 36 22 21 22 175 149 163 169 \$1,861	3 3 47 33 48 46 89 102 94 102 3 3 3 3 3 3 3 3 5 70	620 620 620 620 685 685 685 685 685 128 128 128 128 128 128 128 128 128 128	5.68 5.64 10.00 1.66 6.00 5.8 8.0 0.9 2.1 2.3 1.6 4.6 4.7 7.4 1.0

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\* Net taxes after veterans exemptions. a Less than \$500.

#### SOMERSET COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

230

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Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

	<u></u>			Business			Residential	Farm	Total*	
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal J Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
Bedminster										
1. Actual		\$7	\$8	\$8		\$16	\$109	\$156	\$283	6.64%
2. Full		11	12	20		32	108	133	283	1.24
3. 40%, Replacement		10	11	17	\$22	50	100	123	283	2.88
4. 40%, 10%	• • • •	11	12	18		31	109	134	283	3.12
Bernards										
1. Actual	\$2	37	42	115		156	691	31	872	17.54
2. Full	a	26	25	176		201	622	33	872	1.90
3. 40%, Replacement	a	25 27	$23 \\ 25$	$\begin{array}{c} 155 \\ 170 \end{array}$	69	$\begin{array}{c} 246 \\ 195 \end{array}$	582 630	31	872	$4.45 \\ 4.82$
4. 40%, 10%	a	21	20	170	• • • •	190	030	33	872	4.04
Bernardsville		. ·		~ .				_		
1. Actual 2. Full	9	24	45	54	••••	98	470	7	590	10.04
3. 40%, Replacement	1 1	23 22	$53 \\ 52$	$105 \\ 73$	47	$\begin{array}{c} 158 \\ 171 \end{array}$	$\begin{array}{c} 406 \\ 395 \end{array}$	7 7	590 590	$1.39 \\ 3.37$
4. 40%, 10%	î	23	56	86		142	423	7	590	3.61
	-		00	00			120	•	000	0.01
Bound Brook 1. Actual	14	167	224	69		293	417		964	10.97
2. Full	2	167	203	171		$\frac{293}{374}$	330		$\begin{array}{c} 864 \\ 864 \end{array}$	$10.27 \\ 1.78$
3. 40%, Replacement	$\frac{2}{2}$	159	194	135	68	398	316		864	4.26
4. 40%, 10%	3	172	209	153		362	340		864	4.59
Branchburg										
1. Actual	1	12	56	16		72	170	72	316	10.25
2. Full	ā	12	55	34		89	142	77	316	1.56
3. 40%, Replacement	a	11	52	21	25	98	136	74	316	3.73
4. $40\%$ , $10\%$	a	12	56	26		82	146	80	316	4.01
Bridgewater										
1. Actual	6	54	590	367		957	651	32	1,647	9.13
2. Full	1	50	519	576		1,095	492	20	1,647	1.01
3. 40%, Replacement	1	56	584	316	130	1,030	554	23 24	1,647	2.85 2.93
4. 40%, 10%	1	57	601	410	••••	1,012	570	24	1,647	2.00
								and the internet of the	A STREET, STREE	<b>MARKAR BAR</b>
								and the second second	and the second	
Far Hills				5		9	75	1	90	7.80
Far Hills 1. Actual	1	5	4 2	57		9 9	75 75	1	90	0.88
1. Actual 2. Full	a	5	2	<b>5</b> 7 2	 <sub>7</sub>	9 11	75 74	1 1	90 90	$\begin{array}{c} 0.88 \\ 2.14 \end{array}$
1. Actual 2. Full 3. 40%, Replacement	a a	5 5		7		9	75	1	90	0.88
1. Actual 2. Full	a	5	2 2	7 2	7	9 11	75 74	1 1	90 90 90	0.88 2.14 2.29
1. Actual	a a a	5 5 5	2 2 2	7 2 4	7	9 11 6 143	75 74 79 777	1 1 1 170	90 90 90 1,134	0.88 2.14 2.29 13.24
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Franklin 1. Actual	a a a	5 5 5 112	2 2 2 76	7 2	···· 7 ····	9 11 6 143 188	75 74 79 777 666	1 1 1 170 186	90 90 90 1,134 1,134	0.88 2.14 2.29 13.24 1.63
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full	a a a a	5 5 5 112 111	2 2 2	7 2 4 67	····· 7 	9 11 6 143 188 245	75 74 79 777 666 629	1 1 1 170 186 176	90 90 90 1,134 1,134 1,134	0.88 2.14 2.29 13.24 1.63 3.85
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement	a a a a a	5 5 112 111 105	2 2 2 76 71	7 2 4 67 117	····· ····	9 11 6 143 188	75 74 79 777 666	1 1 1 170 186	90 90 90 1,134 1,134	0.88 2.14 2.29 13.24 1.63
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a	5 5 5 112 111	2 2 2 76 71 67	7 2 4 67 117 88	···· ···· ···· 90	9 11 6 143 188 245	75 74 79 777 666 629 679	1 1 1 170 186 176	9090901,1341,1341,1341,1341,134	0.88 2.14 2.29 13.24 1.63 3.85 4.16
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Green Brook	a a a a a a	5 5 5 112 111 105 113	2 2 2 76 71 67 72	7 2 4 67 117 88	···· ···· ···· 90	9 11 6 143 188 245 174 87	75 74 79 777 666 629 679 241	1 1 1 170 186 176 190	90 90 90 1,134 1,134 1,134 1,134 1,134 336	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14 \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual	a a a a a a	5 5 5 112 111 105 113 27	2 2 2 76 71 67	7 2 4 67 117 88 101 17 40	7  90 	9 11 6 143 188 245 174 87 95	75 74 79 777 666 629 679 241 214	1 1 1 170 186 176 190	90 90 90 1,134 1,134 1,134 1,134 1,134 336 336	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full	a a a a a 	5 5 5 112 111 105 113	2 2 2 76 71 67 72 70	7 2 4 67 117 88 101 17 40 26	7  90 	9 11 6 143 188 245 174 87 95 105	75 74 79 777 666 629 679 241 214 206	1 1 1 170 186 176 190	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement	a a a a a a	5 5 5 112 111 105 113 27 33	2 2 2 76 71 67 72 70 55	7 2 4 67 117 88 101 17 40	7  90 	9 11 6 143 188 245 174 87 95	75 74 79 777 666 629 679 241 214	1 1 1 170 186 176 190	90 90 90 1,134 1,134 1,134 1,134 1,134 336 336	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a 	5 5 5 1112 111 105 113 27 33 32	2 2 2 76 71 67 72 70 55 55	7 2 4 67 117 88 101 17 40 26	7  90  27	9 11 6 143 188 245 174 87 95 105 88	75 74 79 777 666 629 679 241 214 206 221	1 1 170 186 176 190	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hillsborough	a a a a a a 	5 5 5 112 111 105 113 27 33 32 34	2 2 2 76 71 67 72 70 55 55	7 2 4 67 117 88 101 17 40 26 31 27	7  90  27	9 11 6 143 188 245 174 87 95 105 88 108	75 74 79 777 666 629 679 241 214 206 221 308	1 1 1 170 186 176 190	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ \end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual	a a a a a a 	5 5 5 1112 111 105 113 27 33 32	2 2 2 76 71 67 72 70 55 53 57 80 62	7 2 4 67 117 88 101 17 40 26 31 27 53	7  90  27 	9 11 6 143 188 245 174 87 95 105 88 105 88 108 115	75 74 79 777 666 629 679 241 214 206 221 308 254	1 1 1 170 186 176 190    161 181	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full	a a a a a a a  2	5 5 5 112 111 105 113 27 33 32 34 34 44 42	2 2 2 76 71 67 72 70 55 53 57 80 62 59	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ \end{array}$	7  90  27  47	9 11 6 143 188 245 174 87 95 105 88 105 88 108 115 139	75 74 79 777 666 629 679 241 214 206 221 308 254 242	1 1 1 170 186 176 190    161 181 173	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ \end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual	a a a a a a a   2 a	5 5 5 112 111 105 113 27 33 32 34 33 44	2 2 2 76 71 67 72 70 55 53 57 80 62	7 2 4 67 117 88 101 17 40 26 31 27 53	7  90  27 	9 11 6 143 188 245 174 87 95 105 88 105 88 108 115	75 74 79 777 666 629 679 241 214 206 221 308 254	1 1 1 170 186 176 190    161 181	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a a  2 a a	5 5 5 112 111 105 113 27 33 32 34 34 44 42	2 2 2 76 71 67 72 70 55 53 57 80 62 59 63	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ 41\\ \end{array}$	7  90  27  47	9 11 6 143 188 245 174 87 95 105 88 105 88 108 115 139 104	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261	1 1 1 170 186 176 190    161 181 173 186	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         4. 40%, 10%         Millisborough         1. Actual         2. Full         Millisborough         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Manville	a a a a a a a  2 a a	5 5 5 112 111 105 113 27 33 32 34 33 44 42 45 97	2 2 2 76 71 67 72 70 55 53 57 80 62 59 63 168	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ 41\\ 202\\ \end{array}$	7  90  27  47 	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347	1 1 1 170 186 176 190    161 181 173 186 28	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\end{array}$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 34 42 45 97 70	2 2 2 76 71 67 72 70 55 53 57 80 62 59 63 168 101	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ 41\\ 202\\ 345\\ \end{array}$	7  90  27  47 	$\begin{array}{c} 9\\ 11\\ 6\\ 143\\ 188\\ 245\\ 174\\ 87\\ 95\\ 105\\ 88\\ 115\\ 139\\ 104\\ 369\\ 445\\ \end{array}$	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278	1 1 1 170 186 176 190    161 181 173 186	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         4. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 34 33 44 42 45 97 70 72	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ 76\\ 71\\ 67\\ 72\\ 70\\ 55\\ 53\\ 57\\ 80\\ 62\\ 59\\ 63\\ 168\\ 101\\ 104\\ 104\\ \end{array}$	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ 41\\ 202\\ 345\\ 271\end{array}$	7  90  27  47  62	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347	1 1 1 170 186 176 190    161 181 173 186 a a	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 34 42 45 97 70	2 2 2 76 71 67 72 70 55 53 57 80 62 59 63 168 101	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ 41\\ 202\\ 345\\ \end{array}$	7  90  27  47 	9 11 6 143 188 245 174 87 95 105 88 105 88 115 139 104 369 445 437	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287	1 1 1 170 186 176 190    161 181 173 186 a a a a a	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 33 44 42 45 97 70 72 76	2 2 2 76 71 67 72 70 55 53 57 70 55 53 57 80 62 59 63 168 101 104 109	$\begin{array}{c} 7\\ 2\\ 4\\ 67\\ 117\\ 88\\ 101\\ 17\\ 40\\ 26\\ 31\\ 27\\ 53\\ 34\\ 41\\ 202\\ 345\\ 271\\ 308 \end{array}$	7  90  27  47  62 	9 11 6 143 188 245 174 87 95 105 88 105 88 108 115 139 104 369 445 437 418	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303	1 1 1 170 186 176 190    161 181 173 186 a a a a a a a	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ 3.48\\ 9.95\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         1. Actual	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 33 44 42 45 97 70 72 76 2	2 2 2 76 71 67 72 70 55 53 57 80 62 59 63 101 104 109 2	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 a	7  90  27  47  62 	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287	1 1 1 170 186 176 190    161 181 173 186 a a a a a	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ 3.48\\ 9.95\\ 1.58\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 33 44 42 45 97 70 70 72 76 2 2	2 2 2 76 71 67 72 70 55 53 57 57 80 62 59 63 168 101 104 109 2 2	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1	7  90  27  47  62 	9 11 6 143 188 245 174 87 95 105 88 105 88 108 115 139 104 369 445 437 418	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a 3 3	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.53\\ 3.80\\ 10.61\\ 1.58\\ 3.65\\ 1.58\\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Year         Millsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 34 42 45 97 70 72 76 2 2 2 2	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 a	7  90  27  47  62  22	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418 2 2	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 22	1 1 1 170 186 176 190    161 181 173 186 a a a a a a a 2 3	$\begin{array}{c} 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ 3.48\\ 9.95\\ 1.58\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 33 44 42 45 97 70 70 72 76 2 2	2 2 2 76 71 67 72 70 55 53 57 57 80 62 59 63 168 101 104 109 2 2	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 a 1 1	7  90  27  47  62 	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418 2 2 4	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 222 20	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a 3 3	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589\\ 589$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.53\\ 3.80\\ 10.61\\ 1.58\\ 3.65\\ 1.58\\ $
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 2 1 2	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1	7  90  27  47  62  2 2	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 447 418 2 2 4 2 4 2	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 222 20	1 1 1 170 1866 176 190    161 181 181 181 181 181 186  186  2 3 3 3	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ 3.48\\ 9.95\\ 1.58\\ 3.65\\ 3.96\\ 12.40\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         4. 40%, Replacement         4. 40%, Replacement         5. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montgomery         1. Actual	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2 2 16	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 2 1 2	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1 1	7  90  27  47  62  2 	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418 2 2 4	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 222 200 22	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a 119 118 117 117 118 117 117 117 117	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ 3.48\\ 9.95\\ 1.58\\ 3.65\\ 3.96\\ 12.40\\ 1.90\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         3. 40%, Replacement         4. 40%, 10%         Montgomery         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2 16 17	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 2 1 2 21 22	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1	7  90  27  47  62  2 2	$\begin{array}{c} 9\\ 11\\ 6\\ 143\\ 188\\ 245\\ 174\\ 87\\ 95\\ 105\\ 88\\ 108\\ 115\\ 139\\ 104\\ 369\\ 445\\ 437\\ 418\\ 2\\ 2\\ 2\\ 4\\ 2\\ 31\\ 42\\ 54\\ \end{array}$	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 22 20 22 20 22 146 132 126	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a 119 119 1	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.65\\ 3.96\\ 12.40\\ 1.240\\ 1.240\\ 1.54\\ 1.58\\ 3.96\\ 12.40\\ 1.54\\ 1.58\\ 1$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montgomery         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 32 34 42 45 97 70 72 76 2 2 2 2 2 2 2 16 17 16	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 2 1 2	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 & 1 1 1 1 1 1 1 10 21	7  90  27  47  62  2 	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418 2 2 4 2 4 2 31 42	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 222 20 22 20 22 146 132	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a 119 118 117 117 118 117 117 117 117	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.53\\ 3.80\\ 10.61\\ 1.28\\ 3.30\\ 3.48\\ 9.95\\ 1.58\\ 3.65\\ 3.96\\ 12.40\\ 1.90\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         3. 40%, Replacement         4. 40%, 10%         Montgomery         1. Actual         2. Full	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2 16 17	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 2 2 1 2 21	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1 1 1 1 9	7  90  27  47  62  2  2  24	$\begin{array}{c} 9\\ 11\\ 6\\ 143\\ 188\\ 245\\ 174\\ 87\\ 95\\ 105\\ 88\\ 108\\ 115\\ 139\\ 104\\ 369\\ 445\\ 437\\ 418\\ 2\\ 2\\ 2\\ 4\\ 2\\ 31\\ 42\\ 54\\ \end{array}$	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 22 20 22 20 22 146 132 126	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a 119 119 1	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	0.88 2.14 2.29 13.24 1.63 3.85 4.16 10.14 1.65 3.98 4.27 10.73 1.48 3.53 3.80 10.61 1.28 3.30 3.48 9.95 1.58 3.65 3.96 12.40 1.90 4.54 4.88
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montgomery         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2 2 16 17 16 17	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 1	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1 1 1 1 1 1 1 1 21 9 13	7  90  27  47  62  2  22 	$\begin{array}{c} 9\\ 11\\ 6\\ 143\\ 188\\ 245\\ 174\\ 87\\ 95\\ 105\\ 88\\ 108\\ 115\\ 139\\ 104\\ 369\\ 445\\ 437\\ 418\\ 2\\ 2\\ 2\\ 4\\ 2\\ 31\\ 42\\ 54\\ \end{array}$	75 74 79 777 666 629 679 241 214 206 221 308 254 242 261 347 278 287 303 24 22 20 22 20 22 146 132 126	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a 119 119 1	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	0.88 2.14 2.29 13.24 1.63 3.85 3.98 4.16 10.14 1.65 3.98 4.27 10.73 1.48 3.53 3.80 10.61 1.28 3.30 3.48 9.95 1.58 3.65 3.96 12.40 1.90 4.54 4.88 9.88
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yerull         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Montgomery         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         North Plainfield         1. Actual	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 32 34 42 45 97 70 70 72 76 2 2 2 2 2 2 2 16 17 16 17 16 17 30	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 2 2 1 2 2 1 2 2 1 1 2 2 1 1 1 1	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 a 1 1 1 1 1 1 1 9 13 84	7  90  27  47  62  62  22  22 	$\begin{array}{c} 9\\ 11\\ 6\\ 143\\ 188\\ 245\\ 174\\ 87\\ 95\\ 105\\ 88\\ 108\\ 115\\ 139\\ 104\\ 369\\ 445\\ 437\\ 418\\ 2\\ 2\\ 2\\ 4\\ 2\\ 31\\ 42\\ 54\\ 35\\ \end{array}$	$\begin{array}{c} 75\\ 74\\ 79\\ \end{array}\\ 77\\ 666\\ 629\\ 679\\ 241\\ 214\\ 206\\ 221\\ \end{array}\\ 308\\ 254\\ 242\\ 261\\ \end{array}\\ 308\\ 254\\ 242\\ 261\\ \end{array}\\ 347\\ 278\\ 287\\ 303\\ 24\\ 22\\ 20\\ 22\\ 146\\ 132\\ 126\\ 136\\ 1,163\\ \end{array}$	1 1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a 119 119 1	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	$\begin{array}{c} 0.88\\ 2.14\\ 2.29\\ 13.24\\ 1.63\\ 3.85\\ 4.16\\ 10.14\\ 1.65\\ 3.98\\ 4.27\\ 10.73\\ 1.48\\ 3.30\\ 3.48\\ 9.95\\ 1.58\\ 3.30\\ 3.48\\ 9.95\\ 1.58\\ 3.65\\ 3.96\\ 12.40\\ 1.90\\ 4.54\\ 4.88\\ 9.88\\ 2.06\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Franklin         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Green Brook         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Hillsborough         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Manville         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Millstone         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement <td>a a a a a a a a a a a a a a a a a a a</td> <td>5 5 5 112 111 105 113 27 33 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2 2 16 17 16 17</td> <td><math display="block">\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}</math> 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 1</td> <td>7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1 1 1 1 1 1 1 1 21 9 13</td> <td>7  90  27  47  62  2  22 </td> <td>9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418 2 2 4 2 4 31 42 54 5 245 245 245 245 245 24</td> <td><math display="block">\begin{array}{c} 75\\ 74\\ 79\\ \end{array}\\ 77\\ 666\\ 629\\ 679\\ 241\\ 214\\ 206\\ 221\\ 308\\ 254\\ 242\\ 261\\ 347\\ 278\\ 287\\ 303\\ 24\\ 22\\ 200\\ 22\\ 146\\ 132\\ 126\\ 136\\ 1,306\\ \end{array}</math></td> <td>1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a a a a a</td> <td><math display="block">\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3</math></td> <td>0.88 2.14 2.29 13.24 1.63 3.85 3.98 4.16 10.14 1.65 3.98 4.27 10.73 1.48 3.53 3.80 10.61 1.28 3.30 3.48 9.95 1.58 3.65 3.96 12.40 1.90 4.54 4.88 9.88</td>	a a a a a a a a a a a a a a a a a a a	5 5 5 112 111 105 113 27 33 32 34 33 44 42 45 97 70 72 76 2 2 2 2 2 2 2 2 16 17 16 17	$\begin{array}{c} 2\\ 2\\ 2\\ 2\\ \end{array}$ 76 71 67 72 70 55 53 57 80 62 59 63 168 101 104 109 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 1	7 2 4 67 117 88 101 17 40 26 31 27 53 34 41 202 345 271 308 8 1 1 1 1 1 1 1 1 1 1 21 9 13	7  90  27  47  62  2  22 	9 11 6 143 188 245 174 87 95 105 88 108 115 139 104 369 445 437 418 2 2 4 2 4 31 42 54 5 245 245 245 245 245 24	$\begin{array}{c} 75\\ 74\\ 79\\ \end{array}\\ 77\\ 666\\ 629\\ 679\\ 241\\ 214\\ 206\\ 221\\ 308\\ 254\\ 242\\ 261\\ 347\\ 278\\ 287\\ 303\\ 24\\ 22\\ 200\\ 22\\ 146\\ 132\\ 126\\ 136\\ 1,306\\ \end{array}$	1 1 1 170 186 176 190   161 181 173 186 a a a a a a a a a a a a a	$\begin{array}{c} 90\\ 90\\ 90\\ 90\\ 1,134\\ 1,134\\ 1,134\\ 1,134\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 336\\ 3$	0.88 2.14 2.29 13.24 1.63 3.85 3.98 4.16 10.14 1.65 3.98 4.27 10.73 1.48 3.53 3.80 10.61 1.28 3.30 3.48 9.95 1.58 3.65 3.96 12.40 1.90 4.54 4.88 9.88

a Less than \$500.

# SOMERSET COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES—1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

					ess Taxes		Residential	Farm	Total*	
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
eapack-Gladstone										
1. Actual	\$1	<b>\$16</b>	\$45	\$15		\$60	\$123	\$17	\$212	10.11
2. Full	a	16	32	32		65	117	16	212	1.58
3. 40%, Replacement	a	16	32	16	\$17	65	116	16	212	3.94
4. $40\%$ , $10\%$	a	17	34	22		56	124	18	212	4.19
aritan										
I. Actual	6	62	100	73		173	213		437	11.65
2. Full	1	89	81	120		200	151		437	1.35
3. 40%, Replacement	1	95	87	63	35	184	163		437	3.64
4. 40%, 10%	1	99	90	83		173	170		437	3.79
ocky Hill										
1. Actual		1	3	1		4	29	1	33	10.74
2. Full		1	5	2		7	24	ĩ	33	1.59
3. 40%, Replacement		ā	5	$\overline{2}$	3	9	23	ī	33	3.74
. 40%, 10%		1	5	$\tilde{2}$		7	25	1	33	4.04
merville										
1. Actual	14	14	424	132		556	657		1,204	10.22
2. Full	2	16	270	330		600	598		1,204	1.80
. 40%, Replacement	2	16	270	238	95	603	598		1,204	4.50
	3			238		565		••••		
. 40%, 10%	э	17	287	211	• • • •	909	637	••••	1,204	4.79
outh Bound Brook	_		-			00	185		070	<b>•</b> •••
Actual	a	6	51	32	• • • •	82	175	1	252	9.30
2. Full	a	5	40	83	••••	123	128	1	252	1.73
. 40%, Replacement	a	5	40	63	20	123	129	1	252	4.38
. 40%, 10%	a	5	43	72		115	137	1	252	4.64
arren										
L Actual		98	28	12		40	292	41	446	15.22
2, Full		115	27	19		46	252	38	446	1.66
3. 40%, Replacement		107	25	15	35	76	234	36	446	3.85
4. 40%, 10%		116	27	17		44	254	39	446	4.17
			00	24		117	229	1	374	13.34
atchung		10		24		114	216	1	374	1.34
		42	92	95						
1. Actual		45	80	35	30		215	1	374	
l. Actual 2. Full	••••	45 45	80 80	7	30	116	215 229		374 374	
1. Actual		45	80				215 229	1		
1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	• • • •	45 45	80 80	7	30	116 100	229	1 1	374	3.5
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Sounty Total	••••	45 45 48	80 80 85	7 15	30	116 100 \$3,618	229 \$7,451	1 1 \$813	374 \$12,316	3.5
I. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Junty Total 1. Actual	\$68	45 45 48 \$861	80 80 85 \$2,289	7 15 \$1,329	30	116 100	229 \$7,451 6,391	1 1 \$813 818	374 \$12,316 12,316	3.5 
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         bunty Total         1. Actual         2. Full	\$68 10	45 45 48 \$861 889	80 80 85 \$2,289 1,814	7 15 \$1,329 2,536	30 	116 100 \$3,618	229 \$7,451	1 1 \$813 818 779	374 \$12,316 12,316 12,316	3.54 10.70 1.50 3.76
1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$68	45 45 48 \$861	80 80 85 \$2,289	7 15 \$1,329	30 	116 100 \$3,618 4,350	229 \$7,451 6,391	1 1 \$813 818	374 \$12,316 12,316	$ \begin{array}{r} 3.33\\ 3.54\\ 10.70\\ 1.50\\ 3.76\\ 4.00 \end{array} $

\* Net taxes after veterans exemptions. a Less than \$500.

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#### SUSSEX COUNTY ACTUA<sup>4</sup>, TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax as: ssed - (1957).
 Full value, bousehold personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Andover Boro	\$1	\$1		ØF		<b>\$</b> 11	\$45	50		
1. Actual 2. Full placement	a	ī	<b>s</b> 6	°6		12	42	\$9 9	\$63 63	15.019 2.38
9 -0%, 10%	a	1	5 6	.4 4	\$5	14	40	9	63	5.71
Indover Township			Ŭ	-	• • • •	10	43	10	63	6.15
1. Actual 2. Full	a	10	37	9		46	150			
3. 40%, Replacement	a	10	43	9		40 52	$\begin{array}{c} 157 \\ 147 \end{array}$	34 34	240	14.73
4. 40%, 10%	a a	9 10	39	8	19	66	136	34 31	240 240	2.21 5.13
Branchville	a	10	43	9		51	147	34	240	5.56
1. Actual	a		00							0.00
Z. Full	a	a a	28 28	8 8		35	44	a	77	12.00
3. 40%, Replacement	a	a	27	3	6	36	41	a	77	1.82
4. 40%, 10%	a	a	29	5		37 34	41 43	a	77	4.45
yram						•••	10	a	77	4.76
1. Actual 2. Full	a	19	4	4		8	145			
3. 40%, Replacement	a	14	5	5		9	145 144	a a	166	9.51
4. $40\%$ , $10\%$	a a	13 14	$\frac{4}{5}$	3	13	21	134	a	$\begin{array}{c} 166 \\ 166 \end{array}$	$1.72 \\ 4.00$
rankford			5	4		9	145	a	166	4.34
1. Actual	a	12	00							
Z. Full	a	15	22 21	6 6		28	183	84	300	13.43
3. 40%, Replacement	a	14	19	5	24	27 48	167	93	300	2.09
4. 40%, 10%	a	15	21	ő		48 27	$154 \\ 167$	86	300	4.85
ranklin						21	101	94	300	5.26
1. Actual 2. Full	3	6	70	20		90	101	-		
3. 40%, Replacement	a a	4	47	22		68	181 194	7 8	268	16.73
4. 40%, 10%	a	4 4	44 48	13 16	21	79	185	8	268 268	$2.64 \\ 6.32$
		-	10	10	••••	64	199	8	268	6.80
			and the second second						4444444444	and a state of the
redon										
1. Actual 2. Full	<b>a</b> a	3 4	4 5	1		5 5	39 43	50 43	94 94 94	17.04 1.88 4 36
l. Actual 2. Full 3. 40%, Replacement	a a	4 3	5 4	1 1	7	5 12	43 39	43 40	94 94	1.88 4.36
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a	4	5	1		5	43	43	94	1.88
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a	4 3 4	5 4 5	1 1 1	7	5 12	43 39	43 40	94 94	1.88 4.36
I. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% reen 1. Actual	a a	4 3	5 4	1 1 1 2 4	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 12 5 4 6	43 39 43 28 38	43 40 43 57 44	94 94 94 89 89	1.88 4.36 4.73 12.38 2.61
I. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% 	a a a	4 3 4 2 2 2	5 4 5 2 3 3	1 1 1 2 4 2	····· ····	5 12 5 4 6 12	43 39 43 28 38 35	43 40 43 57 44 41	94 94 94 89 89 89 89	1.88 4.36 4.73 12.38 2.61 6.11
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement	a a a a	4 3 4 2 2	5 4 5 2 3	1 1 1 2 4	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 12 5 4 6	43 39 43 28 38	43 40 43 57 44	94 94 94 89 89	1.88 4.36 4.73 12.38 2.61
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         amburg	2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3	5 4 5 2 3 3 3 3	1 1 2 4 2 3	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 12 5 4 6 12 6	43 39 43 28 38 35 38	43 40 43 57 44 41 44	94 94 94 89 89 89 89 89	1.88 4.36 4.73 12.38 2.61 6.11 6.61
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual	2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3	5 4 5 2 3 3 3 3 28	1 1 2 4 2 3 8	···· ···· 7 ····	5 12 5 4 6 12 6 36	43 39 43 28 38 35 35 38 49	43 40 43 57 44 41 44 2	94 94 94 89 89 89 89 89 89	1.88 4.36 4.73 12.38 2.61 6.11 6.61 11.23
<ol> <li>Actual</li> <li>Full</li> <li>40%, Replacement</li> <li>40%, 10%</li> <li>Actual</li> <li>Full</li> <li>40%, Replacement</li> <li>40%, 10%</li> <li>amburg</li> <li>Actual</li> <li>Actual</li> </ol>	2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2	5 4 5 2 3 3 3 3	1 1 2 4 2 3	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 12 5 4 6 12 6 36 34 35	43 39 43 28 38 35 38 49 49 49	43 40 43 57 44 41 44 2 2 2 2	94 94 94 89 89 89 89 89 89 85 85 85	1.88 4.36 4.73 12.38 2.61 6.11 6.61 11.23 1.98 4.94
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a	4 3 4 2 2 2 3 3 3 2	5 4 5 3 3 3 3 28 25	1 1 2 4 2 3 3 8 10	7  7 	5 12 5 4 6 12 6 36 34	43 39 43 28 38 35 38 49 49	43 40 43 57 44 41 44 2 2	94 94 94 89 89 89 89 89 85 85	1.88 4.36 4.73 12.38 2.61 6.11 6.61 11.23 1.98
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2 2 2	5 4 5 3 3 3 3 28 25 25	1 1 2 4 2 3 8 10 3 5	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 12 5 4 6 12 6 36 34 35 31	43 39 43 28 38 35 38 49 49 49 49 52	43 40 43 57 44 41 44 2 2 2 2 2 2 2	94 94 94 89 89 89 89 89 85 85 85 85 85 85	1.88 4.36 4.73 12.38 2.61 6.11 6.61 11.23 1.98 4.94 5.26
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 2 3 3 2 2 2 2 9	5 4 5 2 3 3 3 3 28 25 26 11	1 1 2 4 2 3 8 10 3 5 2	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 12 5 4 6 12 6 36 34 35 31 13	43 39 43 28 38 35 38 49 49 49 52 48	43 40 43 57 44 41 44 2 2 2 2 2 2 2 43	94 94 94 89 89 89 89 89 85 85 85 85 85 109	1.88 4.36 4.73 12.38 2.61 6.11 6.61 11.23 1.98 4.94 5.26 13.55
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         I. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         I. Actual         2. Full	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 2 3 3 2 2 2 9 6	5 4 5 2 3 3 3 3 28 25 25 26 11 10	1 1 2 4 2 3 8 10 3 5 2 2	7  7  7 	5 12 5 4 6 12 6 34 35 31 13 11	43 39 43 28 38 35 38 49 49 49 49 52 48 40	43 40 43 57 44 41 44 2 2 2 2 2 2 2 3 3 53	94 94 94 89 89 89 89 85 85 85 85 85 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 2 3 3 2 2 2 9 6 5	5 4 5 2 3 3 3 3 28 25 26 11 10 9	1 1 2 4 2 3 8 10 3 5 2 2 2 1	····· ····	5 12 5 4 6 12 6 34 35 31 13 11 19	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37	43 40 43 57 44 41 44 2 2 2 2 2 2 2 43 53 49	94 94 94 89 89 89 89 89 85 85 85 85 85 109	1.88 4.36 4.73 12.38 2.61 6.11 6.61 11.23 1.98 4.94 5.26 13.55
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 2 3 3 2 2 2 9 6	5 4 5 2 3 3 3 3 28 25 25 26 11 10	1 1 2 4 2 3 8 10 3 5 2 2	7  7  7 	5 12 5 4 6 12 6 34 35 31 13 11	43 39 43 28 38 35 38 49 49 49 49 52 48 40	43 40 43 57 44 41 44 2 2 2 2 2 2 2 3 3 53	94 94 94 89 89 89 89 89 85 85 85 85 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ \end{array}$
1. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 2 3 3 2 2 2 9 6 5 6	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10	1 1 2 4 2 3 8 10 3 5 2 2 1 1	7  7  7  7  9	5 12 5 4 6 12 6 34 35 31 13 11 19	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37	43 40 43 57 44 41 44 2 2 2 2 2 2 2 43 53 49	94 94 94 89 89 89 89 89 85 85 85 85 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ampton         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 2 3 3 2 2 2 9 6 5	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 1 3 3	····· 7 ···· 7 ···· 7 ···· 7 ···· 9 ····	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 27 132	43 40 43 57 44 41 44 2 2 2 2 2 2 2 43 53 49 53 28 29	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         I. Actual         2. Full         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2 2 9 6 5 6 40 30 28	5 4 5 2 3 3 3 3 28 25 26 11 10 9 10 5 4 4	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 3 3 2	7  7  7  9  15	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37 40 127 132 122	43 40 43 57 44 41 44 2 2 2 2 2 2 43 53 49 53 28 29 27	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.98\\ 4.98\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ \end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         I. Actual         2. Full         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2 2 9 6 5 6 40 30	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 1 3 3	····· 7 ···· 7 ···· 7 ···· 7 ···· 9 ····	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 27 132	43 40 43 57 44 41 44 2 2 2 2 2 2 2 43 53 49 53 28 29	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         andyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 2 9 6 5 6 40 30 28 30	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4 4 4 4	1 1 2 4 2 3 8 10 3 5 2 2 1 1 3 3 2 2	7  7  7  9  15	5 12 5 4 6 12 6 36 34 35 31 13 11 19 11 9 7 21 6	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133	43 40 43 57 44 41 44 2 2 2 2 2 2 43 53 49 53 28 29 27 30	94 94 94 89 89 89 89 85 85 85 85 85 109 109 109 109 109 109 196 196 196	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ \end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Teen         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         I. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         4. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         0%         0%         0%         0%	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2 2 3 9 6 5 6 40 30 28 30 60	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4 4 4 4 24	1 1 2 4 2 3 3 5 2 2 1 1 1 3 3 2 2 9	7  7  7  7  9  15 	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37 40 127 132 122 133 481	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ \end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Treen         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         I. Actual         2. Full         2. Full         3. 40%, Replacement         4. 40%, 10%         ampton         I. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 9 6 5 6 40 30 28 30 60 58	5 4 5 2 3 3 3 3 28 25 26 11 10 9 10 5 4 4 4 4 4 24 38	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 1 3 3 2 2 2 9 13	7  7  7  9  15 	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33 51	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133 481 460	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 4.94\\ 4.94\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 3 4 2 2 2 3 3 2 2 2 3 9 6 5 6 40 30 28 30 60	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4 4 4 4 24	1 1 2 4 2 3 3 5 2 2 1 1 1 3 3 2 2 9	7  7  7  7  9  15 	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37 40 127 132 122 133 481	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 3 9 6 5 6 40 30 28 30 60 53	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4 4 4 4 24 38 35	1 1 2 4 2 3 8 10 3 5 2 2 1 1 3 3 2 2 9 13 12	7  7  7  9  15  45	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33 51 91	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 109 109 109 109 109 109 196 196 196 196	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ \end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>reen</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>amburg</b> 1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10% <b>ampton</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10% <b>ardyston</b> 1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%    <	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 3 9 6 5 6 40 30 28 30 60 53	5 4 5 2 3 3 3 3 28 25 25 26 11 10 9 10 5 4 4 4 4 24 38 35	1 1 2 4 2 3 8 10 3 5 2 2 1 1 3 3 2 2 9 13 12	7  7  7  9  15  45	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33 51 91	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 85 109 109 109 109 109 109 109 109 109 106 196 196 196 196 196 196 196	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       4 \\       3 \\       4 \\       2 \\       2 \\       2 \\       2 \\       3 \\       3 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       9 \\       6 \\       5 \\       6 \\       40 \\       30 \\       28 \\       30 \\       60 \\       58 \\       53 \\       58 \\       1 \\       1     $	$     \begin{array}{r}       5 \\       4 \\       5 \\       2 \\       3 \\       3 \\       3 \\       28 \\       25 \\       226 \\       11 \\       10 \\       9 \\       10 \\       5 \\       4 \\       4 \\       4 \\       24 \\       38 \\       35 \\       38 \\       6 \\       4     \end{array} $	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 3 3 2 2 9 13 12 13 12 13 5	7  7  7  9  15  45 	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33 51 91 51 10 8	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24 27	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 89 85 85 85 85 85 109 109 109 109 109 109 196 196 196 196 196 564 564 564 564	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\\ 2.38\end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         I. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         3. 40%, Replacement         4. 40%, 10%         opatcong         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 2 3 3 3 2 2 2 2 2 3 3 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 3 3 3 2 2 2 2 2 3 3 3 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 3 3 3 3 2 2 2 2 2 2 2 3 3 3 3 3 2 2 2 2 2 2 2 3	$     \begin{array}{r}       5 \\       4 \\       5 \\       2 \\       3 \\       3 \\       3 \\       28 \\       25 \\       25 \\       26 \\       11 \\       10 \\       9 \\       10 \\       5 \\       4 \\       4 \\       24 \\       38 \\       35 \\       38 \\       6 \\       4 \\       4 \\       4   \end{array} $	1 1 2 4 2 3 8 10 3 5 2 2 1 1 3 3 2 2 9 13 12 13 3 5 1	7  7  7  9  15  45  7	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33 51 91 51 10 8 11	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24 27 26	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 30  53 53 53 53 53 53 53 53 53 53 53 53 53	94 94 94 89 89 89 89 89 85 85 85 85 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\\ 2.38\\ 5.76\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement	a a a a a a a a a a a a a a a a a a a	$     \begin{array}{r}       4 \\       3 \\       4 \\       2 \\       2 \\       2 \\       2 \\       3 \\       3 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       2 \\       9 \\       6 \\       5 \\       6 \\       40 \\       30 \\       28 \\       30 \\       60 \\       58 \\       53 \\       58 \\       1 \\       1     $	$     \begin{array}{r}       5 \\       4 \\       5 \\       2 \\       3 \\       3 \\       3 \\       28 \\       25 \\       226 \\       11 \\       10 \\       9 \\       10 \\       5 \\       4 \\       4 \\       4 \\       24 \\       38 \\       35 \\       38 \\       6 \\       4     \end{array} $	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 3 3 2 2 9 13 12 13 12 13 5	7  7  7  9  15  45 	5 12 5 4 6 12 6 34 35 31 13 11 19 11 9 7 21 6 33 51 91 51 10 8	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24 27	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 89 85 85 85 85 85 109 109 109 109 109 109 196 196 196 196 196 564 564 564 564	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\\ 2.38\end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Status         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         4. 40%, 10%         ardyston         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         Status         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         4. 40%, 10%         afayette         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         <	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 2	5 4 5 2 3 3 3 3 2 8 25 25 26 11 10 9 10 5 4 4 4 4 24 38 35 38 6 4 4 4 4	$     \begin{array}{c}       1 \\       1 \\       2 \\       4 \\       2 \\       3 \\       8 \\       10 \\       3 \\       5 \\       2 \\       2 \\       1 \\       1 \\       3 \\       2 \\       2 \\       9 \\       13 \\       12 \\       13 \\       3 \\       5 \\       1 \\       2     \end{array} $	7  7  7  7  9  15  45  7  7 	5 12 5 4 6 36 34 35 31 13 11 19 11 9 7 21 6 33 51 91 51 10 8 11 6	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24 27 26 28	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 1.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\\ 2.38\\ 5.76\\ 6.17\\ \end{array}$
I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         amburg         I. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         ampton         I. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         ardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         afayette         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         afayette         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 2 3 3 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 2 3 3 2 2 2 2 3 3 2 2 2 2 2 3 3 2 2 2 2 2 3 3 2 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 3 3 3 2 3 3 2 2 2 2 3 3 3 2 2 2 2 2 2 2 3 3 3 2 2 2 2 2 3 3 3 2 2 2 2 3 3 3 2 3 3 3 2 2 2 3	$     5 \\     4 \\     5 \\     2 \\     3 \\     3 \\     3 \\     28 \\     25 \\     26 \\     11 \\     10 \\     9 \\     10 \\     5 \\     4 \\     4 \\     4 \\     24 \\     38 \\     35 \\     38 \\     6 \\     4 \\     5 \\  $	1 1 2 4 2 3 8 10 3 5 2 2 2 1 1 3 3 2 2 9 13 12 13 5 12 9	7            7            7            9            15            45            7            7            15	$ \begin{array}{c} 5\\ 12\\ 5\\ 4\\ 6\\ 12\\ 6\\ 36\\ 34\\ 35\\ 31\\ 19\\ 11\\ 9\\ 7\\ 21\\ 6\\ 33\\ 51\\ 91\\ 51\\ 10\\ 8\\ 11\\ 6\\ 13\\ \end{array} $	43 39 43 28 38 35 38 49 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24 27 26 28 28	43 40 43 57 44 41 44 2 2 2 2 2 2 2 43 53 49 53 28 29 27 30  55 55 24	94 94 94 89 89 89 89 89 85 85 85 85 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.11\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\\ 2.38\\ 5.76\end{array}$
redon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         reen         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Imburg         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Impton         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mardyston         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Copatcong         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         afayette         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         afayette         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement     <	a a a a a a a a a a a a a a a a a a a	4 3 4 2 2 2 2 3 3 2 2 2 3 3 2 2 2 2 9 6 5 6 40 30 28 30 60 58 53 58 1 1 1 1	5 4 5 2 3 3 3 3 2 8 25 25 26 11 10 9 10 5 4 4 4 4 24 38 35 38 6 4 4 4 4	$     \begin{array}{c}       1 \\       1 \\       2 \\       4 \\       2 \\       3 \\       8 \\       10 \\       3 \\       5 \\       2 \\       2 \\       1 \\       1 \\       3 \\       2 \\       2 \\       9 \\       13 \\       12 \\       13 \\       3 \\       5 \\       1 \\       2     \end{array} $	7  7  7  7  9  15  45  7  7 	5 12 5 4 6 36 34 35 31 13 11 19 11 9 7 21 6 33 51 91 51 10 8 11 6	43 39 43 28 38 35 38 49 49 49 52 48 40 37 40 127 132 122 133 481 460 424 461 24 27 26 28	43 40 43 57 44 41 44 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	94 94 94 89 89 89 89 85 85 85 85 85 109 109 109 109 109 109 109 109 109 109	$\begin{array}{c} 1.88\\ 4.36\\ 4.73\\ 12.38\\ 2.61\\ 6.61\\ 11.23\\ 1.98\\ 4.94\\ 4.94\\ 5.26\\ 13.55\\ 1.40\\ 3.24\\ 3.51\\ 12.83\\ 1.78\\ 4.14\\ 4.48\\ 8.92\\ 1.91\\ 4.40\\ 4.77\\ 11.17\\ 2.38\\ 5.76\\ 6.17\\ 9.52\end{array}$

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#### SUSSEX COUNTY-Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Taxes——— Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Ta <b>x</b> Rate
Newton						Contraction of Contra				
1. Actual	\$1	\$7	\$160	\$82		\$242	\$412	\$3	\$644	12.759
2. Full	a	12	140	115		240	400	3	644	2.64
3. 40%, Replacement	a	12 12	140	а 34	\$51	191 178	$\begin{array}{c} 450 \\ 463 \end{array}$	4 4	$\begin{array}{c} 644 \\ 644 \end{array}$	$7.43 \\ 7.65$
4. 40%, 10%	a	12	144	24		110	403	4	044	1.00
)gdensburg	9	1	203	6		208	43	2	251	10.01
1. Actual 2. Full	a a	1	203	8		208	40	$\frac{2}{2}$	251	2.06
3. 40%, Replacement	a	î	191	1	20	212	38	$\tilde{2}$	251	4.88
4. 40%, 10%	a	ĩ	206	3		209	41	3	251	5.26
Sandyston										
1. Actual		9	17	3		21	80	38	142	12.80
2. Full		7	5	4		9	75	52	142	2.05
3. 40%, Replacement		7	5	2	11	18	70	49	142	4.78
4. 40%, 10%	· · · · ·	7	5	3		8	76	53	142	5.18
Sparta									0.74	
1. Actual	a	104	60 67	11	• • • •	71	689	50 50	874	16.06
2. Full 3. 40%, Replacement	a a	75 70	$\begin{array}{c} 67\\ 62\end{array}$	$10 \\ 8$	69	77 139	682 631	50 46	874 874	$2.18 \\ 5.03$
4. 40%, 10%	a	76	67	9		76	685	50	874	5.46
Stanhope			••	-						
1. Actual		10	19	8		27	79		110	11.36
2. Full		12	13	9		22	78		110	1.94
3. 40%, Replacement		12	13	5	9	26	74		110	4.66
4. 40%, 10%		13	14	6		20	80		110	5.02
Stillwater										
1. Actual	a	9	4	3		7	92	33	136	11.64
2. Full		8	5	3		7	92	30	136	1.50
3. 40%, Replacement 4. 40%, 10%		8	$\frac{4}{4}$	a 1	11	15 5	84 <b>91</b>	30 33	136 136	3.44 <b>3.73</b>
			-							
									ta Iri - Caldeni	
~ <u></u>					-					
~										
~						07		2	157	12.03
Sussex		2	47	21		67	90	22	157 157	2.45
Sussex 1. Actual	1	222		28	····	68	90 87		157 157	$2.45 \\ 6.84$
Sussex 1. Actual 2. Full		2 2 2	47 39 44	$28 \\ 2$	  12		90	2	157	
Sussex 1. Actual 2. Full 3. 40%, Replacement	1 a	222	47 39	28	····	68 58	90 87 97	2 2	157 157 157	$2.45 \\ 6.84 \\ 7.06$
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a	2 2 2 3	47 39 44 45	28 2 9	 12 	68 58 55	90 87 97	2 2 2 52	157 157 157 251	2.45 6.84 7.06 10.25
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon	1 a a	2 2 2 3 44	47 39 44 45 6	28 2 9 15	  	68 58	90 87 97 100 142 163	2 2 2 52 43	157 157 157 251 251	2.45 6.84 7.06 10.25 1.27
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 2. Full	1 a a a a a	2 2 2 3 44 28	47 39 44 45 6 7	28 2 9 15 12	 12 	68 58 55 21 19 27	90 87 97 100 142 163 158	2 2 2 52 43 42	157 157 157 251 251 251	2.456.847.0610.251.273.06
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 2. Full 3. 40%, Replacement	1 a a a a a a a	2 2 2 3 44 28 27	47 39 44 45 6 7 6	28 2 9 15	 12 	68 58 55 21 19	90 87 97 100 142 163	2 2 2 52 43	157 157 157 251 251	2.456.847.0610.251.273.06
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual	1 a a a a a	2 2 2 3 44 28	47 39 44 45 6 7	28 2 9 15 12 1	 12  20	68 58 55 21 19 27 11	90 87 97 100 142 163 158 169	2 2 2 52 43 42 45	157 157 157 251 251 251 251	2.456.847.0610.251.273.063.73
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Walpack	1 a a a a a a a a a	2 2 2 3 44 28 27 29	$47 \\ 39 \\ 44 \\ 45 \\ 6 \\ 7 \\ 6 \\ 7 \\ 6 \\ 7 \\ 6 \\ 7 \\ 7 \\ 6 \\ 7 \\ 7$	28 2 9 15 12 1	 12  20	68 58 55 21 19 27 11	90 87 97 100 142 163 158 169 24	2 2 52 43 42 45 26	157 157 157 251 251 251 251 251 251	2.456.847.0610.251.273.063.7313.18
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 3. 40%, Replacement 4. 40%, 10% Walpack 1. Actual	1 a a a a a a 	2 2 2 3 44 28 27 29 10	47 39 44 45 6 7 6	28 2 9 15 12 1 4 2 1	 12  20 	68 58 55 21 19 27 11 6 5	90 87 97 100 142 163 158 169 24 21	2 2 52 43 42 45 26 23	157 157 157 251 251 251 251 251 63 63	$2.45 \\ 6.84 \\ 7.06 \\ 10.25 \\ 1.27 \\ 3.06 \\ 3.73 \\ 13.18 \\ 1.85 $
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, 10% Walpack 1. Actual 4. 2 Full	1 a a a a a a a 	2 2 2 3 44 28 27 29 10 14	47 39 44 45 6 7 6 7 4 4 4 4	28 2 9 15 12 1 4 2 1 1	 12  20  5	68 58 55 21 19 27 11 6 5 10	90 87 97 100 142 163 158 169 24 21 19	2 2 52 43 42 45 26 23 21	157 157 157 251 251 251 251 251 251	2.456.847.0610.251.273.063.7313.181.824.23
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full	1 a a a a a a a 	2 2 2 3 44 28 27 29 10	47 39 44 45 6 7 6 7 4 4	28 2 9 15 12 1 4 2 1	 12  20 	68 58 55 21 19 27 11 6 5	90 87 97 100 142 163 158 169 24 21	2 2 52 43 42 45 26 23	157 157 251 251 251 251 251 63 63 63	2.456.847.0610.251.273.063.7313.181.824.23
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 3. 40%, Replacement 4. 40%, 10% Walpack 1. Actual 9. Full	1 a a a a a a a 	2 2 2 3 44 28 27 29 10 14 13	47 39 44 45 6 7 6 7 4 4 4 4	$28 \\ 2 \\ 9 \\ 15 \\ 12 \\ 1 \\ 4 \\ 2 \\ 1 \\ 1 \\ 1 \\ 1$	 12  20  5	68 58 55 21 19 27 11 6 5 10 5	90 87 97 100 142 163 158 169 24 21 19 21	2 2 2 43 42 45 26 23 21 23	157 157 157 251 251 251 251 251 63 63 63 63	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 1.82\\ 4.21\\ 4.56\end{array}$
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 3. 40%, Replacement 4. 40%, 10% Walpack 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, 10%	1 a a a a a a 	2 2 2 3 44 28 27 29 10 14 13 14	47 39 44 45 6 7 6 7 4 4 4 4	28 2 9 15 12 1 4 2 1 1 1 1 9	 12  20  5 	68 58 55 21 19 27 11 6 5 10 5 36	90 87 97 100 142 163 158 169 24 21 19 21 73	2 2 2 52 43 42 45 26 23 21 23 132	157 157 251 251 251 251 251 63 63 63	$2.45 \\ 6.84$
Sussex 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vernon 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Walpack 1. Actual 2. Full 3. 40%, Replacement 4. 40%, Replacement 4. 40%, 10% Wantage 1. Actual 4. 40%, 10% Mantage 1. Actual	1 a a a a a a a 	2 2 2 3 44 28 27 29 10 14 13 14 6 6	47 39 44 45 6 7 6 7 4 4 4 4 4 4 4 17 21	28 2 9 15 12 1 4 2 1 1 1 1 1 1 19 18	 12  20  5 	$ \begin{array}{c} 68\\ 58\\ 55\\ 21\\ 19\\ 27\\ 11\\ 6\\ 5\\ 10\\ 5\\ 36\\ 40\\ \end{array} $	90 87 97 100 142 163 158 169 24 21 19 21 73 79	2 2 2 43 42 45 26 23 21 23	157 157 251 251 251 251 251 63 63 63 63 63 241 241 241	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 4.22\\ 4.56\\ 12.00\\ 1.6\\ 3.9\end{array}$
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wantage         1. Actual         2. Full	1 a a a a a a a a    a	2 2 2 3 44 28 27 29 10 14 13 14 14 6 6 6 6	47 39 44 45 6 7 6 7 4 4 4 4 4 4 17 21 20	28 2 9 15 12 1 4 2 1 1 1 1 19 18 14	 12  20  5  19	$\begin{array}{c} 68\\ 58\\ 55\\ 21\\ 19\\ 27\\ 11\\ 6\\ 5\\ 10\\ 5\\ 36\\ 40\\ 53\\ \end{array}$	90 87 97 100 142 163 158 169 24 21 19 21 73	2 2 2 43 42 45 26 23 21 23 132 118	157 157 157 251 251 251 251 251 63 63 63 63 63 241 241	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 4.21\\ 4.56\\ 12.00\\ 1.66\\ 3.9\end{array}$
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wantage         1. Actual         2. Full	1 a a a a a a a a a a a a a a a a a a a	2 2 2 3 44 28 27 29 10 14 13 14 6 6	47 39 44 45 6 7 6 7 4 4 4 4 4 4 4 17 21	28 2 9 15 12 1 4 2 1 1 1 1 1 1 19 18	 12  20  5 	$ \begin{array}{c} 68\\ 58\\ 55\\ 21\\ 19\\ 27\\ 11\\ 6\\ 5\\ 10\\ 5\\ 36\\ 40\\ \end{array} $	90 87 97 100 142 163 158 169 24 21 19 21 73 79 74	2 2 2 43 42 45 26 23 21 23 132 118 110	157 157 251 251 251 251 251 63 63 63 63 63 241 241 241	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 4.22\\ 4.56\\ 12.00\\ 1.6\\ 3.9\end{array}$
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wantage         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	1 a a a a a a a a a a a a a a a a a a a	2 2 2 3 44 28 27 29 10 14 13 14 14 6 6 6 6	47 39 44 45 6 7 6 7 4 4 4 4 4 4 17 21 20	28 2 9 15 12 1 4 2 1 1 1 1 1 1 19 18 14 16	 12  20  5  19	$\begin{array}{c} 68\\ 58\\ 55\\ 21\\ 19\\ 27\\ 11\\ 16\\ 5\\ 10\\ 5\\ 36\\ 40\\ 53\\ 38\\ \end{array}$	90 87 97 100 142 163 158 169 24 21 19 21 73 79 74 80	2 2 2 43 42 45 26 23 21 23 132 118 110 119	$     \begin{array}{r}       157 \\       157 \\       251 \\       251 \\       251 \\       251 \\       251 \\       251 \\       251 \\       251 \\       241 \\       $	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 4.22\\ 4.56\\ 12.00\\ 1.66\\ 3.99\\ 4.22\\ \end{array}$
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wantage         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         3. 40%, Replacement         4. 40%, 10%	1 a a a a a a a a a a a a a a a a a a a	$ \begin{array}{c} 2\\ 2\\ 2\\ 3\\ 44\\ 28\\ 27\\ 29\\ 10\\ 14\\ 13\\ 14\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\ 6\\$	47 39 44 45 6 7 6 7 4 4 4 4 4 4 17 21 20	$28 \\ 2 \\ 9 \\ 15 \\ 12 \\ 1 \\ 4 \\ 2 \\ 1 \\ 1 \\ 1 \\ 19 \\ 18 \\ 14 \\ 16 \\ \$260$	····· 12 ···· 20 ···· 5 ···· 19 ····	68 58 55 21 19 27 11 6 5 10 5 36 40 53 38 \$1,048	90 87 97 100 142 163 158 169 24 21 19 21 73 79 74 80 \$3,300	2 2 2 43 42 45 26 23 21 23 132 118 110 119	157 157 251 251 251 251 251 251 63 63 63 63 63 241 241 241 241 241 241 241	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 4.22\\ 4.56\\ 12.00\\ 1.63\\ 3.99\\ 4.22\\ 12.2\end{array}$
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wantage         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         County Total         1. Actual	1 a a a a a a a a a a a a a a a a a a a	2 2 2 3 44 28 27 29 10 14 13 14 14 6 6 6 6	47 39 44 45 6 7 6 7 6 7 4 4 4 4 4 4 17 21 20 22 22 \$788 726	$28 \\ 2 \\ 9 \\ 15 \\ 12 \\ 1 \\ 4 \\ 2 \\ 1 \\ 1 \\ 1 \\ 19 \\ 18 \\ 14 \\ 16 \\ \$260 \\ 309 \\ \end{cases}$	 12  20  5  19 	68 58 55 21 19 27 11 6 5 10 5 36 40 5 38 38 \$1,048 1,035	90 87 97 100 142 163 158 169 24 21 19 21 73 79 74 80 \$3,300 3,261	2 2 2 43 42 45 26 23 21 23 132 118 110 119 \$732 722	$     \begin{array}{r}       157 \\       157 \\       251 \\       251 \\       251 \\       251 \\       251 \\       251 \\       251 \\       251 \\       241 \\       $	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 1.82\\ 4.21\\ 4.56\\ 12.00\\ 1.68\\ 3.99\\ 4.23\\ \end{array}$
Sussex         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vernon         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Walpack         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wantage         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         County Total	1 a a a a a a a a a a a a a a a a a a a	2 2 2 3 44 28 27 29 10 14 13 14 6 6 6 6 6 8 371	47 39 44 45 6 7 6 7 4 4 4 4 4 17 21 20 22 \$788	$\begin{array}{c} 28\\ 2\\ 9\\ 15\\ 12\\ 1\\ 4\\ 2\\ 1\\ 1\\ 1\\ 1\\ 19\\ 18\\ 14\\ 16\\ \end{array}$	····· 12 ···· 20 ···· 5 ···· 19 ····	68 58 55 21 19 27 11 6 5 10 5 36 40 53 38 \$1,048	90 87 97 100 142 163 158 169 24 21 19 21 73 79 74 80 \$3,300	2 2 2 43 42 45 26 23 21 23 132 118 110 119	$157 \\ 157 \\ 157 \\ 251 \\ 251 \\ 251 \\ 251 \\ 251 \\ 251 \\ 63 \\ 63 \\ 63 \\ 63 \\ 63 \\ 63 \\ 63 \\ 241 \\$	$\begin{array}{c} 2.45\\ 6.84\\ 7.06\\ 10.25\\ 1.27\\ 3.06\\ 3.73\\ 13.18\\ 1.83\\ 4.22\\ 4.56\\ 12.00\\ 1.6\\ 9.3.9\\ 9.4.2\\ 12.0\\ 1.9\\ 12.2\\ 1.9\end{array}$

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\* Net taxes after veterans exemptions. a Less than \$500.

# You are viewing an archived copy from the New Jersey State Library UNION COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal R Property	raxes eplacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Berkeley Heights           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	\$52 63 60 64	\$491 289 277 298	\$211 393 332 369	\$101	\$702 683 710 667	\$554 547 524 563	\$2 2 2 2	\$1,284 1,284 1,284 1,284	9.65% 1.87 4.49 4,83
Clark           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	52 82 82 87	222 170 171 182	138 228 145 177	 84	360 399 400 359	702 594 597 634	6 8 8 9	1,063 1,063 1,063 1,063	$8.25 \\ 1.42 \\ 3.58 \\ 3.80$
Cranford           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$25 7 6 7	58 91 86 93	279 214 201 217	112 281 232 260		391 495 615 477	1,907 1,750 1,643 1,777	2 1 1 2	2,302 2,302 2,302 2,302 2,302	6.97 1.81 4.25 4.60
Elizabeth 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	235 68 71 75	234 203 215 225	5,105 3,102 3,277 3,434	1,518 4,729 3,377 3,963	 956	6,624 7,831 7,611 7,397	5,153 4,084 4,315 4,521	· · · · · · · · · · · · ·	12,104 12,104 12,104 12,104	7.95 2.29 6.05 6.34
Fanwood 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	2 a a	17 13 12 13	25 25 23 25	22 55 46 51	 56	47 79 125 76	683 639 597 647	· · · · · · · · · ·	714 714 714 714	7.24 1.86 4.34 4.70
Garwood 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	2 a a	14 8 8 9	121 103 104 110	107 229 185 208	 44 	228 332 332 319	325 217 219 232	· · · · · · · · · ·	553 553 553 553	8.38 1.29 3.25 3.45
Hillside	2	35	969 629	490 1.145		1,459 1,774	1,453 1,120	1	2,906 2,906 2,906	1.4
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	2 1 1 1	31 35 36	629 728 743	1,145 645 832	230	1,774 1,602 1,575			2,906 2,906 2,906 903	1.4 4.1 4.2
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Kenilworth 1. Actual 2. Full 3. 40%, Replacement	1 1	31 35	629 728	$1,145 \\ 645$	230	1,774 1,602	1,120 1,295 1,323	1 1 1	2,906 2,906 2,906	1.4:4.1:4.27.71.54.64.6
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Kenilworth         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Linden         1. Actual         2. Full	1 1 1 1 1 1 1 19 4	31 35 36 20 26 30	629 728 743 260 226 269	1,14564583215924655	230	1,774 1,602 1,575 420 473 395	1,120 1,295 1,323 490 416 495	1 1 1	2,906 2,906 2,906 903 903 903	$1.4: 4.1 \\ 4.2 \\ 7.7 \\ 1.5 \\ 4.6 \\ 4.6 \\ 1.3 \\ 3.7 \\$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Kenilworth         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Linden         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Model         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mountainside         1. Actual         2. Full		31 35 36 20 26 30 31 85 67 83	629 728 743 260 226 269 272 3,877 2,583 3,219	1,145 645 832 159 246 55 116 1,517 3,074 1,551	230  71  556	1,774 $1,602$ $1,575$ $420$ $473$ $395$ $388$ $5,394$ $5,656$ $5,325$	$1,120 \\ 1,295 \\ 1,323 \\ 490 \\ 416 \\ 495 \\ 501 \\ 1,620 \\ 1,339 \\ 1,669 \\ 1,666 \\ 575 \\ 511 \\ 504 \\ 50$	1 1 1    3 2 3	2,906 2,906 2,906 903 903 903 903 7,038 7,038 7,038	$\begin{array}{c} 1.4'\\ 4.1'\\ 4.2\\ 7.7\\ 1.5\\ 4.6\\ 4.6\\ 1.3'\\ 3.3'\\ 3.3'\\ 7.1\\ 1.\\ 3.\\ 3.\\ 3.\\ 3.\\ 3.\\ 3.\\ 3.\\ 3.\\ 3.\\ 3$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Kenilworth         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Unden         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         2. Full         3. 40%, Replacement         4. 40%, 10%         Wountainside         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wountainside         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yender         Yender         Autual         Yender	1 1 1 3 1 1 1 1 9 4 4 4 4 4 4 4 	31 35 36 20 26 30 31 85 67 83 83 83 40 55 55	629 728 743 260 226 269 272 3,877 2,583 3,219 3,212 113 88 88 87	1,145 645 832 159 246 55 116 1,517 3,074 1,551 2,117 68 131 80	230  71  556  61	$1,774 \\ 1,602 \\ 1,575 \\ 420 \\ 473 \\ 395 \\ 388 \\ 5,394 \\ 5,656 \\ 5,325 \\ 5,329 \\ 181 \\ 219 \\ 229 \\ 229 \\ 229 \\$	$\begin{array}{c} 1,120\\ 1,295\\ 1,323\\ \\ 490\\ 416\\ 495\\ 501\\ \\ 1,620\\ 1,339\\ 1,669\\ 1,666\\ 575\\ 511\\ 504\\ 538\\ \\ 637\\ 4\\ 642\\ 3\\ 614\\ \end{array}$	1 1 1   3 2 3 3 3 3 4 a a a a	2,906 2,906 2,906 903 903 903 903 903 7,038 7,038 7,038 7,038 7,038 7,038 7,038 7,038 7,738	$\begin{array}{c} 1.4\\ 4.1\\ 4.2\\ 7.7\\ 1.5\\ 4.6\\ 4.6\\ 4.6\\ 1.3\\ 3.3\\ 3.3\\ 3.3\\ 3.3\\ 3.3\\ 3.3\\ 5.5\\ 5.5$
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Kenilworth 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Linden 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Mountainside 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% New Providence 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% New Providence 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% New Providence 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% 2. Full 3. 40%, Replacement 4. 40%, 10% 3. 40%, Replacement 4. 40%, 10% 4. 40% 4. 4	$ \begin{array}{c} 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\ 4\\$	31 35 36 20 26 30 31 85 67 83 83 40 55 54 58 63 76 72	629 728 743 260 226 269 272 3,877 2,583 3,219 3,219 3,212 113 88 87 93 255 136 130	$1,145 \\ 645 \\ 832 \\ 159 \\ 246 \\ 55 \\ 116 \\ 1,517 \\ 3,074 \\ 1,551 \\ 2,117 \\ 68 \\ 131 \\ 80 \\ 99 \\ 46 \\ 138 \\ 101 \\ 117 \\ 609 \\ 1,320 \\ 838 \\ 282 \\ 100 \\ 1,320 \\ 838 \\ 100 \\ 1,320 \\ 1$	230  71  556  61  77	1,774 $1,602$ $1,575$ $420$ $473$ $395$ $388$ $5,394$ $5,656$ $5,325$ $5,329$ $181$ $219$ $229$ $192$ $301$ $274$ $308$	$\begin{array}{c} 1,120\\ 1,295\\ 1,323\\ \\ 490\\ 416\\ 495\\ 501\\ \\ 1,669\\ 1,669\\ 1,666\\ 575\\ 511\\ 504\\ 538\\ \\ 637\\ 642\\ 538\\ \\ 637\\ 661\\ 7\\ 661\\ \\ 0\\ 3,290\\ 3\\ 3,048\\ 1\\ 3,065\\ \end{array}$	1 1 1  3 2 3 3 3 a a a a a a a a a a a  	2,906 2,906 2,906 903 903 903 903 7,038	$\begin{array}{c} 1.4\\ 4.1\\ 4.2\\ 7.7\\ 1.5\\ 4.6\\ 4.6\\ 4.6\\ 1.3\\ 3.3\\ 3.3\\ 3.3\\ 3.3\\ 6.2\\ 2.5\\ 5.5\\ 7\\ 2\\ 6\\ 6\\ 6\end{array}$
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Kenilworth         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Linden         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Mountainside         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Wountainside         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         New Providence         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Yeap         Yeap <td><math display="block"> \begin{array}{cccccccccccccccccccccccccccccccccccc</math></td> <td><math display="block">\begin{array}{c} 31\\ 35\\ 36\\ 20\\ 26\\ 30\\ 31\\ 85\\ 67\\ 83\\ 83\\ 40\\ 55\\ 54\\ 58\\ 63\\ 76\\ 63\\ 76\\ 63\\ 76\\ 83\\ 80\\ 84\\ 85\end{array}</math></td> <td><math display="block">\begin{array}{c} 629\\ 728\\ 743\\ 743\\ 260\\ 226\\ 269\\ 272\\ 3,877\\ 2,533\\ 3,219\\ 3,212\\ 113\\ 88\\ 87\\ 93\\ 255\\ 136\\ 130\\ 140\\ 2,071\\ 1,573\\ 1,582\\ 1,680\\ 764\\ 480\\ 489\\ 489\\ 489\\ 489\\ 489\\ 489\\ 489\\ 489</math></td> <td><math display="block">1,145 \\ 645 \\ 832 \\ 159 \\ 246 \\ 55 \\ 116 \\ 1,517 \\ 3,074 \\ 1,551 \\ 2,117 \\ 68 \\ 131 \\ 80 \\ 99 \\ 46 \\ 138 \\ 101 \\ 117 \\ 609 \\ 1,320 \\ 838 \\ 1,020 \\ 403 \\ 691 \\ 422 \\ 403 \\ 691 \\ 422 \\ 422 \\ 403 \\ 691 \\ 422 \\ 403 \\ 601 \\ 422 \\ 403 \\ 601 \\ 422 \\ 403 \\ 601 \\ 422 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 402 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 401 \\ 601 \\ 601 \\ 402 \\ 601 \\ 6</math></td> <td>230  71  556  61  77  471</td> <td>1,774 <math display="block">1,602</math> <math display="block">1,575</math> <math display="block">420</math> <math display="block">473</math> <math display="block">395</math> <math display="block">388</math> <math display="block">5,394</math> <math display="block">5,656</math> <math display="block">5,325</math> <math display="block">5,329</math> <math display="block">181</math> <math display="block">219</math> <math display="block">229</math> <math display="block">192</math> <math display="block">301</math> <math display="block">274</math> <math display="block">308</math> <math display="block">257</math> <math display="block">2,686</math> <math display="block">2,892</math> <math display="block">2,892</math></td> <td><math display="block">\begin{array}{c} 1,120\\ 1,295\\ 1,323\\ \\ 490\\ 416\\ 495\\ 501\\ \\ 1,669\\ 1,669\\ 1,666\\ \\ 575\\ 511\\ 504\\ 538\\ \\ 667\\ 642\\ 538\\ \\ 661\\ 7\\ 661\\ \\ 0\\ 3,290\\ 3\\ 3,048\\ 1\\ 3,065\\ 0\\ 3,256\\ \\ 7\\ 1,844\\ 1\\ 1,805\\ 1\\ 1,834\\ \end{array}</math></td> <td>1 1 1 1  3 2 3 3 3 a a a a a a a a a  </td> <td>2,906 2,906 2,906 903 903 903 903 903 7,038 7,708 7,709 7,50</td> <td></td>	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 31\\ 35\\ 36\\ 20\\ 26\\ 30\\ 31\\ 85\\ 67\\ 83\\ 83\\ 40\\ 55\\ 54\\ 58\\ 63\\ 76\\ 63\\ 76\\ 63\\ 76\\ 83\\ 80\\ 84\\ 85\end{array}$	$\begin{array}{c} 629\\ 728\\ 743\\ 743\\ 260\\ 226\\ 269\\ 272\\ 3,877\\ 2,533\\ 3,219\\ 3,212\\ 113\\ 88\\ 87\\ 93\\ 255\\ 136\\ 130\\ 140\\ 2,071\\ 1,573\\ 1,582\\ 1,680\\ 764\\ 480\\ 489\\ 489\\ 489\\ 489\\ 489\\ 489\\ 489\\ 489$	$1,145 \\ 645 \\ 832 \\ 159 \\ 246 \\ 55 \\ 116 \\ 1,517 \\ 3,074 \\ 1,551 \\ 2,117 \\ 68 \\ 131 \\ 80 \\ 99 \\ 46 \\ 138 \\ 101 \\ 117 \\ 609 \\ 1,320 \\ 838 \\ 1,020 \\ 403 \\ 691 \\ 422 \\ 403 \\ 691 \\ 422 \\ 422 \\ 403 \\ 691 \\ 422 \\ 403 \\ 601 \\ 422 \\ 403 \\ 601 \\ 422 \\ 403 \\ 601 \\ 422 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 402 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 403 \\ 601 \\ 401 \\ 601 \\ 601 \\ 402 \\ 601 \\ 6$	230  71  556  61  77  471	1,774 $1,602$ $1,575$ $420$ $473$ $395$ $388$ $5,394$ $5,656$ $5,325$ $5,329$ $181$ $219$ $229$ $192$ $301$ $274$ $308$ $257$ $2,686$ $2,892$ $2,892$	$\begin{array}{c} 1,120\\ 1,295\\ 1,323\\ \\ 490\\ 416\\ 495\\ 501\\ \\ 1,669\\ 1,669\\ 1,666\\ \\ 575\\ 511\\ 504\\ 538\\ \\ 667\\ 642\\ 538\\ \\ 661\\ 7\\ 661\\ \\ 0\\ 3,290\\ 3\\ 3,048\\ 1\\ 3,065\\ 0\\ 3,256\\ \\ 7\\ 1,844\\ 1\\ 1,805\\ 1\\ 1,834\\ \end{array}$	1 1 1 1  3 2 3 3 3 a a a a a a a a a  	2,906 2,906 2,906 903 903 903 903 903 7,038 7,708 7,709 7,50	

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#### UNION COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Busine Personal Property	ess Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Ta <b>x</b> Rate
Roselle Park										
1. Actual	\$4	\$13	\$186	\$74		\$260	\$919		\$1,165	7.40%
2. Full	1	14	123	188		311	855		1,165	1.96
3. 40%, Replacement	1	14	120	125	\$92	337	834		1,165	4.77
4. 40%, 10%	1	15	129	149		278	893		1,165	5.11
Scotch Plains										
1. Actual	a	67	112	61		173	1,449	\$12	1,640	7.01
2. Full	a	98	106	149		255	1,307	11	1,640	1.78
3. 40%, Replacement	a	92	100	119	130	343	1,226	11	1,640	4.18
4. 40%, 10%	a	99	108	135		242	1,327	12	1,640	4.52
							_,		_,	
Springfield 1. Actual	a	76	455	163		618	1,185	17	1,836	10.68
9 Euli										
2. Full	a	77	403	293		696	1,068	17	1,836	2.00
3. 40%, Replacement	a	75	390	206	145	740	1,032	16	1,836	4.83
4. 40%, 10%	a	80	418	242		660	1,108	17	1,836	5.19
ummit										
1. Actual	12	88	871	223		1,094	2,194		3,344	6.45
2. Full	3	89	623	755		1,378	1,897		3,344	1.76
3. 40%, Replacement	3	88	614	534	264	1,413	1,870		3,344	4.33
$4. 40\%, 10\% \ldots$	3	94	656	626		1,282	1,996		3,344	4.62
nion										
1. Actual	1	100	1,561	879		2,440	3,395		5,794	7.25
2. Full	â	148	1,055	1,649		2,704	2,999		5,794	1.47
3. 40%, Replacement	a	171	1,216	577	458	2,251	3,455		5,794	4.24
4. 40%, 10%	a	174	1,243	928		2,251	3,532		5,794	4.34
	2	114	1,210	520		2,111	0,002		5,134	1.01
estfield		07	450			200		0		
1. Actual	a	87	479	154		633	3,526	2	4,155	7.79
2. Full	a	124	416	425	• • • •	842	3,242	2	4,155	2.24
3. 40%, Replacement	a	116	391	337	328	1,057	3,044	2	4,155	5.25
4. 40%, 10%	a	126	423	381		804	3,292	2	4,155	5.68
								Sec. 1		
Vinfield 1. Actual 2. Full 3. 40%, Replacement		 	13 13 12 13	2 9 5 6	 14	16 22 31 20	161 154 145 157		176 176 176 176	28.53 12.20 28.67 30.97
4. 40%, 10%										-
ounty Total 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	\$371 104 109 114	\$1,300 1,498 1,529 1,616		\$7,133 16,584 10,260 12,715	\$4,725	25,835 29,261 28,693 26,961	\$33,511 29,524 30,232 31,914	\$45 45 44 47	\$59,810 59,810 59,810 59,810	$7.44 \\ 1.80 \\ 4.78 \\ 5.00$

\* Net taxes after veterans exemptions. a Less than \$500.

#### WARREN COUNTY ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

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MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Business Personal Property	Taxes Replacement Tax	Total	Residential Property Taxes	Farm Property Taxes	Total* Net Taxes	Tax Rate
Allamuchy           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	\$2 6 5 6	\$3 4 3 4	\$2 3 2 3	 \$4	\$4 7 10 6	\$12 12 12 12 12	\$33 25 23 25	\$50 50 50 50	6.22% 1.22 2.83 3.06
Alpha           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	3 4 4 5	15 6 6	9 18 2 7	 9	24 24 17 13	88 83 90 94	4 5 5 5	113 113 113 113	9.80 1.93 5.23 5.45
Belvidere           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	\$1 a a	1 2 2 2	86 49 51 54	21 59 34 43	 19	107 108 104 97	134 129 135 142	2 2 2 2	237 237 237 237	$8.61 \\ 2.34 \\ 6.08 \\ 6.41$
Blairstown 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 a a	4 4 4	20 26 25 27	8 15 9 11	 11	28 41 45 38	64 53 51 55	45 41 40 43	138 138 138 138	9.98 1.72 4.14 4.45
Franklin 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	શ. શ. શ. શ.	1 2 2 2	9 5 4 5	24 36 33 36	 9	34 40 46 40	42 34 31 34	47 44 41 45	120 120 120 120	9.28 1.32 3.05 3.31
Frelinghuysen           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a a	3 3 3 3	8 13 12 13	3 5 4 4	 6	10 18 22 17	32 31 29 31	38 30 28 30	80 80 80 80	10,23 1.77 4.14 4.48
Greenwich 1. Actual 2. Full	aa	2 4	10 9	7 14		17 22	40 33	30 28	86 86 86	$6.68 \\ 1.24 \\ 2.92$
3. 40%, Replacement 4. 40%, 10%	a a	3 4	8 9	11 13	7	27 22	31 34	26 28	86	3.16
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	1 a a	6 5 5 6	97 113 118 124	39 91 45 60	33	136 203 196 184	293 218 228 240	2 2 2 2	423 423 423 423	$7.82 \\ 1.77 \\ 4.62 \\ 4.86$
Hardwick 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	a a a a	1 1 1	2 1 1 1	1 1 a a		3 2 4 1	10 5 5 5	18 24 23 24	32 32 32 32	7.92 0.66 1.54 1.67
Harmony 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	ર. ઢ ઢ	8 7 7 7	2 1 1 1	4 7 6 6	 10	5 8 17 8	81 75 70 76	35 36 34 37	125 125 125 125 125	$10.28 \\ 1.85 \\ 4.28 \\ 4.64$
Hope           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	· · · · · · · · ·	2 2 2 2 2	6 6 5 6	1 2 1 1	 6 	7 8 12 7	37 35 33 36	27 27 25 27	71 71 71 71	7.93 1.73 4.08 4.41
Independence           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	a a a	3 4 4 4	8 7 7 7	5 10 7 8	 10	13 17 23 15	74 65 62 67	38 40 38 40	124 124 124 124	$10.72 \\ 2.34 \\ 5.56 \\ 5.99$
Knowlton           1. Actual           2. Full           3. 40%, Replacement           4. 40%, 10%	ર ર ર ર	10 14 13 14	6 5 4 5	1 2 1 1	····· 7	7 6 12 6	42 43 40 44	30 23 22 23	86 86 86 86	10.03 1.38 3.20 3.47
Liberty 1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	೩ ೩ ೩ ೩	5 4 4 4	1 1 1 1	a 1 a 1	 6 	2 2 8 2	56 52 48 52	18 21 19 21	78 78 78 78	13.10 1.63 3.75 4.07

#### WARREN COUNTY—Continued ACTUAL TAX SOURCES AND ESTIMATED SOURCES UNDER THREE ALTERNATIVES-1957 (amounts in thousands of dollars)

Actual tax assessed - (1957).
 Full value, household personalty exempt, veterans' exemption \$1,000.
 40% value, Business inventories and household personalty exempt, \$51 million replacement, veterans' exemption \$500 unchanged.
 10% Inventory, 40% other property, household personalty exempt, veterans' exemption \$500 unchanged.

					ss Taxes	Residential	Farm	Total*		
MUNICIPALITY AND ALTERNATIVE	Class II Railroad	Vacant Land	Real Estate	Personal Property	Replacement Tax	Total	Property Taxes	Property Taxes	Net Taxes	Tax Rate
opatcong										
1. Actual	\$2	\$6	\$26	\$19		\$45	\$105	\$23	\$173	7.089
2. Full	a	5	19	38		58	92	21	173	1.39
3. 40%, Replacement	a	5	18	31	\$14	64	88	20	173	3.31
4. $40\%$ , $10\%$	a	5	20	35		55	95	21	173	3.57
lansfield										
1. Actual	0	6	10	12		22	53	56	134	8.79
2. Full	a	10	10	12		26	48	50 52	134	1.10
3. 40%, Replacement	a a	9	10	12	11	32	45	49	134	2.61
4. 40%, 10%	a	10	10	12		24	49	53	134	2.81
4. 40%, 10%	a	10	10	10		21	10	00	104	2.01
xford								-		
1. Actual	a	2	17	20		37	50	7	89	11.70
2. Full	a	1	20	28	· · · ·	48	37	5	89	1.61
3. 40%, Replacement	a	1	19	24	7	50	35	5	89	3.84
4. 40%, 10%	a	1	21	26		47	38	5	89	4.14
ohaquarry										
1. Actual		1	4	a		4	5	1	10	6.00
2. Full		1	4	a		4	4	ĩ	10	1.29
3. 40%, Replacement		1	4	a	1	5	4	ī	10	2.98
4. 40%, 10%		1	4	a		4	$\overline{4}$	ī	10	3.24
		_				_	-	-		•
hillipsburg		00	404	007					4 404	
1. Actual	44	23	404	207		611	797	1	1,431	8.41
2. Full	11	11	218	514		732	699	1	1,431	2.03
3. 40%, Replacement	11	11	224	381	113	718	718	1	1,431	5.22
4. 40%, 10%	11	12	237	441		678	758	1	1,431	5.51
Pohatcong										
1. Actual	1	2	18	23		42	178	34	243	9.87
2. Full	a	2	13	44		57	161	28	243	1.80
3. 40%, Replacement	a	2	14	24	19	57	162	28	243	4.54
4. 40%, $10\%$	a	2	14	31		45	172			4.82
				01		-10	114	30	243	1.02
						15	112	30	243	1.02
						10	112	30	243	1.02
Washington Boro		F						30	538	8.39
1. Actual	3	5	139	89		227	320	2		
1. Actual 2. Full	1	5	139 80	89 200		227 280	320 258	-		8.39
1. Actual 2. Full 3. 40%, Replacement	1 1	5 6	139 80 87	89 200 130	 42	227 280 260	320 258 281	22	- 538 538	8.39 1.84
1. Actual 2. Full	1	5	139 80	89 200		227 280	320 258	2 2 2	538 538 538	8.39 1.84 5.01
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10%	1 1	5 6 6	139 80 87 90	89 200 130 158	 42 	227 280 260 249	320 258 281 292	2 2 2 2 2	538 538 538 538	8.39 1.84 5.01 5.21
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Washington Township	1 1	5 6 6 10	139 80 87 90 39	89 200 130 158 28	 42 	227 280 260 249 67	320 258 281 292 143	2 2 2 2 2 54	538 538 538 538 538	8.39 1.84 5.01 5.21 10.61
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual	1 1 1	5 6 10 15	139 80 87 90 39 36	89 200 130 158 28 43	 42 	227 280 260 249 67 79	320 258 281 292 143 110	2 2 2 2 2 54 62	538 538 538 538 538 263 263	8.39 1.84 5.01 5.21 10.61 1.60
1. Actual 2. Full 3. 40%, Replacement 4. 40%, 10% Vashington Township 1. Actual 2. Full	1 1 1	5 6 10 15 14	139 80 87 90 39 36 34	89 200 130 158 28 43 37	 42   21	227 280 260 249 67 79 91	320 258 281 292 143 110 103	$2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 54 \\ 62 \\ 58 $	538 538 538 538 538 263 263 263	8.39 1.84 5.01 5.21 10.61 1.66 3.76
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual	1 1 1 a a	5 6 10 15	139 80 87 90 39 36	89 200 130 158 28 43	 42 	227 280 260 249 67 79	320 258 281 292 143 110	2 2 2 2 2 54 62	538 538 538 538 538 263 263	8.39 1.84 5.01 5.21 10.61 1.60
1. Actual       2. Full       3. 40%, Replacement       4. 40%, 10%       Vashington Township       1. Actual       2. Full       3. 40%, Replacement       4. 40%, 10%	1 1 1 a a a	5 6 10 15 14	139 80 87 90 39 36 34	89 200 130 158 28 43 37	 42   21	227 280 260 249 67 79 91 77	320 258 281 292 143 110 103 111	2 2 2 2 2 2 54 62 58 63	538 538 538 538 538 263 263 263 263	8.39 1.84 5.01 5.21 10.61 1.60 3.76 4.07
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%	1 1 1 a a a a	$5 \\ 6 \\ 6 \\ 10 \\ 15 \\ 14 \\ 15 \\ 15 \\ 15 \\ 15 \\ 15 \\ 15$	139 80 87 90 39 36 34	89 200 130 158 28 43 37	 42   21	227 280 260 249 67 79 91 77 77	320 258 281 292 143 110 103 111 67	2 2 2 2 2 2 2 54 62 58 63 54	538 538 538 538 538 263 263 263 263 263 263 129	8.39 1.84 5.01 5.21 10.61 1.66 3.76 4.07
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	1 1 1 a a a a a a	5 6 6 10 15 14 15 5	139 80 87 90 39 36 34 37	89 200 130 158 28 43 37 41	 42  21 	227 280 260 249 67 79 91 77 77 77	320 258 281 292 143 110 103 111 67 48	2 2 2 2 2 2 2 54 62 58 63 54 44	538 538 538 538 263 263 263 263 263 129 129	8.39 1.84 5.01 5.21 10.61 1.66 3.76 4.07 10.04 1.38
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         Yeull         4. 40%, 10%         4. 40%, 10%         Yeull         1. Actual         2. Full	1 1 1 a a a a a a	5 6 6 10 15 14 15 5 30	139 80 87 90 39 36 34 37 5 4	89 200 130 158 28 43 37 41 3	 42  21 	227 280 260 249 67 79 91 77 77 77	320 258 281 292 143 110 103 111 67 48 45	2 2 2 2 2 2 2 54 62 58 63 54 44 41	538 538 538 538 263 263 263 263 263 129 129 129	8.39 1.84 5.01 5.21 10.61 1.60 3.77 4.07 10.04 1.38 3.20
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%	1 1 1 a a a a a a	5 6 6 10 15 14 15 5	139 80 87 90 39 36 34 37 5	89 200 130 158 28 43 37 41 3 4	 42  21 	227 280 260 249 67 79 91 77 77 77	320 258 281 292 143 110 103 111 67 48	2 2 2 2 2 2 2 54 62 58 63 54 44	538 538 538 538 263 263 263 263 263 129 129	8.39 1.84 5.01 5.21 10.61 1.60 3.77 4.07 10.04 1.33 3.22
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         White         1. Actual         2. Full	1 1 1 2 3 4 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5 6 6 10 15 14 15 5 30 28	139 80 87 90 39 36 34 37 5 4 37	89 200 130 158 28 43 37 41 3 41 3 41	 42  21  10	227 280 260 249 67 79 91 77 77 77	320 258 281 292 143 110 103 111 67 48 45	2 2 2 2 2 2 2 54 62 58 63 54 44 41	538 538 538 538 263 263 263 263 263 129 129 129	8.39 1.84 5.01 5.21 10.61 1.66 3.76 4.07 10.04 1.38
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vhite         1. Actual         2. Full         4. 40%, Replacement         4. 40%, Replacement         4. 40%, 10%	1 1 1 2 3 4 3 3 4 3 3 4 3 3 4 3 3 3 3 3 3 3 3	5 6 6 10 15 14 15 5 30 28 30 28 30	139 80 87 90 39 36 34 37 5 4 37 5 4 3 4	89 200 130 158 28 43 37 41 3 4 3 3 3	 42  21  10 	227 280 260 249 67 79 91 77 77 77 77	320 258 281 292 143 110 103 111 67 48 45 49	2 2 2 2 54 62 58 63 54 44 41 45	538 538 538 538 263 263 263 263 263 129 129 129 129	8.39 1.84 5.01 5.21 10.61 1.66 3.76 4.07 10.04 1.38 3.24
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         2. Full         3. 40%, Replacement         4. 40%, 10%	1 1 1 2 3 4 3 3 5 4	5 6 6 10 15 14 15 5 30 28 30 \$114	139 80 87 90 39 36 34 37 5 4 37 5 4 3 4 8933	89 200 130 158 28 43 37 41 3 4 3 3 3 525	 42  21  10 	227 280 260 249 67 79 91 77 7 7 7 7 7 7 8 1,458	320 258 281 292 143 110 103 111 111 67 48 45 49 \$2,724	2 2 2 2 2 2 2 2 54 62 58 63 63 54 44 41 45 \$598	538 538 538 538 263 263 263 263 263 129 129 129 129 129	8.39 1.84 5.01 5.21 10.61 1.60 3.77 4.07 10.04 1.38 3.22 3.44 8.73
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vhite         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         County Total         1. Actual         2. Full         County Total         1. Actual         2. Full	1 1 1 2 3 4 3 4 3 5 4 13	5 6 6 10 15 14 15 5 30 28 30 28 30 \$114 143	139 80 87 90 39 36 34 37 5 4 37 5 4 3 4 37 5 4 3 4 5 5 4 5 5 4 5 5 4 5 5 5 5 5 5 5	89 200 130 158 28 43 37 41 3 4 3 3 5525 1,148	 42  21  10 	227 280 260 249 67 79 91 77 7 16 7 7 \$1,458 1,798	320 258 281 292 143 110 103 111 67 48 45 49 \$2,724 2,328	2 2 2 2 54 62 58 63 54 44 41 45 \$598 \$598	538 538 538 538 263 263 263 263 263 263 129 129 129 129 129 129 54,775 4,775	8.39 1.84 5.01 5.21 10.61 1.66 3.77 4.07 10.04 1.38 3.22 3.46 8.74 1.77
1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vashington Township         1. Actual         2. Full         3. 40%, Replacement         4. 40%, 10%         Vhite         1. Actual         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         2. Full         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         3. 40%, Replacement         4. 40%, 10%         County Total         1. Actual	1 1 1 2 3 4 3 4 3 4 3 5 4 5 5 4	5 6 6 10 15 14 15 5 30 28 30 \$114	139 80 87 90 39 36 34 37 5 4 37 5 4 3 4 8933	89 200 130 158 28 43 37 41 3 4 3 3 3 525	 42  21  10 	227 280 260 249 67 79 91 77 7 7 7 7 7 7 8 1,458	320 258 281 292 143 110 103 111 111 67 48 45 49 \$2,724	2 2 2 2 2 2 2 2 54 62 58 63 63 54 44 41 45 \$598	538 538 538 538 263 263 263 263 263 129 129 129 129 129	8.39 1.84 5.01 5.21 10.61 1.60 3.77 4.07 10.04 1.33 3.22

\* Net taxes after veterans exemptions. a Less than \$500.

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