

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 1



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DEPARTMENT OF THE TREASURY DIVISION OF TAXATION

JOHN A. KERVICK, *State Treasurer**

KATHARINE E. WHITE, *Acting State Treasurer***

WILLIAM KINGSLEY, *Acting Director*

Bureaus:†

Beverage Tax Bureau—Paul C. Felgar, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

Engineering and Railroad Tax Bureau—C. E. Barnes. State Supervisor.

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

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

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

Public Utility Tax Bureau—Philip F. Donnelly, State Supervisor.

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

* Temporary leave of absence, effective June 6, 1961.

** Effective June 6, 1961.

† Note: Shortly before the close of 1960-61 fiscal year, a temporary bureau was activated to administer the Emergency Transportation Tax Act, c. 32, L. 1961.

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DIVISION OF TAXATION

LETTER OF TRANSMITTAL

Trenton, July 1, 1961.

*To the Hon. Robert B. Meyner, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the Annual Report of the Division of Taxation in the Department of the Treasury, covering the activities of the nine Bureaus of the Division and the Office of the Director during the State fiscal year ending June 30, 1961, and setting forth the County and State Abstracts of Ratables and the Table of Equalized Valuations for the calendar year 1961.

Principal activities of the Division during the current year are summarized in a statement accompanying this letter of transmittal and require no further elaboration here. There are four observations which deserve special attention:

First—Chapter 51, Laws of 1960 has not been repealed. Chapter 17, Laws of 1961 has merely postponed the effective date of Chapter 51 from 1962 to 1963. As the law now stands, the first taxpayer returns must be filed on May 1, 1962 to reflect book values of personal property as of the listing date of January 1, 1962. The Division of Taxation has no alternative but to prepare for this first filing date. In recognition of indications that some legislative changes are likely, the Division can only offer its complete cooperation and express its hope that any changes which are made can be accomplished far enough in advance of the filing date to permit their administrative implementation in an orderly manner.

Second—Chapter 51, Laws of 1960 was designed to accomplish greater stability, uniformity and equity in the administration

of the local property tax and, in particular, to avert "tax lightning" in the assessment of tangible personal property used in business. It in no way minimizes the heavy dependence upon local property taxes as the principal source of revenue for defraying the cost of county and local government, including school costs. In 1959, local property taxes supplied 52.1% of combined New Jersey State and local general revenues as compared with an all State average of 33.1%. The Division of Taxation feels compelled to emphasize the obvious, but often overlooked, truism that any reduced reliance upon local property taxes will require replacement or supplemental revenues from other tax sources.

Third—The State is in the untenable position of impressing upon local taxing districts the urgent need for comprehensive revaluation of their own taxable properties and at the same time proceeding at a very moderate pace in the revaluation of the one class of property assessed by it for taxation at local rates. It is upon this basis that the Division feels compelled to repeat its recommendation that the Legislature make an adequate appropriation for a complete revaluation of railroad property.

Fourth—The nine permanent Bureaus of the Division and the one temporary Bureau are housed in nine different Trenton locations and only one is in the same location as the Office of the Director. The two Bureaus housed in a single location occupy a building scheduled to be destroyed as the current state construction program progresses. These conditions make it difficult for the Division to operate as a unit. It is recommended that early attention be given to bringing the entire Division together in a single location.

Respectfully submitted,

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

SUMMARY OF ACTIVITIES

Six Kinds of Activity

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

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

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

Equalization Table—Preparation and promulgation of annual Table of Equalized Valuations in each of the 568 local taxing districts, as a basis for apportioning State financial aid to local school districts.

Services to Local Taxing Districts—Supervision of local property tax assessment standards and procedures and administrative services to local taxing districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, etc.

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

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

1. *Tax Collections*

During the fiscal year ended June 30, 1961, the Division of Taxation collected net taxes, after all refunds, totaling \$292,732,625 and accounting for 74.6% of all major tax revenues collected by the State. As shown in Table 1, this was an increase of \$15,181,943 (5.47%) over the amount of net collections by the Division during the fiscal year ended June 30, 1960 and \$39,607,210 (15.64%) more than the net collections during the fiscal year ended June 30, 1959.

The largest single tax increase between 1960 and 1961 was the \$6,261,833 increase in cigarette taxes. This was due primarily to two increases in cigarette tax rates during the fiscal year. The rate was increased from 2.5 cents to 3 cents per ten cigarettes or fraction thereof effective January 6, 1961 and to 3.5 cents effective May 23, 1961. These increases applied during only a part of the fiscal year ended June 30, 1961 and their full effect upon the tax revenue will not be reflected until the fiscal year ending June 30, 1962.

The Motor Fuels tax rate was also increased from 5 cents to 6 cents per gallon effective June 1, 1961. Because this tax rate increase became effective so near the close of the fiscal year, it was not a factor in the \$1,699,026 increase in net motor fuels tax collections. As in the case of the cigarette tax rate increase, this increase in the motor fuels tax rate will not be fully reflected in State tax revenues until the fiscal year ending June 30, 1962.

A notable increase (\$3,997,592) in net collections of transfer and inheritance taxes occurred without any change in tax rates. This is the kind of variation in tax yield which must be expected under this type of fortuitous tax. Revenue from this source is sometimes influenced materially by a few estates.

Corporation and financial business taxes increased \$1,076,823 between 1960 and 1961. This included an increase of \$112,300 in financial business taxes collected for distribution to counties and municipalities. Corporation business taxes include a tax at the basic rate of 2 mills upon the net worth allocated to New Jersey and a tax at 1.75% upon allocated net income. The \$954,523 increase in these

taxes reflects increases of \$1,797,954 in net worth taxes and \$118,048 in interest and penalties and decreases of \$959,640 in net income taxes and \$1,839 in tax certificates.

Other increases in taxes collected by the Division include beverage taxes \$615,617, insurance taxes \$1,285,631, outdoor advertising taxes \$4,783 and railroad taxes \$270,638. The increase in railroad tax collections was the net result of \$644,943 increase in Class II property taxes for municipalities offset in part by a \$374,305 reduction in taxes for State use.

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

Table 2 shows costs incurred in 1961 by six Bureaus and the per cent which those costs represent of taxes collected. Within an average of 1.01%, these tax collection costs range from 0.5% for motor fuels taxes to 3.2% for inheritance taxes. Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection. The most notable examples are the Local Property Tax Bureau and the Public Utility Tax Bureau which are service agencies collecting no taxes at all. Subject to this qualification, the Outdoor Advertising Tax Bureau administers a regulatory law not primarily intended for revenue purposes and during the fiscal year ended June 30, 1961, its costs represented 46.4% of the \$141,636 taxes collected.

2. Tax Apportionments

In addition to collecting \$292,732,625 of net tax revenues during the fiscal year ended June 30, 1961, the Division also assessed \$80,746,868 of public utility and insurance taxes and certified them to municipalities and counties for local collection. These taxes are for the sole use of local governments and are in no way available for State

TABLE 1
MAJOR STATE TAX COLLECTIONS—1959-1961

ected by Division of Taxation	Collections During Fiscal Years Ended June 30			Increase or Decrease				Per Cent of Total Collections		
	1961	1960	1959	1961 over 1960		1960 over 1959		1961	1960	1959
				Amount	Per Cent	Amount	Per Cent			
verage Taxes (a)	\$22,046,513	\$21,430,896	\$20,048,196	\$615,617	2.9%	\$1,382,700	6.9%	5.6%	5.8%	5.8%
igarette Taxes and Licenses.	47,297,977	41,036,144	37,802,357	6,261,833	15.3	3,233,787	8.6	12.1	11.0	11.0
orporation Business Tax (b) .	61,458,668	60,381,845	47,511,099	1,076,823	1.8	12,870,746	27.1	15.7	16.2	13.8
eritance-Estate Taxes (c) .	24,570,128	20,572,536	20,603,438	3,997,592	19.4	—30,902	—0.2	6.3	5.5	6.0
urance Taxes	18,816,135	17,530,504	16,500,797	1,285,631	7.3	1,029,707	6.2	4.8	4.7	4.8
or Fuels Taxes (d)	100,199,760	98,530,734	92,455,947	1,669,026	1.7	6,074,787	6.6	25.5	26.4	26.8
door Advertising	141,636	136,853	92,496	4,783	3.6	44,357	47.3	*	*	*
oad Taxes: State Use (e)	2,634,774	3,009,079	3,150,091	—374,305	—12.4	—141,012	—4.5	0.7	0.8	0.9
Local Use (f)	15,567,034	14,922,091	14,960,994	644,943	4.3	—38,903	—0.3	3.9	4.0	4.4
(Total)	(18,201,808)	(17,931,170)	(18,111,085)	(270,638)	(1.5)	(—179,915)	(—1.0)	(4.6)	(4.8)	(5.3)
total Collected by Division .	\$292,732,625	\$277,550,682	\$253,125,415	\$15,181,943	5.5%	\$24,425,267	9.6%	74.6%	74.4%	73.5%
ected Outside Division of Taxation										
ing-Wrestling Taxes	\$38,908	\$44,386	\$36,459	\$—5,478	—11.4%	\$7,927	22.2%	*	*	*
or Vehicle Fees, etc.	74,240,268	70,416,426	67,358,212	3,823,842	5.4	3,058,214	4.5	18.9%	18.9%	19.6%
i-Mutuel Taxes	25,334,469	25,068,679	23,661,493	265,790	1.1	1,407,186	6.0	6.5	6.7	6.9
total Collected Outside Division	\$99,613,645	\$95,529,491	\$91,056,164	\$4,084,154	4.3%	\$4,473,327	4.9%	25.4%	25.6%	26.5%
Major State Tax Collections	\$392,346,270	\$373,080,173	\$344,181,579	\$19,266,097	5.2%	\$28,898,594	8.4%	100.0%	100.0%	100.0%

TABLE 1—Continued
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease				Per Cent of Total Distributed		
				1961 over 1960		1960 over 1959				
	1961	1960	1959	Amount	Per Cent	Amount	Per Cent	1961	1960	1959
te Use	\$374,264,988	\$355,696,045	\$326,804,606	\$18,568,943	5.2%	\$28,891,439	8.8%	95.4%	95.4%	94.9%
al Use (g)	17,257,866	16,546,473	16,760,722	711,393	4.3	—214,249	—1.3	4.4	4.4	4.9
licated (h)	823,416	837,655	616,251	—14,239	—1.8	221,404	36.0	0.2	0.2	0.2

ess than 0.1%.

Net after refunds:

Gross Receipts: 1959 \$20,050,897; 1960 \$21,431,052; 1961 \$22,048,917
Refunds: 1959 \$ 2,701; 1960 \$ 156; 1961 \$ 2,404

Includes Financial Business Tax Collections distributed equally to the taxing district and the county in which place of business is located.
1959 \$757,889; 1960 \$701,817; 1961 \$824,117

Net after refunds:

Gross Receipts: 1959 \$21,594,327; 1960 \$21,558,967; 1961 \$25,590,135
Refunds: 1959 \$ 990,889; 1960 \$ 986,431; 1961 \$ 1,020,007

Net after refunds:

Gross Receipts: 1959 \$97,424,799; 1960 \$103,790,292; 1961 \$105,119,401
Refunds: 1959 \$ 4,968,852; 1960 \$ 5,259,558; 1961 \$ 4,919,641

Includes Class I and Class III railroad property and railroad franchise tax.

Class II railroad property tax.

Includes Financial Business Tax, Class II Railroad Property Tax and Inheritance Tax for County Use.

Includes allocation to N. J. Firemen's Association; N. J. Firemen's Home, and State Police Retirement Fund.

TABLE 2
DIVISION OF TAXATION
COSTS OF COLLECTION
Fiscal Years Ended June 30
1959-1961

<i>Tax Source</i>	<i>Cost of Collection</i>						<i>Total Number of Personnel</i>		
	<i>1961</i>		<i>1960</i>		<i>1959</i>		<i>1961</i>	<i>1960</i>	<i>1959</i>
	<i>Amount</i>	<i>Percent of Revenue</i>	<i>Amount</i>	<i>Percent of Revenue</i>	<i>Amount</i>	<i>Percent of Revenue</i>			
Beverage	\$481,787	2.2%	\$470,007	2.2%	\$445,547	2.2%	85	82	87
Cigarette	287,686	0.8	283,322	0.7	267,829	0.7	49	48	49
Corporation and Insurance	782,865	1.0	687,370	0.9	622,711	1.0	164	152	131
Inheritance	777,241	3.2	811,689	3.9	745,298	3.6	122	120	122
Motor Fuels	504,449	0.5	519,401	0.5	482,360	0.5	83	83	83
Railroad	113,600	0.6	110,391	0.6	116,361	0.6	18	18	18
Totals	\$2,947,628	1.01%	\$2,879,180	1.04%	\$2,680,106	1.06%	521	503	490

<i>Non-Revenue Bureaus</i>			
Local Property Tax Bureau	77	65	57
Outdoor Advertising Tax Bureau ...	12	12	13
Public Utility Tax Bureau	6	6	6
Totals	616	586	566

TABLE 2—(Continued)
DEPARTMENT OF THE TREASURY
COSTS OF COLLECTION*

Tax Source	Fiscal Year Ending June 30								
	Cost of Collection						Total Number of Personnel		
	1961		1960		1959				
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue	1961	1960	1959
Beverage	\$481,787	2.2%	\$470,007	2.2%	\$445,547	2.2%	85	82	87
Cigarette	287,686	0.8	283,322	0.7	267,829	0.7	49	48	49
Corporation and Insurance	782,865	1.0	687,370	0.9	622,711	1.0	164	152	131
Inheritance	777,241	3.2	811,689	3.9	745,298	3.6	122	120	122
Motor Fuels	504,449	0.5	519,401	0.5	482,360	0.5	83	83	83
Pari-Mutuel	224,137	0.9	222,197	0.9	217,706	0.9	**	**	**
Railroad	113,600	0.6	110,391	0.6	116,361	0.6	18	18	18
Total	\$3,171,765	1.0%	\$3,101,377	1.0%	\$2,897,812	1.0%	521	503	490

* Motor Vehicle Costs of Collections not included because that agency is not under jurisdiction of the Department of the Treasury.

** Pari-mutuel personnel consists of 4 commissioners, 5 permanent employees and a variable number of employees at the tracks during the racing season.

purposes. As indicated below, their amount increased \$5,285,881 between 1960 and 1961 :

	1960	1961	Increase
Public Utility Taxes (other than railroad):			
Payable directly to the several taxing districts of the State (less State administration expenses—1960, \$38,012; 1961, \$45,284)	\$71,544,222	\$76,682,815	\$5,138,593
Domestic Insurance Taxes:			
Payable directly to taxing district 87½%	3,427,169	3,556,046	128,877
Payable directly to counties—12½%	489,596	508,007	18,411
Total Insurance	\$3,916,765	\$4,064,053	\$147,288
Total Taxes Apportioned	\$75,460,987	\$80,746,868	\$5,285,881

3. Equalization Tables

Each year on October 1st, the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 568 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) as a basis for determining the local share of foundation school program cost and thus the amount of State aid to local school districts.

Average assessment ratios are determined from real estate sales during a two-year period. The Table of Equalized Valuations promulgated on October 1, 1960 was derived from an examination of 170,579 real estate sales recorded between July 1, 1958 and June 30, 1959 and 171,307 sales recorded between July 1, 1959 and June 30, 1960. On the basis of these samples all taxable real estate, assessed at \$8,442,992,754, was estimated to have a true value totaling \$28,256,452,115. In addition to the estimated full value of real estate the equalization table contains the assessed value of Class II Railroad Property and the assessed value of taxable personal property. With these additions the equalized valuation was reported at \$29,712,695,107.

The average ratio of assessed value to true value of all real estate in 1960 was shown to be 29.88%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 568 local taxing districts ranging from a low of 7.44%

in Woodland Township (Burlington County) to a high of 117.01% in Loch Arbour Village (Monmouth County).

The 1960 Table of Equalized Valuations was used by the State Department of Education as a basis for apportioning State aid for local schools for the school year 1961-62. Distribution of a major portion of \$103,502,670 of State aid to local schools during the fiscal year 1961-62 is related directly or indirectly to the equalized valuations in the 1960 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations are the basis for apportioning more than \$159,000,000 of county taxes among local taxing districts. Equalized valuations are also used as a basis for apportioning the tax cost of a large number of regional school districts among their component taxing districts. The apportioned costs of county governments and of regional school districts are defrayed almost wholly out of local property tax revenues. All of these things together indicate the importance of the equalized valuations in the property tax life of the State.

Legislation adopted in 1960 (Chapter 51, Laws of 1960) established a "common level" basis for assessing tangible personal property used in business and specifically identified "common level" as real estate assessment percentages derived from the data compiled by the Division of Taxation in the preparation of its equalization table. This legislative recognition of the sales ratio studies conducted by the Division, was supplemented by judicial acceptance in the Kents case (34 N. J. 21-1960) of sales-assessment ratios as a basis for providing taxpayer relief from higher than average assessments.

The assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 1,906,529 parcels of real property in the State. These properties are assessed by 950 local assessors in 568 local taxing districts. As a precaution against misuse or misinterpretation of sales ratio data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it. During the fiscal year ended June 30, 1960, it screened and evaluated 171,307 sales. It also conducted investigations which included 74,558

questionnaires mailed to interested parties involved in the transactions and 15,889 field investigations by members of the Bureau's field staff. Procedures have been established for excluding inappropriate transactions from the average ratio.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the cooperation of the county boards of taxation, and municipal assessors. The information is forwarded to the Bureau where it is transferred to punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 568 taxing districts, to the 21 county Boards of Taxation and to members of the Local Property Tax Bureau field staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

4. Services to Local Taxing Districts

The importance of the Tax Division's functions in supervising and coordinating local property tax procedures can be best understood in terms of the importance of the local property tax itself. The New Jersey tax structure is sometimes described as the most local of all State and local tax structures. Studies by the U. S. Bureau of the Census show that 64.9% of all New Jersey State and local general revenue in 1959 was raised at the local level. This was substantially higher than the 45.8% raised by local governments in the average state and approximately 1/10th higher than the 59.4% reported for the next highest state (New York). This heavy dependence upon local revenues means heavy dependence upon local property taxes. In 1959, local property taxes supplied 52.1% of combined New Jersey State and local general revenues as compared with an all state average of 33.1% and 47.0% in the next highest state (Nebraska).

Activities of the Local Property Tax Bureau include direct assistance to local assessors and to county boards of taxation with a view to equitable, uniform and efficient administration of the local property tax. Its 31 field representatives are available for assistance to local

assessors in such varied fields as revaluation, tax map preparation and maintenance, tax forms and their use, property appraisals and methods for assessing unusual or complex properties. Special assistance is extended to new assessors to acquaint them with their job responsibilities and methods of procedure.

Since 1956, the Local Property Tax Bureau has provided a "Real Property Appraisal Manual for New Jersey Assessors" describing, among other things, basic standards for valuing various types of property. An "Assessors Law Manual" is provided and a new edition is now in preparation to reflect recent legislative changes and court decisions. Ten issues of a "Local Property Tax Bureau News" are published and distributed annually to approximately 2,500 assessors, municipal officials and other interested parties. An "Assessors Daily Work Calendar" is provided to show important statutory dates and day-to-day duties of the assessor's office together with statutory references and page references to the Law Manual and dates and places of meetings of interest to the assessor. Close liaison is maintained with each of the 21 county boards of taxation for the exchange of information and technical assistance.

Since 1954, the Local Property Tax Bureau has co-sponsored with Rutgers University annual in-service training courses for assessors. Special instruction for assessors and other local tax officials is provided whenever any new legislative or judicial development makes necessary new or changed standards or procedures. During the Spring of 1961, a series of three orientation courses were held for assessors in each of the 21 counties in connection with new requirements established by Chapter 51, Laws of 1960. Rules, regulations and taxpayer return forms for implementing Chapter 51 were prepared and printed by the Division of Taxation for distribution to assessors in all local taxing districts. An additional orientation effort was based upon requirements of Chapter 9, Laws of 1961 (exemption for senior citizens).

Equalization tables prepared by the Division for use in apportioning state aid to local school districts also supply an important by-product

of statistical information. These data are made available to local governments for their own appraisal and administration of the local property tax and to county boards of taxation in apportioning county costs among local taxing districts.

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

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

5. *Tax Study and Development*

The fiscal year ended June 30, 1961 was one of active tax study and development. In addition to continuing the study of corporation taxes and tax auditing procedures begun when the corporation income tax was adopted in 1958, the Division was given new responsibilities by various acts of the Legislature:

Chapter 51, Laws of 1960 (approved June 15, 1960) permitted each county to establish an assessment percentage (ratio) for real estate and provided new assessment standards and methods for tangible personal property, effective in the tax year 1962. This effective date of Chapter 51 was postponed until 1963 by *Chapter 17, Laws of 1961* (approved May 4, 1961).

Chapter 9, Laws of 1961 (approved April 5, 1961) implemented the constitutional amendment approved by the voters in the 1960 general election (Article VIII, Section 1, Par. 4) to provide a real estate tax exemption not to exceed \$800 upon residential property owned and occupied by New Jersey residents over 65 years of age, domiciled in New Jersey for not less than 3 years and having incomes not in excess of \$5,000.

Chapter 32, Laws of 1961 (approved May 29, 1961)—called the Emergency Transportation Tax Act—imposed a tax upon the net income and capital gains derived by New Jersey residents from sources in New York and by New York residents from sources in New Jersey, and requires New Jersey employers to withhold taxes from employees who are New York residents, effective July 1, 1961.

Chapter 158, Laws of 1960 (approved December 28, 1960) increased the cigarette tax rate from 5c to 6c per pack and imposed a 1c per pack "floor tax" upon cigarette inventories held on the effective date of January 6, 1961.

Chapter 27, Laws of 1961 (approved May 22, 1961) increased the cigarette tax rate from 6c to 7c per package, effective May 23, 1961. No "floor tax" was provided as a companion measure to this tax rate increase.

Chapter 37, Laws of 1961 (approved June 1, 1961) increased the motor fuels tax rate from 5c to 6c per gallon, effective June 1, 1961.

A legislative session as much concerned with tax matters as was the 1961 session generates a large number of miscellaneous tax inquiries to the Division of Taxation. Such inquiries require extensive activity in the areas of tax revenue estimating, legislative drafting, examination of tax laws and practices applied in other states as well as analysis of various suggestions and consultations concerning them. The fact that only a small part of this activity is associated with legislative measures finally adopted, or even introduced, subtracts nothing from the time and effort consumed by it or the importance of the tax study which they represent. Though hard to document, it is nonetheless a significant part of the activity of the Division.

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

Preparation to implement Chapter 51, Laws of 1960 was a major activity of the Division of Taxation throughout the fiscal year ended June 30, 1961. This involved the drafting of rules and regulations, taxpayer return forms for the reporting of book values of personal property used in business and educational programs to inform local assessors and taxpayers of their responsibilities under the Act. The Division worked closely with a large Advisory Committee on Assessment Practices appointed by the State Treasurer and composed of representatives of business and farm groups, local assessors, real estate boards, County Tax Board Commissioners, municipalities, accountants and attorneys and various individuals selected for their recognized knowledge and experience in taxation.

No complete review of the activities of the Division of Taxation in connection with implementation of Chapter 51 could be recorded

in the few pages available in this report. The Division has prepared a detailed review of the new legislation and the steps taken to place it into operation. This review will be published as a separate report which will also contain an examination of alternative solutions to the "personal property tax problem." A brief summary of administrative activities between the date of approval (June 15, 1960) and the date of postponement (May 4, 1961) of its operation from the tax year 1962 to the tax year 1963 appears as follows:

Four all-day meetings of the Advisory Committee on Assessment Practices were held to review all phases of the regulations, procedures and taxpayer return forms. Appropriate materials were prepared and supplied to committee members prior to each meeting. An uncounted number of conferences were held with various individuals and groups throughout this period of development.

Complete rules and regulations were promulgated and made available to local assessors and taxpayers through publication in the tax services and by direct distribution by the field staff of the Local Property Tax Bureau and the County Boards of Taxation.

A taxpayer return form (PPT-1) was prepared, printed and distributed to local assessors for mailing to owners of business tangible personal property.

Revised forms of the tax list and duplicate as well as revised procedures consistent with requirements of Chapter 51 were developed in cooperation with the Division of Local Government, County Boards of Taxation and the Association of Municipal Assessors.

A series of not less than three instructional meetings for local assessors was held in each of the 21 counties, in participation with County Boards of Taxation.

Division of Taxation personnel participated in 71 public meetings throughout the State to explain the new law to taxpayers and local officials. These were arranged and sponsored by The New Jersey Manufacturers Association, Chambers of Commerce, professional organizations, trade associations, and other organizations. Members of the Advisory Committee on Assessment Practices, local assessors, County Board of Taxation members and Secretaries and others also participated in these meetings.

Chapter 51 was a principal subject on the agenda of the Annual Conference of the New Jersey League of Municipalities and associated organizations of municipal officials in November, 1960.

In 1961, the annual 14 week course conducted by Rutgers University for assessing officials throughout the State was extended two weeks to permit special review of Chapter 51. Also, the annual 5 day conferences for assessing officials on the Rutgers University Campus was particularly orientated to the problems of Chapter 51.

A special taxpayer return form and procedures for farmers, together with instructions for their use were developed in consultation with the New Jersey Farm Bureau, the State Grange and the Rutgers University College of Agriculture. This activity was in progress when the effective date of Chapter 51 was postponed.

A "short form" for use by business taxpayers reporting inventories with book values under \$10,000 or other business personal property with book values under \$10,000 was developed and was awaiting decision concerning the authority of the Director of Taxation to promulgate rules permitting its use when the effective date of the Act was postponed.

A Personal Property Tax Section was established within the Local Property Tax Bureau in preparation for the examination of duplicate personal property tax returns required to be filed with the Director and to handle inquiries expected to arise. This Section was reduced to a skeleton force when the effective date of Chapter 51 was postponed.

The constitutionality of Chapter 51 was challenged in an action brought in the Superior Court. *Switz v. Kingsley*, 69 N. J. Super. 27; Law Div. 1961, decided May 9, 1961, held all provisions of the Act constitutional except two relating to farm personal property and farm real estate. Subject to appeal now pending, the Superior Court's ruling was essentially as follows:

DETERMINED AND ADJUDGED:

1. The sentence contained in R. S. 54:4-1 reading as follows:

"* * * In the assessment of acreage which is actively devoted to agricultural use, such value shall not be deemed to include prospective value for subdivisions or non-agricultural use. * * *"

be, and the same is hereby declared to be invalid and contrary to law and is hereby excised from Chapter 51 of the Laws of 1960.

2. That the provisions of R. S. 54:4-11 of said Chapter under which the taxable value of farm machinery and farm livestock shall be fixed at percentage levels of fair value different and lower than those applicable to the fixing of taxable values for machinery and equipment used in business be, and the same are hereby declared to be arbitrary, invalid and contrary to law and are hereby excised from said statute; and such taxable value of such farm machinery and farm livestock shall be fixed at the same level provided in said Chapter for fixing the taxable value of machinery and equipment used in business.

3. The provisions of said Chapter herein excised are separable and severable from the remaining provisions of said Chapter and such remaining provisions of said Chapter are valid in all respects.

4. Except to the extent above provided, the plaintiff's motion for summary judgment is denied and the defendant's motion for entry of judgment upholding the constitutionality of said statute, is granted, all without costs in favor of either party as against the other.

Chapter 9, Laws of 1961 (\$800 exemption for homeowners over 65)

Chapter 9, Laws of 1961 (approved April 5, 1961) implemented the constitutional amendment approved by the voters at the general election in November, 1960. The constitutional amendment added a new Paragraph 4 to Article VIII, Section 1, and authorized the Legislature to provide an exemption from taxation, not to exceed \$800 of assessed valuation, for residential real estate owned and occupied as a residence by New Jersey citizens and residents over 65 years of age, domiciled in this State for not less than 3 years and having income not in excess of \$5,000 per year. Chapter 9 provides for such exemptions, commencing with the 1961 tax year. Since the exemption law was enacted subsequent to establishment of the 1961 assessments, the law permitted municipalities to allow claimants who met all prerequisites for exemption a tax credit in 1961, by adopting an ordinance on or before September 15, 1961; otherwise, the 1961 exemption will be allowed as a tax credit in 1962. In 1962 and thereafter, the exemption will be reflected in the initial assessment.

The Division of Taxation prepared and distributed to all local tax assessors a form of application and instructions. The regulations governing the disposition of the applications for exemption were also prepared and distributed. Orientation programs for assessors were held throughout the State and the law, regulations, application form and instructions were explained and discussed in detail. Several doubtful questions which arose under the law were resolved by an Attorney General's Formal Opinion (No. 12) dated July 5, 1961. The Attorney General ruled, in part, that in determining whether a claimant met the \$5,000 income limitation, no consideration was to be given to the income of his or her spouse, and that a person receiving the \$500 veterans exemption would not be qualified to receive the \$800 exemption as well.

Chapter 32, Laws of 1960 (Emergency Transportation Tax)

The Emergency Transportation Tax Act, Chapter 32, Laws of 1961 (approved May 29, 1961) imposes a tax upon every New Jersey resident, upon his income and net capital gains derived from sources in New York, and upon every New York resident, upon income and net capital gains derived from sources in New Jersey. The tax rates are graduated from 2% on the first \$1,000 of net income to 10% on all amounts in excess of \$15,000. Net capital gains are taxed at one-half the rates applicable to net income. The law contains provisions relating to deductions, exemptions and credits and is patterned principally upon the New York Personal Income Tax Law. Proposed amendments, deemed essential to conform to recent changes in the New York law, are contained in a bill introduced in the Assembly on August 28, 1961 (A-740).

The Act requires New Jersey employers to withhold the tax from payment of wages, salaries or commissions made to employees who are New York residents, when such wages, salaries or commissions are derived from sources in New Jersey. Withholding applies to each payment made on or after July 1, 1961 to subject New York residents.

In order to administer the new law, a temporary bureau, the Emergency Transportation Tax Bureau, was immediately activated. Personnel were assigned temporarily from other bureaus in the Division of Taxation to carry on its functions until a permanent staff could be organized. One of the Bureau's first operations consisted in mailing information return forms to 140,000 employers who were asked to indicate whether or not they had in their employ New York residents who derived their wages, salaries or commissions in New Jersey and if yes, how many. Approximately 8,500 employers reported that they employed over 65,000 residents of New York working in New Jersey. The Bureau immediately forwarded to each such employer (a) a copy of Withholding Tables and Methods, (b) Employer's Instructions for Withholding the New Jersey Tax, (c) an explanatory letter for employers, (d) an explanatory letter for subject employees and (e) a supply of Employee's Withholding Exemption Certificates. At public meetings held during June at Paramus and Newark, the withholding provisions of the law were explained by representatives of the New York State Income Tax Bureau and the Division. All of the

foregoing was accomplished in time for employers to start withholding the tax on July 1, 1961.

On several occasions since the enactment of the law, personnel of the Division conferred with New York State Income Tax officials. The latter were most cooperative in furnishing information and material relating to New York Personal Income Tax procedures after which the New Jersey procedures are patterned. Orders have been placed for data processing equipment to process employer and employee accounts. As Bureau preparations proceed, it is anticipated that amendatory legislation will be enacted to bring the Emergency Transportation Tax into closer conformity with the New York Personal Income Tax Law and to make due appropriation to cover administrative costs.

Chapters 157 and 158, Laws of 1960 and Chapter 27, Laws of 1961 (Cigarette Tax Increases).

On two occasions, in January and in May of 1961, the cigarette tax was increased 1c per standard pack of 20 cigarettes. Each time it was necessary for the Cigarette Tax Bureau to accomplish the fast conversion of meter settings which must accompany any change in cigarette tax rates. The first of these conversions included a "floor tax" involving affixing tax stamps to cigarette inventories on hand when the tax rate increase became effective. On both occasions the conversion to the increased rate was accomplished speedily and without undue complications.

Chapter 31, Laws of 1961 (Motor Fuels Tax Increase)

The Motor Fuels Tax rate was increased from 5c to 6c per gallon, effective June 1, 1961. The transition to the new rate was accomplished without difficulty.

OTHER CURRENT TAX DEVELOPMENTS

Remedies for Unequal Assessment

Prior reports of the Division of Taxation have emphasized the two-way need for revaluation of Class II Railroad Property and for revaluations of taxable real estate in local taxing districts, especially

the 273 districts which have had no revaluations during the 10 years since 1951. These two needs are not unrelated. In the *Kents* case, (*in re Appeals of Kents 2124 Atlantic Ave., Inc.*, 34 N. J. 21 (1961)), the New Jersey Supreme Court ruled that the "common level" of assessments within a taxing district, determined statistically from an averaging of assessment ratios, could be used as a basis for granting taxpayer relief on appeal from assessments at a higher ratio. This is another long step in the direction of judicial unwillingness to condone uneven assessments and an important one in the direction of making taxpayer appeal from uneven assessments easier than they have ever been before.

Following the *Kents* decision, seven railroads requested the Director to review the initial valuations placed upon their Class II railroad property in a number of taxing districts on the grounds that they were made at a higher percentage of true value than the "common level" of assessment for other real property within the same taxing districts. Although railroad assessment review hearings are nothing new in New Jersey, this was the first held after judicial recognition of a statistically determined "common level" as a suitable basis for remedy. The Director recognized that the sales-ratio data available for the respective taxing districts involved in the review permitted statistical determination of a "common level" of assessment. He concluded, however, that under the *Kents* decision the initial valuations could not be adjusted in the absence of reliable data as to *both* common level and true value. Adjustments were made in those local taxing districts where railroad property had been revalued to reflect a reliable measure of true value and no adjustments were made in other districts where reliable evidence of true value for the railroad property under appeal was lacking.

It should also be noted that Chapter 51, Laws of 1960 contained the first legislative recognition of the "school-aid" sales-assessment ratio studies as a tool with which to determine the "common level" of local property assessments. It provided for the annual determination of "common level" ratios within each local taxing district by the Division of Taxation as a basis for measuring the "taxable value" of personal property used in business.

Taxpayers will understandably find satisfaction in the expectation that recognition of assessment ratio data for the purpose of tax dis-

crimination relief will have the effect of easing a difficult burden of taxpayer proof. Yet they need to bear in mind that, while it does limit the quantity and quality of the essential proof in a way to make it manageable, it subtracts nothing from the burden of proving the value of the property under review.

For the tax administrator, state, county and local, the lesson to be gleaned from the latest developments is two-fold. First, because of the increasing reliance placed by the courts upon officially determined ratios, it is the responsibility of the administrator to make every effort to insure the validity of the procedures employed in the ratio program. Second, while it is important to make available to the taxpayer a speedy and inexpensive remedy for a relatively high assessment, it is equally important to have uniformity work both ways. For the protection of the ratables base, it is incumbent on assessors to exercise due diligence to make certain that relatively low assessments do not remain undetected. There is the inescapable need to maintain an unceasing program for improvement in the competence of the initial assessment. That is the only sure way to minimize assessment discrimination.

Corporation Tax Analysis

Application of punched card statistical procedures in the analysis of corporation business tax returns, begun one year ago, has developed to the point where statistical reports are available for further study in the search for practical methods to expedite tax audits upon a current basis. This involves placing all corporation tax returns upon punched cards and using high speed calculators to check all routine arithmetical calculations and inter-account consistency. The Corporation Tax Bureau is presently engaged in studies of selective audit procedures involving annual detailed examination of those returns most vulnerable to error. It is contemplated that such procedures will be placed into effect when they have been thoroughly tested and found satisfactory.

An important by-product of the corporation tax study is an accumulation of corporation tax statistics which has heretofore been unavailable in New Jersey. As of September 1, 1961, 69,805 corporation returns filed in 1960 (based upon income and net worth for the year 1959) had been processed. These returns included 63,788 which contained no arithmetical discrepancies greater than permitted by toler-

ances established on the basis of one dollar tax effect and 6,017 in which such discrepancies were found.

The principal utility of these statistics to date has been to supply the raw materials for development of audit standards and their appraisal. It is contemplated that their further development will become a source of quantitative information concerning the economy of New Jersey.

6. Police Functions

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

Minimum price requirements for cigarettes and motor fuels are policed by shopping for purchases below the established minimums. In the case of cigarette retailers, investigation is as simple as buying a package of cigarettes. Policing of cigarette sales at the wholesale level is more complicated and more suggestive of detective activities. The number of Unfair Cigarette Sales Act (Chapter 247, Laws 1942) violations requiring disciplinary action have declined from an annual average of 22 cases when the Act was first implemented to a current annual average of 6 cases.

Following a Supreme Court decision upholding the constitutionality of R. S. 56:6-2 (e) (An Act to Regulate the Retail Sale of Motor Fuels), the Director of Taxation issued Regulation No. RC-4 (May 11, 1961) to prohibit any retail dealer from giving away anything of value when the gift is conditioned upon the purchase of motor fuels and would tend to produce sharp price reductions, create price wars and force price instability within the industry.

Subsequent to the issuance of this regulation, field representatives of the Motor Fuels Tax Bureau obtained evidence and prosecuted numerous price violations, i.e., sales below posted prices.

The Motor Fuels Tax Bureau also increased its activities in checking retail dealers for the use of lotteries, prizes, wheels of fortune,

punch boards or other games of chance in connection with the sale of motor fuels.

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

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

RECENT COURT DECISIONS AFFECTING TAXATION CORPORATION BUSINESS TAX

Metalsalts Corporation v. Director, Division of Taxation, Division of Tax Appeals (July 7, 1960). Held that under the Corporation Business Tax Act, monetary advances made to a subsidiary by a parent corporation cannot be deducted in determining the net worth of the parent corporation, even though included in the net worth of the subsidiary. N. J. S. A. 54:10A-9 permits such a deduction only in the case of capital stock of a subsidiary held by the parent corporation.

Pine Grove Manor v. Division of Taxation, 68 N. J. Super. 135, 171 A. 2d 676 (1961). Held that cooperative housing developments located in New Jersey, regulated by the Federal Housing Administration, and incorporated under Maryland law, are not exempt from the New Jersey Corporation Business Tax Act under N. J. S. A. 54:10A-3(d) because (1) the corporations do not meet the statutory requirement of not being "conducted for pecuniary profit of any private shareholder or individual," since tenants are the exclusive beneficiaries of the cooperative projects and receive numerous profitable advantages from their participation therein, and (2) they are not nonprofit corporations under the provisions of Title 15 of the Revised Statutes, or a similar law of another state, since they are incorporated under the Nonstock Corporation Act of Maryland, which makes no reference to nonprofit corporations.

LOCAL PROPERTY TAXES

In the Matter of the Appeals of Kents 2124 Atlantic Ave., Inc., 34 N. J. 21, 166 A. 2d 763 (1961). The Supreme Court held that the average ratio established

by the Director, Division of Taxation, is deemed sufficient evidence of the level to which reduction in assessment should be granted where the evidence of assessments indicates there is no common level for any class of real property, and the assessors disavow any effort to achieve one. The record of sales supports the average ratio as being a fair gauge of the ratio of assessment to market value. The court also held that it is the burden of the taxpayer to establish the true value of the improved parcel, and to prove that the total assessment of land and buildings substantially exceeds the ratio of real property in the district.

Trenton v. Division of Tax Appeals and Rider College, 65 N. J. Super. 1 (App. Div. 1960), 166 A.2d 777. Held that an educational institution is entitled to property tax exemption under N. J. S. A. 54:4-3.6 when its dominant motive is to foster education rather than to make a profit. The intent to have an operating surplus, rather than a loss, does not mean that the institution's motive for existence is the making of a profit; it merely shows an intent to have a balanced budget. Various tests employed to determine whether the institution is not conducted for profit include (1) background and nature of the school, (2) the makeup of its governing body and whether or not they receive more than just compensation, or any at all, (3) the amount of income compared with expenses, (4) the use to which operating surpluses are directed, (5) comparisons with similar schools as to tuition charges, and salaries to faculty members and other officials. The court further held that the fact that the institution has failed to carry the burden of proof of tax exemption in previous litigation does not preclude it from applying again when new circumstances bearing on tax exemption have arisen.

Textile Research Institute v. Princeton, 35 N. J. 218, 172 A. 2d 417 (1961). Held that a nonprofit institute is not a "college" for purposes of tax exemption under N. J. S. A. 54:4-3.6, where its main objectives are to (1) provide instruction by offering fellowships and making laboratory facilities available to predoctoral students in the textile field, (2) conduct research in the textile field, and (3) disseminate results of its textile research. The member companies privileges of (1) consulting with the institute staff; (2) participating in group supported special projects, and (3) sponsoring individual special projects, and receiving advance and special information therefrom, lead to the conclusion that the institute is primarily designed to benefit the textile industry.

Princeton University Press v. Princeton, 35 N. J. 209, 172 A. 2d 420 (1961). Held that a nonprofit corporation formed in the interests of Princeton University whose main function is to print scholarly works does not satisfy the exemption requirement of N. J. S. A. 54:4-3.6, that its property be "actually and exclusively used" in the work of a corporation organized exclusively for the mental improvement of men, women and children, where a substantial portion of the press's activity consists of printing work taken in for the purpose of offsetting losses incurred from the publication of scholarly books. The court held that such printing, which includes work done for educational and nonprofit organizations other than Princeton University, is not an occasional or incidental activity, or if engaged in regularly, one which is of an inconsequential character. The outside printing is undertaken for the purpose of making a profit, and therefore, it cannot be said that the property is "exclusively used" for the statutory purpose.

Berkeley Heights v. Division of Tax Appeals, et al., 68 N. J. Super. 364, 172 A. 2d 453 (App. Div. 1961). Held that a county tax board did not err in

adopting an equalization ratio established by the Director, Division of Taxation for Class IV property in a township where the ratio was predicated on a single sale at \$10,000 for a parcel assessed at \$1,250. The court held that the application of the sale price to assessment establishes a fair ratio with the minimum of discrimination. The county board properly disregarded a consent judgment between the township and the one company which owned 82% of the Class IV property in the township under which the property was assessed at 20%. The consent judgment, the court ruled, relates only to assessment not to ratio. The county tax board was correct in refusing to break Class IV property into three separate classifications each with its own assessment ratio. To do so would create a new series of classes and undermine the basic principles of uniformity and equality predicated on the four classes now used.

Switz v. Kingsley, et al., 69 N. J. Super. 27, 173 A. 2d 449 (Law Div., 1961), now on appeal, concerned itself with the validity of various provisions of Chapter 51, Laws of 1960. The court held:

- (1) Chapter 51, L. 1960, which permits each County Board of Taxation to establish the percentage of true value to be used for assessment purposes, does not contravene Article 8, Section 1, paragraph 1 of the New Jersey Constitution. The constitutional provision does not require all real property to be assessed at true value, but requires such property to be assessed according to the same standard of value which may be a percentage of true value.
- (2) The grant to County Boards of Taxation of the authority to fix the ratios for the assessment of real property is not an unlawful delegation of the legislative power to levy a tax. The fixing of an assessment ratio is not an exercise of the power to levy a tax, but merely provides a formula to ascertain the tax rate to be applied.
- (3) Those sections of the law which provide that the taxable value of personalty used in business is to be determined by applying a "common level" percentage used by the taxing district to assess real property, are constitutional.
- (4) It was constitutionally permissible for the Legislature to provide for (a) classifying personal property into business personal property, nonbusiness personal property and household personalty, (b) distinguishing, for tax purposes, machinery, equipment and other business personal property on one hand and inventory, farm crops and produce on the other, and (c) the exemption from taxation of raw materials, supplies and small tools.
- (5) It was constitutional for the Legislature to delegate to the municipalities the power to exempt household personal property from taxation since tax revenue from such items is used only for local purposes and is not figured into the county tax.
- (6) That part of N. J. S. A. 54:4-1 which provides that in the assessment of acreage actively devoted to agricultural use such value shall not include prospective value for subdivisions or nonagricultural use is invalid because it creates a classification of land contravening the New Jersey Constitution and,
- (7) That part of N. J. S. A. 54:4-11(c) which assesses farm machinery and farm livestock at a lower ratio than business machinery and equip-

ment is invalid as arbitrarily favoring persons engaged in farming over persons engaged in other activities. Accordingly, farm machinery and livestock will be assessed at the same ratio as business machinery and equipment under N. J. S. A. 54:4-11(a) i.e. at the "common level."

Kearny v. Division of Tax Appeals, 35 N. J. 299, 173 A. 2d 8 (1961). Held that the Division of Taxation, in computing the district's average ratio for School Aid purposes (c. 86, L. 1954), erred in excluding a sale, as an excludable split-off, where it was made to appear that the tract involved had been officially subdivided and informal separate assessments made. Under such circumstances, the County Board of Taxation may include such sale in determining the district's average ratio for the purpose of the county equalization table.

In the Matter of the Appeals of the Township of Edison et al. (Division of Tax Appeals, 1961). The Division affirmed the action of the Director, Division of Taxation, in entering the true value of Class II railroad property in Column 4 of the Table of Equalized Valuations which the Director is required to promulgate annually, pursuant to C. 86, L. 1954, for use by the Commissioner of Education in the calculation of State School Aid. To apply that percentage of true value which is equivalent to the particular municipality's common level of assessment would result in unequal treatment of the respective municipalities.

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

Office of the Director, Division of Taxation

The Division of Taxation operates through nine permanent Bureaus and one temporary Bureau established in 1961 to administer the Emergency Transportation Tax Act (Chapter 32, Laws of 1961).

The Office of the Director functions as a "control tower" responsible for coordinating and maintaining the full schedule of State tax activities and assuring the proper functioning of each activity. Activities of this office can be described only in terms of the activities of the entire Division of Taxation with special attention to whatever of those activities are current at the time the description is made.

During the fiscal year ended June 30, 1961, a major portion of the attention of the Director's office was devoted to implementation of Chapter 51, Laws of 1960 (property tax), implementation of Chapter 9, Laws of 1961 (exemption for residents over 65), implementation of Chapter 32, Laws of 1961 (commuter benefits tax) and the preparation of a large volume of legislation embodying many alternative tax proposals for consideration by the Legislature in its quest for sources of additional revenue. Other activities were consultations with legislators and administrative officials, the preparation of materials for their use, and the recurring business of the Division.

Beverage Tax Bureau

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

This Bureau administers the Alcoholic Beverage Tax Law and collects taxes on alcoholic beverages sold or delivered in New Jersey and intended for ultimate consumption. Tax rates range from $3\frac{1}{2}$ cents per gallon on beer to \$1.50 per gallon on liquors, as fixed by statute. Taxes are collected from State licensees, i.e., manufacturers, wholesalers, transporters and warehouses of which there are some 600 who are required to post bonds with the Bureau to secure the payment of taxes and penalties and must file reports each month disclosing all transactions.

The Bureau also processes about 12,500 monthly retail reports. These latter reports are filed by both tavern keepers and package store owners. From these reports we supply a monthly statistical statement listing total purchases by counties and by type of alcoholic beverages.

Exemptions from tax are granted on sales to authorized military organizations and when sold for use by hospitals, doctors and dentists or when used in the manufacture of medicinal, pharmaceutical or toilet preparations, scientific products, flavoring extracts and food products.

At the close of the fiscal year ending June 30, 1961, the personnel of the Bureau consisted of a State Supervisor, an Assistant State Supervisor, 10 Supervising Field Auditors, 32 Field Auditors and 41 Office Auditors and office personnel. For the convenience of the public, offices are maintained in Trenton and Newark.

The Legislature annually appropriates funds for the administration of the Bureau. During the year ending June 30, 1961, expenditures totaled \$481,859.11. With gross receipts for the year totaling \$22,048,917.69; the total cost of operation was 2.19%.

The following tabulation sets forth the tax rates for various classifications of alcoholic beverages and the revenues from each during the past three years :

	<i>Rate of Tax Per Gallon</i>	<i>Year Ended June 30</i>		
		<i>1959</i>	<i>1960</i>	<i>1961</i>
Beer	\$0.03 $\frac{1}{3}$	\$3,820,619.12	\$3,978,858.11	\$3,866,644.46
Liquor	1.50	15,305,925.80	16,509,681.00	17,200,263.67
Still Wine .....	.10	738,148.20	740,917.59	766,222.43
Vermouth .....	.15	85,239.80	89,569.09	94,266.98
Sparkling Wines .....	.40	80,296.81	91,703.51	97,176.14
Miscellaneous .....	....	17,966.75	20,166.57	21,939.71

Cigarette Tax Bureau

(Chapter 65, P. L. 1948, as amended; chapter 247, P. L. 1952; chapter 10, P. L. 1956; chapter 158, P. L. 1960; chapter 27, P. L. 1961.)

This Bureau, created by chapter 65, P. L. 1948, as amended, came into being on July 1, 1948. It is charged with the administration and collection of the cigarette tax, levied at the rate of three and one-half cents (3 $\frac{1}{2}$ c) per ten cigarettes or fraction thereof, and the enforcement of the Unfair Cigarette Sales Act (chapter 247, P. L. 1952). The tax is collected through the sale of cigarette revenue stamps to duly licensed cigarette distributors, defined by the act as any person who manufactures cigarettes within the State or any person who brings or causes to be brought into the State, unstamped cigarettes which have been acquired from the manufacturers thereof.

The cigarette tax rate was increased twice during the fiscal year ended June 30, 1961: (a) An increase from 2 $\frac{1}{2}$ cents to 3 cents for ten cigarettes or fraction thereof effective January 6, 1961; (b) An increase from 3 cents to 3 $\frac{1}{2}$ cents effective May 23, 1961. At the time of the first tax rate increase in January, the Bureau collected an inventory (floor tax) to assure that all cigarettes sold after the effective date carried the appropriate tax.

Distributors are allowed a discount of 3% on the purchase of stamps in excess of \$100.00. The only exemptions from the tax provisions that are provided by the Tax Act, extend to sales of cigarettes to the United States Government and its agencies, sales of cigarettes in interstate commerce and sales of cigarettes for consumption by hospitalized veterans in State Hospitals.

The original Tax Act provided for the licensing of distributors, \$250.00; wholesale dealers, \$100.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00. The new act, effective July 1, 1952, provides license fees for distributors, \$350.00; wholesale

dealers, \$200.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00.

The Unfair Cigarette Sales Act prohibits the sale of cigarettes at wholesale or retail at a price less than cost. In the absence of proof of a higher or lower cost, the act provides that the minimum sales price of cigarettes shall be computed in accordance with a formula involving manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a $3\frac{1}{2}\%$ wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a $4\frac{1}{4}\%$ mark-up if the cigarettes are delivered, to which must be added an 8% "cost of doing business mark-up" by the retailer in the determination of final retail sales price.

The purpose of the Unfair Cigarette Sales Act is to prevent unfair competition and unfair trade practices in the sale of cigarettes and to protect and stabilize the collection of cigarette taxes and revenue derived from the licensing of persons engaged in the sale of cigarettes.

The receipts of this Bureau for the fiscal year ending June 30, 1961, were:

Stamps and Miscellaneous Revenues	\$47,041,790.67
License Revenues	255,534.00
Fines and Penalties	652.00
Total Receipts	<u>\$47,297,976.67</u>

The stamp and miscellaneous revenue figures indicate the purchase of 17,431,606,720 cigarettes by persons in New Jersey during the fiscal year ended June 30, 1961.

Based on the 1960 population census figure of 6,066,782, the following statistics are disclosed:

1. Cigarettes were consumed at an average of 2,873.3 cigarettes per person.
2. Per Capita Revenue was \$7.796.

Functions of the Bureau were performed by a staff of 49 employees divided into the two following categories:

Office Personnel	29
Field Personnel	20
Total	<u>49</u>

The operational costs for the Bureau during the fiscal year totaled \$287,686.11 of which \$252,034.84 were for salaries and \$35,651.27 for administrative costs.

The cost figure was 0.6% for each dollar collected.

Corporation Tax Bureau

(R. S. 54:10-1 to 54:18-7; R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapters 132, 162 and 306, Laws of 1945; chapters 89, 174 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapters 101, 186, 231 and 308, Laws of 1950; chapters 130 and 131, Laws of 1951; chapters 168, 169, 170, 171, 176, 227 and 349, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapters 30, 35 and 204, Laws of 1955; chapter 63, Laws of 1958; chapters 162 and 190, Laws of 1959; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

Functions:

This Bureau administers and collects the following taxes:

Corporation business tax

Financial business tax

Insurance premiums tax

and performs the following miscellaneous services:

Issuance of tax lien certificates

Issuance of tax clearance certificates

Issuance of releases of corporation franchise tax liens

Allocation to the State Police Retirement and Benevolent Fund of its share of taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State

Determination and certification of franchise tax payable by domestic life insurance companies under chapter 101, Laws of 1950

Determination and certification of franchise tax payable by domestic insurance companies, other than life insurance companies, under chapter 227, Laws of 1952

Determination and allocation of proceeds of financial business tax to counties and municipalities entitled thereto

Collection of cost of administration of the Motor Vehicle Security-Responsibility Law (chapter 176, Laws of 1952).

Disposition of Revenues:

All revenues are paid over monthly to the State Treasurer. These are for use of the General State Fund, with the following exceptions:

- (a) Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against fire insurance risks in this State are allo-

cated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association. (R. S. 54:17-4.)

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

Dedicated Funds:

In addition to the distributions already indicated, the following funds are dedicated by law:

- (a) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000.00 is appropriated for school purposes. (R. S. 54:10A-24.)
- (b) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (R. S. 54:10B-24.)

Total Bureau Receipts: \$80,274,803.87.

Cost of Operation:

Salaries	\$726,016.30
Services Other Than Personal	38,157.81
All Other Expenditures	18,690.97
	<hr/>
	\$782,865.08

Percentage—Cost of Operation—.0975%.

Staff:

Examiners—81.
Clerical—83.

SUMMARY DESCRIPTION OF TAXES

A concise description of the taxes administered in this Bureau follows:

CORPORATION BUSINESS TAX

Statutory Citations:

Corporation Business Tax Act, chapter 162, Laws of 1945 (N. J. S. A. 54:10A-1 et seq.); chapters 89 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapter 130, Laws of 1951; chapters 168, 169, 170 and 349, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapter 35, Laws of 1955; chapter 63, Laws of 1958; chapters 162 and 190, Laws of 1959; R. S. 54:11-1 et seq.; R. S. 54:12-1; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

HISTORICAL STATEMENT

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

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

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

In 1958 (Chapter 63, L. 1958), the law was amended by adding to the tax based on net worth a tax based on net income. The amendment is effective with respect to all corporation franchise tax returns required to be filed in 1959 and thereafter. A detailed description of the Corporation Business Tax Act follows below:

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

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

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

In general, net income means total net income from all sources and is deemed prima facie to be equal in amount to the taxable income, before net operating loss deduction and special deductions, which the taxpayer is required to report to the

United States Treasury Department for the purpose of computing its Federal income tax. One-half of the dividends included in such Federal figures is deductible. The law also makes provision for various adjustments in computing the net income base taxable in New Jersey. Only such percentage of the adjusted net income base is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

Allocation Percentage:

(a) General

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

(b) Allocation of Net Worth

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

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

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

The aggregate resulting percentages are divided by three.

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

(c) Allocation of Net Income

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

(d) Investment Companies

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

(e) Regulated Investment Companies

A taxpayer qualifying and electing to be taxed as a regulated investment company is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

Rate of Tax:

Net Worth

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

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

Net Income

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

Short Rate Tax Table:

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

Minimum Tax:

On Net Worth Base

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

On Net Income Base

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

Investment Companies and Regulated Investment Companies

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

Returns:

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

Schedule of 1961 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1960 and December 31, 1960	Jan. 1961	Feb. 1961	Mar. 1961	April 1961	May 1961	June 1961
Last filing date in 1961 is	April 15, 1961	May 15, 1961	June 15, 1961	July 15, 1961	Aug. 15, 1961	Sept. 15, 1961	Oct. 15, 1961

Time of Payment:

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

Forms:

Forms may be obtained by writing to:

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

FINANCIAL BUSINESS TAX

Statutory Citation:

Financial Business Tax Law, chapter 174, Laws of 1946 (N. J. S. A. 54:10B-1 et seq.); chapter 308, Laws of 1950; chapter 131, Laws of 1951; chapter 171, Laws of 1952; chapter 51, Laws of 1953; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.00.

Returns:

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

Time of Payment:

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

Forms:

Forms may be obtained by writing to:

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

INSURANCE PREMIUMS TAX

Statutory Citation:

Chapter 132, Laws of 1945 (N. J. S. A. 54:18A-1 et seq.; R. S. 54:16-1 et seq.; R. S. 54:17-4); chapters 101, 186 and 231, Laws of 1950; chapters 176 and 227, Laws of 1952; chapters 30 and 204, Laws of 1955; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Nature of Tax:

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

Rate of Tax:

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

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

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

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

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

Due Date:

Tax payment due on or before June 1.

SCHEDULE "A"
SUMMARY OF TAXES COLLECTED DURING THE FISCAL
YEAR ENDING JUNE 30, 1961

RECEIPTS

Corporation Business Taxes		**\$60,595,878.37
Domestic	\$30,855,031.88	
Foreign	29,266,411.78	
Interest and Penalties	474,434.71	
Special Company		10,740.93
Railway Express Co.	10,740.93	
Insurance Premiums Taxes (Net)	17,992,718.12	18,816,135.15
Life Insurance Premiums Taxes	7,064,532.02	
Domestic:		
Life	\$500,714.66	
Annuities	103,782.43	
Total	\$604,497.09	
Foreign:		
Life	\$6,175,370.33	
Annuities	284,664.60	
Total	\$6,460,034.93	
Domestic Insurance Premiums Taxes (Other than Life)		120,094.49
Comp. (¾%)	\$8,108.57	
Marine	722.76	
Fire	24,723.10	
Auto	41,929.27	
All Other	44,610.79	
Foreign Insurance Premiums Taxes (Other than Life)		11,631,508.64
Comp. (¾%)	\$180,832.53	
Marine	3,516.39	
Fire	321,347.35	
Auto	4,016,557.55	
Motor Vehicle Security Law	645,767.98	
All Other	6,463,417.46	
Interest	69.38	
Financial Business Taxes		*824,117.42
Tax Certificates		27,932.00
Total		<u>\$80,274,803.87</u>

** This amount excludes \$10,873.05 (net) transferred from Corp. Business Taxes to Financial Taxes.

* This amount includes \$10,873.05 (net) transferred from Corp. Business Taxes to Financial Taxes.

Allocation:

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

<i>Source</i>	<i>Allocation</i>
Fire	\$321,347.35 { New Jersey Firemen's Association \$182,727.35
	{ New Jersey Firemen's Home 138,620.00
Auto	4,016,557.55 { State Police Retirement Fund (1/8) 502,069.68
	{ State Treasurer, General Fund (7/8) 3,514,487.87
Financial Business Taxes—	Dedicated for distribution on an equal share basis to the municipality and county in which the taxpayer's place of business is located.

Engineering and Railroad Tax Bureau

(Chapter 40, Laws of 1948, amending and supplementing chapter 291, Laws of 1941, as amended; R. S. 54:29A, superseding R. S. 54:19 to 29, inclusive.)

This Bureau values all property used for railroad purposes, determines the property and franchise taxes, and certifies them to the Director, Division of Budget and Accounting, for collection.

Under the Railroad Tax Law of 1948 there is assessed against each operating railroad or railroad system a property tax and a franchise tax. Property taxes are levied upon the true value of all property used for railroad purposes at the following rates:

Class II property is taxed at the general tax rate of the taxing district in which the property is located.

Classes I and III property are taxed at the rate of 1.20%.

Franchise taxes are levied in the amount of 10% of net railway operating income allocated to New Jersey, or a minimum amount established by law.

Class II property taxes are entirely for local uses. The Director, Division of Budget and Accounting, allots to each taxing district the total amount of tax derived from the Assessment of Class II railroad property within the taxing district.

The entire franchise tax and all property taxes, other than those assessed against Class II property, are for State uses, according to law.

The aggregate amount of property and franchise taxes on any railroad is subject to a limitation which, however, does not reduce or affect the taxes for local uses on Class II property.

But taxes for State uses are reduced where the aggregate amount of taxes on any railroad would otherwise be in excess of a specified amount per mile of track assessed in New Jersey to such railroad.

The limit on total taxes is \$3,000.00 per mile of track where railway revenues allocated to New Jersey are not in excess of \$1,000,000.00, and \$4,500.00 per mile of track where allocated revenues exceed \$1,000,000.00 in total.

Railroad taxes levied and payable in 1961 are:

Property tax	\$18,124,386.28
Franchise tax	107,445.19

Total property and franchise taxes for 1961 \$18,231,831.47

For 1961 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$2,501,220.15
For local use	15,730,611.32

Total 1961 railroad taxes \$18,231,831.47

Operating costs of this Bureau for the fiscal year ending June 30, 1961 were:

Salaries, \$108,315.32; All other \$5,285.01; Total, \$113,600.33.

The personnel of the Bureau consists of a State Supervisor, an Assistant State Supervisor, 4 clerical workers, 1 accountant and 11 others engaged in various types of engineering duties.

This Bureau also dispenses information relative to the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau.

During the fiscal year ended June 30, the Bureau approved 40 local property tax maps. A revised edition of tax map specifications was distributed as of April, 1961.

Local Property Tax Bureau

(R. S. 54:1-18-38)

The Local Property Tax Bureau is a service bureau within the Division of Taxation for implementing the State's responsibilities for local property tax administration. This activity includes the preparation of the annual Table of Equalized Valuations, required by Chapter 86, Laws of 1954, for certification to the Commissioner of Education for his use in connection with the distribution of State School Aid

funds. It also includes a wide range of service and assistance to local assessors. Each of these activities is described in some detail in the preceding Summary of Activities report for the Division of Taxation and requires no elaboration here.

The major new development in the Local Property Tax Bureau resulted from the adoption of Chapter 51, Laws of 1960, establishing new assessment procedures and standards for assessing personal property, and county choice of assessment levels for real estate. This legislation required the filing of a duplicate of personal property tax returns with the Director of the Division of Taxation. The Division was made responsible for promulgating rules and regulations, and taxpayer return forms to implement Chapter 51, and for the general supervision of its administration in local taxing districts. First, effective for the tax year 1962, Chapter 51 required the filing of taxpayer returns in May of 1961.

Personnel of the Local Property Tax Bureau participated in the preparation of the rules and regulations, taxpayer return forms, and the administrative procedures. They also participated in an extensive educational program for taxpayers, local assessors in the preparation for fulfilling the requirements of Chapter 51. Because time was short, it was necessary to divert personnel from other activities to perform these functions prior to the recruitment and training of additional personnel.

A Personal Property Tax Section was established within the Local Property Tax Bureau to perform the functions assigned to the Director of Taxation by Chapter 51. In addition to the development of taxpayer forms, rules and regulations and administrative procedures, these functions included the following staff functions:

- (1) Distribute tax forms, regulations and related materials; (2) handle inquiries from tax officials and taxpayers seeking information and instruction, and (3) review and analyze an anticipated 300 thousand returns. Field Representatives of the Assistance to Assessors Section delivered 1.3 million return forms (PPT-1), 400 thousand copies of the corresponding instructions, and 300 thousand explanatory "Letters to Taxpayers" to the 21 county boards of taxation.

At the time the effective date of Chapter 51 was postponed (May 4, 1961) from the tax year 1962-63, the Personal Property Tax

Section was staffed by 4 auditors, 2 correspondents, 4 clerk stenographers, 3 clerk typists and 3 clerks.

Following adoption of Chapter 17, Laws of 1961 postponing the effective date of Chapter 51, this staff of the Personal Property Tax Section was reduced to a skeleton force capable of being reactivated in 1962 when the first personal property tax returns are expected to be filed under the provisions of Chapter 51, as amended.

A second new development within the Bureau relates to the implementation of Chapter 9, Laws of 1961 providing property tax exemptions up to \$800 of assessed value of residential properties owned by New Jersey citizens over 65 years of age and having an annual income not in excess of \$5,000. As in the case of Chapter 51, Chapter 9 required the preparation of rules and regulations, tax forms for use in applying for the exemption. It was necessary to distribute these materials and to instruct taxpayers and local tax officials concerning the provisions of the law and its administration.

Activities associated with the implementation of Chapter 51 and Chapter 9 were in addition to the continuing functions of the Local Property Tax Bureau in providing assistance to local assessors in the duties of compiling certain statutory tables and reports for the Director of Taxation, conducting investigations and making special studies.

Some of the principal activities in this connection are highlighted as follows:

The annual table of *Building Reproduction Cost Conversion Factors* was expanded to include data for 50 New Jersey districts in 1960. Future editions will be limited to data for these districts. The *Factors* together with *Errata* and *Addenda* sheets are a part of the continuing service of the Bureau to the 2,200 registered holders of the Bureau's *Real Property Appraisal Manual for New Jersey Assessors*. The *Manual* is in the process of being revised and enlarged to include data on modern type structures, new building techniques, new building materials. It will also include an expanded description of the various appraisal techniques.

Publication of the *Handbook for New Jersey Assessors*, which was being prepared under the supervision of the Bureau by Rutgers University Bureau of Government Research, has been delayed to allow

inclusion of material relating to both Chapter 51, Laws of 1960 and Chapter 9, Laws of 1961. The *Handbook* will supplement the *Assessors Law Manual* and the *Real Property Appraisal Manual* and will emphasize the administrative aspects of the assessors office.

The Bureau also prepared and issued to each member of its field staff a *Handbook for Field Representatives*. The *Handbook* was designed to provide a ready and authoritative source of information relating to the policies, practices, and requirements of the Bureau and to the statutes, rules and regulations, and executive orders which govern them.

As a part of its general educational program, the Bureau published a pamphlet *How to Meet the Demands of Your Taxpayers*. This pamphlet highlights the importance of the assessor and the assessment function and urges municipal officials to take appropriate action to insure effective assessment administration in their municipalities. Originally distributed to municipal officials attending the 45th Annual Conference of the New Jersey State League of Municipalities, it was also distributed to assessors, mayors, finance directors, and other municipal officials.

With the cooperation of county tax boards and commissioners, municipal assessors, and Rutgers University, the Bureau continued the development of its original program for improvement of assessment practices at the local level. The ultimate goal of this program is the equitable distribution of the tax burden among the taxpayers of New Jersey. Toward this end, 295 separate municipalities have completed at least one revaluation program since 1950; 179 have obtained new tax maps; and approximately 200 assessors have enrolled each year in Bureau sponsored courses in assessment practices conducted by Rutgers University.

Cost of Operation and Personnel

Operating costs of this Bureau for 1960-61 fiscal year were:

Salaries	\$350,754.33
Other	81,956.70
Total	<u>\$432,711.03</u>

Motor Fuels Tax Bureau

(R. S. 54:39-1 to 75, as amended and supplemented by chapters 166 and 283, Laws of 1938; chapter 209, Laws of 1939; chapter 169, Laws of 1940; chapter 268, Laws of 1941; chapters 169 and 215, Laws of 1948; chapter 144, Laws of 1950; chapters 51 and 274, Laws of 1953; chapter 109, Laws of 1954; chapter 90, Laws of 1955; chapter 106, Laws of 1956; chapter 101, Laws of 1957; chapters 62 and 155, Laws of 1958; and chapter 37, Laws of 1961.)

This Bureau administers the New Jersey Motor Fuels Tax Law and collects, through licensed motor fuel distributors, a tax of five cents (six cents effective June 1, 1961) per gallon on motor fuels, as defined by the Law, sold in New Jersey to propel motor vehicles over its highways and motor boats over its waterways. It authorizes payment of claims for refund of the tax on tax-paid motor fuels used for refundable purposes (R. S. 54:39-66) and combats tax evasion by audits, investigations and inspections.

In addition to its function as a tax collector the Bureau enforces "An act to regulate the retail sale of motor fuels" (R. S. 56:6-1 to 17 as supplemented by chapter 258, Laws of 1952). By audits, investigations and inspections, it checks retail dealers in motor fuels for display of brand names and price signs of pumps; use of prizes, lotteries, etc.; substitution of one grade of motor fuel for another and keeping of proper records.

Another administrative function associated with the collection of taxes relates to the "Unfair Motor Fuels Practices Act" (chapter 413, Laws of 1953). By inspection, audit and investigation, it checks distributors, refiners, wholesalers and suppliers for the giving, with intent to injure competitors, or destroy or substantially lessen competition, of rebates, concessions, allowances, discounts or benefits in connection with the sale or distribution of motor fuel or other products marketed by such persons. The law also prohibits such persons from making any lease or contract on condition, promise or agreement that the lessee or purchaser thereof shall not use or deal in merchandise, supplies, or other commodities of a competitor, and from discriminating in tank wagon price between different retail dealers purchasing the same grade, quality, or quantity, of branded motor fuel, except to meet competition.

The Bureau utilizes the services of 83 employees. There are 50 in its Field Force, 12 in its Refund Section and 21 in its Administrative Section. The Field Force is comprised of 1 Principal Auditor, 1 Principal Field Representative—Investigations, 6 Field Auditors, 40 Field Representatives and 2 Captains, State Boat.

During the fiscal year ending June 30, 1961, the Bureau:

- (1) Issued 6 Motor Fuel Distributor Licenses, 2 Special Licenses "A", 479 Special Licenses "B", 584 Wholesale Dealer Licenses, 12,261 Retail Dealer Licenses and 3,263 Motor Fuel Transport Licenses, of which 4 Distributor Licenses, 2 Special Licenses "A", 38 Special Licenses "B", 46 Wholesale Dealer Licenses, 1,808 Retail Dealer Licenses and 25 Transport Licenses were canceled during the year because of change of ownership, going out of business, etc. 26 Motor Fuel Distributor Licenses and 7 Special Licenses "A" continued in effect by virtue of the provisions of chapter 274, P. L. 1953;
- (2) Collected a total of \$105,119,401.35 representing the tax on 2,004,860,441 gallons of gasoline (\$100,238,883.36), 96,251,246 1/5 gallons of Special Fuels (Diesel Oil, Propane, etc.) used for highway purposes (\$4,805,683.38), \$68,560.00 in license fees (\$5.00 annual fee for Retail Dealer Licenses, \$2.00 annual fee for Wholesale Dealer and Motor Fuel Transport Licenses), and \$6,274.61 Fines, Penalties and Interest;
- (3) Refunded (\$4,919,641.31)* on fuels used for the following purposes:

1. County and Municipal	\$994,903.50
2. Auto Buses	529,847.30
3. Agriculture	440,829.65
4. Aircraft	1,558,391.40
5. Ambulances	3,166.20
6. Rural Free Delivery	7,666.65
7. Rails or Tracks	12,180.00
8. Private Property	104,239.05
9. Fishing	25,793.30
10. Cleaning	3,935.10
11. Tax-Paid Exports	175,320.40
12. Fire Engines	791.25
13. Stationary Machinery and Implements	771,729.00
14. Heat and Light	1,826.95
15. State Departments	284,465.30
16. Sea Scout Boats .....	.....
17. Taxes Paid in Error (R. S. 54:39-29)	4,556.26

* Includes refund of License Fees, Fines, Penalties and Interest, etc.

- (4) Had a cost of administration of \$449,535.92 in salaries and \$54,913.37 in operating expenses, representing a total expenditure of \$504,449.29 or 0.47% of Gross Collections before refunds.

Outdoor Advertising Tax Bureau

(Chapter 191, P. L. 1959)

Chapter 191, P. L. 1959 repealed chapter 168, P. L. 1942 (as amended), and the present Outdoor Advertising Act became effective on December 15, 1959, except the license and permit fees were continued under the old rates to March 31, 1960. The new rates, as shown below, became effective on April 1, 1960. The law provides for the issuance of licenses to any person, firm or corporation, who would engage in the business of outdoor advertising for profit, and for the issuance of permits for the display of outdoor advertisements on all locations, except for exempt advertisements defined in sections 12 and 13 of the Act. Under the law, the license fee is \$200.00, whereas the permit fee is based upon the size of the space to be used for outdoor advertising. (See table below.)

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

Annual Fee —For permit issued between
April 1 and September 30.

Semi-Annual Fee—For permit issued between
October 1 and March 31 (Law-Sec. 7).

Based upon surface area of sign. For double-faced sign, twice the amount of the fee.

Under section 11 of the Act, the issuance of permits are prohibited for the display of outdoor advertising on locations where:

- (1) it would be injurious to the property in the vicinity thereof or injuriously affect any public interest;
- (2) it shall endanger the interests of public safety, health or morals;
- (3) it would reduce or impair the visibility of another licensed display or space;
- (4) it would be within a natural area unless the natural area has been zoned by local ordinance for business, commerce or industry;
- (5) along the outside curve of a highway or along a straight-away of a highway within 500 feet from such outside curve of a highway if the

location would be less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings or other permanent objects unless the proposed structure is a back-up to an existing licensed advertising structure or is in a built-up area;

- (6) it would obstruct the view of traffic;
- (7) it is to be painted on or attached to rocks or attached to public utility poles or trees.

Under section 15 of the Act, the Director is authorized to promulgate rules and regulations governing the administration of same and pursuant thereto, Regulation Nos. 16:11-1.100 to 16:11-11.100, were promulgated on the effective date of the law—December 15, 1959.

Under section 17 of the Act, all moneys received from licenses and permit fees, including moneys received for prescribed penalties, etc., are deposited with the State Treasurer and become a part of the General State Fund.

Receipts:

For the fiscal year of 1961 (July 1, 1960, to June 30, 1961) \$141,636.00

Expenditures: (Based on fiscal year of July 1, 1960, to June 30, 1961)

Salaries—Office	\$25,510.10
Salaries—Field	28,056.00
Other expenses	12,919.22
Total	<hr/> \$66,485.32

Percentage Cost of Administration—46.9%.

Personnel:

The Bureau employs 12 employees. Under the supervision of the State Supervisor, the 21 Counties are divided in 5 Districts to which 5 Inspectors are assigned.

General Information:

Total number of Licenses issued (April 1, 1960, to March 31, 1961)	82
Total number of Permits issued (April 1, 1960, to March 31, 1961)	23,566

The Outdoor Advertising Act is not intended for revenue purposes—it is a regulatory law.

Public Utility Tax Bureau

(Chapters 4 and 5, Laws of 1940; as amended by chapters 20, 21, 400 and 401, Laws of 1941; chapter 217, Laws of 1948; chapters 264 and 265, Laws of 1952; chapter 50, Laws of 1960; and R. S. 54:30-1 to 3.)

This Bureau is charged with the computation of the valuations of each company according to unit rates and the certification of the valuation of each company to the municipalities, and the computation of Shared Taxes payable to Municipalities under chapter 85, P. L. 1954.

The Bureau is also charged with the assessment of utility franchise and gross receipts taxes and the apportionment thereof among the municipalities according to the relative values of utility property located therein.

Revenue:

Franchise Tax	\$34,643,238.76
Gross Receipts Tax	42,039,576.76
Total Tax	<u>\$76,682,815.52</u>

Costs of Operation:

Salaries	\$37,444.00
Other Expenses	7,840.00
Total Expenditures	<u>\$45,284.00</u>

Staff:

State Supervisor, Assistant State Supervisor, four other employees.

The *franchise tax* assessed pursuant to chapters 4 and 5, Laws of 1940, as amended, on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place (e.g., telephone, telegraph, water, sewer, district messenger, street railway and gas and electric companies) is at the rate of either 2% or 5% of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State, located along, in, on or over any public street, highway, or other public place, exclusive of service connections, bears to the whole length of its lines or mains, exclusive of service connections.

The gross receipts tax assessed pursuant to chapter 5, Laws of 1940, as amended by chapters 264 and 265, Laws of 1952, and chapter 50, Laws of 1960, on street railway, sewer, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places (which is in addition to the franchise tax, mentioned in the previous paragraph and in lieu of local taxes on certain of the property of the utilities named), is at the rate of 7½% of the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

While this Bureau does not collect either the franchise or the gross receipts tax, it is charged with the duty of apportioning both taxes to the municipalities after deducting the expenses incurred by it in the administration of the utility tax laws. The franchise tax is apportioned

to the various municipalities in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality as of the preceding July first bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality as of the preceding July 1st bears to the total value of the scheduled property of the taxpayer in the State.

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

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

Franchise taxes for the year 1961 were assessed against 180 corporations, 2 municipal electric corporations and 5 individuals. The total tax assessed amounted to \$34,643,238.76. Franchise tax assessments for the year 1961 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$501,537.70	\$25,076.89
13	Gas and Electric	484,266,235.92	24,212,178.36
130	Water	31,931,489.58	1,561,687.78
10	Telephone and Telegraph	174,705,061.57	8,735,253.07
1	District Telegraph	20,865.25	1,043.26
30	Sewer	1,398,044.50	60,336.22
185		<hr/> \$692,823,234.52	<hr/> \$34,595,575.58
2	Municipal Electric Corporations	953,263.65	47,663.18
187		<hr/> \$693,776,498.17	<hr/> \$34,643,238.76

The excise taxes assessed pursuant to the provisions of Section 6(b) of chapter 5, P. L. 1940, as amended by chapter 264, P. L. 1952, for the year 1961, amounted to \$42,039,576.76. Street railway, traction, sewerage, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

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

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

Assessments were levied against 44 corporations and 2 municipal electric corporations. The total tax is \$42,039,576.76. Assessments for the year 1961 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$565,909.31	\$42,443.20
13	Gas and Electric	557,519,730.42	41,813,979.79
30	Sewer	1,488,786.52	111,659.00
<hr/>			
44		\$559,574,426.25	\$41,968,081.99
2	Municipal Electric Corporations	953,263.65	71,494.77
<hr/>			
46		\$560,527,689.90	\$42,039,576.76

The franchise and gross receipts taxes for the *calendar year* 1961 have been apportioned as follows (by counties rather than by municipalities, to save space) :

1961 APPORTIONMENT BY COUNTIES OF EXCISE TAXES ASSESSED
UNDER CHAPTERS 4 AND 5, LAWS OF 1940, AS AMENDED

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,423,529.32	\$1,130,991.85
Bergen	5,004,977.43	4,860,764.66
Burlington	2,547,529.99	1,387,245.11
Camden	1,539,383.27	2,231,773.87
Cape May	456,156.92	464,525.68
Cumberland	443,812.89	550,430.93
Essex	4,310,731.57	5,081,149.21
Gloucester	727,933.34	778,049.82
Hudson	6,075,373.93	2,555,419.54
Hunterdon	719,606.64	228,565.91
Mercer	1,408,127.53	1,627,905.99
Middlesex	5,461,391.22	2,610,071.46
Monmouth	1,721,985.54	1,953,070.92
Morris	1,409,362.69	1,273,921.12
Ocean	629,394.31	995,221.29
Passaic	1,841,567.83	2,167,947.00
Salem	1,109,639.39	320,529.26
Somerset	524,950.18	948,906.82
Sussex	243,556.26	180,999.11
Union	4,094,883.16	2,987,883.78
Warren	249,420.02	239,756.26

Municipal Electric Corporations

Bergen	22,341.99	14,894.67
Morris	38,018.30	24,587.74
Passaic	11,092.78	8,153.02

Apportioned to Taxing Districts	\$42,014,766.50	\$34,622,765.02
Payable to State	24,810.26	20,473.74

Total Tax	\$42,039,576.76	\$34,643,238.76
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Total Gross Receipts and Franchise Tax

Apportioned to Taxing Districts	\$76,637,531.52
Payable to State	45,284.00

Total Tax	\$76,682,815.52
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Transfer Inheritance Tax Bureau

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

This Bureau has supervision over the administration of all transfer inheritance tax laws and the collection of all taxes assessed pursuant thereto. The tax is levied upon the transfer of property, real or personal, or of any interest therein or income therefrom, in trust or other-

wise, to persons or corporations when such transfer is by will or intestate law, by deed, grant, bargain, sale or gift made in contemplation of or to take effect at or after death, and by survivorship in certain cases. (R. S. 54:33-1 to R. S. 54:36-7.)

As to estates of resident decedents, the law applies to real property and tangible personal property (goods, wares, merchandise, etc.) located in New Jersey and to intangible personal property (stock, bonds, mortgages, bank accounts, etc.) wherever located.

As to estates of nonresident decedents, the law applies only to real property and tangible personal property located in New Jersey.

The tax rates range from 1 to 16% according to the value of the transfer and the relationship of the beneficiary to the deceased. Transfers to collateral relatives and nonrelatives, if under \$500.00, are exempt; if \$500.00 or over, are taxable at the rate of 8%, and upward. An exemption of \$5,000.00 each is granted to those of a close degree of relationship, such as husband, wife, children, mutually acknowledged children, stepchildren, father, mother, and grandparents; the rate of tax on the excess being graduated from 1% upward. An exemption of \$5,000.00 is also granted to charitable, religious and benevolent organizations, the excess being taxed at the rate of 5%. Transfers to the State and its political subdivisions are wholly exempt, as well as transfers to nonprofit educational institutions.

Taxes are payable within the year following death of decedent, and if not paid bear interest at the rate of 10% per annum from one year following death until paid. The inheritance tax report must be filed as promptly after death as the circumstances of the case permit.

This Bureau also assesses and collects New Jersey estate taxes pursuant to R. S. 54:38-1 to 16. The amount of the tax is the difference between the credit allowed against Federal estate taxes and the total amount of inheritance taxes paid this and other States.

Preparation of the 5% refund to the counties of inheritance taxes collected from resident decedents (pursuant to R. S. 54:33-10) is also supervised by this Bureau.

Transfer inheritance and estate tax receipts, all of which (except 5% of resident inheritance taxes returned to the counties) are available for general State uses, are set forth in the attached table.

Receipts for the fiscal year ending June 30, 1961, were:

Inheritance taxes (resident decedents)	\$24,748,500.83
Inheritance taxes (foreign decedents)	146,819.17
	<hr/>
	\$24,895,320.00
Estate taxes (resident decedents)	694,815.20
	<hr/>
Total receipts	\$25,590,135.20

Operating costs of the Bureau for the fiscal year ending June 30, 1961, were:

Salaries	\$750,413.25
Operating expenses	26,827.89
	<hr/>
Total	\$777,241.14

The cost of collection was therefore \$0.0303.

The Bureau's staff consists of 122 employees. The personnel in the home office includes a State Supervisor, 59 Examiners and 28 clerical assistants. The 25 field offices are staffed by 21 district supervisors (one in each county) and 4 regional special investigators. Nine clerical assistants are supplied to the district supervisors in the four largest counties (Bergen, Essex, Hudson and Union); the other supervisors and investigators supply their own clerical help.

The 5% refund to counties of inheritance taxes collected from resident decedents was \$866,714.67.

The number of inheritance tax proceedings processed was 30,230, of which 13,885 were taxable and 16,345 were exempt.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License revenues	Total
1942	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949	14,771,265.28	3,883.82	14,767,381.46	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	255,534.00	47,297,976.67

¹ Fiscal year ending June 30th.

* For figures for years 1931 to 1941, inclusive, see Annual Report of year 1955.

** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; and from 6 to 7 cents effective May 23, 1961.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX ¹								
	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Total
	Domestic	Foreign							
.....	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
.....	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
.....	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
.....	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
.....	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
.....	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39
.....	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43
.....	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61
.....	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
.....	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
.....	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
.....	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
.....	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
.....	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
.....	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
.....	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
.....	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
.....	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
.....	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
.....	+25,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
.....	+31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63
.....	+31,340,207.52	29,266,411.78	120,094.49	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87

¹ Fiscal year ending June 30th.

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

† Includes interest and penalties—\$210,433.68 for 1959; \$356,386.62 for 1960; \$474,434.71 for 1961.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate	Total death taxes
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1940	\$4,791,189.59	\$236,140.50	\$5,027,330.09	\$86,041.90	\$5,113,371.99	\$507,625.02	\$5,620,997.01
1941	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1942	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1943	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1944	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20

¹ Fiscal year ending June 30th.

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

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COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
.....	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$6,363,399.90	\$6,418,229.33	\$12,781,629.23
.....	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	8,410,114.23	6,859,791.78	15,269,906.01
.....	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	9,098,657.15	7,220,412.91	16,319,070.06
.....	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	9,558,313.51	7,480,178.12	17,038,491.63
.....	.....	.....	.....	5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	18,300,342.61
.....	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	10,521,562.01	8,308,447.30	18,830,009.31
.....	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	10,728,981.85	9,108,949.49	19,837,931.34
.....	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	11,447,396.34	10,320,202.10	21,767,598.44
.....	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	12,361,702.93	12,086,016.12	24,447,719.05
.....	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	14,222,776.26	14,040,699.33	28,263,475.59
.....	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	14,710,772.45	14,419,221.18	29,129,993.63
.....	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	15,910,575.57	16,253,992.45	32,164,568.02
.....	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	17,133,867.75	18,607,305.74	35,741,173.49
.....	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
.....	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42
.....	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	21,445,423.74	26,297,252.72	47,742,676.46
.....	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	23,519,507.87	28,325,764.25	51,845,272.12
.....	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	25,832,049.88	31,334,674.16	57,166,724.04
.....	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	27,787,547.36	33,802,412.17	61,589,959.53
.....	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	30,114,978.70	36,316,203.38	66,431,182.08
.....	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	32,363,668.47	39,218,565.87	71,582,234.34
.....	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	34,643,238.76	42,039,576.76	76,682,815.52

¹ Fiscal year ending June 30th.

² 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1961 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.

³ Calendar year.

⁴ Change from fiscal to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.

⁵ Public Utility Taxes are assessed but not collected by the Division of Taxation. These assessments are on a calendar year basis.

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

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

Year	RAILROAD TAX ¹						
	PROPERTY TAX			FRANCHISE TAX			Total railroad tax
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
940	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	.....	.....	.....	\$18,296,689.39
941	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07
942	6,931,415.46	5,521,368.45	12,452,783.91	3,030,820.58	3,030,820.58	6,061,641.16	18,514,425.07
943	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57
944	7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58
945	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38
946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
947	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63
948	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
949	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
950	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
951	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
952	3,069,829.08	13,044,772.14	16,114,601.22	1,489,705.81	.....	1,489,705.81	17,604,307.03
953	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	.....	1,698,194.40	18,015,712.81
954	2,869,119.29	14,537,668.35	17,406,787.64	1,669,236.92	.....	1,669,236.92	19,076,024.56
955	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	.....	1,164,247.10	18,334,317.91
956	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	.....	1,288,263.40	18,626,563.67
957	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	.....	1,385,776.00	18,664,724.86
958	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	.....	793,018.54	18,511,319.31
959	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	.....	391,666.54	17,999,102.92
960	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	.....	318,230.26	18,412,603.71
961	2,393,774.96	15,730,611.32	18,124,386.28	107,445.19	.....	107,445.19	18,231,831.47

Calendar Year.

For calendar years 1941 through 1947 classification was changed to "property tax" and "franchise tax" under chapter 291, Laws of 1941.

Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use.

Chapter 40, Laws of 1948, amending chapter 291, Laws of 1941, continued the "property tax" and the "franchise tax," but the tax rates and the distribution of franchise taxes were changed. After 1947 the property tax on second-class was levied at local tax rates for local use. Other property taxes and all franchise taxes were for State use.

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

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1961

(R. S. 54:I-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>*True value of real property</i>
Atlantic	\$19,396,078	\$186,169,124	313.74	\$770,248,755
Bergen	148,547,737	1,158,155,235	303.71	4,675,636,799
Burlington	27,370,924	169,633,885	383.33	819,883,446
Camden	61,275,583	439,820,186	209.50	1,361,250,963
Cape May	36,624,462	493,789,824	-000.44	491,626,667
Cumberland	21,003,154	118,171,722	216.16	373,606,456
Essex	257,197,770	1,687,914,680	133.92	3,948,338,433
Gloucester	19,556,425	138,326,223	344.05	614,237,225
Hudson	150,451,152	848,783,982	102.96	1,722,719,671
Hunterdon	11,102,794	50,674,703	502.05	305,085,509
Mercer	74,670,712	440,802,141	173.07	1,203,719,664
Middlesex	90,889,507	481,929,272	380.31	2,314,741,940
Monmouth	44,077,723	504,692,325	215.06	1,590,082,940
Morris	47,219,777	344,543,255	371.92	1,625,971,000
Ocean	26,335,258	284,058,079	210.66	882,441,998
Passaic	87,612,286	615,816,905	192.40	1,800,634,225
Salem	23,448,102	49,768,277	296.83	197,493,163
Somerset	24,460,982	146,899,931	480.72	853,077,416
Sussex	7,587,423	55,177,440	491.02	326,107,801
Union	138,045,997	831,349,115	265.36	3,037,446,529
Warren	12,333,068	55,519,013	354.75	252,473,911
Total.....	\$1,329,206,914	\$9,101,995,317		\$29,166,824,511

* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect for the first time in 1961 in the various taxing districts.

Confirmed and promulgated at Trenton this 17th day of July, 1961.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation.

LOCAL PROPERTY TAXES
1958, 1959, 1960 and 1961
(Amounts in Thousands of Dollars)

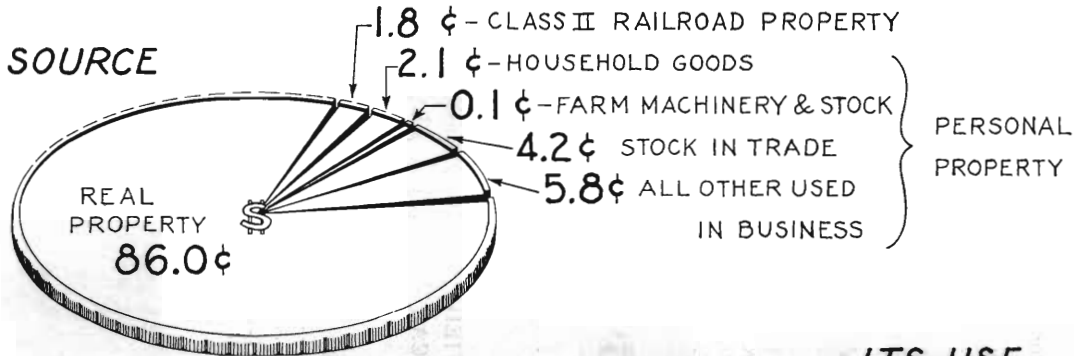
<i>Class of Property</i>	<i>1958</i>	<i>1959</i>	<i>1960</i>	<i>1961</i>	<i>Increase 1961 over 1958</i>	<i>% Change 1961 over 1958</i>
RESIDENTIAL						
Real Estate	\$359,906	\$398,502	\$434,648	\$480,088	\$120,182	33.39%
Personal Property	17,230	18,506	18,778	19,002	1,772	10.28%
Total	\$377,136	\$417,008	\$453,426	\$499,090	\$121,954	32.34%
COMMERCIAL AND INDUSTRIAL						
Real Estate	\$228,582	\$244,690	\$261,699	\$275,924	\$47,342	20.71%
Personal Property	73,630	79,600	85,039	89,920	16,290	22.12%
Total	\$302,212	\$324,290	\$346,738	\$365,844	\$63,632	21.06%
FARM						
Real Estate	\$11,360	\$12,778	\$13,717	\$14,290	\$2,930	25.79%
Personal Property	1,156	1,181	1,249	1,197	41	3.55%
Total	\$12,516	\$13,959	\$14,966	\$15,487	\$2,971	23.74%
VACANT LAND	\$22,852	\$23,159	\$24,999	\$26,251	\$3,399	14.87%
Class II Railroad	14,962	14,920	15,565	15,744	782	5.23%
Total Before Veterans' Exemptions ..	\$729,678	\$793,336	\$855,744*	\$922,416	\$192,738	26.41%
Veterans' Exemptions	\$18,735	\$20,213	\$21,091	\$22,697	\$3,962	21.15%
Total (net) Taxes	\$710,943	\$773,123	\$834,653*	\$899,719	\$188,776	26.55%

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

THE TAX DOLLAR

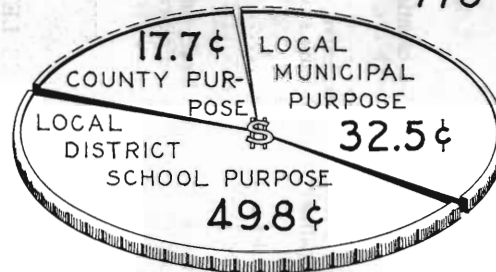
ALL MUNICIPALITIES - FISCAL YEAR 1961 - \$899.7 MILLIONS

ITS SOURCE



<u>TAX SOURCE</u>	
REAL PROPERTY	\$773,856,000
CLASS II RAILROAD PROPERTY	15,744,000
<u>PERSONAL PROPERTY</u>	
HOUSEHOLD GOODS	19,002,000
FARM MACHINERY & STOCK	1,197,000
STOCK IN TRADE & OTHER BUSINESS	89,920,000
TOTAL TAX	\$899,719,000

ITS USE



<u>TAX USE</u>	
COUNTY	\$159,301,000
MUNICIPAL	292,747,000
SCHOOL	447,671,000
TOTAL TAX	\$899,719,000

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION:

	1961	1960	Increase
Bank stock taxes (divided equally between county and municipality)	\$3,735,300.26	\$3,477,833.88	\$257,466.38

LEVIED BY LOCAL ASSESSORS:

County taxes (exclusive of counties' quota of bank stock taxes)	\$158,295,612.05	\$145,474,054.52	\$12,821,557.53
County library taxes	1,006,069.64	857,404.72	148,664.92
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes	447,670,626.82	410,075,314.64	37,595,312.18
Other local taxes	292,747,269.98	278,246,550.93	14,500,719.05
Total taxes raised at local rates (Second-class Railroad Property taxes included)	\$899,719,578.49	\$834,653,324.81	\$65,066,253.68
Poll taxes	\$21,119.00	\$23,405.00	*\$2,286.00

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

	1961	1960	Increases
Second-class railroad property taxes ...	\$15,730,611.32	\$15,567,034.96	\$163,576.36
Public utility franchise taxes	34,643,238.76	32,363,668.47	2,279,570.29
Public utility gross receipts taxes	42,039,576.76	39,218,565.87	2,821,010.89
Financial business taxes	824,117.42	701,817.19	122,300.23
Totals	\$93,237,544.26	\$87,851,086.49	\$5,386,457.77

* Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE FOR THE CALENDAR YEAR 1961 AND 1960

<i>County</i>	<i>1961</i>	<i>1960</i>	<i>Increase</i>
Atlantic	\$197,186,555	\$193,608,802	\$3,577,753
Bergen	1,255,290,292	1,173,785,258	81,505,034
Burlington	183,760,028	169,220,853	14,539,175
Camden	479,053,381	468,539,633	10,513,748
Cape May	527,250,867	313,019,905	214,230,962
Cumberland	133,661,906	131,203,381	2,458,525
Essex	1,920,129,992	1,826,597,494	93,532,498
Gloucester	148,832,490	127,479,299	21,353,191
Hudson	1,117,222,040	1,113,717,391	3,504,649
Hunterdon	58,653,305	55,206,543	3,446,762
Mercer	500,867,253	485,007,035	15,860,218
Middlesex	546,934,534	519,370,547	27,563,987
Monmouth	529,868,132	501,991,062	27,877,070
Morris	374,313,884	355,142,265	19,171,619
Ocean	300,041,196	219,516,543	80,524,653
Passaic	685,031,555	664,775,517	20,256,038
Salem	70,286,694	68,942,721	1,343,973
Somerset	162,211,763	151,410,188	10,801,575
Sussex	59,841,232	56,813,152	3,028,080
Union	944,609,476	909,295,152	35,314,324
Warren	64,144,292	61,947,494	2,196,798
Totals	<u>\$10,259,190,867</u>	<u>\$9,566,590,235</u>	<u>\$692,600,632</u>

SUMMARY OF EXEMPT PROPERTY

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

	<i>1961</i>	<i>1960</i>	<i>Increase</i>
Public school property	\$535,476,120	\$503,531,722	\$31,944,398
Other school property	159,281,339	151,987,087	7,294,252
Public property	891,496,688	851,864,894	39,631,794
Church and charitable property	366,427,674	355,609,601	10,818,073
Cemeteries and graveyards	19,482,732	19,401,649	81,083
Other Exemptions:			
Real	253,308,589	265,359,181	*12,050,592
Personal	12,636,948	71,197,215	*58,560,267
Totals	<u>\$2,238,110,090</u>	<u>\$2,218,951,349</u>	<u>\$19,158,741</u>
Net Increase			\$19,158,741

* Decrease.

LOCAL TAX STATISTICS *

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Year	Valuations of land and improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Deductions for debt	
1940	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	\$622,300	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	758,000	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	802,000	5,278,764,044 ³
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	822,700	5,405,273,407 ³
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	818,100	5,437,493,641 ³
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	810,400	5,439,661,845 ³
1946	4,449,492,541	823,765,598 ¹	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 ³
1947	4,594,563,450	851,239,609 ¹	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 ³
1948	4,722,840,968	879,239,638 ¹	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695 ¹	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520 ¹	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607 ²	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,074,687,049	1,159,626,661	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867

¹ All intangibles excluded except intangibles of Insurance Companies (N. J. S. A. 54:4-1, as amended, chapter 163, L. 1945).

² All intangibles excluded. Intangibles of Insurance Companies excluded by N. J. S. A. 54:4-20, as amended by chapter 101, L. 1950.

³ Valuation of Second-Class Railroad Property excluded.

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

LOCAL TAX STATISTICS *—(Continued)

<i>Year</i>	<i>Average rate per \$100 of valuation</i>	<i>County taxes</i>	<i>County library taxes</i>	<i>District school taxes</i>	<i>Local municipal purpose taxes</i>	<i>Total property taxes⁴</i>	<i>Total bank stock taxes</i>
1940	4.718	\$45,241,966.18	\$123,094.78	\$81,879,162.77	\$114,278,529.02	\$259,046,032.09	\$670,854.48
1941	4.818	46,156,593.99	125,291.82	82,404,294.15	118,134,350.94	262,383,803.09	705,425.08
1942	4.723	47,605,788.02	135,335.80	82,643,953.51	104,603,012.34	250,548,264.32	779,638.94
1943	4.678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21	250,421,881.82	835,160.68
1944	4.743	48,438,987.50	144,339.47	87,842,485.07	103,831,616.79	256,354,906.89	942,637.78
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54	257,586,862.28	1,119,410.02
1946	5.110	51,039,442.18	176,651.21	94,984,535.23	108,941,611.61	266,621,417.51	1,372,908.12
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,148,689.47	297,704,565.29	1,519,345.90
1948	5.904	62,908,190.23	227,184.80	128,335,632.69	142,569,470.58	334,288,409.89	1,637,837.58
1949	6.139	68,624,806.63	240,921.09	139,541,217.88	147,281,952.49	355,688,898.09	1,807,263.36
1950	6.201	68,513,188.05	278,129.34	148,875,101.55	151,024,847.40	368,691,266.34	1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.03	169,103,001.29	433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	464,636,428.43	2,192,887.36
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91	773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	834,652,779.84	3,477,833.88
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	899,718,941.50	3,735,300.26

⁴ Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Real Taxes, not shown separately.

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

** Chapter 50, P. L. 1960 repealed provision that Public Utility Commission compute average rate. For historical purposes, the average rate has been computed for 1961.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

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

Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 55:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

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

Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.)

CIGARETTE TAX

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

Distributors' reports: Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (C. 247, P. L. 1952.)

First or last day
of each month.

Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes on hand on the first or last days of every calendar month. (C. 247, P. L. 1952.)

Tax payable: Cigarette taxes are prepaid: Distributors must acquire cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (C. 247, P. L. 1952.)

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

Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (C. 247, P. L. 1952.)

Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the director may prescribe. (C. 247, P. L. 1952.)

March 31.

Distributors' licenses: Distributors' licenses expire on March 31st of each year. The renewal fee is \$350.00. (C. 247, P. L. 1952.)

March 31.

Wholesale, retail and consumers' licenses: Expire on March 31st of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (C. 247, P. L. 1952.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to 97 per centum of the face value of said stamps. A refund in a like amount is allowable when stamped cigarettes are exported from the State or sold to those agencies or instrumentalities which the State is prohibited from taxing under the Constitution or Statutes of the United States. (C. 247, P. L. 1952.)

CORPORATION BUSINESS TAX

January 1.

Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayers' property and franchises on and after January 1 of the year next succeeding the year in which it is due and payable. (N. J. S. A. 54:10A-16.)

First Monday
in January.
(On or before.)

Delinquent corporations voided: Director shall report to the Governor the names of all corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)

April 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending during the period July 1 to December 31 next preceding the privilege year. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)

May 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

June 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (R. S. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

July 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

August 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

September 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

October 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

December 1.
(On or before.)

Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)

December 1.

Extension of time limit: Extension of time for filing annual franchise tax returns shall not extend beyond this date. Effective with respect to reports due on and after January 1, 1959, this limitation is removed. (N. J. S. A. 54:10A-19.)

Within three months.

Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A-19.2(a).)

After three months' delinquency.

Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to Superior Court by Attorney-General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

January 1.

Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayers' property and franchises on and after January 1 of the year in which it is due and payable. (N. J. S. A. 54:10B-16.)

April 15.
(On or before.)

Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (N. J. S. A. 54:10B-15.)

November 1.
(On or before.)

Determination of distribution to counties and municipalities: On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N. J. S. A. 54:10B-24.)

November 10.
(On or before.)

Director to transmit warrant upon State treasury: On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N. J. S. A. 54:10B-24.)

December 1.
(On or before.)

Revocation of authority of foreign corporation for failure to pay tax: In the event of failure or neglect of any tax-

payer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N. J. S. A. 54:10B-20.)

December 15.

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

December 31.

Balance sheet date: For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N. J. S. A. 54:10B-2(d), 3.)

After three months' delinquency.

Injunction upon failure to pay tax: Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney-General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N. J. S. A. 54:10B-19.)

INSURANCE PREMIUMS TAX

March 1.

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

March 1.

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

March 1.
(On or before.)

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

March 1.
(On or before.)

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

March 1.
(On or before.)

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

March 1.
(On or before.)

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

April 1.
(On or before.)

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

April 1.
(On or before.)

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

May 1.
(On or before.)

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

- June 1.
(On or before.) **Due date of tax:** Insurance premiums tax is due on or before this date. (N. J. S. A. 54:18A-1.)
- November 15.
(On or before.) **Certification by Commissioner of Banking and Insurance:** Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)
- December 31.
(On or before.) **Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law:** The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 94-99).

Year Previous to Tax Year.

- January 1. **Listing date for tangible personal property used in business:** The taxable value of tangible personal property used in business shall be determined as of January 1, 1962, which shall be the listing date with respect to taxes payable in the year 1963. (P. L. 1960, c. 51, sec. 8; R. S. Cum. Supp. 54:4-11.)
- April 1.
(On or before.) **County Boards of Taxation to establish percentage level:** County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1961. (P. L. 1960, c. 51, sec. 3; R. S. Cum. Supp. 54:4-2.27.)
- April 10.
(Not later than.) **Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate:** Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; R. S. Cum. Supp. 54:4-227.)

- May 1.**
(On or before.) **Owners of tangible personal property used in business to file return:** On or before May 1, 1962 owners of tangible personal property used in business shall file with the assessor a return in duplicate. Upon receipt of such returns the assessor shall forward the duplicate to the Director of the Division of Taxation. (P. L. 1960, c. 51, sec. 10; R. S. Cum. Supp. 54:4-12.)
- August 1.** **Final date for taxpayers to request extension of time for filing return of tangible personal property used in business:** The assessor, upon request made on or before the expiration of three months next following the last date for filing any return as fixed by law, may extend the time to file such return to a date not later than the end of a 4-month period next following such last date for filing, for good cause shown. (P. L. 1960, c. 51, sec. 11; R. S. Cum. Supp. 54:4-13.)
- October 1.** **Assessments made as of this date:** Assessor shall assess real and tangible personal property as of October 1, 1961 for the tax year 1962. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1.** **Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1, 1961 for tax year 1962. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163 and c. 260.)
- October 1.** **Prerequisites for veterans' exemption must exist:** Assessor must determine as of this date whether claimant for veterans' exemptions establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States, possessed legal title to the property for which exemption is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12j; R. S. Cum. Supp. 54:4-3.12j.)
- October 1.** **Prerequisites for Senior Citizens exemption must exist:** Assessor must determine as of this date whether claimant for Senior Citizens' exemption establishes citizenship of the United States, legal residency in New Jersey for a period of three years immediately prior to this date, age of 65 years or more, ownership of dwelling house and residence in dwelling house, and income not in excess of \$5,000 during the calendar year or fiscal year ending before October 1. (P. L. 1961, c. 9, sec. 2; R. S. Cum. Supp. 54:4-3.37.)

October 1.

"Common Levels" for use in assessment of tangible personal property used in business determined and mailed: The Director, Division of Taxation, shall determine "common levels" from data compiled for the purposes of chapter 86, Laws of 1954, for use in the assessment of tangible personal property used in business for the tax year 1963. The Director shall mail to the secretary of each county board of taxation and to the assessor or board of assessors, and the municipal clerk of each municipality, a certified list setting forth the unweighted average assessment ratio determined by him for each taxing district. (P. L. 1960, c. 51, sec. 8; R. S. Cum. Supp. 54:4-11.)

October 22.
(Not later than.)

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

November 1.
(On or before.)

Assessor obtain initial statement or further statement for exemption: Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (P. L. 1951, c. 135, as amended by P. L. 1954, c. 102, N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

November 1.
(On or before.)

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

November 1.
(On or before.)

File annual statement for continuance of senior citizens' exemption with assessor: A claim having been filed with and allowed by the assessor shall continue in force from

year to year without the necessity for further claim so long as the claimant shall be entitled to the senior citizens' exemption if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1961, c. 9, sec. 8; R. S. Cum. Supp. 54:4-3.43.)

December 1.
(Prior to.)

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

December 15.
(Not later than.)

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

December 31.
(On or before.)

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

December 31.

Notice of time and place where assessment list may be inspected: Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (P. L. 1933, c. 266; N.J.S.A. 54:4-38; R. S. Cum. Supp. 54:4-38.)

Tax Year: (See Note 1.)

January 1.
(Prior to.)

Director's certification to municipalities of apportionment of public utility property: Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

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

- January 1.
(Before.)
(Note 2.)** **Real property sold or improved after Oct. 1 and before Jan. 1:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1941, c. 397, sec. 2, as am. by P. L. 1945, c. 137; P. L. 1949, c. 144; P. L. 1949, c. 177; N.J.S.A. 54:4-63.2; R. S. Cum. Supp. 54:4-63.2.)
- January 1.** **Real property taxes a lien:** All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (P. L. 1944, c. 247; N.J.S.A. 54:5-6; R. S. Cum. Supp. 54:5-6.)
- January 1.** **Collectors report and pay collections to municipality:** Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (P. L. 1933, c. 266, sec. 8, as am. by L. 1935, c. 318, sec. 1; N.J.S.A. 54:4-73; R. S. Cum. Supp. 54:4-73.)
- January 10.
(Before.)** **Notify assessor of material depreciation of structure between October 1 and January 1:** When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (P. L. 1945, c. 260; N.J.S.A. 54:4-35.1; R. S. Cum. Supp. 54:4-35.1.)
- January 10.
(On or before.)** **Assessor file with County Board of Taxation copy of Initial Statement and Further Statement:** Assessor shall file with County Board of Taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (P. L. 1951, c. 135, as am. by P. L. 1954, c. 102; N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

- January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (P. L. 1934, c. 2 as am. by P. L. 1942, c. 235, sec. 1, as am. P. L. 1946, c. 146, as am. P. L. 1949, c. 29, as am. P. L. 1953, c. 230; N.J.S.A. 54:9-5; R. S. Cum. Supp. 54:9-5.)
- January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- Second Monday
in January.
(On or before.) **Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property:** Taxpayers and taxing districts dissatisfied with the Director's valuation of railroad property may petition for a review thereof by filing their petitions with the Director on or before the second Monday of January. (P. L. 1941, c. 291, sec. 18, as am. by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- January 18. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting January 25. (P. L. 1934, c. 91, sec. 1; N.J.S.A. 54:3-17; R. S. Cum. Supp. 54:3-17.)
- January 25. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on January 25, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)
- February 1. **First installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- February 15. **First installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- March 1.
(On or before.) **School district to certify to the county board of taxation the amount appropriated for school purposes.** Those districts organized under R. S. 18:7-79 shall also certify same to the assessor: The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during

- the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (P. L. 1933, c. 266; N.J.S.A. 54:4-45; R. S. Cum. Supp. 54:4-45; P. L. 1933, c. 401; N.J.S.A. 18:7-79; R. S. Cum. Supp. 18:7-79.)
- March 1.**
(On or before.) **Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (P. L. 1934, c. 2, as am. by P. L. 1947, c. 249, as am. by P. L. 1941, c. 291; N.J.S.A. 54:9-9; R. S. Cum. Supp. 54:9-9.)
- First Monday in March.**
(On or before.) **Apportionment of valuations may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)
- March 10.**
(Before.) **County boards of taxation to conclude hearings on equalization tables:** Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)
- March 10.**
(After.) **County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.:** After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-19; R. S. Cum. Supp. 54:3-19.)
- March 15.**
(Before.) **Director to conclude hearings of appeals from railroad property valuations:** Director, Division of Taxation, shall conclude the hearings of appeals by taxing district, et als., from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18 as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(On or before.) **Director to certify to county boards of taxation the value of Class II railroad property:** The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(On or before.) **Reassessments to be certified to the county boards of taxation by the Director:** Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29; R. S. Cum. Supp. 54:1-29.)

March 31.
(On or before.)

Request for copy of property tax assessments against railroads within the taxing district: If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; as am. by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

April 1.
(Before.)

Municipal and county budget requirements to be certified to county board of taxation: The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)

April 1.
(On or before.)

County boards of taxation to certify general tax rates: Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)

April 10.
(On or before.)

Table of aggregates to be completed by county board of taxation: The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)

April 13.
(Before.)

Table of aggregates to be transmitted to the county treasurer: Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)

May 1.
(On or before.)

Completed duplicates to be delivered to collectors by county board of taxation: The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (P. L. 1918, c. 236; N.J.S.A. 54:4-55; R. S. Cum. Supp. 54:4-55.)

May 1.

Second installment of real and tangible personal property tax due: (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

- May 6.**
(On or before.)
(Note 3.) **Director certifies to municipal tax collectors the apportioned utility franchise tax:** Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 11.**
(On or before.)
(Note 3.) **Municipal collectors to bill franchise taxes to utility companies:** Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 15.** **Second installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- June 1.**
(Before.) **Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and tangible personal property at least two months before the third installment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)
- June 1.** **One half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- June 5.**
(On or before.)
(Note 3.) **Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 6.**
(On or before.)
(Note 3.) **Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

- June 11.
(On or before.)
(Note 3.) **Municipal collectors to bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- Second Monday
in June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
- June 30.
(After.) **Inheritance taxes refunded to counties:** After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (P. L. 1931, c. 202; N.J.S.A. 54:33-10; R. S. Cum. Supp. 54:33-10.)
- July 6.
(On or before.)
(Note 3.) **Utility gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- Ten days before
second Tuesday
in July. **Director shall prepare, mail and post state equalization table:** The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (P. L. 1934, c. 191, sec. 4; N.J.S.A. 54:1-33; R. S. Cum. Supp. 54:1-33.)
- Second Tuesday
in July. **Hearing before Director on state equalization table:** The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (P. L. 1934, c. 191, sec. 5; N.J.S.A. 54:1-34; R. S. Cum. Supp. 54:1-34.)
- After the
second Tuesday
in July. **State abstract of ratables to be completed and copies transmitted by Director:** The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (P. L. 1938, c. 279, sec. 1, N.J.S.A. 54:1-35; R. S. Cum. Supp. 54:1-35.)
- August 1. **Third installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

- August 15. **Third installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- August 15.
(On or before.) **Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21; R. S. Cum. Supp. 54:3-21.)
- August 25. **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards. (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- September 10.
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37; R. S. Cum. Supp. 54:2-37.)
- October 1.
(On or before.) **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (P. L. 1954, c. 86, secs. 1-4, N.J.S.A. 54:1-35.1, et seq.; R. S. Cum. Supp. 54:1-35.1 et seq.)
- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1

preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . .," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)

October 1.

Added assessment list to be filed by assessor with county board of taxation: On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)

October 1.

Omitted property assessment list to be filed by assessor with county board of taxation: On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)

October 10.
(On or before.)

Added assessment duplicates to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)

October 10.
(On or before.)

Omitted property assessment list to be delivered by county boards of taxation to collectors: The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)

October 25.
(Before.)

Added assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)

October 25.
(On or before.)

Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date: The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 54:4-63.19.)

- November 1.
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (P. L. 1934, c. 191; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- November 1. **Fourth installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)
- November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (P. L. 1947, c. 413, sec. 9; N.J.S.A. 54:4-63.20; R. S. Cum. Supp. 54:4-63.20.)
- November 1.
(After.) **Collector to enforce collection of personal and poll taxes:** The collector shall after the date when the last installment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P. L. 1933, c. 266, as am. by P. L. 1944, c. 134, as am. by P. L. 1953, c. 74; N.J.S.A. 54:4-78; R. S. Cum. Supp. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (P. L. 1933, c. 266, as am. by P. L. 1936, c. 151; N.J.S.A. 54:4-79; R. S. Cum. Supp. 54:4-79.)
- November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)

- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26; R. S. Cum. Supp. 54:3-26.)
- December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- December 1.
(On or before.) **Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (P. L. 1947, c. 413, sec. 12; N.J.S.A. 54:4-63.23; R. S. Cum. Supp. 54:4-63.23.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1. **One-half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- December 10.
(On or before.) **Railroad tax receipts paid to county treasurer by state:** The Director, Division of Budget and Accounting, shall transmit to each county treasurer a certificate showing the amounts allotted to the taxing districts therein for Class II railroad taxes and, on or before December 10 of the year in which the taxes are payable, draw his warrant in favor of the several county treasurers for the amounts allotted to their several counties. (P. L. 1941, c. 291, sec. 24b, as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)
- December 15.
(Not later than.) **Railroad tax receipts paid to collectors of taxing districts by county treasurers:** Each county treasurer, not later than December 15, shall pay to the collector of each taxing district the amount of railroad taxes allotted thereto, deducting, however, the amount due for county taxes. (P. L. 1941, c. 291, sec. 24b; as am. by P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

December 15.
(On or before.)

Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations: Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (P. L. 1933, c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)

December 31.
(On or before.)

Allowance of Veterans' Exemption: No application for exemption in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)

Year following tax year:

January 2.

Appeals from added assessments to be heard by county board of taxation: The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

January 10.
(Not later than.)

Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid: Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (P. L. 1954, c. 86, sec. 4; N.J.S.A. 54:1-35.4; R. S. Cum. Supp. 54:1-35.4.)

January 15.
(On or before.)

Collector or assessor file with county board of taxation list of veterans' exemptions: Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year. (P. L. 1949, c. 295; N.J.S.A. 54:4-34.2; R. S. Cum. Supp. 54:4-34.2.)

February 2.

Appeals from added assessments to the Division of Tax Appeals: Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)

February 15.

State and county taxes on added assessments and omitted property assessments payable by municipality to county: On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property

assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22; R. S. Cum. Supp. 54:4-63.22.)

March 1.
(On or before.)

Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district: Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (P. L. 1944, c. 115; N.J.S.A. 54:4-91; R. S. Cum. Supp. 54:4-91.)

May 1.
(On or before.)

Tax collector's statement of uncollectible tax assessments to governing body of taxing district: The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of poll taxes or taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (P. L. 1944, c. 115, sec. 2; N.J.S.A. 54:4-91.1; R. S. Cum. Supp. 54:4-91.1.)

June 30.
(On or before.)

Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same: Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (P. L. 1944, c. 115, sec. 3; N.J.S.A. 54:4-91.2; R. S. Cum. Supp. 54:4-91.2.)

July 1.
(After.)

Sale of property to enforce delinquent tax lien: Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (P. L. 1944, c. 108; N.J.S.A. 54:5-19; R. S. Cum. Supp. 54:5-19.)

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

		SEE PAGE
	Year Previous to Tax Year.	
January 1	Listing date for tangible personal property used in business (commencing January 1, 1962)	78
May 1 (On or before.)	Owners of tangible personal property used in business to file return with assessor	79
May 1 (On or before.)	Assessor to forward duplicate of each business tangible personal property tax return to Director, Division of Taxation	79
August 1	Final date for taxpayers to request extension of time for filing return of tangible personal property used in business	79
October 1	Assessments made as of this date for tax year 1961 ...	79
October 1	Valuation date of real and tangible personal property for tax year 1961	79
October 1	Prerequisites for Veterans Exemption must exist	79
October 1	Prerequisites for Senior Citizens' exemption must exist	79
October 22 (Not later than.)	Request for copy of detailed statement of 2nd class R. R. property	80
November 1. (On or before.)	Obtain Initial Statement or Further Statement for Exemption	80
November 1 (On or before.)	File application for Senior Citizens' exemption with assessor	80
November 1 (On or before.)	File annual statement for continuance of Senior Citizens' exemption with assessor	80
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal ad.	81
December 31 (On or before.)	Application for Veterans Exemption must be filed with assessor, thereafter with Collector	81
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	82
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	82

		SEX PAGE
January 10 (Before.)	Assessor to be notified of material depreciation of structure between October 1 and January 1	82
January 10	Assessment Lists and Duplicates filed with County Board of Taxation	83
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	92
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts under R. S. 18:7-79 ..	83
Second Monday in June (On or before.)	Report of local assessors. If required by Director, Division of Taxation shall report valuation of R. R. Prop. not used for railroad purposes	87
October 1	Real property sold or improved between January 1 and October 1	88
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	89
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	89

COLLECTOR

Year Previous to Tax Year.

December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	81
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Tax Year.

January 1	Real property taxes a lien	82
January 1	Report and pay collections to municipality	82
February 1	First installment of real and tangible personal property tax due	83
May 1	Second installment of real and tangible personal property tax due	85
May 6 (On or before.)	Franchise tax on utility companies certified to municipal collector	86
May 11 (On or before.)	Bill franchise taxes to utility companies	86
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	86
June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	86

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June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	86
June 11 (On or before.)	Bill gross receipts taxes to utility companies	87
July 6 (On or before.)	Utility gross receipts tax due municipalities (first payment)	87
August 1	Third installment of real and tangible personal property tax due	87
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	88
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	89
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	89
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	89
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	89
November 1	Fourth installment of real and tangible personal property tax due	90
November 1	Added assessment taxes payable	90
November 1	Omitted property assessment taxes payable	90
November 1 (After.)	Enforce collection of personal and poll taxes	90
December 1	Franchise and gross receipts taxes due municipalities (third payment)	91
December 15 (Not later than.)	Railroad tax receipts paid to collectors of taxing districts by County Treasurers	91
December 31 (On or before.)	Grant Veterans Exemption for current taxable year to this date	92

Year Following Tax Year.

January 15 (On or before.)	File list of Veterans Exemption granted during prior year with county board of taxation	92
March 1 (On or before.)	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district	93
May 1 (On or before.)	Statement of uncollectible tax assessments to governing body of taxing district	93
July 1 (After.)	Sale of property to enforce delinquent tax lien	93

COUNTY BOARD

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Year Previous to Tax Year.

April 1 (On or before.)	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property	78
April 10 (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property	78
January 10 (On or before.)	Tax Year. Banks to file bank stock tax reports	83
January 18	Mail copy of equalization table to assessor and post copy at the courthouse	83
January 25	Meet to equalize assessments between taxing districts..	83
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	83
March 1 (On or before.)	Bank stock tax to be determined	84
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	84
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	84
April 1 (On or before.)	Certify general tax rates	85
April 10 (On or before.)	Table of aggregates to be completed	85
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	85
May 1 (On or before.)	Completed duplicates to be delivered to collectors	85
Second Tuesday in July	Hearing before Director on State equalization table	87
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	89
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	89
November 15	Determine all appeals from assessed valuation	91
December 1 (On or before.)	Appeals from added assessments to county board of taxation	91
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	91

Year Following Tax Year.

January 2	Appeals from Added Assessments heard by this date ..	92
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DIVISION OF TAX APPEALS

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Tax Year.	
September 10 (Before.)	Complete review of County equalization tables 88
November 1 (Before.)	Review of State equalization table to be completed 90
Year Following Tax Year.	
January 10 (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed 92
February 2	Appeals from Added Assessments 92

DIRECTOR OF TAXATION

Year Previous to Tax Year.	
October 1	"Common Levels" for use in assessment of tangible personal property used in business determined and mailed 80
December 15 (Not later than.)	Certifies value of second class R. R. property to the assessor 81
Tax Year.	
January 1 (Prior to.)	Certification to municipalities of apportionment of Public Utility Property 81
March 15 (Before.)	Conclude hearings of appeals from R. R. property valuations 84
March 15 (On or before.)	Certify to county boards of taxation the value of second class R. R. property 84
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation 84
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax 86
June 6 (On or before.)	Gross receipts tax certified to municipal collectors 86
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table 87
Second Tuesday in July	Hearing before Director on State equalization table 87
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted 87
August 25	State equalization table completed 88

MUNICIPALITY

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October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	88
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Tax Year.

Second Monday in January (On or before.)	Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property ..	83
February 15	First installment of County Tax due county	83
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Divi- sion of Tax Appeals	84
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables	84
March 31 (On or before.)	Request for copy of Property Tax Assessments against railroads within taxing districts	85
April 1 (Before.)	Municipal and county budget requirements to be certi- fied to county boards	85
May 15	Second installment of county tax due county by each municipality	86
August 15	Third installment of county tax due	88
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations	88
October 11 (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 10 days after the promul- gation of the Table on or before October 1	88
November 15	Fourth installment of county tax due county by each municipality	90
December 1. (On or before.)	Appeals from added assessments to county board of taxation	91
December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury ..	91
December 15 (On or before.)	Taxpayers and taxing districts may appeal to the Divi- sion of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations	92

Year Following Tax Year.

February 15	County taxes on added assessments and omitted prop- erty assessments payable	92
June 30 (On or before.)	Governing body of taxing district to cancel uncollect- ible tax assessments	93

MOTOR FUELS TAX

Next to the last business day of each month.
(On or before.)

First or last day of each month.

Next to the last business day of each month.
(On or before.)

No time prescribed.

March 31.

Within 30 days after close of month of report.

Within five days from receipt of fuels.

Fifteenth day of each month.
(On or before.)

Last business day of month following purchase.
(On or before.)

Within one year after payment.

One year after order or assessment.

Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)

Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)

Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)

Distributors' and special "A" licenses: Distributors' and special "A" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)

Retail dealers', wholesale dealers', transport and special "B" licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.) Special "B" license no fee.

Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)

Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)

Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64(b).)

Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the month following purchase. Upon application the Director may extend the time * * * not to exceed six months. (R. S. 54:39-67.)

Refunds of erroneous payments: Taxes collected erroneously may be refunded if more than one year has not elapsed since date of payment. (R. S. 54:39-29.)

Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

March 15.
(On or before.)

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

March 15.
(On or before.)

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

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

July 1.

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

September 1.
(On or before.)

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

January 1.
(Prior to.)

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

February 1.

Year in Which Taxes are Payable.

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

**First Monday
in March.**
(On or before.)

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

May 1.
(On or before.)

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

May 6.
(On or before.)

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

May 6.
(On or before.)

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

May 11.
(On or before.)
(Note 1.)

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

June 1.
(On or before.)
(Note 1.)

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

June 5.
(On or before.)
(Note 1.)

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

- June 5.
(On or before.)
(Note 1.) **Franchise taxes payable to the state:** The amount of franchise taxes due the state in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 6.
(On or before.)
(Note 1.) **Certification of apportioned gross receipts tax on municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 6.
(Note 1.) **The Director of Taxation to certify amount of gross receipts tax due to state:** The Director of Taxation shall certify the amount of the gross receipts tax due the state as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 11.
(On or before.)
(Note 1.) **Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.
(On or before.)
(Note 1.) **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.
(On or before.)
(Note 1.) **Gross receipts taxes payable to state:** The amount of gross receipts taxes due the state in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

- January 1.** **Property valuations:** Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- March 1.**
(On or before.) **Property report:** Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)
- Second Monday of June.**
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
- October 22.**
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with the Director, Division of Taxation, not later than October 22. (P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- November 1.**
(On or before.) **Valuations to be fixed:** The Director, Division of Taxation, to determine true value of property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 10.**
(Not later than.) **Statement of primary valuations to taxpayers:** The Director, Division of Taxation, to deliver to each taxpayer a detailed statement of his valuation of property used for railroad purposes, including the several classes thereof. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 15.**
(Not later than.) **Statement of primary valuations to assessors:** The Director, Division of Taxation, to certify value of second-class property in each taxing district to the assessor thereof. The Director, Division of Taxation, shall furnish to any taxing district that so requests in writing ten days before November first a detailed statement of Class II property in such district. (P. L. 1941, c. 291, sec. 17; as amended by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

Year in Which Taxes Are Payable

- January 1.** **Property tax lien date:** Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
- January 1.** **Franchise tax lien date:** Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
- Second Monday in January.**
(On or before.) **Petition for review of primary valuations:** Any taxpayer or the Attorney-General on behalf of the State and of the taxing districts may on or before this date file petitions for review of property valuations by the Director, Division of Taxation. (P. L. 1941, c. 291, sec. 18; as amended by P. L. 1942, c. 337, sec. 2; P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(Before.) **Determination on petitions for review:** The Director, Division of Taxation, shall make his determination of petitions for review of valuations. (P. L. 1941, c. 291, sec. 18; P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.**
(On or before.) **Statement of final valuations to county tax boards:** The Director, Division of Taxation, shall certify to each county board of taxation the valuation of Class II property in each taxing district in the county. The certifications shall contain such corrections as shall have been made on review by the Director, Division of Taxation. (P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 31.**
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request in writing therefor must be filed by the taxing district with the Director, Division of Taxation, not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 1.**
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
- April 1.**
(On or before.) **Operating income reports to be filed:** Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)

- April 10.
(On or before.) **Property tax assessment date:** The Director, Division of Taxation, shall assess the property tax. (P. L. 1941, c. 291, sec. 19; as amended by P. L. 1942, c. 337, sec. 3; P. L. 1948, c. 40, secs. 10 & 11; N.J.S.A. 54:29A-19; N.J.S.A. 54:29A-20; R. S. Cum. Supp. 54:29A-19; R. S. Cum. Supp. 54:29A-20.)
- April 20.
(On or before.) **Property tax bills to taxpayers:** The Director, Division of Taxation, shall within ten days after completion of his assessment of property tax serve upon each taxpayer a statement of his total property tax and of the assessed valuation of property by classes, arranged to show valuation of Class II property by taxing districts, and ownership of property by subsidiary railroads. So much of such statement as cover Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 25.
(On or before.) **Property tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his property assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)
- Third Monday
of May.
(On or before.) **Appeal of property tax assessments to Division of Tax Appeals:** Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)
- Third Monday
of May. **Division of tax appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- June 1.
(On or before.) **Franchise tax assessment date.** The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29-15.)
- June 10.
(On or before.) **Franchise tax bills to taxpayers:** The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- June 15.
(On or before.) **Franchise tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting, within

fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)

June 15.

Due date franchise tax: Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; as amended by P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)

First Tuesday of September.
(On or before.)

Appeals of franchise tax to Division of Tax Appeals: Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)

First Tuesday of September.

Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)

November 1.
(On or before.)

Hearings concluded: The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 54:29A-34.)

November 5 to 10.

Determination by Division of Tax Appeals certified to the Director, Division of Taxation: The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)

December 1.

Due date property tax: Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)

December 10.
(On or before.)

Apportionment of Class II property taxes to counties: The Director, Division of Budget and Accounting, shall transmit to county treasurers warrants for railroad taxes allotted to each county. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

December 15.
(Not later than.)

Apportionment of Class II property taxes to taxing districts: County treasurers shall pay to each taxing district the railroad taxes allotted thereto. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

Year Following Year in Which Taxes Are Payable

Within three months from November 5 to 10.

Proceedings contesting determination of Division of Tax Appeals: The final determination of the Division of Tax Appeals may be contested by a proceeding in lieu of prerogative writ. (P. L. 1941, c. 291, sec. 36; as am. by P. L. 1953, c. 51, sec. 124.)

DEPARTMENT OF THE TREASURY

DIVISION OF TAX APPEALS*

Vincent C. Duffy, *President*, Paterson.....Term Expires June 30, 1962

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

Neil G. Duffy, *Commissioner*, East OrangeTerm Expires June 30, 1966

Harry A. Walsh, *Commissioner*, TrentonTerm Expires June 30, 1963

William C. Gotshalk, *Commissioner*, CamdenTerm Expires June 30, 1963

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

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

Thomas F. Carlin, *Secretary*.

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

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene E. Popper ('60).

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

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('62), Benjamin Green ('63), H. Lee Moss ('64).

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

BURLINGTON COUNTY BOARD OF TAXATION

President: Harry F. Renwick ('62), Edwin L. Davis ('63), Joseph R. Rhodes ('64).

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

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('62), Harold F. Walters ('63), Nat T. Toulon, Jr. ('64).

Secretary: O. V. Swisher,* 11th Floor, City Hall, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('64), Fred C. Barthelmess ('63), Henry Silling ('62).

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

CUMBERLAND COUNTY BOARD OF TAXATION

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

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

ESSEX COUNTY BOARD OF TAXATION

President: Francis A. Byrne ('62), Maclyn S. Goldman ('61), Maurice Schapira ('64),
Joseph L. Magrino ('60), Max Drill ('58).

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

* Completed unexpired term of Patrick T. Corbett from March 22, 1961 to June 30, 1961. Edward J. Kelly appointed July 1, 1961.

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('64), Frank Rizzo ('63), Walter L. Marshall ('62).

Secretary: Minnie C. Minster, Court House, Woodbury, N. J.

HUDSON COUNTY BOARD OF TAXATION

President: David W. Nicoll ('66), Carl A. Ruhlmann ('65), John P. Botti ('64), John F. Wilkins ('63), Marcel E. Wagner ('62).

Secretary: Michael V. Donovan, 2857 Hudson Blvd., Jersey City, N. J.

HUNTERDON COUNTY BOARD OF TAXATION

President: Mrs. Josephine K. Levergood ('59), Clarence M. Alles ('60), Emmet D. Topkins ('58).

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

MERCER COUNTY BOARD OF TAXATION

President: Mrs. Helen Stephan ('63), Joseph M. Pierson ('64), J. Russel Smith ('62).

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

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('63), A. Clayton Hollender ('62), John F. Fitzpatrick ('61).

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

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul Kiernan ('63), Leo D. Weinstein ('62), Frederick Freibott ('64).

Secretary: Ross R. Beck, Court House, Freehold, N. J.

MORRIS COUNTY BOARD OF TAXATION

President: E. Marco Stirone ('63), Abraham Bahooshian ('62), Arthur D. Krauser ('61).

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

OCEAN COUNTY BOARD OF TAXATION

President: George C. Johnson ('59), J. Irving Grant ('60).

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

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('64), Mrs. Helen C. Rodgers ('63), Joseph Matzner ('62).

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

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('63), Herbert O. Wegner ('62), Henry D. Young ('64).

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

SOMERSET COUNTY BOARD OF TAXATION

President: Angelo R. Soriano ('59), Frank E. McDonald ('61), George F. Monahan, Jr. ('60).

Secretary: Lewis J. Gray, Court House, Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

President: Ralph N. Bull ('62), James Dobbins ('63), Jacob Blakeslee ('64).

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

UNION COUNTY BOARD OF TAXATION

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

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

WARREN COUNTY BOARD OF TAXATION

President: Leslie E. Wilson ('63), William H. Blackton ('64), Banks E. Moyer ('62).

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

ASSESSORS AND COLLECTORS IN NEW JERSEY

1961

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Joseph E. Mulholland, Absecon	Mrs. Florence K. Cook, Absecon.
	William Scanlon, Absecon	
	H. T. Staake, Jr., Absecon	
Atlantic City	Anthony Berenato, Atlantic City	John J. Sweeney, Atlantic City.
	William G. Ferry, Atlantic City	
	Nicholas C. Origlio, Atlantic City	
Brigantine City	Frank J. Gans, Brigantine	Mrs. Dorothy O. Barker, Brigantine.
	R. Kenneth Gwaltney, S. Brigantine ...	
Buena Bor.	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp. ...	William J. Ewer, Williamstown	Nello Perugini, Richland.
Corbin City	George M. Dickinson, Jr., Woodbine ...	Mrs. Lillian G. Gandy, Woodbine.
	Romauld J. Kulesza, Woodbine	
Egg Harbor City ...	August F. Keiser, Egg Harbor	August F. Keiser, Egg Harbor.
	Theodore Otto, Egg Harbor	
	Albert C. Shellhorn, Egg Harbor	
Egg Harbor Twp. ..	Archie C. Adams, Pleasantville	Mrs. Estella Maxwell, Linwood.
	Elbert B. Lee, Mays Landing	
	William F. Roeske, Pleasantville	
Estell Manor City ...	LeRoy D. Strouse, Dorothy	Fred W. Mitchell, Estell Manor.
	William Warner, Woodbine	
	Arthur Whitney, Sr., Mays Landing ...	
Folsom Bor.	John T. Williams, Hammonton	Mrs. Katherine Schmickel, Hammonton.
Galloway Twp.	Walter M. Aydelotte, Cologne	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town ..	George W. Campanella, Hammonton ...	George Elvins, Hammonton.
	Joseph J. Paggi, Hammonton	
	Michael L. Ruberton, Hammonton	
Linwood City	Claude Dilks, Linwood	Manville L. Robinson, Linwood.
	Stanley Y. Gandy, Linwood	
	Lewis W. Shaw, Linwood	
Longport Bor.	Paul M. Phillips, Longport	Paul M. Phillips, Longport.
Margate City	Oscar J. Cressman, Margate City	Russell H. Denny, Margate City.
	Herbert N. Gaskill, Margate City	
	R. C. Roney, Jr., Margate City	
Mullica Twp.	R. C. Arnold, R. D. Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Northfield	George M. Clark, Northfield.
	Harry F. Waters, Northfield	
	Harold E. Williams, Northfield	
Pleasantville City ...	Harvey R. Gale, Pleasantville	Marvin R. Martin, Pleasantville.
	Frank Grasso, Pleasantville	
	Evi Ware, Pleasantville	
Port Republic City ..	Cornelius Garrison, Port Republic	Mrs. Sara E. Garrison, Port Republic.
	Thomas C. Hickman, Port Republic	
	Newton W. Knauer, Port Republic	
Somers Point City ..	William M. Godfrey, Somers Point	Harry Smith, Somers Point.
	William S. Hartley, Somers Point	
	Charles J. Meskers, Somers Point	
Ventnor City	Charles W. Brookens, Ventnor City	Owen A. Kertland, Ventnor City.
	Edward A. Scanlon, Ventnor City	
	Joseph L. Soloff, Ventnor City	
Weymouth Twp. ...	Dominick P. Messina, Mays Landing ...	Chris Weiss, Dorothy.
	Bernard Netolicka, Dorothy	
	George P. Pratzner, Mays Landing	

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Leonard Baum, Allendale	H. C. Falcke, Allendale.
	Mrs. Annette L. Baum, Allendale	
	Werner J. Baarck, Allendale.....	
Alpine Bor.	Edward L. Berry, Alpine	Mrs. Dorothy L. Lax, Alpine.
	Louis R. Cacace, Alpine	
	David L. Ross, Alpine	
Bergenfield Bor.	Frank R. Engelke, Bergenfield	Wesley Campbell, Bergenfield.
Bogota Bor.	Edwin C. Ludwig, Bogota.....	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	William E. Dermody, Carlstadt.....	Fletcher J. McCoy, Carlstadt.
	Francis X. Hickey, Carlstadt	
	Thomas Lawlor, Carlstadt.....	
Cliffside Park Bor. ..	Edward T. Farrell, Cliffside Park	Vincent T. McKenna, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter.....	William L. Murphy, Closter.
Cresskill Bor.	Carmen N. Pentifallo, Cresskill	William R. Mayer, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	C. P. Secchia, Demarest.
Dumont Bor.	Raymond English, Dumont	Vincent M. Terraciano, Dumont.
East Paterson Bor....	Aldino Lorenzi, East Paterson	Salvatore Spinato, East Paterson.
	James McKay, E. Paterson.....	
	Fred C. Myl, E. Paterson.....	
E. Rutherford Bor....	William J. Jones, East Rutherford	Mrs. Nellie A. Carty, E. Rutherford.
	Lester Plosia, East Rutherford	
	Charles W. Snyder, East Rutherford ..	
Edgewater Bor.	Owen J. Sheehan, Edgewater.....	William C. Murphy, Edgewater.
Emerson Bor.	William J. Sheehan, Emerson	Albert J. Greiner, Emerson.
Englewood City		Norman C. Loder, Englewood.
Englewood Cliffs Bor.	Francis A. Deshusses, Englewood Cliffs.	Mrs. Marjorie E. Roskamp, Englewood Cliffs.
	Robert V. LaRaia, Englewood Cliffs ..	
	Albert H. Wunsch, Jr., Englewood Cliffs.	
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn.
Fairview Bor.	John LaMarca, Fairview	Anthony M. Orecchio, Fairview.
	Angelo Maffettone, Fairview	
	Frank Mandrake, Fairview.....	
Fort Lee Bor.	Philip G. Mahler, Fort Lee.....	Edward McDermott, Fort Lee.
Franklin Lakes Bor...	John S. DeJong, Franklin Lakes	Peter Piekema, Franklin Lakes.
Garfield City	Charles Benigno, Garfield	Louis S. Mallia, Garfield.
	Phillip Gannuscio, Garfield	
	Stanley Haladyna, Garfield	
	Benjamin Oliva, Garfield	
	Vincent J. Spalluto, Garfield	
Glen Rock Bor.	Harley W. Hesson, Glen Rock	Mrs. Ella E. Ferguson, Glen Rock.
Hackensack City	Harold McKenzie (Act.), Hackensack ..	Emil J. Meyerer, Hackensack.
Harrington Park Bor..	Robert J. Campbell, Harrington Park ..	Herbert O. Franke, Harrington Park.
	Joseph D. Fagan, Sr., Harrington Park..	
	William R. Maurer, Harrington Park ..	
Hasbrouck Hts. Bor..	Kenneth V. Cantoli, Hasbrouck Hts. ...	Miss Ada K. Stephens, Hasbrouck Hts.
	Robert Davison, Jr., Hasbrouck Hts. ..	
	Theodore L. VanDam, Hasbrouck Hts. ..	
Haworth Bor.	Clinton C. Simmons, Haworth.....	John H. Reynolds, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale.....	Bernard M. Caffrey, Hillsdale.
Hohokus Bor.	George C. Osmond, Hohokus	Leon P. Kleist, Hohokus.
Leonia Boro	Frank W. Bogert, Leonia.....	Mrs. Dorothy C. Slater, Leonia.
	Joseph E. Corker, Leonia	
	William S. Mingle, Leonia.....	
Little Ferry Bor. ...	Howard Heckel, Little Ferry	Mrs. Mary N. Fairchild, Little Ferry.
	Frank Kurz, Little Ferry	
	Charles Ramsey, Little Ferry	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Andrew Antista, Lodi..... Anthony Durante, Lodi Felix Sciarra, Lodi.....	V. Charles Focarino, Lodi.
Lyndhurst Twp.	Frank V. Carbone, Lyndhurst Edward A. Nowel, Lyndhurst	
Mahwah Twp.	Joseph B. Krupinski, Mahwah	Harry S. Ripkey, Mahwah.
Maywood Bor.	Ray Hoeiz, Maywood C. Elmer Wright, Maywood..... Joseph P. Yalcak, Maywood.....	James J. Cassidy, Maywood.
Midland Park Bor. ..	William Koehler, Midland Park.....	Thomas McKim, Midland Park.
Montvale Bor.	Morgan Seifert, Montvale	Mrs. Hazel Wermer (Act.), Montvale.
Moonachie Bor. ...	John J. Baldasti, Moonachie..... Frank Miracky, Moonachie..... William Nagel, Moonachie.....	Kenneth Izzo, Carlstadt.
New Milford Bor. ..	Lawrence A. Hardy, New Milford..... Joseph D. Lee, New Milford..... Joseph Toth, New Milford.....	Harold W. Kimble, New Milford.
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Theodore R. Lapinski, N. Arlington.
Northvale Bor.	Anthony Magnani, Northvale..... Peter J. Rausse, Northvale Joseph W. Scanlon, Northvale	Dominic S. Firenze, Northvale.
Norwood Bor.	Crofford C. Haynes, Norwood.....	Edward A. Rood, Norwood.
Oakland Bor.	Frank P. Bosnich, Oakland Angelo A. Canessa, Oakland Herbert M. Williams, Oakland.....	W. Bruce Knapp, Jr., Oakland.
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	Richard O. Garretson, Old Tappan.
Oradell Bor.	Henry L. Fenner, Oradell.....	Miss Lillian M. Vanderbeek, Oradell.
Palisades Park Bor.	George E. Diss, Palisades Park.....	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus.....	Harvey W. Hebbard, Paramus.
Park Ridge Bor.	George Kiessling, Park Ridge.....	John J. Healey, Park Ridge.
Ramsey Bor.	Samuel J. Fulton, Ramsey.....	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Anthony Cannizzio, Ridgefield	Walter Pellacani, Ridgefield.
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Twp.	Clarence N. Delgado, Ridgewood	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Harry S. Greene, River Edge.....	Lewis A. King, River Edge.
River Vale Twp.	Harold Archibald, River Vale	Edward Salsberg, Westwood.
Rochelle Park Twp.	Lorain Baum, Rochelle Park..... Harold W. Griffin, Rochelle Park..... George A. Hazley, Rochelle Park.....	John J. Barnitt, Rochelle Park.
Rockleigh Bor.	Mrs. Gertrude Hutcheon, Northvale ...	Mrs. Harriet Duke, Northvale.
Rutherford Bor.	C. Oakley Austin, Rutherford John P. Ferraro, Rutherford..... Harry H. Merwin, Rutherford	Scott D. Staples, Rutherford.
Saddle Brook Twp.	Edward McLaughlin, Saddle Brook Andrew Muniak, Saddle Brook John W. Sweeney, Saddle Brook	Michael Rodak, Jr., Saddle Brook
Saddle River Bor. ..	Vincent J. Hubin, Saddle River	Mary S. Curtis, Saddle River.
S. Hackensack Twp.	John Jannuzzi, South Hackensack Leonard Perrelli, Sr., South Hackensack Charles S. Picardi, S. Hackensack	Louis Rossi, South Hackensack.
Teaneck Twp.	William J. Senn, Teaneck	William F. Haeker, Teaneck.
Tenaflly Bor.	Mrs. Claire M. Young, Tenaflly.....	John A. Grahn, Jr., Tenaflly.
Teterboro Bor.	Leon Sitek, Teterboro.....	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Charles H. Nussear, Upper Saddle River	Mrs. Anna S. Butscher, Allendale.
Waldwick Bor.	Bernard Stracher, Waldwick	Frank R. Doty, Waldwick.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wallington Bor.	Peter Pavlick, Wallington.....	Peter P. Tursick, Wallington.
Washington Twp. ...	Orfeo Cesario, Westwood	Herman P. Schmidt, Westwood.
Westwood Bor.	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor...	Paul F. Dattoli, Woodcliff Lake	Leonard J. Falter, Woodcliff Lake.
Wood-Ridge Bor. ...	James Kennedy, Wood-Ridge	James S. Young, Wood-Ridge.
Wyckoff Twp.	William C. Greenhalgh, Wyckoff.....	Eivind H. Boe, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Levi Downs, Jr., New Gretna.....	Mrs. Lillie K. Miller, New Gretna.
Beverly City	John J. Centinaro, Beverly.....	} Frank Parsons, Beverly.
	William A. Reeves, Beverly	
	E. Arthur Smith, Beverly	
Bordentown City ...	Thomas J. Burns, Bordentown.....	} Mrs. Elizabeth L. Mackinnon, Borden-
	Maurice F. Keen, Bordentown.....	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Bordentown.....	} Mrs. Elizabeth A. Bryan, Bordentown.
	Edward S. Aaronson, Bordentown	
	William H. Van Zandt, Bordentown	
Burlington City	M. Baird Applegate, Jr., Burlington ...	} Thomas Morrissey, Burlington.
	Armando DeFrancesco, Burlington	
	Hobart F. Stecher, Burlington.....	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Emilie D. Stokley, Burlington.
Chesterfield Twp. ..	George W. Lange, Trenton	George W. Goodenough, Crosswicks.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Felix Mirsis, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco.....	Frank K. Jones, Jr., Delanco.
Delran Twp.	Donald H. Anderson, Bridgeboro	} George B. Barton, Bridgeboro.
	August C. Leusner, Riverside	
	George J. Scineca, Jr., Riverside	
Eastampton Twp. ...	John H. Moller, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Edgewater Park ..	Gordon S. Landis, Beverly.
Evesham Twp.	John R. Traino, Moorestown	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	Leo S. Campbell, Fieldsboro	Frances Castner, Fieldsboro.
Florence Twp.	Angelo Buonanno, Florence.....	John Durham, Florence.
Hainesport Twp.	Jack L. DiCarlo, Mt. Holly	Hazel Stockum, Mt. Holly.
Levittown Twp.	Mahlon M. Effinger, Levittown	Thomas A. McCullion, Jr., Levittown.
Lumberton Twp.	Alvin B. Cooney, Lumberton.....	Joseph Pearson, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus.....	Margaret R. Girdon, Columbus.
Maple Shade Twp. ...	Joseph J. Marsch, Maple Shade	} Joseph Sheridan, Maple Shade.
	Joseph P. Ryan, Maple Shade	
	William S. Ziegler, Maple Shade.....	
Medford Twp.	H. Russell Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor..	Harry C. Rainey, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Charles L. Andrews, Moorestown.....	William W. Wyman, Moorestown.
Mt. Holly Twp.	Theodore A. Shaw, Sr., Mt. Holly	Mrs. Serena B. Baxter, Mt. Holly.
Mt. Laurel Twp.	Mrs. Emilie G. Hunt, Moorestown.....	Barbara F. Gngang, Masonville.
New Hanover Twp...	Fred C. Huss, Cookstown.....	Fred C. Huss, Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Margaret Davis, Wrightstown.
Palmyra Bor.	William H. Evaul, Palmyra	Leonard R. Baker, Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	A. C. Borden, Pemberton.
Pemberton Twp.	Frank J. Ross, New Lisbon	E. C. Beckley, Browns Mills.
Riverside Twp.	Orlando V. Fabritiis, Riverside	} Michael F. Chiaccio, Riverside.
	William Hutchinson, Riverside	
	Edward W. Snow, Jr., Riverside	

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

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Elwood L. Bigler, Audubon	Roy D. Acaley, Audubon.
	Clarence Hess, Audubon.....	
	Louis R. Kirby, Audubon.....	
Audubon Park Bor....	Louis Formosa, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Joseph C. Coruzzi, Haddonfield	Thomas M. Redanaur, Barrington.
	George D. C. Gesnaker, Barrington	
	Robert J. Hall, Barrington	
Bellmawr Bor.	Andrew J. Doyle, Bellmawr	Joseph S. Toner, Bellmawr.
	Thomas P. Duffy, Bellmawr	
	John J. McPeak, Bellmawr	
Berlin Bor	Lewis P. Orchard, Berlin	Frances Cartwright, Berlin.
Berlin Twp.	Paul W. Pike, Jr., Berlin	Robert L. Garren, West Berlin.
Brooklawn Bor.	Charles A. Eisenlohr, Brooklawn	Joseph Cerrone, Brooklawn.
	Charles A. Gary, Brooklawn	
	William M. Hunt, Brooklawn	
Camden, City of ...	Maurice H. Clyman, Camden.....	J. W. Trappe, Camden.
Chesilhurst Bor.	Mrs. Elizabeth T. Mossop, Waterford Works	Richard Denninger, Waterford Works.
Clementon Bor.	Roy Pratt, Clementon	Phyllis C. Wilcznski, Clementon.
	Alfred J. Zardus, Clementon	
Collingswood Bor. ...	Raymond F. Beck, Collingswood.....	R. S. Wigfield, Collingswood.
	C. Russell Holcombe, Collingswood	
	Walter Young, Collingswood	
Delaware Twp.	Edward J. Borden, Jr., Haddonfield	Fred E. Bethke, Merchantville.
	Kenneth D. Beakly, Erlton	
	Harry F. Cameron, Merchantville	
Gibbsboro Bor.	John H. Doersom, Gibbsboro	Humbert Scipione, Gibbsboro.
Gloucester City	John T. Carrigan, Gloucester.....	Francis J. Gorman, Gloucester.
	Luke S. McKenna, Gloucester	
	John A. Underwood, Gloucester.....	
Gloucester Twp.	William J. Davenport, Blackwood.....	Halsey Cade, Blackwood.
	Frank F. Simiriglia, Blackwood	
	Edward J. Tuszl, Blackwood	
Haddon Twp.	Raymond E. Hawk, Westmont	Eleanor Gorman, Westmont.
	Daniel J. Henry, Haddonfield.....	
	Lester J. Kish, Audubon	
Haddonfield Bor. ...	Charles H. Fisher, Haddonfield.....	Raymond Wheeler, Haddonfield.
	Wallace L. Root, Haddonfield.....	
Haddon Heights Bor..	Frank W. Tunstall, Haddon Heights...	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Joseph H. Castor, Somerdale.....	Earl Schilling, Hi-Nella.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Charles Descamps, Laurel Springs.
Lawnside Bor.	Robert Dyer, Lawnside	Elwood L. Bryant, Lawnside.
	Booker T. Bolden, Lawnside	
	Mrs. Elizabeth C. Jones, Lawnside	
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Arthur W. Scheid, Lindenwold.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Magnolia Bor.	Robert L. Cortiaus, Magnolia	Frank Dold, Magnolia.
	George J. Cole, Magnolia	
	Peter Pilenas, Magnolia	
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	Benjamin F. Lerch, Merchantville.
Mt. Ephraim Bor. ..	Joseph Fanelli, Mt. Ephraim.....	Mrs. Anne Y. Coglisier, Mt. Ephraim.
	Norman L. Marley, Mt. Ephraim.....	
	Matthew P. Pawlowski, Mt. Ephraim ..	
Oaklyn Bor.	Richard C. Heebner, Oaklyn	Mary A. Deering, Oaklyn.
	John S. Hubbell, Oaklyn	
	William E. Lovett, Oaklyn	
Pennsauken Twp. ...	Meyers Baker, Pennsauken.....	Miss Josie Fortnier, Pennsauken.
	Charles B. Crabel, Pennsauken.....	
	Mrs. Margaret J. Potter, Pennsauken....	
Pine Hill Bor.	John Rieder, Pine Hill	Mrs. Bess Leafey, Pine Hill.
	Joseph A. Quinlen, Pine Hill	
	Daniel E. Hughes, Pine Hill	
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	Calvin M. Botterill, Runnemede	Robert W. Sterling, Runnemede.
	James A. Hogan, Jr., Runnemede	
	Joseph Infanti, Runnemede	
Somerdale Bor.	Charles W. Cahilly, Somerdale.....	Frank Manelli, Somerdale.
Stratford Bor.	Errol R. Brunhouse, Stratford.....	Mrs. Clorinda A. Cirillo, Stratford.
Tavistock Bor.	Henry J. Meyer, Haddon Heights.....	Henry J. Meyer, Haddon Heights.
Voorhees Twp.	William H. Wilcox, Ashland	Florence E. Brady, Haddonfield.
Waterford Twp.	Loubert DeSorte, Atco.....	John Sikora, Atco.
	A. B. Fischer, Atco	
	Charles P. Vadino, Atco	
Winslow Twp.	William H. Issertell, Berlin	Charles Mauriello, Waterford.
	Robert J. Mauriello, Waterford Works..	
	Paul Rodio, Hammonton	
Woodlynne Bor.	Charles Hoffacker, Woodlynne	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	Harold E. Winder, Sr., Avalon	Arthur N. Hinkel, Avalon.
Cape May City	John J. Stubbs, Cape May	Mrs. Margaret S. Keenan, Cape May.
Cape May Pt. Bor...	Frank S. Rutherford, Jr., Cape May Pt..	Mrs. Louisa W. Trader, Cape May Pt.
Dennis Twp.	Lewis B. Everingham, S. Seaville.....	William Rocap, Clermont.
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas E. Owens, North Wildwood ...	Leslie M. Truitt, North Wildwood.
	Abraham Rosenthal, North Wildwood ...	
Ocean City	Robert L. Sharp, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City ...	Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	Robert J. Fitzpatrick, Stone Harbor ...	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ..	Harold Roop, West Cape May.....	E. V. Edsall, West Cape May.
W. Wildwood Bor...	Robert E. Merkel, West Wildwood	Mrs. Virginia Kavanaugh, West Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Dominick Longobardi, Wildwood.
Wildwood Crest Bor..	James F. Dennison, Wildwood Crest ...	Linwood W. Campbell, Wildwood Crest.
Woodbine Bor.	Leon Cheesman, Woodbine	Arthur Levy, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Elmer E. Briggs, Bridgeton	Mrs. Ella Joyce (Act.), Bridgeton.
	John E. Corliss, Bridgeton	
	Deane H. Eadie, Bridgeton	
	Matthew Aaron, Bridgeton	
Commercial Twp. ..	Owen J. Carney, Jr., Port Norris	Walton Sharp, Port Norris.
Deerfield Twp.	Thomas Brago, Rosenhayn	William J. Brock, Rosenhayn.
Downe Twp.	Milton W. Miller, Newport	Lawrence B. Gandy, Newport.
Fairfield Twp.	William F. Spencer, Fairton	Jesse L. Johnson, Fairton.
Greenwich Twp.	Joseph Cook, Bridgeton	A. W. Griffith, Bridgeton.
Hopewell Twp.	William F. Cassidy, Bridgeton	George W. Ottinger, Bridgeton.
Lawrence Twp.	Rudolph A. Melenric, Cedarville	Allen Stevens, Cedarville.
Maurice River Twp..	Fritz Witte, Leesburg	Edwin F. Tomlin, Dorchester.
Millville City	Meihale Lascarides, Millville	Conrad A. Waltman, Millville.
	John W. Matthews, Millville	
Shiloh Bor.	Daniel W. Davis, Shiloh	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp. ...	B. Frank Harris, Bridgeton	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp..	Leslie W. Johnson, Seabrook	Clayton J. F. Eckert, Bridgeton.
Vineland City	Marriott G. Haines, Vineland	Victor Tomasso, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Emanuele De Noia, Jr., Belleville	William J. Friel, Belleville.
Bloomfield, Town of ..	Ole G. Olsen, Bloomfield	Theodore C. Hock, Bloomfield.
Caldwell Bor.	James A. Dougherty, Caldwell	George W. Van Der Decker, Caldwell.
Caldwell Twp.	Clyde Evans, Caldwell	John Jorgenson, Caldwell.
	Warren J. DeMouth, Caldwell	
	Edward T. Gately, Jr., Caldwell	
Cedar Grove Twp. ..	Robert E. Ebert, Cedar Grove	Helen Walker, Cedar Grove.
East Orange City ...	Russel T. Wilson, East Orange	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Glen Ridge Bor.	Andrew F. Eschenfelder, Glen Ridge ..	James S. Brown, Glen Ridge.
Irvington, Town of ..	Leo Arace, Irvington	Edward A. Poppele, Irvington.
Livingston Twp.	Thomas B. Cannon, Jr., Livingston	Percy P. Anderson, Livingston.
Maplewood Twp.	Charles J. Klein, Maplewood	Emory H. Dare, Jr., Maplewood.
Millburn Twp.	Sargent Dumper, Short Hills	Mark T. Oliver, Millburn.
	Robert E. Marshall, Millburn	
	Baynard M. Stevens, Short Hills	
	Mark T. Oliver, Millburn	
Montclair, Town of ..	Lyman L. Butler, Montclair	John C. Pearce (Act.), Montclair.
Newark, City of	John R. Burnett, Newark	Gilbert W. Hewson, Newark.
N. Caldwell Bor.	Dean A. Baldwin, Caldwell	Charles Rollwagen, North Caldwell.
	R. E. Dietze, North Caldwell	
	Harold R. Weber, North Caldwell	
Nutley, Town of ...	Richard E. Talmadge, Nutley	Florence E. Rutan, Nutley.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Orange City	John J. Cuccolo, Orange.....	Ernest C. Gerardo, Orange.
	Sol S. Solky, Orange	
Roseland Bor.	Francis T. DeCoster, Roseland.....	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Ann K. Smith, South Orange.
Verona Bor.	James J. Donohue, Verona.....	Miss Claire P. Boyle, Verona.
	Leroy H. Aggar, Verona	
	Frank J. Miscia, Verona	
W. Caldwell Bor. ...	Clifford I. Baldwin, West Caldwell	Henry Sigler, West Caldwell.
	John T. Price, Caldwell	
	David L. Turbyne, West Caldwell	
W. Orange, Town of..	H. A. Johnson, West Orange	George W. Kocher, West Orange.
	Louis Lando, West Orange.....	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Walter E. Benfer, Clayton	Mrs. M. Adele Dennis, Clayton.
	J. P. Ferrell, Clayton	
	Michael Kuchlak, Clayton.....	
Deptford Twp.	Joseph Budessa, Woodbury	Mrs. Edna M. Matlack, Woodbury.
	Edward Snyder, Woodbury	
	Norvan G. Vaughn, Woodbury	
East Greenwich Twp..	Henry C. Nolte, Clarksboro.....	J. Ellison Haines, Mickleton.
Elk Twp.	Warren E. Cassady, Mullica Hill.....	Charles G. Dilks, Glassboro.
	Benjamin Wolfbrandt, Glassboro.....	
Franklin Twp.	Daniel Borelli, Malaga	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Paul S. Adams, Glassboro	Miss Florence E. Kline, Glassboro.
	Harold V. Lowther, Glassboro.....	
	Joseph Sivel, Glassboro	
Greenwich Twp.	Frank P. Leone, Paulsboro	J. Otto Wallace, Gibbstown.
Harrison Twp.	Carlton C. Estilow, Swedesboro	Carlton C. Estilow, Swedesboro.
Logan Twp.	Oscar M. Beckett, Bridgeport	Lester Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Sewell	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown.....	Mrs. Margaret C. Kelly, Williamstown.
National Park Bor. ..	Mrs. Dorothy V. Buck, National Park ..	John R. Williams, National Park.
	Joseph S. Davis, National Park	
	John B. Roscoe, National Park	
Newfield Bor.	George O. Dyer, Jr., Newfield	Mervin Craig, Newfield.
	Benjamin J. Musto, Newfield	
Paulsboro Bor.	Jacob Joggerst, Paulsboro	Mrs. Myrtle Travaline, Paulsboro.
	Franklin T. Price, Paulsboro	
	Harry J. Whitelam, Paulsboro	
Pitman Bor.	Earl S. Curry, Pitman	Walter R. Brill, Pitman.
	Charles H. Fleck, Pitman	
	Frank O. Hancock, Pitman.....	
South Harrison Twp..	Harvey Skinner, Mullica Hill	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	Frank A. Wilburham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp.	Mrs. Edna H. Shields, Blackwood	Franklin G. Atkinson, Sewell.
Wenonah Bor.	William H. Baum, Wenonah.....	James T. Shuster, Wenonah.
	J. Allen Carey, Wenonah.....	
	Donald M. Ralston, Wenonah	
West Deptford Twp..	Leo V. Janson, Woodbury.....	Robert F. Butler (Act.), Thorofare.
Westville Bor.	Merrill B. Boals, Westville	E. Millard Pallante, Westville.
Woodbury City	Wallace H. Geitz, Woodbury.....	Walter C. Wilkins, Jr., Woodbury.
	Harry Riskie, Woodbury.....	
	J. Vaughn Risley, Woodbury.....	
Woodbury Heights Bor.	John Piscio, Woodbury Heights.....	F. L. Fedzer, Woodbury Heights.
	Theodore P. Roedel, Jr., Woodbury Hts.	
	Mrs. Elizabeth C. Sheppard, Woodbury Heights	
Woolwich Twp.....	Thomas P. Lyons, Swedesboro.....	William M. Horner, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne, City of ...	Robert J. O'Connor, Bayonne	Raymond O'Brien, Bayonne.
East Newark Bor. ..	Wilbert Hotaling, East Newark	Charles C. Wardell, East Newark.
Guttenberg, Town of ..	Cyril W. Cade, Guttenberg	George R. Wagner, Guttenberg.
Harrison, Town of ..	John F. O'Malley, Harrison	Joseph G. Jones, Harrison.
Hoboken, City of ...	Maurice H. Ludwin, Hoboken	Thomas Gallo, Hoboken.
	Andrew McGuire, Hoboken	
	Dominick J. Spinetto, Hoboken	
Jersey City	Margaret Jeffers, Jersey City	Francis X. Beirne, Jersey City.
	James F. Murray, Jr., Jersey City	
Kearny, Town of ...	William F. Alexander, Kearny	Daniel L. Furphy, Kearny.
	John J. Bevins, Kearny	
	Albert A. Garofalo, Kearny	
	Charles R. McDonald, Kearny	
North Bergen Twp. ...	Theodore Doll, Jr., North Bergen	Leonard DeMarsico, North Bergen.
	Fred L. Ritter, North Bergen	
	Joseph Rubenstein, North Bergen	
Secaucus, Town of ..	Frank C. Huber, Jr., Secaucus	Howard W. Barker, Secaucus.
	Anthony E. Just, Secaucus	
	Thomas Ryan, Secaucus	
Union City	Peter P. Savarine, Union City	Robert W. Thorne, Union City.
	Barney Scacchetti, Union City	
	Richard W. Snyder, Union City	
	E. Philip Yandolino, Union City	
Weehawken Twp. ...	Joseph N. Atallo, Weehawken	Mrs. Amelia R. Zensinger, Weehawken.
	Martin E. Haas, Weehawken	
	Anthony J. Vezzetti, Weehawken	
West New York, Town of	Robert J. Cowan, West New York	Bernard McDonald, West New York.
	Richard Finch, West New York	
	Vincent Truncellito, West New York	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

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

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Willis R. Hancock, Jr., Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Sebastian R. Fraulino, Trenton George J. McClain, Trenton Thomas S. Sweeney, Trenton	John Elder, Trenton.
Hamilton Twp.	Roger J. Whatley, Trenton	
Hightstown Bor.	William A. Mitchell, Hightstown	
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Haward B. Lyon, Trenton	Thomas R. Kalisch, Trenton.
Pennington Bor.	Norman Friedley, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Theodore E. Stratton, Princeton.
Princeton Twp.	Stuart Robson, Princeton	Walter B. Foster, Princeton.
Trenton, City of	Donald T. Morrissey, Trenton Anthony R. Russo, Trenton Warren H. Vandergrift, Trenton	Samuel P. Scott, Trenton.
Washington Twp.	John J. Scheideler, Robbinsville	
West Windsor Twp.	Martin H. Caples, Princeton Jct.	

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comlea, Carteret.
Cranbury Twp.	Carleton Campbell, Cranbury Warren H. Petty, Cranbury	Gertrude H. Danser, Cranbury.
Dunellen Bor.	Daniel M. Tabler	
East Brunswick Twp.	Charles M. Auer, East Brunswick	Francis P. Welsh, Old Bridge.
Edison Twp.	George E. Hollingshead, Edison Stephen J. Madger, Fords John V. Mooney, Nixon	Richard F. Knudson, Edison.
Helmetta Bor.	Walter J. Slezak, Helmetta	
Highland Park Bor.	Harold M. Bruskin, Highland Park John W. Redmond, Highland Park John Rizzo, Highland Park	
Jamesburg Bor.	William M. McCowatt, Jamesburg	Chester S. Damecki, Jamesburg.
Madison Twp.	George Fiore, Old Bridge	David E. Watson, Old Bridge.
Metuchen Bor.	Joseph P. Marra, Metuchen Thomas J. Patten, Metuchen	Harold I. Meyers, Metuchen.
Middlesex Bor.	Norman Harvey, Middlesex Walter C. Letson, Metuchen	
Milltown Bor.	Arthur J. Sterner, Sr., Milltown	William E. Duncan, Milltown.
Monroe Twp.	Herbert M. Barrett, Hightstown	George Danton, Spotswood.
New Brunswick City	Harry Bolotin, New Brunswick Thomas G. Radics, New Brunswick William F. Harkins, New Brunswick	Harry W. Dwyer, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick	
Perth Amboy City	John B. Dzikoski, Perth Amboy James Goumas, Perth Amboy Sol R. Kelsey, Perth Amboy	
Piscataway Twp.	Edward R. Fitzgerald, New Market John F. Peck, Jr., New Brunswick Wayne N. Weaver, New Market	R. Dennis FitzGerald, New Market.
Plainsboro Twp.	J. Russell Britton, Plainsboro	
Sayreville Bor.	John Howard Kolb, Sayreville	
South Amboy City	John A. Coan, South Amboy Raymond Fleming, South Amboy John J. Sharo, South Amboy	Francis H. Gordon, South Amboy.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction....	John J. Schuh, Monmouth Junction.
South Plainfield Bor.	Irving Babes, S. Plainfield	} John A. Bori, South Plainfield.
	George J. Linger, South Plainfield	
	Dominic Stilo, S. Plainfield	
South River Bor.	Theodore Schultz, South River	} Henry O. Schlegel, South River.
	John D. Chmura, South River	
	Alexander Pawlowski, South River	
Spotswood Bor.	John W. Ertle, Spotswood	Mrs. Claire Dower, Spotswood.
Woodbridge Twp.	David F. Gerity, Woodbridge	} Michael J. Trainer, Woodbridge.
	Victor Katen, Iselin	
	John J. Samons, Woodbridge	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Paul W. Updike, Allenhurst	Paul W. Updike, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Peppler, Allentown.
Asbury Park City ...	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Twp.	Joseph Crine, Freehold	Mrs. Anne Wylie, Colts Neck.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthorp, Atlantic Highlands.
Avon-by-the-Sea Bor.	Garth Shamel, Avon-by-the-Sea	Albert R. Dorn, Avon-by-the-Sea.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	George A. Bariscillo, Jr., Bradley Beach. }	} Mrs. Muriel Adams, Bradley Beach.
	George L. Crosson, Bradley Beach	
	Albert H. Kirms, Bradley Beach	
	Eugene B. Lowenstein, Bradley Beach. }	
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Deal Bor.	Ralph W. Campbell, Asbury Park }	} B. C. Fisher, Deal.
	Robert M. Drazin, Deal	
	Benjamin P. Lissner, Jr., Allenhurst ..	
	Julius Vinik, Deal	
Eatontown Bor.	Edward H. Emmons, Eatontown	} Mrs. Elsie Demarest, Eatontown.
	Theodore McGinness, Eatontown	
	Harry S. Rowland, Eatontown	
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. VanDerhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven ...	George W. Curchin, Fair Haven.
Farmingdale Bor. ...	H. Hulsart, Farmingdale	Mrs. Viola C. Russell, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold	Woodrow W. Burke, Freehold.
Highlands Bor.	Robert J. Anthony, Highlands	} Richard A. Lucas, Highlands.
	George J. Lahey, Highlands	
	William Mercier, Highlands	
Holmdel Twp.	John H. Mount, Holmdel	Frances Stilwell, Keyport.
Howell Twp.	Walter S. Van Schoick, Farmingdale ...	Horace P. Cook, Farmingdale.
Interlaken Bor.	Neal A. Tompkins, Interlaken	Neal A. Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkof, Keansburg	John W. Savage, Keansburg.
Keyport Bor.	Joseph W. Kennedy, Keyport	Everett S. Poling, Keyport.
Little Silver Bor. ..	Louis S. Van Brunt, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Bor. ..	Henry W. Isenberg, Allenhurst	} Mrs. Esther Welch, Allenhurst.
	Percy Ketcham, Allenhurst	
	Harry S. Kirk, Allenhurst	
Long Branch City ...	Frank Blaisdel, Long Branch	Raymond M. Brown, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Stanley Tvaroha, Freehold.
Manasquan Bor.	Harvey M. Bush, Manasquan	} J. H. Williams, Manasquan.
	Theodore C. Miller, Manasquan	
	Abram D. Voorhees, Manasquan	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Marlboro Twp.	George A. Wendel, Marlboro	Frank J. Dugan, Marlboro.
Matawan Bor.	Thomas A. Francy, Matawan	Koert C. Wyckoff, Matawan.
Matawan Twp.	John B. Kenner, Keyport	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	William C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown	David L. Baird, Freehold.
Monmouth Beach Bor.	Frank J. Maguire, Monmouth Beach ...	Clarence B. Cook, Monmouth Beach.
Neptune City Bor. ...	F. Leroy Garra-brant, Jr., Neptune City .	Harold J. Rowland, Avon-by-the-Sea.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
New Shrewsbury Bor..	Andrew G. Shepard, Lincroft	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	James A. Erickson, Oakhurst.
Oceanport Bor.	Byron G. Briggs, Oceanport	George C. D. Hurley, Jr., Oceanport.
	Benjamin G. Pascucci, Oceanport	
	Bernard J. Scarsi, Oceanport	
Raritan Twp.	William R. Greene, West Keansburg ..	Mrs. Jeanne C. McDonough, Keyport.
Red Bank Bor.	Franklyn D. Haviland, Red Bank	Albert T. MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Anna Halpern, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Mrs. Joan Axelsen, Sea Bright.
Sea Girt Bor.	Miss Roselle F. Bucknum, Sea Girt ...	Mrs. Agnes M. Purcell, Sea Girt.
	Monroe C. Hawes, Sea Girt	
	Charles F. Jones, Sea Girt	
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ..	Mrs. Harriet A. Thompson, Belmar ...	Mrs. Margaret Walling, South Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake ...	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights.	Mrs. Irene Newman, Spring Lake Hts.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Belmar	Mrs. Elizabeth M. Allen, Belmar.
West Long Branch Bor.	Leo C. Bizzarro, West Long Branch ...	Miss Frances L. Townsend, West Long Branch.
	Richard J. Cavalier, West Long Branch.	
	Laurus A. Follansbee, W. Long Branch	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

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

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	Thomas H. Green, Florham Park	Helen Scanlan, Florham Park.
	Thomas N. Vultee, Florham Park	
	Elmer F. White, Florham Park	
Hanover Twp.	Alexander R. Bassett, Whippany	Fred P. Griffith, Whippany.
	George Gwodz, Whippany	
	Andrew J. Woytas, Whippany	
Harding Twp.	William A. Thompson, Madison	Mrs. Florence Young, New Vernon.
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	Mrs. Emma S. Robinson, Lake Hopatcong.
Kinnelon Bor.	Gordon Cook, Kinnelon	Cornelius H. Banta, Butler.
	Edward M. Nevius, Kinnelon	
	John Ricker, Sr., Kinnelon	
Lincoln Park Bor.	Thomas Clark, Sr., Wayne	Arthur C. Brown, Lincoln Park.
	Harold C. Krulder, Jr., Lincoln Park	
	George H. Miller, Jr., Lincoln Park	
Madison Bor.	William I. Bate, Madison	Mrs. Myra A. Aindow, Madison.
	George A. Fenton, Madison	
	James J. Hesson, Madison	
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford Fleury, Brookside.
Mine Hill Twp.	Gordon Turner, Mine Hill	William E. Trowbridge, Mine Hill.
Montville Twp.	Ernest Hawksworth, Pine Brook	Miss Reta M. VanDuyne, Montville.
Morris Twp.	Charles E. Dabinett, Morristown	Harold E. Saunders, Jr., Morristown.
	Keith M. Quimby, Morristown	
	Charles Wickliffe, Convent Station	
Morris Plains Bor.	A. M. Anderson, Morris Plains	Arthur A. Olin, Morris Plains.
	Kenneth K. Gorry, Morris Plains	
	William J. Parsons, Morris Plains	
Morristown, Town ..	Ralph A. D'Olivo, Morristown	Miss Margaret O'Brien, Morristown.
	John P. Koyce, Morristown	
	Sidney E. Margolin, Morristown	
Mountain Lakes Bor.	James L. Hiss, Mountain Lakes	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor.	W. H. Hagedorn, Ledgewood	Mrs. Laura D. Speaker, Mt. Arlington.
	Frank A. Menne, Ledgewood	
	Norman J. Powell, Mt. Arlington	
Mt. Olive Twp.	John C. Bartholomae, Budd Lake	Mrs. Mary A. Hopler, Budd Lake.
	John A. Edwards, Flanders	
	Nelson Walters, Flanders	
Netcong Bor.	Julius L. Briegel, Netcong	Louis M. Huyler, Netcong.
Parsippany-Troy Hills Twp.	Anthony A. Mercurio, Mt. Tabor	Raymond Johnson, Parsippany.
Passaic Twp.	Gerald Condon, Millington	Edward H. Osborne, Stirling.
	Lester G. Pyle, Gillette	
	Hamilton A. Strang, Millington	
Pequanock Twp.	Edward P. Godfrey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains.
	Raymond LaBoeuf, Pompton Plains	
	David P. Ramsey, Pompton Plains	
Randolph Twp.	Norman Smith, Dover	Mrs. Marjorie Polsbroek, Mt. Freedom.
	Frank Thorburn, Dover	
	Seymour Winer, Mt. Freedom	
Riverdale Bor.	Carmen D. Avolio, Riverdale	Mrs. Laura L. Sloan, Riverdale.
	Frank Dalton, Riverdale	
	Robert Kristen, Riverdale	
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Edgar Seidenzahl, Rockaway	Mrs. Mary Hocking, Rockaway.
	Haakon Ostevik, Rockaway	
	Harry P. Struble, Rockaway	
Roxbury Twp.	Albert Fuge, Ledgewood	Cook Conkling, 2nd, Succasunna.
	James A. Hodgson, Succasunna	
	Robert McCarrick, Succasunna	
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Victory G'd'ns	Stanley Wasilewski, Dover.
Washington Twp. ..	Russell S. Smith, Long Valley	John A. Lance, Long Valley.
Wharton Bor.	Wilfred Keats, Wharton	Mrs. Emily L. Colligan, Wharton.
	Stephen B. Pedrick, Wharton	
	Thomas P. Sweeney, Wharton	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Carr R. Leonard, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin Burns, Jr., Bay Head	} Julius Foster, Jr., Bay Head.
	Robert L. Johnson, Bay Head	
	Raymond Van Schoick, Bay Head	
Beach Haven Bor. ..	Creston Steelman, Beach Haven	Mrs. Muriel H. Oliver, Beach Haven.
Beachwood Bor.	Clarence Coryell, Beachwood	} Mrs. Maude L. Voigt, Beachwood.
	William R. Davis, Beachwood	
	M. Gilbert Jacobus, Beachwood	
Berkeley Twp.	William G. Conway, Bayville	} Mrs. Elizabeth Shriver, Bayville.
	Richard H. Dickhaus, Bayville	
	Russell M. Hall, Bayville	
Brick Twp.	George H. Goetz, Brickstown	Mrs. Helen C. Schaefer, Breton Woods.
Dover Twp.	Ralph P. Franke, Toms River	} Carl F. Heagey, Toms River.
	Kenneth H. Beck, Toms River	
	Melvin J. Thompson, Toms River	
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Mrs. Amelia Henry, Harvey Cedars.
Island Heights Bor...	Norman E. Muller, Island Heights	Mrs. Lillian J. Cagney, Island Heights.
Jackson Twp.	Manny Kessler, Jackson	Mrs. Helen S. Tomlinson, Jackson.
Lacey Twp.	Joseph R. Fay, Sr., Lanoka Harbor ...	} Doris Hill, Forked River.
	Leopold Gille, Forked River	
	Stanley Vaskis, Forked River	
Lakehurst Bor.	Edward G. Manion, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Sol Kramer, Lakewood	} Amory J. Parmentier, Lakewood.
	Ralph Solomon, Lakewood	
	Leonard F. Turtora, Lakewood	
Lavallette Bor.	Peter Bloom, Lavallette	} Mrs. Lottie Pelser, Lavallette.
	J. Carlton Esty, Lavallette	
	Charles Garabaldi, Jr., Lavallette	
Little Egg Harbor Twp.	Raymond Eick, Tuckerton	} Elwood C. Cummings, Parkertown.
	Joseph D. Rider, Tuckerton	
Long Beach Twp. ...	John T. Isleib, Brant Beach	Mrs. Kathryn P. Elliott, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Lakehurst	Mrs. Alberta Giberson, Whiting.
Mantoloking Bor. ...	Lewis P. Carmer, New York	} William R. Wesson, Mantoloking.
	James J. Turner, Jr., Mantoloking	
	Stephen W. Waterbury, Mantoloking	
Ocean Twp.	Charles L. Brewer, Wareton	} Mrs. Margaret Gale, Wareton.
	Max Wm. Ekelmann, III, Wareton	
	Orren Jack Turner, Sr., Wareton	
Ocean Gate Bor.....	George Bryant, Ocean Gate	Mrs. Mary M. Doremus, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach	G. E. Osterheldt, Pine Beach.
Plumsted Twp.	Thomas Hartshorn, New Egypt	C Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor. ...	James V. Reid, Pt. Pleasant	} H. E. Odell, Pt. Pleasant.
	John Scott, Pt. Pleasant	
	Elmer F. White, Point Pleasant	
Pt. Pleasant Beach Bor.	John L. Ballou, Point Pleasant Beach ...	} Mrs. Esther Winckhofer, Pt. Pleasant Beach.
	Burnet B. Lynch, Point Pleasant Beach ...	
	Owen H. Truex, Pt. Pleasant Beach ...	
Seaside Heights Bor..	John M. Kaufmann, Seaside Heights ...	August G. Speier, Seaside Heights.
Seaside Park Bor. ..	Howard J. Armstrong, Seaside Park	} Mrs. Florence A. Mitchell, Seaside Pk.
	Harold G. Gorman, Seaside Park	
	John L. O'Hara, Seaside Park	
Ship Bottom Bor.	George L. McVey, Ship Bottom	} Oarmel V. Fisler, Ship Bottom.
	Newell A. Middleton, Ship Bottom	
	Lawrence H. Cline, Ship Bottom	
S. Toms River Bor..	Frederick A. Ottenbacher, S. Toms River	Roy H. Tilton, Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin.....	Franklin B. Southgate, Manahawkin.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Surf City Bor.	Leonard T. Connors, Jr., Surf City H. Elvin Smith, Surf City Richard M. Warren, Jr., Surf City	H. Elvin Smith, Jr., Surf City.
Tuckerton Bor.	Ralph Courtney, Tuckerton Ira Mathis, Tuckerton Barzilla Pullen, Tuckerton	Thelma Seaman, Tuckerton.
Union Twp.	John I. Birdsall, Barnegat Allan R. Chadwick, Barnegat John V. Lewis, Sr., Barnegat	Leroy B. Frazee, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor. ..	Louis J. Bell, Bloomingtondale Lawrence W. Bennett, Bloomingtondale Clayton F. Schulster, Bloomingtondale	Mrs. Catherine Cabill, Bloomingtondale.
Clifton, City of	Alfred J. Greene, Jr., Clifton	Frank F. Staudt, Clifton.
Haledon Bor.	C. Horace Frignoca, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp. ...	John R. Fritts, Little Falls Edward Ten Hoeve, Little Falls Martin Van Ostenbridge, Little Falls	Philip E. Stainton, Little Falls.
North Haledon Bor.	Louis C. Pisacane, North Haledon	Louis A. Vanderspiegel, North Haledon.
Passaic, City of	Albert R. Galik, Passaic Irving Levine, Passaic	Edward Ancukatis, Passaic.
Paterson, City of ...	Govert Breen, Paterson Edward Furrey, Paterson Anthony J. Grossi, Paterson Alphonsus J. Kane, Paterson Noah Krieger, Paterson William C. Leach, Paterson	Ruth O'Byrne, Paterson.
Pompton Lakes Bor.	John Quinn, Pompton Lakes Fred B. Pridmore, Pompton Lakes Clarence E. Wells, Pompton Lakes	W. Harry Young, Pompton Lakes.
Prospect Park Bor. ..	Bert Nawyn, Prospect Park	James C. Littell, Paterson.
Ringwood Bor.	Ralph V. Colfax, Wanaque	Edwin M. Tresize, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma Walker, Totowa.
Wanaque Bor.	Harry T. Radeski, Wanaque Phyllis L. Storms, Wanaque William H. Westfall, Wanaque	Margaret Cisco, Wanaque.
Wayne Twp.	David D. Garvey, Wayne Frank E. Osborne, Wayne John M. Phelan, Wayne	Edward Lowery, Wayne.
West Milford Twp.	Leslie Freeland, West Milford Fred Quarg, Hewitt Hans Widmann, Hewitt	Harry H. Michelfelder, West Milford.
West Paterson Bor.	Andrew Allu, W. Paterson Philip H. Mizzone, W. Paterson E. J. Vallee, W. Paterson	Charles Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	William S. Joyce, Bridgeton	Mrs. Jessie B. Mowers, Alloway.
Elmer Bor.	Harold H. Hofman, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Carlton P. Sowers, Salem	Dallas R. Smith, Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville	Leon Kellmyer, Pennsville.
Mannington Twp.	David F. Grier, Salem	John L. Stewart, Salem.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Oldmans Twp.	Frank Dietrich, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor. ...	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Alice K. DuBois, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem, City of	Wilbur D. Brandiff, Sr., Salem	David A. Cawman, Salem.
	Paul B. Thomas, Salem	
	Edward C. Wilson, Salem	
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Edwin Sickler, Pennsgrove.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Clifford Dare, Elmer.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Howard K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp. ...	R. Earl Smith, Bedminster	Vernon Hoffman, Pottersville.
Bernards Twp. ....	.....	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	Edgar H. Cregar, Bound Brook	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp. ...	Ida Blaufuss, North Branch Station ...	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp. ..	Noel A. Haywood, Somerville	Richard S. Hamilton, Basking Ridge.
Far Hills Bor.	Wesley P. Crane, Far Hills	Miss Verna M. Todd, Far Hills.
Franklin Twp.	Stephen C. Reid, Middlebush	Alice J. Hageman, Middlebush.
Green Brook Twp. ..	Henry Brain, Dunellen	Walter T. Pritchard, Dunellen.
Hillsborough Twp. ..	Charles V. N. Davis, Somerville	Clement C. Clawson, Flagtown.
Manville Bor.	Joseph Fiduk, Manville	Alexander P. Peltack, Manville.
	Joseph Halar, Manville	
	Henry Petrone, Jr., Manville	
Millstone Bor.	Henry Wittman, Millstone	Mrs. Sarah Holden, Millstone.
Montgomery Twp. ...	J. Lester Drake, Belle Mead	Mrs. Myrtle T. Hoagland, Blawenburg.
N. Plainfield Bor. ...	August J. Church, N. Plainfield	Robert H. Pasch, North Plainfield.
Peapack & Gladstone Bor.	L. Edmond Wolfe, Peapack	Harold L. Crater, Gladstone.
Raritan Bor.	James DelMonte, Raritan	Vincent J. Minetti, Raritan.
Rocky Hill Bor.	Wilbur Lowe, Rocky Hill	Reba T. Parsons, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	Harold J. Gernert, Somerville.
South Bound Brook Bor.	John Mehlenbeck, S. Bound Brook	Harry Messinger, South Bound Brook.
Warren Twp.	Erich Lange, Plainfield	Mrs. Elsie Steffens, Plainfield.
Watchung Bor.	Philip H. Weisbecker, Watchung-Plainfield	Edwin G. Corey, Watchung-Plainfield.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	Herbert W. McDavitt, Sr., Andover ..	Dorothy B. Puffer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde M. Fish, Branchville.
Byram Twp.	George I. Beers, Andover	John H. Engelhardt, Andover.
Frankford Twp.	Vincent E. Mulhall, Newton	William F. Jones, Branchville.
Franklin Bor.	Albert A. Saleeby, Franklin	James G. Fitzsimmons, Franklin.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Fredon Twp.	Mrs. Alberta S. Richart, Newton	Alfred M. Snook, Newton.
Green Twp.	Ralph I. Shotwell, Greendell	Edward W. Smith, Tranquility.
Hamburg Bor.	Frank H. Burgher, Hamburg	Verner R. Cole, Hamburg.
Hampton Twp.	Harry E. Maxwell, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	Joseph Bongiovane, Hopatcong	} Mrs. Anne Iaroli, Hopatcong.
	Angelo Tenore, Stanhope	
Lafayette Twp.	Lewis C. Price, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	Waldo M. Casterlin, Port Jervis, N. Y.	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton, Town of ...	Mrs. Hazel Smith, Newton	Mrs. Hilda V. Garriss, Newton.
Ogdensburg Bor.	Joseph J. Keslo, Jr., Ogdensburg	Joseph P. Fitzgibbons, Ogdensburg.
Sandyston Twp.	Russell E. Kinney, Sr., Branchville	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Harold E. Smith, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Mrs. Anna McConnell, Stanhope	Mrs. Eleanor R. Prior, Stanhope.
Stillwater Twp.	Harold J. Wood, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Earl L. Snook, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel B. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Columbia.
Wantage Twp.	William Fielden, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Theodore C. Plumb, Berkeley Heights ..	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph Tankel, Clark.
Cranford Twp.	Anthony G. Henrich, Cranford	} Howard Cowperthwaite, Cranford.
	Edward P. Markowich, Cranford	
Elizabeth, City of ..	William T. Ard, Elizabeth	} Patrick F. McGann, Elizabeth.
	Anthony J. Foti, Jr., Elizabeth	
	Charles A. Levine, Elizabeth	
	John G. Lloyd, Elizabeth	
	Joseph R. Lombardi, Elizabeth	
	Thomas Luby, Jr., Elizabeth	
	William J. McGann, Elizabeth	
	Robert J. Schneck, Elizabeth	
	Peter Siracusa, Elizabeth	
Fanwood Bor.	George B. Draper, Fanwood	A. I. Nichols, Fanwood.
Garwood Bor.	John Accardi, Garwood	} William J. Gilbert, Garwood.
	Eugene M. Hart, Garwood	
	Nicholas Lobue, Garwood	
Hillside Twp.	Samuel Katz, Hillside	} John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Max J. Berzin, Kenilworth	} Mrs. Frances L. Condon, Kenilworth.
	John Graf, Kenilworth	
	Harry Lundin, Kenilworth	
Linden, City of	Walter J. Gerhard, Linden	} John J. Fitzpatrick, Linden.
	Milford E. Levenson, Linden	
	Frank J. Pakulski, Linden	
	Joseph J. Wolf, Linden	
Mountainside Bor. ..	Gilbert E. Howland, Sr., Mountainside ..	} Elmer A. Hoffarth, Mountainside.
	Joseph A. C. Komich, Mountainside	
	Walter W. Young, Jr., Mountainside	
New Providence Bor. ..	Edwin M. Dotten, New Providence	} Mrs. Jane K. Parcels, New Providence.
	G. Russel Vandeboof, New Providence ..	
	Robert H. Badgley, New Providence ..	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Plainfield, City of ..	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway, City of	Anthony F. Boresch, Rahway	James J. Kinneally, Rahway.
Roselle Bor.	Frederick G. Wesche, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor. ...	James M. Ahle, Roselle Park	John Naffke, Roselle Park.
Scotch Plains Twp. ...	Louis R. De Cavalcante, Westfield	Mrs. Patrena Thinnies, Scotch Plains.
	Lloyd W. Koppe, Scotch Plains	
	Theodore F. Swarer, Scotch Plains	
Springfield Twp.	Wilbert W. Layng, Springfield	Mrs. Tessie Jones, Springfield.
	Harry E. Monroe, Springfield	
Summit, City of	Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
	Gordon A. Pott, Summit	
Union Twp.	Fred A. Biertuempfel, Union	Howard R. Leary, Union.
	Fred A. Rine, Union	
	Charles W. Sommer, Union	
Westfield, Town of ..	James F. Bush, Westfield	Mrs. Mary V. App, Westfield.
	Henry L. Johnson, Westfield	
	G. Alden Barnard, Westfield	
	Douglas A. Pott, Westfield	
Winfield Twp.	Louis W. Many, Winfield	Joseph A. Orsini, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Lester B. McMurtrie, Allamuchy	Miss Grace L. Stang, Allamuchy.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Neno Pierfy, Alpha.
Belvidere, Town of ..	Russell A. Parsons, Belvidere	Lawrence H. Rasley, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Miss Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Washington.
Frelinghuysen Twp...	Albert G. Vough, Blairstown	John M. Jones, Blairstown.
Greenwich Twp. ...	Marion H. Gruver, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown, Town of	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown	Raymond Mains, Blairstown.
Harmony Twp.	Floyd J. Beers, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Leroy S. Hutchins, Hope	Raymond Huff, Hope.
Independence Twp...	John N. Balmoos, Vienna	Earl S. Harris, Vienna.
Knowlton Twp.	Robert F. Sanders, Columbia	Mrs. Ruth H. Baker, Delaware.
Liberty Twp.	Donald L. Amenson, Great Meadows ...	C. Leroy Titus, Oxford.
Lopatcong Twp.	Orville R. Smith, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Raymond Baldwin, Port Murray	Kathryn MacMurray, Port Murray.
	Willard M. Carpenter, Washington	
	W. J. McMekin, Port Murray	
Oxford Twp.	Richard J. Collins, Oxford	Edward R. Schultheis, Oxford.
Pahaquarry Twp. ...	Ernest Olschewsky, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg, Town of.	Russell A. Calvin, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph H. Huff, Milford.
Washington Twp. ...	Robert Kuebler, Washington	Erich Sodtalbers, Washington.
White Twp.	Mrs. Hazele S. Beil, Belvidere	H. Arthur Race, Belvidere.

Abstract of Ratables and Exemptions in the County of Atlantic for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
City	\$1,811,095	\$4,077,995	\$5,389,090	\$13,981	\$201,575	.....	\$39,410	\$158,770	\$399,755
City	35,241,535	56,717,985	91,959,520	537,373	1,353,650	.....	7,200	6,642,870	8,003,720
ne City	1,538,893	2,280,980	3,819,873	.....	350,320	.....	3,130	31,535	384,985
Ror.	187,975	824,700	1,012,675	374	114,550	\$2,500	11,175	74,675	202,900
ista Twp.	787,650	1,747,900	2,535,550	1,053	171,800	.....	2,775	128,200	302,775
City	41,000	81,900	122,900	154	11,000	1,050	750	4,775	17,575
bor City	419,933	1,621,057	2,041,020	1,560	218,150	.....	72,810	127,323	416,283
bor Twp.	1,772,958	4,228,714	6,001,672	33	248,035	10,550	143,865	326,905	729,355
anor	359,255	234,370	593,625	60	19,540	.....	6,715	58,510	86,490
Ror.	328,303	673,236	1,001,539	265	17,925	600	14,200	138,980	171,705
y Twp.	3,570,000	7,348,365	10,918,365	12,621	391,900	113,650	363,350	.....	868,900
a Twp.	2,725,400	5,674,075	8,399,475	690	136,150	.....	37,825	815,325	990,900
ton	1,291,675	3,794,000	5,085,675	33,686	470,725	18,050	112,050	685,875	1,236,700
.....	298,409	2,559,315	2,857,724	38	230,400	1,200	.....	100,415	332,015
.....	578,310	1,978,580	2,556,890	.....	206,185	.....	4,000	.....	210,185
.....	3,229,600	6,102,970	9,332,570	.....	989,525	.....	20,025	128,295	1,087,845
Twp.	529,760	983,335	1,513,095	516	145,725	11,930	4,900	107,050	269,605
d	990,360	4,864,990	5,855,350	144	172,100	540	1,450	174,590	348,680
ville	2,616,241	5,319,510	7,935,751	23,139	44,090	.....	131,140	849,840	1,025,070
public	90,725	160,075	250,800	.....	33,550	2,100	1,500	21,150	58,300
Point	1,494,515	4,557,080	6,051,595	173	459,750	.....	102,725	332,915	895,390
City	2,627,725	8,040,325	10,668,050	.....	816,125	.....	37,225	403,275	1,256,625
th Twp.	115,525	150,795	266,320	.....	29,395	2,680	2,765	15,480	50,320
ls	\$62,146,842	\$124,022,282	\$186,169,124	\$628,860	\$6,780,165	\$173,165	\$1,115,995	\$11,328,753	\$19,396,078

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1961—(Continued)

	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
ING DISTRICT									
City	\$132,500	\$302,505	\$435,005	\$5,367,821	\$8.39	24.19	.....	\$16,889,082	\$22,256,903
City	418,800	963,115	1,381,915	99,118,698	10.55	32.73	.....	189,004,488	288,123,186
ne City	239,500	297,095	536,595	3,668,263	20.27	11.83	.....	28,469,839	32,138,102
tor.	77,200	120,825	198,025	1,017,924	23.59	10.50	.....	8,631,848	9,649,772
ista Twp.	114,700	132,525	247,225	2,592,153	12.31	18.69	.....	11,030,795	13,622,948
City	8,600	13,050	21,650	118,979	18.73	15.22	.....	684,590	803,569
bor City	107,140	209,795	316,935	2,141,928	22.20	18.72	.....	8,861,864	11,003,792
bor Twp.	171,000	217,720	388,720	6,342,340	10.64	20.83	.....	22,810,963	29,153,303
fanor	14,300	17,295	31,595	648,580	8.72	22.74	.....	2,016,863	2,665,443
Bor.	11,900	30,685	42,585	1,130,924	5.04	31.59	.....	2,168,891	3,299,815
r Twp.	187,200	215,085	402,285	11,367,601	5.40	42.05	.....	15,046,881	26,414,432
a Twp.	80,350	220,200	300,550	9,081,515	8.72	20.35	.....	23,477,000	32,558,605
nton	220,300	391,450	611,750	5,794,311	16.11	11.67	.....	38,498,373	44,287,684
.....	115,400	272,125	387,525	2,802,252	21.75	12.43	.....	20,132,815	22,935,067
.....	94,400	78,320	172,720	2,594,355	13.44	15.60	.....	13,833,430	16,427,785
.....	350,500	516,905	867,105	9,553,310	18.44	12.73	.....	63,979,056	73,532,366
Twp.	103,600	123,082	226,682	1,556,534	17.39	12.43	.....	10,659,833	12,216,367
ld	172,100	403,730	575,830	5,628,344	10.01	24.96	.....	17,603,584	23,231,928
ville	28,700	620,350	649,050	8,337,910	17.75	20.17	.....	31,408,577	39,746,487
public	16,600	25,100	41,700	267,400	14.79	13.34	.....	1,629,259	1,896,659
Point	155,200	236,300	391,500	6,555,655	8.37	26.93	.....	16,419,979	22,975,637
City	331,300	359,975	691,275	11,233,400	14.53	20.01	.....	42,645,543	53,878,943
th Twp.	23,400	26,885	50,285	266,355	30.36	10.47	.....	2,277,328	2,543,683
als	\$3,183,690	\$5,823,817	\$9,007,507	\$197,186,555	.....	.....	.....	\$588,175,921	\$785,362,476

ATLANTIC COUNTY

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
I County Taxes Apportioned Total (Net Payments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	County Library Taxes		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$120,702.23			\$126.25		\$120,575.98	\$1,899.72	\$243,313.00		\$9,754.50	\$74,816.57	\$450,359.77
562,531.48			10,408.39		1,552,123.09		2,252,692.05			6,647,018.62	10,451,833.76
174,289.33			900.00		173,389.33	2,743.13	285,350.50		27,257.50	254,808.59	743,549.05
52,332.04			52,332.04		52,332.04	823.65	153,872.63			33,090.62	240,113.94
73,879.11			350.40		73,528.71	1,162.78	216,669.87			27,556.15	318,917.51
4,357.87			52.36		4,305.51	68.59	17,863.00			47.11	22,284.21
59,675.07			345.77		59,329.30	939.22	147,690.50	\$116,685.61	2,390.00	148,444.54	475,479.17
153,102.35			3,520.27		154,582.08	2,488.36	302,474.71	177,826.10		37,369.26	674,740.51
14,455.06			1,098.81		13,356.25	227.51	41,841.00			1,072.89	56,497.65
17,895.35			37.68		17,857.67	281.65	38,747.60				56,886.92
143,249.08			525.47		142,723.61	2,254.59	192,524.52	158,827.49		117,147.86	613,478.07
176,569.78			1,132.10		175,437.68	2,779.02	262,715.00	188,594.72		162,376.64	791,903.06
240,178.17			738.92		239,439.25	3,780.14	521,213.25			168,869.83	933,302.47
124,380.00			160.21		124,219.79	1,957.61	231,826.50	106,142.72	30,162.00	114,982.32	609,290.94
89,090.13			15.85		89,074.28	1,402.18	46,900.00			211,145.06	348,521.52
393,776.09			573.48		393,202.61	6,276.30	488,646.00		39,889.00	828,482.27	1,761,496.13
66,251.03			198.46		66,052.57	1,012.72	113,491.00	90,067.08		25.19	270,678.56
125,989.93			845.45		125,144.48	1,982.94	170,996.50	118,531.39	16,539.00	129,661.48	562,905.79
215,550.64			532.46		215,018.18	3,392.54	591,732.50		3,761.00	685,692.32	1,479,596.54
10,255.84					10,255.84	161.90	27,661.27			1,425.25	39,534.26
124,600.03			86.94		124,513.09	1,961.09	176,818.50	117,471.89		127,351.00	548,115.57
292,192.88			541.65		291,651.23	4,598.80	439,131.59		1,250.00	894,772.09	1,631,403.71
13,794.74			7.17		13,787.57	217.11	58,488.00			8,358.51	80,851.19
\$259,128.23			\$22,198.09		\$4,236,930.14	\$42,441.55	\$7,022,659.49	\$1,074,197.00	\$131,003.00	\$10,654,514.17	\$23,161,745.35

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1961—(Concluded)

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TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
con City	\$1,598.52	.....	\$408,283	\$65,000.00	\$84,331.50	\$17,000.00	\$166,331.50
atic City	25,229.44	.....	16,612,085	750,000.00	4,381,412.87	500,000.00	5,631,412.87
antine City	433.01	.....	635,292	18,000.00	78,390.00	41,610.00	138,000.00
a Bor.	2,070.49	.....	240,025	20,000.00	41,759.00	25,000.00	86,759.00
a Vista Twp. ....	.....	.....	139,323	55,000.00	54,051.00	35,000.00	144,051.00
in City	19,755	.....	19,755	9,225.00	5,315.00	500.00	15,040.00
Harbor City	2,611.57	.....	351,552	55,000.00	63,854.00	13,000.00	131,854.00
Harbor Twp. ....	.....	.....	242,782	125,000.00	185,827.00	75,000.00	385,827.00
l Manor .....	.....	.....	67,010	64,000.00	15,587.00	3,000.00	82,587.00
m Bor. ....	.....	.....	22,995	15,000.00	18,915.00	1,000.00	34,915.00
sway Twp. ....	.....	.....	395,755	70,000.00	96,898.00	45,000.00	211,898.00
ilton Twp.	830.55	.....	3,138,050	120,000.00	144,646.00	50,000.00	314,646.00
monton	2,558.20	.....	806,080	162,000.00	127,387.00	60,000.00	349,387.00
ood .....	.....	.....	134,644	100,000.00	57,920.00	16,000.00	173,920.00
port .....	.....	.....	242,660	41,000.00	32,440.00	10,000.00	83,440.00
rate	2,339.92	.....	702,150	100,000.00	135,426.50	41,000.00	276,426.50
ica Twp. ....	.....	.....	322,060	95,600.00	51,063.00	12,000.00	158,663.00
hfield	296.98	.....	950,900	65,000.00	86,657.00	19,500.00	171,157.00
santville	2,257.39	.....	1,261,900	160,000.00	214,790.75	110,000.00	484,790.75
Republic .....	.....	.....	11,900	10,000.00	14,729.00	3,000.00	27,729.00
ra Point	905.09	.....	731,870	75,000.00	108,700.04	37,000.00	220,700.04
nor City	2,262.72	.....	1,309,555	80,000.00	151,453.00	50,000.00	281,453.00
mouth Twp. ....	.....	.....	14,745	21,000.00	18,463.00	8,500.00	47,963.00
Totals	\$43,394.78	.....	\$28,750,373	\$2,275,825.00	\$6,170,015.66	\$1,173,110.00	\$9,618,950.66

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

\$1,464,380.00

er \$100 to be applied to Col. 11 for apportionment
unity Taxes

\$0.54231369

Total County Taxes Appropriated \$4,280,324.93
Less: Bank Stock Taxes Due County 43,394.79

Net County Taxes Apportioned (12 A III) \$4,236,930.14
Adjustments (Net Total 12 A IIB) + 22,198.09

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$4,259,128.23

***Bank Stock Tax Due Municipality \$43,394.78
Bank Stock Tax Due County 43,394.79

Total Bank Stock Tax \$86,789.57

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

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961

TAXING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
le Bor.	\$1,547,500	\$3,718,250	\$5,265,750	\$9,711	\$319,400	\$400	\$32,050	\$30,200	\$382,050
Bor.	1,624,100	1,299,200	2,923,300	.....	135,700	.....	84,400	410,740	630,840
held Bor.	5,163,865	19,546,310	24,710,175	13,353	1,232,300	.....	135,625	790,345	2,158,270
Bor.	4,603,370	11,270,310	15,873,680	21,597	231,830	.....	751,440	295,540	1,278,810
lt Bor.	5,336,295	11,800,605	17,136,900	970	350,473	1,000	617,900	1,849,045	2,819,018
e Park Bor.	4,358,250	11,061,625	15,419,875	.....	609,400	.....	540,050	815,302	1,964,752
Bor.	3,105,841	7,514,436	10,620,277	7,365	394,300	.....	159,850	607,376	1,011,523
ll Bor.	2,426,100	8,734,895	11,160,995	22	461,425	.....	89,890	495,685	1,046,990
st Bor.	1,343,450	4,901,120	6,244,570	2,000	167,250	.....	3,050	244,300	414,600
Bor.	9,649,820	27,087,690	36,737,510	31,177	887,200	.....	355,750	1,358,855	2,601,805
aterson Bor.	3,371,835	14,849,420	18,221,255	2,403	1,084,525	.....	603,950	761,050	2,449,525
utherford Bor.	2,483,200	8,939,300	11,422,500	24,013	274,500	.....	1,810,155	658,493	2,743,148
ter Bor.	5,413,600	11,910,294	17,323,894	1,075,683	115,850	.....	480,750	3,364,525	3,961,125
n Bor.	2,431,875	8,288,200	10,720,075	1,101	382,000	300	48,075	422,125	852,500
ood City	13,317,400	31,260,500	44,607,900	46,600	3,134,500	.....	700,500	2,797,000	6,632,000
ood Cliffs Bor.	3,207,769	6,610,224	9,817,993	.....	236,516	.....	542,835	724,538	1,503,889
own Bor.	8,203,355	36,191,245	44,397,600	30,802	3,093,600	700	2,159,920	3,507,480	8,761,700
wn Bor.	2,753,353	7,233,500	9,986,853	3,609	238,950	.....	46,475	1,278,840	1,564,263
e Bor.	6,053,850	17,743,280	24,397,130	.....	480,900	.....	186,300	1,238,479	1,905,679
n Lakes Bor.	2,618,275	4,463,800	7,022,075	1,065	285,600	3,850	29,525	157,450	476,425
City	5,125,825	17,796,423	22,922,250	4,609	936,950	1,225	700,000	2,546,530	4,184,725
ock Bor.	11,156,125	31,555,675	42,711,800	16,761	1,301,950	2,100	412,250	322,600	2,039,900
sack City	18,781,720	47,231,000	66,063,320	60,778	2,129,500	.....	8,676,900	5,845,700	16,652,100
ton Park Bor.	1,404,300	4,493,165	5,897,465	9,911	153,150	900	18,900	223,526	401,476
uck Heights Bor.	2,501,795	11,599,920	14,404,715	3,786	776,600	.....	79,775	533,099	1,389,474
h Bor.	1,516,915	4,286,010	5,802,925	9,731	87,900	.....	4,850	183,125	275,875
le Bor.	1,729,437	8,042,633	9,772,075	7,976	739,950	.....	142,550	806,678	1,689,178
Kus Bor.	1,707,660	5,406,141	7,113,801	14,109	251,200	.....	54,120	181,225	486,545
Bor.	4,423,000	9,037,150	13,460,150	5,941	953,300	.....	88,500	558,217	1,600,017
Perry Bor.	4,223,180	9,240,660	13,463,840	.....	240,720	.....	549,260	660,000	1,449,980
or.	4,853,000	21,341,700	26,194,700	9,221	1,114,600	.....	618,900	1,039,700	2,823,200
st Twp.	4,817,800	13,733,325	18,551,125	53,722	875,775	.....	643,050	585,585	2,104,410
a Twp.	2,777,355	12,249,800	15,027,155	242,225	348,500	23,100	2,133,550	430,400	2,935,550
ad Bor.	3,445,580	9,960,060	13,405,640	1,112	690,000	.....	334,460	403,917	1,433,377
l Park Bor.	1,567,100	6,247,275	7,814,375	2,817	532,000	.....	210,050	224,850	1,016,900

N=Northern Valley Regional High School District
Amount to be Apportioned \$1,202,662.39

P=Pascack Valley Regional High School District
Amount to be Apportioned \$947,440.25

R=Ramapo Regional High School District
Amount to be Apportioned \$984,986.25

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 251, L. 1941; C. 40, L. 1948)	Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Albion Bor.	\$975,350	\$3,475,000	\$4,450,350	\$2,453	\$340,700	\$2,000	\$89,650	\$206,168	\$638,516
Albion Bor.	1,481,525	2,957,500	4,439,025		65,700		196,500	150,500	443,000
Alford Bor.	2,496,140	14,707,567	17,203,707		685,095	659	48,981	723,375	1,458,110
Arlington Bor.	3,369,375	11,906,500	15,275,875	1,703	479,800		493,250	395,175	1,368,725
Arlington Bor.	684,525	2,121,880	2,806,405	2,375	62,400		103,935	190,245	356,580
Arlington Bor.	817,365	2,605,940	3,423,305	1,793	146,300	800	47,700	301,462	496,262
Arlington Bor.	3,262,275	9,968,550	13,230,825	316	606,525		53,150	251,700	914,375
Arlington Bor.	1,343,450	2,674,400	4,017,850		127,800	3,050	9,800	269,900	410,550
Arlington Bor.	3,804,500	10,153,275	13,957,775	1,943	608,600		64,150	644,700	1,317,450
Arlington Bor.	3,331,620	9,639,990	12,971,610	1,062	309,955		191,335	450,100	951,420
Arlington Bor.	8,186,835	31,117,070	39,303,905		1,270,150	4,700	1,887,400	3,644,180	6,806,430
Arlington Bor.	1,717,930	5,647,170	7,365,100	740	352,400		163,000	120,096	635,496
Arlington Bor.	3,290,175	12,130,900	15,421,075	11,011	736,500	3,600	355,750	719,400	1,815,250
Arlington Bor.	2,838,162	10,934,317	13,772,479	283,506	474,460		628,215	656,022	1,758,697
Arlington Bor.	14,359,840	43,226,480	57,586,320	101,065	1,975,600		1,580,240	4,918,630	8,474,470
Arlington Twp.	10,555,975	32,915,100	43,471,075	41,574	3,652,525		784,875	1,265,300	5,702,700
Arlington Twp.	2,478,765	9,822,688	12,301,453	3,144	595,300		247,495	895,863	1,738,658
Arlington Twp.	1,217,355	5,349,500	6,566,855		306,050	1,700	25,150	433,000	705,900
Arlington Twp.	1,393,775	4,776,925	6,170,700	3,114	253,100		151,650	261,212	686,962
Arlington Twp.	172,342	431,469	603,811		11,700	1,000	10,150	51,750	74,600
Arlington Twp.	5,709,100	19,082,500	24,791,600	14,241	1,101,100		273,600	1,324,340	2,699,040
Arlington Twp.	8,172,780	19,898,330	28,071,110	20,925	732,060		110,550	1,105,990	1,948,600
Arlington Twp.	2,391,100	3,906,500	6,297,600		132,300		8,400	73,800	214,500
Arlington Twp.	1,990,625	5,685,500	7,676,125	848	46,500		1,378,354	918,903	2,343,757
Arlington Twp.	17,633,530	40,007,025	57,640,555	61,115	3,519,350		559,500	2,781,345	6,860,195
Arlington Twp.	6,905,305	19,669,900	26,575,205	4,088	1,903,500		43,025	990,950	2,937,475
Arlington Twp.	1,077,429	6,790,327	7,867,756	19,496	1,100		1,025,935	237,654	1,264,689
Arlington Twp.	1,440,850	6,048,700	7,489,550		347,100	6,725	88,725	282,550	675,100
Arlington Twp.	2,021,021	7,256,538	9,277,559	43,432	374,150			290,270	664,420
Arlington Twp.	1,661,625	5,313,800	6,975,425	385	200,875	1,250	270,125	371,614	843,864
Arlington Twp.	1,786,595	7,219,475	9,006,070		185,000		16,520	374,026	575,546
Arlington Twp.	2,696,000	9,452,400	12,148,400	11,544	410,900		173,500	442,266	1,026,666
Arlington Twp.	1,598,150	3,718,450	5,316,600	623	159,775	1,300	5,925	222,925	379,750
Arlington Twp.	1,657,475	10,501,570	12,159,045	1,196	380,600		1,841,710	379,750	2,602,000
Arlington Twp.	3,797,075	11,953,345	15,750,420	1,014	616,200	5,895	76,005	357,025	1,055,125
Arlington Twp.	\$288,307,876	\$869,847,359	\$1,158,155,235	\$2,348,876	\$48,469,514	\$66,754	\$37,030,145	\$62,981,324	\$148,547,737

O=Oradell River Edge Regional High School District
to be Apportioned \$1,385,082.00
Consolidated School District Washington Township-Westwood Borough
to be Apportioned \$1,269,846.58

Washington Township (Calendar Year) \$346,689.44
Westwood Borough (Calendar Year) 923,157.14

\$1,269,846.58

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Continued)

MUNICIPAL DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Albion Bor.	\$108,000	\$198,000	\$306,000	\$5,351,511	\$12.94	18.56	.....	\$23,105,748	\$23,457,250
Albion Bor.	27,700	35,625	63,325	3,490,815	7.95	17.69	.....	13,601,855	17,092,670
Albion Bor.	622,800	1,341,425	1,964,225	24,917,573	14.94	17.09	.....	119,878,327	144,795,900
Albion Bor.	193,800	331,350	525,150	16,648,937	6.62	40.65	.....	23,175,963	39,824,900
Albion Bor.	130,300	207,300	337,600	19,619,288	3.83	38.08	.....	27,865,463	47,484,751
Albion Park Bor.	304,700	426,900	731,600	16,653,027	10.85	21.12	.....	57,590,897	74,243,924
Albion Park Bor.	195,800	493,760	689,560	11,099,603	11.94	21.60	.....	38,547,672	49,647,230
Albion Park Bor.	196,600	487,690	684,290	11,523,717	9.80	24.62	.....	34,172,047	45,695,764
Albion Park Bor.	111,400	253,160	364,560	6,296,610	10.77	22.89	.....	21,036,208	27,332,818
Albion Park Bor.	443,500	1,039,500	1,483,000	37,887,492	6.55	39.39	.....	56,528,573	94,416,065
Albion Park Bor.	383,800	750,500	1,134,300	19,538,883	11.86	19.46	.....	75,413,149	94,952,032
Albion Park Bor.	137,500	209,200	346,700	13,842,961	7.84	23.30	.....	37,601,105	51,444,066
Albion Park Bor.	51,500	91,000	142,500	22,218,202	5.60	74.39	.....	5,964,040	23,182,242
Albion Park Bor.	168,000	445,850	613,850	10,859,826	9.13	25.80	.....	30,830,603	41,790,429
Albion Park City	677,400	801,750	1,479,150	49,807,350	9.17	26.20	.....	125,651,260	175,453,610
Albion Park City	85,900	121,250	207,150	11,114,732	7.40	21.45	.....	35,953,536	47,068,268
Albion Park City	1,031,200	2,023,650	3,054,850	50,135,252	11.86	21.61	.....	161,051,729	211,186,981
Albion Park City	172,800	281,725	454,525	11,102,184	8.88	23.79	.....	31,998,702	43,100,886
Albion Park City	314,000	443,200	757,200	25,545,609	9.38	17.44	.....	115,494,670	141,040,279
Albion Park City	88,700	161,300	250,000	7,309,565	8.49	23.40	.....	23,183,203	30,492,768
Albion Park City	535,400	636,350	1,171,750	25,939,834	11.44	25.37	.....	67,429,513	93,369,377
Albion Park City	354,500	760,850	1,115,350	43,652,111	5.86	53.10	.....	37,724,735	81,376,846
Albion Park City	777,500	772,350	1,549,850	81,226,348	7.37	32.42	.....	137,710,030	218,936,378
Albion Park City	101,000	201,750	302,750	6,006,102	10.28	22.55	.....	20,255,373	26,261,475
Albion Park City	387,300	599,625	986,925	14,811,050	10.77	19.83	.....	58,236,309	73,047,359
Albion Park City	84,800	181,450	266,250	5,822,231	10.92	23.89	.....	18,487,259	24,309,540
Albion Park City	240,700	556,050	796,750	10,672,479	13.58	16.98	.....	47,778,426	58,450,905
Albion Park City	115,200	229,150	344,350	7,270,105	9.40	19.83	.....	28,760,132	36,030,237
Albion Park City	269,200	346,200	615,400	14,450,708	7.91	26.79	.....	36,783,038	51,233,746
Albion Park City	160,200	232,000	392,200	14,526,620	5.50	45.82	.....	15,926,271	30,452,891
Albion Park City	456,500	796,900	1,253,400	27,773,721	8.77	33.47	.....	52,068,521	79,842,242
Albion Park City	444,100	836,961	1,281,061	10,428,196	11.05	18.41	.....	82,215,442	101,643,638
Albion Park City	155,300	255,325	410,625	17,794,305	8.13	22.84	.....	50,765,993	68,560,298
Albion Park City	343,300	606,000	949,300	13,890,829	10.95	20.16	.....	53,090,590	66,981,419
Albion Park City	218,000	397,300	615,300	8,218,792	11.84	20.97	.....	29,450,170	37,668,962

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Continued)

WATERING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Albion Bor.	\$107,100	\$212,950	\$320,050	\$4,771,269	\$12.62	17.74	.....	\$20,636,178	\$25,407,447
Albion Bor.	43,800	111,500	155,300	4,726,725	6.87	36.86	.....	7,603,908	12,330,633
Albion Bor.	503,345	915,790	1,419,135	17,242,682	12.13	18.13	.....	77,687,120	94,929,802
Albion Bor.	319,200	577,750	896,950	15,749,353	10.30	19.90	.....	61,487,316	77,236,669
Albion Bor.	62,400	163,875	226,275	2,939,085	12.11	16.31	.....	14,400,247	17,339,332
Albion Bor.	73,000	151,475	224,475	3,606,885	9.76	19.54	.....	14,096,168	17,793,053
Albion Bor.	276,000	550,150	826,150	13,319,366	10.71	23.79	.....	42,334,244	55,703,610
Albion Bor.	63,900	140,400	204,300	4,224,100	9.55	23.29	.....	13,233,545	17,457,645
Albion Bor.	216,100	436,500	652,600	14,629,568	9.51	19.70	.....	56,914,255	71,543,823
Albion Bor.	210,700	361,080	571,780	13,352,312	9.78	21.38	.....	47,700,093	61,052,405
Albion Bor.	550,600	1,571,825	2,122,425	43,987,910	9.80	22.05	.....	133,945,097	182,933,007
Albion Bor.	162,300	333,400	495,700	7,505,636	11.51	20.03	.....	29,405,244	36,910,880
Albion Bor.	257,300	492,700	750,000	16,497,336	9.95	22.71	.....	52,483,262	68,980,598
Albion Bor.	219,840	341,740	561,580	15,303,132	5.71	17.69	.....	64,314,908	79,618,040
Albion Bor.	393,600	491,500	885,100	65,276,755	2.43	93.23	.....	4,181,695	69,458,450
Albion Twp.	737,700	1,338,550	2,076,250	47,139,099	11.52	21.79	.....	156,029,040	203,168,139
Albion Twp.	297,300	751,775	1,049,075	12,994,180	5.73	17.54	.....	57,832,259	70,826,439
Albion Twp.	150,300	394,820	545,120	6,787,635	13.73	18.03	.....	29,854,970	36,642,605
Albion Twp.	168,700	355,375	524,075	6,345,701	11.87	16.83	.....	30,494,184	36,839,885
Albion Twp.	4,900	4,000	8,900	669,511	3.27	29.23	.....	1,461,913	2,131,424
Albion Twp.	434,400	711,400	1,145,800	26,359,031	9.84	22.38	.....	85,984,093	112,343,174
Albion Twp.	362,100	881,000	1,243,100	28,797,535	5.28	38.45	.....	44,935,078	73,733,213
Albion Twp.	53,100	68,200	121,300	6,390,800	5.79	21.85	.....	22,524,368	28,915,168
Albion Twp.	37,400	68,300	105,700	9,915,030	4.85	47.93	.....	8,339,158	18,254,188
Albion Twp.	1,230,800	1,889,090	3,119,890	61,446,975	11.09	21.70	.....	208,002,164	269,449,139
Albion Twp.	418,600	674,875	1,093,475	28,423,293	9.90	21.74	.....	95,665,848	124,089,141
Albion Twp.	1,100	.....	1,100	9,150,841	3.00	26.82	.....	21,467,650	30,618,491
Albion Twp.	98,900	187,500	286,400	7,878,250	8.79	20.34	.....	29,332,230	37,210,480
Albion Twp.	248,400	706,890	955,290	9,030,121	14.05	18.41	.....	41,116,569	50,146,690
Albion Twp.	160,700	295,500	456,200	7,363,474	11.55	19.80	.....	28,253,994	35,617,468
Albion Twp.	184,100	436,475	620,575	8,991,041	10.95	21.49	.....	33,011,720	42,002,761
Albion Twp.	222,400	463,175	685,575	12,501,095	12.12	21.73	.....	43,757,937	56,259,032
Albion Twp.	71,900	153,800	225,700	5,314,448	10.92	25.19	.....	15,789,394	21,103,842
Albion Twp.	218,050	385,640	603,690	14,158,611	9.66	17.66	.....	56,691,719	70,850,330
Albion Twp.	307,300	634,425	941,725	15,864,834	11.65	18.23	.....	70,647,934	86,512,768
TOTALS	\$18,955,735	\$34,805,821	\$53,761,556	\$1,253,290,292	.....	.....	.....	\$3,521,992,684	\$4,777,282,976

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
\$82,314.58			\$106.77		\$82,207.81	\$543,805.50			\$66,372.75	\$692,386.06
49,441.72			1,143.14		48,298.58	133,138.79			90,903.23	277,340.60
418,832.10			2,133.43		416,698.67	2,375,011.25			930,523.40	3,722,238.32
115,196.26			833.01		114,363.25	601,631.81			385,026.63	1,101,021.69
137,352.91			1,317.62		136,035.29	360,989.89			253,451.26	750,476.44
214,755.66			574.87		214,180.79	882,991.00			708,955.77	1,806,127.56
143,608.17			1,236.25		142,371.92	502,316.38	N \$331,912.16		348,616.74	1,325,241.20
132,178.14			1,960.09		130,218.05	780,477.75			218,542.40	1,129,238.20
79,062.06			54.41		79,007.65	317,106.50	N 183,868.79		98,013.00	677,995.94
273,104.96			309.47		272,795.49	1,538,243.10			668,558.89	2,479,597.48
274,655.28			7,036.72		267,618.56	1,409,181.17			640,309.88	2,317,109.61
148,805.50			266.12		148,539.38	534,004.50			401,391.26	1,083,935.14
81,519.07			2,020.04		79,499.03	297,143.00			843,699.56	1,220,341.59
120,881.69			97.02		120,784.67	684,536.83			194,999.76	1,000,321.26
507,526.10			2,076.22		505,449.88	1,954,807.50		\$332,952.25	1,773,186.23	4,566,395.86
136,148.20			573.99		135,574.21	447,129.75			239,074.35	821,778.81
610,872.87			603.88		610,269.49	3,949,752.25			1,385,496.13	5,945,517.87
124,672.23			257.83		124,414.45	528,753.50			332,460.02	985,627.97
407,968.71			3,369.89		404,598.82	1,164,056.00			825,310.91	2,393,965.73
88,202.43			202.73		87,999.70	222,000.00	R 168,430.27		142,121.32	620,551.29
270,077.34			6,274.86		263,802.48	1,348,082.90		104,829.25	1,249,864.99	2,966,579.62
235,388.12			785.85		234,602.27	1,860,843.00			460,792.41	2,556,237.68
633,298.53			9,449.96		623,848.57	2,464,541.37		119,021.00	2,771,802.42	5,979,203.36
75,963.12			216.95		75,746.17	281,491.00	N 176,362.59		83,801.00	617,407.76
211,294.51			323.02		210,971.49	951,007.49			432,561.10	1,594,540.03
70,317.02			3,552.06		66,764.96	271,515.00	N 157,221.20		140,065.00	635,566.16
169,073.26			599.92		168,473.34	572,225.51	P 390,655.74		317,065.61	1,448,420.20
104,219.94			118.97		104,100.97	469,256.00			109,929.16	683,286.13
148,197.13			275.70		147,921.43	644,437.63			350,429.87	1,142,788.03
88,087.08				\$1,225.24	89,312.32	413,114.00			295,901.10	798,327.42
230,949.18			955.60		229,993.58	1,177,104.50			1,028,466.77	2,435,564.85
294,011.21				364.27	294,375.48	1,192,972.50			658,330.49	2,145,678.47
194,315.38			258.02		194,057.36	1,005,900.30			241,941.66	1,445,899.32
193,748.36			852.04		192,896.32	819,785.00			508,126.64	1,520,807.96
108,960.06			122.09		108,837.97	705,574.12			155,223.91	972,636.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	County Library Taxes		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$73,492.79			\$207.56		\$73,285.23	\$273,681.00	P \$169,921.13		\$85,156.68	\$602,044.04	
35,067.20			1,243.61		34,423.59	216,003.26			74,208.46	324,635.31	
274,590.98			214.20		274,376.78	1,358,858.25			458,163.41	2,091,398.44	
223,412.38			474.69		222,937.69	913,246.00			484,883.81	1,621,067.50	
50,155.21			255.66		49,899.55	149,317.00	N 116,240.34		353,788.28		
51,467.63			7.04		51,460.59	170,966.50	N 119,746.03		18,400.00	330,573.12	
161,128.52			418.56		160,707.96	659,204.00	R 354,879.41		250,743.65	1,425,535.02	
50,497.44			104.58		50,392.86	235,675.75	N 117,311.28			403,399.89	
206,945.43			901.16		206,044.27	299,955.75	O 560,702.13		324,263.40	1,390,965.55	
176,593.28			738.80		175,859.48	725,714.00			403,165.78	1,304,739.26	
529,146.30			160.41		528,985.89	2,808,643.63			977,323.42	4,309,957.94	
104,767.26			109.87		106,657.39	559,640.00			197,446.40	863,743.79	
199,531.12			585.77		198,945.35	1,053,169.00			387,744.23	1,639,853.58	
230,300.66			290.29		230,010.37	642,913.34				872,923.71	
200,913.31			2,527.70		198,385.64	900,456.77			486,117.89	1,584,960.30	
587,677.82				\$279.82	587,957.64	3,346,805.00			1,493,977.76	5,423,740.40	
204,870.35			214.22		204,656.13	570,091.06	O 324,379.87		422,633.55	2,021,810.61	
105,991.26			94.63		105,986.63	453,157.08	P 245,486.45		126,952.00	931,492.14	
106,561.90			29.58		106,532.32	479,734.50			166,597.96	752,864.78	
6,165.29					6,165.29	14,000.00			1,664.00	21,829.29	
324,960.36				423.37	325,383.73	1,403,641.00			862,578.84	2,591,603.57	
213,278.59			2,209.66		211,068.73	981,627.83			325,242.60	1,517,939.16	
83,639.11			210.62		83,428.49	237,533.50			48,429.73	369,391.72	
52,801.50				10.67	52,812.17	195,131.00			232,693.04	480,636.21	
779,400.17			2,186.38		777,213.79	3,903,194.86			2,129,591.75	6,810,000.40	
358,936.38			898.23		358,038.15	1,618,519.00			835,345.30	2,811,902.45	
88,566.09					88,566.09	2,072.62			183,147.46	273,786.17	
107,633.87			217.75		107,416.12	490,148.27			94,626.04	692,190.43	
145,052.75			736.76		144,315.99	844,700.69			279,222.24	1,268,233.92	
103,025.98			52.13		102,973.85	437,929.88			309,487.57	850,391.30	
121,495.88			155.15		121,340.73		W 346,859.44		516,070.80	984,100.97	
162,733.12			191.79		162,541.33		W 923,157.14		429,012.80	1,514,711.27	
61,044.81			53.85		60,990.96		P 141,335.93		113,567.91	579,986.20	
204,939.45			80.06		204,859.39	263,742.00			509,517.12	1,366,849.72	
250,244.13			864.34		249,379.79	652,453.21	R 461,676.57		349,974.38	1,847,873.49	
						786,842.75					
13,818,619.53			\$66,373.19	\$2,303.37	\$13,754,549.76	\$61,053,702.27	\$5,790,026.47	\$556,802.50	\$32,972,986.99	\$114,128,067.99	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
dale Bor.	\$858.25	.....	\$257,950	\$55,600.00	\$74,222.00	\$30,500.00	\$160,322.00
ne Bor. ....	.....	.....	2,039,900	36,000.00	22,638.00	5,500.00	64,138.00
enfield Bor.	5,082.99	.....	3,469,590	310,000.00	258,599.97	33,000.00	601,599.97
ota Bor.	4,901.48	.....	1,754,000	125,000.00	84,358.12	12,000.00	221,358.12
stadt Bor.	1,103.12	.....	625,400	54,000.00	119,493.00	24,000.00	197,493.00
side Park Bor.	4,314.21	.....	1,315,800	200,000.00	158,897.51	46,000.00	404,897.51
ter Bor.	2,671.26	.....	727,764	95,000.00	123,780.00	25,000.00	243,780.00
skill Bor.	761.56	.....	578,365	75,000.00	141,854.00	25,000.00	241,854.00
arest Bor. ....	.....	.....	934,190	70,000.00	62,895.00	17,000.00	149,895.00
ont Bor.	4,274.37	.....	4,289,500	166,700.00	158,052.70	35,000.00	359,752.70
Paterson Bor.	1,526.32	.....	3,362,360	83,500.00	264,763.43	55,000.00	403,263.43
Rutherford Bor.	1,042.99	.....	998,950	30,000.00	194,186.00	61,000.00	285,186.00
ewater Bor.	2,659.92	.....	1,073,658	80,000.00	103,248.00	4,700.00	192,948.00
rson Bor. ....	.....	.....	650,075	75,000.00	81,226.00	16,000.00	172,226.00
ewood City	16,355.16	.....	7,656,200	454,800.00	627,299.99	106,000.00	1,188,099.99
ewood Cliffs Bor. ....	.....	.....	2,911,578	200,000.00	95,955.93	25,000.00	320,955.93
Lawn Bor.	5,725.49	.....	10,142,890	300,000.00	599,344.04	75,000.00	974,344.04
view Bor.	156.47	.....	750,009	105,000.00	104,883.26	25,000.00	234,883.26
Lee Bor.	5,689.09	.....	4,097,496	240,000.00	607,549.48	70,000.00	917,549.48
klin Lakes Bor. ....	.....	.....	1,247,050	1,500.00	83,271.46	25,000.00	109,771.46
eld City	10,213.00	.....	3,578,300	10,000.00	380,369.56	93,000.00	483,369.56
Rock Bor.	1,814.42	.....	4,161,900	270,000.00	184,861.00	50,000.00	504,861.00
ensack City	30,165.06	.....	20,160,800	275,000.00	781,723.32	170,000.00	1,226,723.32
ington Park Bor. ....	.....	.....	458,220	80,000.00	60,659.00	6,000.00	146,659.00
rouck Heights Bor.	2,381.19	.....	1,888,885	58,500.00	219,812.00	34,000.00	312,312.00
orth Bor. ....	.....	.....	422,365	45,000.00	52,360.00	12,500.00	109,860.00
dale Bor.	4,824.79	.....	1,671,200	120,000.00	124,287.00	40,000.00	284,287.00
o-Kus Bor.	1,553.08	.....	817,290	30,000.00	60,869.00	7,500.00	98,369.00
la Bor.	4,051.50	.....	1,563,050	175,000.00	126,436.00	10,000.00	311,436.00
e Ferry Bor.	459.03	.....	3,309,415	83,700.00	102,767.91	22,000.00	208,467.91
Bor.	3,181.12	.....	2,823,700	100,000.00	237,288.24	80,000.00	417,288.24
hurst Twp.	2,844.51	.....	1,958,779	110,000.00	235,325.00	42,000.00	387,325.00
ah Twp.	123.79	.....	3,798,135	180,000.00	165,046.00	33,000.00	383,046.00
ood Bor.	799.60	.....	875,434	180,000.00	165,046.00	33,000.00	383,046.00
nd Park Bor.	1,645.40	.....	1,420,330	120,000.00	73,049.00	20,000.00	213,049.00
Stock Tax Due Municipality		\$210,547.32					
Stock Tax Due County		210,547.32					
Bank Stock Tax		\$421,094.64					

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1961—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Waldale Bor.	\$484.32		\$266,750	\$38,400.00	\$121,631.85	\$28,000.00	\$188,031.85
Waldale Bor.			417,525	8,000.00	79,187.00	25,000.00	112,187.00
Millford Bor.	1,413.82		3,291,710	193,000.00	184,280.40	13,000.00	390,280.40
Waldale Bor.	1,341.32		2,654,825	104,000.00	228,800.00	36,500.00	369,300.00
Waldale Bor.	492.61		166,531	65,000.00	42,082.00	9,000.00	116,082.00
Wood Bor.			680,645	68,500.00	67,215.08	13,000.00	148,715.08
Wood Bor.	579.65		1,132,225	74,594.20	135,948.00	37,500.00	248,042.20
Mappan Bor.			547,175	71,450.00	86,880.00	23,000.00	181,330.00
Wall Bor.	2,145.35		1,709,950	210,000.00	135,198.00	17,000.00	362,198.00
Waldale Park Bor.	2,030.55		773,770	125,000.00	130,380.46	13,000.00	268,380.46
Waldale Bor.	5,431.10		6,562,665	293,000.00	450,900.62	75,000.00	818,900.62
Ridge Bor.	1,610.51		897,700	60,000.00	117,187.00	20,000.00	197,187.00
Waldale Bor.	3,043.43		1,995,225	150,000.00	168,020.00	30,000.00	348,020.00
Waldale Bor.	4,925.87		1,315,510	650,000.00	969,565.95	10,000.00	1,629,565.95
Waldale Park Twp.	2,707.99		6,938,237	131,000.00	141,147.83	45,000.00	317,147.83
Waldale Twp.	13,465.38		11,456,120	117,036.12	465,572.85	130,000.00	712,608.97
Waldale Twp.	1,908.46		1,805,317	150,000.00	136,081.00	16,500.00	302,581.00
Waldale Twp.	441.890		441,890	80,000.00	101,704.00	25,000.00	206,704.00
Waldale Park Twp.	1,658.45		691,300	90,000.00	72,513.00	3,000.00	165,513.00
Waldale Bor.			1,395,523	7,000.00	4,653.00		11,053.00
Waldale Bor.	11,749.14		3,649,500	128,500.00	279,499.00	45,000.00	452,999.00
Waldale Brook Twp.	1,179.20		586,750	109,400.00	167,392.00	60,300.00	337,092.00
Waldale River Bor.	609.42		471,600	35,000.00	24,310.00	12,000.00	71,310.00
Waldale Hackensack Twp.	362.39		286,575	10,000.00	33,312.00	5,000.00	98,312.00
Waldale Twp.	9,627.36		11,300,140	475,000.00	559,342.26	90,000.00	1,124,342.26
Waldale Bor.	8,702.38		3,994,950	150,000.00	209,312.00	45,000.00	404,312.00
Waldale Bor.	1,335.097		1,335,097	43,344.84	61,710.36		105,055.20
Waldale Saddle River Bor.	225.000		225,000	30,000.00	60,138.00	31,362.00	127,500.00
Waldale Twp.	1,868.95		468,323	50,000.00	121,610.00	16,000.00	187,610.00
Waldale Twp.	1,357.50		1,160,420	47,000.00	85,094.75	30,005.25	162,100.00
Waldale Twp.			936,520	53,000.00	75,745.00	20,000.00	148,745.00
Waldale Twp.	4,914.61		2,109,645	100,000.00	177,513.99	37,000.00	314,513.99
Waldale Lake Bor.			169,985	20,000.00	51,821.00	23,500.00	95,321.00
Waldale Ridge Bor.	3,417.28		1,302,675	70,000.00	83,834.69	14,000.00	167,834.69
Waldale Twp.	2,336.02		1,196,095	114,000.00	137,389.49	52,500.00	303,889.49
Totals	\$210,547.32		\$171,624,426	\$8,690,525.16	\$12,929,417.50	\$2,406,867.25	\$24,026,809.91
County Taxes Appropriated		\$13,965,097.08		Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			
Bank Stock Taxes Due County		210,547.32					\$4,787,860.00
County Taxes Apportioned (12 A III)		\$13,754,549.76		Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes			
Payments (Net Total 12 A II b) +		64,069.82					\$0.289256878
County Taxes Apportioned (Including Adjustments— 12 A I)		\$13,818,619.58					

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
ver Twp.	\$248,930	\$384,005	\$632,935		\$38,275	\$1,450	\$2,300	\$41,382	\$83,407
City	343,134	1,329,645	1,672,779	\$2,700	188,600		22,825	203,972	415,397
own City	408,825	2,691,050	3,099,875	7,870	183,450		27,750	213,950	425,150
own Twp.	884,980	3,520,000	4,404,980	2,258	471,450	4,100	146,175	249,225	870,950
ton City	1,635,150	6,960,850	8,696,000	42,984	460,600		837,600	584,500	1,882,700
ton Twp.	1,947,375	6,110,700	8,058,075	2,508	392,800	21,900	22,600	1,353,250	1,790,550
ield Twp.	369,870	838,200	1,208,070		100,800	60,100	10,980	116,070	287,950
nson Twp.	2,535,625	7,557,100	10,092,725		479,200	19,700	39,100	789,725	1,327,725
Twp.	498,640	2,409,850	2,908,490	722	200,425	1,100	79,500	225,450	506,475
Twp.	1,880,070	7,427,160	9,307,230		399,950	52,350	302,130	220,655	975,085
pton Twp.	144,125	590,850	734,975	2,421	72,150	11,000	5,000	77,100	165,250
ter Park Twp.	924,530	2,511,945	3,436,475	5,274	258,200	1,000	77,200	162,200	498,600
a Twp.	996,094	2,749,239	3,745,333		323,625	30,475	9,300	92,750	456,150
ro Bor.	49,675	247,300	296,975	34	24,450		36,650	44,500	105,600
e Twp.	484,950	5,527,150	6,012,100	6,001	200,400	65,000	1,193,485	125,280	1,584,165
ort Twp.	330,405	1,257,720	1,588,125	488	175,550	8,600	27,825	87,150	299,125
wn Twp.	3,751,170	20,347,255	24,098,425		854,990	1,600	189,677	268,570	1,314,837
ou Twp.	856,896	1,796,250	2,653,146	963	133,150	18,070	30,640	103,470	290,330
d Twp.	299,275	951,650	1,250,925	1,215	98,000	66,400	18,500	62,350	245,250
shade Twp.	1,448,820	7,882,518	9,331,338	3,498	1,042,400		217,335	237,720	1,497,455
Twp.	2,009,050	3,687,100	5,696,150	400	425,600	50,200	73,000	232,000	780,800
Lakes Bor.	701,775	2,908,450	3,610,225		100,520			40,000	140,520
own Twp.	3,026,210	11,127,470	14,153,680	7,768	890,900	10,150	154,550	1,084,110	2,139,710
olly Twp.	1,454,800	6,742,750	8,197,550	22,234	766,425		524,700	919,750	2,210,875
laurel Twp.	1,167,775	3,167,095	4,334,870	392	258,250	30,375	12,475	244,419	645,519
lover Twp.	60,614	87,873	148,487	2,880	6,950	7,225	4,150	193,418	211,743
lanover Twp.	184,250	501,550	685,800	120	49,600	44,500	17,100	58,775	169,975
Bor.	1,273,450	4,739,450	6,012,900	2,423	354,400		107,350	276,800	738,550
on Bor.	99,700	517,250	646,950	74	57,050		17,250	124,675	198,975
on Twp.	1,281,187	3,796,875	5,078,062	7,484	142,725	31,300	124,350	159,100	457,475
e Twp.	915,075	6,381,490	7,296,565	6,305	392,000		381,190	1,848,495	2,621,685
a Bor.	630,600	2,547,975	3,178,575	3,217	218,600		38,200	1,838,495	390,150
W Twp.	197,125	360,965	558,090		32,675	29,350	1,300	13,675	77,000
pton Twp.	545,225	1,075,100	1,620,325	231	147,250	71,450	15,500	161,415	395,615
ld Twp.	447,250	795,825	1,243,075	36	68,450	105,400	14,950	148,500	338,300
ie Twp.	190,325	424,060	614,985		89,000	11,900	6,720	39,895	147,515
ton Twp.	192,200	353,775	545,975		6,750	2,250	3,050	9,400	21,450
pton Twp.	478,600	1,267,175	1,745,775		75,850	14,050	2,150	185,550	277,600
d Twp.	246,315	131,425	377,740	101	26,000	1,875	4,475	20,925	53,875
own Bor.	110,090	649,040	759,130	203	17,500		187,291	226,600	431,441
ls	\$35,250,155	\$134,383,730	\$169,633,885	\$132,794	\$10,225,610	\$773,870	\$4,986,323	\$11,385,121	\$27,370,924

Amount of Miscellaneous Revenues (including Surplus
uses Appropriated) for the support of the County
t

\$1,711,076.94

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

\$0.436062375
\$0.001324051

	6 Deductions			7	8	9	10 Equalization		11
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)	VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
KING DISTRICT									
er Twp.	\$30,800	\$32,600	\$63,400	\$652,942	\$13.81	17.20		\$3,046,919	\$3,699,861
City	95,000	134,400	229,400	1,861,476	13.94	18.60		7,320,656	9,182,132
own City	90,800	134,550	225,350	3,307,545	12.20	20.21		12,233,447	15,545,992
wn Twp.	154,700	399,750	554,450	4,723,738	11.51	15.09		24,786,405	29,510,143
on City	261,700	397,850	659,550	9,862,134	6.80	18.74		37,273,797	47,135,931
on Twp.	154,800	347,650	502,450	9,348,683	8.52	23.36		26,437,109	35,785,792
eld Twp.	42,200	58,900	101,100	1,394,920	13.95	14.87		6,916,139	8,311,059
ason Twp.	234,200	497,100	731,300	10,689,150	10.54	20.39		39,405,081	50,094,831
Twp.	100,300	210,500	310,800	3,104,887	14.13	21.75		10,463,877	13,568,787
Twp.	138,400	295,810	434,210	9,848,105	5.73	38.76		14,705,231	24,553,364
ton Twp.	36,000	73,650	109,650	792,996	14.90	14.51		4,330,324	5,123,320
er Park Twp.	84,400	159,500	243,900	3,696,449	8.45	20.00		13,745,900	17,442,349
a Twp.	142,100	248,250	390,350	3,811,133	13.17	15.27		20,782,090	24,593,193
ro Bor.	16,300	23,000	39,300	363,309	11.98	16.80		1,470,733	1,854,042
Twp.	208,200	383,000	591,200	7,011,096	13.46	20.32		23,575,006	30,586,072
ort Twp.	87,200	145,250	232,450	1,655,288	15.44	16.88		7,820,198	9,475,486
rn Twp.	385,300	816,700	1,202,000	24,211,262	7.40	27.08		64,891,327	89,102,589
on Twp.	67,800	126,370	194,170	2,750,259	13.57	18.83		11,436,848	14,187,107
d Twp.	48,400	59,750	108,150	1,389,240	19.48	14.19		7,564,614	8,953,854
rhade Twp.	354,500	761,780	1,116,280	9,716,011	12.22	20.72		35,704,077	45,420,088
Twp.	142,600	217,100	359,700	6,117,650	9.68	22.94		19,134,495	25,252,145
Lakes Bor.	95,200	159,500	254,700	3,466,045	12.08	20.57		13,940,698	17,406,743
own Twp.	353,300	622,100	975,400	15,325,758	14.39	19.80		57,329,552	72,655,310
Holly Twp.	289,350	589,875	879,225	9,551,434	14.29	19.15		34,609,500	44,160,934
Laurel Twp.	128,100	233,075	361,175	4,519,603	11.95	19.22		18,219,094	22,738,690
anover Twp.	4,300	4,000	8,300	354,810	1.62	14.00		912,134	1,296,944
anover Twp.	21,700	33,600	55,300	797,595	19.44	11.61		5,221,176	6,018,771
a Bor.	177,200	354,550	531,750	6,222,123	11.66	25.19		17,857,287	24,079,410
ton Bor.	20,500	42,000	62,500	783,499	13.28	19.27		2,710,311	3,493,840
ton Twp.	101,250	244,875	346,125	5,196,896	9.02	14.45		30,064,235	35,261,131
de Twp.	196,000	387,570	583,570	9,340,985	8.25	25.37		21,464,038	30,805,023
n Bor.	98,300	141,950	240,250	3,331,692	11.07	22.88		10,713,798	14,045,490
g Twp.	16,800	15,150	31,950	603,140	12.65	17.10		2,705,594	3,308,734
apton Twp.	90,550	130,000	220,550	1,795,621	16.58	13.14		10,710,915	12,506,536
eld Twp.	37,300	56,500	93,800	1,487,611	19.73	11.24		9,816,811	11,303,922
acle Twp.	44,100	58,070	102,170	660,330	18.33	13.31		4,005,488	4,665,818
ngton Twp.	6,850	16,650	23,500	543,925	11.22	20.00		2,183,900	2,727,825
apton Twp.	37,800	91,000	128,800	1,894,575	10.70	25.03		5,228,955	7,123,530
nd Twp.	12,700	16,350	29,050	402,696	21.97	7.44		4,699,410	5,192,078
stown Bor.	3,300	14,000	17,300	1,173,474	7.45	21.50		2,771,707	3,945,181
als	\$4,613,300	\$8,764,275	\$13,377,575	\$183,760,028				\$648,213,966	\$831,973,994

County Taxes Apportioned	\$3,673,786.42
Bank Stock Taxes Due County	45,860.86
County Taxes Apportioned (12 A III)	\$3,627,925.56
Payments (Net Total 12 A IIb)	28,596.25

Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$3,656,521.81
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* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1961 (Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	County Library Taxes		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$16,260.87			\$36.32		\$16,224.55	\$492.33	\$73,406.00			\$90,122.88	
40,355.43			35.19		40,320.24	1,223.18	160,825.00			259,342.90	
68,324.56			501.03		67,823.53	2,060.23	181,532.00		\$39,277.00	403,486.45	
129,696.94			51.65		129,645.29	3,932.63	336,412.00		32,981.50	543,488.56	
207,162.20			254.38		206,907.82	6,277.34	456,525.00			669,710.16	
157,278.39			474.24		156,804.15	4,759.03	546,388.00		18,442.00	795,817.71	
36,527.06			3.42		36,523.64	1,107.83	48,029.00	\$109,335.44		194,995.91	
220,166.55			4,331.38		215,835.17	6,572.90	778,651.00			1,125,863.16	
59,634.65			635.94		58,998.71	1,793.38	300,236.21			438,578.30	
107,911.80			559.13		107,352.67	3,259.55	416,198.00			563,810.22	
22,516.97			19.10		22,497.87	682.51	57,516.02	*37,393.91		118,090.31	
76,659.04			374.21		76,284.83	2,316.04	233,557.00			312,157.87	
108,086.97			619.87		107,467.10	3,263.45	251,000.00	†136,864.18		501,594.73	
8,060.61					8,060.61	244.49	29,688.77			48,493.87	
134,425.65			311.50		134,114.15	4,069.78	532,369.93			943,134.95	
41,644.72			8.10		41,636.62	1,262.94	129,800.25	*69,202.62		255,552.43	
391,605.46			989.06		390,616.40		1,134,923.07			1,790,530.28	
62,352.27			241.95		62,110.32	1,885.36	187,083.00	*108,221.78		372,969.25	
39,352.15			63.26		39,288.89	1,192.07	70,693.60	†159,429.07		270,608.63	
199,621.07			2,598.10		197,022.97	5,991.76	708,913.00			1,186,798.78	
110,983.06			7,122.03		103,861.03	3,193.52	281,772.00	†148,014.80		591,903.47	
76,502.55			180.96		76,321.59	2,316.04	177,610.00	†97,950.67		418,622.67	
319,319.75			517.38		318,802.37	9,672.85	1,483,388.50			2,204,575.50	
194,087.10			1,066.76		193,020.34	5,861.05	559,179.30	*307,070.01		1,364,527.76	
99,936.44			178.72		99,757.72	3,026.90	240,531.75	†146,929.90		539,877.43	
5,568.21					5,568.21	168.89				5,737.10	
26,452.47			168.42		26,284.05	798.25	20,770.00	†107,133.12		154,985.42	
105,828.89			424.18		105,404.71	3,199.64	448,700.25			725,066.78	
15,355.41					15,355.41	465.75	57,427.52			104,019.43	
154,972.50			467.15		154,505.35	4,689.18	243,454.00			468,271.35	
135,387.93			277.84		135,110.09	4,099.76	514,371.00			770,250.72	
61,729.86			270.84		61,459.02	1,865.78	211,790.00			368,683.69	
14,541.87					14,541.87	441.07	38,158.00	†23,136.41		76,277.35	
54,966.17			5,097.60		49,868.57	1,543.57	98,886.00	†108,288.65		297,710.02	
49,680.68			40.90		49,639.78	1,505.89	81,192.49	†132,903.92		293,466.03	
20,506.25			120.48		20,385.77	619.06	30,579.00	†49,857.39		121,036.21	
11,988.78			306.76		11,682.02	356.37	39,903.00			60,941.39	
31,307.88			221.55		31,086.03	944.23	118,858.94	*51,674.83		202,564.03	
22,423.60					22,423.60	680.14	65,329.25			88,432.99	
17,339.05			26.55		17,312.50	525.28	39,474.86			87,309.39	
3,656,521.81			\$23,596.25		\$3,627,925.56	\$98,360.00	\$11,388,177.71	\$1,788,406.70	\$90,700.50	\$2,830,835.66	
										\$19,824,406.13	

(c) (b).
 Rocas Valley Regional High School \$711,042.00
 Cape Regional High School 508,801.55

***Bank Stock Tax Due Municipality \$45,860.86
 Bank Stock Tax Due County 45,860.86

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (a+b+c)
River Twp.			\$72,600	\$15,500.00	\$18,641.00	\$14,326.08	\$48,467.08
ly City	\$1,530.73		475,350	16,000.00	36,705.00	23,000.00	75,705.00
ntown City	3,929.31		865,950	60,000.00	112,500.00	37,500.00	210,000.00
ntown Twp.	401.36		1,124,750	53,500.00	150,000.00	25,100.00	228,600.00
ngton City	5,915.80		10,007,600	213,000.00	1,922,235.00	24,000.00	2,159,235.00
ngton Twp.	1,090.47		606,550	14,399.00	256,922.50	52,000.00	323,321.50
erfield Twp.			239,200	23,000.00	40,290.00	24,000.00	87,380.00
minson Twp.	435.21		496,850	89,000.00	194,775.37	52,000.00	335,775.37
co Twp.			235,550	12,500.00	53,723.00	30,169.00	96,392.00
n Twp.			939,120	40,947.54	81,800.00	25,000.00	147,747.54
impton Twp.			29,650	19,245.00	28,362.00	10,000.00	57,607.00
water Park Twp.			179,300	32,871.73	49,636.00	12,000.00	94,507.73
am Twp.	1,345.89		322,561	130,000.00	109,383.00	43,000.00	282,383.00
sboro Bor.			42,900	8,372.22	13,500.00	6,000.00	27,872.22
nce Twp.	2,418.89		432,675	18,000.00	136,386.00	47,298.58	201,684.58
esport Twp.			579,900	40,000.00	33,000.00	40,000.00	113,000.00
town Twp.	2,743.88		1,618,980	163,688.00	130,800.00	15,000.00	309,488.00
berton Twp.	1,676.21		1,121,270	50,000.00	39,494.00	40,000.00	129,494.00
field Twp.	450.62		251,700	34,639.00	74,181.00	15,000.00	123,820.00
e Shade Twp.	1,428.95		866,075	120,000.00	221,700.00	50,000.00	391,700.00
ord Twp.	2,408.88		724,100	55,000.00	84,387.00	56,827.67	196,214.67
ord Lakes Bor.			107,100	25,000.00	31,837.00	5,800.00	62,637.00
estown Twp.	4,049.18		1,588,360	180,000.00	244,574.87	85,000.00	509,574.87
at Holly Twp.	5,585.85		2,137,005	85,000.00	162,326.00	80,000.00	327,326.00
nt Laurel Twp.	318.84		691,200	40,978.02	100,181.00	55,000.00	196,159.02
Hanover Twp.			30,009,850	14,647.00	47,163.00		61,810.00
h Hanover Twp.			106,000	6,000.00	55,990.00	46,758.33	108,748.33
ayra Bor.	1,021.79		1,351,065	23,000.00	149,039.44	27,000.00	199,039.44
berton Bor.	1,829.25		369,850	19,000.00	17,700.00	13,000.00	49,700.00
berton Twp.			5,788,300	103,312.51	149,504.00	37,000.00	289,816.51
rside Twp.	4,398.13		1,378,930	85,000.00	110,100.00	30,233.06	225,333.06
erton Bor.	1,512.60		569,500	14,000.00	48,437.00	12,000.00	74,437.00
ong Twp.			360,200	16,365.66	17,800.00	12,000.00	46,165.66
hampton Twp.	1,165.77		333,000	48,000.00	57,800.00	40,000.00	145,800.00
gfield Twp.			157,950	35,000.00	39,152.00	30,000.00	104,152.00
rnacle Twp.			77,312	14,485.87	15,531.00	27,000.00	57,016.87
ington Twp.			27,750	5,000.00	14,050.00	8,150.00	27,209.00
ampton Twp.			168,100	35,292.44	57,107.00	18,000.00	110,399.44
land Twp.			222,500	19,086.65	21,096.00	15,000.00	55,182.65
htstown Bor.	203.25		917,600	16,284.33	32,100.00	6,000.00	54,384.33
Totals	\$45,860.86		\$67,504,803	\$1,995,205.06	\$5,150,918.18	\$1,190,162.72	\$8,345,285.96

FIRE DISTRICTS 1961			
	Valuations	Budget	Rate
field Township	\$306,180	\$682.00	\$0.23
Township	3,104,165	18,040.00	0.59
water Park Twp. District No. 1 ...	549,310	600.00	0.11

Edgewater Park Twp. District No. 2 ...	1,931,540	1,400.00	0.08
Mansfield Township	235,800	750.00	0.32
Moorestown Twp. District No. 1	12,130,121	36,000.00	0.30
Moorestown Twp. District No. 2	2,913,020	14,000.00	0.49

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
an Bor.	\$2,623,700	\$6,559,900	\$9,183,600	\$3,100	\$618,800		\$96,550	\$347,405	\$1,062,755
n Park Bor.	91,000	803,160	894,160					5,300	5,300
ton Bor.	906,800	5,485,575	6,392,375		188,400	\$450	166,200	1,000,150	1,355,200
vr Bor.	2,037,625	11,100,350	13,137,975		245,500	4,500	97,450	275,000	622,450
Bor.	488,775	2,460,875	2,949,650	4,978	144,150	1,100	79,750	322,600	547,600
Twp.	281,805	1,355,955	1,637,760		90,600		5,125	33,985	129,710
wn Bor.	355,870	1,428,725	1,784,595	640	152,500		102,630	40,220	295,350
City	33,968,455	91,231,885	125,200,340	2,814,773	6,222,755		11,948,500	11,113,530	29,284,785
arst Bor.	46,075	91,290	137,365		21,050	160	4,350	10,285	35,845
ton Bor.	358,935	1,955,425	2,314,360	1,823	174,100	38,000	23,250	37,000	277,350
wood Bor.	3,116,900	14,095,650	17,212,550	7,787	954,350		292,175	476,900	1,723,425
ce Twp.	7,410,200	29,703,525	37,113,725	567	829,600	20,350	533,250	1,113,275	2,496,475
ro Bor.	319,392	2,210,997	2,530,389	4,282	82,500		205,563	180,306	468,369
ter City	2,630,725	8,781,200	11,411,925	15,050	647,700		446,950	1,803,680	2,893,330
ter Twp.	1,290,690	9,799,650	11,090,340	2,785	932,855	39,200	22,000	422,755	1,416,810
Twp.	2,534,505	15,624,345	18,158,850	1,658	738,785		191,675	247,680	1,178,090
field Bor.	20,157,950	52,153,450	72,311,400	11,465	2,887,900		756,600	2,613,000	6,257,500
Heights Bor.	1,569,100	7,327,750	8,896,850	2,000	642,975		38,500	362,500	1,043,975
a Bor.	66,100	345,150	411,250	30	17,950	500		11,500	29,950
Springs Bor.	246,330	1,270,070	1,516,400	280	53,800		20,200	240,060	314,060
le Bor.	315,400	761,215	1,076,615		24,255		4,280	74,989	103,524
old Bor.	890,275	4,872,625	5,771,900	1,823	103,400	100	13,850	106,575	223,925
a Bor.	383,050	2,123,000	2,506,050	100	215,700		12,450	110,135	338,285
itville Bor.	826,925	3,812,475	4,639,400	6,913	300,800		36,700	623,065	960,565
train Bor.	1,015,830	2,924,450	3,940,280		149,300		52,540	83,440	285,280
Bor.	840,550	4,181,600	5,022,150	9,374	146,100		51,150	271,425	468,675
ken Twp.	8,714,440	32,224,855	40,939,295	28,841	874,400		2,020,020	1,955,525	4,850,545
ll Bor.	698,125	3,475,425	4,173,550	1,045	229,900		2,825	30,750	263,475
lley Bor.	169,122	197,463	366,585					600	600
ede Bor.	557,625	4,303,025	4,860,650				95,150	303,750	398,900
le Bor.	880,503	4,980,329	5,860,832	50	185,250		27,775	141,145	354,170
d Bor.	761,870	3,347,340	4,109,210	710	122,500	200	16,335	199,390	338,425
k Bor.	32,350	63,250	95,600		5,500			1,100	6,600
s Twp.	827,850	2,474,500	3,302,350	1,268		4,900	3,000	66,325	74,225
rd Twp.	693,640	2,910,670	3,604,310	1,871	238,335			60,000	298,335
Twp.	741,230	1,936,950	2,678,180	7,099	314,000	7,375	4,400	236,550	562,325
ne Bor.	338,585	2,248,785	2,587,370		269,400		13,650	21,300	304,350
ils	\$99,197,302	\$340,622,884	\$439,820,186	\$2,930,317	\$18,825,110	\$116,835	\$17,390,443	\$24,943,195	\$61,275,583

Amount of Miscellaneous Revenues (Including Surplus
 Uses Appropriated) for the support of the County
 t

\$3,383,000.00

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

\$730,877,146.00

KING DISTRICT

	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5c-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
1 Bor.	\$309,400	\$522,500	\$831,900	\$9,417,555	\$11.40	23.98	.....	\$29,113,314	\$38,530,869
1 Park Bor. ....	.....	.....	.....	899,460	11.84	61.86	.....	551,297	1,450,757
on Bor. ....	.....	637,700	637,700	7,109,875	13.20	22.14	.....	22,480,141	29,590,016
r Bor.	245,500	679,500	925,000	12,835,425	6.92	37.59	.....	21,812,743	34,648,168
Bor.	96,200	173,700	269,900	3,232,328	11.92	22.13	.....	10,379,089	13,611,417
Twp.	90,600	143,020	233,620	1,533,850	15.72	20.01	.....	6,546,948	8,080,798
wn Bor.	76,150	130,175	206,325	1,874,260	13.52	22.82	.....	6,035,716	7,909,976
City	2,182,300	2,746,000	4,928,300	152,371,598	10.12	43.62	.....	161,821,439	314,193,037
rst Bor.	9,950	7,500	17,450	155,760	24.94	14.62	.....	802,204	957,964
on Bor.	108,350	187,400	295,750	2,297,788	17.88	19.03	.....	9,847,280	12,145,068
wood Bor.	378,100	605,250	983,350	17,960,412	9.02	25.65	.....	49,892,908	67,853,320
re Twp.	829,600	1,864,275	2,693,875	36,918,892	11.92	20.16	.....	146,982,133	183,899,025
ro Bor.	55,000	124,000	179,000	2,824,040	8.68	29.38	.....	6,082,235	8,906,275
ter City	321,400	518,300	839,700	13,485,605	11.48	25.14	.....	33,981,571	47,467,176
ter Twp.	396,750	1,002,275	1,399,025	11,110,910	13.16	19.74	.....	45,091,727	56,202,637
Twp.	467,100	842,025	1,309,125	18,029,473	10.72	23.72	.....	58,396,167	76,425,640
field Bor.	397,900	640,000	1,037,900	77,542,465	2.56	88.76	.....	9,157,054	86,699,519
Heights Bor.	257,200	476,250	733,450	9,209,375	11.28	22.59	.....	30,487,169	39,696,544
a Bor.	11,900	36,000	47,900	393,330	9.60	32.08	.....	870,701	1,264,031
Springs Bor.	53,800	115,000	168,800	1,661,940	11.64	24.50	.....	4,672,988	6,334,928
de Bor. ....	.....	62,000	62,000	1,118,139	16.00	22.84	.....	3,637,111	4,755,250
wold Bor. ....	.....	437,425	437,425	5,560,223	11.12	31.12	.....	12,773,249	18,333,472
ia Bor.	107,600	221,475	329,075	2,515,360	16.52	19.53	.....	10,325,747	12,841,107
ntville Bor.	133,400	154,800	288,200	5,318,678	9.52	25.74	.....	13,384,687	18,703,365
hram Bor.	149,800	325,950	475,250	3,750,310	12.44	20.55	.....	15,233,832	18,984,142
Bor. ....	.....	226,300	226,300	5,273,899	9.96	27.02	.....	13,564,638	18,838,537
uken Twp.	874,400	1,727,060	2,601,460	43,217,221	7.92	26.74	.....	112,162,033	155,379,254
ill Bor.	128,600	184,225	312,825	4,125,245	9.98	39.96	.....	6,270,769	10,396,014
alley Bor. ....	.....	.....	.....	367,185	5.50	30.55	.....	833,543	1,200,728
mede Bor. ....	.....	538,200	538,200	4,721,350	13.44	18.54	.....	21,356,448	26,077,798
ale Bor.	123,800	303,500	427,300	5,787,752	7.48	36.88	.....	10,117,445	15,905,197
rd Bor.	122,500	341,325	463,825	3,984,520	13.48	22.07	.....	14,509,775	18,494,295
ck Bor.	300	.....	300	101,900	18.24	20.13	.....	379,313	481,213
es Twp. ....	.....	195,850	195,850	3,181,993	11.56	21.42	.....	12,114,670	15,296,663
ord Twp.	106,000	171,725	277,725	3,626,841	10.00	30.07	.....	8,382,088	12,008,929
w Twp.	157,000	215,500	372,500	2,875,104	19.64	13.96	.....	16,506,490	19,381,594
ynne Bor.	92,400	134,000	226,400	2,665,320	9.28	31.98	.....	5,550,436	8,237,956
Totals	\$8,282,500	\$16,690,205	\$24,972,705	\$479,053,381	.....	.....	.....	\$932,107,098	\$1,411,182,679

County Taxes Appropriated	\$10,312,516.26
Bank Stock Taxes Due County	90,119.08
County Taxes Apportioned (12 A III)	\$10,222,397.18
Payments (Net Total 12 A IIb) ±	91,614.51

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$10,314,011.69

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

† Incorrect rate struck—should be \$8.89 County Board to adjust in 1962.
L. P. T. B.

‡ Woodlynne Borough inadvertently overstated by \$22,200.00.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
\$281,613.32			\$542.23		\$281,071.09	\$3,752.10	\$554,387.00		\$234,994.13	\$1,074,204.32
10,603.25					10,603.25	141.27	72,165.00		23,600.00	106,509.52
216,266.66			27,520.25		188,746.41	2,881.44	512,622.54		233,203.00	937,453.39
253,235.54			1,010.60	\$2,703.68	254,928.62	3,374.00	231,168.00	\$*201,814.81	196,403.13	887,688.56
99,482.73			1,416.66	410.49	98,476.56	1,325.47	230,305.20		55,376.12	385,483.35
59,060.70			940.82		58,119.88	786.90	47,523.45	†102,778.33	31,750.70	240,959.26
57,812.20			237.39		57,574.81	770.26	146,558.00		48,689.53	253,592.60
2,296,365.10			15,459.77	47.68	2,280,953.01		4,893,500.00		\$101,362.50	8,137,662.39
7,001.54					7,001.54	93.29	11,009.00	†12,541.60	8,192.70	15,413,477.90
88,765.52			1,444.13	22.02	87,343.41	1,182.67	94,736.00	†160,146.59	67,589.60	410,998.27
495,924.41			2,843.36		493,081.05		796,173.25		331,190.75	1,620,445.05
1,344,075.95			17,774.68		1,326,301.29		2,425,849.62		652,830.09	4,404,981.00
65,093.93			87.75		65,006.18	867.28	143,016.75		36,100.00	244,990.21
346,926.74			433.69		346,493.05	4,622.30	657,711.00		531,589.20	1,545,603.05
410,772.23			238.34		410,533.89	5,472.95	564,878.05	\$*317,271.17	165,817.62	1,463,973.68
558,577.54			963.75		557,613.79	7,442.25	1,085,944.25		284,000.00	1,935,000.29
633,666.97			1,664.03		632,002.94		853,664.64		489,943.05	1,975,610.63
290,132.97			1,706.57		288,427.40		524,082.00		228,080.13	1,040,589.53
9,238.51			47.59		9,190.92	123.09	25,477.00		2,870.00	37,661.01
46,300.54			145.96		46,154.58	616.90	110,523.42		35,968.02	193,262.92
34,755.04			293.88		34,461.16	463.06	104,603.93		39,025.00	178,613.15
133,995.16			2,028.16		131,967.00	1,785.29	153,443.00	†241,720.59	89,800.00	618,715.88
93,852.72			2,200.65		91,652.07	1,250.45	134,387.50	†100,123.01	88,500.00	415,913.03
136,698.62			182.20		136,516.42	1,821.32	232,777.31		135,721.36	506,836.41
138,750.76			306.84		138,443.92	1,848.66	215,629.00		110,131.74	466,053.32
137,686.56			87.88		137,598.68	1,834.48	237,171.46		98,014.55	524,619.17
135,631.46			10,860.58		1,124,770.88	15,130.67	1,681,425.93		593,785.55	3,415,113.03
75,982.09			328.48		75,653.61	1,012.35	107,957.50	†137,100.07	89,772.66	411,496.19
8,775.85					8,775.85	116.93			11,500.00	20,392.78
190,596.67			661.49		189,935.18	2,539.43	159,308.00	\$*155,677.27	126,371.15	633,831.03
116,247.45			192.04		116,055.41	1,548.83	158,496.00	†119,547.69	36,340.22	431,988.15
135,170.57			207.74		134,962.83	1,800.95	257,543.00	†103,951.31	39,237.00	537,495.09
3,517.08					3,517.08	46.86	1,640.00		3,850.00	9,053.94
111,799.81			452.46		111,347.35	1,489.57	221,462.50		35,452.53	367,751.95
87,770.52			1,186.77		86,583.75	1,169.42	94,487.00	†158,324.30	21,742.79	362,307.26
141,655.64			973.29		140,682.35	1,887.36	128,994.00	†255,548.51	37,186.00	564,298.22
60,209.34			359.37		59,849.97	802.20	112,319.00		74,360.00	247,331.17
314,011.69			\$94,798.38	\$3,183.87	\$10,222,397.18	\$70,000.00	\$18,032,999.30	\$2,066,545.25	\$106,550.00	\$13,424,640.71
										\$43,923,132.44
Camden Regional High School District			\$674,763.25							
Camden County Regional High School District			1,071,931.66							
Camden County Regional High School District			323,622.00							

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1961—(Concluded)

TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Abn Bor.	\$3,648.66		\$1,732,600	\$65,000.00	\$96,300.00	\$16,000.00	\$177,300.00
Abn Park Bor.			227,000	7,400.00	4,306.00		11,706.00
Abn Twp.			370,550	18,000.00	100,300.00	14,969.17	133,269.17
Abn Twp.	556.87		1,167,775	87,940.19	140,334.00	21,000.00	249,274.19
Abn Twp.	286.79		272,000	40,000.00	82,189.63	15,000.00	137,189.63
Abn Twp.			41,101	14,500.00	30,089.30	22,000.00	66,589.30
Abn Twp.			252,750		72,301.00	8,600.00	80,901.00
Abn City	56,447.24		48,405,085	460,000.00	2,654,041.22	700,000.00	3,814,041.22
Abn City			48,277		9,102.00	4,000.00	13,102.00
Abn City	1,410.40		195,575	50,000.00	43,000.00	35,000.00	128,000.00
Abn Twp.	4,159.25		2,585,000	76,500.00	231,134.96	55,015.04	362,650.00
Abn Twp.	1,774.91		2,254,225	327,400.00	497,600.00	115,000.00	940,000.00
Abn Twp.			124,552	38,000.00	17,000.00	6,000.00	61,000.00
Abn City	1,902.91		2,151,125	60,000.00	205,553.00	45,000.00	310,553.00
Abn Twp.	1,382.38		3,806,200	283,000.00	167,000.00	90,000.00	540,000.00
Abn Twp.			1,426,375	160,000.00	236,000.00	49,000.00	445,000.00
Abnfield Bor.	6,602.14		9,969,550	75,000.00	206,684.00	62,000.00	343,684.00
Abn Heights Bor.	1,712.37		2,149,375	60,000.00	127,080.00	9,183.44	196,273.44
Abn City			10,815	5,000.00	8,765.00	1,573.00	15,336.00
Abn Springs Bor.	329.02		172,490	30,000.00	44,000.00	4,000.00	78,000.00
Abn City			200,550	18,000.00	34,500.00	36,000.00	88,500.00
Abn Twp.			1,818,575	85,000.00	62,000.00	37,000.00	184,000.00
Abn City			234,000	40,000.00	40,000.00	18,000.00	98,000.00
Abn Twp.	2,665.74		926,500	21,000.00	116,676.00	5,000.00	142,676.00
Abn Twp.	68.28		414,480	34,000.00	83,000.00	5,000.00	122,000.00
Abn Twp.	1,335.45		384,200	37,150.00	69,000.00	10,000.00	116,150.00
Abn Twp.	2,336.07		3,813,615	318,372.77	510,034.00	85,000.00	913,406.77
Abn Twp.			494,945	15,963.27	39,500.00	35,000.00	90,463.27
Abn Twp.				2,130.00		1,005.00	3,135.00
Abn Twp.	1,063.85		1,528,275	89,500.00	62,000.00	18,000.00	169,500.00
Abn Twp.	1,034.78		806,960	115,000.00	50,000.00	17,000.00	182,000.00
Abn Twp.			241,125	75,155.00	46,310.00	10,000.00	131,465.00
Abn Twp.				920.00	350.00		1,270.00
Abn Twp.	47.47		450,350	93,500.00	61,200.00	23,700.00	178,400.00
Abn Twp.	1,364.52		243,060	8,680.00	54,862.00	36,000.00	99,542.00
Abn Twp.			184,510	68,000.00	100,000.00	90,350.00	258,350.00
Abn Twp.			377,100	21,532.84	19,300.00	10,000.00	50,832.84
Totals	\$90,119.08		\$89,477,665	\$2,901,644.07	\$6,321,530.11	\$1,710,395.65	\$10,933,569.83

Bank Stock Tax Due Municipality	\$90,119.08
Bank Stock Tax Due County	90,119.08
Total Bank Stock Tax	\$180,238.16

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1961

MUNICIPALITY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bor.	\$7,216,363	\$12,232,456	\$19,448,819	.....	\$659,502	.....	\$31,655	\$10,990	\$702,147
City	6,769,753	18,005,116	24,774,869	\$17,784	903,701	.....	290,640	575,000	1,769,341
Point Bor.	596,375	2,190,450	2,786,825	.....	78,850	.....	14,950	.....	93,800
Twp.	1,705,121	5,372,634	7,077,755	417	156,100	\$8,900	78,129	379,000	622,129
Twp.	8,412,300	34,485,000	42,897,300	211	.....	110,650	2,823,850	1,464,050	4,398,550
Twp.	7,235,895	21,295,000	28,530,895	12,209	1,080,704	13,600	278,500	1,685,250	3,058,054
Wildwood City	11,016,182	30,863,975	41,880,157	.....	1,093,574	.....	138,695	1,083,374	2,315,643
City	48,197,710	93,681,170	141,878,880	15,386	4,095,770	.....	1,495,150	2,950,000	8,540,920
City	6,044,230	15,675,245	21,719,475	.....	441,800	.....	.....	381,900	823,700
Harbor Bor.	11,588,450	19,804,650	31,393,100	.....	884,350	.....	.....	642,750	1,527,100
wp.	4,566,225	10,104,100	14,670,325	3,319	.....	5,100	22,950	876,900	904,950
ape May Bor.	512,120	2,984,520	3,496,640	2,116	73,650	1,050	14,185	109,150	198,935
ildwood Bor.	486,915	2,292,310	2,779,225	.....	97,600	.....	2,975	13,000	113,575
d City	26,954,770	42,771,319	69,726,089	28,222	3,160,920	.....	503,258	6,126,168	10,090,346
d Crest Bor.	11,721,450	25,735,550	37,455,000	.....	780,300	.....	.....	206,892	987,192
e Bor.	344,200	2,930,270	3,274,470	1,633	68,600	.....	26,305	384,075	478,980
ls	\$153,368,050	\$340,421,765	\$493,789,824	\$81,297	\$13,575,421	\$139,300	\$6,021,242	\$16,888,499	\$36,624,462

CAPE MAY COUNTY

Amount of Miscellaneous Revenues (including Surplus
ues Appropriated) for the support of the County
t
\$773,818.18
\$100 to be applied to Col. 11 for apportionment of
Taxes
\$0.34663625

Total County Taxes Appropriated \$1,839,375.87
Less: Bank Stock Taxes Due County 15,676.57
Net County Taxes Apportioned (12 A III) \$1,823,699.30
*Adjustments (Net Total 12 A IIb) ± 3,213.15
Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$1,820,486.15

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

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bor.	\$23,400	\$30,500	\$53,900	\$20,097,066	\$1.92	99.00	.....	\$196,452	\$20,293,518
Bay City	155,100	149,473	304,573	26,257,421	3.29	106.96	\$1,612,127	.....	24,645,294
Bay Point Bor.	7,300	11,000	18,300	2,862,325	1.90	113.03	321,263	.....	2,541,062
Twp.	66,200	74,450	140,650	7,559,651	2.12	102.37	163,860	.....	7,395,791
Twp. ....	.....	317,300	317,300	46,978,761	1.74	99.56	.....	189,582	47,168,343
Twp.	291,420	291,700	583,120	31,018,038	2.35	98.52	.....	428,600	31,446,638
Wildwood City	127,200	167,000	294,200	43,901,600	2.18	97.09	.....	1,255,240	45,156,840
City ....	.....	391,300	391,300	150,043,886	1.83	97.35	.....	3,862,136	153,906,022
City	164,900	73,500	238,400	22,304,775	1.89	101.33	285,078	.....	22,019,697
Harbor Bor.	31,400	46,500	77,900	32,842,300	1.50	92.29	.....	1,622,611	35,464,911
Twp. ....	.....	98,000	98,000	15,480,594	1.67	104.04	569,667	.....	14,910,927
Cape May Bor.	46,000	35,000	81,000	3,615,791	3.43	95.55	.....	162,847	3,778,638
Wildwood Bor.	47,600	12,000	59,600	2,833,200	2.11	97.64	.....	67,175	2,900,375
Wood City	98,000	139,413	237,413	79,612,244	1.87	113.91	11,038,390	.....	68,523,854
Wood Crest Bor.	89,400	178,000	267,400	38,174,792	1.73	92.85	.....	2,884,256	41,059,048
Line Bor.	34,500	52,160	86,660	3,668,423	2.96	91.43	.....	306,925	3,975,348
Totals	\$1,177,420	\$2,067,296	\$3,244,716	\$527,250,867	.....	.....	\$14,040,385	\$11,975,824	\$525,186,306

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for					Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1937; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment								
\$70,344.69				\$535.38	\$70,880.07	\$1,362.62	\$58,848.82			\$254,248.25	\$385,339.76	
85,429.52			\$296.36		85,133.16	1,636.96	82,900.00	\$158,506.06		535,658.21	863,834.39	
8,808.24			.53		8,807.71	169.38	10,247.00			35,000.00	54,224.09	
25,636.49			185.98		25,450.51	489.56	134,275.92				160,215.99	
163,502.58				486.41	163,988.99	3,153.01	222,234.04	349,828.55		74,681.21	813,885.80	
109,005.45			614.04		108,391.41	2,085.42	465,117.80			152,766.96	728,361.59	
156,529.98				283.02	156,813.00	3,015.41	184,454.93		\$25,040.00	586,529.57	955,852.91	
533,494.06			330.78		533,113.28		488,600.00		39,323.86	1,676,089.99	2,737,127.13	
76,328.25				3,447.89	79,776.14	1,529.52	85,380.09			241,972.60	421,663.35	
122,934.24			82.78		122,851.46	2,363.89	81,710.40			286,272.85	493,198.60	
51,686.68			198.41		51,488.27	990.35	190,000.00			15,755.65	258,234.27	
13,098.13			12.74		13,085.39	251.67	26,010.00	60,449.39		24,215.30	124,011.75	
10,053.76			12.71		10,041.05	193.14	12,520.00			37,000.00	59,754.19	
237,528.53			211.98		237,316.55	4,564.15	243,250.00		28,027.00	972,883.16	1,486,040.86	
142,325.55				485.98	142,811.53	2,746.06	194,063.00			321,010.06	660,630.65	
13,780.00			29.22		13,750.78	264.57	69,978.19			24,392.47	108,386.01	
\$1,820,486.15			\$2,025.53	\$5,238.68	\$1,823,699.30	\$24,815.71	\$2,549,570.19	\$568,784.00	\$105,415.86	\$5,238,476.28	\$10,310,761.34	

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1961—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Ion Bor.	\$178.75	.....	\$979,738	\$128,560.00	\$58,289.00	\$15,000.00	\$201,849.00
e May City	1,376.36	.....	6,610,804	56,000.00	154,182.00	100,000.00	310,182.00
e May Point Bor. ....	.....	.....	54,175	8,500.00	9,350.00	4,030.00	21,880.00
nis Twp. ....	.....	.....	553,700	41,014.63	65,169.00	20,000.00	126,183.63
ver Twp.	318.79	.....	3,670,000	97,000.00	103,500.00	90,027.10	290,527.10
iddle Twp.	1,535.72	.....	2,645,850	15,000.00	121,497.32	50,375.00	186,872.32
th Wildwood City	204.03	.....	3,476,770	61,014.92	141,715.00	76,000.00	278,729.92
an City	3,744.95	.....	1,420,525	421,255.49	306,324.00	63,000.00	790,579.49
Isle City	436.08	.....	1,867,790	105,000.00	57,568.00	17,000.00	179,568.00
ne Harbor Bor.	571.36	.....	2,779,200	90,000.00	89,814.00	14,000.00	193,814.00
er Twp.	591.93	.....	984,950	50,000.00	61,160.00	28,000.00	139,160.00
st Cape May Bor. ....	.....	.....	123,350	7,000.00	16,227.00	14,107.70	37,334.70
st Wildwood Bor. ....	.....	.....	27,055	19,000.00	14,700.00	4,300.00	38,000.00
ldwood City	5,064.29	.....	7,752,050	119,000.00	557,288.46	118,000.00	794,288.46
ldwood Crest Bor.	533.73	.....	1,767,875	130,450.00	155,913.66	49,500.00	335,863.66
odbine Bor.	520.58	.....	3,369,532	24,019.12	29,987.08	14,000.00	68,006.20
Totals	\$15,676.57	.....	\$38,083,424	\$1,372,814.16	\$1,942,684.52	\$677,339.80	\$3,992,838.48

Bank Stock Tax Due Municipality \$15,676.57
 Bank Stock Tax Due County 15,676.57
 Total Bank Stock Tax \$31,353.14

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1961

	1	2	3	4	5				
					Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
AXING DISTRICT									
ton City	\$3,900,270	\$12,085,725	\$15,985,995	\$67,639	\$1,383,825	\$2,000	\$889,700	\$2,673,900	\$4,954,425
rcial Twp.	*441,155	1,521,385	1,962,540	130	128,175	11,225	27,125	338,625	505,150
ld Twp.	259,800	745,150	1,004,950	.....	99,650	26,400	44,815	73,600	244,465
Twp.	†381,230	624,700	1,005,930	787	96,600	8,850	49,500	53,430	208,380
d Twp.	403,230	929,075	1,332,305	1,324	147,025	39,700	4,850	61,650	253,225
ich Twp.	252,302	464,935	717,237	.....	52,400	27,550	32,745	9,025	121,720
ell Twp.	737,825	1,332,575	2,070,400	651	132,750	88,600	6,800	87,625	315,775
ce Twp.	401,725	812,100	1,213,825	2,669	103,625	33,675	29,075	84,210	250,585
a River Twp.	417,225	853,375	1,270,600	4,326	218,350	3,750	15,500	233,100	470,700
e City	2,571,625	13,897,400	16,469,025	52,930	1,025,450	4,600	420,875	1,740,900	3,191,825
Bor.	67,730	302,990	370,720	.....	28,875	11,700	9,200	9,590	59,365
reek Twp.	316,065	403,075	719,140	.....	51,150	67,700	6,970	20,000	145,820
Deerfield Twp.	1,038,555	3,401,380	4,439,915	3,175	337,850	157,125	227,110	39,634	761,769
d City	17,515,240	52,093,900	69,609,140	56,004	2,112,750	102,600	2,421,200	4,883,400	9,519,950
als	\$28,703,977	\$89,467,745	\$118,171,722	\$189,635	\$5,918,475	\$535,475	\$4,185,465	\$10,313,739	\$21,003,154

CUMBERLAND COUNTY

Amount of Miscellaneous Revenues (including Surplus
 Uses Appropriated) for the support of the County
 at \$1,169,293.00
 or \$100 to be applied to Col. 11 for apportionment of
 y Taxes \$0.563692739

NOTES

* Exclusive of \$30,225 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.
 † Includes \$30,225 transferred from exempt property and assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.
 ‡ Exclusive of \$45,000 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.
 § Includes \$45,000 transferred from exempt property and assessed to the State of New Jersey, pursuant to R. S. 54:4-2.1.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7	8	9	10 Equalization		11
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5c-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
ton City	\$530,825	\$564,575	\$1,095,400	\$19,912,659	\$10.46	24.01		\$50,594,576	\$70,507,235
rcial Twp.	82,400	68,600	151,000	2,316,820	7.64	33.16		3,955,856	6,272,676
ld Twp.	49,300	44,675	93,975	1,155,440	13.07	17.56		4,718,000	5,873,440
Twp.	58,400	51,300	109,700	1,105,397	11.83	20.71		3,851,289	4,956,686
ld Twp.	52,600	95,700	148,300	1,438,554	14.70	14.61		7,786,826	9,225,380
rich Twp.	26,000	18,075	44,075	794,882	11.40	18.22		3,219,301	4,014,183
ell Twp.	64,600	95,925	160,525	2,226,301	13.76	17.09		10,044,287	12,270,588
nce Twp.	52,575	49,125	101,700	1,365,379	11.23	23.48		3,955,787	5,321,166
ce River Twp.	64,000	83,625	147,625	1,598,001	12.34	16.66		6,356,051	7,954,052
le City	502,500	692,525	1,195,025	18,518,755	10.03	23.19		54,548,763	73,067,518
Bor.	14,200	15,300	29,500	400,585	12.13	19.78		1,503,496	1,904,081
Creek Twp.	25,300	17,350	42,650	822,310	11.31	23.10		2,394,020	3,216,330
Deerfield Twp.	169,470	119,310	288,780	4,916,079	11.01	20.63		17,081,728	21,997,807
nd City	960,700	1,133,650	2,094,350	77,090,744	4.72	45.08		84,803,327	161,894,071
Totals	\$2,652,870	\$3,049,735	\$5,702,605	\$133,661,906	.....	.....		\$254,813,307	\$388,475,213

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D		
I Total County Taxes Apportioned Including Total Net (Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment								
\$397,444.16			\$8,632.98		\$388,811.18		\$1,164,164.56		\$15,282.50	\$513,216.23	\$2,081,474.47	
35,358.62			1,052.13		34,306.49		129,313.51			13,208.62	176,828.62	
33,108.16			354.12		32,754.04		117,803.93			376.76	150,934.73	
27,940.48			350.17		27,590.31		103,188.42				130,778.73	
52,002.80			1,197.10		50,805.70		152,611.19			7,969.26	211,386.15	
22,627.66					22,627.66		57,001.00			10,952.04	90,580.70	
69,168.41			383.16		68,785.25		237,408.11				306,193.36	
29,995.03					29,995.03		103,434.56			19,787.37	153,216.96	
44,836.41			22.68		44,813.73		130,166.81			22,095.91	197,076.45	
411,876.29			2,125.04		409,751.25		884,378.00		57,127.50	505,647.80	1,856,904.55	
10,733.17					10,733.17		34,356.25			3,500.00	48,589.42	
18,130.22					18,130.22		72,860.21			2,000.00	92,990.43	
124,000.04			13,425.15		110,574.89		383,199.85			47,194.00	540,968.74	
912,585.12			46,217.97		866,367.15		1,864,979.00		88,638.25	813,165.66	3,633,150.06	
2,189,806.57			\$73,760.50		\$2,116,046.07		\$5,434,865.40		\$161,048.25	\$1,959,113.65	\$9,671,073.37	

CUMBERLAND COUNTY

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
cial, Fire No. 1	\$1,285,835	\$6,315.00	.49
cial, Fire No. 2	1,031,555	3,000.00	.29
cial, Light No. 1	1,285,835	4,200.00	.32
cial, Light No. 2	1,031,555	3,000.00	.29

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Downe, Fire No. 1	\$197,800	\$2,000.00	\$1.01
Downe, Fire No. 2	507,880	2,615.00	.52
Downe, Fire No. 3	398,930	2,500.00	.63
Vineland, Garbage and Trash No. 1	31,258,500	45,000.00	.15

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1961—(Concluded)

TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
geton City	\$11,501.27	.....	\$1,877,425	\$180,800.00	\$266,000.00	\$184,200.00	\$631,000.00
nercial Twp.	456.77	352	186,950	10,000.00	47,990.00	32,000.00	89,990.00
field Twp. ....	.....	348	80,350	18,000.00	40,561.00	25,000.00	83,561.00
ne Twp. ....	.....	.....	93,750	30,000.00	30,756.00	16,125.77	76,881.77
field Twp. ....	.....	.....	180,300	25,000.00	51,008.00	30,000.00	106,008.00
dnwch Twp. ....	.....	.....	43,150	8,000.00	14,969.00	9,000.00	31,969.00
swell Twp. ....	.....	430	415,425	52,567.25	38,389.00	16,000.00	106,956.25
rence Twp.	212.63	.....	124,225	7,000.00	33,500.00	16,780.41	57,280.41
rice River Twp. ....	.....	.....	267,425	15,000.00	57,212.00	28,000.00	100,212.00
ville City	5,951.67	.....	5,673,300	154,500.00	398,678.50	59,000.00	612,178.50
h Bor. ....	.....	.....	22,500	10,811.81	1,314.00	100.00	12,225.81
Creek Twp. ....	.....	.....	54,000	31,340.93	10,045.00	1,500.00	42,885.93
er Deerfield Twp. ....	.....	.....	1,539,020	29,000.00	63,200.00	17,142.19	109,342.19
land City	13,525.75	.....	10,581,188	210,000.00	828,624.75	300,000.00	1,338,624.75
Totals	\$31,648.09	1,130	\$21,139,008	\$782,019.99	\$1,882,247.25	\$734,848.37	\$3,399,115.61

County Taxes Appropriated \$2,147,694.16
 Bank Stock Taxes Due County 31,648.09
 County Taxes Apportioned (12 A III) \$2,116,046.07
 tments (Net Total 12 A Iib) + 73,760.50

County Taxes Apportioned (Including Adjustments—
 12 A I) \$2,189,806.57

Overpayments are added to the Net Taxes Apportioned and Net
 payments are deducted.

***Bank Stock Tax Due Municipality \$31,648.09
 Bank Stock Tax Due County 31,648.09
 Total Bank Stock Tax \$63,296.18

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
le, Town of	\$11,654,800	\$46,040,100	\$57,694,900	\$56,368	\$1,799,000		\$1,777,100	\$3,770,600	\$7,346,700
eld, Town of	29,999,700	94,891,000	124,890,700	284,896	5,150,700	\$1,200	3,779,600	3,566,100	12,497,600
ll, Bor. of	3,187,000	10,231,800	13,418,800	9,053	481,900		379,400	735,800	1,597,100
ll, Twp. of	3,311,600	9,943,400	13,260,000		169,200	14,900	496,800	1,622,400	2,300,300
Grove, Twp. of	6,693,000	19,012,700	25,705,700	1,793	957,800	900	199,600	296,400	1,454,700
range, City of	30,074,200	109,534,700	139,608,900	232,022	6,784,600		2,587,700	5,875,800	15,248,100
ells, Bor. of	2,096,700	5,794,600	7,891,300	5,712	581,400	800	5,800	37,200	625,200
idge, Bor. of	2,881,400	13,874,500	16,755,900	14,135	1,503,100		63,900	334,250	1,901,250
on, Town of	28,507,000	67,559,600	96,066,600	313,821	3,924,900		7,715,890	966,300	12,607,090
ton, Twp. of	19,164,800	55,026,380	74,191,180		1,220,000	25,000	1,250,000	576,500	3,071,500
ood, Twp. of	15,667,250	46,554,700	62,221,950	28,192	2,898,300		2,178,775	103,500	5,175,575
n, Twp. of	20,128,900	46,427,000	66,555,900	37,959	3,250,500		961,200	5,611,130	9,822,830
ir, City of	19,369,900	72,319,700	91,689,600	281,830	5,500,200		841,500	3,039,900	9,381,600
, City of	147,406,500	449,191,500	596,598,000	12,630,846	6,661,800		64,159,800	70,454,700	141,276,300
aldwell, Bor. of	2,342,500	8,893,700	11,236,200		645,900	1,200	12,800	67,000	726,900
Town of	13,509,100	44,710,650	58,219,750	15,533	4,031,600	7,000	1,229,600	1,900,225	7,168,425
City of	10,722,400	42,222,600	52,945,000	212,336	1,661,000		2,569,800	2,892,100	7,122,900
d, Bor. of	1,091,700	4,570,300	5,662,000	3,846	237,600	17,000	113,900	309,400	677,900
range, Village of	8,947,800	29,961,700	38,909,500	112,236	1,880,100		228,040	1,277,960	3,386,100
Bor. of	4,156,000	20,375,300	24,531,300	1,240	1,927,500		295,150	432,350	2,655,000
aldwell, Bor. of	4,275,300	14,789,500	19,064,800		770,300		175,700	188,800	1,134,800
range, Town of	20,879,700	69,919,000	90,798,700	23,654	3,539,800	3,000	5,699,800	777,300	10,019,900
als	\$406,065,250	\$1,281,849,430	\$1,687,914,680	\$14,264,472	\$55,574,200	\$71,000	\$96,716,855	\$104,835,715	\$257,197,770

Amount of Miscellaneous Revenues (including Surplus
 Uses Appropriated) for the support of the County
 t \$8,959,137.85

Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$0.786399265

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
le, Town of	\$898,700	\$1,147,200	\$2,045,900	\$63,052,068	8.65	37.47	.....	\$96,281,348	\$159,333,416
eld, Town of	†192,000								
ld, Town of	1,176,700	1,967,400	3,336,100	134,337,096	6.09	53.73	.....	107,550,580	241,887,676
l, Bor. of	157,800	260,000	417,800	14,607,153	9.76	35.22	.....	24,681,143	39,288,296
	†8,200								
l, Twp. of	91,400	140,300	239,900	15,320,400	6.38	35.95	.....	23,624,562	38,944,962
Grove, Twp. of	280,500	690,700	971,200	26,190,993	8.26	39.82	.....	38,849,046	65,040,039
	†135,000								
range, City of	2,227,800	1,887,700	4,250,500	150,838,522	8.77	44.58	.....	173,555,972	324,394,494
ells, Bor. of	58,500	94,900	153,400	8,368,812	9.66	32.14	.....	16,661,594	25,030,406
idge, Bor. of	225,400	420,200	645,600	18,025,685	9.89	33.00	.....	34,019,555	52,045,240
on, Town of	1,976,300	1,450,900	3,427,200	105,560,311	8.40	40.46	.....	141,369,386	246,929,697
ton, Twp. of	610,900	1,378,600	1,988,600	75,274,080	6.46	46.65	.....	84,846,719	160,120,799
	†68,900								
ood, Twp. of	827,000	924,850	1,820,750	65,604,967	7.85	40.14	.....	92,790,381	158,395,348
	†29,800								
rn, Twp. of	547,400	837,280	1,414,480	75,000,209	7.42	30.55	.....	151,298,473	226,298,682
air, Town of	873,700	1,452,500	2,326,200	99,026,330	8.86	39.27	.....	141,795,503	240,821,833
x, City of	3,195,700	3,994,500	7,190,200	743,314,446	10.11	48.91	.....	623,189,364	1,366,503,810
Caldwell, Bor. of	99,300	182,700	282,000	11,681,100	8.37	36.88	.....	19,230,720	30,911,820
, Town of	856,400	1,288,400	2,144,800	63,258,908	7.37	37.81	.....	95,760,017	159,018,925
	†40,000								
, City of	485,900	677,600	1,203,500	59,076,736	8.77	48.19	.....	56,922,192	115,998,928
nd, Bor. of	77,600	155,500	233,100	6,110,646	11.46	26.22	.....	15,932,203	22,042,849
Orange, Village of	328,100	572,800	900,900	41,506,986	9.39	33.28	.....	78,006,065	119,513,001
, Bor. of	386,100	671,000	1,057,100	26,130,440	9.74	30.33	.....	56,350,006	82,480,446
Caldwell, Bor. of	235,500	446,200	681,700	19,517,900	9.31	34.06	.....	36,909,363	56,427,263
Orange, Town of	944,300	1,571,700	2,516,000	98,326,254	8.43	38.56	.....	144,675,107	243,001,361
Totals	\$17,034,000	\$22,212,930	\$39,246,930	\$1,920,129,992	.....	.....	.....	\$2,254,299,299	\$4,174,429,291

Personages.

* One-half Cedar Grove's County Tax Rebated
Pursuant to Sec. 54:4-5 of the Revised Statutes.. 32,520,020

\$4,141,909,271

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
1,252,996.81			\$2,079.98		\$1,250,916.83	\$2,231,509.00			\$1,968,284.72	\$5,450,710.55
1,902,202.91			8,506.78		1,893,696.13	3,386,999.24		\$470,135.25	2,421,516.04	8,172,346.66
308,962.87			275.99		308,686.88	734,056.33			382,072.12	1,424,815.33
306,262.90			401.45		305,861.45	250,327.50	\$305,044.68		116,088.68	977,322.31
*511,474.40			1,224.96		*510,249.44	1,461,657.28			446,293.36	*2,162,462.88
2,551,035.92			33,782.54	\$815.48	2,518,068.86	4,304,080.00		523,494.00	5,877,335.95	13,222,978.81
196,838.93			31.95		196,806.98	249,553.00	231,907.55		129,661.97	807,929.50
409,283.39			146.73		409,136.66	891,304.07			480,612.60	1,781,053.33
941,853.32			63,658.10	1,336.00	1,879,531.22	3,343,994.50		325,059.73	3,312,386.39	8,860,971.84
259,188.79			7,060.79		1,252,128.00	2,800,432.00			806,266.09	4,858,826.09
2,455,619.85			10,517.07		1,235,102.18	2,399,720.94			1,511,663.70	5,146,486.82
779,611.17			14,367.44	183.80	1,765,427.53	2,464,717.24			1,334,156.26	5,564,301.03
593,821.13			2,265.45	1,197.69	1,892,753.37	3,641,621.91		375,158.05	2,861,080.62	8,770,613.95
746,175.92			414,053.53	26,723.07	10,358,845.46	25,036,466.00		1,468,004.25	38,260,264.02	75,123,579.73
243,090.33			278.24		242,812.09	298,544.25	365,435.08		69,805.05	976,656.47
250,523.66			1,724.25		1,248,799.41	2,100,581.45			1,306,876.16	4,656,257.02
912,214.72			2,124.88	753.29	910,843.13	1,882,533.75		75,134.75	2,309,088.21	5,177,599.84
173,344.80			134.46		173,210.34	235,601.83	251,565.62		39,292.81	699,670.60
939,849.36			1,048.00	629.91	939,431.27	1,825,002.47			1,131,164.03	3,895,597.77
648,625.62			1,034.13		647,591.49	1,307,416.00			588,895.96	2,543,903.45
443,743.58			134.04		443,608.94	999,858.66			372,082.41	1,815,550.01
910,960.92			12,176.45		1,898,784.47	3,965,461.69			2,419,011.12	8,283,257.28
827,681.30			\$577,028.41	\$31,639.24	\$32,282,292.13	\$65,811,439.11	\$1,153,952.93	\$3,236,986.03	\$68,143,958.27	\$170,372,891.27
*255,737.20					*255,737.20					
571,944.10					\$32,026,554.93					

half of Cedar Grove's County Tax Rebated.

Abstract of Ratables and Exemptions in the County of Essex for the Year 1961—(Continued)

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1961—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Leville, Town of	\$8,995.81	.....	\$8,138,400	\$400,000.00	\$399,397.00	\$80,000.00	\$879,397.00
omfield, Town of	12,582.75	.....	13,571,900	763,950.00	932,117.43	100,000.00	1,796,067.43
dwell, Bor. of	6,556.12	.....	4,359,600	85,000.00	234,500.00	47,000.00	366,500.00
dwell, Twp. of	252.50	.....	402,100	91,000.00	82,635.00	23,365.00	197,000.00
lar Grove, Twp. of	3,098.14	.....	12,620,000	50,000.00	205,964.00	35,000.00	350,964.00
st Orange, City of	22,890.15	.....	30,254,400	300,000.00	1,190,032.38	200,000.00	1,690,032.38
ex Fells, Bor. of .....	.....	.....	1,123,900	100,000.00	84,350.13	12,000.00	196,350.13
n Ridge, Bor. of	3,476.60	.....	3,520,510	100,000.00	121,550.00	17,000.00	238,550.00
ington, Town of	22,466.27	.....	11,098,600	600,000.00	1,731,583.50	180,000.00	2,511,583.50
ington, Twp. of	2,818.30	.....	6,630,750	450,000.00	444,275.00	150,000.00	1,044,275.00
plewood, Twp. of	11,049.05	.....	8,619,400	290,000.00	295,247.00	70,000.00	655,247.00
lburn, Twp. of	7,109.84	.....	5,918,200	520,000.00	511,365.00	112,000.00	1,143,365.00
ntclair, Town of	22,944.41	.....	15,419,800	550,194.84	1,145,818.85	275,000.00	1,971,013.49
wark, City of	291,737.02	.....	268,001,900	5,995,000.00	15,396,359.00	3,250,000.00	24,641,359.00
th Caldwell, Bor. of .....	.....	.....	6,229,507	75,000.00	78,922.93	11,500.00	165,422.93
ley, Town of	8,030.33	.....	6,138,200	200,000.00	520,923.81	80,000.00	800,923.81
nge, City of	11,428.53	.....	13,694,800	181,404.00	695,759.71	120,000.00	997,163.71
eland, Bor. of .....	.....	.....	266,600	23,500.00	123,113.00	10,000.00	156,613.00
th Orange, Village of	4,528.58	.....	7,154,700	245,000.00	407,553.00	80,000.00	732,553.00
ona, Bor. of	2,758.06	.....	5,924,800	166,000.00	208,761.32	39,000.00	413,761.32
st Caldwell, Bor. of	709.27	.....	5,875,088	131,500.00	152,196.00	47,000.00	330,696.00
st Orange, Town of	4,431.81	.....	10,296,800	260,000.00	710,500.00	225,100.00	1,195,600.00
Totals	\$450,863.54	.....	\$445,259,955	\$11,577,548.04	\$25,732,924.06	\$5,163,965.00	\$42,474,437.70

County Taxes Appropriated \$32,477,418.47
Bank Stock Taxes Due County 450,863.54

County Taxes Apportioned (12 A III) \$32,026,554.93
Payments (Net Total 12 A IIb) ± 545,389.17

County Taxes Apportioned (Including Adjustments—
al 12 A I) \$32,571,944.10

et Overpayments are added to the Net Taxes Apportioned and Net
payments are deducted.

***Bank Stock Tax Due Municipality \$450,863.54
Bank Stock Tax Due County 450,863.54

Total Bank Stock Tax \$901,727.08

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1961

	1	2	3	4	5				
					Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a)	(b)	(c)	(d)	(e)
TAXING DISTRICT					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Abington Bor.	\$728,800	\$3,425,950	\$4,154,250	\$5,611	\$210,800	\$2,675	\$49,425	\$124,500	\$387,400
Abington Twp.	1,883,920	7,620,450	9,504,370	165	916,000	54,900	71,300	423,700	1,465,900
Abington Twp.	542,700	1,856,500	2,399,200	320	178,900	73,700	65,300	19,745	337,645
Abington Twp.	2,102,700	5,276,500	7,379,200	119	152,500	32,400	49,600	233,700	468,200
Abington Twp.	1,958,725	5,983,600	7,942,325	638	352,050	17,450	18,200	332,580	720,280
Abington Twp.	1,461,400	5,885,175	7,346,575	21,017	544,700	.....	241,200	649,615	1,435,515
Abington Twp.	819,575	16,712,900	17,532,475	8,224	226,300	3,600	1,391,400	1,515,322	3,136,622
Abington Twp.	462,850	1,197,125	1,659,975	319	128,600	35,600	47,100	56,985	268,285
Abington Twp.	708,946	676,925	1,385,871	59	101,850	33,300	3,900	143,238	282,288
Abington Twp.	1,080,325	4,125,475	5,205,800	1,879	225,900	11,500	26,070	104,230	367,750
Abington Twp.	2,628,600	8,095,300	10,723,900	3,338	516,100	13,200	103,500	729,835	1,362,635
Abington Twp.	132,079	1,472,032	1,604,111	.....	128,950	.....	27,715	.....	156,665
Abington Twp.	274,300	1,313,970	1,588,270	1,664	77,300	900	800	19,350	98,350
Abington Twp.	931,450	5,203,300	6,134,750	1,600	586,400	.....	.....	340,265	926,665
Abington Twp.	1,413,140	6,700,275	8,113,415	4,726	698,950	.....	480,250	5,690	1,184,890
Abington Twp.	249,695	240,875	490,570	12	38,750	43,150	2,600	6,235	90,735
Abington Twp.	206,000	1,608,200	1,814,200	3,945	190,250	8,600	226,900	299,325	725,075
Abington Twp.	1,346,250	3,563,550	4,909,800	.....	283,100	37,170	72,000	1,600	393,870
Abington Twp.	470,025	1,850,250	2,320,275	3,084	201,850	500	17,700	28,500	248,550
Abington Twp.	3,258,414	14,756,229	18,014,643	.....	510,000	6,850	592,300	654,135	1,763,085
Abington Twp.	806,175	2,729,200	3,535,375	15,746	278,750	.....	99,350	160,325	538,425
Abington Twp.	1,922,910	9,246,213	11,169,123	17,770	749,335	.....	311,745	1,351,545	2,412,625
Abington Twp.	352,600	1,639,300	1,991,900	1,595	117,225	.....	41,600	136,265	295,090
Abington Twp.	474,950	930,900	1,405,850	483	97,400	89,400	209,000	94,030	489,880
Totals	\$26,216,029	\$112,110,194	\$138,326,223	\$92,814	\$7,511,960	\$464,695	\$4,148,955	\$7,430,815	\$19,556,425

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
A Bor.	\$110,700	\$214,650	\$325,350	\$4,221,911	\$10.54	32.21	.....	\$8,743,142	\$12,965,053
rd Twp.	458,090	988,500	1,446,500	9,523,935	14.06	15.43	.....	52,092,324	61,616,259
reenwich Twp.	65,100	75,000	140,100	2,597,065	8.76	25.35	.....	7,065,099	9,662,164
wp.	56,500	66,600	123,100	7,724,418	3.16	99.07	.....	69,270	7,793,689
ln Twp.	185,300	251,525	436,825	8,226,418	7.76	37.08	.....	13,477,105	21,703,523
ro Bor.	252,900	454,100	707,000	8,096,107	10.58	19.64	.....	30,069,611	38,155,718
rich Twp.	110,000	176,250	286,250	20,391,071	5.52	16.35	.....	89,699,787	110,090,858
n Twp.	61,500	66,900	128,400	1,800,179	15.84	18.68	.....	7,226,400	9,026,579
o Twp.	46,750	53,900	100,650	1,567,568	11.60	17.28	.....	6,634,215	8,201,783
a Twp. ....	.....	484,100	484,100	5,091,329	16.92	20.79	.....	19,834,123	24,925,452
e Twp.	256,500	384,600	641,100	11,448,773	8.04	33.52	.....	21,268,641	32,717,414
al Park Bor.	83,900	176,946	260,846	1,499,930	12.72	20.46	.....	6,236,118	7,738,048
ld Bor.	38,200	49,306	87,506	1,600,778	7.08	35.99	.....	2,824,816	4,425,594
oro Bor.	205,600	301,900	507,500	6,555,515	11.54	27.04	.....	16,552,034	23,108,449
n Bor.	225,900	426,845	652,745	8,650,286	10.32	25.08	.....	24,236,724	32,887,010
rlison Twp.	20,700	18,250	38,950	542,367	15.26	13.37	.....	3,178,614	3,720,981
sbore Bor.	63,300	61,250	124,550	2,418,670	8.42	24.18	.....	5,688,694	8,107,364
ngton Twp.	137,200	228,300	365,500	4,938,170	9.92	19.50	.....	20,268,661	25,206,831
ah Bor.	63,600	97,000	160,600	2,411,309	9.84	23.44	.....	7,578,509	9,989,818
Deptford Twp.	255,000	586,050	841,050	18,936,678	8.04	20.90	.....	68,179,821	87,116,499
lle Bor.	143,600	204,400	348,000	3,741,546	9.78	24.26	.....	11,037,481	14,779,027
ury City	251,000	481,400	732,400	12,867,118	10.68	20.55	.....	43,181,840	56,048,958
ury Heights Bor.	48,000	90,350	138,350	2,150,235	8.74	24.05	.....	6,290,428	8,440,663
rich Twp.	32,100	33,000	65,100	1,831,113	8.08	19.54	.....	5,788,878	7,619,991
Totals	\$3,171,350	\$5,971,122	\$9,142,472	\$148,832,490	.....	.....	.....	\$477,213,235	\$626,045,725

GLoucester County

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1961—(Continued)

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GLoucester County

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for					Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net (Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	Net County Taxes Apportioned						
\$43,956.36			\$34.49		\$43,921.87		\$316,103.55			\$84,469.39	\$444,404.81
208,902.08			33.00		208,869.08		1,130,568.55				1,338,800.64
32,758.34					32,758.34		151,781.00			42,665.14	227,204.48
26,423.51			420.09		26,003.42		72,011.50	*\$107,843.87		37,886.40	243,745.19
73,583.03			840.00		72,743.03		214,417.00	*285,482.63		64,827.62	637,470.23
129,362.10			1,039.97		128,322.13		662,167.10			65,643.34	856,132.57
373,249.04					373,249.04		455,590.50			294,056.69	1,122,896.23
30,603.47			42.64		30,560.83		79,620.00	\$168,019.47		6,678.69	284,878.99
27,807.10					27,807.10		141,902.00			12,000.00	181,709.10
84,506.57			264.11		84,242.46		274,399.00	\$451,073.53		50,655.88	860,370.87
110,924.23			11.75		110,912.48		697,500.00			111,892.09	920,304.57
26,223.09			3.98		26,224.11		110,773.00			53,607.62	190,604.73
15,004.41			17.01		14,987.40		81,672.75			16,520.49	113,180.64
78,346.25			787.17		77,559.08		412,130.20			266,331.33	756,020.61
111,499.22			93.74		111,405.48		546,115.00			234,810.74	892,331.22
12,615.51					12,615.51		59,661.00			10,394.83	82,671.34
27,486.99			25.15		27,461.84		105,906.89			70,170.81	203,539.54
85,460.55			503.10		84,957.45		404,165.12				489,122.57
33,869.21			201.00		33,668.21		149,226.50			54,093.15	236,987.86
295,357.41			980.58		294,376.83		1,088,135.00			136,336.28	1,518,848.11
50,106.41			24.13		50,082.28		220,093.00			95,641.59	365,816.87
190,026.86			206.88		189,819.98		831,479.00		\$23,884.50	328,651.72	1,373,835.20
23,616.99			52.46		23,564.53		137,931.75			21,084.30	187,580.58
25,834.61					25,834.61		106,438.05			15,563.61	147,836.27
2,122,528.34			\$5,581.25		\$2,116,947.09		\$8,449,787.46	\$1,012,419.50	\$23,884.50	\$2,073,981.71	\$13,676,383.27

nal Rates in the following Districts

Valuation Appropriation Rate

n Township for Garbage Removal	\$547,710	\$1,725	\$.32
n Township for Fire	547,710	1,800	.33
ownship for Fire	484,725	735	.16

k Stock deducted from Total Tax Levy.

thern Regional High School—Elk Township, Franklin Township.

review Regional High School—Harrison Township, Mantua Township.

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

\$811,793.07

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

\$0.339037270

Abstract of Ratables and Exemptions in the County of Gloucester for the Year 1961 (Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
on Bor.	\$1,948.41	.....	\$790,875	\$50,200.00	\$58,289.00	\$32,000.00	\$140,489.00
ord Twp.	636.99	.....	3,326,500	229,399.23	199,000.00	86,000.00	514,399.23
Greenwich Twp. ....	.....	437	366,600	26,000.00	32,457.00	15,000.00	73,457.00
Twp. ....	.....	.....	535,700	10,000.00	25,750.00	35,000.00	70,750.00
lin Twp. ....	.....	.....	1,312,400	50,000.00	115,080.00	105,000.00	270,080.00
boro Bor.	2,348.11	.....	1,314,125	98,658.80	331,094.00	57,500.00	487,252.80
owich Twp.	277.09	.....	504,700	50,000.00	113,650.00	9,000.00	172,650.00
ison Twp.	1,178.37	.....	837,000	10,000.00	44,851.00	60,000.00	114,851.00
n Twp. ....	.....	.....	129,000	17,873.55	34,990.00	14,000.00	66,863.55
ua Twp.	2,834.12	.....	1,089,900	51,327.50	84,188.00	60,000.00	195,515.50
oe Twp.	1,340.41	1,432	1,185,200	75,000.00	166,099.00	133,000.00	374,099.00
onal Park Bor. ....	.....	.....	1,035,233	29,500.00	32,113.00	18,500.00	80,113.00
eld Bor.	1,044.13	.....	214,994	10,000.00	14,830.00	10,000.00	34,830.00
sboro Bor.	2,355.30	.....	1,017,725	11,500.00	68,512.00	65,000.00	145,012.00
an Bor.	4,550.88	.....	1,480,405	35,000.00	78,561.46	35,000.00	148,561.46
n Harrison Twp. ....	.....	.....	14,475	22,621.04	10,217.00	8,000.00	40,838.04
esboro Bor.	1,897.69	.....	306,250	12,500.00	43,810.00	12,565.24	68,875.24
nington Twp. ....	.....	.....	228,600	100,000.00	94,415.00	37,000.00	231,415.00
onah Bor.	156.85	.....	282,125	25,500.00	23,858.10	5,000.00	54,358.10
Deptford Twp.	138.55	.....	1,140,775	130,000.00	110,118.00	28,000.00	268,118.00
ville Bor.	2,258.41	.....	573,450	58,236.00	98,500.00	17,000.00	173,736.00
bury City	9,459.78	.....	2,114,030	136,334.95	213,240.00	30,000.00	379,574.95
bury Heights Bor.	632.82	.....	138,625	53,300.00	34,432.88	7,500.00	95,232.88
owich Twp. ....	.....	.....	13,650	68,489.56	32,899.00	11,000.00	112,388.56
Totals	\$33,052.91	1,869	\$19,952,337	\$1,361,440.63	\$2,060,954.44	\$891,065.24	\$4,313,460.31

County Taxes Appropriated	\$2,150,000.00
Bank Stock Taxes Due County	33,052.91
County Taxes Apportioned (12 A III)	\$2,116,947.09
Adjustments (Net Total 12 A IIB) ±	5,581.25
County Taxes Apportioned (Including Adjustments— 12 A I)	\$2,122,528.34

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

***Bank Stock Tax Due Municipality	\$33,052.91
Bank Stock Tax Due County	33,052.91
Total Bank Stock Tax	\$66,105.82

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1961

MUNICIPALITY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
ALBANY DISTRICT									
Albany City	\$44,099,000	\$73,789,500	\$117,888,500	\$1,323,084	.....	.....	.....	\$18,939,100	\$18,939,100
Clarkstown Bor.	632,200	1,966,200	2,598,400	.....	.....	.....	\$312,800	1,566,800	1,879,600
Clarkstown Town	1,868,290	3,934,525	5,802,815	.....	.....	.....	815,650	.....	815,650
Clarkstown Town	5,774,750	21,402,650	27,177,400	909,254	.....	.....	6,282,250	8,953,150	15,235,400
Clarkstown City	22,033,500	39,599,300	61,632,800	9,751,370	.....	.....	.....	10,598,500	10,598,500
CLARKSTOWN DISTRICT									
Clarkstown City	111,361,795	235,035,850	346,397,645	86,869,656	.....	.....	.....	61,730,450	61,730,450
Clarkstown Town	12,451,850	60,971,800	73,423,650	2,741,259	.....	.....	7,530,300	10,733,052	18,263,352
Clarkstown Twp.	20,567,450	52,468,900	73,036,350	863,220	.....	.....	.....	5,877,575	5,877,575
Clarkstown Town	7,069,490	8,247,300	15,316,790	825,370	.....	.....	573,865	1,083,510	1,657,375
Clarkstown City	21,535,150	42,299,300	63,834,450	20,879	.....	.....	2,294,900	6,349,200	8,644,100
CLARKSTOWN DISTRICT									
Clarkstown Twp.	7,786,932	11,728,450	19,515,382	16,534,243	.....	.....	.....	1,767,475	1,767,475
Clarkstown New York Town	15,266,800	26,893,000	42,159,800	6,835,096	.....	.....	.....	5,042,575	5,042,575
TOTAL	\$270,447,207	\$578,336,775	\$848,783,982	\$126,673,431	.....	.....	\$17,809,765	\$132,641,387	\$150,451,152

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1961—(Continued)

MUNICIPALITY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Albany City	\$1,239,800	\$1,239,800	\$136,910,884	\$9.271	42.83	.....	\$157,958,990	\$294,269,874
Albany City	21,500	21,500	4,456,500	7.081	50.01	.....	2,597,360	7,053,860
Albany City	73,750	73,750	6,544,715	9.014	46.87	.....	6,577,844	13,122,559
Albany City	132,000	132,000	43,190,054	5.728	48.74	.....	28,582,550	71,772,604
Albany City	264,600	264,600	81,718,070	10.562	65.29	.....	32,765,729	114,483,799
Albany City	3,630,900	3,630,900	491,366,851	9.813	56.11	.....	270,959,264	762,326,115
Albany City	838,100	838,100	83,590,181	6.106	45.86	.....	86,677,419	180,267,580
Albany City	939,950	939,950	78,837,195	9.778	40.72	.....	108,326,002	185,163,197
Albany City	364,500	364,500	17,435,035	17.726	20.15	.....	60,697,056	78,132,091
Albany City	595,350	595,350	71,904,079	11.439	57.20	.....	47,047,209	119,551,378
Albany City	187,000	187,000	37,630,100	7.962	42.01	.....	26,938,752	64,568,852
Albany City	399,075	399,075	53,638,396	11.548	47.13	.....	47,294,475	100,932,871
Albany City	\$8,686,525	\$8,686,525	\$1,117,222,040	.....	.....	.....	\$874,422,740	\$1,991,644,780

HUDSON COUNTY

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$1.221016745

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES										
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I County Taxes apportioned including Total Net Payments	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
593,064.44			\$3,895.81		\$3,589,188.63	\$3,700,990.25		\$199,612.35	\$5,201,947.02	\$12,691,738.25
86,123.81			208.86		85,919.95	96,116.00			133,494.12	315,530.07
160,228.64			48.04		160,180.60	218,333.00		3,313.50	208,096.10	589,923.20
876,355.51			499.96		875,855.55	782,500.00		42,881.00	772,674.27	2,473,910.82
397,866.36			21,017.64		1,376,848.72	2,653,503.63		71,134.00	4,528,964.65	8,630,451.00
308,129.52			119,956.74		9,188,172.78	12,472,926.20		683,745.00	25,870,497.54	48,215,341.52
201,097.34			88,211.10		2,112,886.24	2,216,494.65		333,951.00	1,050,525.13	5,713,857.02
260,873.64			6,660.34		2,254,213.30	2,146,250.50		231,077.00	3,076,550.76	7,708,061.56
954,005.91			†64.46		†258,887.21	534,105.50		117,613.54	436,301.32	†1,346,907.57
459,742.35			26,969.76		1,432,772.59	2,610,713.00		67,759.00	4,113,681.67	8,224,926.26
788,396.50			223.89		788,172.61	938,868.50		30,793.75	1,238,233.40	2,996,068.26
232,407.26			4,457.41		1,227,949.85	1,869,938.00		85,815.75	3,010,397.48	6,194,101.08
318,316.28			\$272,214.01		\$23,351,048.08	\$30,240,739.23		\$1,867,695.89	\$49,641,363.46	\$105,100,846.61
695,054.24										
623,262.04										

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

\$7,528,680.17

* Rebate Pursuant to R. S. 54:4-5.

† Credits Pursuant to R. S. 54:4-5 Reflected.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1961—(Concluded)

TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
ne City	\$14,760.51	.....	\$86,193,500	\$900,000.00	\$1,029,748.50	\$300,000.00	\$2,229,748.50
Newark Bor.	875.67	.....	164,500	26,000.00	42,700.00	12,000.00	80,700.00
enberg Town	3,617.23	.....	2,022,950	56,000.00	86,300.00	25,000.00	167,300.00
son Town	5,526.73	.....	3,721,600	105,000.00	1,294,918.00	45,000.00	1,444,918.00
ken City	11,812.08	.....	49,911,000	700,000.00	924,068.02	325,000.00	1,949,068.02
ey City	80,612.05	.....	186,846,751	3,900,000.00	10,913,906.20	1,700,000.00	16,513,906.20
ny Town	6,902.78	.....	10,884,100	1,000,000.00	2,256,067.02	75,000.00	3,331,067.02
h Bergen Twp.	6,594.27	.....	12,649,000	975,000.00	653,727.50	225,000.00	1,853,727.50
ucus Town	414.32	.....	8,178,500	49,000.00	216,929.00	31,600.00	297,529.00
on City	28,788.93	.....	13,415,600	361,708.35	800,417.00	300,000.00	1,462,125.35
shawken Twp.	1,318.12	.....	11,769,062	238,326.08	161,308.00	19,000.00	418,634.08
st New York Town	5,670.22	.....	11,867,100	125,000.00	475,352.94	220,000.00	820,352.94
Totals	\$166,892.91	.....	\$377,621,663	\$8,436,034.43	\$18,855,442.18	\$3,277,600.00	\$30,569,076.61

County Taxes Appropriated	\$23,517,940.94
Bank Stock Taxes Due County	166,892.91
County Taxes Apportioned (12 A III)	23,351,048.03
Payments (Net Total 12 A IIb) ±	+272,214.01
County Taxes Apportioned (Including Adjustments— 12 A I)	\$23,623,262.04

Overpayments are added to the Net Taxes Apportioned and Net
payments are deducted.

***Bank Stock Tax Due Municipality	\$166,892.91
Bank Stock Tax Due County	166,892.91
Total Bank Stock Tax	\$333,785.82

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Adria Twp.	\$789,475	\$1,293,825	\$2,083,300	\$29	\$99,900	\$32,050	\$32,075	\$17,500	\$181,525
Bethlehem Twp.	382,820	1,158,763	1,541,583	4,555	111,950	89,400	48,900	36,410	286,660
Calvin Borough	82,075	532,750	614,825	7,076	85,500	16,950	24,500	24,700	151,650
Clinton Twp.	92,985	473,325	566,310	1,632	63,850	1,000	33,150	37,975	135,975
Clinton, Town of	216,625	1,158,195	1,374,820	4,301	82,875	3,400	133,830	63,330	283,435
Franklin Twp.	521,600	2,548,843	3,070,443	7,655	185,250	76,200	28,800	120,285	410,535
Green Twp.	669,875	1,762,558	2,432,433	281	160,200	119,150	35,250	211,190	525,790
Hamwell Twp.	504,050	1,601,593	2,105,643	900	115,600	140,200	9,300	21,360	286,460
Hopewell Twp.	567,375	3,127,975	3,695,350	7,381	120,275	2,700	289,600	270,915	683,490
Irvington Twp.	362,400	1,027,950	1,390,350	4,336	114,300	88,800	18,150	40,500	261,750
Lebanon Twp.	131,150	839,700	970,850	1,998	96,100	.....	129,900	.....	226,000
Madison Twp.	42,050	284,125	326,175	430	47,100	5,025	5,975	14,965	73,065
Monmouth Twp.	85,165	484,052	569,217	6,342	78,830	3,750	47,035	11,805	141,420
Northampton Twp.	196,855	1,658,565	1,854,950	15,179	180,200	3,450	51,000	343,440	578,090
Northampton Twp.	327,000	2,227,900	2,554,900	7,746	154,000	54,200	74,400	301,150	583,750
Perkasie Twp.	407,250	1,178,350	1,585,600	269	115,800	83,000	11,500	79,075	289,375
Perkasie, City of	559,876	2,157,775	2,717,651	38,466	269,370	300	444,440	8,225	717,335
Perkasie Twp.	55,700	548,400	604,100	2,883	67,750	4,600	38,050	52,000	162,400
Perkasie Twp.	337,725	1,393,549	1,731,274	117	185,575	33,950	11,875	124,862	356,262
Perkasie Twp.	218,075	2,039,340	2,257,415	4,010	96,100	1,350	118,825	923,435	1,139,710
Perkasie Twp.	1,168,450	4,930,598	6,099,048	4,913	141,300	151,250	436,400	1,071,086	1,800,036
Perkasie Twp.	1,131,050	3,797,616	4,928,666	11,417	481,500	88,900	52,100	249,165	871,665
Perkasie Twp.	37,100	260,550	297,650	1,832	44,100	600	21,000	13,890	79,590
Perkasie Twp.	503,795	1,700,310	2,204,105	.....	117,450	77,500	65,725	86,820	347,495
Perkasie Twp.	256,600	899,100	1,155,700	3,412	119,900	56,380	161,221	1,000	338,501
Perkasie Twp.	305,117	1,637,228	1,942,345	33	102,550	45,500	12,140	30,640	190,830
TOTALS	\$9,951,768	\$40,722,935	\$50,674,703	\$137,223	\$3,437,325	\$1,179,605	\$2,335,141	\$4,150,723	\$11,102,794

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1961—(Continued)

	6 Deductions			7 NET VALUATION TAXABLE, including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
ALXING DISTRICT									
Aria Twp.	\$49,600	\$49,500	\$99,100	\$2,165,754	\$10.63	20.00	.....	\$8,333,200	\$10,498,954
em Twp.	37,800	33,000	70,800	1,762,028	9.93	16.50	.....	7,800,714	9,562,742
bury Bor.	23,600	45,200	68,800	704,751	10.88	23.29	.....	2,025,041	2,729,792
Bor.	25,600	28,200	53,800	650,117	13.13	16.89	.....	2,786,620	3,436,737
Town of	38,100	43,900	82,000	1,580,556	13.05	20.90	.....	5,203,266	6,783,822
Twp.	77,800	120,900	198,700	3,289,933	14.60	13.62	.....	19,473,191	22,763,124
re Twp.	80,200	74,000	154,200	2,804,304	11.05	13.92	.....	15,041,942	17,846,246
mwell Twp.	54,100	51,800	105,900	2,287,103	13.42	14.21	.....	12,712,303	14,999,496
gton Bor. ....	.....	96,300	96,300	4,289,921	11.29	20.50	.....	14,330,747	18,620,668
in Twp.	55,300	79,500	134,800	1,521,636	14.96	13.48	.....	8,923,819	10,445,455
Town Bor.	33,200	48,400	81,600	1,117,248	15.49	18.50	.....	4,276,987	5,394,235
ardner Bor.	23,400	29,950	53,350	346,320	15.23	19.79	.....	1,322,005	1,668,325
on Bor.	30,800	48,335	79,135	637,844	14.90	17.64	.....	2,657,636	3,295,480
Bridge Bor.	69,100	78,075	147,175	2,301,044	11.79	19.80	.....	7,513,484	9,814,528
d Twp.	73,800	104,800	178,600	2,967,796	2.83	13.36	.....	16,568,602	19,536,398
ood Twp.	54,100	62,400	116,500	1,758,744	14.09	14.72	.....	9,186,139	10,944,883
rtville, City of	128,300	155,050	283,350	3,190,102	13.20	36.12	.....	4,806,299	7,996,401
on Bor.	24,900	24,350	49,250	720,133	12.53	14.80	.....	3,477,656	4,197,789
on Twp.	81,300	90,100	171,400	1,916,253	15.78	11.60	.....	13,193,501	15,109,754
l Twp.	32,900	42,500	75,400	3,325,735	7.75	21.54	.....	8,222,691	11,548,426
on Twp. ....	.....	153,830	153,830	7,750,167	8.91	20.50	.....	23,652,405	31,402,572
gton Twp.	166,200	267,650	433,850	5,377,898	15.48	14.33	.....	29,465,374	34,843,272
on Bor.	17,400	25,650	43,050	336,022	15.73	18.12	.....	1,345,010	1,681,032
bury Twp.	48,900	92,025	140,925	2,410,675	16.55	11.85	.....	16,395,937	18,806,612
Twp.	35,900	42,500	78,400	1,418,213	13.20	14.63	.....	6,743,821	8,163,034
Amwell Twp.	48,800	62,400	111,200	2,022,008	14.44	12.77	.....	13,267,874	15,289,882
Totals	\$1,311,100	\$1,950,315	\$3,261,415	\$58,653,305	.....	.....	.....	\$258,726,354	\$317,379,659

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

\$524,980.00

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

\$0.363963964

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B		Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I County Taxes Apportioned Including Total Net Adjustments	II—Adjustments Resulting from				III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$38,212.41			\$4.27		\$38,208.14	\$1,452.56	\$85,672.50	\$70,909.10		\$33,905.12	\$230,147.42
34,804.94			20.96		34,783.98	1,323.03	65,000.00	60,382.44		13,375.58	174,865.03
9,935.46			8.58		9,926.88	377.67	48,481.00			17,882.64	76,668.19
12,508.48			6.69		12,501.79	475.48	37,733.00	21,701.47		12,908.11	85,319.85
24,690.67			17.35		24,673.32	938.56	69,513.00	42,829.45		68,296.15	206,250.48
82,849.57			119.60		82,729.97	3,149.34	180,804.38	143,604.90		69,958.23	480,246.82
64,953.90			547.76		64,406.14	2,469.07	99,272.00	118,365.72		25,199.28	309,712.21
54,592.76			145.18		54,447.58	2,075.22	121,084.00	75,777.57		53,341.89	306,726.26
67,772.52			1,093.17		66,679.35		190,264.19	101,910.09		125,284.70	484,138.33
38,017.69			74.48		37,943.21	1,445.16	87,315.00	65,861.97		35,026.59	227,591.93
19,633.07			39.37		19,593.70	746.31	66,440.00	54,897.48		31,279.16	172,956.65
6,072.16			28.98		6,043.12	230.82	24,351.00	10,488.90		11,623.91	52,737.75
11,994.36					11,994.36	455.94	33,861.00	20,820.92		27,904.65	95,036.87
35,721.35			107.11		35,614.24	1,357.86	173,689.75			60,525.46	271,187.31
71,105.45					71,105.45	2,702.91	10,000.00				83,808.36
39,835.43			54.73		39,780.70	1,514.25	103,269.75	75,114.62		28,027.21	247,706.53
29,104.02			14.48		29,089.54		76,024.00	209,206.98		106,542.54	420,863.06
15,278.44			14.40		15,264.04	580.78	40,241.29	26,496.08		7,608.34	90,190.53
54,994.06			104.98		54,889.08	2,090.47	141,737.00	95,277.18		8,242.94	302,236.67
42,032.11			92.29		41,939.82		102,083.00	60,346.12		53,078.96	257,447.90
114,294.05			234.93		114,059.12	4,344.63	325,328.32	172,335.78		74,033.31	690,101.16
126,816.95			606.33		126,210.62	4,820.65	378,519.54	237,170.09		85,602.58	832,323.43
6,118.35					6,118.35	232.55	12,308.00	24,997.30		9,181.17	52,837.40
68,449.29			99.67		68,349.62	2,601.94	145,554.18	118,643.08		63,672.61	398,821.43
29,710.50			67.68		29,642.82	1,129.38	83,970.00	51,453.69		21,000.00	187,195.89
55,649.66			122.34		55,527.32	2,115.39	62,227.50	143,084.95		28,892.77	291,847.93
1,155,147.59			\$3,625.33		\$1,151,522.26	\$38,630.00	\$2,764,743.40	\$2,001,675.88		\$1,072,393.90	\$7,028,965.44

County Taxes Appropriated \$1,173,622.51
 Bank Stock Taxes Due County 22,100.25

County Taxes Apportioned (12 A. III) \$1,151,522.26
 Adjustments (Net Total 12 A. IIb) ± 3,625.33

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A. I) \$1,155,147.59

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

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1961—(Concluded)

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TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Andria Twp.		301	\$445,100		\$34,612.00	\$24,000.00	\$58,612.00
Lehem Twp.		204	34,500	\$17,000.00	26,885.00	12,000.00	55,885.00
msbury Bor.	\$756.36		83,900	8,500.00	4,482.00	1,500.00	14,482.00
fon Bor.	1,309.24		47,650	5,000.00	5,780.00	12,000.00	22,780.00
ton, Town of	3,992.73		193,100	7,000.00	18,207.00	12,500.00	37,707.00
ton Twp.			3,307,700	45,000.00	46,500.00	25,000.00	116,500.00
ware Twp.			696,850	38,000.00	33,004.00	25,000.00	96,004.00
t Amwell Twp.			261,800	20,000.00	26,212.00	29,000.00	75,212.00
nington Bor.	7,990.86		1,133,900	30,000.00	54,543.00	25,000.00	109,543.00
nklin Twp.			160,000	10,000.00	23,935.00	22,600.00	56,535.00
nchtown Bor.	1,376.52		331,500	25,000.00	9,408.00	7,500.00	41,908.00
n Gardner Bor.			55,000	2,000.00	7,830.00	2,700.00	12,530.00
npton Bor.		161	123,530	5,100.00	7,987.00	4,000.00	17,087.00
h Bridge Bor.	652.51		142,880	20,000.00	12,907.00	7,000.00	39,907.00
land Twp.			518,400	324,000.00	213,192.00	830.50	538,022.50
gwood Twp.			83,800	12,000.00	32,850.00	34,000.00	78,850.00
ubertville, City of	2,936.52		1,852,650	30,000.00	53,266.26	40,300.00	123,566.26
anon Bor.			91,350	3,500.00	5,910.00	3,800.00	13,210.00
anon Twp.			2,279,172	28,000.00	76,651.00	28,000.00	132,651.00
ford Bor.	2,370.44		157,845	15,000.00	6,552.00	5,000.00	26,552.00
itan Township			2,567,900	40,000.00	86,261.00	35,000.00	161,261.00
ddington Twp.	715.07		179,050	45,000.00	101,567.00	80,000.00	226,567.00
ckton Bor.			54,900	2,500.00	5,880.00	3,400.00	11,780.00
yksbury Twp.			636,700	6,000.00	48,110.00	43,000.00	97,110.00
on Twp.			1,893,400	17,326.35	37,834.00	16,000.00	71,160.35
st Amwell Twp.			353,450	30,000.00	29,313.00	17,000.00	76,313.00
Totals	\$22,100.25	666	\$17,686,077	\$785,926.35	\$1,009,678.26	\$516,130.50	\$2,311,735.11

Bank Stock Tax Due Municipality \$22,100.25
Bank Stock Tax Due County 22,100.25
Total Bank Stock Tax \$44,200.50

TOTAL BUDGETS—Regional, Consolidated and Joint School Districts
Delaware Valley Regional High School \$387,939.00
Hunterdon Central High School 705,559.25
North Hunterdon Regional High School 657,560.08
South Hunterdon Regional High School 377,289.23
Flemington-Raritan School 515,592.51

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 64:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Windsor Twp.	\$797,215	\$3,092,935	\$3,890,150	\$12	\$93,100	\$62,500	\$193,500	\$161,150	\$510,250
Windsor Twp.	7,829,770	25,352,675	33,182,445	*110,068	1,949,400	8,550	3,241,189	4,096,061	9,295,200
Windsor Twp.	10,169,540	61,347,900	71,517,440	116,487	3,702,300	27,200	3,001,000	3,499,350	10,229,850
Windsor Twp.	771,600	4,163,950	4,935,550	16,717	191,900	.....	478,085	.....	669,985
Windsor Twp.	243,637	1,556,183	1,799,820	20,996	63,500	2,500	72,800	170,975	309,775
Windsor Twp.	2,390,290	6,203,600	8,593,890	2,080	605,900	105,600	814,950	.....	1,526,450
Windsor Twp.	5,013,370	19,497,750	24,511,120	4,561	991,375	33,800	1,231,830	1,616,150	3,873,155
Windsor Twp.	444,240	1,956,435	2,400,675	16,115	159,400	200	45,600	92,235	297,435
Windsor Twp.	5,553,250	16,608,250	22,161,500	44,215	1,351,129	.....	508,926	1,080,100	2,935,155
Windsor Twp.	21,834,601	67,413,700	89,248,301	41,477	1,527,000	5,900	1,735,500	1,156,980	4,425,380
Windsor Twp.	926,410	1,792,775	2,719,185	2,190	136,395	152,690	71,750	71,270	432,105
Windsor Twp.	2,780,500	8,985,865	11,766,365	*318,294	317,100	113,300	113,655	1,314,242	1,858,297
Windsor Twp.	35,107,675	128,968,025	164,075,700	*1,900,203	7,382,350	.....	14,143,800	16,781,525	38,307,675
als	\$93,862,098	\$346,940,043	\$440,802,141	\$2,593,415	\$18,470,849	\$512,240	\$25,647,585	\$30,040,038	\$74,670,712

Amount of Miscellaneous Revenues (including Surplus
 dues Appropriated) for the support of the County
 of Mercer

\$1,608,000.00

Rate of \$100.00 to be applied to Col. 11 for apportionment of
 of Taxes

\$0.5875094458

ary valuations (to adjust for final valuations in 1962).

Total County Library Taxes Appropriated (including
 Adjustments)

\$80,028.18

Less Total Adjustments

1,028.18

\$79,000.00

County Library Apportioned Rate Per \$100.00 Assessed
 Valuation (Applied to Col. 11)

\$0.0227719637

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Andros Twp.	\$34,800	\$57,200	\$92,000	\$4,308,412	\$8.17	30.00	.....	\$9,077,017	\$13,385,429
Twp.	649,800	1,453,655	2,103,455	40,484,258	8.23	25.00	.....	99,547,335	140,031,593
on Twp.	1,850,300	3,557,560	5,407,860	76,455,917	9.71	26.00	.....	208,549,637	280,005,554
own Bor.	93,700	130,600	224,300	5,397,952	10.25	30.00	.....	11,516,283	16,914,235
ell Bor.	51,500	60,075	111,575	2,019,016	12.29	19.66	.....	7,354,910	9,373,926
ell Twp.	191,200	355,800	547,000	9,575,420	13.80	20.00	.....	34,375,560	43,950,980
ce Twp.	353,300	619,350	972,650	27,416,186	7.90	30.00	.....	57,192,613	84,608,799
ngton Bor.	54,200	106,500	160,700	2,553,525	14.97	20.00	.....	9,602,700	12,156,225
on Bor.	238,100	157,000	395,100	24,745,770	6.37	33.33	.....	44,323,000	69,068,770
on Twp.	266,400	407,500	673,900	93,041,258	2.47	100.00	.....	.....	93,041,258
ngton Twp.	36,800	65,500	102,300	3,051,180	8.91	24.57	.....	8,347,909	11,399,089
Andros Twp.	104,200	150,800	255,000	13,687,956	5.60	30.00	.....	27,454,852	41,142,803
Trenton	3,119,375	3,033,800	6,153,175	198,130,403	8.92	41.48	.....	231,478,061	429,608,464
Totals	\$7,043,675	\$10,155,340	\$17,199,015	\$500,867,253	.....	.....	.....	\$743,819,877	\$1,244,687,130

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES												
Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B		Section C—Local Taxes to Be Raised for				Section D
I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy	
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment								
\$78,640.66			\$130.58		\$78,510.08	\$3,044.13		*\$270,445.49			\$351,999.70	
822,698.83			9,982.93		812,715.90	31,573.82	\$1,800,171.75			\$685,465.18	3,329,926.65	
1,645,059.08			13,986.81		1,631,072.27		4,004,367.00			1,788,954.81	7,424,394.08	
99,372.73			1,360.03		98,012.70	3,808.90		*\$37,498.76		113,783.62	553,103.98	
55,072.70			6.60		55,066.10		169,748.50			23,273.02	248,087.62	
258,216.16			1,536.51		256,679.65	9,960.14		†\$56,637.08		97,696.71	1,320,973.53	
497,064.69			19,741.23		477,343.46	18,659.14	1,219,296.50			449,944.18	2,165,243.28	
71,418.97				\$125.58	71,544.55			†\$266,438.42		44,162.90	382,145.87	
405,785.55			6,642.00		399,143.55		724,268.06			451,034.00	1,574,445.61	
546,626.18			19,909.77		526,716.41		1,252,902.75			517,252.59	2,296,871.75	
66,970.73					66,970.73	2,595.80	184,187.75			17,982.00	271,736.28	
241,717.88			348.28		241,369.60	9,358.07	514,815.00				765,542.67	
2,523,990.30			42,308.10		2,481,682.20		6,011,506.19		\$496,683.00	8,667,038.25	17,656,909.64	
\$7,312,654.46			\$115,952.84	\$125.58	\$7,196,827.20	\$79,000.00	\$15,881,263.50	\$1,831,019.75	\$496,683.00	\$12,856,587.26	\$38,341,380.71	

Joint School Adjustments:

* East Windsor Township	—\$421.87
* Hightstown Borough	—4,777.46

Total Adjustments	\$5,199.33
† Hopewell Township	—\$5,135.03
† Pennington Borough	+425.73

Total Adjustments \$4,709.30

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1961—(Concluded)

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Windsor Twp.	\$137.94	.....	\$17,100	\$37,862.00	\$63,598.00	\$2,000.00	\$103,460.00
ng Twp.	42.82	.....	126,303,500	210,000.00	843,200.00	197,000.00	1,250,200.00
alton Twp.	5,131.02	.....	16,601,085	700,000.00	917,412.00	330,000.00	1,947,412.00
htstown Bor.	5,137.42	.....	2,161,650	29,000.00	76,117.00	44,000.00	149,117.00
ewell Bor.	298.44	.....	291,700	7,500.00	33,932.00	10,000.00	51,432.00
ewell Twp.	43.28	.....	3,328,250	36,000.00	135,968.00	81,000.00	252,968.00
rence Twp.	95.48	.....	17,435,800	61,400.00	403,362.87	138,000.00	602,762.87
nington Bor. ....	.....	.....	2,825,290	32,723.64	42,500.00	15,000.00	90,223.64
nceton Bor.	15,751.00	.....	31,342,880	70,000.00	471,994.00	52,000.00	593,994.00
nceton Twp.	153.76	.....	7,870,800	95,000.00	248,246.00	111,500.00	454,746.00
shington Twp. ....	.....	.....	158,400	55,900.00	79,100.00	19,000.00	154,000.00
st Windsor Twp.	88.18	.....	421,900	98,400.00	124,800.00	11,000.00	234,300.00
y of Trenton	59,423.46	.....	68,502,325	244,293.92	3,477,057.44	1,110,000.00	4,831,351.36
Totals	\$86,307.80	.....	\$277,261,180	\$1,678,079.56	\$6,917,387.31	\$2,120,500.00	\$10,715,966.87

County Taxes Appropriated \$7,283,135.00
 Bank Stock Taxes Due County 86,307.80
 County Taxes Apportioned (12 A III) \$7,196,827.20
 tments (Net Total 12 A Iib) + — —115,827.26
 County Taxes Apportioned (including Adjustments—
 al 12 A I) \$7,312,654.46

***Bank Stock Tax Due Municipality \$86,307.80
 Bank Stock Tax Due County 86,307.80
 Total Bank Stock Tax \$172,615.60

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
et Bor.	\$4,186,210	\$11,053,845	\$15,240,055	\$22,103	\$600,435	.....	\$2,069,780	\$954,390	\$3,624,605
ry Twp.	1,360,400	3,119,200	4,479,600	1,273	143,300	\$34,400	120,100	146,000	443,800
en Bor.	1,085,310	4,457,725	5,543,035	65,869	382,800	.....	461,800	274,587	1,118,687
Brunswick Twp.	6,866,700	19,894,372	26,761,072	5,583	990,700	.....	738,285	1,308,275	3,042,985
Twp.	8,769,576	44,882,148	53,651,724	210,948	2,748,120	12,400	1,021,320	2,934,426	6,716,266
ta Bor.	73,640	879,500	953,140	1,089	47,445	.....	530,600	2,000	580,045
nd Park Bor.	3,626,350	14,413,750	18,040,100	6,967	471,600	.....	271,980	510,375	1,253,955
urg Bor.	547,325	2,454,150	3,001,475	8,010	57,700	.....	158,450	54,400	268,550
n Twp.	3,592,400	16,866,420	20,458,820	50,006	1,373,200	18,930	151,210	553,620	2,096,960
en Bor.	8,318,046	11,142,495	14,460,541	225,582	1,319,960	.....	84,947	1,260,057	2,664,864
sex Bor.	2,251,760	8,717,020	10,968,780	6,133	551,000	.....	60,950	1,119,540	1,731,490
n Bor.	1,185,300	5,142,425	6,327,725	7,856	278,800	100	212,950	251,000	742,850
Twp.	1,435,045	2,454,935	3,889,980	3,038	245,250	71,725	35,750	135,950	488,675
Brunswick City	10,177,870	34,091,210	44,269,080	486,408	689,400	.....	3,927,150	5,179,075	9,795,625
Brunswick Twp.	2,354,655	15,492,750	17,847,405	121,687	485,600	9,100	1,441,150	2,899,051	4,834,901
Amboy City	18,631,095	36,282,570	54,913,665	741,728	669,310	.....	9,277,980	1,052,350	10,999,640
way Twp.	3,627,217	16,489,967	20,117,184	1,450	1,349,900	400	169,950	2,824,230	4,344,530
ro Twp.	867,690	3,083,394	3,951,084	7,817	61,200	27,720	231,900	493,000	813,820
lle Bor.	3,677,925	26,509,675	30,187,600	92,072	1,030,650	.....	1,141,800	7,527,345	9,699,795
Amboy City	1,294,980	3,586,750	4,881,730	1,525,071	93,950	.....	40,065	289,935	423,950
Brunswick Twp.	1,718,355	8,066,933	9,785,288	252,314	479,050	51,700	530,150	1,315,950	2,377,450
Mainfield Bor.	5,968,275	31,742,425	37,710,700	149,672	908,900	200	2,669,455	2,330,600	5,909,155
Iver Bor.	2,479,200	6,443,905	8,923,105	3,073	609,825	.....	210,910	439,760	1,260,495
od Bor.	1,455,025	8,106,520	9,561,545	101,788	288,700	.....	10,450	1,980,250	2,279,400
dge Twp.	11,340,186	44,604,653	56,004,839	432,868	3,658,675	800	3,375,940	6,341,599	13,377,014
als	\$101,890,535	\$380,038,737	\$481,929,272	\$4,530,405	\$19,536,070	\$233,200	\$28,942,422	\$42,177,815	\$90,889,507

Abstract of Ratables and Exemptions Viewable in the County of Middlesex, New Jersey, State Library (Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
at Bor.	\$323,500	\$978,140	\$1,301,640	\$17,585,123	\$17.78	16.08		\$79,536,406	\$97,121,529
ry Twp.		54,000	54,000	4,870,673	7.72	24.90		13,510,761	18,381,434
n Bor.	191,400	291,600	483,000	6,244,591	16.16	15.20		30,924,301	37,168,892
runswick Twp.	492,900	1,575,275	2,068,175	27,741,465	11.39	23.68		86,250,212	113,991,677
Twp.	1,049,035	2,539,740	3,588,775	56,990,163	9.89	19.02		228,428,844	285,419,007
ta Bor.	21,000	24,400	45,400	1,488,874	7.50	18.27		4,263,828	5,732,702
ad Park Bor.	235,800	359,000	594,800	18,706,222	9.28	30.74		40,645,977	59,352,199
urg Bor.	57,700	114,000	171,700	3,106,335	9.87	33.75		*5,910,474	9,016,809
n Twp.	686,600	1,666,590	2,353,190	20,252,596	12.54	16.98		100,028,930	120,281,526
en Bor.	366,900	767,725	1,134,625	16,216,362	14.33	19.96		57,987,059	74,203,421
sex Bor.	262,000	647,210	909,210	11,797,193	14.27	18.80		47,375,794	59,172,987
n Bor.	139,400	276,425	415,825	6,662,606	8.25	21.48		23,130,957	29,793,563
Twp.	122,100	153,470	275,570	4,106,123	17.06	14.53		22,882,078	26,988,201
runswick City	666,600	680,600	1,347,200	53,203,913	8.46	28.48		111,170,105	164,374,018
Brunswick Twp.	236,900	409,950	646,850	22,157,143	8.14	18.61		78,054,825	100,211,968
Amboy City		806,380	806,380	65,848,653	10.09	33.03		111,840,241	177,188,894
away Twp.	452,625	1,053,495	1,506,120	22,957,044	12.38	20.68		77,161,269	100,118,313
oro Twp.	25,300	19,700	45,000	4,727,721	4.71	29.45		9,465,160	14,192,881
ille Bor.	527,000	1,372,550	1,899,550	38,079,917	7.09	19.75		122,601,008	160,740,925
Amboy City		276,400	276,400	6,554,851	10.09	16.90		24,004,246	30,558,597
Brunswick Twp.	234,700	532,400	767,100	11,647,952	13.84	15.66		52,700,587	64,348,539
Plainfield Bor.	454,450	1,165,700	1,620,150	42,149,377	5.77	45.07		45,960,700	88,110,077
River Bor.	303,350	526,510	829,860	9,356,813	15.61	16.86		44,001,598	53,353,411
ood Bor.	145,400	375,780	521,180	11,421,553	6.15	36.60		16,562,895	27,984,448
ridge Twp.	1,854,450	4,898,500	6,752,950	63,061,771	17.78	12.33		*400,664,121	463,725,892
Totals	\$8,849,110	\$21,565,540	\$30,414,650	\$546,934,534				\$1,834,622,376	\$2,381,556,910

Amount of Miscellaneous Revenues (including Surplus
 nunes Appropriated) for the support of the County
 et \$2,097,230.00

Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$0.457397

* \$18,690.00 Added to Jamesburg
 \$2,452,910.00 Added to Woodbridge
 for Equalization of Class II Railroad Property

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES										
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
\$444,231.05			\$354.51		\$443,876.54	\$1,162,407.98			\$1,519,665.18	\$3,125,949.70
84,076.19			361.27		83,714.92	253,336.50			33,790.26	375,841.68
170,009.46			112.40		169,897.06	565,745.00			273,429.14	1,009,071.20
521,394.58			1,732.78		519,661.80	2,401,976.00			237,517.12	3,159,154.92
1,305,498.05			2,286.43		1,303,211.62	2,948,701.00		\$438,811.00	944,427.97	5,635,151.59
26,312.76					26,312.76	61,488.00			23,832.10	111,632.86
271,475.25			379.29		271,095.96	1,091,330.25			372,537.03	1,734,963.24
41,242.68				\$15.58	41,258.26	186,255.00			79,014.75	306,528.01
550,164.16			101.96		550,062.20	1,842,129.85			146,068.07	2,538,260.12
339,404.29			2,783.13		336,621.16	1,195,371.50			791,214.46	2,323,207.12
270,655.54			343.06		270,312.48	1,125,374.00			286,994.70	1,682,681.18
136,274.94			213.42		136,061.52	386,782.85			26,683.24	549,527.61
123,443.30			603.02		122,840.28	507,206.18			70,230.24	700,276.70
751,841.39			7,873.83		743,968.06	2,110,935.52		71,134.25	1,574,131.85	4,500,169.68
458,366.60			26.88		458,339.72	1,091,033.99			252,567.29	1,801,941.00
810,456.75			899.63		809,557.12	2,294,311.80		140,084.24	3,397,505.57	6,041,458.73
457,938.23			2,519.61		455,418.62	2,086,996.58			298,812.86	2,841,228.06
64,917.88			425.08		64,492.80	158,164.00				222,656.80
735,224.24			1,210.86		734,013.38	1,629,093.00			334,186.21	2,697,292.59
139,774.18					139,774.18	260,904.00		34,809.50	225,691.90	661,179.58
294,328.36			972.96		293,355.40	1,239,684.00			78,160.92	1,611,200.32
403,012.92			586.78		402,426.14	1,545,156.87			481,158.67	2,428,741.68
244,059.85			789.75		243,270.10	838,215.40			378,397.81	1,459,883.31
128,000.10			453.40		127,546.70	447,181.42			127,086.50	701,814.62
1,121,068.39			3,643.93		2,117,424.46	7,082,622.88			2,008,114.13	11,208,161.47
\$,993,171.64			\$28,673.98	\$15.58	\$10,864,513.24	\$34,512,403.57		\$684,838.99	\$13,966,217.97	\$60,027,973.77
Stock Tax Due Municipality			\$86,604.24							
Stock Tax Due County			86,604.24							
Bank Stock Tax			\$173,208.48							

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1961—(Concluded)

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TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
erret Bor.	\$3,226.84	.....	\$3,570.140	\$86,638.33	\$210,540.00	\$61,000.00	\$358,178.33
bury Twp.	2,464.74	.....	306,300	46,000.00	50,050.00	23,000.00	119,050.00
llen Bor.	4,734.36	.....	838,650	24,000.00	84,181.00	46,000.00	154,181.00
Brunswick Twp.	416.38	.....	2,853,850	480,000.00	338,759.00	230,000.00	1,048,759.00
on Twp.	5,870.62	.....	78,805,225	500,000.00	1,622,246.50	125,000.00	2,247,246.50
etta Bor. ....	.....	.....	87,900	6,500.00	12,297.00	1,000.00	19,797.00
land Park Bor.	3,569.24	.....	4,555,175	165,000.00	259,093.73	30,000.00	454,093.73
sborg Bor.	937.40	.....	311,150	30,000.00	32,913.00	26,500.00	89,413.00
son Twp.	684.46	.....	2,970,950	343,000.00	340,061.00	117,000.00	800,061.00
chen Bor.	4,960.88	.....	2,151,662	140,000.00	163,891.00	65,000.00	368,891.00
essex Bor.	264.60	.....	1,296,960	217,000.00	206,474.00	48,000.00	471,474.00
own Bor.	2,939.08	.....	875,275	32,200.00	210,106.00	9,900.00	252,206.00
oe Twp. ....	.....	.....	2,901,900	65,000.00	84,748.00	70,000.00	219,748.00
Brunswick City	16,921.64	.....	19,139,740	800,000.00	1,502,728.24	170,000.00	2,472,728.24
h Brunswick Twp.	931.36	.....	1,388,670	295,000.00	241,753.00	18,000.00	554,753.00
h Amboy City	15,694.58	.....	11,807,796	827,300.00	600,000.00	150,000.00	1,577,300.00
ataway Twp. ....	.....	.....	1,639,065	300,000.00	362,090.00	150,000.00	812,090.00
sboro Twp. ....	.....	.....	1,855,820	24,950.00	47,350.00	3,500.00	75,800.00
eville Bor.	2,460.38	.....	1,809,275	390,000.00	1,154,322.00	48,000.00	1,592,322.00
h Amboy City	3,239.48	.....	2,357,150	125,000.00	416,302.50	28,000.00	569,302.50
h Brunswick Twp.	111.30	.....	2,563,950	127,935.42	226,105.50	70,000.00	424,040.92
h Plainfield Bor.	1,159.04	.....	4,025,025	150,000.00	241,149.00	70,000.00	461,149.00
h River Bor.	7,024.50	.....	2,248,980	104,987.08	290,545.00	58,000.00	453,532.68
swood Bor.	605.50	.....	824,800	48,000.00	47,000.00	27,000.00	122,000.00
dbridge Twp.	8,387.86	.....	9,834,139	860,000.00	2,558,682.00	240,000.00	3,658,682.00
Totals	\$86,604.24	.....	\$161,022,550	\$6,188,511.43	\$11,303,337.47	\$1,884,900.00	\$19,376,748.90

County Taxes Appropriated	\$10,951,117.48
Bank Stock Taxes Due County	86,604.24
County Taxes Apportioned (12 A III)	\$10,864,513.24
Payments (Net Total 12 A II) ±	+28,658.40

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$10,893,171.64

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

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961

MUNICIPALITY	1	2	3	4	5 Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
ALBANY TWP.	\$725,050	\$1,472,475	\$2,197,525		\$6,350	\$65,750	\$21,250	\$134,300	\$227,650
ALBANY PARK CITY	10,078,600	14,273,200	24,351,800	\$127,502	774,900		2,541,600	1,270,600	4,587,100
ALBANY HIGHLANDS BOR.	2,040,585	7,261,750	9,302,335	20,007	223,300		296,775		520,075
ALBANY BOR.	155,720	966,880	1,122,600		91,450	1,300	29,750	27,975	150,475
ALBANY BOR.	752,025	1,482,575	2,234,600	17,220	105,300		13,100	82,450	200,850
ALBANY-SEA BOR.	1,552,445	3,431,320	4,983,765	14,747	99,725		93,875		193,600
ALBANY BOR.	2,076,600	8,794,350	11,470,950	11,416	1,141,360				1,141,360
ALBANY BEACH BOR.	2,522,950	3,601,650	6,124,600	18,077	209,450			325,130	534,580
ALBANY BOR.	1,784,600	4,811,800	6,596,400	421	461,150		34,175	57,050	552,375
ALBANY BOR.	2,239,800	5,362,500	7,602,300		207,600		5,000	287,300	499,900
ALBANY BOR.	3,827,825	9,827,025	13,654,850	4,590	171,500	2,900	1,045,865	688,525	1,908,790
ALBANY BOR.	85,961	425,550	511,511	160	139,275				139,275
ALBANY TWP.	1,144,995	2,208,400	3,353,395	5,936	50,650	278,575			329,225
ALBANY BOR.	158,835	774,050	932,885	11,933	21,300		57,950		79,250
ALBANY BOR.	1,238,750	4,195,520	5,434,270		617,800				617,800
ALBANY BOR.	1,615,450	7,250,050	8,865,500	36,980	1,922,400				1,922,400
ALBANY TWP.	780,900	1,902,625	2,683,525		113,675	34,100	2,600	166,175	316,550
ALBANY TWP.	1,184,868	5,012,655	6,197,523	3,210	303,075	227,875	44,100	167,650	742,700
ALBANY BOR.	659,713	1,771,300	2,431,013		196,300		19,850	63,200	279,350
ALBANY BOR.	431,640	1,278,280	1,709,900		123,214				123,214
ALBANY BOR.	1,018,025	3,556,800	4,574,825	5,665	845,625				845,625
ALBANY BOR.	1,414,050	3,368,050	4,782,100	4,224	369,175		56,975	189,675	615,825
ALBANY BOR.	1,302,125	5,404,025	6,706,150	4,654	325,600		89,800	193,150	608,550
ALBANY VILLAGE	712,050	1,808,500	2,520,550		21,025		4,500	70,750	96,275
ALBANY CITY	6,476,825	14,066,250	20,543,075	163,412	1,011,250		200,910	1,500,050	2,712,210
ALBANY TWP.	713,650	1,087,450	1,801,100	596	125,200	16,700	12,600	96,765	251,265
ALBANY TWP.	857,590	1,711,045	2,568,635	2,255	181,370	30,750		75,255	429,555
ALBANY TWP.	691,708	2,761,000	3,452,708	8,241	187,400		142,180		187,400
ALBANY TWP.	35,449,250	142,506,775	177,956,025	5,294	1,160,600	72,600	2,162,500	6,002,225	9,397,925
ALBANY TWP.	651,275	734,090	1,385,365		4,200	17,100	5,570	43,560	70,430

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Continued)

MUNICIPALITY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Asbury Park City	\$1,204,115	\$3,488,480	\$4,692,595	\$8,873	\$135,715	.....	\$42,095	\$111,440	\$289,250
Asbury Park Twp.	619,691	2,744,972	3,364,663	13,323	26,850	.....	144,247	.....	171,097
Beach Beach Bor.	636,975	1,565,846	2,202,821	.....	122,050	.....	1,350	39,850	163,250
Beach Twp.	5,450,923	12,922,420	18,373,343	31,547	864,525	\$1,450	145,755	1,020,105	2,021,835
Beach City Bor.	683,480	2,535,720	3,219,200	.....	.....	.....	41,743	166,972	208,715
Barnesbury Bor.	2,360,725	6,998,320	9,359,045	.....	324,500	9,360	142,115	207,880	683,855
Barnesbury Twp.	3,045,627	10,681,610	13,727,237	.....	628,155	2,600	111,575	224,610	966,940
Barnesbury Bor.	2,084,295	7,722,625	9,756,920	6,576	182,700	.....	4,600	301,900	489,200
Barnesbury Twp.	2,040,375	9,139,235	11,179,610	1,225	.....	.....	.....	180,200	180,200
Barnesbury Bor.	61,050	499,620	560,670	.....	68,650	.....	.....	.....	68,650
Barnesbury Twp.	2,501,900	6,066,400	8,568,300	.....	760,200	.....	.....	174,400	934,600
Barnesbury Bor.	3,563,440	9,497,630	13,061,070	52,283	.....	.....	.....	2,385,725	2,385,725
Barnesbury Twp.	18,000	119,000	137,000	.....	1,000	.....	.....	2,500	3,500
Barnesbury Bor.	742,305	1,234,160	1,976,465	.....	29,250	.....	36,400	104,350	170,000
Barnesbury Twp.	2,811,650	5,204,068	8,015,718	3,393	437,193	.....	16,800	171,700	625,693
Barnesbury Bor.	1,137,722	3,092,617	4,230,339	.....	280,551	22,648	137,590	190,850	631,639
Barnesbury Lake Heights Bor.	2,819,200	4,118,750	6,937,950	13,927	520,000	.....	.....	620,000	1,140,000
Barnesbury Lake Heights Bor.	824,525	2,740,999	3,565,524	1,418	190,050	.....	.....	47,405	237,455
Barnesbury Belmar Bor.	671,620	2,476,840	3,148,460	.....	.....	.....	15,725	28,850	44,575
Barnesbury Freehold Twp.	934,595	1,861,525	2,796,120	763	90,975	211,500	20,100	68,505	391,380
Barnesbury Beach Bor.	527,345	1,541,765	2,069,110	730	384,280	.....	.....	.....	384,280
Barnesbury Twp.	5,090,975	14,753,750	19,843,825	1,079	755,900	25,800	62,450	247,815	1,091,965
Barnesbury Long Branch Bor.	1,115,280	4,739,280	5,854,560	.....	281,200	2,600	53,270	175,270	512,340
Totals	\$125,838,773	\$378,853,552	\$504,692,325	\$603,677	\$17,284,963	\$1,023,608	\$7,856,740	\$17,912,412	\$44,077,723

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Twsp.	\$1,800	\$64,700	\$66,500	\$2,358,675	\$15.8631	11.40	.....	\$17,079,010	\$19,437,685
Park City	271,800	238,500	510,300	28,556,102	9.7513	38.30	.....	39,229,923	67,788,025
Highlands Bor.	107,525	196,000	303,525	9,538,892	5.4359	49.93	.....	9,328,418	18,867,310
yn Bor.	35,200	54,000	89,200	1,183,875	9.6608	30.98	.....	2,501,028	3,684,903
st Bor.	25,400	25,000	50,400	2,402,270	9.1095	23.56	.....	7,250,119	9,652,359
-The-Sea Bor.	71,175	81,100	152,275	5,039,837	7.2644	29.38	.....	11,979,356	17,019,193
Bor.	93,200	158,500	251,700	12,372,026	7.0433	33.35	.....	22,924,702	35,296,728
Beach Bor.	58,950	100,050	159,000	6,518,257	11.1032	29.20	.....	14,850,057	21,368,314
Bor.	91,400	150,300	241,700	6,907,496	8.3160	26.27	.....	18,513,611	25,421,107
R. ....	.....	69,800	69,800	8,032,400	7.8581	38.97	.....	11,905,783	19,938,183
own Bor.	59,200	244,650	303,850	15,264,380	5.5814	44.16	.....	17,266,458	32,530,838
own Bor.	30,650	30,650	60,300	620,296	17.6340	16.19	.....	2,647,914	3,268,210
l Twp.	20,100	156,620	176,720	3,511,836	18.8338	15.14	.....	18,795,845	22,307,681
dale Bor.	39,500	39,500	79,000	12,4496	12.4496	18.95	.....	3,989,990	4,974,558
ven Bor.	140,200	308,500	448,700	5,603,370	18.1113	16.09	.....	28,339,937	33,943,307
l Bor.	182,300	329,900	512,200	10,312,680	12.5038	23.52	.....	28,827,952	39,140,632
Twp.	40,600	163,550	204,150	2,795,925	19.4921	10.63	.....	22,561,300	25,357,225
Twp.	284,775	372,320	657,095	6,286,338	18.3486	20.46	.....	24,093,400	30,379,738
ds Bor.	103,600	102,640	206,240	2,504,123	16.9608	22.76	.....	8,250,063	10,754,186
en Bor.	34,500	72,400	106,900	1,726,214	12.9148	20.32	.....	6,704,962	8,431,176
Bor.	124,600	224,725	349,325	5,076,790	14.4122	18.81	.....	19,746,413	24,823,203
rg Bor.	204,300	234,600	438,900	4,963,249	15.0102	20.77	.....	18,241,973	23,205,222
ilver Bor.	154,575	338,000	492,575	6,826,779	14.2889	18.49	.....	29,562,914	36,389,693
rbour Village	11,600	10,500	22,100	2,594,725	4.2983	109.09	\$210,027	.....	2,384,698
ranh City	423,300	629,450	1,052,750	22,365,947	11.9637	23.92	.....	65,339,345	87,705,292
an Twp.	53,800	94,400	148,200	1,904,761	24.3122	12.68	.....	12,403,158	14,307,919
o Twp.	81,600	124,000	205,600	2,794,845	22.6576	13.84	.....	15,990,866	18,785,711
n Twp. ....	.....	326,550	326,550	3,321,799	20.5080	15.57	.....	18,722,680	22,044,479
own Twp.	102,600	2,247,700	2,350,300	185,008,944	2.5506	94.53	.....	10,197,945	195,206,889
e Twp. ....	.....	53,100	53,100	1,402,695	21.0960	20.31	.....	5,435,732	6,838,427

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-8c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
uan Bor.	\$42,650	\$193,400	\$236,050	\$4,754,668	\$15.5186	13.70	.....	\$29,559,923	\$34,314,591
in Bor. ....	.....	220,210	220,210	3,328,873	20.3789	14.70	.....	19,524,200	22,853,073
uth Beach Bor.	57,400	66,090	123,490	2,242,581	12.3354	23.53	.....	7,158,934	9,401,515
e Twp.	606,925	993,775	1,600,700	18,826,025	12.8211	18.81	.....	79,305,248	98,131,273
e City Bor. ....	.....	212,370	212,370	3,215,545	15.2371	18.27	.....	14,400,942	17,616,487
brewsbury Bor.	157,200	408,360	565,560	9,477,340	12.2985	28.69	.....	23,262,234	32,739,574
Twp.	352,100	772,340	1,124,440	13,569,737	12.2536	21.60	.....	49,824,786	63,394,523
ort Bor.	90,100	168,850	258,950	9,993,746	5.5098	40.93	.....	14,081,144	24,074,890
a Twp. ....	.....	1,126,300	1,126,300	10,234,735	13.8266	21.44	.....	40,964,093	51,193,828
elt Bor.	21,600	34,900	56,500	572,820	20.3932	20.60	.....	2,161,029	2,733,849
a Bor.	168,200	314,300	482,500	9,020,400	13.4639	16.23	.....	44,224,675	53,245,075
ank Bor.	192,000	344,900	536,900	14,962,178	14.4018	18.06	.....	56,933,946	71,896,124
bury Twp. ....	.....	.....	.....	140,500	43.0199	19.57	.....	563,051	703,551
ight Bor. ....	.....	38,050	38,050	2,108,415	10.8404	21.26	.....	7,320,171	9,428,586
rt Bor. ....	.....	97,900	97,900	8,546,904	5.6455	23.82	.....	*19,805,238	28,352,142
bury Bor.	84,900	211,500	296,400	4,565,578	13.0409	19.04	.....	17,987,828	22,553,406
Lake Bor.	47,400	110,700	158,100	7,935,777	8.6576	18.24	.....	31,099,056	39,034,833
Lake Heights Bor.	58,100	182,523	240,623	3,563,774	11.0777	23.18	.....	11,816,374	15,380,148
Belmar Bor.	56,100	56,100	56,100	3,136,935	6.8701	37.12	.....	5,333,382	8,470,317
Freehold Twp.	39,500	44,850	84,350	3,103,913	10.3152	21.50	.....	10,209,089	13,313,002
Beach Bor. ....	.....	511,655	511,655	1,942,465	26.6842	12.92	.....	13,945,673	15,888,138
Twp.	357,700	634,700	992,400	19,944,469	8.9329	29.71	.....	46,947,911	66,892,380
Long Branch Bor.	138,800	327,440	466,240	5,900,660	13.6020	20.90	.....	22,157,688	28,058,348
Totals	\$5,192,675	\$14,312,918	\$19,505,593	\$529,868,132	.....	.....	\$210,027	\$1,081,267,469	\$1,610,925,574

* Correction 2nd Class R. R. Property included under 10-B in the amount of \$7,917 to Sea Girt Boro.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for					Section D
I Total County Taxes Apportioned Including Total Net (Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget		
\$93,402.64		\$534.00	\$92,868.64	\$1,943.70	\$162,253.25	\$75,358.21	\$41,735.89	\$374,159.69			
325,727.74		2,327.01	323,400.73		901,812.17		1,559,381.08	2,784,593.98			
90,661.84		3,133.02	87,528.82	1,823.71	262,926.00	24,413.19	141,841.38	518,533.10			
17,706.83		894.30	16,812.53	349.03	*62,463.55		34,747.77	114,372.93			
46,381.99		9.30	46,372.69	970.97	40,000.00		131,493.18	218,836.84			
81,781.22		89.32	81,691.90		135,226.00		149,200.00	366,117.90			
169,609.05		231.82	169,377.23	3,546.06	392,709.00		305,775.71	871,403.00			
102,679.76		102.40	102,577.36		343,039.00		278,091.80	723,738.16			
122,154.38		1,214.95	120,939.43	2,529.23	273,655.00		177,305.00	574,428.71			
95,807.65		349.17	95,458.48	1,999.26	304,011.02		229,726.64	631,195.40			
156,318.31		227.20	156,091.11	3,268.23	169,916.00	†299,051.12	223,641.57	851,968.03			
15,704.52		2.42	15,702.10	328.77	*50,932.27	†29,481.53	12,938.28	109,353.00			
107,193.64		267.89	106,925.75	2,239.11	298,016.00	†162,532.61	91,700.00	661,413.47			
23,903.93		1,207.60	22,696.33	472.69	51,780.00	†35,142.63	12,484.04	122,575.69			
163,105.55		683.24	162,422.31	3,400.23	377,325.00	†281,847.98	189,849.57	1,014,845.09			
188,079.91		2,353.29	185,726.62		474,064.94	†285,813.36	343,873.83	1,289,478.75			
121,847.41		1,162.80	120,684.61	2,526.07	300,409.00		121,366.42	544,986.10			
145,981.77		925.47	145,056.30	3,036.83	638,132.00	†313,231.89	54,000.00	1,153,457.02			
51,676.38		5.56	51,670.82	1,081.90	177,847.00	†15,936.81	178,183.77	424,720.30			
40,513.78		47.67	40,466.11	847.24	97,995.00		83,629.61	222,937.96			
119,281.30		195.19	119,086.11		336,282.00		276,310.61	731,678.72			
111,506.53		278.49	111,228.04	2,329.42	347,647.00		283,791.03	744,995.49			
174,861.00		177.39	174,683.61	3,657.63	598,075.82		199,060.12	975,477.18			
11,459.03		221.98	11,237.05		*35,394.20		64,900.00	111,531.25			
421,444.47		849.35	420,595.12		1,544,177.10		711,028.82	2,675,801.04			
68,752.90		179.04	68,573.86	1,435.72	*222,976.73	†129,106.79	40,997.00	463,090.10			
90,269.74		3,319.29	86,950.45	1,822.32	222,308.50	†150,557.93	171,607.34	633,246.54			
105,928.88		493.77	105,435.11	2,217.97	*430,453.19		143,131.11	681,237.38			
938,014.82		17,355.68	920,666.14		2,823,538.00		985,891.66	4,730,085.80			
32,860.24		126.85	32,733.39	685.46	173,350.50		89,144.00	295,913.35			

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES										
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
\$164,889.65			\$79.70		\$164,809.95	\$332,839.00			\$236,758.31	\$737,858.11
109,814.37			1,177.26		108,637.11	*446,242.26			123,508.44	678,387.81
45,176.48			89.09		45,087.39	97,074.00	†\$8,927.19		124,600.40	276,632.77
471,543.75			1,182.36		470,361.39	9,848.25	1,431,414.25		502,096.05	2,413,719.94
84,651.35			1,975.51		82,675.84	257,829.16			147,721.45	489,957.22
157,321.32			2,081.57		155,239.75	3,255.95	*376,630.96	†\$84,129.13	246,324.33	1,165,580.12
304,625.53			2,626.53		301,999.00	6,328.30	*940,915.02		413,545.40	1,662,787.72
115,685.48			62.22		115,623.26	2,421.03	295,925.75	†23,565.49	113,100.00	550,635.53
246,022.36			1,936.62		244,085.74	5,107.66	945,243.12		220,683.35	1,415,119.87
13,136.78			69.00		13,067.78	275.06	77,480.50		25,993.51	116,816.85
255,855.06			535.04		255,320.02	5,346.71	369,908.77	†\$10,397.02	273,531.27	1,214,503.79
345,477.71			3,625.56		341,852.15		963,067.22		849,912.91	2,154,832.28
3,380.73					3,380.73		*8,093.54	†8,239.75	40,729.00	60,443.02
45,306.56			683.21		44,623.35	934.33	65,673.00	†8,208.89	109,122.36	228,561.93
136,238.68			68.62		136,170.06	2,851.16	134,000.00		209,500.00	482,521.22
108,374.40			641.72		107,732.68	2,255.28	374,005.50		111,400.10	595,393.56
187,571.51			20.06		187,551.45		123,110.00		371,392.67	687,054.12
73,905.21			213.52		73,691.69	1,543.09	249,877.00		69,873.00	394,784.78
40,701.86			25.95		40,675.91	851.60	108,184.00		65,800.00	215,511.51
63,972.09			297.94		63,674.15	1,332.28	*225,671.45		29,500.00	320,177.88
76,346.22			149.32		76,196.90	1,595.18	237,317.00		203,223.01	518,332.09
321,433.55			1,151.34		320,282.21	6,707.14	1,152,562.26		302,077.96	1,781,629.57
134,826.93			669.35		134,157.58	2,810.29	478,591.38	†\$5,048.43	152,005.07	802,612.75
\$7,740,874.79			\$58,329.95		\$7,682,544.84	\$102,100.37	\$21,945,200.38	†\$2,580,990.00	\$12,269,225.82	\$44,580,061.41

Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
get \$1,751,120.00

notes joint schools.
notes regional schools.

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.48052342
Rate per \$100 to be applied to Col. 11 for apportionment of
County Library Taxes \$0.01006132

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Continued)

TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Atlantic Twp.			\$123,450	\$50,000.00	\$67,228.00	\$10,000.00	\$127,228.00
Bury Park City	\$9,443.99		8,108,100	125,500.00	1,123,374.59	270,000.00	1,518,874.59
Atlantic Highlands Bor.	800.24		804,800	57,500.00	93,476.83	24,000.00	174,976.83
Antworn Bor.	1,752.23		185,550	19,000.00	10,500.00	8,500.00	38,000.00
Amhurst Bor.	5,398.79		412,250	26,000.00	169,030.00	5,700.00	200,730.00
Am-By-The-Sea Bor.			150,780	121,500.00	81,090.00	19,000.00	221,590.00
Mar Bor.	2,624.29		1,653,095	120,300.00	278,842.00	40,000.00	439,142.00
Wiley Beach Bor.	3,283.62		1,718,200	60,000.00	177,000.00	33,000.00	270,000.00
Wile Bor.			246,800	39,300.00	45,058.00	25,000.00	109,358.00
Wile Bor.			808,400	50,000.00	239,262.96	20,000.00	309,262.96
Antworn Bor.	1,532.51		2,749,785	85,000.00	113,100.00	45,900.00	244,000.00
Wishtown Bor.	278.72		134,225	15,000.00	9,486.00	5,000.00	29,486.00
Wishtown Twp.			526,700	24,000.00	77,736.90	64,000.00	165,736.90
Wingdale Bor.	1,394.12		126,100	14,990.25	10,915.00	10,000.00	35,905.25
Wingdale Haven Bor.	593.61		346,800	85,000.00	45,915.00	50,000.00	180,915.00
Wishtown Twp.	12,477.99		2,991,000	81,300.00	96,200.00	65,000.00	242,500.00
Wishtown Twp.	80.62		292,300	80,000.00	51,660.00	17,000.00	148,660.00
Wishtown Twp.			1,003,500	133,000.00	188,114.00	175,000.00	496,114.00
Wishtown Twp.			1,403,800	30,000.00	58,179.00	61,000.00	149,179.00
Wishtown Twp.			28,850	5,000.00	15,753.00	9,400.00	30,153.00
Wishtown Twp.	4,232.70		1,347,975	45,000.00	61,491.00	57,000.00	163,491.00
Wishtown Twp.	2,351.19		441,300	80,000.00	184,399.00	68,500.00	332,899.00
Wishtown Twp.	588.42		285,250	35,000.00	61,750.00	36,000.00	132,750.00
Wishtown Twp.			13,019	4,000.00	6,016.00		10,016.00
Wishtown Twp.	9,854.18		7,575,020	480,000.00	922,019.50	282,000.00	1,684,019.50
Wishtown Twp.			79,100	70,000.00	118,699.00	43,700.00	232,399.00
Wishtown Twp.			7,522,000	80,000.00	71,300.00	65,000.00	216,300.00
Wishtown Twp.			258,700	150,000.00	75,056.00	45,000.00	270,056.00
Wishtown Twp.	1,457.03		8,635,381	250,000.00	490,174.50	186,000.00	926,174.50
Wishtown Twp.			89,750	12,000.00	41,567.00	56,000.00	109,567.00

County Taxes Appropriated \$7,768,520.90
Bank Stock Taxes Due County 85,976.06

County Taxes Apportioned (12 A III) \$7,682,544.84
Payments (Net Total 12 A IIB) ± 58,329.95

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$7,740,874.79

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

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1961—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Asquan Bor.	\$2,623.47	.....	\$909,000	\$45,000.00	\$184,829.00	\$23,000.00	\$252,829.00
Aswan Bor.	4,282.08	.....	340,191	65,000.00	52,652.00	30,000.00	147,652.00
Beach Beach Bor. ....	.....	.....	159,513	25,000.00	35,321.00	15,000.00	75,321.00
Beach Twp. ....	.....	.....	4,444,937	250,000.00	338,500.00	190,000.00	778,500.00
Beach City Bor. ....	.....	.....	266,915	65,000.00	52,937.00	30,000.00	147,937.00
Shrewsbury Bor.	97.86	.....	15,753,360	80,000.00	75,301.00	42,000.00	197,301.00
Shrewsbury Twp. ....	.....	.....	874,860	225,000.00	169,567.75	100,000.00	494,567.75
Shrewsbury Bor. ....	.....	.....	3,199,880	95,000.00	48,346.00	15,000.00	158,346.00
Shrewsbury Twp.	386.92	.....	275,590	215,000.00	129,645.00	53,000.00	397,645.00
Shrewsbury Bor. ....	.....	.....	68,290	10,000.00	7,928.00	10,000.00	27,928.00
Shrewsbury Bor.	99.86	.....	1,141,800	80,100.00	105,684.58	52,000.00	237,784.58
Shrewsbury Bank Bor.	16,314.22	.....	2,471,444	75,000.00	200,188.00	90,000.00	365,188.00
Shrewsbury Twp. ....	.....	.....	106,624	10,000.00	20,453.00	.....	30,453.00
Bright Bor.	810.39	.....	438,400	45,000.00	96,752.00	28,500.00	170,252.00
Bright Twp. ....	.....	.....	345,650	47,000.00	61,900.00	16,000.00	124,900.00
Shrewsbury Bor. ....	.....	.....	399,680	68,000.00	28,500.00	15,000.00	111,500.00
Shrewsbury Lake Bor.	2,607.33	.....	584,700	190,000.00	98,542.00	12,000.00	300,542.00
Shrewsbury Lake Heights Bor. ....	.....	.....	450,000	45,689.76	35,993.00	18,000.00	99,682.76
Shrewsbury Lake Heights Twp. ....	.....	.....	130,020	27,000.00	29,072.00	9,000.00	65,072.00
Shrewsbury Lake Heights Twp. ....	.....	.....	90,250	42,000.00	38,500.00	30,500.00	111,000.00
Shrewsbury Beach Bor. ....	.....	.....	247,180	66,500.00	55,065.79	42,000.00	163,565.79
Shrewsbury Twp.	322.04	.....	2,134,250	100,000.00	177,018.00	164,000.00	441,018.00
Shrewsbury Long Branch Bor.	284.65	.....	1,175,330	25,000.00	70,120.00	30,000.00	125,120.00
Totals	\$85,976.07	.....	\$86,074,844	\$4,324,680.04	\$7,097,208.40	\$2,811,700.00	\$14,233,588.44

Bank Stock Tax Due Municipality \$85,976.07
 Bank Stock Tax Due County 85,976.06
 Total Bank Stock Tax \$171,952.13

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 281, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Amherst Town	\$3,109,000	\$10,925,325	\$14,034,325	\$35,123	\$413,500	.....	\$2,229,412	\$2,588,880	\$5,231,792
Amherst Twp.	800,700	2,963,950	3,764,650	.....	133,350	\$900	1,900	279,950	416,100
Amherst Bor.	606,900	3,216,800	3,823,700	10,728	328,875	.....	232,725	252,625	814,225
Amherst m Bor.	2,099,475	9,065,150	11,164,625	87,214	934,600	.....	177,330	284,875	1,396,805
Amherst m Twp.	1,527,100	6,154,100	7,681,200	.....	498,700	6,550	5,750	361,525	872,525
Amherst Bor.	203,715	873,035	1,076,750	.....	55,400	3,425	43,200	81,525	183,550
Amherst Twp.	1,560,150	2,402,050	3,962,200	.....	173,750	39,100	4,300	235,050	452,200
Amherst e Twp.	1,471,315	7,042,440	8,513,755	95,182	614,650	9,875	323,735	16,900	1,465,160
Amherst Town	3,502,275	8,715,160	12,217,435	52,012	713,340	.....	440,700	1,433,490	2,587,530
Amherst turnover Twp.	720,600	4,754,600	5,475,200	2,187	220,000	4,600	224,700	200,280	649,580
Amherst Park Bor.	2,945,940	7,208,760	10,154,700	.....	529,190	.....	80,620	312,135	921,945
Amherst r Twp.	2,261,280	12,364,900	14,626,180	10,135	463,600	1,300	67,500	2,417,475	2,949,875
Amherst g Twp.	1,394,600	4,063,950	5,458,550	.....	534,700	48,700	11,400	80,900	675,700
Amherst n Twp.	2,689,994	6,552,685	9,242,679	1,263	568,680	800	19,750	297,090	886,920
Amherst n Bor.	4,199,145	11,277,895	15,477,040	150	532,950	500	46,150	181,400	761,000
Amherst Park Bor.	1,218,800	4,483,025	5,701,825	2,637	344,900	4,400	25,850	3,900	379,050
Amherst t Bor.	5,330,300	17,184,300	22,514,600	50,917	1,157,900	.....	164,850	503,550	1,828,300
Amherst m Bor.	755,375	2,826,950	3,582,325	.....	189,050	12,200	42,050	88,825	332,125
Amherst m Twp.	3,123,300	7,330,100	10,453,400	.....	290,000	16,400	3,900	103,700	419,000
Amherst ill Twp.	849,200	2,398,600	3,247,800	.....	268,350	900	12,250	355,350	636,850
Amherst le Twp.	2,412,224	5,995,595	8,407,819	13,102	496,500	27,070	96,410	201,388	821,368
Amherst l Twp.	5,164,600	16,866,150	22,030,750	11,527	1,256,075	4,950	227,775	728,450	2,217,250
Amherst Plains Bor.	2,411,785	11,732,375	14,144,160	12,173	362,800	.....	273,100	646,072	1,281,972
Amherst wn Town	6,957,067	20,355,781	27,312,848	122,871	1,017,800	.....	1,320,400	1,989,775	4,327,975
Amherst n Lakes Bor.	1,380,130	4,114,450	5,494,580	9,684	430,200	.....	26,600	103,400	560,200

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 281, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Hilton Bor.	\$630,500	\$1,055,710	\$1,686,210	\$511	\$129,200	\$150	\$11,366	\$114,945	\$255,661
ive Twp.	1,022,100	2,136,400	3,158,500	980	364,550	16,200	102,539	19,105	502,394
g Bor.	337,175	1,530,600	1,867,775	14,059	132,450	.....	87,500	130,470	350,420
any-Troy Hills Twp. ..	3,631,404	11,917,688	15,549,092	412	1,238,185	9,200	315,565	433,610	1,996,560
t Twp.	2,986,225	9,515,325	12,501,550	7,296	421,275	4,500	132,400	766,975	1,325,150
nock Twp.	1,871,750	7,507,300	9,379,050	2,616	822,800	3,950	91,250	81,050	999,050
ph Twp.	2,211,985	8,118,675	10,330,660	4,117	696,900	14,350	236,150	355,850	1,303,250
ale Bor.	701,145	2,085,345	2,786,490	3,309	90,600	189,000	.....	673,230	952,830
ay Bor.	989,400	3,525,250	4,514,650	3,374	233,600	2,000	390,150	343,075	968,825
ay Twp.	2,663,785	9,228,120	11,891,905	2,211	848,600	1,300	199,220	700,075	1,749,195
y Twp.	2,237,435	8,860,288	11,097,723	191,966	487,700	4,300	269,900	1,529,930	2,291,830
Gardens Bor.	274,162	1,380,807	1,654,969	.....	55,600	.....	6,000	14,000	78,600
ngton Twp.	1,201,000	3,931,800	5,132,800	2,209	311,100	59,200	42,250	455,650	868,200
on Bor.	699,975	2,778,810	3,478,785	4,312	225,600	.....	285,215	.....	510,815
Totals	\$80,153,011	\$264,390,244	\$344,543,255	\$754,277	\$18,590,020	\$485,820	\$8,771,862	\$19,372,075	\$47,219,777

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
..... Town	\$161,400	\$249,500	\$410,900	\$18,890,340	\$6.46	34.11	.....	\$27,109,987	\$46,000,327
..... Twp.	74,500	92,100	166,600	4,014,150	9.29	21.24	.....	13,959,690	17,973,840
..... Bor.	156,600	206,800	363,400	4,235,253	14.96	15.84	.....	20,315,820	24,601,073
..... m Bor.	283,700	512,000	795,700	11,852,944	14.62	17.77	.....	51,663,878	63,516,822
..... m Twp.	158,200	320,150	478,350	8,075,375	17.22	15.66	.....	41,368,608	49,443,983
..... r Bor.	27,100	35,375	62,475	1,197,825	10.49	23.40	.....	3,524,745	4,722,570
..... r Twp.	62,400	76,150	138,550	4,275,850	10.49	23.83	.....	12,664,740	16,940,590
..... e Twp.	273,850	594,250	873,100	9,200,997	17.45	12.99	.....	57,027,084	66,228,081
..... Town	321,880	464,345	786,225	14,070,752	12.13	21.91	.....	43,544,477	57,615,229
..... anover Twp.	108,600	229,500	338,100	5,788,867	10.72	15.20	.....	30,545,852	36,334,719
..... n Park Bor.	164,180	413,880	578,060	10,498,585	12.40	19.51	.....	41,893,992	52,392,577
..... r Twp.	228,900	535,500	764,400	16,821,790	12.82	16.94	.....	71,714,906	88,536,696
..... g Twp.	69,700	118,500	188,200	5,946,050	8.47	16.17	.....	28,298,716	34,244,766
..... n Twp.	133,200	314,350	447,550	9,683,312	13.24	18.93	.....	39,582,883	49,266,195
..... n Bor.	121,400	239,100	360,500	15,877,690	6.54	37.40	.....	25,905,419	41,783,100
..... r Park Bor.	150,900	313,760	464,660	5,618,852	13.83	22.84	.....	19,262,382	24,881,234
..... r Bor.	396,600	637,650	1,034,250	23,357,567	10.90	24.45	.....	69,569,653	92,927,220
..... m Twp.	59,400	104,900	164,300	3,750,150	11.06	24.16	.....	11,245,179	14,995,329
..... m Twp.	62,100	116,100	178,200	10,694,200	4.62	43.09	.....	13,806,056	24,500,256
..... Hill Twp.	89,600	184,900	274,500	3,610,150	10.45	21.23	.....	12,050,362	15,660,512
..... le Twp.	171,700	325,620	497,320	8,744,969	12.21	19.78	.....	34,098,849	42,843,818
..... Twp.	254,900	510,475	765,375	23,494,152	10.44	22.80	.....	74,595,346	98,039,498
..... Plains Bor.	124,200	241,500	365,700	15,072,605	5.89	37.56	.....	23,513,347	38,585,952
..... own Town	305,900	377,050	682,950	31,080,744	9.64	27.39	.....	72,405,472	103,486,216
..... n Lakes Bor.	103,900	193,300	297,200	5,767,264	19.02	17.96	.....	25,098,849	30,866,113

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5c-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Huntington Bor.	\$27,900	\$56,140	\$84,040	\$1,858,342	\$12.55	19.04		\$7,169,934	\$9,023,276
ve Twp.	105,700	173,800	279,500	3,382,374	18.48	13.94		19,499,319	22,881,693
s Bor.	84,100	102,575	186,675	2,065,579	12.67	17.33		8,909,922	10,975,501
any-Troy Hills Twp. ..	522,900	1,055,590	1,578,490	15,967,574	18.22	13.67		98,197,008	114,164,582
Twp.	156,900	291,725	448,625	13,385,371	7.64	33.51		24,805,373	38,190,744
nock Twp.	280,050	619,560	899,610	9,481,106	15.27	15.88		49,682,977	59,164,083
oh Twp.	197,100	378,050	575,150	11,062,877	13.52	21.87		36,906,011	47,968,888
le Bor.	60,900	156,950	217,850	3,474,779	9.74	17.06		13,303,896	16,778,675
ay Bor.	116,400	256,100	372,500	5,114,349	15.78	16.58		22,714,843	27,829,192
ay Twp.	228,500	481,170	709,670	12,933,641	10.96	17.43		56,334,744	69,268,385
y Twp.	243,800	519,750	763,550	12,817,969	11.81	19.07		47,096,944	59,914,913
Gardens Bor.	29,300	52,200	81,500	1,652,069	6.68	76.92		496,576	2,148,645
gton Twp.	103,700	118,500	222,200	5,781,009	9.84	22.53		17,649,268	23,430,277
n Bor.	111,700	215,800	327,500	3,666,412	13.42	20.41		13,565,727	17,232,139
Totals	\$6,318,760	\$11,884,665	\$18,203,425	\$374,313,884	.....	.....	.....	\$1,281,098,834	\$1,655,412,718

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
I County Taxes Portion Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Muni- cipal Purposes (Less Tax Due Municipality on Bank Stock Tax)				
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$150,670.96			\$47.86		\$150,623.10	\$7,304.63	\$660,366.87		\$400,900.23	\$1,219,194.83	
58,872.10			95.59		58,776.51	2,850.70	250,144.06		60,890.44	372,661.71	
80,579.15			94.99		80,484.16	3,903.40	453,031.00		103,575.48	640,994.04	
208,045.05				\$129.84	208,174.89		1,093,657.00		430,422.50	1,732,254.39	
161,950.42			671.53		161,278.89	7,823.51	986,573.00		234,337.00	1,390,012.40	
15,468.46			64.40		15,404.06	747.24	60,631.45	\$25,293.21	23,556.38	125,632.34	
55,487.76			241.30		55,246.46	2,680.00	217,455.55	90,713.78	82,217.48	448,313.27	
216,925.60				1,402.50	218,328.10	10,583.03	649,070.00	375,495.00	351,340.11	1,604,316.24	
188,714.78			67.32		188,647.46		965,455.89		551,971.29	1,706,074.64	
119,011.91			215.48		118,796.43	5,761.77	274,462.00	221,536.25		620,556.45	
171,608.34			952.01		170,656.33	8,279.22	537,049.00	265,145.26	320,026.89	1,301,156.70	
289,995.95			60.32		289,935.63	14,060.62	806,663.00	428,395.99	557,027.97	2,156,083.21	
112,166.41			197.43		111,968.98	5,430.60	314,566.00		71,422.38	503,387.96	
161,368.09			432.55		160,935.54	7,806.04	856,566.63		256,420.30	1,281,728.51	
136,857.74			336.38		136,521.36	6,621.75	742,043.71		152,823.16	1,038,009.98	
81,496.80			321.93		81,174.87	3,937.67	512,290.08		179,269.87	776,672.49	
304,376.82			280.46		304,096.36		1,543,547.50		697,290.59	2,544,934.45	
49,116.18			20.23		49,095.95	2,380.98	195,381.50	95,549.31	72,046.95	414,454.69	
80,248.93			204.39		80,044.54	3,882.46	200,655.56	93,430.68	115,424.49	493,437.73	
51,294.95			42.71		51,252.24	2,485.03	230,038.69		93,208.32	376,984.88	
140,332.02			1,800.53		138,531.49	6,724.22	733,897.79		187,984.31	1,067,137.81	
321,255.51			817.49		320,468.02	15,543.87	1,526,029.51		588,641.51	2,450,682.91	
126,385.67			18.83		126,366.84	6,128.22	550,984.94		203,712.26	887,192.26	
338,962.09			2,871.58		336,090.51	16,308.58	1,599,564.33		1,041,967.89	2,993,931.31	
101,099.86			233.89		100,865.97	4,892.29	771,494.25		219,604.99	1,096,857.50	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for					Section D Total Tax Levy
I County Taxes Apportioned (Including Total Net Payments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)				
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-54.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$29,571.51			\$218.66		\$29,352.85	\$1,424.21	\$136,990.50		\$65,432.76	\$233,200.32	
74,947.44			260.23		74,687.21	3,622.84	211,889.99	\$168,630.56	166,000.00	624,830.60	
35,949.51				\$107.55	36,057.06	1,748.22	172,959.50		50,770.73	261,535.51	
373,938.36			1,377.26		372,561.10	18,072.03	2,138,277.50		378,857.76	2,907,768.39	
125,091.20			297.36		124,793.84	6,052.85	421,028.13	236,071.84	234,608.16	1,022,554.82	
193,787.95			455.70		193,332.25	9,377.20	982,714.00		261,662.34	1,447,085.79	
157,118.84			541.32		156,577.52	7,595.07	1,018,484.50		312,111.40	1,494,768.49	
54,957.41			352.82		54,604.59	2,651.58	240,234.56		40,724.49	338,265.22	
91,152.63			568.22		90,584.41	398,201.50	155,790.06		162,251.32	806,827.29	
226,883.90			944.73		225,939.17	10,960.14	615,090.50	388,587.10	176,461.47	1,417,038.38	
196,247.24				1,661.29	197,908.53	9,591.89	972,952.75		333,147.41	1,513,600.58	
7,037.74			7.40		7,030.34	340.96	74,647.40		23,297.70	110,316.40	
76,744.29			7.80		76,736.99	3,721.38	236,852.96	146,975.46	104,158.60	569,445.39	
56,442.71			83.80		56,358.91		182,279.00	96,928.59	156,312.22	491,878.72	
5,422,192.28			\$15,204.00	\$3,301.18	\$5,410,289.46	\$221,294.80	\$24,594,272.10	\$2,788,543.09	\$9,466,879.15	\$42,481,278.60	

Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
at \$2,006,570.75
for \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.327543230

Total County Taxes Appropriated \$5,469,617.08
Less: Bank Stock Taxes Due County 59,327.62
Net County Taxes Apportioned (12 A I II) \$5,410,289.46
Adjustments (Net Total 12 A IIb) + 11,902.82
Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$5,422,192.28

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Continued)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
ton Town	\$3,671.12		\$1,424,125	\$105,000.00	\$97,855.00	\$20,000.00	\$222,855.00
ton Twp.			384,850	22,000.00	28,700.00	10,000.00	60,700.00
er Bor.	1,365.73		696,400	59,100.00	194,509.17	45,000.00	298,609.17
ham Bor.	4,631.83		1,858,800	235,000.00	112,294.00	34,000.00	381,294.00
ham Twp.			248,950	105,000.00	96,149.00	85,000.00	236,149.00
ter Bor.	218.21		198,650	14,000.00	12,823.00	5,000.00	31,823.00
ter Twp.			96,200	50,000.00	55,600.00	18,000.00	123,600.00
ille Twp.	1,948.17		2,264,400	142,500.00	108,983.72	61,600.00	311,083.72
r Town	11,738.88		2,814,890	39,800.00	186,282.89	62,000.00	288,082.89
Hanover Twp.			1,120,950	100,000.00	365,454.00	16,368.39	481,822.38
am Park Bor.	816.18		2,535,990	100,000.00	120,768.00	22,000.00	242,768.00
ver Twp.	2,303.88		775,100	186,000.00	161,781.00	30,000.00	377,781.00
ing Twp.			314,400	45,000.00	41,585.00	14,000.00	100,585.00
son Twp.			413,500	135,600.00	187,201.00	90,000.00	412,801.00
lon Bor.	23.76		554,125	81,500.00	42,740.00	35,000.00	159,240.00
in Park Bor.	87.13		529,950	49,767.97	53,000.00	41,066.93	143,834.90
on Bor.	4,774.41		4,722,150	200,000.00	397,311.86	40,500.00	637,811.86
am Bor.			1,322,650	35,000.00	18,689.00	18,000.00	71,689.00
am Twp.			917,400	60,400.00	23,996.00	23,000.00	107,396.00
Hill Twp.			157,500	50,000.00	32,321.00	17,000.00	99,321.00
ille Twp.			390,810	107,000.00	91,868.00	55,000.00	253,868.00
l Twp.			3,250,900	181,000.00	182,102.75	70,000.00	433,102.75
l Plains Bor.	893.67		921,620	97,000.00	71,441.00	9,000.00	177,441.00
town Town	18,642.35		7,099,650	205,000.00	380,190.00	90,000.00	675,190.00
ain Lakes Bor.			893,536	160,000.00	50,542.00	15,000.00	225,542.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1961—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock • • • Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Arlington Bor.			\$111,120	\$21,000.00	\$20,310.00	\$15,000.00	\$56,310.00
Olive Twp.			628,750	55,000.00	47,819.00	46,000.00	148,819.00
ong Bor.	\$2,605.83		536,750	14,600.00	28,841.00	14,000.00	57,441.00
ppany-Troy Hills Twp.	655.41		12,666,700	160,000.00	218,930.00	86,000.00	464,930.00
ie Twp.			1,128,225	132,500.00	123,395.00	54,821.74	310,716.74
annock Twp.	626.32		856,600	150,000.00	163,560.00	32,000.00	345,560.00
olph Twp.	65.16		490,050	104,500.00	72,739.00	75,000.00	252,239.00
dale Bor.			216,496	40,750.00	46,230.00	4,000.00	90,980.00
away Bor.	2,790.52		1,263,600	50,000.00	62,257.00	29,875.00	142,132.00
away Twp.			40,518,325	250,000.00	100,000.00	150,000.00	500,000.00
ury Twp.	852.85		673,620	89,000.00	97,221.00	70,000.00	256,221.00
ry Gardens Bor.			71,000	8,000.00	5,319.00	4,000.00	17,319.00
ington Twp.			878,150	50,000.00	50,638.58	45,000.00	145,638.58
rtion Bor.	576.21		518,120	70,000.00	32,417.00	7,000.00	109,417.00
Totals	\$59,327.62		\$96,465,002	\$3,761,017.97	\$4,181,883.97	\$1,509,232.06	\$9,452,134.00

k Stock Tax Due Municipality \$59,327.62
 k Stock Tax Due County 59,327.62
 l Bank Stock Tax \$118,655.24

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
at Light Bor.	\$1,083,079	\$1,159,192	\$2,242,271		\$75,525		\$2,420	\$19,890	\$97,835
ad Bor.	1,118,200	1,663,375	2,781,575	\$100,590	174,875		12,500	50,550	237,925
Haven Bor.	1,151,660	2,791,645	3,943,305		325,100		16,100	85,180	426,380
ood Bor.	646,910	1,374,710	2,021,620		176,965		2,965	43,035	222,965
y Twp.	1,791,247	2,515,410	4,306,657	24	252,100	\$1,700	17,925	291,350	563,075
Twp.	20,744,900	45,228,725	65,973,625		1,374,750		554,875	1,025,000	2,954,625
Twp.	17,047,275	29,758,400	46,805,675	2,475	3,017,750		274,175	3,250,500	6,542,375
ood Twp.	127,835	213,435	341,270		36,055	1,450	3,150	15,750	56,405
Cedars Bor.	942,170	1,249,775	2,191,945		94,175		2,400	29,500	126,075
Beach Bor.									
Heights Bor.	174,871	874,202	1,049,073		130,600		4,175	10,550	145,325
a Twp.	3,087,321	9,882,299	12,969,620	858	225,200	159,971	22,065	445,555	852,791
Twp.	1,328,225	1,673,885	3,002,110	48	323,890	100	15,450	80,265	419,705
rst Bor.	215,820	884,576	1,100,396	3,042	61,319	250	14,980	51,435	127,984
ood Twp.	12,615,100	59,167,400	71,782,500	7,622	1,027,230	116,120	927,875	4,319,900	6,391,125
tte Bor.	793,816	2,914,460	3,708,276		308,995		11,750	51,925	372,670
Egg Harbor Twp.	373,375	434,275	807,650		70,550	1,100	2,750	99,950	174,350
Beach Twp.	2,415,903	6,268,060	8,683,963		819,250			130,350	949,600
ester Twp.	468,085	394,175	862,260	1,310	107,055	2,725	9,310	59,200	178,290
oking Bor.	1,025,040	1,774,750	2,799,790		102,500		1,800	42,000	146,300
Twp.	1,371,514	1,945,335	3,316,849	12	229,600		2,600	46,550	278,750
Gate Bor.	591,340	921,525	1,512,865		94,600			15,130	109,730
each Bor.	305,820	599,300	905,120		71,825		700	17,635	90,160
ed Twp.	205,220	887,755	1,092,975	4,238	84,975	19,400	28,920	151,105	284,400
Pleasant Bor.	2,407,450	9,591,525	11,998,975		844,350		45,600	563,400	1,453,350
Pleasant Beach Bor.	3,104,185	5,776,185	8,880,370	11,738	208,850		104,230	128,275	441,355
Heights Bor.	1,142,160	2,603,975	3,746,135		162,800		72,475	16,000	251,275
Park Bor.	1,829,994	3,725,533	5,555,527		217,165		17,850	103,480	338,495
ottom Bor.	549,175	1,137,975	1,687,150		144,350		16,075	92,685	253,110
Toms River Bor.	200,399	1,001,022	1,201,421	6,059	94,050	750	66,310	76,843	237,953
d Twp.	775,425	1,189,825	1,965,250		206,325	100	31,400	714,165	951,990
ity Bor.	843,625	1,705,075	2,548,700		255,075		8,300	14,625	278,000
ton Bor.	360,365	932,100	1,292,465		116,200		33,000	71,785	220,985
Twp.	440,636	540,160	980,796	5,956	79,900	500	17,350	62,155	159,905
Totals	\$81,278,040	\$202,780,039	\$284,058,079	\$143,972	\$11,513,899	\$304,166	\$2,341,475	\$12,175,718	\$26,335,258

Amount of Miscellaneous Revenues (including Surplus
 unuses Appropriated) for the support of the County
 et

\$1,435,508.42

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

\$0.43878069

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

\$0.01631484

	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Light Bor.	\$8,300	\$27,500	\$35,800	\$2,304,306	\$5.62	36.49		\$3,902,621	\$6,206,927
nd Bor.		42,450	42,450	3,077,040	7.54	16.19		14,399,246	17,476,886
Haven Bor.	107,100	63,220	170,320	4,199,365	9.65	19.37		16,414,491	20,613,856
ood Bor.	113,300	166,595	279,895	1,964,690	12.85	13.76		12,670,386	14,635,076
w Twp.	61,500	225,210	286,710	4,583,046	18.28	15.20		24,026,613	28,609,659
wp.	899,200	1,290,800	2,190,000	66,738,250	4.29	53.73		56,813,691	123,551,941
wp.	1,187,000	1,089,575	2,226,575	51,123,950	6.45	26.17		132,046,732	183,170,682
ood Twp.	17,200	34,900	52,100	345,575	19.98	10.32		2,965,610	3,311,185
Cedars Bor.		19,500	19,500	2,298,520	6.35	27.55		5,704,298	8,062,818
Beach Bor.									
Heights Bor.	56,550	68,500	125,050	1,069,348	20.92	19.53		4,322,525	5,391,873
Twp.	224,500	159,380	383,880	13,439,389	4.45	58.63		9,151,513	22,590,902
wp.	62,000	140,913	202,913	3,218,950	16.46	11.11		24,019,582	27,238,532
st Bor.	35,400	108,320	143,720	1,087,702	13.47	17.73		5,106,011	6,193,713
od Twp.	418,000	537,050	955,050	77,226,197	2.85	103.71	\$2,567,863		74,658,334
te Bor.		75,850	75,850	4,005,096	8.76	16.02		19,439,514	23,444,610
gg Harbor Twp.	48,400	48,875	97,275	894,725	16.94	12.65		5,576,935	6,461,660
ach Twp.	372,000	133,535	510,535	9,122,928	10.60	14.31		52,000,015	61,122,943
ster Twp.	58,300	54,765	113,065	928,795	29.16	13.49		5,529,586	6,458,381
king Bor.	1,600	10,300	11,900	2,934,190	5.16	16.43		14,240,928	17,175,118
Twp.	30,300	63,925	94,225	3,501,335	5.39	33.37		6,622,764	10,124,150
ate Bor.	24,600	48,450	73,050	1,549,546	12.35	22.14		5,320,310	6,869,855
ach Bor.	50,800	75,675	126,475	868,805	14.18	16.17		6,417,857	7,286,662
d Twp.	26,800	92,050	118,850	1,262,763	13.90	13.29		7,131,066	8,393,829
leasant Bor.	376,200	635,550	1,011,750	12,440,575	10.61	18.91		51,454,092	63,894,667
leasant Beach Bor.	193,100	185,780	378,880	8,954,533	9.85	19.51		36,636,647	45,591,230
Heights Bor.	8,425	55,000	63,425	3,933,985	8.54	18.82		16,158,939	20,092,924
Park Bor.	23,200	80,500	103,700	5,790,322	7.93	25.88		15,910,961	21,701,283
ottom Bor.		49,600	49,600	1,890,660	13.11	12.23		12,108,026	13,998,686
oms River Bor.	62,700	71,000	133,700	1,311,733	14.05	11.25		9,477,877	10,789,610
Twp.	55,450	89,100	144,550	2,772,690	10.49	21.07		7,361,993	10,134,683
y Bor.	16,200	44,125	60,325	2,766,375	9.42	17.24		12,234,943	15,001,318
on Bor.	44,900	78,650	123,550	1,389,900	15.90	14.25		7,777,465	9,167,365
wp.	40,200	51,245	91,445	1,055,212	19.84	16.10		5,111,105	6,166,317
als	\$4,623,225	\$5,872,888	\$10,496,113	\$300,041,196			\$2,567,863	\$608,114,342	\$905,587,675

County Taxes Appropriated	\$3,989,865.08
Bank Stock Taxes Due County	40,070.85
County Taxes Apportioned (12 A III)	\$3,949,794.23
Payments (Net Total 12 A Iib) ±	23,749.63

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$3,973,543.86

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

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1961—(Continued)

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12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I County Taxes apportioned including Total Net Payments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
\$27,234.80					\$27,234.80	\$1,012.65	†\$12,654.90	†\$25,228.85	\$63,320.00	\$129,451.20
76,685.20			\$129.86		76,555.34	2,847.64	69,923.00		82,425.47	231,751.35
90,449.62			99.21		90,350.41		60,958.00	†\$83,691.06	170,194.96	405,194.43
64,215.89			44.15		64,171.74	2,386.40	*145,125.52		40,700.00	252,383.66
125,533.66			3,584.01		121,949.65	4,563.06	272,978.50	†\$257,644.07	180,285.87	837,421.15
542,122.06			4,293.53		537,828.53	20,082.05	1,927,254.17		375,076.35	2,860,191.10
803,717.58			6,173.63		797,543.95		*1,803,163.47		694,067.36	3,294,774.78
14,528.84			53.43		14,475.41	538.66	51,584.00		2,416.00	69,014.07
35,378.09			16.48		35,361.61	1,314.96	†16,430.50	†\$32,756.31	60,050.00	145,913.38
23,658.50			22.98		23,635.52	879.01	46,352.71	†\$91,698.24	61,054.43	223,619.91
99,124.52			580.92		98,543.60	3,668.72	452,045.00		42,764.54	597,021.86
119,517.42			923.23		118,589.19	4,416.84	102,279.00	†\$164,759.36	139,558.75	529,603.60
27,176.82			271.50		26,905.32	1,002.58	80,689.25		37,902.77	146,499.92
327,586.35			2,447.07		325,139.28		1,192,224.50		677,594.41	2,194,953.19
102,870.42			1,004.40		101,866.02	3,795.42	75,169.50		169,809.61	350,640.55
28,352.52			55.94		28,296.58	1,052.58	108,188.00		12,300.00	149,837.16
268,195.67			2,010.21		266,185.46	9,913.44	†123,613.65	†\$246,549.82	320,600.00	968,862.37
28,338.13			36.09		28,302.04	1,052.63	184,310.89		57,164.78	270,830.34
75,361.10					75,361.10	2,802.09	10,250.00		62,750.00	151,168.19
44,422.82			209.86		44,212.96	1,645.62	105,135.00		37,401.20	188,394.78
30,143.60			19.47		30,124.13	1,120.24	34,214.04	†\$46,261.28	79,500.00	191,219.69
31,972.46			68.37		31,904.09	1,186.82	*72,147.65		17,950.00	123,188.56
36,830.50			47.46		36,783.04	1,368.06	137,331.50			175,482.60
280,357.46			335.20		280,022.26	10,414.53	745,944.00		282,688.61	1,319,069.40
200,045.51			745.51		199,300.00	7,416.39	361,881.50		313,071.72	881,669.61
88,163.87			56.36		88,107.51	3,276.49	46,312.00	†\$112,585.22	85,347.49	335,628.71
95,221.04			74.81		95,146.23	3,538.35	49,810.00	†\$110,093.53	200,320.00	458,908.11
61,423.53			66.47		61,357.06	2,281.92	†28,507.72	†\$56,834.72	98,796.98	247,778.40
47,342.72			18.68		47,324.04	1,759.76	*107,025.36		28,095.00	184,204.16
44,469.03			148.12		44,320.91	1,649.14	122,718.50	†\$41,049.48	80,937.98	290,676.01
65,822.89			33.91		65,788.98	2,446.45	†30,568.23	†\$60,941.76	100,816.00	260,561.42
40,224.63			132.01		40,092.62	1,491.79	148,254.00		31,125.47	220,963.88
27,056.61			41.76		27,014.85	1,004.81	134,134.00		47,159.18	209,312.84
1,973,543.86			\$23,749.63		\$3,949,794.23	\$101,879.00	\$8,859,178.06	\$1,330,093.70	\$4,653,244.93	\$18,894,189.92

Apportionment of Taxes Consolidated School District of Toms River Schools

School Tax \$2,127,462.00
Adjustments for Appeals, etc. 14,813.99

Amount to be apportioned \$2,142,275.99

† Apportionment of Taxes Consolidated School District of Long Beach Island

Total School Tax \$211,775.00
Plus Adjustments for Appeals, etc. 1,064.51

Net amount to be apportioned \$212,839.51

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
egat Light Bor.			\$172,480	\$15,000.00	\$16,616.00	\$8,500.00	\$40,116.00
Head Bor.	\$774.53		118,900	44,000.00	20,000.00	5,000.00	69,000.00
b Haven Bor.	2,005.04		600,905	84,000.00	45,364.00	18,000.00	147,364.00
hwood Bor.			57,610	70,000.00	32,061.00	13,000.00	115,061.00
eley Twp.			483,995	120,000.00	115,785.00	50,000.00	285,785.00
k Twp.	1,843.32		2,115,225	90,000.00	296,225.00	150,000.00	536,225.00
r Twp.	13,152.42		1,452,000	380,000.00	455,412.00	230,000.00	1,065,412.00
eswood Twp.			16,200	9,630.00	20,454.00	7,000.00	37,084.00
ey Cedars Bor.			112,390	11,500.00	8,442.00	6,500.00	26,442.00
id Beach Bor.							
id Heights Bor.			302,130	9,000.00	18,719.00	17,000.00	44,719.00
son Twp.			186,137	76,000.00	92,567.00	85,000.00	253,567.00
y Twp.			165,575	131,000.00	60,404.00	40,000.00	231,404.00
shurst Bor.	861.00		270,260	4,280.00	20,881.01	8,300.00	33,461.01
ewood Twp.	8,583.48		4,412,000	370,000.00	287,600.00	162,000.00	819,600.00
allette Bor.			337,445	52,000.00	107,000.00	15,000.00	174,000.00
de Egg Harbor Twp.			199,200	20,000.00	37,914.00	15,000.00	72,914.00
g Beach Twp.			524,350	100,000.00	92,344.00	41,000.00	233,344.00
chester Twp.			2,424,429	39,000.00	53,303.00	20,000.00	112,303.00
stoking Bor.			27,650	12,000.00	16,000.00	2,000.00	30,000.00
an Twp.			119,938	15,700.00	30,021.00	14,000.00	59,721.00
an Gate Bor.			144,750	19,000.00	24,300.00	6,900.00	50,200.00
e Beach Bor.			209,873	30,000.00	28,550.00	9,000.00	67,550.00
unsted Twp.	1,199.11		314,230	21,000.00	46,653.33	19,000.00	86,653.33
nt Pleasant Bor.			504,800	85,000.00	133,316.00	62,000.00	280,316.00
nt Pleasant Beach Bor.	5,421.74		803,865	57,308.74	162,145.38	35,000.00	254,454.12
side Heights Bor.	1,969.84		1,689,235	120,000.00	349,350.00	15,000.00	484,350.00
side Park Bor.			488,340	40,000.00	158,000.00	20,000.00	218,000.00
o Bottom Bor.	1,203.02		103,900	90,000.00	30,753.00	9,500.00	130,253.00
th Toms River Bor.			22,950	29,000.00	32,412.00	8,000.00	69,412.00
ord Twp.	802.02		1,906,500	37,500.00	74,122.00	17,000.00	128,622.00
f City Bor.			80,125	108,000.00	20,510.00	9,500.00	138,010.00
kerton Bor.	824.53		234,319	21,000.00	24,215.00	13,000.00	58,215.00
on Twp.	1,430.82		315,995	23,000.00	29,849.00	25,000.00	77,849.00
Totals	\$40,070.87		\$20,915,722	\$2,333,918.74	\$2,941,292.72	\$1,156,200.00	\$6,431,411.46

† Apportionment of Taxes Southern Regional School District
 School Tax \$547,052.00
 Adjustments for Appeals, etc. 2,246.85

Amount to be apportioned \$549,298.85
 per \$100 Equalized Valuation \$0.40646281

***Bank Stock Tax Due Municipality
 Bank Stock Tax Due County

Total Bank Stock Tax

§ Apportionment of Taxes Central Regional District
 Debt Service Certification \$258,009.70
 Plus adjustments for Appeals, etc. 1,115.77

Net Debt Service Apportioned \$259,125.47
 Rate per \$100 of Equalized Valuation \$0.23577410

\$40,070.87
 40,070.85

\$80,141.72

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Englewood, Bor. of	\$1,327,000	\$4,679,625	\$6,006,625	\$393	\$333,300		\$125,300	\$146,900	\$605,500
Englewood, City of	25,985,325	133,022,150	159,007,475	113,668	3,331,000		10,306,416	7,546,484	21,183,900
Englewood, Bor. of	1,478,975	6,307,550	7,786,525		124,200		244,850	351,300	720,350
Englewood, Bor. of	4,999,150	22,459,550	27,458,700	61,253	1,114,350		552,000	829,420	2,495,770
Englewood Falls, Twp. of	4,380,085	11,157,150	15,537,235	9,993	473,400		318,150	1,192,600	1,984,150
Haledon, Bor. of	3,149,850	10,129,150	13,279,000		159,100	\$7,000	32,760	214,000	412,860
Haledon, City of	16,148,300	56,682,025	72,830,325	396,390	1,605,700		11,729,050	9,050,450	22,385,200
Haledon, City of	48,509,410	129,785,760	178,295,170	866,278	4,749,984		9,341,181	13,069,665	27,160,830
Haledon Lakes, Bor. of	2,348,600	8,793,465	11,142,065	7,581	491,600		932,425	532,825	1,956,850
Haledon Park, Bor. of	838,300	4,342,000	5,180,300		630,250		73,220	260,505	963,975
Haledon, Bor. of	2,547,400	4,897,300	7,444,700		267,525	400	3,150	170,275	441,350
Haledon, Bor. of	3,703,500	12,218,725	15,922,225	4,593	476,900	2,650	349,800	331,300	1,160,650
Haledon, Bor. of	1,835,850	5,270,850	7,106,700	16,991	274,800		51,550	278,276	604,626
Haledon, Twp. of	18,806,500	40,581,700	59,388,200	5,514	1,974,000	19,600	746,100	547,100	3,286,800
Millford, Twp. of	8,616,000	11,192,100	19,808,100	360	977,275		361,750	157,725	1,496,750
Paterson, Bor. of	1,390,200	8,233,300	9,623,500	350	256,900	1,600	79,225	415,000	752,725
Totals	\$146,064,445	\$409,752,460	\$615,816,905	\$1,473,364	\$17,240,284	\$31,250	\$35,246,927	\$35,093,825	\$87,612,286

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7	8	9	10 Equalization		11
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3 + 4 + 5e—6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
Ingdale, Bor. of	\$166,000	\$241,200	\$407,200	\$6,205,318	\$9.33	22.03	.....	\$21,259,085	\$27,464,353
City of	1,665,500	2,949,200	4,614,700	175,690,343	5.95	34.27	.....	304,976,986	480,667,329
on, Bor. of	124,200	156,375	230,575	8,226,300	7.44	27.64	.....	20,384,694	28,610,994
orne, Bor. of	554,500	742,150	1,296,650	28,709,073	8.59	26.42	.....	76,472,791	105,181,864
Falls, Twp. of	228,500	451,500	680,000	16,851,378	8.26	28.28	.....	39,403,482	56,254,860
Haledon, Bor. of	159,100	266,700	425,800	13,266,060	6.48	37.09	.....	22,523,102	35,759,162
c, City of	606,400	760,750	1,367,150	94,244,765	8.89	40.95	.....	105,021,506	*199,860,855
on, City of	2,139,800	2,068,900	4,208,700	202,118,578	8.90	43.32	.....	233,281,861	435,395,439
on Lakes, Bor. of	246,200	562,150	808,350	12,298,146	11.21	23.27	.....	36,739,606	49,037,752
et Park, Bor. of	181,100	141,750	322,850	5,821,485	7.23	27.46	.....	13,684,752	19,506,237
ood, Bor. of	160,500	165,975	326,475	7,559,575	11.31	22.18	.....	26,120,223	33,679,798
a, Bor. of	241,300	533,500	774,800	16,312,668	8.11	27.36	.....	42,273,041	58,585,700
que, Bor. of	182,700	392,100	574,800	7,153,517	11.07	24.94	.....	21,388,488	28,542,005
e, Twp. of	739,500	1,534,500	2,274,000	60,406,514	6.63	30.73	.....	133,869,854	194,276,368
Milford, Twp. of	479,500	431,950	911,450	20,393,760	9.84	25.00	.....	59,424,300	79,818,060
Paterson, Bor. of	182,600	414,900	597,500	9,779,075	11.12	21.40	.....	35,346,126	45,125,201
Totals	\$8,057,400	\$11,813,600	\$19,871,000	\$685,031,555	.....	.....	.....	\$1,192,169,847	†\$1,877,795,986

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

\$2,672,660.00

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

\$0.5108478557

† Column 11 Total includes the following:

* City of Passaic—Additional valuation of Second-Class
Railroad Property of

\$594,584

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A, 1957; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	Net County Taxes Apportioned						
\$140,301.00			\$214.88		\$140,086.18	\$351,500.50			\$87,199.18	\$578,785.86	
2,455,478.74			36,153.23		2,419,325.51	4,009,492.31		\$498,783.00	3,517,868.62	10,445,469.44	
146,158.65			78.98		146,079.67	231,184.00	\$208,115.49		25,969.56	611,348.72	
537,319.30			275.77		537,043.53	1,362,454.31			564,058.47	2,463,556.31	
287,376.75			1,129.60		286,247.15	472,745.63	290,770.88		340,787.71	1,390,551.37	
182,828.17			174.40		182,653.77	343,847.50	242,396.98		90,257.15	850,155.40	
1,020,984.89			18,246.15		1,002,738.74	3,097,041.13		311,196.50	3,958,560.60	8,369,536.97	
2,224,208.26			7,710.71		2,216,497.55	7,419,481.63		210,827.74	8,132,432.63	17,979,239.55	
250,508.30			241.50		250,266.80	790,727.50			336,652.72	1,377,647.02	
99,647.19			235.78		99,411.41	146,356.00	148,559.53		26,437.70	420,764.64	
172,052.53			3,866.59		168,185.94	239,362.00	196,157.75		200,818.24	854,523.93	
299,283.84			300.45		298,983.39	414,955.00	303,698.42		304,086.73	1,321,723.54	
145,806.22			1,196.28		144,609.94	284,482.09	248,594.25		113,713.25	791,399.53	
992,456.66			14,482.66		977,974.00	2,756,210.43			267,806.24	4,001,990.67	
407,748.85			925.09		406,823.76	1,122,385.75			475,612.30	2,004,821.81	
230,521.12			9.76		230,511.36	449,563.78	234,156.70		172,332.69	1,086,564.53	
8,592,680.53			\$85,241.83		\$9,507,438.70	\$23,541,789.56	\$1,872,450.00	\$1,020,807.24	\$18,614,593.79	\$54,557,079.29	
County Taxes Appropriated					\$9,674,771.88	Total County Taxes Apportioned (Including Adjustments—					
Bank Stock Taxes Due County					167,333.18	Total 12 A I)					\$9,592,680.53
County Taxes Apportioned (12 A III)					\$9,507,438.70	* Net Overpayments are added to the Net Taxes Apportioned and Net					
Adjustments (Net Total 12 A IIb) ±					85,241.83	Underpayments are deducted.					

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1961—(Concluded)

TAXING DISTRICT	18	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Ringdale, Bor. of	\$2,460.58	.....	\$1,549,925	\$50,000.00	\$64,030.57	\$25,000.00	\$139,030.57
on, City of	18,688.87	.....	13,133,540	1,140,000.00	1,226,249.50	180,000.00	2,546,249.50
don, Bor. of	2,063.45	.....	5,297,200	98,000.00	132,834.64	8,000.00	238,834.64
thorne, Bor. of	2,255.15	.....	3,785,200	275,000.00	212,385.49	45,000.00	532,385.49
e Falls, Twp. of	2,765.48	.....	1,691,075	175,400.00	172,485.00	65,000.00	412,885.00
h Haledon, Bor. of	217.85	.....	1,328,280	120,000.00	73,200.00	14,000.00	207,200.00
ale, City of	41,602.66	.....	21,709,825	216,771.40	1,053,205.00	225,000.00	1,494,976.40
rson, City of	72,105.57	13,544	56,207,990	470,000.00	2,649,218.27	1,315,000.00	4,434,218.27
pton Lakes, Bor. of	1,977.28	.....	2,536,450	60,000.00	163,238.08	29,500.00	252,738.08
pect Park, Bor. of	18,075.84	.....	614,790	84,000.00	30,401.00	2,500.00	116,901.00
wood, Bor. of	18.42	.....	836,900	50,000.00	70,600.00	25,000.00	145,600.00
wa, Bor. of	931.20	.....	6,123,650	121,000.00	156,926.00	37,000.00	314,926.00
aque, Bor. of	689.66	.....	4,071,560	35,176.73	104,602.33	59,000.00	198,779.06
ne, Twp. of	2,536.50	.....	21,479,720	461,300.00	528,451.00	128,000.00	1,117,751.00
t Milford, Twp. of	437.36	.....	1,801,250	170,000.00	178,100.00	190,000.00	538,100.00
t Paterson, Bor. of	457.31	.....	2,531,200	127,000.00	89,787.00	47,000.00	263,787.00
Totals	\$167,333.18	13,544	\$144,706,555	\$3,653,648.13	\$6,905,713.88	\$2,395,000.00	\$12,954,362.01
Bank Stock Tax Due Municipality			\$167,333.18				
Bank Stock Tax Due County			167,333.18				
Total Bank Stock Tax			\$334,666.36				

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1961

WATERING DISTRICT	1	2	3	4	5 Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Twp.	\$361,025	\$577,425	\$938,450	.....	\$80,300	\$87,650	\$44,750	\$5,200	\$217,900
Bor.	153,665	771,300	924,965	\$2,564	80,600	750	107,535	.....	188,885
ock Twp.	166,415	538,779	705,194	.....	66,150	32,650	1,725	85,970	186,495
reek Twp.	306,745	423,420	730,165	.....	110,050	92,975	.....	37,505	240,530
ack Twp.	1,409,432	15,014,869	16,424,301	1,211	405,700	19,600	14,241,245	466,325	15,132,870
ton Twp.	792,250	1,611,000	2,403,850	1,803	84,350	98,900	30,950	496,950	711,150
Wdp.	382,891	726,843	1,109,734	597	67,735	19,742	8,200	89,100	184,777
rove Bor.	739,438	2,478,912	3,218,350	10,572	304,095	.....	510,705	.....	814,800
Wdp.	766,040	1,399,305	2,165,345	622	121,150	131,850	60,900	14,440	328,340
e Twp.	994,050	2,253,600	3,247,650	99	120,100	98,300	40,200	166,500	425,100
Twp.	306,635	991,650	1,298,335	.....	91,000	36,800	67,000	44,920	239,720
ty	1,207,730	5,344,745	6,552,475	13,515	418,075	1,900	230,500	900,060	1,610,535
ack Twp.	663,271	5,474,469	6,137,740	.....	432,305	18,625	1,932,300	56,275	2,439,505
rove Twp.	630,368	839,255	1,469,623	83	108,100	127,125	13,675	73,340	322,240
rn Bor.	401,200	2,040,900	2,442,100	3,134	237,000	4,300	9,500	154,455	405,255
as Total	\$9,281,205	\$40,487,072	\$49,768,277	\$34,200	\$2,726,710	\$771,167	\$17,299,185	\$2,651,040	\$23,448,102

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1961—(Continued)

KING DISTRICT	6 Deductions			7	8	9	10 Equalization		11
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-8c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	Net Valuation on Which County Taxes are Apportioned
W. Twp.	\$50,650	\$64,550	\$115,200	\$1,041,150	\$15.62	15.48	.....	\$5,123,888	\$6,165,038
Bor.	40,700	51,550	92,250	1,024,164	14.11	23.91	.....	2,943,562	3,967,726
o Twp.	44,200	37,800	82,000	809,689	12.39	20.80	.....	2,685,161	3,494,850
reek Twp.	36,400	41,685	78,085	892,610	13.31	20.85	.....	2,771,825	3,664,435
eck Twp.	191,775	377,350	569,125	30,989,257	6.23	27.74	.....	42,783,705	73,772,962
gton Twp.	36,600	43,500	80,100	3,036,703	8.98	24.38	.....	7,456,076	10,492,779
s Twp.	31,500	49,500	81,000	1,214,108	12.40	21.03	.....	4,167,175	5,381,283
Grove Bor.	127,200	123,800	251,000	3,792,722	11.72	28.15	.....	3,214,509	12,007,231
ove Twp.	55,200	78,400	133,600	2,360,707	11.79	19.86	.....	3,737,701	11,098,408
ove Twp.	104,700	103,500	208,200	3,464,649	8.91	26.71	.....	8,911,279	12,375,923
W. Twp.	44,300	66,625	110,925	1,427,130	14.88	21.18	.....	4,831,669	6,258,799
City	142,000	184,400	326,400	7,850,125	11.01	29.24	.....	15,856,810	23,706,935
Neck Twp.	197,050	353,550	550,600	8,026,645	10.90	24.87	.....	13,541,552	26,568,197
sgrove Twp.	54,200	45,000	99,200	1,692,746	12.43	18.70	.....	6,389,323	8,082,069
own Bor.	80,500	105,700	186,200	2,664,289	12.12	22.29	.....	8,513,934	11,178,223
Totals	\$1,236,975	\$1,726,910	\$2,963,885	\$70,286,694	.....	.....	.....	\$147,928,169	\$218,214,863

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for				Section D	
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	County Library Taxes		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy
	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$43,140.38	\$869.32	.....	\$42,271.06	\$99,638.00	.....	.....	\$19,781.85	\$161,690.91	
27,764.50	235.79	.....	27,528.71	96,260.00	.....	.....	20,428.19	144,216.90	
24,455.51	24,455.51	64,443.00	.....	.....	11,403.91	100,302.42	
25,642.19	25.86	.....	25,616.33	70,684.16	.....	.....	22,404.51	118,705.00	
516,232.57	1,255.38	.....	514,977.19	1,396,974.14	.....	.....	14,772.29	1,926,723.62	
73,424.11	1,511.06	\$24.99	71,938.04	181,221.00	.....	.....	18,000.00	271,159.04	
37,655.98	35.34	.....	37,620.64	106,028.00	.....	.....	6,846.50	150,495.14	
84,021.62	5,243.61	.....	78,778.01	.....	\$230,106.23	.....	130,168.02	439,052.26	
77,662.05	344.81	.....	77,317.24	.....	200,535.65	.....	.....	277,852.89	
86,601.61	3,492.06	.....	83,109.55	222,017.75	.....	.....	.....	305,127.30	
43,796.48	212.33	.....	43,584.15	133,230.25	.....	.....	35,267.87	212,082.27	
165,891.29	1,655.40	.....	164,235.89	534,556.00	.....	\$7,622.75	155,644.12	862,058.76	
185,913.21	2,787.72	.....	183,125.49	.....	509,152.15	.....	179,339.57	871,617.21	
56,554.96	56,554.96	153,781.00	.....	.....	.....	210,335.96	
78,220.56	1,233.71	.....	76,986.85	.....	201,977.83	.....	42,475.20	321,439.88	
5,526,977.02	\$18,902.39	\$24.99	\$1,508,099.62	\$3,058,833.30	\$1,141,771.86	\$7,622.75	\$656,532.03	\$6,372,859.56	

Amount of Miscellaneous Revenues (Including Surplus
uses Appropriated) for the support of the County
at \$100 to be applied to Col. 11 for apportionment of
r Taxes \$0.009758485

Total County Taxes Appropriated \$1,526,920.00
Less: Bank Stock Taxes Due County 18,820.38
Net County Taxes Apportioned (12 A III) \$1,508,099.62
†Adjustments (Net Total 12 A IIB) ± 18,877.40

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$1,526,977.02
†Penns Grove-Upper Penns Neck School District \$739,258.38
*Pilesgrove-Woodstown School District \$402,513.48

† Net Overpayments are added to the Net Taxes Apportioned and Net
Underpayments are deducted.
Rate per hundred of Net Valuation \$2.17

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1961—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Day Twp.			\$124,450	\$31,424.46	\$39,380.00	\$15,000.00	\$85,804.46
Day Bor.	\$3,721.27		212,700	24,425.96	16,519.00	5,000.00	45,944.96
Dayboro Twp.			81,790	13,250.00	10,826.00	15,000.00	39,076.00
Day Creek Twp.			98,490	40,714.61	17,112.00	3,000.00	60,826.61
Day Neck Twp.			697,234	91,000.00	915,280.00	45,000.00	1,051,280.00
Daynington Twp.			566,450	61,456.92	59,610.00	25,000.00	146,066.92
Daymans Twp.	1,074.10		55,575	15,266.00	34,550.00	15,000.00	64,816.00
Day's Grove Bor.	4,269.31		894,600	22,700.00	82,071.25	40,000.00	144,771.25
Daygrove Twp.			29,530	57,847.13	63,314.00	15,000.00	136,161.13
Daygrove Twp.			644,200	36,000.00	79,050.00	54,380.50	169,430.50
Dayton Twp.			78,650	12,453.49	35,308.00	45,000.00	92,761.49
Dayn City	6,223.42		1,734,850	97,544.33	173,763.25	45,000.00	316,307.58
Day Neck Township			448,350	48,000.00	108,771.00	48,000.00	204,771.00
Day Pittsgrove Twp.			200,250	42,088.98	59,245.00	12,000.00	113,333.98
Daystown Bor.	3,532.28		668,400	42,843.79	42,728.00	8,000.00	93,571.79
Totals	\$18,820.38		\$6,485,519	\$637,015.67	\$1,737,527.50	\$390,380.50	\$2,764,923.67
Bank Stock Tax Due Municipality		\$18,820.38					
Bank Stock Tax Due County		18,820.38					
Total Bank Stock Tax		\$37,640.76					

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
ster Twp.	\$2,306,775	\$3,079,900	\$5,386,675	.....	\$225,500	\$42,750	\$8,550	\$42,075	\$318,875
s Twp.	2,823,155	7,397,200	10,220,355	\$10,255	307,000	34,200	25,800	174,900	541,900
sville Bor.	1,853,100	4,699,450	6,552,550	85,764	658,100	16,800	148,600	200,475	1,023,975
Brook Bor.	1,981,200	6,965,900	8,947,100	134,311	705,900	.....	120,300	525,200	1,351,400
urg Twp.	718,900	2,999,000	3,717,900	7,601	276,300	52,600	25,900	151,300	506,100
ater Twp.	3,100,350	14,031,740	17,132,090	36,162	793,400	10,100	3,201,522	3,037,175	7,042,197
ls Bor.	655,250	879,700	1,534,950	9,200	81,500	7,900	56,600	15,375	171,375
a Twp.	3,779,300	15,777,150	19,556,450	3,164	927,600	38,050	129,250	287,600	1,382,500
Brook Twp.	867,150	3,061,000	3,928,150	.....	201,250	.....	57,175	108,900	367,325
ough Twp.	1,455,825	5,041,174	6,496,999	10,500	473,200	140,225	164,000	198,745	976,170
e Bor.	925,125	5,558,100	6,483,225	86,424	472,500	.....	431,250	1,708,605	2,607,355
e Bor.	96,350	335,450	431,800	.....	18,400	900	660	3,600	23,500
nery Twp.	679,395	2,135,667	2,815,062	33,249	234,800	66,900	55,850	40,365	337,915
lainfield Bor.	2,970,600	13,848,900	16,819,500	.....	1,097,100	.....	180,000	370,500	1,647,600
-Gladstone Bor.	877,550	1,876,150	2,753,700	8,450	178,550	7,450	70,500	80,640	337,140
Bor.	1,092,950	5,110,950	6,203,900	60,607	278,400	.....	572,850	528,050	1,379,300
ill Bor.	96,850	409,250	506,100	.....	32,000	200	1,400	28,800	62,200
le Bor.	3,063,700	10,021,500	13,085,200	134,361	788,350	.....	491,400	1,107,000	2,386,750
ound Brook Bor.	442,050	2,750,100	3,192,150	671	232,400	.....	89,300	174,400	496,100
Twp.	2,025,055	4,953,370	6,978,425	.....	464,600	23,360	16,900	129,220	634,080
ig Bor.	1,299,350	2,858,300	4,157,650	.....	180,000	1,200	507,075	118,950	807,225
ls	\$33,109,980	\$113,789,951	\$146,899,931	\$620,725	\$8,636,850	\$442,635	\$6,354,822	\$9,026,675	\$24,460,982

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
ster Twp.	\$59,700	\$96,400	\$156,100	\$5,549,450	\$7.69	20.00		\$21,546,700	\$27,098,150
ts Twp.	175,100	339,650	514,750	10,257,760	12.71	19.51		42,164,857	52,422,617
lsville Bor.	132,000	216,400	348,400	7,313,889	12.62	16.17		33,936,115	41,250,004
Brook Bor.	275,200	377,600	652,800	9,780,011	13.47	20.75		34,171,454	43,951,465
burg Twp.	91,700	170,200	261,900	3,969,701	14.74	15.99		19,533,507	23,503,208
water Twp.	426,400	836,775	1,263,175	22,947,274	13.74	11.26		135,017,910	157,965,184
ills Bor.	18,700	23,600	42,300	1,673,231	8.05	16.38		7,835,929	9,509,160
in Twp.	465,400	827,425	1,292,825	19,649,289	11.55	21.26		72,430,614	92,079,903
Brook Twp.	98,500	251,500	350,000	3,945,475	14.52	17.93		17,980,104	21,925,579
rough Twp.	171,100	343,400	514,500	6,969,169	15.26	12.20		46,757,091	53,726,260
le Bor.	247,200	470,025	717,225	8,459,779	16.69	13.85		40,327,063	48,786,842
ne Bor.	9,200	16,500	25,700	429,600	13.96	21.40		1,585,957	2,015,557
omery Twp.	85,600	104,600	190,200	3,056,026	12.00	12.01		20,624,255	23,680,281
Plainfield Bor.	391,200	768,400	1,159,600	17,307,500	12.69	22.32		58,536,682	75,844,182
k-Gladstone Bor.	47,700	60,400	108,100	2,991,190	8.58	20.00		11,014,800	14,005,990
n Bor.	139,200	245,950	385,150	7,258,657	10.54	20.00		24,815,600	32,074,257
Hill Bor.	13,600	20,600	34,200	534,100	9.61	14.63		2,953,230	3,487,330
lle Bor.	397,200	447,650	844,850	14,761,461	12.03	21.60		47,494,429	62,255,890
Bound Brook Bor.	81,200	150,000	231,200	3,457,721	11.50	25.00		9,576,450	13,034,171
n Twp.	152,900	264,100	417,000	7,195,505	12.67	17.50		32,898,289	40,093,794
ung Bor.	90,000	169,900	259,900	4,704,975	15.80	12.09		30,231,514	34,936,489
Totals	\$3,568,800	\$6,201,075	\$9,769,875	\$162,211,763	.....	.....	.....	\$711,432,550	\$873,644,313

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
I Total County Taxes Apportioned Including Total Net (Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$81,507.45			\$154.40		\$81,353.05	\$5,021.19	\$250,900.00			\$89,096.10	\$426,370.34
157,691.54			110.92		157,580.62	9,727.20	914,148.50			222,261.16	1,303,717.48
124,083.41			202.31		123,881.10	7,646.28	536,563.50			254,766.02	922,856.90
132,209.62			294.16		131,915.46		758,577.33			426,705.87	1,317,198.66
70,699.58			136.29		70,563.29	4,355.22	399,056.11			111,035.20	585,009.82
475,172.27			623.65		474,548.62	29,291.34		\$2,229,123.98		417,989.62	3,150,953.56
28,604.34			58.06		28,546.28	1,761.88	58,700.00			45,672.50	134,680.66
276,983.92			263.13		276,720.79	17,081.10	1,754,177.00			221,013.10	2,268,991.99
65,953.95			54.28	\$35.42	65,935.09	4,070.31	400,967.84			101,869.26	572,842.50
161,613.00			39.87		161,573.13	9,974.09	814,050.85			77,884.66	1,063,482.73
146,754.84			192.36		146,562.48	9,046.52	834,904.75			421,171.32	1,411,685.07
6,062.96			13.22		6,049.74	373.38	53,178.00			350.24	59,951.36
71,232.23			383.25		70,848.98	4,370.57	265,515.25			25,947.83	366,682.63
228,145.54			126.78		228,018.76	14,075.43	1,377,645.65			576,373.57	2,196,113.41
42,131.17			43.81		42,087.36	2,597.90	148,491.00			63,397.03	256,573.29
96,482.00			35.14		96,446.86	5,953.71		453,189.02		208,764.03	764,353.62
10,490.18			13.33		10,476.85	646.69	38,267.98			1,890.98	51,282.50
187,270.84			780.84		186,490.00		1,008,516.68			582,793.85	1,775,800.53
39,207.86			46.88		39,160.98	2,417.23	239,805.12			116,150.20	397,533.53
120,605.43			387.37		120,218.06	7,419.02	405,609.90	290,580.13		87,184.64	911,011.75
105,091.83			1,336.56		103,755.27	6,396.94	358,603.20	173,830.53		100,693.77	743,279.71
1,627,993.96			\$5,296.61	\$35.42	\$2,622,732.77	\$142,226.00	\$10,615,678.66	\$3,146,723.66		\$4,153,010.95	\$20,680,372.04

Amount of Miscellaneous Revenues (including Surplus
taxes Appropriated) for the support of the County
t \$850,988.00

r \$100 to be applied to Col. 11 for apportionment of
r Taxes \$0.300808226

r \$100 to be applied to Col. 11 for apportionment of
r Library Taxes (certain municipalities) \$0.018569662

Total County Taxes Appropriated \$2,659,965.17
Less: Bank Stock Taxes Due County 37,232.40

Net County Taxes Apportioned (12 A III) \$2,622,732.77
*Adjustments (Net Total 12 A IIB) + 5,261.19

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$2,627,993.96

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

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1961—(Concluded)

TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Amherst Twp.	\$62.64	.....	\$206,225	\$75,000.00	\$33,338.00	\$15,000.00	\$123,338.00
Ards Twp.	971.70	.....	2,711,454	190,000.00	74,235.00	60,000.00	324,235.00
Ardsville Bor.	3,107.65	.....	711,400	85,000.00	67,871.00	50,000.00	202,871.00
Brook Bor.	8,985.23	.....	1,149,700	50,000.00	152,734.00	28,000.00	230,734.00
Chubb Twp. ....	.....	.....	208,100	35,000.00	63,488.00	40,000.00	138,488.00
Chubb Twp.	960.41	.....	1,151,525	245,000.00	261,500.00	70,000.00	576,500.00
Hills Bor. ....	.....	.....	64,500	12,832.42	9,654.00	.....	22,486.42
Klin Twp.	886.90	.....	1,698,249	250,000.00	381,837.00	90,000.00	721,837.00
Northbrook Twp. ....	.....	.....	222,850	50,000.00	56,466.00	43,000.00	149,466.00
Northbrook Twp. ....	.....	.....	6,856,550	160,000.00	123,073.00	40,000.00	323,073.00
Northbrook Twp.	3,116.83	.....	865,975	147,000.00	99,297.00	40,000.00	286,297.00
Northbrook Twp. ....	.....	.....	36,550	7,500.00	5,195.00	2,600.00	15,295.00
Northbrook Twp. ....	.....	.....	1,542,975	69,000.00	67,921.00	12,000.00	148,921.00
Northbrook Twp.	2,312.43	.....	2,202,200	120,000.00	213,907.00	69,000.00	402,907.00
Northbrook Twp.	2,328.19	.....	612,900	67,000.00	18,462.00	.....	85,462.00
Northbrook Twp.	2,359.31	.....	919,200	82,000.00	67,600.00	15,000.00	164,600.00
Northbrook Twp. ....	.....	.....	104,250	4,300.00	7,123.00	1,300.00	12,723.00
Northbrook Twp.	11,988.78	.....	3,230,000	139,000.00	233,133.00	56,000.00	428,133.00
Northbrook Twp. ....	.....	.....	259,860	50,000.00	44,466.00	8,500.00	102,966.00
Northbrook Twp. ....	.....	.....	747,765	36,000.00	68,011.00	80,000.00	184,011.00
Northbrook Twp.	52.35	.....	351,700	60,000.00	77,218.00	30,000.00	167,218.00
Totals	\$37,232.40	.....	\$25,853,928	\$1,934,632.42	\$2,126,529.00	\$750,400.00	\$4,811,561.42

Bank Stock Tax Due Municipality \$37,232.40
 Bank Stock Tax Due County 37,232.40
 Total Bank Stock Tax \$74,464.80

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Arden Boro.	\$69,775	\$349,250	\$419,025	\$4,006	\$53,575	\$13,155	\$12,900	\$12,740	\$92,370
Arden Twp.	560,615	1,470,473	2,031,090	206	141,525	43,800	73,800	49,150	308,276
Beaumont Boro.	140,685	688,875	829,560	2,849				116,750	116,750
Beaumont Twp.	700,167	1,320,740	2,020,907	396	232,350		4,000	74,882	311,342
Bellevue Twp.	818,695	1,802,733	2,621,428	153	350	164,020	14,075	46,400	224,845
Berlin Boro.	551,725	2,544,460	3,096,185	13,711	14,700	4,750	63,200	63,490	146,140
Berlin Twp.	320,000	966,825	1,286,825	129	105,675	85,200	8,100	21,000	219,975
Bethel Twp.	253,295	587,250	840,545	823	39,700	55,000	8,900	16,129	119,729
Bethel Boro.	248,010	1,045,355	1,293,365		60,100	1,750	12,200	19,875	93,925
Bethel Twp.	349,675	613,350	963,025	220	74,750	57,000	10,695	12,500	154,945
Bonneton Twp.	812,695	1,810,400	2,623,095	391	318,225	36,700	39,875	53,900	448,700
Bonneton Boro.	2,329,235	4,120,290	6,449,525		647,300		99,355		746,655
Bonneton Twp.	227,725	581,400	809,125	963	51,350	119,850	25,800	4,700	201,700
Bonneton Twp.	240,400	343,150	583,550		85,850	28,400	104,400		218,650
Bonneton Town of	779,872	4,382,485	5,162,357	32,993	242,500	2,000	970,270	7,490	1,222,260
Bonneton Boro.	1,001,823	1,084,975	2,086,798	586	50,700	1,250	49,847	12,535	114,332
Bonneton Twp.	464,200	1,109,700	1,573,900			19,375		46,825	66,200
Bonneton Twp.	2,075,461	6,855,552	8,931,013	1,191	578,475	39,600	92,330	322,495	1,032,900
Bonneton Boro.	388,420	1,107,220	1,495,640		106,350		80,080	73,490	259,920
Bonneton Twp.	421,165	887,100	1,308,265	10	181,145	26,770	10,685	5,900	224,500
Bonneton Boro.	246,950	1,357,050	1,604,000	2,316	12,200	6,400	216,100		234,700
Bonneton Twp.	1,334,700	1,436,525	2,771,225	1,360	82,600	56,100	138,425	6,425	283,550
Bonneton Twp.	680,994	511,463	1,192,457		24,300	11,000	2,900	10,400	48,600
Bonneton Twp.	891,175	2,283,350	3,174,525	939	209,345	161,700	26,250	299,165	696,400
County Total	\$15,907,457	\$39,269,983	\$55,177,440	\$63,807	\$3,313,065	\$933,820	\$2,064,187	\$1,276,351	\$7,587,423

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1961—(Continued)

MUNICIPAL DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Arden Twp.	\$21,100	\$33,950	\$55,050	\$460,351	\$20.522	19.50	.....	\$1,729,821	\$2,190,172
Arden Twp.	47,000	88,200	135,200	2,204,431	22.289	15.53	.....	11,047,403	13,251,834
Avon Twp. ....	.....	32,400	32,400	926,759	11.811	19.55	.....	3,454,865	4,381,624
Avon Twp.	106,950	90,700	197,650	2,134,995	13.957	15.85	.....	10,729,295	12,864,290
Avon Twp. ....	.....	69,550	69,550	2,776,881	17.545	17.43	.....	12,418,320	15,195,201
Barclay Twp.	6,700	133,400	140,100	3,115,936	16.209	22.64	.....	10,579,544	13,695,480
Barclay Twp.	23,200	25,650	48,850	1,458,079	8.746	21.73	.....	4,635,057	6,093,136
Barclay Twp.	19,400	21,500	40,900	920,197	16.034	17.39	.....	3,992,951	4,913,148
Barclay Twp.	29,500	47,815	77,315	1,309,975	12.699	28.00	.....	3,325,796	4,635,771
Barclay Twp.	24,800	50,050	74,850	1,043,340	19.909	10.07	.....	8,600,281	9,643,621
Barclay Twp.	109,400	82,650	192,050	2,880,136	13.812	17.26	.....	12,574,443	15,454,579
Barclay Twp.	88,200	155,832	244,032	6,952,148	13.278	16.81	.....	31,917,607	38,869,815
Barclay Twp.	25,100	22,400	47,500	964,288	17.089	19.02	.....	3,444,950	4,409,238
Barclay Twp.	28,400	32,200	60,600	741,600	15.674	9.54	.....	5,533,326	6,274,926
Barclay Twp.	107,300	194,820	302,120	6,115,500	15.487	17.89	.....	23,693,793	29,809,283
Barclay Twp.	25,400	42,650	68,050	2,133,666	12.226	16.65	.....	10,446,523	12,580,189
Barclay Twp. ....	.....	50,125	50,125	1,589,975	11.248	19.69	.....	6,419,498	8,009,473
Barclay Twp.	185,965	371,038	557,003	9,408,101	17.055	16.79	.....	44,261,441	53,669,542
Barclay Twp.	50,500	81,920	132,420	1,623,140	12.778	18.50	.....	6,588,901	8,212,041
Barclay Twp.	37,500	68,725	106,225	1,420,550	15.117	11.82	.....	9,759,967	11,186,517
Barclay Twp.	5,100	45,200	50,300	1,790,716	11.641	26.39	.....	4,474,060	6,264,776
Barclay Twp.	40,400	107,200	147,600	2,908,535	17.660	11.14	.....	22,105,121	25,013,656
Barclay Twp.	6,200	19,998	26,198	1,214,859	8.577	28.54	.....	2,985,739	4,200,598
Barclay Twp.	64,200	66,650	130,850	3,741,074	13.396	15.90	.....	16,791,041	20,532,115
Totals	\$1,052,315	\$1,934,623	\$2,986,938	\$59,841,232	.....	.....	.....	\$271,509,808	\$331,351,035

SUSSEX COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
I Total County Taxes Apportioned Including Total Net (Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1967; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$13,788.40			\$47.62		\$13,788.78	\$449.82		\$63,620.91		\$16,060.79	\$94,470.30
83,415.87			326.94		83,088.93	2,720.22		339,751.14		65,772.13	491,332.42
27,580.86			21.35		27,559.51	902.42	\$80,991.74				109,453.67
80,976.41			470.93		80,505.48	2,635.47	179,405.00			35,424.99	297,970.94
95,648.71			619.72		95,028.99	3,110.67	244,583.00			144,456.18	487,178.84
86,208.47				3,159.20	83,049.27	2,713.99	251,662.31			167,608.36	505,033.93
38,354.26				208.08	38,146.18	1,243.74	87,060.75			1,055.24	127,510.91
30,926.63				954.88	29,971.75	979.76	87,902.00			28,634.15	147,537.66
29,180.63				620.69	28,559.94	933.99	108,199.50			28,653.02	166,346.45
60,703.37				172.29	60,531.08	1,981.85	115,600.00			20,600.00	207,712.93
97,281.41				2,488.63	94,792.78	3,100.25	210,909.50			89,000.00	397,802.53
244,672.50				275.22	244,397.28	8,002.50	381,904.00		\$28,280.50	260,515.50	923,099.78
27,754.68				5.85	27,748.83	908.65	102,629.00			33,500.00	164,786.48
39,498.56				4.63	39,493.93	1,293.26	66,992.50			8,456.80	116,236.49
187,639.55				355.15	187,284.40	6,132.25	527,207.08			226,447.55	947,071.28
79,188.09				22,834.09	56,354.00	1,835.66	112,758.00			89,900.00	260,847.66
50,416.96				400.41	50,016.55	1,637.17		90,914.04		36,267.14	178,834.90
337,831.85				976.25	336,855.60	11,028.95	873,521.23			383,074.22	1,604,480.00
51,692.06				289.26	51,402.80	1,632.73	117,292.00			37,014.99	207,392.52
70,415.39				206.91	70,208.48	2,298.71	111,439.00			31,700.00	215,646.19
39,434.67				291.33	39,143.34	1,281.30	95,504.16			72,514.30	208,443.10
157,452.61				665.89	156,786.72	5,133.23	223,718.18			128,000.00	513,638.13
26,441.36				87.14	26,354.22	862.83		60,975.58		16,000.00	104,192.63
129,242.81				1,292.05	127,950.76	4,187.79	223,054.20			145,958.33	501,151.08
1,085,744.11			\$36,774.51		\$2,048,969.60	\$67,062.21	\$4,202,333.15	\$555,261.67	\$28,280.50	\$2,076,263.69	\$8,978,170.82

Amount of Miscellaneous Revenues (Including Surplus
uses Appropriated) for the support of the County
t \$1,060,881.65

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.62946661

Abstract of Ratables and Exemptions in County of Sussex, New Jersey, for the Year 1961 (Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Over Bor.			\$39,900	\$8,000.00	\$5,687.00	\$5,500.00	\$19,187.00
Over Twp.			252,500	55,000.00	34,919.00	24,000.00	113,919.00
Chville Bor.	\$2,045.86		38,900	17,000.00	23,698.00	1,500.00	42,198.00
m Twp.			91,725	35,000.00	22,747.00	25,000.00	82,747.00
kford Twp.			231,700	40,000.00	27,907.00	45,000.00	112,907.00
klin Bor.	1,559.52		763,425		49,068.00	40,000.00	89,068.00
on Twp.			61,200	20,000.00	20,266.00	9,000.00	49,266.00
n Twp.			45,850	10,000.00	13,353.00	12,000.00	35,353.00
uburg Bor.	1,889.97		118,100	11,000.00	8,590.00	10,000.00	29,590.00
apton Twp.			50,300	23,000.00	22,586.00	18,000.00	63,586.00
lyston Twp.			80,400	28,000.00	29,480.00	36,000.00	93,480.00
atecong Bor.			1,105,939	60,000.00	48,536.27	40,000.00	148,536.27
ayette Twp.			345,700	7,500.00	12,878.00	24,000.00	44,378.00
ague Twp.			23,400	11,000.00	18,988.00	6,500.00	36,488.00
ton, Town of	5,452.45		1,128,120	65,000.00	68,785.51	35,000.00	168,785.51
ensburg Bor.			117,800	47,000.00	6,112.00	8,000.00	61,112.00
lyston Twp.			236,925	20,000.00	22,973.00	25,000.00	67,973.00
rta Twp.	815.95		716,506	75,000.00	75,890.00	82,000.00	232,890.00
hope Bor.			70,335	40,000.00	20,533.00	17,000.00	77,533.00
water Twp.			128,100	19,449.86	32,525.14	20,000.00	71,975.00
sex Bor.	1,985.70		277,750	16,000.00	24,714.00	6,000.00	46,714.00
non Twp.			162,950	30,000.00	31,508.00	30,000.00	91,508.00
pack Twp.			18,920	14,000.00	17,560.00	7,000.00	38,560.00
ntage Twp.			560,800	36,000.00	33,349.00	34,000.00	103,349.00
Totals	\$13,749.45		\$6,667,245	\$687,949.86	\$672,632.92	\$560,500.00	\$1,921,082.78

County Taxes Appropriated	\$2,062,719.09
Bank Stock Taxes Due County	13,749.49
County Taxes Apportioned (12 A III)	\$2,048,969.60
Payments (Net Total 12 A Iib) +	36,774.51
County Taxes Apportioned (Including Adjustments— 12 A I)	\$2,085,744.11

***Bank Stock Tax Due Municipality	\$13,749.45
Bank Stock Tax Due County	13,749.49
Total Bank Stock Tax	\$27,498.94

Abstract of Ratables and Exemptions in the County of Union, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Day Heights Twp.	\$2,834,900	\$13,888,850	\$16,723,750	\$383	\$438,700	\$200	\$228,000	\$2,911,750	\$3,578,650
Day Twp.	2,613,565	12,353,000	14,971,565	3,559	1,026,400	1,300	718,750	1,680,582	3,427,032
Day Twp.	5,979,900	29,400,400	35,380,300	352,491	2,378,600	.....	289,400	1,738,300	4,406,300
Day, City	36,021,500	89,230,300	135,252,300	3,114,658	.....	.....	6,461,800	13,613,950	20,075,750
Day Bor.	1,964,050	9,376,100	11,340,150	14,758	618,700	.....	48,200	334,850	1,001,750
Day Bor.	1,143,565	4,497,265	5,640,830	17,076	290,125	.....	578,320	1,302,118	2,170,563
Day Twp.	5,880,400	34,513,770	40,394,170	43,854	1,447,500	.....	3,480,600	3,876,902	8,805,002
Day Bor.	1,712,655	10,118,425	11,831,080	39,603	433,800	.....	1,984,100	519,655	2,937,555
Day, City	12,239,673	82,926,007	95,165,680	246,962	443,800	5,200	14,089,189	10,803,998	25,342,187
Day inside Bor.	6,394,600	13,548,350	19,942,950	.....	182,900	1,000	571,875	881,965	1,637,740
Day Providence Bor.	3,704,150	17,110,250	20,814,400	2,252	472,600	.....	420,050	789,900	1,682,550
Day, City	18,645,875	52,751,200	71,397,075	240,967	3,394,600	.....	2,704,350	5,579,525	11,678,475
Day, City	7,152,750	31,002,200	38,154,950	524,638	1,598,800	.....	2,261,250	3,569,550	7,429,600
Day Bor.	5,005,975	19,435,650	24,441,625	28,089	1,843,500	.....	495,550	1,764,500	4,103,550
Day Park Bor.	2,664,200	12,895,800	15,560,000	58,786	651,600	.....	295,000	699,975	1,646,575
Day Plains Twp.	5,163,520	23,224,450	28,387,970	89	1,783,300	8,000	139,200	1,009,724	2,940,224
Day, eld Twp.	12,382,400	31,456,800	43,839,200	2,826	1,560,800	.....	1,381,700	2,116,800	5,059,300
Day, City	14,149,400	43,184,600	57,334,000	335,196	3,012,740	.....	1,009,150	2,795,650	6,817,540
Day, wp.	11,200,530	72,073,190	83,273,720	17,650	2,921,600	.....	10,269,635	4,051,619	17,242,854
Day, d, Town	15,195,800	45,096,200	60,292,000	4,417	3,027,500	.....	322,400	2,084,525	5,984,425
Day l Twp.	98,000	513,400	611,400	.....	69,700	.....	3,875	4,800	78,375
Day als	\$172,147,408	\$659,201,707	\$831,349,115	\$5,048,254	\$28,197,265	\$15,700	\$47,752,394	\$62,080,638	\$138,045,997

UNION COUNTY

len City includes Linden Borough and Linden Township.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1961—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
ay Heights Twp.	\$219,200	\$477,950	\$697,150	\$19,605,633	\$11.77	18.19		\$75,215,502	\$94,821,135
Twp.	315,000	844,050	1,159,050	17,243,106	12.25	17.38		71,170,926	88,414,032
rd Twp.	737,400	1,397,900	2,135,300	38,003,791	9.18	25.23		104,850,774	142,854,565
th, City		1,852,850	1,852,850	156,589,858	9.29	32.79		277,228,029	433,817,887
ad Bor.	210,000	534,900	744,900	11,611,758	10.58	25.30		33,482,577	45,094,335
od Bor.	144,700	237,565	382,265	7,446,204	9.88	24.57		17,317,371	24,763,575
e Twp.	636,100	823,075	1,459,175	47,783,851	8.03	27.28		107,678,300	155,482,151
orth Bor.	216,900	441,850	658,750	14,149,488	9.20	20.85		44,912,708	59,062,196
n, City	440,700	1,471,000	1,911,700	118,843,129	6.27	23.57		308,591,978	427,435,107
ainside Bor.	182,900	369,250	552,150	21,028,540	7.16	30.00		46,533,550	67,562,090
Providence Bor.	236,300	572,725	809,025	21,690,177	8.77	28.19		53,021,712	74,711,889
ield, City	1,354,600	1,424,950	2,779,550	80,536,967	9.23	34.99		132,652,867	213,189,834
y, City	758,100	1,302,900	2,061,000	44,048,188	9.13	29.63		90,616,396	134,664,584
e Bor.	635,700	890,400	1,526,100	27,047,164	9.16	28.62		60,958,881	88,006,045
e Park Bor.	325,800	497,600	823,400	16,441,961	8.88	27.52		40,980,697	57,422,658
Plains Twp.	493,200	1,047,450	1,540,650	29,787,633	9.95	25.57		82,632,640	112,420,273
field Twp.	443,500	780,600	1,224,100	47,677,226	5.94	40.19		65,240,670	112,917,896
it, City	603,100	840,900	1,444,000	63,042,736	7.16	29.54		136,755,370	199,798,106
Twp.	1,440,600	2,275,050	3,715,650	96,818,574	8.08	21.00		313,267,808	410,086,377
ield, Town	825,300	1,461,900	2,287,200	64,593,642	9.17	27.69		159,014,103	223,607,745
eld Twp.	69,700	225	69,925	619,850	37.35	44.50		762,532	1,382,382
Totals	\$10,288,800	\$19,545,090	\$29,833,890	\$944,609,476				\$2,222,885,386	\$3,167,494,862

Linden City includes Linden Borough and Linden Township.

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)				
	(a)—County Equalization Table Appeals (R. S. 54:2-37)			(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
\$342,626.31			\$709.75	\$111.00	\$342,027.56		\$946,593.75	\$575,029.42		\$442,048.08	\$2,305,698.81
319,474.91			881.10		318,593.81		956,330.81	535,503.94		270,642.72	2,111,071.28
516,190.12			765.90		515,424.22		2,050,516.52			922,781.50	3,488,722.24
1,567,555.83			3,373.81		1,564,182.02		6,087,062.42		\$422,287.63	6,467,167.58	14,540,699.05
162,943.69			216.54		162,727.15			743,507.02		321,934.30	1,228,168.47
89,480.60			65.66		89,414.94		261,761.00	150,291.80		233,547.78	735,015.52
561,746.32			421.98		561,324.34		1,702,887.97			1,571,377.61	3,835,589.92
213,415.10			15.93		213,399.12		403,250.77	358,683.85		325,052.24	1,300,385.98
1,544,492.32			202.10		1,544,290.22		3,471,499.00		477,544.75	1,955,936.32	7,449,270.29
244,128.59			565.26		243,563.33		690,565.76	409,387.22		161,142.22	1,504,658.53
269,963.64			484.23		269,479.41		1,191,675.98			439,379.48	1,900,534.87
770,339.30			682.00		769,657.30		3,606,329.00		390,502.38	2,066,392.16	7,432,880.84
486,596.47			709.92		485,886.55		1,806,633.00		149,572.12	1,577,206.98	4,019,298.65
318,000.69			399.00		317,601.69		1,407,162.88			751,848.15	2,476,612.72
207,490.80			10.26		207,480.54		887,318.71			365,122.18	1,459,921.43
406,218.97			791.05		405,427.92			1,852,390.23		704,021.01	2,961,839.16
408,017.08			526.23		407,490.85		1,208,157.06	685,097.02		527,549.17	2,828,294.10
721,949.68			1,186.35	2,411.86	723,175.19		2,100,117.50		382,521.00	1,304,981.93	4,510,795.62
1,481,804.48			2,787.08		1,479,017.40		4,339,900.00			2,000,412.77	7,819,330.17
807,983.34			875.61		807,107.73		3,761,021.00			1,352,580.06	5,920,708.79
4,995.09					4,995.09		191,937.00			34,556.00	231,488.09
445,413.33			\$15,669.81	\$2,522.86	\$11,432,266.38		\$37,100,720.13	\$5,309,890.50	\$1,822,427.88	\$24,395,680.24	\$80,060,985.13

UNION COUNTY

ten City includes Linden Borough and Linden Township.

Amount of Miscellaneous Revenues (Including Surplus
uses Appropriated) for the support of the County
t

\$2,178,233.02

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

\$0.361339602

Abstract of Ratables and Exemptions in the County of Union for the Year 1961 (Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
Deley Heights Twp.	\$819.86		\$2,358,725	\$219,000.00	\$186,234.53	\$35,000.00	\$440,234.53
Deley Twp.	1,834.62		1,815,100	229,566.39	196,442.31	15,000.00	441,008.70
DeFord Twp.	5,529.94		5,095,500	350,000.00	370,500.00	56,500.00	777,000.00
DeBeth, City	28,951.27		30,996,900	369,310.52	2,632,682.21	325,000.00	3,326,992.73
DeVood Bor.	1,046.13		419,350	104,698.26	107,649.74	19,000.00	231,348.00
DeVood Bor.	1,005.98		850,210	90,000.00	68,615.00	19,000.00	177,615.00
DeVood Twp.	10,730.03		8,234,120	252,000.00	275,098.35	70,000.00	597,098.35
DeWorth Bor.	473.95		558,050	190,000.00	135,815.00	30,000.00	355,815.00
DeWorth Twp.	12,682.66		6,480,556	666,626.00	2,212,323.30	80,000.00	2,958,949.30
DeWorthside Bor.			1,257,300	72,000.00	156,000.00	20,000.00	248,000.00
DeWorth Providence Bor.	1,804.87		2,021,175	250,000.00	199,827.27	45,000.00	494,827.27
DeWorth Twp.	19,954.09		9,547,600	800,000.00	818,518.50	225,000.00	1,843,518.50
DeWay City	8,416.06		8,207,050	288,644.48	497,629.00	90,000.00	876,273.48
DeWelle Bor.	2,338.88		2,888,100	283,000.00	218,987.00	55,000.00	556,987.00
DeWelle Park Bor.	1,598.24		1,267,400	175,000.00	117,733.00	27,000.00	319,733.00
DeWich Plains Twp.	2,087.68		3,213,450	300,000.00	505,927.21	75,000.00	880,927.21
DeWingfield Twp.	1,567.83		4,034,800	347,000.00	236,201.00	57,000.00	640,201.00
DeWingfield Twp.	11,796.78		8,744,100	565,000.00	662,668.75	76,000.00	1,303,668.75
DeWingfield Twp.	15,374.13		18,039,543	810,000.00	904,974.12	120,000.00	1,834,974.12
DeWingfield Town	11,277.87		7,337,775	855,000.00	453,825.00	65,000.00	1,373,825.00
DeWingfield Twp.			219,500	5,000.00	7,782.00		12,782.00
Totals	\$139,320.87		\$124,186,304	\$7,221,845.65	\$10,965,433.29	\$1,504,500.00	\$19,691,778.94

Linden City includes Linden Borough and Linden Township.

County Tax Appropriated	\$11,571,587.25
Bank Stock Taxes Due County	139,320.87
County Taxes Apportioned	\$11,432,266.38
Adjustments (Net Total 12 A Iib)	13,146.95
County Taxes Apportioned (Including Adjustments)	\$11,445,413.33

Net Overpayments are added to the Net Taxes Apportioned and Net Payments are deducted.

***Bank Stock Tax Due Municipality	\$139,320.87
Bank Stock Tax Due County	139,320.87
Total Bank Stock Tax	\$278,641.74

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1961

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 64:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
chey Twp.	\$244,250	\$447,325	\$691,575	\$1,180	\$57,050	\$107,050	\$2,750	\$17,300	\$184,150
Bor.	192,255	1,207,475	1,399,730	3,282	191,400	8,400	101,800	17,025	318,625
ere Town	272,410	2,417,625	2,690,035	10,279	172,300	1,400	104,925	114,220	392,845
own Twp.	318,600	968,200	1,286,800	15,042	119,175	82,500	32,175	49,950	283,800
n Twp.	307,410	711,980	1,019,390	665	91,300	59,200	2,300	407,600	560,400
huysen Twp.	189,745	523,155	712,900	708	86,550	85,750	5,700	20,230	207,230
ich Twp.	313,620	897,000	1,210,620	1,276	122,250	74,350	17,600	101,400	315,600
sttown Town	991,550	6,360,450	7,352,000	6,857	331,900	7,800	333,150	383,400	1,061,250
ck Twp.	141,075	258,750	399,825	253	49,650	44,500	3,050	2,050	99,250
ty Twp.	330,225	980,925	1,311,150	3,085	106,500	72,275	13,200	193,650	388,625
wp.	245,550	742,175	987,725	.....	43,700	50,100	7,800	1,825	103,425
ndence Twp.	540,450	1,704,000	2,244,450	1,398	101,000	46,450	8,450	35,250	191,150
on Twp.	231,350	662,475	893,825	2,472	84,300	50,900	5,550	7,725	148,475
wp.	196,005	489,450	685,455	152	80,175	14,925	2,100	3,775	100,975
ng Twp.	679,215	2,063,890	2,743,105	29,683	175,850	42,025	53,700	319,675	591,250
ld Twp.	422,933	1,119,800	1,542,733	1,343	135,175	104,925	24,450	144,085	403,635
Twp.	152,945	543,045	695,990	315	93,000	188,000	22,700	12,220	315,920
arry Twp.	112,600	96,000	208,600	.....	9,500	2,100	.....	3,000	14,600
burg Town	1,989,750	13,140,500	15,130,250	223,223	966,975	.....	868,225	1,534,700	3,369,900
ng Twp.	396,895	2,139,830	2,536,725	6,230	207,550	53,500	101,700	137,853	500,603
gton Bor.	1,053,035	4,517,515	5,570,550	31,341	661,950	2,680	523,630	584,585	1,772,845
gton Twp.	633,560	2,173,605	2,807,165	1,234	275,300	83,440	53,050	313,990	725,780
wp.	367,465	1,030,950	1,398,415	3,446	118,550	103,395	26,600	32,181	280,726
als	\$10,322,983	\$45,196,120	\$55,519,013	\$343,464	\$4,281,100	\$1,285,665	\$2,319,605	\$4,446,698	\$12,333,068

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1961—(Continued)

XING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
shy Twp.	\$25,500	\$19,400	\$44,900	\$832,005	\$17.74	11.85	.....	\$5,144,500	\$5,976,505
Bor.	63,800	87,550	151,350	1,570,287	11.38	22.65	.....	4,780,093	6,350,380
re Town	80,800	117,700	198,500	2,894,659	10.86	25.83	.....	7,724,347	10,619,006
own Twp.	52,300	53,750	106,050	1,479,592	15.81	15.63	.....	6,946,085	8,425,677
n Twp.	46,100	41,300	87,400	1,493,064	13.28	14.50	.....	6,010,885	7,503,949
huysen Twp.	27,900	28,800	56,700	864,138	18.15	12.78	.....	4,865,347	5,729,485
rich Twp.	43,300	52,850	96,150	1,431,846	10.20	23.23	.....	4,000,830	5,432,176
ststown Town	105,100	154,500	259,600	3,180,507	9.18	27.53	.....	19,304,997	27,465,504
ick Twp.	16,400	11,550	27,950	471,878	17.57	10.16	.....	3,535,460	4,006,833
ny Twp.	52,700	78,375	131,075	1,568,785	17.17	14.93	.....	7,470,832	9,039,617
Twp.	21,400	40,800	62,200	1,028,950	9.24	22.65	.....	3,373,091	4,402,041
ndence Twp.	45,600	57,050	102,650	2,334,348	9.89	30.55	.....	5,102,358	7,436,706
ton Twp.	41,800	52,150	93,950	950,822	17.33	11.31	.....	7,009,136	7,959,958
y Twp.	36,700	29,625	66,325	720,257	20.94	15.89	.....	3,628,295	4,348,552
ong Twp.	83,400	136,500	219,900	3,144,138	11.01	21.40	.....	10,075,142	13,219,280
ld Twp.	58,900	71,500	130,400	1,822,311	21.40	13.65	.....	9,759,340	11,581,651
Twp.	47,300	57,465	104,765	907,460	19.46	13.98	.....	4,253,559	5,161,019
arry Twp.	4,100	1,500	5,600	217,600	11.57	30.00	.....	486,733	704,333
sburg Town	453,800	609,300	1,063,100	17,660,273	9.73	29.70	.....	35,813,352	53,473,625
ong Twp.	104,700	178,283	282,983	2,760,575	13.26	18.51	.....	11,167,894	13,928,469
ngton Bor.	185,000	226,505	411,505	6,963,231	10.46	27.75	.....	14,503,504	21,466,735
ngton Twp.	95,000	146,700	241,700	3,292,479	13.22	16.92	.....	13,783,644	17,076,123
Twp.	51,000	55,500	106,500	1,576,087	15.61	14.99	.....	7,930,570	9,506,057
Totals	\$1,742,600	\$2,308,653	\$4,051,253	\$64,144,292	.....	.....	.....	\$196,669,994	\$260,814,286

WARREN COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES

Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
I Total County Taxes Apportioned Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munici- pal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment						
\$37,835.99			\$266.37		\$37,569.62	\$771.58	\$98,846.00		\$10,338.38	\$147,525.58
40,202.91					40,202.91		103,538.89		34,897.29	178,639.09
67,226.66			118.00		67,108.66		190,600.50		56,633.22	314,342.38
53,341.17			34.60		53,306.57	1,087.77	135,167.59		44,270.09	233,832.02
47,505.91					47,505.91	968.77	122,711.10		27,000.00	198,185.78
36,272.16			28.03		36,244.13	739.69	94,275.50		25,500.00	156,759.32
34,389.96			42.24		34,347.72	701.30	95,893.00		14,947.38	145,889.40
173,878.18			2,825.89		171,052.29		429,308.18		148,567.56	748,928.03
25,366.46			127.31		25,239.15	517.29	44,031.00		12,992.48	82,779.92
57,227.89					57,227.89	1,167.03	166,865.00		44,056.50	269,316.42
27,868.39			34.72		27,833.67	568.31	55,557.40		11,043.37	95,002.75
47,080.20			441.56		46,638.64	960.09	148,830.40		34,234.93	230,664.06
50,392.79			165.55		50,227.24	1,027.64	101,460.00		12,000.00	164,714.88
27,529.76			292.42		27,237.34	561.40	93,000.00		29,981.45	150,780.19
83,688.42			417.92		83,270.50	1,706.64	199,636.50		61,297.95	345,911.59
73,320.12			495.94		72,824.18	1,495.21	285,447.94		30,134.68	389,902.01
32,673.32			9.75		32,663.57	666.29	117,598.00		25,618.83	176,546.69
4,459.00					4,459.00	90.93	9,000.00		11,614.02	25,163.85
338,529.93			283.88		338,246.05		629,900.00	\$116,734.50	631,961.08	1,716,841.63
88,178.14			150.81		88,027.33	1,798.19	232,176.25		44,000.00	366,001.77
135,901.26			15.48		135,885.78		355,282.00		236,548.26	727,716.04
108,105.25			316.80		107,788.45	2,204.55	281,240.00		43,708.78	434,941.78
60,184.61			575.52		59,609.09	1,227.32	149,672.25		35,423.10	245,931.76
\$651,158.48			\$6,642.79		\$1,644,515.69	\$18,260.00	\$4,140,037.50		\$116,734.50	\$7,546,317.04

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

\$686,485.70

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

\$0.633078279

Abstract of Ratables and Exemptions in the County of Warren for the Year 1961 (C)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
uchy Twp.			\$192,250	\$7,500.00	\$9,200.00	\$10,000.00	\$26,700.00
Bor.			195,325	21,000.00	19,300.00	3,000.00	43,300.00
ere Town	\$2,539.92		687,200	40,000.00	29,573.00	13,000.00	82,573.00
stown Twp.	1,115.70		482,400		31,262.00	35,000.00	66,262.00
lin Twp.		326	100,700	10,845.00	35,620.00	8,000.00	54,465.00
aghuysen Twp.			45,300	15,000.00	22,754.00	9,000.00	46,754.00
wich Twp.		241	126,300	2,502.77	30,485.00	4,000.00	36,987.77
ettstown Town	4,126.78		1,918,300	35,000.00	58,410.00	61,000.00	154,410.00
wick Twp.			15,650		22,027.00	8,700.00	30,727.00
ony Twp.			110,000	4,000.00	21,365.00	23,000.00	48,365.00
r Twp.	956.63		182,000	5,529.55	15,649.00	6,600.00	27,778.55
pendence Twp.			145,200	13,750.00	30,745.00	15,000.00	59,495.00
vlton Twp.			59,100	24,052.00	26,633.00	18,000.00	68,685.00
rty Twp.			6,000	5,000.00	25,948.00	15,000.00	45,948.00
teong Twp.			148,700	30,000.00	40,548.00	10,900.00	81,448.00
field Twp.			138,325	15,000.00	31,434.00	15,000.00	61,434.00
rd Twp.			118,200	11,800.00	17,824.00	17,000.00	46,624.00
quarry Twp.			3,100	2,500.00	19,350.00	675.00	22,525.00
ipsburg Town	8,109.19	2,714	1,011,750	229,000.00	250,500.00	45,000.00	524,500.00
teong Twp.		629	77,500	25,451.34	35,322.00	26,000.00	86,773.34
ington Bor.	5,902.72		1,299,260	60,000.00	77,575.00	30,000.00	167,575.00
ington Twp.			317,950	30,000.00	43,942.00	20,000.00	93,942.00
te Twp.			67,100	8,431.60	37,108.00	20,000.00	65,539.60
Totals	\$22,750.94	3,910	\$11,281,510	\$596,362.26	\$932,574.00	\$413,875.00	\$1,942,811.26

County Taxes Appropriated	\$1,667,266.63
Bank Stock Tax Due County	22,750.94
County Taxes Appropriated (12 A III)	\$1,644,515.69
ments (Net Total 12 A IIb)	+6,642.79
County Taxes Apportioned	\$1,651,158.48

***Bank Stock Tax Due Municipality	\$22,750.94
Bank Stock Tax Due County	22,750.94
Total Bank Stock Tax	\$45,501.88

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1961

COUNTY	1	2	3	4	5 Value of Tangible Personal Property Assessed				
	Value of Land Assessed	Value of Improvements Thereon Assessed	Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Cape May	\$62,146,842	\$124,022,282	\$186,169,124	\$628,860	\$6,780,165	\$173,165	\$1,115,995	\$11,326,753	\$19,396,078
Camden	288,307,876	869,847,359	1,158,155,235	2,348,876	48,469,514	66,754	37,030,145	62,981,324	148,547,737
Cumberland	35,250,155	134,383,730	169,633,885	132,794	10,225,610	773,870	4,986,323	11,855,121	27,370,924
Delaware	90,197,302	340,622,884	430,820,186	2,930,317	18,825,110	116,835	17,390,443	24,943,195	61,275,583
Essex	153,368,059	340,421,765	493,789,824	81,297	13,575,421	130,300	6,021,242	16,888,499	36,624,462
Hudson	28,703,977	89,467,745	118,171,722	189,635	5,915,475	585,475	4,185,465	10,313,739	21,003,154
Jersey City	406,065,250	1,281,849,430	1,687,914,680	14,264,472	55,574,200	71,000	96,716,855	104,835,715	257,197,770
Montgomery	26,216,029	112,110,194	138,326,223	92,314	7,511,960	464,695	4,148,955	7,430,815	19,556,425
Passaic	270,447,207	578,336,775	848,783,982	126,673,431	.....	.....	17,809,765	132,641,387	150,451,152
Union	9,951,768	40,722,935	50,674,703	137,223	3,437,325	1,179,605	2,335,141	4,150,723	11,102,794
Warren	93,862,098	346,940,043	440,802,141	2,593,415	18,470,849	512,240	25,647,585	30,040,038	74,670,712
Atlantic	101,890,535	380,038,737	481,929,272	4,530,405	19,536,070	233,200	28,942,422	42,177,815	90,889,507
Bergen	125,838,773	378,853,552	504,692,325	603,677	17,284,963	1,023,608	7,856,740	17,912,412	44,077,723
Gloucester	80,153,011	264,390,244	344,543,255	754,277	18,590,020	485,820	8,771,862	19,372,075	47,219,777
Hampden	81,278,040	202,780,039	284,058,079	143,972	11,513,899	304,166	2,341,475	12,175,718	26,335,258
Monmouth	146,064,445	469,752,400	615,816,905	1,473,364	17,240,284	31,250	35,246,927	35,093,825	87,612,286
Morris	9,281,205	40,487,072	49,768,277	34,200	2,726,710	771,167	17,299,185	2,651,040	23,448,102
Northampton	33,109,980	113,789,951	146,899,931	620,725	8,636,850	442,635	6,354,822	9,026,675	24,460,982
North Hudson	15,907,457	39,269,983	55,177,440	63,307	3,313,065	933,820	2,064,187	1,276,351	7,587,423
Orange	172,147,408	658,201,707	830,349,115	5,048,254	28,197,265	15,700	47,752,394	62,080,638	138,045,997
Passaic	10,322,893	45,196,120	55,519,013	343,464	4,281,100	1,285,665	2,319,605	4,446,698	12,333,068
State	\$2,249,510,310	\$6,852,485,007	\$9,101,995,317	\$163,088,279	\$320,108,855	\$9,609,970	\$376,337,533	\$623,150,556	\$1,329,206,914

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1961—(Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic	\$3,183,690	\$5,823,817	\$9,007,507	\$197,186,555				\$588,175,921	\$785,362,476
Bergen	18,955,735	34,805,821	53,761,556	1,255,290,292				3,521,992,684	4,777,282,976
Burlington	4,613,300	8,764,275	13,377,575	183,760,028				648,213,966	831,973,994
Camden	8,282,500	16,690,205	24,972,705	479,053,381				932,107,098	*1,411,182,679
Canby	1,177,420	2,067,296	3,244,716	527,250,867			\$14,040,385	11,975,824	525,186,306
Clark	2,652,870	3,049,735	5,702,605	133,661,906				254,813,307	388,475,213
Clatsop	17,034,000	22,212,930	39,246,930	1,920,129,992				2,254,299,299	4,174,429,291
Columbia	3,171,350	5,971,122	9,142,472	148,832,490				477,213,235	626,045,725
Delaware		8,686,525	8,686,525	1,117,222,040				874,422,740	1,991,644,780
Douglas	1,311,100	1,950,315	3,261,415	58,653,305				258,726,354	317,379,659
Essex	7,043,675	10,155,340	17,199,015	500,867,253				743,819,877	1,244,687,130
Franklin	8,849,110	21,565,540	30,414,650	546,934,534				1,834,622,376	2,381,556,910
Gloucester	5,192,675	14,312,918	19,505,593	529,868,132			210,027	1,081,267,469	1,610,925,574
Greene	6,318,760	11,884,665	18,203,425	374,313,884				1,281,098,834	1,655,412,718
Hampden	4,623,225	5,872,888	10,496,113	300,041,196			2,567,863	608,114,342	905,587,675
Hartford	8,057,400	11,813,600	19,871,000	685,031,555				1,192,169,847	†1,877,795,986
Herk	1,236,975	1,726,910	2,963,885	70,286,694				147,928,169	218,214,863
Madison	3,568,800	6,201,075	9,769,875	162,211,763				711,432,550	873,644,313
Manassas	1,052,315	1,934,623	2,986,938	59,841,232				271,509,803	331,351,035
Montgomery	10,288,800	19,545,090	29,833,890	944,609,476				2,222,885,386	3,167,494,862
Norfolk	1,742,600	2,308,653	4,051,253	64,144,292				106,669,994	260,814,286
Totals	\$118,356,300	\$217,343,343	\$335,699,643	\$10,259,190,867			\$16,818,275	\$20,113,459,075	\$30,356,448,451

Total Column 11—Camden County—Woodlynne Borough inadvertently overstated by \$22,200.

Total Column 11—Passaic County includes additional valuation on Second Class R. R. Property in the amount of \$594,584.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1961—(Continued)

12—APPORTIONMENT OF TAXES											
Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
I Total County Taxes Apportioned Including Total Net (Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
4,250,128.23			\$22,198.09		\$4,236,930.14	\$42,441.55	\$7,022,659.49	\$1,074,197.00	\$131,003.00	\$10,654,514.17	\$23,161,745.35
3,818,619.58			66,373.19	\$2,303.37	13,754,549.76		61,053,702.27	5,790,026.47	556,802.50	32,972,986.99	114,128,067.99
3,656,521.81			28,596.25		3,627,925.56	98,360.00	11,388,177.71	1,788,406.70	90,700.50	2,830,836.66	19,824,406.13
0,314,011.69			94,798.38	3,183.87	10,222,397.18	70,000.00	18,032,999.30	2,066,545.25	106,550.00	13,424,640.71	43,923,132.44
1,820,486.15			2,025.53	5,238.68	1,823,699.30	24,815.71	2,549,570.19	568,784.00	105,415.86	5,238,476.28	10,310,761.34
2,189,806.57			73,760.50		2,116,046.07		5,434,865.40		161,048.25	1,959,113.65	9,671,073.37
2,571,944.10			577,028.41	31,639.24	32,026,554.93		65,811,439.11	1,153,952.93	3,236,986.03	68,143,958.27	170,372,891.27
2,122,528.34			5,581.25		2,116,947.09		8,449,787.46	1,012,419.50	23,884.50	2,073,981.71	*13,676,383.27
3,623,262.04			272,214.01		23,351,048.03		30,240,739.23		1,867,695.89	49,641,363.46	105,100,846.61
1,155,147.59			3,625.33		1,151,522.26	38,630.00	2,764,743.40	2,001,675.88		1,072,393.90	7,028,965.44
7,312,654.46			115,952.84	125.58	7,196,827.20	79,000.00	15,881,263.50	1,831,019.75	496,683.00	12,856,587.26	38,341,380.71
9,893,171.04			28,673.98	15.58	10,864,513.24		34,512,403.57		684,838.99	13,966,217.97	60,027,973.77
7,740,374.79			58,329.95		7,682,544.84	102,100.37	21,945,200.38	2,580,990.00		12,269,225.82	44,580,061.41
5,422,192.28			15,204.00	3,301.18	5,410,289.46	221,294.80	24,594,272.10	2,788,543.09		9,466,879.15	42,481,278.60
3,973,543.86			23,749.63		3,949,794.23	101,879.00	8,859,178.06	1,330,093.70		4,653,244.03	18,894,189.92
9,592,680.53			85,241.83		9,507,438.70		23,541,789.56	1,872,450.00	1,020,807.24	18,614,593.79	54,557,079.29
1,526,977.02			18,902.39	24.99	1,508,099.62		3,058,833.30	1,141,771.86	7,622.75	656,532.03	6,372,859.56
2,627,993.96			5,296.61	35.42	2,622,732.77	142,226.00	10,615,678.66	3,146,723.66		4,153,010.95	20,680,372.04
5,085,744.11			36,774.51		2,048,969.60	67,062.21	4,202,333.15	555,261.67	28,280.50	2,076,263.69	8,978,170.82
445,413.33			15,669.81	2,522.86	11,432,266.38		37,100,720.13	5,309,890.50	1,822,427.88	24,395,680.24	80,060,985.13
651,158.48			6,642.79		1,644,515.69	18,260.00	4,140,037.50		116,734.50	1,626,769.35	7,546,317.04
803,860.56			\$1,556,639.28	\$48,390.77	\$158,295,612.05	\$1,006,069.64	\$401,200,393.47	\$36,012,751.96	\$10,457,481.39	\$292,747,269.98	*\$899,718,941.50

* Bank stock in the amount of \$636.99 not deducted from Col. 12 C II. See Gloucester County Abstract.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1961—(Concluded)

COUNTY	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				17 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)	
Atlantic	\$43,394.78		\$28,750,373	\$2,275,825.00	\$6,170,015.66	\$1,173,110.00	\$9,618,950.66	\$781,266,186
Bergen	210,547.32		171,624,426	8,690,525.16	12,929,417.50	2,406,867.25	24,026,809.91	4,772,771,866
Camden	45,860.86		67,594,803	1,995,205.06	5,159,918.18	1,190,162.72	8,345,285.96	834,009,589
Essex	90,119.08		89,477,665	2,901,644.07	6,321,530.11	1,710,395.65	10,933,569.83	1,400,484,158
Hudson	15,676.57		38,083,424	1,372,814.16	1,942,684.52	677,339.80	3,992,838.48	525,087,710
Jersey	31,648.09	1,130	21,139,008	782,019.99	1,882,247.25	734,848.37	3,399,115.61	389,096,640
Monmouth	450,863.54		445,259,955	11,577,548.64	25,732,924.06	5,163,965.00	42,474,437.70	4,180,553,745
Newark	33,052.91	1,869	19,952,337	1,861,440.63	2,060,954.44	891,065.24	4,313,460.31	624,743,492
Passaic	166,892.91		377,621,663	8,436,034.43	18,855,442.18	3,277,600.00	30,569,076.61	1,991,157,729
Perth	22,100.25	666	17,686,077	785,926.35	1,009,678.26	516,130.50	2,311,735.11	313,064,111
Richmond	86,307.80		277,261,180	1,678,079.56	6,917,387.31	2,120,500.00	10,715,966.87	1,263,784,776
Salem	86,604.24		161,022,550	6,188,511.43	11,303,337.47	1,884,900.00	19,376,748.90	2,379,747,202
Union	85,976.07		86,074,844	4,324,680.04	7,097,208.40	2,811,700.00	14,233,588.44	1,615,258,747
Warren	59,327.62		96,465,002	3,761,017.97	4,181,883.97	1,509,232.06	9,452,134.00	1,655,741,629
Westchester	40,070.87		20,915,722	2,333,918.74	2,941,292.72	1,156,200.00	6,431,411.46	898,423,115
Albany	167,333.18	13,544	144,706,555	3,653,648.13	6,905,713.88	2,395,000.00	12,954,362.01	1,869,848,875
Columbia	18,820.38		6,485,519	637,015.67	1,737,527.50	390,380.50	2,764,923.67	218,011,580
Franklin	37,232.40		25,853,928	1,934,632.42	2,126,529.00	750,400.00	4,811,561.42	868,389,248
Gloucester	13,749.45		6,667,245	687,949.86	672,632.92	560,500.00	1,921,082.78	330,771,593
Hamilton	139,320.87		124,136,304	7,221,845.65	10,965,433.29	1,504,500.00	19,691,778.94	3,150,706,890
Medford	22,750.94	3,910	11,281,510	596,362.26	932,574.00	413,875.00	1,942,811.26	261,099,190
Totals	\$1,867,650.13	21,119	\$2,238,110,090	\$73,196,645.22	\$137,846,332.62	\$33,238,672.09	\$244,281,649.93	\$30,324,020,061

TABLE OF EQUALIZED VALUATIONS

YEAR 1961

Promulgated by the Director, Division of Taxation, as of October 2, 1961, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1962.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton 25, New Jersey.

Atlantic County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$5,380,090	23.16%	\$23,268,955	\$13,891	\$399,755	\$23,682,691
Atlantic City	91,959,520	33.15	277,404,284	537,373	8,006,720	285,945,377
Brigantine City	3,819,873	11.15	34,258,951	.....	384,985	34,643,936
Buena Bor.	1,012,675	10.48	9,662,929	374	202,900	9,866,203
Buena Vista Twp.	2,535,550	21.67	11,700,738	1,053	302,775	12,004,566
Corbin City	122,900	18.03	681,642	154	17,575	699,371
Egg Harbor City	2,041,020	18.25	11,183,671	1,560	416,283	11,601,514
Egg Harbor Twp.	6,001,672	20.88	28,743,640	33	729,355	29,473,028
Estell Manor City	593,625	23.61	2,514,295	60	86,490	2,600,845
Folsom Bor.	1,001,539	24.25	4,130,053	265	171,705	4,302,028
Galloway Twp.	10,918,365	39.48	27,655,433	12,621	868,900	28,536,954
Hamilton Twp.	8,399,475	25.52	32,913,303	690	990,900	33,904,893
Hammonton Town	5,085,675	12.04	42,239,826	33,686	1,286,700	43,560,212
Linwood City	2,857,724	12.61	22,662,363	38	332,015	22,994,416
Longport Boro.	2,556,890	14.60	17,512,945	.....	210,185	17,723,130
Margate City	9,332,570	12.36	75,506,230	.....	1,087,845	76,594,075
Mullica Twp.	1,513,095	12.13	12,473,990	516	269,605	12,744,111
Northfield City	5,855,350	23.26	25,173,474	144	348,680	25,522,298
Pleasantville City	7,935,751	22.13	35,859,697	26,139	1,025,070	36,910,906
Port Republic City	250,800	12.94	1,988,176	.....	58,300	1,996,476
Somers Point City	6,051,595	27.71	21,839,029	173	895,390	22,734,592
Ventnor City	10,608,050	19.62	54,373,344	.....	1,256,625	55,629,969
Weymouth Twp.	266,320	10.71	2,486,648	.....	50,320	2,536,968
Totals	\$186,169,124		\$776,183,621	\$628,860	\$19,396,078	\$796,208,559

*Exclusive of Class II Railroad Property.

ATLANTIC COUNTY

Bergen County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$5,265,750	18.58%	\$28,371,498	\$9,711	\$382,050	\$28,763,259
Alpine Bor.	2,923,300	17.31	16,887,928	.....	630,840	17,518,768
††Bergenfield Bor.	24,710,175	16.37	150,947,923	13,358	2,158,270	153,119,546
Bogota Bor.	15,873,680	38.43	41,305,438	21,597	1,278,810	42,005,845
Carlstadt Bor.	17,136,900	39.67	43,198,639	970	2,819,018	46,018,627
Chiffside Park Bor.	15,419,875	19.56	78,833,717	.....	1,964,752	80,798,469
Closter Bor.	10,620,277	20.01	53,074,848	7,365	1,161,526	54,243,739
††Cresskill Bor.	11,160,995	23.41	47,676,185	22	1,046,990	48,723,197
Demarest Bor.	6,244,570	21.97	28,423,168	2,000	414,600	28,839,768
Dumont Bor.	36,737,510	38.45	95,546,190	31,177	2,601,805	98,179,172
East Paterson Bor.	18,221,255	18.78	97,024,787	2,403	2,449,525	99,476,715
East Rutherford Bor.	11,422,500	22.84	50,010,946	24,013	2,743,148	52,778,107
††Edgewater Bor.	17,323,894	42.57	40,695,076	1,075,683	3,961,125	45,731,884
Emerson Bor.	10,720,075	24.79	43,243,546	1,101	852,500	44,097,147
Englewood City	44,607,900	25.07	177,933,387	46,600	6,632,000	184,611,987
Englewood Cliffs Bor.	9,817,993	20.82	47,156,547	.....	1,503,889	48,660,436
Fairlawn Bor.	44,397,600	21.30	208,439,437	30,802	8,761,700	217,231,939
Fairview Bor.	9,988,835	21.85	45,715,492	3,609	1,564,265	47,283,366
Fort Lee Bor.	24,397,130	16.68	146,265,767	.....	1,905,679	148,171,446
Franklin Lakes Bor.	7,082,275	21.74	32,576,242	1,065	476,425	33,053,732
Jarfield City	22,922,250	20.95	109,414,081	4,609	4,184,725	113,603,415
Ken Rock Bor.	42,711,800	49.73	85,887,392	16,761	2,038,900	87,943,053
Lackensack Bor.	66,063,320	34.24	192,941,939	60,778	16,652,100	209,654,817
Larrington Park Bor.	5,897,465	21.12	27,923,603	9,911	401,476	28,334,990
Lasbrouck Heights Bor.	14,404,715	16.31	88,318,302	3,786	1,389,474	89,711,562
Laworth Bor.	5,802,925	23.80	24,382,038	9,731	275,875	24,667,644
Lillsdale Bor.	9,772,075	16.47	59,332,574	7,976	1,689,178	61,029,728
Lohokus Bor.	7,113,801	18.55	38,349,332	14,109	486,545	38,849,986
Lonia Bor.	13,460,150	25.94	51,889,553	5,941	1,600,017	53,495,511
Little Ferry Bor.	13,468,840	40.41	33,330,463	.....	1,449,980	34,780,443
Lodi Bor.	26,194,700	30.69	85,352,558	9,221	2,823,200	88,184,979
Lyndhurst Twp.	18,551,125	17.12	108,359,375	53,722	2,104,410	110,517,507
Lahwah Twp.	15,027,155	19.80	75,894,722	242,225	2,935,550	79,072,497
Laywood Bor.	13,405,640	19.73	67,945,464	1,112	1,433,377	69,379,953
Lidland Park Bor.	7,814,375	20.13	38,819,548	2,817	1,018,900	39,839,265
Lontvale Bor.	4,450,350	15.67	28,400,447	2,453	688,516	29,041,416
Lonsachie Bor.	4,439,025	34.43	12,892,899	.....	443,300	13,335,899
Law Milford Bor.	17,203,707	16.05	107,188,206	.....	1,455,110	108,646,316
North Arlington Bor.	15,275,875	18.69	81,732,879	1,703	1,368,725	83,103,307
Northvale Bor.	2,806,405	15.87	17,683,711	2,375	356,580	18,042,666

Norwood Bor.	3,423,305	18.21	18,799,039	1,793	496,262	19,297,094
†Oakland Bor.	13,230,825	23.13	57,202,010	316	914,375	58,116,701
Old Tappan Bor.	4,017,850	22.62	17,762,378	.....	410,550	18,172,928
Oradell Bor.	13,962,775	19.64	71,083,559	1,943	1,317,450	72,412,952
Palisades Park Bor.	12,971,610	18.83	68,887,998	1,062	951,420	69,840,480
Paramus Bor.	39,303,905	20.59	190,888,320	.....	6,806,430	197,694,750
Park Ridge Bor.	7,365,100	18.93	38,907,026	740	635,496	39,543,262
Ramsey Bor.	15,421,075	22.43	68,752,006	11,011	1,815,250	70,578,267
Ridgefield Bor.	13,822,509	15.82	87,373,635	283,506	1,758,697	89,415,838
Ridgefield Park Twp.	57,586,320	94.77	60,764,292	101,065	8,474,470	69,339,827
Ridgewood Twp.	43,471,075	21.00	207,005,119	41,574	5,702,700	212,749,393
River Edge Bor.	12,301,453	15.81	77,808,052	3,144	1,738,658	79,549,854
River Vale Twp.	6,566,855	16.67	39,393,251	.....	765,900	40,159,151
Rochelle Park Twp.	6,170,700	16.29	37,880,295	3,114	695,962	38,579,371
Rockleigh Bor.	603,811	24.79	2,435,704	.....	74,600	2,510,304
Rutherford Bor.	24,791,600	21.85	113,462,700	14,241	2,699,040	116,175,981
Saddle Brook Twp.	28,071,110	36.05	77,867,157	20,925	1,948,600	79,836,682
Saddle River Bor.	6,297,600	21.21	29,691,655	.....	214,500	29,906,155
††South Hackensack Twp.	7,676,125	32.60	23,546,396	848	2,343,757	25,891,001
Teaneck Twp.	57,645,555	21.03	274,111,056	61,115	6,860,195	281,032,366
Tenafly Bor.	26,575,205	20.98	126,669,233	4,088	2,937,475	129,610,796
Teterboro Bor.	7,867,756	26.82	29,335,406	19,496	1,264,689	30,619,591
Upper Saddle River Bor.	7,489,550	20.16	37,150,546	.....	675,100	37,825,646
Waldwick Bor.	9,277,559	17.93	51,743,218	43,432	664,420	52,451,070
Wallington Bor.	6,975,425	19.32	36,104,684	385	843,864	36,948,933
Washington Twp.	9,036,070	20.79	43,463,540	.....	575,546	44,039,086
Westwood Bor.	12,148,460	20.97	57,932,570	11,544	1,026,666	58,970,780
Woodcliff Lake Bor.	5,316,600	24.46	21,735,895	623	222,925	21,959,443
Wood-Ridge Bor.	12,159,045	16.72	72,721,561	1,196	2,602,060	75,324,817
Wyckoff Twp.	15,750,420	17.89	88,040,358	1,014	1,055,125	89,096,497
Totals	\$1,158,155,235		\$4,937,894,504	\$2,348,876	\$148,547,737	\$5,088,791,117

* Exclusive of Class II Railroad Property.

Burlington County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

BURLINGTON COUNTY

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$632,935	17.94%	\$3,523,066	.....	\$83,407	\$3,611,473
Beverly City	1,672,779	18.61	8,988,603	\$2,700	415,397	9,406,700
Bordentown City	3,099,875	18.17	17,060,402	7,870	425,150	17,493,422
Bordentown Twp.	4,404,980	15.49	28,437,573	2,258	870,950	29,310,781
Burlington City	8,596,000	22.01	39,054,975	42,984	1,882,700	40,980,659
Burlington Twp.	8,058,075	23.34	34,524,743	2,508	1,790,550	36,317,801
Chesterfield Twp.	1,208,070	15.44	7,824,288	.....	287,950	8,112,238
Cinnaminson Twp.	10,092,725	18.46	54,673,483	.....	1,327,725	56,001,208
Delanco Twp.	2,908,490	19.48	14,980,647	722	506,475	15,487,844
††Delran Twp.	9,307,230	37.96	24,518,519	.....	975,085	25,493,604
Eastampton Twp.	734,975	12.66	5,805,490	2,421	165,250	5,973,161
Edgewater Park Twp.	3,436,475	21.49	15,991,042	5,274	493,600	16,484,916
Evesham Twp.	3,745,333	14.06	26,633,215	.....	459,150	27,094,365
Fieldsboro Bor.	296,975	15.95	1,861,912	34	105,600	1,967,546
††Florence Twp.	6,012,100	19.18	31,345,673	6,001	1,584,165	32,935,839
Hainesport Twp.	1,588,125	16.10	9,864,130	483	299,125	10,163,743
Levittown Twp.	24,098,425	27.79	86,716,175	.....	1,314,837	88,081,012
Lumberton Twp.	2,653,146	19.68	13,481,433	953	290,330	13,772,716
Mansfield Twp.	1,250,925	11.86	10,547,423	1,215	245,250	10,793,893
Maple Shade Twp.	9,331,338	19.72	47,319,153	3,498	1,497,455	48,820,111
Medford Twp.	5,696,150	20.36	27,977,161	400	780,800	28,758,361
Medford Lakes Bor.	3,610,225	20.53	17,542,396	.....	149,520	17,692,916
Moorestown Twp.	14,153,680	19.81	71,447,143	7,768	2,139,710	73,594,626
Mount Holly Twp.	8,197,550	19.33	42,408,432	22,234	2,210,875	44,641,541
Mount Laurel Twp.	4,334,870	16.65	26,035,255	392	545,519	26,581,166
New Hanover Twp.	148,487	16.89	879,142	2,880	211,743	1,093,765
North Hanover Twp.	685,500	11.93	5,748,533	120	169,975	5,918,623
Palmyra Bor.	6,012,900	25.41	23,663,518	2,423	738,550	24,404,491
Pemberton Bor.	646,950	20.98	3,083,651	74	198,975	3,282,700
Pemberton Twp.	5,078,062	16.42	30,926,078	7,434	457,475	31,391,037
††Riverside Twp.	7,296,565	24.26	30,076,525	.....	2,621,685	32,704,515
Riverton Bor.	3,178,575	25.59	12,421,161	3,217	390,150	12,814,523
Shamong Twp.	558,090	17.19	3,246,597	.....	77,000	3,323,597
Southampton Twp.	1,620,325	12.03	13,469,036	231	395,615	13,864,882
Springfield Twp.	1,243,075	15.08	8,243,203	36	338,300	8,581,539
Tabernacle Twp.	614,985	13.81	4,453,186	.....	147,515	4,600,701
Washington Twp.	545,975	20.04	2,724,426	.....	21,450	2,745,876
Westampton Twp.	1,745,775	24.96	6,994,291	.....	277,600	7,271,891
Woodland Twp.	377,740	7.97	4,739,523	101	53,875	4,793,499
Wrightstown Bor.	759,130	19.60	3,873,112	203	431,441	4,304,756
Totals	\$160,633,855		\$823,064,329	\$132,794	\$27,370,924	\$850,568,047

* Exclusive of Class II Railroad Property.

Camden County
 You Are Viewing an Archived Copy from the New Jersey State Library
 1901 Table of Equalized Valuations
 State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$9,183,800	24.39%	\$37,653,137	\$3,100	\$1,062,755	\$38,718,992
Audubon Park Bor.	894,160	61.86	1,445,457	.....	5,300	1,450,757
Barrington Bor.	6,392,375	20.25	31,567,284	.....	1,355,200	32,922,484
Bellmawr Bor.	13,137,975	36.92	35,584,981	.....	622,450	36,207,431
Berlin Bor.	2,949,650	21.97	13,426,803	4,978	547,600	13,978,386
Berlin Twp.	1,637,760	18.58	8,814,639	.....	129,710	8,944,349
Brooklawn Bor.	1,784,595	22.37	7,977,626	640	295,350	8,273,616
Camden City	125,200,340	43.95	284,869,943	2,814,773	29,284,785	316,969,501
Cheshurst Bor.	137,365	13.93	986,109	.....	35,845	1,021,954
Clementon Bor.	2,314,360	19.05	12,148,871	1,823	277,350	12,428,049
Collingswood Bor.	17,212,550	24.23	71,038,176	7,787	1,723,425	72,769,388
Delaware Twp.	37,113,725	17.92	207,107,840	567	2,496,475	209,604,882
Gibbsboro Bor.	2,530,389	23.93	8,746,592	4,282	468,369	9,219,243
Gloucester City	11,411,925	26.01	43,875,144	15,050	2,893,330	46,788,524
Gloucester Twp.	11,090,340	18.70	59,306,631	2,785	1,416,810	60,726,226
Haddon Twp.	18,158,850	23.34	77,801,414	1,658	1,178,090	78,981,162
Haddonfield Bor.	72,311,400	87.99	82,181,384	11,465	6,257,500	88,450,349
Haddon Heights Bor.	8,896,850	21.90	40,624,886	2,000	1,043,975	41,670,861
Hi-Nella Bor.	411,250	33.55	1,225,782	30	29,950	1,255,762
Laurel Springs Bor.	1,516,400	22.97	6,601,654	280	314,060	6,915,994
Lawnside Bor.	1,076,615	21.97	4,900,387	.....	103,524	5,003,911
Lindenwold Bor.	5,771,900	27.39	21,073,019	1,823	223,925	21,298,767
Magnolia Bor.	2,506,050	19.27	13,004,930	100	338,285	13,343,315
Merchantville Bor.	4,639,400	24.14	19,218,724	6,913	960,565	20,186,202
Mount Ephraim Bor.	3,940,280	19.96	19,740,882	.....	285,280	20,026,162
Oaklyn Bor.	5,022,150	26.79	18,746,361	9,374	468,675	19,224,410
Pennsauken Twp.	40,939,295	25.74	159,049,320	28,841	4,850,545	163,928,706
Pine Hill Bor.	4,173,550	39.69	10,515,369	1,045	263,475	10,779,889
Pine Valley Bor.	366,585	30.55	1,199,951	.....	600	1,200,551
Runnemede Bor.	4,860,650	17.65	27,539,093	.....	398,900	27,937,993
Somerdale Bor.	5,860,832	36.17	16,203,572	50	354,170	16,557,792
Stratford Bor.	4,109,210	20.93	19,633,110	710	338,425	19,972,245
Tavistock Bor.	95,600	20.13	474,913	.....	6,600	481,513
Voorhees Twp.	3,302,350	18.79	17,575,040	1,268	74,225	17,650,533
Waterford Twp.	3,604,310	28.17	12,794,853	1,871	298,385	13,095,109
Winslow Twp.	2,678,180	13.66	19,606,003	7,099	562,325	20,175,427
Woodlynne Bor.	2,587,370	30.77	8,408,742	.....	304,350	8,713,092
Totals	\$439,820,186		\$1,422,667,627	\$2,930,317	\$61,275,583	\$1,486,873,527

*Exclusive of Class II Railroad Property.

CAMDEN COUNTY

Cape May County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	\$19,448,819	93.76%	\$20,743,194	.....	\$702,147	\$21,445,341
Cape May City	24,774,869	95.05	26,065,091	\$17,784	1,769,341	27,852,216
Cape May Point Bor.	2,786,825	110.75	2,516,321	.....	93,800	2,610,121
Dennis Twp.	7,077,755	91.74	7,715,015	417	622,129	8,337,561
Lower Twp.	42,897,300	99.74	43,009,124	211	4,398,550	47,407,885
Middle Twp.	28,530,895	93.19	30,615,833	12,209	3,058,054	33,686,096
North Wildwood City	41,880,157	95.92	43,661,548	.....	2,315,643	45,977,191
Ocean City	141,878,880	96.90	146,417,833	15,386	8,540,920	154,974,139
††Sea Isle City	21,719,475	97.28	22,326,763	.....	823,700	23,150,463
Stone Harbor Bor.	31,393,100	91.85	34,178,661	.....	1,527,100	35,705,761
Upper Twp.	14,670,325	98.83	14,844,000	3,319	904,950	15,752,269
West Cape May Bor.	3,496,640	97.17	3,598,477	2,116	198,035	3,798,628
West Wildwood Bor.	2,779,225	97.32	2,855,759	.....	113,575	2,969,334
Wildwood City	69,726,089	110.95	62,844,605	28,222	10,090,346	72,963,173
Wildwood Crest Bor.	37,455,000	95.58	39,187,068	.....	987,192	40,174,260
Woodbine Bor.	3,274,470	91.00	3,598,319	1,633	478,980	4,078,932
Totals	\$493,789,824		\$504,177,611	\$81,297	\$36,624,462	\$540,883,370

* Exclusive of Class II Railroad Property.

CAPE MAY COUNTY

Cumberland County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$15,985,995	22.22%	\$71,944,172	\$67,639	\$4,954,425	\$76,966,236
Commercial Twp.	1,962,540	30.38	6,459,974	130	505,150	6,965,254
Deerfield Twp.	1,004,950	17.81	5,642,617	.....	244,465	5,887,082
Downe Twp.	1,005,930	22.24	4,523,067	787	208,380	4,732,234
Fairfield Twp.	1,332,305	17.85	7,463,894	1,324	253,225	7,718,443
Greenwich Twp.	717,237	21.68	3,308,289	.....	121,720	3,430,009
Hopewell Twp.	2,070,400	17.76	11,657,658	651	315,775	11,974,084
Lawrence Twp.	1,213,825	26.11	4,648,889	2,669	250,585	4,902,143
Maurice River Twp.	1,270,600	16.25	7,819,077	4,326	470,700	8,294,103
Millville City	16,469,025	26.37	62,453,641	52,930	3,191,825	65,698,396
Shiloh Bor.	370,720	22.65	1,636,733	.....	59,365	1,696,098
Stow Creek Twp.	719,140	28.32	2,539,336	.....	145,820	2,685,156
Upper Deerfield Twp.	4,439,915	19.34	22,957,161	3,175	761,769	23,722,105
Vineland City	69,609,140	44.75	155,551,151	56,004	9,519,950	165,127,105
Totals	\$118,171,722		\$368,605,659	\$189,635	\$21,003,154	\$389,798,448

*Exclusive of Class II Railroad Property.

Essex County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$57,694,900	36.35%	\$158,720,495	\$56,368	\$7,346,700	\$166,123,563
Bloomfield Town	124,890,700	49.78	250,885,295	284,896	12,497,600	263,667,791
Caldwell Bor.	13,418,800	31.26	42,926,424	9,053	1,597,100	44,532,577
Caldwell Twp.	13,260,000	37.01	35,828,155	.....	2,300,300	38,128,455
Cedar Grove Twp.	25,705,700	39.41	65,226,338	1,793	1,454,700	66,682,831
††East Orange City	139,008,900	44.36	314,717,989	232,022	15,248,100	330,198,111
Essex Fells Bor.	7,891,300	32.04	24,629,526	5,712	625,200	25,260,438
Glen Ridge Bor.	16,755,900	32.52	51,524,903	14,135	1,901,250	53,440,283
Irrington Town	96,066,600	38.22	251,351,648	313,821	12,607,090	264,272,559
Livingston Twp.	74,191,180	44.84	165,457,583	.....	3,071,500	168,529,083
Maplewood Twp.	62,221,950	39.10	159,135,422	28,192	5,175,575	164,339,189
Millburn Twp.	66,553,900	29.64	224,540,823	37,959	9,822,830	234,401,612
Montclair Town	91,689,600	38.26	239,648,719	281,330	9,381,600	249,311,649
Newark City	596,598,000	46.86	1,273,149,808	12,630,346	141,276,300	1,427,056,454
North Caldwell Bor.	11,236,200	36.70	30,616,349	.....	728,900	31,343,249
Nutley Town	58,219,750	35.25	165,162,411	15,533	7,168,425	172,846,369
Orange City	52,945,000	45.78	115,650,939	212,336	7,122,900	122,986,175
Roseland Bor.	5,662,000	24.79	22,839,855	3,846	677,900	23,521,601
South Orange Village	38,909,500	32.96	118,050,667	112,236	3,386,100	121,549,003
Verona Bor.	24,531,300	29.17	84,097,703	1,240	2,655,000	86,753,943
††West Caldwell Bor.	19,064,800	33.06	57,667,272	.....	1,134,800	58,802,072
West Orange Town	90,798,700	37.28	243,558,745	23,654	10,019,900	253,602,299
Totals	\$1,687,914,680		\$4,095,387,074	\$14,264,472	\$257,197,770	\$4,366,849,316

*Exclusive of Class II Railroad Property.

Gloucester County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

GLoucester County

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	\$4,154,250	30.33%	\$13,696,835	\$5,611	\$387,400	\$14,089,846
Deptford Twp.	9,504,370	15.20	62,528,750	165	1,465,900	63,994,815
East Greenwich Twp.	2,399,200	25.89	9,266,898	320	337,645	9,604,563
††Elk Twp.	7,379,200	91.91	8,028,724	119	468,200	8,497,043
Franklin Twp.	7,942,325	33.36	23,807,929	638	720,280	24,528,847
Glassboro Bor.	7,346,575	19.36	37,947,185	21,017	1,435,515	39,408,717
Greenwich Twp.	17,532,475	16.03	109,372,895	8,224	3,136,622	112,517,741
Harrison Twp.	1,659,975	18.85	8,806,233	319	268,285	9,074,837
Logan Twp.	1,385,871	18.52	7,483,105	59	282,288	7,765,452
Mantua Twp.	5,205,800	19.69	26,438,801	1,879	367,750	26,808,430
Monroe Twp.	10,723,900	31.55	33,990,174	3,338	1,362,635	35,356,147
National Park Bor.	1,604,111	19.02	8,433,812	.....	156,665	8,590,477
Newfield Bor.	1,588,270	35.99	4,413,087	1,664	98,350	4,513,101
Paulsboro Bor.	6,134,750	26.71	22,967,990	1,600	926,665	23,896,255
Pitman Bor.	8,113,415	25.19	32,208,873	4,726	1,184,890	33,398,489
South Harrison Twp.	490,570	12.46	3,937,159	12	90,735	4,027,906
Swedesboro Bor.	1,814,200	23.61	7,684,032	3,945	725,075	8,413,052
Washington Twp.	4,909,800	18.84	26,060,510	.....	393,870	26,454,380
Wenonah Bor.	2,320,275	22.94	10,114,538	3,084	248,550	10,366,172
West Deptford Twp.	18,014,643	23.43	76,887,081	.....	1,763,085	78,650,166
Westville Bor.	3,535,375	24.27	14,566,852	15,746	538,425	15,121,023
Woodbury City	11,169,123	22.60	49,420,898	17,770	2,412,625	51,851,293
Woodbury Heights Bor.	1,991,900	23.52	8,468,963	1,595	295,090	8,765,648
Woolwich Twp.	1,405,850	20.78	6,765,399	483	489,880	7,255,762
Totals	\$138,326,223		\$613,206,723	\$92,314	\$19,556,425	\$632,945,462

* Exclusive of Class II Railroad Property.

Hudson County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

HUDSON COUNTY

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$117,888,500	40.99%	\$287,603,074	\$1,323,084	\$18,939,100	\$307,865,258
East Newark Bor.	2,598,400	45.89	5,662,236	.....	1,879,600	7,541,836
Guttenberg Town	5,802,315	34.99	16,584,210	.....	815,650	17,399,860
Harrison Town	27,177,400	47.08	57,725,998	909,254	15,235,400	73,870,652
Hoboken City	61,632,800	64.22	95,971,348	9,751,370	10,598,500	116,321,218
Jersey City	346,397,645	50.04	692,241,497	86,869,656	61,730,450	840,841,603
††Kearny City	73,423,650	45.85	160,138,822	2,741,259	18,263,352	181,143,433
North Bergen Twp.	73,036,350	37.84	193,013,610	863,220	5,877,575	199,754,405
††Secaucus Town	15,316,790	16.52	92,716,646	825,370	1,657,375	95,199,391
Union City	63,834,450	52.28	122,101,090	20,879	8,644,100	130,766,069
Weehawken Twp.	19,515,382	42.31	46,124,751	16,534,243	1,767,475	64,426,469
West New York Town	42,159,900	43.44	97,052,947	6,835,096	5,042,575	108,930,618
Totals	\$848,783,982		\$1,866,936,229	\$126,673,431	\$150,451,152	\$2,144,060,812

* Exclusive of Class II Railroad Property.

Hunterdon County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$2,083,300	21.45%	\$9,712,354	\$29	\$181,525	\$9,893,908
Bethlehem Twp.	1,541,583	21.39	7,207,027	4,585	286,660	7,498,272
Bloomsbury Bor.	614,825	19.55	3,144,885	7,076	151,650	3,303,611
Califon Bor.	566,310	16.93	3,345,009	1,632	135,975	3,482,616
Clinton Town	1,374,820	18.69	7,355,912	4,301	283,435	7,643,648
Clinton Twp.	3,070,443	12.62	24,329,976	7,655	410,535	24,748,166
Delaware Twp.	2,432,433	12.51	19,443,909	281	525,790	19,969,980
East Amwell Twp.	2,105,643	13.12	16,049,108	900	286,460	16,336,468
Flemington Bor.	3,695,350	20.19	18,302,873	7,381	683,490	18,986,744
Franklin Twp.	1,390,350	13.74	10,118,996	4,336	261,750	10,385,082
Frenchtown Bor.	970,850	18.42	5,270,630	1,998	226,000	5,496,628
Glen Gardner Bor.	326,175	18.56	1,757,408	430	73,065	1,830,903
Hampton Bor.	569,217	14.86	3,830,532	6,342	141,420	3,978,294
High Bridge Bor.	1,854,950	20.79	8,922,318	15,179	578,090	9,515,587
Holland Twp.	2,554,900	12.28	20,805,375	7,746	583,750	21,396,871
Kingwood Twp.	1,585,600	13.46	11,780,089	269	289,375	12,069,733
Lambertville City	2,717,651	34.50	7,877,249	38,466	717,335	8,633,050
Lebanon Bor.	604,100	13.82	4,371,201	2,883	162,400	4,536,484
Lebanon Twp.	1,731,274	12.17	14,225,752	117	356,282	14,582,131
Milford Bor.	2,257,415	21.38	10,568,536	4,010	1,139,710	11,702,256
Raritan Twp.	6,099,048	16.18	37,694,981	4,913	1,800,036	39,499,930
Readington Twp.	4,928,666	13.23	37,253,711	11,417	871,665	38,136,793
Stockton Bor.	297,650	18.73	1,589,162	1,832	79,590	1,670,584
Tewksbury Twp.	2,204,105	12.33	17,875,953	.....	347,495	18,223,448
Union Twp.	1,155,700	11.66	9,911,664	3,412	338,501	10,253,577
West Amwell Twp.	1,942,345	11.75	16,530,596	33	190,830	16,721,459
Totals	\$50,674,708		\$329,265,206	\$137,223	\$11,102,794	\$340,505,223

*Exclusive of Class II Railroad Property.

HUNTERDON COUNTY

Mercer County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$3,890,150	25.98%	\$14,973,634	\$12	\$510,250	\$15,483,886
Ewing Twp.	33,182,445	21.90	151,518,014	110,068	9,295,200	160,823,282
Hamilton Twp.	71,517,440	26.54	269,470,384	116,487	10,229,850	279,816,721
Hightstown Bor.	4,935,550	26.87	18,368,255	16,717	669,985	19,054,957
Hopewell Bor.	1,799,820	20.37	8,835,641	20,996	309,775	9,166,412
Hopewell Twp.	8,593,890	16.20	53,048,704	2,080	1,526,450	54,577,234
Lawrence Twp.	24,511,120	24.90	98,438,233	4,561	3,873,155	102,315,949
Pennington Bor.	2,400,675	20.29	11,831,814	16,115	297,435	12,145,364
Princeton Bor.	22,161,500	27.06	81,897,635	44,215	2,935,155	84,877,005
Princeton Twp.	89,248,301	88.68	100,640,845	41,477	4,425,380	105,107,702
Princeton City	164,075,700	41.76	392,901,580	1,900,203	38,307,675	433,109,458
Washington Twp.	2,719,185	23.06	11,791,732	2,190	432,105	12,226,077
West Windsor Twp.	11,766,365	27.69	42,493,192	318,294	1,858,297	44,669,783
Totals	\$440,802,141		\$1,256,209,713	\$2,593,415	\$74,670,712	\$1,333,473,840

*Exclusive of Class II Railroad Property.

Middlesex County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Arteret Bor.	\$15,240,055	15.28%	\$99,869,299	\$22,103	\$3,624,605	\$103,516,007
Ardenbury Twp.	4,479,600	23.56	19,013,582	1,273	443,800	19,458,655
Bunellen Bor.	5,543,035	15.21	36,443,360	65,869	1,118,687	37,627,916
East Brunswick Twp.	26,761,072	23.66	113,106,813	5,583	3,042,985	116,155,381
Edison Twp.	53,651,724	18.52	289,696,134	210,948	6,716,266	296,623,348
Helmetta Bor.	953,140	15.58	6,117,715	1,089	580,045	6,698,849
Highland Park Bor.	18,040,100	29.60	60,946,284	6,987	1,253,953	62,207,206
Jamesburg Bor.	3,001,475	32.90	9,123,024	26,700	268,550	9,418,274
Madison Twp.	20,458,820	17.00	120,346,000	50,006	2,096,960	122,492,966
Metuchen Bor.	14,460,541	20.01	72,266,572	225,582	2,664,864	75,157,018
Middlesex Bor.	10,968,780	18.45	59,451,382	6,133	1,731,490	61,189,005
Milltown Bor.	6,327,725	20.95	30,203,938	7,856	742,850	30,954,644
Monroe Twp.	3,889,980	14.88	26,142,339	3,038	488,675	26,634,052
New Brunswick City	44,269,080	27.80	159,241,295	486,408	9,795,625	169,523,328
North Brunswick Twp.	17,847,405	16.58	107,644,180	121,687	4,834,901	112,600,768
Perth Amboy City	54,913,665	34.00	161,510,779	741,728	10,999,640	173,252,147
Piscataway Twp.	20,117,184	18.18	110,655,578	1,450	4,344,530	115,001,558
Plainsboro Twp.	3,951,084	24.26	16,286,414	7,817	813,820	17,108,051
Sayreville Bor.	30,187,600	20.77	145,342,321	92,072	9,699,795	155,134,188
South Amboy City	4,881,730	18.83	25,788,325	1,525,071	423,950	27,737,346
South Brunswick Twp.	9,785,288	19.00	51,501,516	252,314	2,377,450	54,131,280
South Plainfield Bor.	37,710,700	41.96	89,872,974	149,672	5,909,155	95,931,801
South River Bor.	8,923,105	16.22	55,012,978	3,073	1,260,495	56,276,546
Spotswood Bor.	9,561,545	34.01	28,113,922	101,788	2,279,400	30,495,110
Woodbridge Twp.	56,004,839	13.03	429,814,574	2,885,778	13,377,014	446,077,366
Totals	\$481,929,272		\$2,323,511,298	\$7,002,005	\$90,889,507	\$2,421,402,810

* Exclusive of Class II Railroad Property.

MIDDLESEX COUNTY

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Monmouth County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$2,234,600	24.10%	\$9,272,199	\$17,220	\$200,850	\$9,490,269
Allentown Bor.	1,122,600	25.89	4,336,037	.....	150,475	4,486,512
Asbury Park City	24,351,800	35.71	68,193,223	127,502	4,587,100	72,907,825
Atlantic Twp.	2,197,525	10.95	20,068,721	.....	227,650	20,296,371
Atlantic Highlands Bor.	9,302,335	43.84	21,218,830	20,007	520,075	21,758,912
Avon-by-the-Sea Bor.	4,983,765	28.98	17,197,257	14,747	193,600	17,405,604
Belmar Bor.	11,470,950	33.23	34,519,862	11,416	1,141,360	35,672,638
Bradley Beach Bor.	6,124,000	27.50	22,271,273	18,077	534,580	22,823,930
Brielle Bor.	6,596,400	24.85	26,544,969	421	552,375	27,097,665
Deal Bor.	7,602,300	34.10	22,294,135	.....	499,900	22,794,035
Eatontown Bor.	13,654,850	38.81	35,183,844	4,590	1,908,790	37,097,224
Englishtown Bor.	511,511	13.32	3,840,173	160	139,275	3,979,608
Fair Haven Bor.	5,434,270	15.71	34,591,152	.....	617,800	35,208,952
Farmingdale Bor.	932,885	16.77	5,562,821	11,933	79,250	5,654,004
Freehold Bor.	8,865,500	21.84	40,592,949	36,980	1,922,400	42,552,329
Freehold Twp.	3,353,395	12.88	26,035,675	5,936	329,225	26,370,836
Highlands Bor.	2,431,013	22.20	10,950,509	.....	279,350	11,229,859
Holmdel Twp.	2,683,525	11.15	24,067,489	.....	316,550	24,384,039
Iowell Twp.	6,197,523	21.33	29,055,429	3,210	742,700	29,801,339
Interlaken Bor.	1,709,900	20.48	8,349,121	.....	123,214	8,472,335
Leansburg Bor.	4,782,100	18.74	25,518,143	4,224	615,825	26,138,192
Ledyport Bor.	4,574,825	19.22	23,802,419	5,665	845,625	24,653,709
Little Silver Bor.	6,706,150	17.89	37,485,467	4,654	608,550	38,098,671
Long Branch Village	2,520,550	109.65	2,300,822	.....	96,275	2,397,097
Long Branch City	20,543,075	23.88	86,026,277	163,412	2,712,210	88,901,899
Lunenburg Twp.	1,801,100	12.35	14,583,806	596	251,265	14,835,667
Manasquan Bor.	4,692,595	13.53	34,682,890	8,873	289,250	34,981,013
Marlboro Twp.	2,568,635	12.92	19,881,076	2,255	429,555	20,312,886
Matawan Bor.	3,364,663	13.98	24,067,690	13,323	171,097	24,252,110
Matawan Twp.	3,452,708	15.51	22,261,173	8,241	187,400	22,456,814
Middletown Twp.	177,956,025	94.44	188,432,894	5,294	9,397,925	197,836,113
Millstone Twp.	1,385,365	18.43	7,516,902	.....	70,430	7,587,332
Monmouth Beach Bor.	2,202,821	20.33	10,835,322	.....	163,250	10,998,572
Neptune Twp.	18,373,343	18.73	98,095,798	31,547	2,021,835	100,149,180
Neptune City Bor.	3,219,200	19.12	16,836,820	.....	208,715	17,045,535

Jew Shrewsbury Bor.	9,359,045	28.77	32,530,570	683,855	33,214,425
Ocean Twp.	13,127,237	20.11	66,200,781	966,940	69,227,691
Oceanport Bor.	9,756,920	35.87	27,200,781	489,200	27,696,557
Saritan Twp.	11,179,610	18.99	58,871,037	1,225	59,052,462
Red Bank Bor.	13,061,070	22.23	58,754,251	52,283	61,192,259
Roosevelt Bor.	560,670	20.80	2,695,529	68,650	2,764,179
Rumson Bor.	8,568,300	16.23	52,792,976	934,600	53,727,576
Sea Bright	1,976,465	18.83	10,496,362	170,000	10,666,362
Sea Girt Bor.	8,015,718	27.50	29,148,065	3,393	29,777,151
Shrewsbury Bor.	4,230,339	18.57	22,780,501	631,639	23,412,140
Shrewsbury Twp.	137,000	19.57	700,051	3,500	703,551
††South Belmar Bor.	3,148,460	34.04	9,249,295	44,575	9,293,870
Spring Lake Bor.	6,937,950	15.58	44,531,130	15,927	44,587,057
††Spring Lake Heights Bor.	3,565,524	22.27	16,010,436	1,418	16,249,309
Union Beach Bor.	2,069,110	10.74	19,265,456	730	19,650,466
††Upper Freehold Twp.	2,796,120	19.90	14,050,854	763	14,442,997
††Wall Twp.	19,843,825	28.12	70,668,368	1,079	71,661,412
West Long Branch Bor.	5,854,560	20.53	28,517,097	512,340	29,029,437
Totals	\$504,692,325		\$1,642,896,577	\$603,677	\$1,687,577,977

* Exclusive of Class II Railroad Property.

Morris County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	\$14,034,325	32.14%	\$43,666,226	\$35,123	\$5,231,792	\$48,933,141
Boonton Twp.	3,764,650	20.55	18,319,465	416,100	18,735,565	18,735,565
Butler Bor.	3,323,700	14.77	25,888,287	10,728	814,225	26,713,240
Chatham Bor.	11,164,625	17.68	63,145,331	87,214	1,396,505	64,632,350
Chatham Twp.	7,681,200	15.74	48,800,508	872,525	49,673,033	49,673,033
Chester Bor.	1,076,750	25.34	4,249,211	183,550	4,432,761	4,432,761
Chester Twp.	3,962,200	22.18	17,863,841	452,200	18,316,041	18,316,041
Denville Twp.	8,513,755	13.06	65,189,548	95,182	1,465,160	66,749,590
Dover Town	12,217,435	21.12	57,847,704	52,012	2,587,530	60,487,246
East Hanover Twp.	5,475,200	14.61	37,475,702	2,187	649,580	38,127,469
Florham Park Bor.	10,154,700	18.62	54,536,520	921,945	55,458,465	55,458,465
Hanover Twp.	14,626,180	17.04	85,834,390	10,135	2,949,875	88,794,400
Harding Twp.	5,458,550	15.75	34,657,480	675,700	35,333,180	35,333,180
Jefferson Twp.	9,242,079	17.91	51,606,248	1,263	886,920	52,494,431
Kinnelon Bor.	15,477,040	37.23	41,571,421	150	761,000	42,332,571
Lincoln Park Bor.	5,701,825	21.99	25,929,172	2,637	379,050	26,310,859
Madison Bor.	22,514,600	23.98	93,889,074	50,917	1,826,300	95,706,291
Mendham Bor.	3,582,325	21.23	16,873,881	332,123	17,206,006	17,206,006
Mendham Twp.	10,453,400	44.38	23,554,304	419,000	23,973,304	23,973,304
Mine Hill Twp.	3,247,800	20.85	15,576,978	636,850	16,213,828	16,213,828
Montville Twp.	8,407,819	18.91	44,462,290	13,102	821,368	45,296,760
Morris Twp.	22,030,750	22.08	99,776,947	11,527	2,217,250	102,005,724
Morris Plains Bor.	14,144,160	37.04	38,186,177	12,173	1,281,972	39,480,322
Morristown Town	27,312,848	28.82	94,770,465	122,871	4,327,975	99,221,311
Mountain Lakes Bor.	5,494,580	17.71	31,025,296	9,684	560,200	31,595,180
Mt. Arlington Bor.	1,686,210	18.36	9,184,150	511	255,661	9,440,322
Mt. Olive Twp.	3,158,500	13.89	22,739,381	980	502,394	23,242,755
Netcong Bor.	1,867,775	16.70	11,184,281	14,059	350,420	11,548,760
Parsippany-Troy Hills Twp.	15,549,092	13.48	115,349,347	412	1,996,560	117,346,319
Passaic Twp.	12,501,550	33.68	37,118,616	7,296	1,325,150	38,451,062
Pequannock Twp.	9,379,050	15.17	61,826,302	2,616	999,050	62,827,968
Randolph Twp.	10,330,600	21.86	47,258,280	4,117	1,303,250	48,565,647
Riverdale Bor.	2,736,490	16.53	16,554,688	3,809	952,830	17,510,827
Rockaway Bor.	4,514,650	16.85	26,793,175	3,374	968,825	27,765,374
Rockaway Twp.	11,891,905	17.63	67,452,666	2,211	1,749,195	69,204,072
Roxbury Twp.	11,097,723	18.41	60,280,951	191,966	2,291,830	62,764,747
Victory Gardens Bor.	1,654,969	87.39	1,893,774	78,600	1,972,374	1,972,374
Washington Twp.	5,132,800	23.74	21,620,893	2,209	868,200	22,491,302
Wharton Bor.	3,478,785	18.29	19,020,148	4,312	510,815	19,535,275
Totals	\$344,543,255		\$1,652,976,098	\$754,277	\$47,219,777	\$1,700,950,152

*Exclusive of Class II Railroad Property.

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1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Bor.	\$2,242,271	\$2.17%	\$6,970,068		\$97,835	\$7,067,903
††Bay Head Bor.	2,781,575	14.79	18,807,133	\$100,590	237,925	19,145,648
Beach Haven Bor.	3,943,305	19.02	20,732,413		426,880	21,158,793
Beachwood Bor.	2,021,620	13.27	15,234,514		222,965	15,457,479
††Berkeley Twp.	4,306,657	15.31	28,129,700	24	563,075	28,692,799
Brick Twp.	65,973,625	49.63	132,930,939		2,954,625	135,885,564
Dover Twp.	46,805,675	23.51	199,088,367	2,476	6,542,375	205,633,217
Eagleswood Twp.	341,270	10.47	3,259,508		56,405	3,315,908
Harvey Cedars Bor.	2,191,945	25.06	8,746,788		126,075	8,872,863
Island Beach Bor.						
††Island Heights Bor.	1,049,073	18.39	5,704,584		145,325	5,849,909
††Jackson Twp.	12,969,620	39.82	32,570,618	858	852,791	33,424,267
††Lacey Twp.	3,002,110	11.14	26,948,923	48	419,705	27,368,676
Lakehurst Bor.	1,100,396	17.59	6,255,804	3,042	127,984	6,386,830
Lakewood Twp.	71,782,500	100.85	71,177,491	7,622	6,391,125	77,576,238
Lavallette Bor.	3,708,276	15.45	24,001,786		372,670	24,374,456
††Little Egg Harbor Twp.	807,650	10.16	7,949,311		174,350	8,123,661
Long Beach Twp.	8,683,863	14.35	60,514,725		949,600	61,464,325
††Manchester Twp.	862,260	10.94	7,881,718	1,310	178,290	8,061,318
Mantoloking Bor.	2,799,790	16.76	16,705,191		146,800	16,851,491
††Ocean Twp.	3,316,849	29.06	11,413,796	12	278,750	11,692,558
Ocean Gate Bor.	1,512,865	22.25	6,799,393		109,730	6,909,123
Pine Beach Bor.	905,120	11.96	7,567,893		90,160	7,658,053
Plumstead Twp.	1,092,975	12.30	8,885,976	4,238	284,400	9,174,614
Point Pleasant Bor.	11,998,975	18.50	64,859,324		1,453,350	66,312,674
Point Pleasant Beach Bor.	8,880,370	19.13	46,421,171	11,738	441,355	46,874,264
Seaside Heights Bor.	3,746,135	18.62	20,118,878		261,275	20,370,153
Seaside Park Bor.	5,555,527	25.88	21,466,488		338,495	21,804,983
Ship Bottom Beach Bor.	1,687,150	11.99	14,071,309		253,110	14,324,419
††South Toms River Bor.	1,201,421	12.95	9,277,382	6,059	237,953	9,521,394
Stafford Twp.	1,965,250	19.50	10,078,205		951,990	11,030,195
Surf City Bor.	2,548,700	16.79	15,179,869		278,000	15,457,869
Tuckerton Bor.	1,292,465	12.49	10,347,998		220,985	10,568,983
Union Twp.	980,796	15.71	6,243,132	5,956	159,905	6,408,993
Totals	\$284,068,079		\$946,340,390	\$143,972	\$26,335,258	\$972,819,620

* Exclusive of Class II Railroad Property.

Passaic County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingtondale Bor.	\$6,006,625	20.48%	\$29,329,224	\$393	\$605,500	\$29,935,117
Clifton City	159,007,473	33.72	471,552,417	113,668	21,183,900	492,849,985
Haledon Bor.	7,786,525	26.87	28,978,508		720,350	29,698,858
Hawthorne Bor.	27,458,700	26.88	102,152,902	51,253	2,495,770	104,699,925
Little Falls Twp.	15,537,235	25.67	60,526,821	9,993	1,984,150	62,520,964
North Haledon Bor.	13,279,000	35.73	37,164,847		412,860	37,577,707
Passaic City	72,830,325	40.51	179,783,572	990,974	22,385,200	208,159,746
Paterson City	178,295,170	41.17	433,070,610	866,278	27,160,830	461,097,718
Pompton Lakes Bor.	11,142,065	22.63	49,235,815	7,581	1,956,850	51,200,246
Prospect Park Bor.	5,180,360	26.17	19,795,032		963,975	20,759,007
Ringwood Bor.	7,444,700	21.55	34,546,172		441,350	34,987,522
Totowa Bor.	15,922,225	23.23	68,541,649	4,593	1,160,650	69,706,892
Wanaque Bor.	7,106,700	22.94	30,979,512	16,991	604,626	31,601,129
Wayne Twp.	59,388,200	26.60	223,263,810	5,514	3,286,800	226,556,224
West Milford Twp.	19,808,100	24.61	80,488,013	360	1,496,750	81,985,123
West Paterson Bor.	9,623,500	20.55	46,829,684	350	752,725	47,582,759
Totals	\$615,816,905		\$1,896,238,688	\$2,067,948	\$87,612,286	\$1,985,918,922

* Exclusive of Class II Railroad Property.

Salem County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Alloway Twp.	\$938,450	11.73%	\$8,000,426		\$217,900	\$8,218,326
Elmer Bor.	924,965	23.34	3,965,003	\$2,564	188,885	4,154,452
Elsinboro Twp.	705,194	23.81	2,961,756		186,493	3,148,251
Lower Alloway Creek Twp.	730,165	24.02	3,039,821		240,530	3,280,351
††Lower Penns Neck Twp.	16,424,301	18.88	86,993,120	1,211	15,132,870	102,127,201
Mannington Twp.	2,403,850	28.45	8,440,485	1,803	711,150	9,153,438
††Oldmans Twp.	1,109,734	18.21	6,094,091	597	184,777	6,279,465
Penns Grove Bor.	3,218,350	26.82	11,999,814	10,572	814,800	12,825,186
Pilesgrove Twp.	2,165,345	27.80	7,789,011	622	328,340	8,117,973
Pittsgrove Twp.	3,247,650	24.91	13,037,535	99	425,100	13,462,734
Quinton Twp.	1,298,335	20.40	6,364,387		239,720	6,604,107
Salem City	6,552,475	31.58	20,748,813	13,515	1,610,535	22,372,863
Upper Penns Neck Twp.	6,137,740	24.76	24,788,934		2,439,505	27,228,439
Upper Pittsgrove Twp.	1,469,623	19.49	7,540,395	83	322,240	7,862,718
Woodstown Bor.	2,442,100	21.96	11,120,674	3,134	405,255	11,529,063
Totals	\$49,768,277		\$222,882,265	\$34,200	\$23,448,102	\$246,364,567

* Exclusive of Class II Railroad Property.

SALEM COUNTY

Somerset County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$5,386,675	18.42%	\$29,243,621		\$318,875	\$29,562,496
Bernards Twp.	10,220,355	19.46	52,519,810	\$10,255	541,900	53,071,965
Bernardsville Bor.	6,552,550	14.75	44,424,068	85,764	1,023,975	45,533,807
Bound Brook Bor.	8,947,100	19.85	45,073,552	134,311	1,351,400	46,559,263
Branchburg Twp.	3,717,900	14.51	25,623,019	7,601	506,100	26,136,720
Bridgewater Twp.	17,132,090	10.44	164,100,479	38,162	7,042,197	171,178,838
Far Hills Bor.	1,534,950	18.87	8,134,340	9,206	171,375	8,314,921
††Franklin Twp.	19,556,450	18.47	105,882,241	3,164	1,382,500	107,267,905
Green Brook Twp.	3,928,150	16.92	23,216,017		367,325	23,583,342
Hillsborough Twp.	6,496,999	11.98	54,232,045	10,500	976,170	55,218,715
Manville Bor.	6,483,225	12.77	50,769,186	86,424	2,607,355	53,462,965
Millstone Bor.	431,800	20.50	2,106,341		23,500	2,129,841
Montgomery Twp.	2,815,062	11.44	24,607,185	33,249	397,915	25,038,349
North Plainfield Bor.	16,819,500	20.28	82,986,391		1,647,600	84,583,991
Peapack-Gladstone Bor.	2,753,700	21.29	12,934,241	8,450	337,140	13,279,831
Earlton Bor.	6,203,900	20.97	29,584,645	60,607	1,378,300	31,024,552
Rocky Hill Bor.	506,100	14.81	3,417,288		62,200	3,479,488
Somerville Bor.	13,085,200	22.34	58,572,963	134,361	2,386,750	61,094,074
South Bound Brook Bor.	3,192,150	23.59	13,531,793	671	496,100	14,028,564
Warren Twp.	6,978,425	17.05	40,929,179		634,080	41,563,259
††Watchung Bor.	4,157,850	11.06	37,591,772		807,225	38,398,997
Totals	\$146,899,931		\$909,430,174	\$620,725	\$24,460,982	\$934,511,881

*Exclusive of Class II Railroad Property.

Sussex County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	\$419,025	12.92%	\$3,243,228	\$4,006	\$92,370	\$3,339,604
Andover Twp.	2,031,090	12.79	15,880,297	266	308,275	16,188,838
Branchville Bor.	839,560	19.17	4,379,551	2,849	116,750	4,499,150
Byram Twp.	2,020,907	15.83	12,766,311	396	311,342	13,078,049
Frankford Twp.	2,621,428	15.21	17,234,898	158	224,845	17,459,901
Franklin Bor.	3,096,185	28.49	10,867,620	13,711	146,140	11,027,471
Fredon Twp.	1,286,825	20.12	6,395,750	129	219,975	6,615,854
††Green Twp.	840,545	14.79	5,683,193	823	119,729	5,803,750
Hamburg Bor.	1,293,365	27.65	4,677,631	.....	93,925	4,771,556
Hampton Twp.	963,025	10.25	9,395,366	220	154,945	9,550,531
Hardyston Twp.	2,623,095	15.51	16,912,282	391	448,700	17,361,373
Hopatcong Bor.	6,449,525	17.20	37,497,238	.....	746,655	38,243,893
Lafayette Twp.	809,125	18.41	4,395,030	963	201,700	4,597,693
Montague Twp.	583,550	9.42	6,194,798	.....	218,650	6,413,448
Newton Town	5,162,337	13.78	27,488,642	32,993	1,222,260	28,743,895
Ogdensburg Bor.	2,086,798	15.48	13,480,607	586	114,332	13,595,525
Sandyston Twp.	1,573,900	13.46	11,693,165	.....	86,200	11,759,365
Sparta Twp.	8,931,013	16.81	53,129,187	1,191	1,082,900	54,163,258
Stanhope Bor.	1,495,640	19.37	7,721,425	.....	259,920	7,981,345
Stillwater Twp.	1,308,265	9.92	13,188,155	10	224,500	13,412,665
Sussex Bor.	1,604,000	25.95	6,181,118	2,316	234,700	6,418,134
Vernon Twp.	2,771,225	10.78	25,707,096	1,360	283,550	25,992,006
Walpack Twp.	1,192,457	28.54	4,178,196	.....	48,600	4,226,796
Wantage Twp.	3,174,525	15.43	20,573,720	939	696,460	21,271,119
Totals	\$55,177,440		\$388,864,489	\$63,307	\$7,587,423	\$346,515,219

*Exclusive of Class II Railroad Property.

SUSSEX COUNTY

Union County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$16,723,750	20.00%	\$83,618,750	\$383	\$3,573,650	\$87,197,788
Clark Twp.	14,971,565	17.94	83,453,540	3,559	3,427,032	86,884,131
Cranford Twp.	35,380,300	24.62	143,705,524	352,491	4,406,300	148,464,315
Elizabeth City	135,252,300	31.76	425,857,368	3,114,653	20,075,750	449,047,776
Fanwood Bor.	11,340,150	25.00	45,360,600	14,753	1,001,750	46,377,108
Garwood Bor.	5,640,830	24.52	23,005,016	17,076	2,170,563	25,192,655
Hillside Twp.	40,394,170	26.44	152,776,740	43,854	8,805,002	161,625,598
Kenilworth Bor.	11,331,080	21.60	54,773,519	39,603	2,937,555	57,750,677
Linden City	95,165,680	22.55	422,020,754	246,962	25,342,187	447,608,903
Mountainside Bor.	19,942,950	32.55	61,268,664	.....	1,637,740	62,906,404
New Providence Bor.	20,814,400	27.57	75,496,554	2,252	1,682,550	77,181,356
Plainfield City	71,397,075	32.99	216,420,355	240,967	11,678,475	228,339,797
Rahway City	38,154,950	20.44	129,602,412	524,638	7,429,600	137,556,650
Roselle Bor.	24,441,625	26.00	94,006,250	28,089	4,103,550	98,137,889
Roselle Park Bor.	15,660,000	26.11	59,594,025	58,786	1,646,575	61,299,386
Scotch Plains Twp.	28,387,970	24.93	113,870,718	89	2,940,224	116,811,031
Springfield Twp.	43,839,200	38.26	114,582,331	2,826	5,059,300	119,644,457
Summit City	57,334,000	28.00	204,764,286	335,196	6,817,540	211,917,022
Union Twp.	83,273,720	20.64	403,457,946	17,650	17,242,854	420,718,450
Westfield Town	60,892,000	26.66	228,402,101	4,417	5,984,425	234,390,943
Winfield Twp.	611,400	44.50	1,373,933	.....	78,375	1,452,308
Totals	\$831,349,115		\$3,137,411,386	\$5,048,254	\$138,045,997	\$3,280,505,637

*Exclusive of Class II Railroad Property.

Warren County
1961 Table of Equalized Valuations
State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$691,575	11.77%	\$5,875,743	\$1,180	\$184,150	\$6,061,073
Alpha Bor.	1,399,730	23.57	5,938,608	3,282	318,625	6,260,515
Belvidere Town	2,690,035	24.62	10,926,219	10,279	392,845	11,329,343
Blairstown Twp.	1,286,800	14.53	8,856,160	15,042	283,800	9,155,002
Franklin Twp.	1,019,390	12.53	8,135,595	665	560,409	8,696,669
Frelinghuysen Twp.	712,900	11.17	6,382,274	708	207,230	6,590,212
Greenwich Twp.	1,210,620	24.69	4,903,281	1,276	315,600	5,220,157
Hackettstown Town	7,352,000	28.31	25,969,622	6,357	1,061,250	27,037,729
††Hardwick Twp.	399,825	9.67	4,134,695	253	99,250	4,234,198
Harmony Twp.	1,311,150	14.17	9,252,999	3,085	385,625	9,641,709
Hope Twp.	987,725	20.10	4,914,055	.....	103,425	5,017,480
Independence Twp.	2,244,450	32.43	6,920,907	1,898	191,150	7,113,455
Knowlton Twp.	893,825	11.79	7,581,213	2,472	148,475	7,732,160
Liberty Twp.	685,455	15.22	4,503,647	152	100,975	4,604,774
Lopatcong Twp.	2,743,105	21.81	12,577,281	29,683	591,250	13,198,214
Mansfield Twp.	1,542,733	15.02	10,271,192	1,343	408,635	10,681,170
Oxford Twp.	695,990	13.96	4,985,602	315	315,920	5,301,837
Pahaquarry Twp.	208,600	30.00	695,333	.....	14,600	709,933
Phillipsburg Town	15,130,250	29.36	51,533,549	744,077	3,369,900	55,647,526
Pohatcong Twp.	2,536,725	17.26	14,697,132	6,230	500,603	15,203,965
Washington Bor.	5,570,550	22.69	24,550,683	31,341	1,772,845	26,354,869
Washington Twp.	2,807,165	16.06	17,479,234	1,234	725,780	18,206,248
White Twp.	1,398,415	15.54	8,998,810	3,446	280,726	9,282,982
Totals	\$55,519,013		\$260,083,834	\$864,318	\$12,333,068	\$273,281,220

* Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$186,169,124	23.99%	\$776,183,621	\$628,860	\$19,396,078	\$796,208,559
Bergen	1,158,155,235	23.45	4,937,894,504	2,348,876	148,547,737	5,088,791,117
Burlington	169,633,885	20.61	823,064,329	132,794	27,370,924	850,568,047
Camden	439,820,186	30.92	1,422,667,627	2,930,317	61,275,583	1,486,873,527
Cape May	493,789,824	97.94	504,177,611	81,297	36,624,462	540,883,370
Cumberland	118,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex	1,687,914,680	41.22	4,095,387,074	14,264,472	257,197,770	4,366,849,316
Gloucester	138,326,223	22.55	613,296,723	92,314	19,556,425	632,945,462
Hudson	848,783,982	45.46	1,866,936,229	126,073,431	150,451,152	2,144,060,812
Hunterdon	50,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer	440,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex	481,929,272	20.74	2,323,511,298	7,002,005	90,889,507	2,421,402,810
Monmouth	504,692,325	30.72	1,642,896,577	608,677	44,077,723	1,687,577,977
Morris	344,543,255	20.84	1,652,976,098	754,277	47,219,777	1,700,950,152
Ocean	294,058,079	30.02	946,340,390	143,972	26,335,258	972,319,620
Passaic	615,816,905	32.48	1,896,238,688	2,067,948	87,612,286	1,985,918,922
Salem	49,768,277	22.33	222,882,265	34,200	23,448,102	246,364,567
Somerset	146,899,931	16.15	909,430,174	620,725	24,460,982	934,511,881
Sussex	55,177,440	16.28	338,864,489	63,307	7,587,423	346,515,219
Union	831,349,115	26.50	3,137,411,386	5,048,254	138,045,997	3,280,505,637
Warren	55,519,013	21.35	260,083,834	864,318	12,333,069	273,281,220
State Totals	\$9,101,995,317	30.02	\$30,324,323,495	\$167,275,317	\$1,329,206,914	\$31,820,805,726

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property †	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,505	\$19,334,286	\$774,345,960
Bergen	1,080,577,335	23.75	4,549,813,081	2,395,409	143,108,664	4,695,317,154
Burlington	155,395,511	20.55	756,346,489	136,369	26,172,493	782,655,351
Camden	427,856,404	32.20	1,328,655,399	3,203,244	61,761,430	1,393,620,073
Cape May	295,563,902	61.63	479,564,454	144,456	22,143,498	501,852,408
Cumberland	115,779,735	31.63	365,986,379	191,808	20,856,974	387,035,161
Essex	1,596,693,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,152	613,016,528
Hudson	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.71	2,212,217,666	6,666,087	83,322,519	2,302,206,222
Monmouth	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,574	20.91	1,562,378,644	720,435	45,453,977	1,608,553,056
Ocean	204,794,275	24.34	841,538,067	146,934	24,093,662	865,778,663
Passaic	597,378,613	34.01	1,756,562,223	2,102,835	85,191,851	1,843,856,914
Salem	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,809	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,852,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals	\$8,442,992,754	29.88	\$28,256,452,115	\$169,257,201	\$1,286,985,701	\$29,712,695,017

* Exclusive of Class II Railroad Property.

† In comparing average county or state ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$654,355	\$17,879,222	\$756,812,322
Bergen	1,018,371,151	24.03	4,289,516,036	2,567,789	135,847,194	4,877,931,019
Burlington	125,689,459	18.78	689,347,509	136,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,845	159,814	10,639,122	469,365,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,776,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.26	542,333,518	93,605	17,035,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,306	129,327,297	146,308,627	1,909,253,230
Hunterdon	45,652,167	15.84	288,180,216	143,741	10,326,397	298,650,354
Mercer	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	435,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,439,798,205	656,808	38,854,942	1,479,309,955
Morris	299,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean	162,680,818	21.29	764,108,608	148,737	20,325,305	784,582,650
Passaic	564,360,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset	125,460,316	16.86	744,117,245	628,070	24,757,511	769,502,826
Sussex	45,637,951	15.96	286,927,479	42,846	7,025,148	292,995,473
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.36	232,431,751	683,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48	\$26,905,833,129	\$165,768,257	\$1,231,245,418	\$28,002,846,804

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$699,842	\$17,467,366	\$739,721,450
Bergen	904,483,128	22.24	4,066,106,624	2,381,134	119,303,861	4,187,991,619
Burlington	107,038,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.95	1,255,191,003	3,495,467	53,599,949	1,312,286,419
Cape May	79,268,605	18.13	437,295,585	165,075	8,266,973	445,727,633
Cumberland	67,087,642	19.08	351,579,159	156,274	15,428,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester	95,368,699	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	62.08	1,588,297,012	131,933,310	145,523,177	1,863,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,830	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth	265,676,385	19.30	1,376,666,375	684,024	30,516,315	1,407,866,914
Morris	262,805,204	18.51	1,420,165,567	733,056	36,675,733	1,457,574,356
Ocean	96,088,998	13.59	706,844,001	165,229	14,662,962	721,672,192
Passaic	550,524,857	34.50	1,595,613,540	1,545,664	80,311,181	1,677,470,685
Salem	46,745,948	23.07	202,633,780	41,891	20,838,541	223,514,212
Somerset	114,725,524	16.23	706,809,098	648,092	21,393,764	728,852,954
Sussex	43,475,293	16.37	265,582,214	49,427	6,468,129	272,099,770
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	\$7,074,687,049	27.86	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$147,504,413	21.01%	\$702,176,049	\$726,037	\$16,588,113	\$719,490,219
Bergen	858,270,266	22.49	3,816,703,697	2,647,840	115,303,413	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,905
Camden	326,188,685	27.09	1,203,959,820	3,525,358	51,197,179	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland	65,890,642	19.62	335,897,036	160,865	15,158,715	351,216,616
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	378,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex	379,334,732	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,692	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.23	621,929,946	640,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,257	29.51	2,375,962,340	4,842,791	123,607,515	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,635	217,990,886
State Totals	\$8,762,850,349	28.46	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$143,604,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,369
Bergen	802,183,858	23.23	3,453,798,294	2,644,012	107,512,497	3,563,954,903
Burlington	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,792
Camden	311,803,841	27.49	1,134,229,585	3,544,744	49,522,052	1,187,296,361
Cape May	72,604,852	18.79	386,525,711	167,286	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,550,071	161,190	14,577,993	323,289,254
Essex	1,380,747,090	42.94	3,238,916,942	14,389,505	237,800,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,539	14,656,153	492,199,619
Hudson	819,835,493	59.57	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,976	30.98	939,305,912	2,990,471	62,158,948	1,004,455,331
Middlesex	339,115,706	22.59	1,501,115,626	7,385,398	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,160,525	17.14	555,281,235	668,258	19,608,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,056,755	2,306,947,520
Warren	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	\$6,361,413,337	29.10	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,573	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,694	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,681,550	155,187,660	1,690,379,386
Hunterdon	38,067,086	16.76	227,065,663	159,864	8,897,668	236,153,195
Mercer	282,010,825	31.71	889,248,228	3,157,046	60,213,217	952,618,491
Middlesex	296,687,238	20.66	1,436,311,901	7,589,685	55,567,787	1,499,469,373
Monmouth	218,275,414	21.72	1,004,889,694	666,982	25,603,510	1,031,160,186
Morris	187,393,672	18.42	1,017,535,992	726,582	29,050,844	1,047,313,415
Ocean	73,881,900	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic	465,029,564	34.74	1,338,783,257	1,533,158	60,055,316	1,409,371,731
Salem	39,607,488	21.47	184,436,427	48,913	21,228,411	205,713,751
Somerset	90,623,845	17.78	509,667,771	694,375	19,165,395	529,517,541
Sussex	35,981,402	17.15	209,840,223	77,181	5,188,959	215,106,365
Union	629,220,523	32.04	1,963,828,253	5,036,486	114,459,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,689,016	29.44	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.60%	\$629,663,392	\$797,721	\$15,153,299	\$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,429,556	3,509,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,861,952	47.45	2,800,311,130	13,039,050	238,389,553	3,061,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,032,623
Hudson	906,795,652	55.69	1,448,836,025	138,393,506	154,003,137	1,741,232,728
Hunterdon	36,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	830,121,872
Middlesex	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,199,023
Morris	174,627,246	21.83	799,974,776	725,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,116,000	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,559	67,411,140	1,146,004,207
Salem	38,342,042	19.20	199,674,205	49,191	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,735	18,782,525	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,109,406	1,786,855,874
Warren	42,686,263	23.74	179,795,553	683,641	10,275,249	190,759,443
State Totals	\$5,831,646,047	32.74	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

*Exclusive of Class II Railroad Property.

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