

STATE OF NEW JERSEY

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ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 6







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### DEPARTMENT OF THE TREASURY

JOHN A. KERVICK, *State Treasurer*

### DIVISION OF TAXATION

WILLIAM KINGSLEY, *Acting Director*

SIDNEY GLASER, *Assistant to the Director*

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

ELIAS ABELSON, *Supervisor, Legal Services*

#### *Bureaus:*

Beverage Tax Bureau—Joseph A. Cannon, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

Emergency Transportation Tax Bureau—Michael J. Guadagno,  
Assistant State Supervisor.

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

Motor Fuels Tax Bureau—Irving Goll, State Supervisor.

Outdoor Advertising Tax Bureau—Vincent R. Stolowski, State  
Supervisor.

Public Utility Tax Bureau—J. Henry Ditmars, State Supervisor.

Sales Tax Bureau—Robert J. Costigan, State Supervisor.

Transfer Inheritance Tax Bureau—Nicholas C. Maida, State Super-  
visor.

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## LETTER OF TRANSMITTAL

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Trenton, July 1, 1966.

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

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the Annual Report of the Division of Taxation in the Department of the Treasury, covering the activities of the 10 Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1966, and setting forth the County and State Abstracts of Ratables and the Table of Equalized Valuations for the calendar year 1966. Principal activities of the Division during the covered year are summarized in a statement accompanying this letter of transmittal.

### *1966—Year of Tax Change*

The 1966 legislative year saw enactment of sweeping tax revision and radically new tax legislation. It brought the first broad based tax—a general sales tax; enactment of a completely new tax program to eliminate the local taxation of tangible personal property, referred to in recent years as the “Chapter 51” tax; and drastic revision in the area of railroad taxation.

It is probably no exaggeration to say that in all the history of New Jersey there was no other single legislative session which could match the scope and the implications of the revisions of tax policy which were accomplished in the first half of 1966. The changes in New Jersey tax structure bear vitally upon the State's economic well-being and will affect, in varying degrees, individuals, businesses and industry as well as State and local governments for years to come.

### *Changes in State Tax Policy*

Despite the seemingly endless proliferation of taxes, the tax sources, themselves, can be broadly classified into just four principal categories:

(1)

property, income, general sales and privileges (excise or selective sales). The tax, in turn, is measured by what we own, what we earn, what we consume, and what we enjoy.

Measured by these guidelines, the tax policy of our State as expressed in the exploitation of particular tax sources is readily discernible. Until this year, New Jersey utilized only two of the four enumerated categories. At the local level, we have depended chiefly on a property tax on real and tangible personal property administered by the local assessor of the municipality in which the property was physically located. At the State level, we employed almost exclusively the various excise and selective sales taxes, as represented by taxes on cigarettes, gasoline, alcoholic beverages, insurance premiums, the privilege of doing business in the corporate form, the right of inheritance, etc. The use of an income tax base under the Corporation Business Tax and Emergency Transportation Tax has been rather limited both in scope and amount of total revenue derived.

The general Sales and Use Tax Act, the new taxes which will replace the local personal property tax, and the new tax treatment of railroad property all represent substantive departures from prior tax policy and a broadening of the sources from which government revenue is to be derived.

#### *The New Sales and Use Tax Act*

The New Jersey Sales and Use Tax has rightly been called a "humane" tax. No other state, of the more than 40 which impose a general sales tax, exceeds New Jersey in the extent to which the major necessities of the average family are excluded from the tax. Just a partial list will illustrate the wide scope of the exemptions: rent, food purchased at the market for consumption at home, clothing and footwear, prescription medicines and drugs, dentures, eyeglasses, hearing aids, prosthetic and orthopedic devices, utility services such as light, heat, telephone, water, sewer, transportation, etc.

Now that the effective date of the law has arrived, it is gratifying to report that despite the very short time available to the Division of Taxation, administrative implementation is going well. Much credit is due to the staff of the Division and the newly organized Sales Tax

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Bureau as well as to professional and business organizations which helped to arrange and conduct informational meetings throughout the State. These meetings, coupled with wide distribution of informational literature, were instrumental in informing the public, in general, and the business community, in particular, about the details and mechanics of the new law.

#### *The Chapter 51 Replacement Program*

Under the replacement program, the widely varying personal property tax administration at the local level is replaced by a combination of new taxes to be uniformly administered and collected at the State level.

The details of the various taxes: the Unincorporated Business Tax, the Retailers Gross Receipts Tax, the Business Personalty Tax and the rate and other revisions of the Corporation Business Tax are described in succeeding pages of the Report.

These new "replacement" taxes are not designed to extract additional revenue from the business community. They provide a new tax program under which the business community as a whole will pay substantially the same amount of revenue previously derived from the local taxes on tangible personal property. The tax revenues collected by the State will be distributed to municipalities as a replacement for the personalty taxes relinquished by them. Each municipality is assured of receiving no less from the replacement program than it collected from business personal property taxes in 1964, 1965 or 1966, whichever was greatest. If the replacement taxes do not yield enough to accomplish this purpose, the State will make up the difference from general revenues.

Elimination of the local personal property tax places New Jersey business in a position comparable with our neighbors of New York, Pennsylvania and Delaware, where business personal property is not subject to local property taxes. This will surely improve the competitive position of New Jersey business.

#### *Railroad Tax Revision*

1966 also saw drastic revision in the area of railroad taxation. Upon the recommendation of the Commission on State Tax Policy (11th



2B

Report—1965) the Legislature removed Class II railroad property from the local property tax base. Additionally, in place of the local property tax rate which varies from municipality to municipality, there was established a State-wide fixed tax rate of \$4.75 per \$100 of true value, effective in 1966. The new tax will be collected by the State which will distribute back to the municipalities the revenues derived from taxable railroad property located in the respective districts. State aid, on a diminishing scale over a 10-year period, is provided against the contingency that the new fixed tax rate may bring lower railroad tax revenues than were derived by the district in 1965. The result of this legislation is a potential reduction in railroad tax burden effective immediately and local financial adjustments effective during a 10-year transition period in those taxing districts where railroad taxes constituted a significant amount of local revenue. State support for these local adjustments becomes another of the costs incurred by the State for the maintenance of adequate railroad services during a period of intense competitive inroads by other forms of transportation.

#### *Realty Transfer Data*

On January 1, 1968, the Federal Documentary Tax on real estate is slated to expire. Elimination of this tax will destroy the principal basis upon which the Division of Taxation annually develops average assessment ratios for each of the 567 municipalities in the State. These ratios are essential for many purposes presently required by statute, such as the school aid table of equalized valuations, the county equalization tables used to apportion county costs of government and as a basis for providing taxpayer relief from discriminatory assessments.

The Advisory Commission on Intergovernmental Relations has recommended State enactment of transfer tax laws to replace the expiring Federal law. Quite aside from the revenue that may be derived, it is imperative to enact a law requiring disclosure of consideration paid in connection with real estate transfers if we are to preserve the basis for the State, county and municipal equalization processes.

A substantially suitable real estate transfer tax bill was introduced in the 1961 Legislature—Assembly Bill 691. In its practical implications, it is in conformity with a model real estate transfer tax law

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recommended by the Advisory Commission on Intergovernmental Relations. It would provide reliable sales data. Also, while the rate is, of course, a matter for legislative judgment, it can be noted that, at the 1% rate which A 691 prescribes, an annual revenue yield of \$12 million can be anticipated.

#### *Qualified Tax Assessors for New Jersey*

More than a year ago, a Committee to Study the Training of Tax Assessors in New Jersey, under the chairmanship of Dr. Ernest C. Reock, Jr., Director of the Bureau of Government Research, Rutgers, The State University, submitted a report for the improvement of the qualifications of New Jersey tax assessors.

As pointed out in the report, the local property tax is the principal source of State and local government revenues in New Jersey and there appears to be little chance that this situation will change drastically in the near future. Although substantial strides have been made during the past decade in the improvement of property tax administration, it remains of crucial importance that tax assessments be made by well-qualified persons. Probably no other single factor is so important in insuring that the burden of the tax is distributed equitably among the taxpayers of the State.

The Committee made a series of recommendations designed to require examination and certification as prerequisites for appointment as a New Jersey assessor, insure greater job security for assessors, and develop an effective training program for assessors.

In the 1966 legislative session, Assembly Bill 444 was introduced to implement the Committee's recommendations. It was not enacted. In the interim, the need for the bill has not diminished. It is urged that an assessor qualification bill, with some modifications but substantially along the lines of A 444, be enacted by the Legislature as early as possible.

#### *Permanent Legislative Committees on Taxation*

The growing volume of legislative proposals affecting taxation makes it appropriate to repeat an observation made by the undersigned in the Division's 1964 Annual Report:

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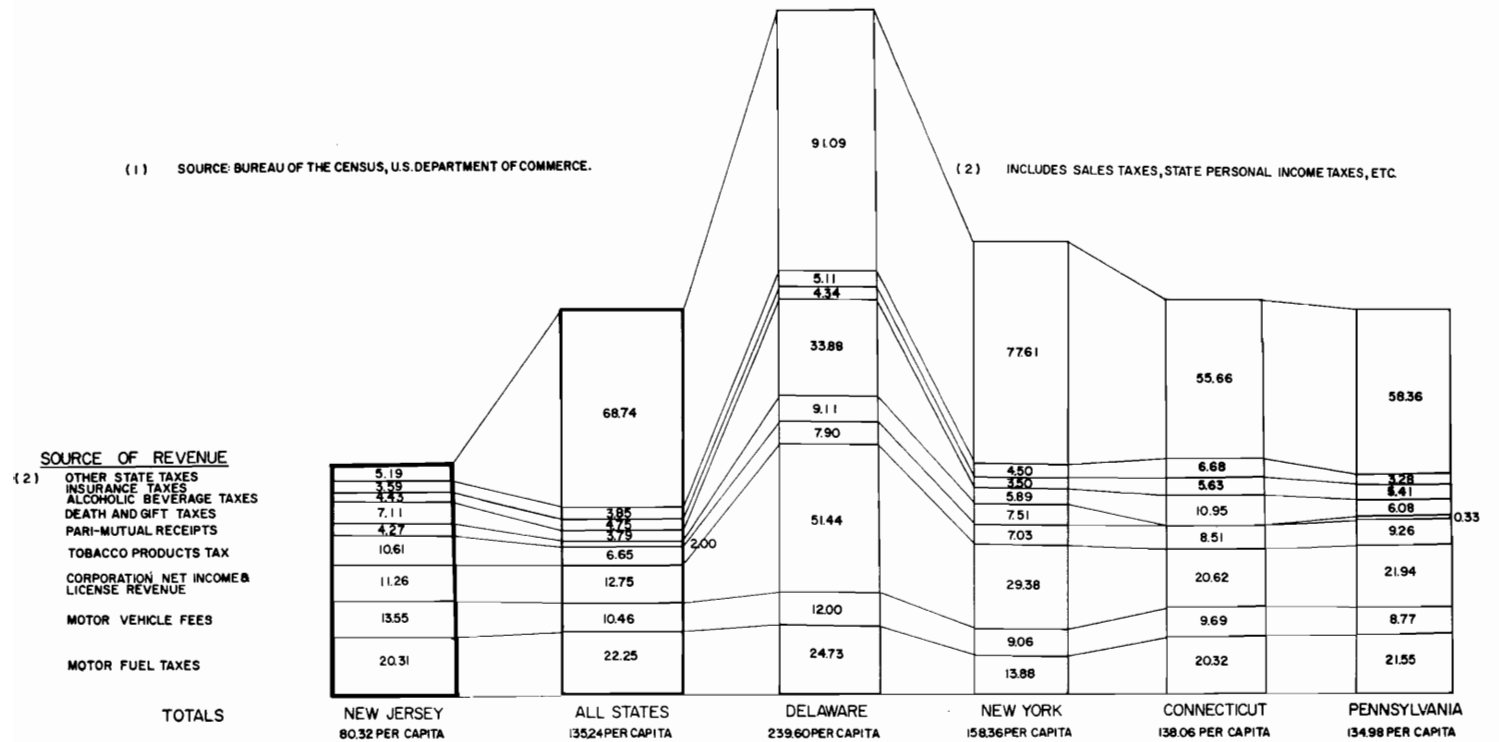
"Presently the processing of tax proposals in the Legislature is subject to uncertain and highly variable procedures. Establishment of a permanent Committee on Taxation in each of the Houses would make possible greater continuity of background and experience for legislators and their staff, permit more orderly and through study of tax proposals and, in general, contribute to greater stability in tax legislation. The Division of Taxation would, of course, render every cooperation to these Committees."

Respectfully submitted,

WILLIAM KINGSLEY,

*Acting Director, Division of Taxation.*

PER CAPITA STATE TAX COLLECTIONS 1965<sup>(1)</sup>  
CHART SHOWING NEW JERSEY PER CAPITA TAX IN COMPARISON TO THE AVERAGE OF ALL STATES AND OF NEIGHBORING STATES



PER CAPITA STATE AND LOCAL REVENUES  
BY SOURCE IN SELECTED STATES, 1965<sup>(1)</sup>

(1) SOURCE: BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE

SOURCE OF REVENUE

STATE TAX COLLECTIONS

MISCELLANEOUS STATE REVENUES

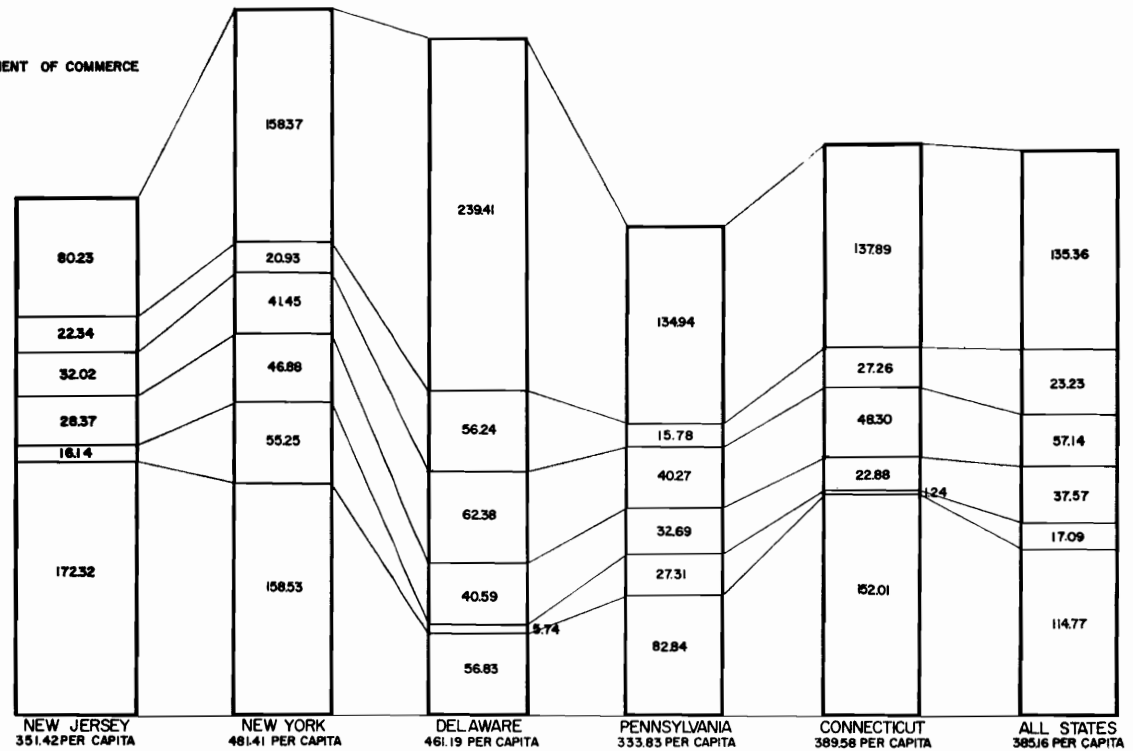
FEDERAL GRANTS, ETC.

MISCELLANEOUS LOCAL REVENUES

OTHER LOCAL TAXES

LOCAL PROPERTY TAXES

TOTAL, STATE & LOCAL



## SUMMARY OF ACTIVITIES

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### **Six Kinds of Activity**

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

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

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

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

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

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

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

### 1. *Tax Collections*

The Division of Taxation's revenue bureaus collected taxes totaling \$466,666,227 during the fiscal year ended June 30, 1966. These net revenue collections represented 78.8% of all major tax revenues collected by the State. Taxes collected outside the Division of Taxation include motor vehicle fees, pari-mutuel racing receipts, boxing and wrestling taxes and motor carriers road taxes.

Table 1 indicates the relative growth rates of the Division's revenue collections. In the 1966 fiscal year the Division of Taxation's net revenue collections aggregated \$39,971,242 or 9.4% more than the net collections of \$426,694,985 for the 1965 fiscal year and \$58,849,804 or 14.4% more than the net collections of \$407,816,423 for the fiscal year ended June 30, 1964.

Analysis of the Division of Taxation's total net revenue collection indicates the following: net alcoholic beverage tax collections increased \$1,764,994 (5.9%) from \$29,979,945 in 1965 to \$31,744,939 in 1966; net cigarette tax collections increased \$6,235,911 (8.7%) from \$71,489,483 in 1965 to \$77,725,394 in 1966. Net corporation business taxes increased \$11,054,801 (14.3%) from \$77,518,140 in 1965 to \$88,572,941 in 1966; net emergency transportation tax collections increased \$1,805,250 (22.9%) from \$7,884,070 in 1965 to \$9,689,320 in 1966. Net inheritance tax collections increased \$3,050,831 (6.4%) from \$47,447,573 to \$50,498,404 in 1966; insurance tax collections increased \$8,043,991 (33.2%) from \$24,201,978 to \$32,245,969 in 1966. Net motor fuels tax collections increased \$7,493,024 (5.4%) from \$137,688,681 in 1965 to \$145,181,705 in 1966; net outdoor advertising tax collections decreased \$4,454 (3.3%) from \$133,065 in 1965 to \$128,611 in 1966. Net public utility excise tax collections increased \$860,498 (6.3%) from \$13,588,734 in 1965 to \$14,449,232 in 1966; and net railroad tax collections for State use increased \$199,640 (7.6%) from \$2,621,550 in 1965 to \$2,821,190 in 1966.

Table 2 shows administrative costs incurred in 1965 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a per cent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division figure of 1.08% these tax collection costs range from 0.4% for Motor Fuels and 0.5% for Cigarette to 3.3% for Emergency Transportation taxes.

TABLE 1  
MAJOR STATE TAX COLLECTIONS—1965-1966

	Collections During Fiscal Years Ended June 30			Increase or Decrease				Per Cent of Total Collections		
	1966	1965	1964	1966 over 1965		1965 over 1964		1966	1965	1964
Collected by Division of Taxation										
Beverage Taxes (a) . . . . .	\$31,744,939	\$29,979,945	\$27,744,704	\$1,764,994	5.9%	\$2,235,241	8.1%	5.4%	5.5%	5.2%
Cigarette Tax and Licenses . . . . .	77,725,394	71,489,483	67,887,533	6,235,911	8.7	3,601,950	5.3	13.1	13.1	12.9
Corporation Business Tax . . . . .	(88,572,941)	(77,518,140)	(72,684,549)	(11,054,801)	(14.3)	(4,833,591)	(6.6)	(15.0)	(14.2)	(13.8)
Net Worth (b) . . . . .	43,597,569	40,329,820	39,079,459	3,267,749	8.1	1,250,361	3.1	7.4	7.4	7.4
Net Income . . . . .	43,854,633	36,173,169	32,450,280	7,681,464	21.2	3,722,889	11.5	7.4	6.6	6.2
Financial Business Tax (c) . . . . .	1,120,739	1,015,151	1,154,810	105,588	10.4	—139,659	—12.1	0.2	0.2	0.2
Emergency Transportation Tax . . . . .	9,689,320	7,884,070	6,691,361	1,805,250	22.9	1,192,709	17.8	1.7	1.4	1.3
Inheritance-Estate Taxes (d) . . . . .	50,498,404	47,447,573	47,456,101	3,050,831	6.4	—8,528	—0.2	8.5	8.6	9.0
Insurance Taxes . . . . .	32,245,969	24,201,978	22,960,747	8,043,991	33.2	1,241,231	5.4	5.4	4.4	4.4
Motor Fuels Tax (e) . . . . .	145,181,705	137,688,681	132,214,710	7,493,024	5.4	5,473,971	4.1	24.5	25.2	25.1
Outdoor Advertising Tax . . . . .	128,611	133,065	130,745	—4,454	—3.3	2,320	1.8	*	*	*
Public Utility Taxes (i) . . . . .	14,449,232	13,588,734	12,803,923	860,498	6.3	784,811	6.1	2.4	2.5	2.4
Railroad Taxes . . . . .	(16,429,712)	(16,763,316)	(17,242,050)	(—333,604)	(—2.0)	(—478,734)	(—2.8)	(2.8)	(3.1)	(3.3)
State Use (f) . . . . .	2,821,190	2,621,550	2,566,515	199,640	7.6	55,035	2.1	0.5	0.5	0.5
Local Use (g) . . . . .	13,608,522	14,141,766	14,675,535	—533,244	—3.8	—533,769	—3.6	2.3	2.6	2.8
Total Collected by Division . . . . .	\$466,666,227	\$426,694,985	\$407,816,423	\$39,971,242	(9.4) %	\$18,878,562	(4.6) %	78.8 %	78.0 %	77.4 %
Collected Outside Division of Taxation										
Boxing-Wrestling Taxes . . . . .	\$12,162	\$21,077	\$36,631	—\$8,915	—42.3 %	—\$15,554	—42.5 %	*	*	*
Motor Carriers Road Taxes . . . . .	1,526,386	1,273,117	1,669,750	253,269	19.9	—396,633	—23.8	0.3 %	0.2 %	0.3 %
Motor Vehicle Fees, etc. . . . .	94,322,672	89,946,544	90,363,715	4,376,128	4.9	—417,171	—0.5	15.9	16.5	17.2
Pari-Mutuel Taxes . . . . .	29,453,572	28,917,827	26,800,125	535,745	1.9	2,117,702	7.9	5.0	5.3	5.1
Total Collected Outside Division . . . . .	\$125,314,792	\$120,158,565	\$118,870,221	\$5,156,227	4.3 %	\$1,288,344	1.1 %	21.2 %	22.0 %	22.6 %
Total Major State Tax Collections . . . . .	\$591,981,019	\$546,853,550	\$526,686,644	\$45,127,469	8.3 %	\$20,166,906	3.8 %	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 Distribution		
				1966 over 1965		1965 over 1964				
	1966	1965	1964	Amount	Per Cent	Amount	Per Cent	1966	1965	1964
State Use . . . . .	\$574,565,475	\$528,188,706	\$507,905,406	\$46,376,769	8.8%	\$20,283,300	4.0%	97.1%	96.6%	96.5%
Local Use (g) . . . . .	17,118,035	17,729,336	17,733,004	—611,301	—3.4	—3,668	*	2.9	3.3	3.4
Dedicated (h) . . . . .	297,509	889,622	829,708	—592,113	—66.6	59,914	7.2	*	0.1	0.1

\* Less than 0.1%.

(a) Net after refunds:

Gross Receipts: 1964 \$ 27,745,326; 1965 \$ 29,980,326; 1966 \$ 31,745,419  
Refunds: 1964 \$ 622; 1965 \$ 380; 1966 \$ 481

(b) Includes Interest and Penalties:

1964 \$ 556,244; 1965 \$ 594,029; 1966 \$ 705,194

Tax Certificates and Miscellaneous:

1964 \$ 44,772; 1965 \$ 45,886; 1966 \$ 51,734

(c) Distributed equally to the taxing district and the county in which place of business is located.

(d) Net after refunds:

Gross Receipts: 1964 \$ 49,410,125; 1965 \$ 49,907,207; 1966 \$ 52,687,627  
Refunds: 1964 \$ 1,954,024; 1965 \$ 2,459,635; 1966 \$ 2,189,223

(e) Net after refunds:

Gross Receipts: 1964 \$138,611,736; 1965 \$143,785,555; 1966 \$151,459,693  
Refunds: 1964 \$ 6,397,026; 1965 \$ 6,096,874; 1966 \$ 6,277,988

(f) Includes Class I and Class III Railroad Property and Franchise Tax.

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

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

(i) Consists of the Public Utility Excise Tax adopted in 1963 for the year 1964.



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

Tax Source	Cost of Administration						Number of Personnel*		
	1966		1965		1964		1966	1965	1964
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue			
Beverage .....	\$568,836	1.8%	\$541,970	1.8%	\$555,069	2.0%	82	80	83
Cigarette .....	409,910	0.5	406,311	0.6	372,047	0.5	53	56	56
Corporation and Insurance .....	1,071,429	0.9	1,050,788	1.0	1,006,400	1.1	175	176	165
Emergency Transportation .....	321,090	3.3	252,068	3.2	281,595	4.2	35	35	33
Inheritance .....	1,145,313	2.3	1,044,163	2.2	995,213	2.1	155	155	144
Motor Fuels .....	526,672	0.4	515,187	0.4	559,763	0.4	84	84	77
Public Utility .....	177,969	0.7	162,644	0.6	174,525	0.6	22	22	25
Totals .....	\$4,221,219	0.90%	\$3,973,131	0.93	\$3,944,612	0.97	606	608	583
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau ..									
Outdoor Advertising Tax Bureau .....	\$616,358	.....	\$680,367	.....	\$626,552	.....	87	88	87
Totals .....	78,153	.....	76,849	.....	71,516	.....	11	12	12
Director's Office .....	\$694,511	.....	\$757,216	.....	\$698,068	.....	98	100	99
Division Totals .....	\$138,854	.....	\$117,056	.....	\$95,043	.....	12	11	7
	\$5,054,584	1.08%	\$4,847,403	1.14%	\$4,737,723	1.16%	716	719	689

\* As of June 30 of the fiscal year.

Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

The principal features of each of the taxes administered by the Division, as well as a discussion of the many aspects of each Bureau's operations, are described in this Report under the heading of the appropriate Bureau. Also included within the supplementary materials are selected statistical data showing historical trends in tax collections and other information relative to State and local taxation in New Jersey.

## 2. Tax Apportionments

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$111,681,233 of public utility and insurance taxes to municipalities and counties for local collection during the fiscal year 1965-1966. Chapters 92 and 93, Laws of 1961 (approved July 18, 1961) transferred the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940, thus making such corporations subject to the gross receipts tax as well as to the public utility franchise tax and exempting them from local taxation upon their personal property. These taxes are for the sole use of local governments and are not available for State purposes. Utility gross receipts taxes assessed against 133 water companies for the first time in 1962 totaled \$2,574,279. In 1966 the total was \$3,273,087, for 130 water companies. As indicated below all taxes apportioned increased \$6,203,294 (5.9%) between 1965 and 1966 as compared to \$6,126,601 (6.2%) between 1964 and 1965.

	1964	1965	1966	Increase 1965-66
<b>Public Utility Taxes</b> (other than railroad): Payable directly to the several taxing districts of the State (less State Administrative costs — 1964, \$34,445) 1965, \$32,723; 1966, \$48,345 ...	\$95,020,177	\$100,888,494	\$107,023,206	\$6,134,712
<b>Domestic Insurance Taxes:</b>				
Payable directly to taxing districts—87½% .....	3,789,766	4,015,765	4,075,774	60,009
Payable directly to counties —12½% .....	541,395	573,680	582,253	8,573
Total Insurance .....	\$4,331,161	\$4,589,445	\$4,658,027	\$68,582
Total Taxes Apportioned..	\$99,351,338	\$105,477,939	\$111,681,233	\$6,203,294

### 3. *Equalization Tables*

On October 1 of each year the Division of Taxation publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) as a basis for determining the local share of foundation school program 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, 1965 was derived from an examination of 171,558 real estate sales recorded between July 1, 1963 and June 30, 1964 and 174,992 sales recorded between July 1, 1964 and June 30, 1965. On the basis of these samples all taxable real estate, assessed at \$25,642,604,340 was estimated to have a true value totaling \$38,225,216,540. 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 total state-wide equalized valuation was reported at \$39,976,385,969.

The average ratio of assessed value to true value of all real estate in 1965 was shown to be 67.08%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 11.1% in Carteret Borough (Middlesex County) to a high of 116.66% in Fieldsboro Borough (Burlington County).

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,028,990 parcels of real property in the State. These properties are assessed by 912 local assessors in 567 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the co-operation of the County Boards of Taxation and municipal assessors. The information is forwarded to the Bureau where it is transferred to

punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 567 taxing districts, to the 21 County Boards of Taxation and to members of the Local Property Tax Bureau field staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

The 1965 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 1966-1967. Distribution of a major portion of approximately \$190,000,000 of State aid to local schools during the school year 1966-1967 is related directly or indirectly to the equalized valuations in the 1965 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations were the basis of apportioning more than \$235,232,203 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.

The average ratios determined in compiling the Table of Equalized Valuations have also received recognition as guidelines for achieving intra-district assessment equality. Legislation adopted in 1960—Chapter 51, Laws of 1960—established a “common level” basis for assessing tangible personal property used in business and specifically identified “common level” as the average real estate assessment ratio determined, for each taxing district, from the data compiled by the Division of Taxation in the preparation of the Annual Table of Equalized Valuations for school aid purposes. This legislative recognition of the sales ratio studies conducted by the Division was supplemented by judicial acceptance in the *Kents* case 34 N. J. 21 (1961) of the officially determined average ratios as a basis for providing taxpayer relief from higher than average assessments within a given municipality. The court held that the average ratio determined by the Division of Taxation is appropriate evidence of the common level to which reductions

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should be granted, absent other proofs suggesting that the average ratio should be modified. More recently, in *Siegal v. City of Newark*, 38 N. J. 57 (1962), the Supreme Court reaffirmed its holding in the *Kents* case.

#### 4. *Services to Local Taxing Districts*

A principal function of the Division of Taxation is the supervision and coordination of local property tax procedures. The relative importance of the Division's service effort to local taxing districts is derived both from the dominant position of the local property tax within the aggregate State tax structure and from the Division's statutory responsibility to assist local taxing districts in the assurance of equity, uniformity and efficiency in property tax administration.

In 1966, local property tax collections, which increased \$37.9 million (3.16%) over 1965, aggregated \$1,239 million as compared to major State tax collections of \$592 million. In 1966, State and local portions of the State and local tax revenue collections in New Jersey were 32.3% and 67.7%, respectively. In 1965, local property tax collections, which increased \$76.6 million (6.8%) over 1964, aggregated \$1,201.1 million as compared to major State tax collections of \$546.8 million. In 1965, State and local portions of the State and local tax revenue collections in New Jersey were 31.3% and 68.7%, respectively.

As shown above, the State portion of the State and local tax revenue in New Jersey was 32.3% in 1966 and 31.3% in 1965. Both these figures were substantially lower than the 50.5% average for all states indicated in recent studies conducted by the United States Bureau of the Census. Since property taxes comprise more than 90% of all local tax revenues, this heavy dependence upon local revenue inevitably means heavy dependence upon local property taxes.

Prior to increased State supervision and coordination initiated in 1953 with the establishment of the Local Property Tax Bureau, nearly 900 local assessors and 21 county boards of taxation in 567 taxing districts administered the local property tax under what the Commission on State Tax Policy described as "chaotic conditions." During the last 13 years, the services rendered by the Division of Taxation have been responsible for substantially reducing this chaos and demonstrating that property taxes are not necessarily "more easily replaced than repaired."

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

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

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

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

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

## 5. *Tax Study*

### A. *The Environment*

The fiscal year ended June 30, 1966, was one of intense examination and re-examination of the New Jersey tax environment. The need for expanded State tax revenues was a major issue in the gubernatorial election in the Autumn of 1965. The traditional "no new tax" environ-

ment of New Jersey elections gave way to heated debate concerning the choice between a retail sales tax and a personal income tax. It was apparent that the issue had now become one of "which broad based tax" should be adopted to meet the State's growing needs. Within such an environment and in response to inquiries from many sources the Division of Taxation devoted much of its study activity to qualitative and quantitative analysis of various factors pertinent to the choice between two tax approaches.

Intense as it was, however, the sales tax-income tax dialogue did not crowd out the continuing consideration of personal property taxation. Following three successive annual postponements of its effective date, Chapter 51, Laws of 1960 had become effective for the tax year 1965. A temporary provision of this controversial personal property tax law was a requirement of separate tax rates for personal property used in business at levels to assure that such property would carry no less a proportion of the local property tax bill in each taxing district in 1965 and 1966 than such property carried in 1963. The prospect of major tax adjustments which might occur in the tax year 1967 and subsequent tax years, when the "dual tax rates" were scheduled to expire, was a cause of serious concern for taxpayers and the local taxing districts as well. The whole question of personal property taxation was made the subject of special study by a Governor's Committee on Local Property Taxation. The Division of Taxation served as staff agency to this Governor's Committee.

In a Report issued December 15, 1966, the Governor's Committee on Local Property Taxation recommended complete replacement of local taxation of business tangible personal property except that of telephone and telegraph companies. These recommendations in turn became a part of the legislative tax deliberations. As in the case of sales tax-income tax debate the personal property tax debate also required analytical attention to satisfy a variety of informational requests.

In its Eleventh Report dated December 31, 1965, the New Jersey Commission on State Tax Policy recommended that the traditional Class II railroad property tax be replaced by a tax at the flat rate of \$4.75 per \$100 of true value. The Commission's recommendation included provision for the payment of State aid to local taxing districts to preserve their Class II railroad tax position in 1966 and to continue such aid on a declining "phasing out" basis after 1966. Although it

was less general in application and less significant in overall effect this proposed tax also required analytical attention by the Division.

As might be expected in such an environment the Division of Taxation received a large and diverse number of inquiries concerning the several tax proposals and all sorts of alternatives to them. As is always true these inquiries required extensive research and considerable activity in the areas of tax revenue estimating, legislative drafting, examination of tax laws and practices applied in other States as well as analysis of various suggestions and consultations concerning them. The fact that only a small part of this activity is associated with legislative measures finally adopted, or even introduced, subtracts nothing from the time and effort consumed by it or the importance of the tax study which it represents.

#### *B. Sales and Use Tax*

Because it was generally assumed that the retail sales-personal income tax question had been resolved in favor of the income tax by the gubernatorial election in November 1965, major preparation went into a personal income tax which was introduced to the General Assembly on February 7, 1966. Although this personal income tax measure was amended and passed in the Assembly on March 16, it did not attain Senate approval. Throughout the pre-legislative year and the legislative year to and including March 16, the personal income tax commanded first attention of the Division of Taxation in the matters of information gathering and tax administrative planning.

Although three sales tax measures had been introduced into the 1966 Legislature, these were essentially token measures not expected to attain adoption. When it became apparent that the personal income tax would not receive legislative approval, the first order of the day became preparation of a Retail Sales Tax Act. This was accomplished in time for introduction into the General Assembly on April 18, 1966. This Retail Sales Tax Act was adopted by the Assembly on April 25, by the Senate on April 27 and signed into law by the Governor on the same day. New Jersey had a large new tax effective July 1, 1966, and it had only two months to prepare for its administration.

During the two months available the Division of Taxation established a temporary Sales Tax Bureau and took the first steps toward staffing it by drawing upon personnel already employed in other bureaus of the



Division. As the recruitment of additional personnel proceeded, this nucleus of the new bureau was engaged in the preparation of necessary sales tax forms and procedures. Efforts to cope with an avalanche of informational requests grew into an organized information service which became operative as the tax went into effect. Data processing facilities were geared to the new tax.

### C. *Business Personal Property*

On December 15, 1965, a Governor's Committee on Local Property Taxation, recommended replacement of \$97.5 million of taxes upon business personal property. This replacement program contemplated elimination of all taxes upon personal property used in business except such property owned by telephone and telegraph companies. The Committee recommended that the telephone and telegraph companies continue to be taxed at the local level and at local property tax rates.

Consistent with its recommendation that business personal property taxes be replaced with other taxes paid by business, the Committee recommended four replacement tax measures based upon corporation net income, investment in machinery and equipment, merchandise purchased for resale by retailers and wholesalers and the gross income of unincorporated businesses.

In acting upon the Committee proposal, the New Jersey Legislature made some changes. For example, the "turnover" tax upon merchandise purchased for resale gave way to a retail gross receipts tax at  $\frac{1}{20}$ th of 1% upon gross receipts in excess of \$150,000 (Assembly 853). The anticipated revenue from this retail gross receipts tax is \$4,000,000 annually as compared with \$33 million expected from the "turnover" tax.

The Committee had recommended a tax on the gross receipts of unincorporated business at  $\frac{1}{10}$ th of 1%. In contrast to the reduction in anticipated revenue from the "turnover" tax, the unincorporated business tax as adopted applies at  $\frac{1}{4}$ th of 1% upon gross receipts of all unincorporated businesses having gross receipts in excess of \$5,000 (Assembly 857). The \$5,000 minimum receipts applies only as a basis for determining taxability of the unincorporated business and is thus not a deduction available to businesses having receipts greater than \$5,000. This unincorporated business tax is expected to yield approximately \$26 million annually as compared with the \$10 million

anticipated from such a tax by the Governor's Committee on Local Property Taxation at the lower rate.

The other two pieces of the personal property tax replacement package were adopted as recommended by the Governor's Committee. For example, a State administered tax upon machinery and equipment used in business other than telephone and telegraph at 1.3% on 50% of the original cost was adopted exactly as recommended by the Committee with an added provision exempting farm personal property. Revenue expectations from this source were increased from \$28.5 million estimated by the Committee to \$30 million. (Assembly 856.)

Although the Committee recommendation that the corporation net income tax be increased from 1.75% to 3% was adopted as a personal property tax replacement measure, the Legislature went beyond the recommendation and increased the rate by an additional  $\frac{1}{4}\%$ —making the total rate  $3\frac{1}{4}\%$  (Assembly 854). At the same time, however, it made some other changes in the corporation tax. The mandatory allocation of 40% of the value of intangible personal property of domestic corporations having a business situs outside the State was eliminated. A new minimum tax measure of the capital stock variety as is applied in Delaware was added. Tax rates for this new alternate capital stock measure were established at rates ranging from \$25, where authorized capital stock does not exceed 5,000 shares, to \$55 where authorized capital stock exceeds 10,000 shares plus \$27.50 for each additional 10,000 shares. The total new minimum tax may not exceed \$100,000. The sales factor in the three-way business allocation percentage was modified to reflect destination. This substitution of "sale destination" for the past New Jersey practice of claiming 50% of all interstate sales between New Jersey and other States reduced somewhat the tax advantage accruing to the State by virtue of its concentration of industries selling within a national and international market.

The additional  $\frac{1}{4}$  of 1% was expected to yield revenues offsetting potential losses resulting from these other changes in the Corporation Tax Act. It is thus a part of a larger tax change and is not available for inclusion within the personal property tax replacement package. The  $1\frac{1}{4}\%$  increase in corporate net income tax available for distribution as a part of the replacement tax program was expected to yield \$30

million as compared with \$26 million estimated by the Governor's Committee.

As indicated in the following comparison, personal property replacement taxes adopted by the Legislature are expected to yield approximately \$90 million annually. This is \$7.5 million less than the \$97.5 million anticipated from recommendations by the Governor's Local Property Tax Committee. This difference of \$7.5 million in anticipated revenue is derived after adjustment for increased yields expected from the corporation tax and personal property tax adopted as recommended by the Committee.

<i>Recommendations</i>	<i>Resulting Legislation</i>
1. Corporations Increase the corporation net income rate from 1.75% to 3%. \$26 Million	1. Corporations—A 854 Increased the corporation net income rate from 1.75% to 3% for personal property replacement (additional increase to $3\frac{1}{4}\%$ not included in replacement) $1\frac{1}{4}\%$ for replacement. \$30 Million
2. Personal Property Tax machinery and equipment used in business at 1.3% on 50% of the original cost of such property and levy the tax on a State-wide basis. \$28.5 Million	2. Personal Property—A 856 Accepted recommendation with no changes. \$30 Million
3. Turn-over Tax Tax merchants and branch stores at \$5.00 plus $\frac{1}{4}$ of 1% of purchases for resale in excess of \$5,000. \$33 Million	3. Retail Gross Receipts Tax—A 853 Tax gross receipts of all retail stores in excess of \$150,000 at $\frac{1}{20}$ of 1%. \$4 Million
4. Unincorporated Business Tax unincorporated business at $\frac{1}{10}$ of 1% upon gross income. \$10 Million \$97.5 Million	4. Unincorporated Business—A 857 Tax unincorporated businesses that have gross receipts of more than \$5,000 at $\frac{1}{4}$ of 1%. \$26 Million \$90 Million

The \$97.5 million of replacement tax revenues anticipated by the Governor's Committee was approximately the amount of personal property tax paid by all business—exclusive of telephone and telegraph companies—in 1965. The Committee recommended that the replacement tax revenues be distributed to local taxing districts subject to a "save harmless" provision assuring each district no less than it received in 1965. Subsequently, this recommendation was expanded to include 1964 and to assure each district of receiving no less than it collected

from personal property taxes in 1964 or 1965, whichever was the greater. This change by the Committee increased the cost of the replacement program by approximately \$2 million and, therefore, required the State to supplement the anticipated \$97.5 million of replacement revenues with approximately \$2 million appropriated from general funds. As adopted by the Legislature, the "save harmless" provision was further expanded to include 1966 with a provision that no local taxing district would receive less from the replacement program than it received from personal property taxes in 1964, 1965 or 1966, whichever was the greatest (Assembly 855). It is not known at this time how much the addition of 1966 to the "save harmless" may mean in potential appropriation requirements, but whatever its amount it becomes something which the Legislature must appropriate in addition to \$90 million of replacement tax revenues rather than the \$97.5 million anticipated in the original Governor's Committee recommendation.

Other than the expanded "save harmless" provision, the Legislature made no change in the formula recommended by the Governor's Committee for apportioning personal property tax revenue among local taxing districts (Assembly 855). This is the formula which provides that after all "save harmless" requirements have been satisfied, any additional revenue from the four replacement tax sources will be apportioned among taxing districts on the basis of real estate taxes resting upon commercial, industrial and farm properties.

All of the personal property replacement taxes become effective for the year 1967 with tax payments based upon that year to be made in 1968. Chapter 51, Laws of 1960 was repealed effective for the tax year 1968. From the standpoint of revenue anticipation, this means the "change-over" for local taxing districts is the tax year 1968. As a part of this transition, Chapter 51 was amended to extend the temporary application of separate tax rates upon personal property through 1967 and thus preclude expiration of such separate tax rates at the end of the 1966 tax year.

#### *D. Other Tax Changes*

In addition to the retail sales tax and the business personal property tax replacement package, tax legislation adopted in 1966 included such diverse measures as the railroad tax and cigarette taxes. Upon the recommendation of the Commission on State Tax Policy (Eleventh

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Report—1965) the Legislature established a fixed tax rate of \$4.75 per \$100 of true value upon Class II railroad property effective in 1966 (Assembly 862). Substitution of the \$4.75 per \$100 fixed tax rate for local general property tax rates held the promise of reduced railroad property tax revenues for local taxing districts. To meet this contingency, the legislation provided for the payment of State aid amounting to the difference between Class II railroad property taxes for 1965 prior to the change and 1966. This measure of State aid was payable in full for the year 1966 and is to be diminished 10% each year thereafter. It is further provided, however, that no set State aid is available to local taxing districts where Class II railroad property taxes amount to less than \$1,000 in 1966. The result of this legislation is a potential reduction of railroad tax burden effective immediately and local financial adjustments effective during a ten-year transition period in those taxing districts where railroad taxes constitute a significant amount of local revenue. State support for these local adjustments becomes another of the costs incurred by the State for the maintenance of adequate railroad service during a period of intense competitive inroads by other forms of transportation.

The cigarette tax was increased from 8 to 11 cents per package of 20. This upward revision of cigarette taxes was associated with an exemption of cigarette sales from the retail sales and use tax. The anticipated revenue from the 3c cigarette tax increase overshadows the amount of sales tax which might have been collected had cigarettes been retained within the sales tax base. Such additional revenues are anticipated to expedite some of the other tax changes already described. This practice of looking to cigarette taxes for increased tax revenues is consistent with a growing tendency among the States to tax a commodity which has been declared a health hazard.

#### *E. Corporation Tax Analysis*

Application of electronic data processing in the area of corporation tax analysis has continued to make it possible for the Division of Taxation to maintain tax audits on a current basis. The fiscal year 1966 was the second complete year in which the Corporation Tax Bureau found itself able to schedule audits in an orderly manner without the recurring problems of fighting the statute of limitation. Although a comprehensive review of the corporation tax audit program and other procedures was slowed somewhat by pressure of other tax study and

development associated with an active legislative tax year, some improvements were made. This work is expected to continue. The reviews were expected to result in improved methods for handling corporation tax returns with a minimum of cost and a maximum of protection for the State and the corporate taxpayers.

An important by-product of the corporation tax study is a current accounting for tax returns and payments received prior to the time when audits are completed. Table 3 shows the detail of payments due and payments received pursuant to 1964 tax returns during the two fiscal years beginning July 1, 1964 and June 30, 1966. In contrast to prior years when all returns received during the single year were reported, this tabulation is an effort to bring together as complete as possible a tabulation of taxes resulting from business activity of a specific year.

Reflecting unaudited results obtained from 91,236 corporation tax returns, Table 3 shows that 52,693 corporations report taxes totaling less than \$100. This 57.8% of all corporations account for \$2,192,000 (2.9%) of the \$76,116,000 total payments reported to be due from the 91,236 corporations. At the other extreme 102 corporations report taxes in excess of \$100,000 for a total of \$28,049,000 (36.9%) of all payments due.

TABLE 3

CORPORATION TAX BUREAU 1964 RETURNS CASH RECEIPTS  
RECEIVED DURING THE FISCAL YEAR JULY 1, 1964 THROUGH JUNE 30, 1965

<i>Tax Amount</i>	<i>Number Corporations</i>	<i>Corporation Tax</i>		<i>Penalty and Interest</i>	<i>Prior Year Credit</i>	<i>Payment Due</i>	<i>Payment Received</i>
		<i>Net Income</i>	<i>Net Worth</i>				
Under \$100—							
Domestic .....	49,196	\$299,087.40	\$1,645,764.87	\$46,219.20	\$31.91	\$1,991,039.56	\$1,996,204.82
Foreign .....	3,497	17,641.04	179,424.75	3,535.66	.....	200,601.45	198,849.60
Total .....	52,693	\$316,728.44	\$1,825,189.62	\$49,754.86	\$31.91	\$2,191,641.01	\$2,195,054.42
\$100- \$199—							
Domestic .....	11,239	\$547,751.12	\$1,047,382.74	\$20,298.01	\$149.19	\$1,615,282.68	\$1,616,491.04
Foreign .....	1,141	48,706.47	108,901.65	2,168.79	.....	159,866.91	159,332.57
Total .....	12,380	\$596,547.59	\$1,156,284.39	\$22,466.80	\$149.19	\$1,775,149.59	\$1,775,823.61
\$200- \$299—							
Domestic .....	5,433	\$550,409.69	\$779,712.98	\$12,788.29	.....	\$1,342,910.96	\$1,343,417.89
Foreign .....	566	52,498.84	86,948.94	1,856.65	\$100.00	141,204.43	140,733.67
Total .....	5,999	\$602,908.53	\$866,661.92	\$14,644.94	\$100.00	\$1,484,115.39	\$1,484,151.56
\$300- \$399—							
Domestic .....	3,423	\$537,642.57	\$646,787.93	\$8,803.18	.....	\$1,193,233.68	\$1,193,099.09
Foreign .....	402	51,839.85	87,326.46	1,927.43	.....	141,093.74	140,678.61
Total .....	3,825	\$589,482.42	\$734,114.39	\$10,730.61	.....	\$1,334,327.42	\$1,333,777.70
\$400- \$499—							
Domestic .....	2,448	\$533,811.35	\$557,283.96	\$8,336.80	.....	\$1,099,432.11	\$1,099,431.83
Foreign .....	294	52,234.17	79,999.27	1,517.71	.....	133,751.15	133,242.18
Total .....	2,742	\$586,045.52	\$637,283.23	\$9,854.51	.....	\$1,233,183.26	\$1,232,674.01

Comparison between \$76,172,000 of reported payments due with \$76,116,000 of payments received indicates a discrepancy of \$56,000. This net difference is itself the product of numerous overpayments and underpayments which become one subject of audit as the returns are reviewed. Because payments due are derived from unaudited returns they do not agree with post-audit tax totals reported elsewhere in this report. They do, however, show a body of statistical knowledge from unaudited returns which has not heretofore been available as a basis for programmed auditing.

F. *Electronic Data Processing*

Prior reports of the Division of Taxation have emphasized efforts to bring greater utilization of electronic data processing equipment to the administration of State taxes. Considerable progress already made in this direction was a major factor in the preparation to administer the Sales and Use Tax Act adopted late in the fiscal year 1966. Consolidated data processing facilities of the Bureau of Taxation and the Bureau of Budget and Accounting made it possible to compile taxpayer lists, conduct taxpayer mailings and account for tax receipts with far less confusion than may have been expected in consideration of the short time available for organization and administration of a wholly new tax administration.

In addition to preparation for administering the new Sales and Use Tax Act, data processing facilities were used extensively in the analysis of business personal property taxes and related subjects of special interest to a Governor's Committee on Local Property Taxation. This Committee recommended complete abandonment of personal property taxation at the local level and replacement tax sources collected at the State level. Legislative adoption of this program places new emphasis upon the need for data processing facilities to account for the replacement revenues and apportion them back to local taxing districts.

Experience of the Division with data processing applications has now reached well beyond the experimental stage. The future prospect is one of improved methods and application in an area of proven utility.

6. *Police Functions*

Aside from the kind of enforcement commonly associated with the assessment and collection of taxes, the Division of Taxation is responsible for administering certain regulatory measures not directly related

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to taxation. This requires the policing of trade practices and prices charged in the sale of cigarettes and motor fuels and the enforcement of restrictions upon the display of outdoor advertising.

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

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

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

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

## SUMMARY OF RECENT CHANGES IN THE TAX LAWS

### CIGARETTE TAX

**Increase in Tax Rate—Chapter 105, Laws of 1966** (approved June 15, 1966—in effect June 16, 1966). Amends the Cigarette Tax Act by increasing the tax on each pack of 20 cigarettes from 8¢ to 11¢. Changes the distributor discount from 2.8% to 2.5%.

**Cigarette Taxes—Transportation—Chapter 176, Laws of 1966** (approved June 18, 1966). Amends N. J. S. A. 54:40A-32 by making a transporter who violates the transporter section of the Cigarette Tax Act a disorderly person. Formerly, the transporter was subject to a penalty of not more than \$25.00 for each carton of cigarettes transported in violation of this section, which penalty was recoverable by suit.

### CORPORATION BUSINESS TAX

**Corporation Business Tax—Rate Increase—Allocation Formula—Minimum Tax—Chapter 134, Laws of 1966** (approved June 17, 1966). Amends the Corporation Business Tax Act as follows: 1. Effective January 1, 1967, increases the tax rate on net income from  $1\frac{3}{4}\%$  to  $3\frac{3}{4}\%$ ; 2. Effective for privilege periods ending on or after July 1, 1967, (a) eliminates the requirement that domestic corporations, in determining their assets allocation factor, must treat as assets in New Jersey 40% of intangible personal property having a business situs outside New Jersey; (b) adds a third alternative minimum net worth tax for domestic corporations based upon the taxpayer's authorized capital stock, the tax not to exceed \$100,000; (c) materially revises the business allocation factor by providing that the receipts fraction of the business allocation factor must reflect 100% of the receipts from sales of tangible personal property shipped into New Jersey whether from a point outside New Jersey or from a point within New Jersey. Also, 100% of receipts from sales of tangible personal property not located at the time of receipt of or appropriation to the orders at a permanent or continuous place of business outside New Jersey, where the orders are received or accepted in New Jersey, must be included in the numerator of the receipts fraction; (d) requires a franchise tax report to be filed on or before the 15th day of the fourth month following the close of taxpayer's fiscal or calendar accounting year or part, accompanied by the full amount of the tax due and payable; 3. Provides for the proration of that part of the tax based upon net income where taxpayer's reporting period covers a period prior to January 1, 1967 and a period after such date.

### INSURANCE TAXES

**Domestic Stock Insurance Companies—Chapter 207, Laws of 1965** (approved December 21, 1965). Amends N. J. S. A. 54:16A-1 to provide that the premium tax of a domestic stock casualty insurance company shall not exceed  $12\frac{1}{2}\%$  of the total premium. This brings the treatment of domestic companies regarding maximum taxable premiums into conformity with that of foreign companies.

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**Insurance Premium Taxes—Chapter 3, Laws of 1966** (approved February 16, 1966). Amends the insurance premiums tax law (N. J. S. A. 54:18A-1) by providing for a single annual filing date, namely June 1, for stock, mutual and assessment insurance companies in place of four quarterly tax reporting dates presently required.

#### **LOCAL PROPERTY TAXES**

**Salaries of Assessors and Collectors—Chapter 227, Laws of 1965** (approved January 10, 1966). Amends R. S. 40:46-23 to provide that a municipal governing body may, by ordinance, fix and alter the salary paid to an assessor or collector but may not reduce his salary during the term for which he has been elected or appointed.

**Disabled Veterans Tax Exemption—Sarcoidosis—Chapter 214, Laws of 1965** (approved December 23, 1965). Amends the veteran's tax exemption law (N. J. S. A. 54:4-3.30 et seq.) by including sarcoidosis in the list of service connected disabilities which permits a veteran to claim exemption from taxation on his dwelling house.

**Property Tax Appeals to the Division of Tax Appeals—Chapter 193, Laws of 1965** (approved December 14, 1965). Amends R. S. 54:2-39 by providing that where the petition of a property tax appeal to the Division of Tax Appeals is from a judgment with respect to the assessed valuation of the appellant's property, there must be annexed to the petition evidence of payment of that portion of the property taxes due which is not in substantial controversy.

**County Tables of Aggregates—State Equalization Table—Chapter 20, Laws of 1966** (approved April 19, 1966). Extends the time within which county boards of taxation are required to complete their tables of aggregates for the tax year 1966 from April 10, 1966 to May 10, 1966. Extends the date in 1966 on which the director of the Division of Taxation shall equalize assessments between the several counties, from the second Tuesday in July, 1966, to the first Tuesday in August, 1966.

**Exemption of Air Pollution Control Equipment—Chapter 127, Laws of 1966** (approved June 17, 1966). Exempts from local property taxation any equipment, facility or device constructed or installed either prior to or subsequent to the effective date of the law and used primarily for the purpose of abating or preventing air pollution of the atmosphere. Requires certification by the commissioner of health that the property is an "air pollution" abatement facility. The law establishes a procedure for obtaining certification from the commissioner.

**Tangible Personal Property—Dual Tax Rate—Chapter 128, Laws of 1966** (approved June 17, 1966). Continues the "adjusted personalty tax rate" under Chapter 141, Laws of 1964, with respect to the tax on tangible personal property used in business for the tax year 1967.

**State Taxation of Business Personal Property—Chapter 136, Laws of 1966** (approved June 17, 1966). Provides for the assessment of certain business personal property commencing with the tax year 1968. Excludes from taxation the following: goods and chattels so affixed to real property as to

become part thereof and not to be severable or removable without material injury thereto; registered motor vehicles; registered vessels; personalty of telephone, telegraph and messenger system companies; personalty used or held for use in farming; and, personalty of life insurance companies subject to the state insurance premium tax. The law provides for the assessment of taxable property at 50% of its original cost for the use of the state at the rate of \$1.30 per \$100 of assessed value. Provision is also made for the assessment of taxable property as of October 1 of the pretax year. Returns are required to be filed on or before February 15 of the tax year. The tax is payable in two installments—the first installment is due and payable on February 15th and the second installment on September 15th. The law also provides for penalties for non-filing and late filing, for appeal to the division of tax appeals by aggrieved taxpayers, and for the administration of the law by the director of the division of taxation. Assessors and public officials are required to co-operate with the director to the extent required by him and to furnish to the director, on February 15, 1967, and at such future times as he may require, a list of names and addresses of owners of personal property used in business within their municipalities as well as any other pertinent information.

**Local Taxation of Business Personalty—Chapter 138, Laws of 1966** (approved June 17, 1966). Provides a complete method for taxing personalty of telephone, telegraph and messenger system companies except with respect to inventories of such companies, effective for the tax year 1968. The law provides for the assessment of taxable personalty at its depreciated book value multiplied by the average ratio of assessment to true value of real property, as promulgated by the director of the division of taxation on October 1 of the pretax year pursuant to the state school aid law, but not in excess of the real property county ratio. Provision is made for the taxing of such property at the general real property tax rate for the taxing district where the property is found. The law fixes January 1 of the pretax year as the assessment date and requires the taxpayer to file returns on or before September 1 of the pretax year. The first returns are due September 1, 1967.

#### **PUBLIC UTILITY TAXES**

**Public Utility Excise Tax on Telephone and Telegraph Companies—Chapter 4, Laws of 1966** (approved February 16, 1966). Eliminates the July 1, 1966 expiration date on the public utility surtax imposed on telephone and telegraph companies under Chapter 41, Laws of 1963.

**Excise Tax on Certain Public Utilities Other Than Telephone and Telegraph Companies—Chapter 5, Laws of 1966** (approved February 16, 1966). Eliminates the July 1, 1966 expiration date on the public utility surtax imposed on public utility companies other than telephone and telegraph companies under Chapter 42, Laws of 1963.

**Railroad Tax Law of 1940—Revision—Chapter 139, Laws of 1966** (approved June 17, 1966). Amends N. J. S. A. 54:29A-7 to subject to state taxation all property used for railroad purposes (other than the main stem, tangible personal property and railroad facilities used in passenger service) at the rate of \$4.75 per \$100 of true value, as assessed by the director of the division

of taxation. Amends N. J. S. A. 54:29-11 to provide that the state tax shall be in lieu of all other local taxation of property used for railroad purposes. Other sections are amended to implement the exemption and the state tax and to provide state aid to certain municipalities in which railroad property is located.

#### **RETAIL GROSS RECEIPTS TAX**

**Retail Gross Receipts Tax Act—Chapter 133, Laws of 1966** (approved June 17, 1966). Imposes a gross receipts tax from retail sales by retail stores received on or after January 1, 1967 at the rate of  $\frac{1}{20}$  of 1% of such receipts. In computing the tax, \$150,000 is deducted from the gross receipts of a taxpayer. Returns are due on or before March 15th for the preceding calendar year and are filed with the Director of the Division of Taxation. First returns are due March 15, 1968. Retailers subject to tax are required to register with the director by December 20, 1966 or within thirty days after commencement of business. Certificates are issued for each place of business. Persons registered under the Sales and Use Tax Law (N. J. S. A. 54:32B-1, et seq.) are not required to register. The law also contains provisions relating to the following: penalties for failure to file returns; failure to register and failure to pay any tax or penalty; liens; assessment pending review of a taxpayer's appeal; review bonds; notice requirements; powers of the director; records; and, definitions. The law is applicable to gross receipts from retail sales received on or after January 1, 1967.

#### **SALES AND USE TAX**

**Sales and Use Tax Law—Chapter 30, Laws of 1966** (approved April 27, 1966). The law was amended in 1966 by Chapter 53 (approved May 25, 1966), Chapter 132 (approved June 17, 1966), and Chapter 140 (approved June 17, 1966). Imposes a state-wide sales and use tax (N. J. S. A. 54:32B-1, et seq.) at the rate of 3% upon taxable sales, services, meals, hotel occupancies and admissions. The tax is imposed upon retail sales, including leases or rentals of tangible personal property; specified services including producing, fabricating, processing, printing, or imprinting tangible personal property for a person who furnishes the property (not purchased for resale) on which the service is performed and the service of installing, maintaining, servicing or repairing tangible personal property not held for sale in the regular course of business: Charges for laundrying; dry cleaning; tailoring; weaving; pressing; shoe repairing and shoe shining are exempt as well as charges for the installation of additions or capital improvements to real property. Also taxable are the charges for the storage of tangible personal property not held for sale in the regular course of business, the rental of safe deposit boxes and the charges for maintenance, servicing or repairing of real property, except for capital improvements. The tax is also imposed upon restaurant meals (food and drink except alcoholic beverages) and catered or prepared foods for off-premises consumption; occupancy of rooms in hotels, motels, etc., except for occupancies of at least 90 consecutive days or when the rent is not more than \$2 per day; and admission charges of over 75¢ to places of amusement. The law also levies a use tax upon the use of tangible personal property or services in New Jersey, which are not subject to the sales tax. Principal exemptions from the tax are: sales of medicine, drugs, crutches, artificial



limbs, artificial eyes, artificial hearing devices, corrective eyeglasses, prosthetic aids, artificial teeth or dentures, braces, and orthopedic appliances, sold pursuant to a doctor's prescription for human use, and wheel chairs; food and beverages for off-premises human consumption; food sold in elementary or secondary schools and in an institution of higher education to students thereof; clothing and footwear for human use except articles made of fur; newspapers, magazines and periodicals; casual sales except as to sales of motor vehicles and boats; gas, water, steam, fuel, electricity, telephone or telegraph services; gasoline; vending machine sales of 10¢ or less; transportation of persons or property; research and development property in the experimental or laboratory sense; packaging materials or containers; agricultural property; sales by morticians and undertakers; school textbooks; cigarettes; and, sales to contractors, subcontractors, repairmen of materials, supplies or services for exclusive use in erecting or altering real estate structures of exempt organizations. Also exempt are sales for resale either in the same form as purchased or as converted into a product produced for sale by the purchaser or for use in performing taxable services; professional insurance or personal service transactions; sales of motor vehicles to non-residents (for use not in business in New Jersey); transfers involving corporation and partnership organizations, distributions; and, transfers as security for the performance of an obligation of the vendor. Except as to motor vehicles sold by them, the sales and use tax does not apply to any sales or amusement charges by or to the State of New Jersey, its agencies, political subdivisions, the United States and its agencies and instrumentalities, the United Nations and other international organizations of which the United States is a member, if they are the purchasers, users or consumers or if they sell property of a kind not ordinarily sold by private persons. Nonprofit organizations, organized and operated exclusively for religious, charitable, scientific, educational purposes are also exempt from sales or amusement charges by or to them or any use or occupancy by them. However, retail sales by any shop or store operated by such nonprofit organization or sales of motor vehicles by them are taxable unless the purchaser is also an exempt organization. Persons required to collect the tax and persons purchasing for resale must register by June 20, 1966. New places of business opening after June 20, 1966, must register within 3 days of opening. Returns and payment of the tax are due monthly, the first return and payment are due August 28, 1966, for the month of July.

#### UNINCORPORATED BUSINESS TAX

**Unincorporated Business Tax Act—Chapter 137, Laws of 1966** (approved June 17, 1966). Imposes a tax at the rate of  $\frac{1}{4}$  of 1% of the gross receipts of unincorporated businesses received on or after January 1, 1967, allocated to New Jersey. No deduction is allowed for cost, expenses or losses. The tax applies to allocated gross receipts, if in excess of \$5,000 for the taxable year. The law provides a formula for allocating receipts where taxpayer maintains a regular place of business outside New Jersey other than a statutory office. Exempt from the tax are businesses subject to the Corporation Business Tax; persons subject to the Financial Business Tax Law; services by an individual employee or fiduciary, or officer or director of a corporation or unincorporated entity (unless such services are regularly

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carried on as business by the individual) and the purchase, sale or exchange of property (except by a dealer holding property primarily for sale in the ordinary course of business) and by an unincorporated entity subject to the Federal income tax as a corporation (tax option corporation). Annual returns and full payment of tax are due April 15, for calendar year businesses and on or before the 15th day of the 4th month after the close of the fiscal year, for fiscal year businesses. Returns are not required by persons whose total gross receipts for the taxable year do not exceed \$5,000. The law contains provisions relating to assessment, appeal, penalties, promulgation of forms and administration. The law is applicable to gross receipts received on or after January 1, 1967.

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

### LOCAL PROPERTY TAX

**Table of Equalized Valuations—Township of Greenwich v. Gloucester County Board of Taxation**, 47 N. J. 95 (1966). Held that a single bona fide sale of commercial property is sufficient support for an equalization ratio established for a municipality's commercial-industrial property by the Director of the Division of Taxation in preparing his table of equalized valuations (based upon a comparison of sales price to assessed value) for state school aid distribution purposes. In the absence of substantial evidence to the contrary, a county tax board should adopt this ratio when preparing its table of equalized valuations for purposes of apportioning the county tax burden among the municipalities within the county, especially when single sales in other municipalities within the county are used in preparing the county equalization table.

**Taxability of Leased Public Property—Port of New York Authority v. City of Newark**, 46 N. J. 51 (1965). Directed the Superior Court, Law Division to hear de novo a controversy as to (1) the taxability of real property owned by the City of Newark, leased to the Port of New York Authority and rented by the Authority to private business enterprises, and (2) whether, if taxable, whether the Authority is liable for the taxes imposed. This disposition of the controversy is dictated by the uniqueness of the situation and the litigation's history of unproductive procedural disputes (The Essex County Board of Taxation ruled, at Newark's request, that the property is taxable and the Authority should be listed as the "owner"—the Authority's appeal is pending before the Division of Tax Appeals; the Authority prevailed in the Superior Court, Law Division, as to the jurisdiction of the county tax board to fix liability as between Newark and the Authority. Newark appealed to the Supreme Court; Newark's appeal from an adverse judgment of the Superior Court, Chancery Division, is now before the Superior Court, Appellate Division).

**Property Exemption of Faculty Housing—The Pingry Corporation v. Township of Hillside**, 46 N. J. 457 (1966). Held that a nonprofit corporation operating a private day school for boys is entitled to a property tax exemption for on-campus rental housing furnished the headmaster and several members of the faculty. Since the rentals return no profit to the school, and since it was stipulated that the availability of faculty housing facilitated the obtaining and retaining of competent teachers, the rentals can be seen to be "actually used" for school purposes, which merits an exemption under Sec. 54:4-3.6.

The land upon which the faculty housing is located is also entitled to exemption, since the statute provides for exemption, up to a maximum of five acres, of the land necessary to the fair enjoyment of an exempt building upon it. Here, all the faculty housing is situated on a plot of only 2.82 acres.

**Property Exemption of Medical Association—Town of Bloomfield v. The Academy of Medicine of New Jersey**, 47 N. J. 358 (1966). Held that a nonprofit medical association, organized for the study, advancement and promo-

tion of medical and surgical science and also the maintenance of a medical library is not subject to local property taxes on buildings containing storage facilities, meeting rooms, offices of the association, quarters for a caretaker and the library. Taxpayer corporation qualifies for the exemption granted by R. S. 54:4-3.6 by meeting the dual test of the statute requiring a purpose that advances the moral and mental improvement of men coupled with exclusive use to that end. Its charter states the requisite purpose. Its activities are all educational in character, open to the general public, and realize no profit even where charges to the public are made. The fact that these activities benefit the members of the association does not destroy their exclusive devotion to public purposes because they are open to the general public to the maximum extent possible.

**Property Tax—Capitalization of Income—McCrorry Stores Corp. v. City of Asbury Park**, 89 N. J. Super. 234 (App. Div., 1965). Held that the Division of Tax Appeals cannot determine the valuation of property occupied by a retail variety store solely on a formula based upon the store's sales volume, if (1) actual rentals for the property involved and other commercial properties in the area are completely disregarded, (2) the record is silent as to the weight accorded testimony by expert witnesses as to the reproduction cost of the property involved, and (3) no consideration is given the recent sale of one-half of the property in question. Under the capitalization-of-income approach to valuation the actual rental income, while not controlling, must be considered in determining fair rental value.

**Property Tax—Moving Permits—Keith Machinery Corporation v. Borough of South Plainfield**, 89 N. J. Super. 584 (Law Div., 1965). R. S. 40:52A-1 and following authorize municipalities to require an owner of personal property, before moving such property from the premises, to obtain a permit—a prerequisite for which is the payment of taxes that have been "charged or assessed against the person owning or claiming to own the tangible personal property sought to be transported." The court, stressing the language ". . . assessed against the person . . .", construes the statute (and the municipal ordinance involved which is substantially similar to the enabling act) to mean only those taxes assessed against the applicant (the present owner) and not those assessed against prior owners.

**Table of Equalized Valuations—Sales of "Split-Offs"—Kingsley v. City of Bayonne**, 89 N. J. Super. 584 (Law Div., 1965), pet. for cert. denied, 47 N. J. 86 (1966). Held that a sale of a subdivision of realty should be included in the sales-assessment ratio study used by the Director of the Division of Taxation in preparing his table of equalized valuations for state school aid distribution purposes, even though it technically might be termed a "split-off." Where substantial injury might be inflicted upon a municipality by a categorical application of the rule excluding "split-offs," equity demands that more detailed study be done. In the instant case, a look at the assessment maps and a simple arithmetical calculation will yield the assessed valuation without undue burden, and therefore the transaction should be regarded as an ordinary sale usable in the ratio computation.

The classification scheme employed by the Director in determining his table of equalized valuations—vacant land, residential, farm and other

(industrial, commercial, etc.)—is unassailable, since it is reasonable and applied uniformly throughout the state. The classification of the property sold in this situation as “vacant land” rather than “industrial” is proper, even though the land was and is zoned for heavy industrial use and, prior to the sale, structures used for industrial purposes existed on the land. If no structures exist, then the land is vacant.

**Property Exemption—Foreign Educational Television Corporation—WHYY Inc. v. Borough of Glassboro**, 91 N. J. Super. 269 (App. Div., 1966). Held that a corporation organized in Pennsylvania to provide noncommercial cultural, recreational and educational radio and television broadcasts, registered in New Jersey as a foreign nonprofit corporation and operating a non-commercial educational television station is subject to property taxes on its facilities in New Jersey (50 acres of land on which are erected a transmittal building and a guy tower). The corporation meets all of the requirements for exemption under Sec. 54:4-3.6 as a nonprofit educational and charitable corporation, except that of being “incorporated or organized under the laws of this State.” The corporation’s contention that it is “organized” under New Jersey’s laws in that it is authorized to do business in New Jersey is rejected. The term “organized” in the statute involved refers to New Jersey institutions and organizations that may not be “incorporated” and not to foreign corporations which are incorporated or organized in another state.

**Table of Equalized Valuations—City of Perth Amboy v. Middlesex County Board of Taxation**, 91 N. J. Super. 305 (App. Div., 1966). Held that a county tax board may use the “unweighted” statistical approach in determining the average ratio of assessed to true value of property within the county for purposes of establishing the county table of equalized valuations for inter-municipal apportionment of the county tax burden rather than the “weighted” method approach used by the Director of the Division of Taxation in preparing his table of equalized valuations for state school aid distribution purposes (the method used by all county tax boards since 1959 as the basis for their equalization tables). (The “weighted” method gives full weight to the price of a single large sale of real property during the two-year sales-study period, while the “unweighted” method places the same emphasis on each sale regardless of the amount involved. Also, the “weighted” method is calculated by the stratification of four classes of property, while the “unweighted” method determines the average ratio by addition of all sales ratios of assessed to true value without regard to the four classes of real estate, and the division of the total by the number of sales involved in the study.) Since the record disclosed no evidence to show that the use of the “unweighted” method was unreasonable or inefficient or that it produced an inequitable apportionment of the county tax burden, the county equalization table should not be disturbed.

**Property Tax Assessment Date—Acquisition by State During Tax Year—East Orange v. Palmer**, 47 N. J. 307 (1966). The property tax exemptions accorded the State of New Jersey and its instrumentalities do not commence with respect to private properties acquired for public purposes until the end of the tax year during which the properties are acquired. Thus, the New Jersey Highway Department and the New Jersey Highway Authority (“Garden State Parkway”) are liable for local property taxes on privately



owned real estate acquired by voluntary conveyances for purposes of a freeway project from the date of acquisition until the end of the tax year. While the properties involved in this case were acquired through conveyances, the court specifically stated that the principle applies even when the acquisition results from eminent domain proceedings. However, the court did not pass upon the question of the tax status of property owned by private parties on the assessment date (October 1) and acquired by a tax-exempt entity between the assessment date and the beginning of the tax year (in this case the property involved was acquired after January 1—the beginning of the tax year). The court noted that some different considerations may be involved in acquisitions between October 1 and December 31.

**Property Tax—Dual Tax Rates—Zito v. Kingsley** (App. Div., 1966). Held that Chapters 140 and 141 of the Laws of 1964, which amend the tangible personal business property sections of the Assessment Reform Act (Ch. 51, Laws 1960) are constitutional. On the Authority of **Switz v. Kingsley**, 37 N. J. 566 (1962), and **Thomas v. Kingsley**, 43 N. J. 524 (1965), it is constitutional to give owners of tangible personal property used in business the privilege of self-assessing the value of their property, while denying this privilege to owners of other kinds of property; to divide tangible personal property into distinct classes having different levels of assessment and exemptions; to base the tax computation on the "common level" concept; and to use reasonable formulas, such as the 1963 ratio, to determine the "adjusted personalty tax rate" for 1965 and 1966. (Note: The present method of taxing business personal property will be changed, effective for the tax year 1968—Chapters 136 and 138, Laws of 1966.)

**Personal Property Tax Liens—Priority—Universal C. I. T. Credit Corporation v. Paramus**, 90 N. J. Super. 435 (Law Div., 1966). Held that a duly recorded chattel mortgage lien has priority over a municipality's claim for personal property taxes due, even though the tax claim was enforced through distraint before the chattel mortgage was foreclosed. Taxes on personal property do not become liens by virtue of assessment, but rather only upon the levy by distraint. Since the property assessed may be sold at any time prior to the distraint, the distraint might be against property which did not give rise to the tax assessment, but which was subject to a chattel mortgage. Legislation has specifically made tax claims on realty superior to all other liens, but no such priority was assigned to taxes due on personalty.

**Table of Equalized Valuations—Township of East Windsor v. Mercer County Board of Taxation**, 89 N. J. Super. 282 (App. Div., 1965). Held that if the table of equalized valuations issued by the Director of the Division of Taxation for state school aid distribution purposes contains a ratio of assessed to true value for a particular municipality which reflects the inclusion of an "unusable" sale in the Director's sales-ratio study, the Division of Tax Appeals must revise (by excluding the "unusable" sale) a county equalization table based upon the Director's table. The fact that the municipality did not specifically challenge the inclusion of the "unusable" sale in the Director's 1962 and 1963 tables and the county's 1963 and 1964 tables at the time they were adopted does not prevent the Division of Tax Appeals from recomputing the 1964 county table.

**Valuation—Economic Obsolescence—Block Ice and Cold Storage Co., Inc. v. Manasquan** (Division of Tax Appeals, 1966). Held that in determining the valuation for property tax purposes of an ice and cold storage plant on October 1 (the assessment date for property taxes due the following year), consideration must be given to the economic obsolescence resulting from the closing of the plant 60 days later on November 30. For years the plant serviced the fish pounds operating along the New Jersey coast and augmented its revenues by the storage of cranberries. The cessation of pound fishing and the withdrawal of the cranberries by the growers to their own storage plant caused the closing of the taxpayer's plant. These economic facts would not be disregarded on the assessment date by a potential buyer and should not be disregarded by the local assessor.

**Table of Equalized Valuations—Township of Cedar Grove v. Essex County Board of Taxation**, Division of Tax Appeals, 1965, pet. for cert. to App. Div. den. 47 N. J. 424 (1966). Held that the county tax board properly disregarded in the computation of its table of equalized valuations for county tax apportionment purposes a substantially deficient municipal revaluation program. While no formal rules have been adopted by the county tax board for conducting revaluation programs, standards do exist in the "New Jersey Assessors Handbook" and the "New Jersey Real Property Appraisal Manual." When these standards are generally ignored in the revaluation program, the revaluation results may be ignored by the county tax board. In this situation, the revaluation program was conducted by the municipality's assessor (rather than an independent revaluation firm) and evidence disclosed that (1) all real property was not appraised, (2) a land value map was not prepared during the program nor were land values given proper consideration, (3) new and independent property cards for each property were not prepared and alterations on existing cards were made in nonpermanent form, (4) no appraisals were prepared and made available for inspection, (5) photographs of each property were not taken and attached to each property card, and (6) no accepted method of the use or application of depreciation or conversion factors were shown. All that resulted from the program was the updating of the assessor's records and not a true revaluation.

**Table of Equalized Valuations—Salem v. Salem County Board of Taxation**, et als. (Division of Tax Appeals, 1966). Held that the determination by the county tax board that this transaction was a sale and not a forced purchase for an artificially inflated price is presumed to be correct and the petitioner failed to overcome this presumption. The farm in question was leased to the buyer, for a period of two years and the lease contained an option to purchase during the term for \$40,000. The company let the option expire. The seller decided to ask \$50,000 for the farm and the buyer willingly paid it. The county tax board properly included this sale in computing its equalization table.

**Table of Equalized Valuations—Salem, Pottsgrove, Woodstown and Mannington v. Salem County Board of Taxation**—(Division of Tax Appeals, 1966). Held that the county tax board's rejection of this transaction as a true sale is presumed correct and the petitioner failed to overcome this presumption. An oil company leased part of the premises from the owner as a gas station. The oil company, after ascertaining the selling price of the entire



property, contacted a purchaser who would buy the property from the owner. The purchaser never negotiated with the "willing" seller and stated he would only buy the property if the oil company would put in thousands of dollars worth of improvements and pay one-half of the down payment. A payment for cancellation of the lease and a lease-back for 1 and  $\frac{1}{2}$ ¢ per gallon were also part of the maneuvers. These transactions are so intermingled that they cannot be separated and therefore this sale of land was not a true sale for purposes of computing the county equalization table.

**Personal Property Return—Depreciation—Jack Alter, t/a Glamour Cleaners v. Roxbury** (Division of Tax Appeals, 1966). Held that it was improper for property owner in making his return of personal property, under c. 51, L. 1960, to use the double declining balance method of depreciation when he used the straight line method of depreciation for Federal income tax purposes. The Division ruled that the regulations and instructions of the director of the division of taxation specified that in filling out the "PT-1 Form," taxpayer must follow the method of depreciation prescribed by his Federal income tax return.

**Property Tax—Discrimination—Blacklock v. Berkeley Heights** (Division of Tax Appeals, 1966). Held that property owners who failed to produce evidence as to the true value of their property were not entitled to relief on the basis of discrimination. The Division reaffirmed the rule established in **Matter of Kents**, 34 N. J. 21 (1961) and **Reading Co. v. Woodbridge Township**, 45 N. J. 407 (1965) to the effect that in order to prevail in a discrimination case, taxpayer must establish, inter alia, the true value of his property by independent proof and may not rely for that proof upon the taxing authority's assessment.

**Senior Citizen Tax Deduction—Kasharian v. Piscataway** (Division of Tax Appeals, 1966). Held that taxpayer was not entitled to a senior citizen tax deduction under N. J. S. A. 54:4-8.40 for the tax year 1965 where he had attained age 65 on March 21, 1965. With respect to age, the law requires that the applicant must establish "that he is or will be on or before December 31 of the pretax year 65 or more years of age . . ." (N. J. S. A. 54:4-8.44).

## CORPORATION TAXES

**Doing Business by Foreign Corporation—Roadway Express, Inc. v. Director, Division of Taxation** (Division of Tax Appeals, 1965). Held that foreign interstate trucking company maintaining offices, owning property, and employing capital in New Jersey is subject to the New Jersey corporation business tax (N. J. S. A. 54:10A-1 et seq.). The tax is not imposed merely upon the privilege of operating in the state in the corporate form, or as a prerequisite thereto, but rather it rests upon the company's substantial connections with the state and the varied services and benefits the corporation derives from the state. Furthermore, the tax is fairly apportioned to the business actually done in New Jersey, does not impose an undue burden on interstate commerce, and is in lieu of all other state, county and municipal taxes upon intangible personal property. On substantially the same facts as in **Roadway Express**, the Division of Tax Appeals reached the same conclusion in **Pilot Freight Carriers, Inc. v. Director of the Division of Taxation**

(December 24, 1965). Defendants in both cases (which were consolidated) appealed to the Appellate Division. The Supreme Court granted certification and the causes were argued.

**Indebtedness to Affiliates—Cities Service Oil Company v. Director, Division of Taxation** (Division of Tax Appeals, 1966). Held that indebtedness of a foreign corporation is includible in the determination of its net worth, for corporation business (franchise) tax purposes, if the creditor corporation or corporations are directly or indirectly the holders of 10% or more of the debtor's outstanding stock. Thus, where the debtor and creditor corporations all have a common parent, the creditors are indirectly the holders of 10% or more of the debtor's stock through their common parent. That the indebtedness is merely an extension of trade credit does not exclude it from inclusion in taxable indebtedness.

#### **INHERITANCE TAXES**

**Dower Right—Demchak v. Kingsley**, 90 N. J. Super. 190 (App. Div., 1966). Held that the right of dower does not pass to widow by will or under intestacy laws and is therefore not a transfer of real property subject to inheritance taxes. Where a consent judgment did not indicate whether amount awarded to widow was in payment of her dower interest or of her claim to one-third interest in deceased husband's personal estate, or both, and record did not disclose terms of settlement upon which consent judgment was based, case involving question as to whether such amount was subject to assessment for inheritance taxes would be remanded to Division of Taxation with directions to conduct hearing to determine whether such amount, or any part thereof, was payment in lieu of dower.

#### **MOTOR FUELS TAXES**

**Motor Fuels—Rebates—Kingsley v. Miller**, 90 N. J. Super. 9 (App. Div., 1965). Held that in affirming defendant's conviction in the county district court for violating N. J. S. A. 56:6-2 which prohibits rebates in the retail sale of motor fuels below the posted price, gasoline service station attendants inquiry of customer as to whether he desired a rebate, that is, "the double stamps or the two off" was within the scope of attendant's employment and therefore admissible against the operator of the service station. The court ruled that the Motor Fuels Act, providing for recovery of penalty for illegal rebates in the sale of motor fuels, is not criminal or quasi-criminal, but civil in nature, notwithstanding provision for suspension of license. The action being a civil proceeding, the State did not have to prove its case beyond a reasonable doubt. A preponderance of the evidence sufficed.

## OPINIONS OF THE ATTORNEY GENERAL

## LOCAL PROPERTY TAX

**Memorandum Opinion, November 30, 1964.** In a Memorandum Opinion, the Attorney General ruled that taxpayers failing to file a return of tangible personal property used in business prior to September 2, 1964, are subject to a penalty of \$2 for each delinquent day. An additional penalty equal to 25% of the amount of tax determined to be due is assessed as of December 2, 1964, if a return is not filed prior to December 2, 1964. If the taxpayer receives an extension of time to file from the local tax assessor and fails to file his return prior to the expiration of the extended period of time, the \$2-a-day penalty starts on the day following the expiration of the extended period of time. The additional 25% penalty is assessed as of December 2, 1964, if a taxpayer with an extended filing date fails to file his return prior to December 2, 1964.

**Note:** Chapter 49, Laws of 1965 reduced the penalties provided the taxpayer filed a return of tangible personal property used in business, originally due in 1964 for the tax year 1965, on or before June 15, 1965.

**Formal Opinion 1964—No. 7, December 29, 1964.** The Attorney General ruled that in order to qualify for the property tax exemption accorded motor vehicles (Sec. 54:4-3.21), a vehicle must be registered in New Jersey (with the appropriate registration fees paid) and use or cause the use of motor fuel in traveling the highways. Accordingly, the exemption embraces (1) trailers, commercial trailers, semi-trailers and private utility trailers, including trailers used to haul machinery, (2) farm tractors and traction equipment, and (3) motor vehicles used exclusively as farm machinery, and excludes (1) road building machinery, traction engines and other machinery, (2) motor vehicles owned or controlled by motor vehicle manufacturers, dealers, transporters, purchase finances and insurers, and (3) house trailers.

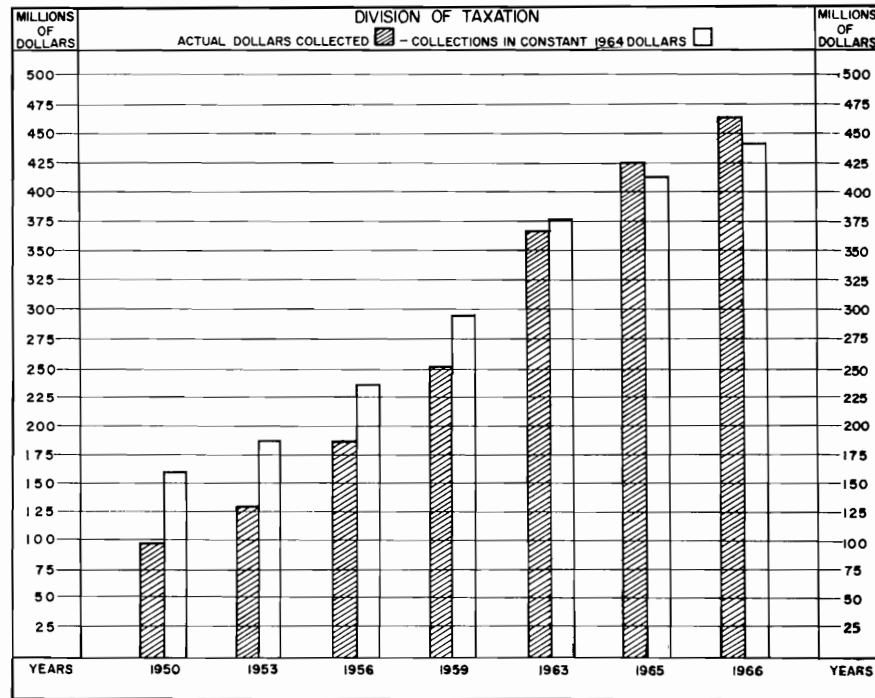
The taxability of a motor vehicle with mounted equipment is determined without regard to the added equipment. If the vehicle and the equipment are not severable, the determination is based upon the status of the vehicle without reference to the equipment; if severable, the determination of the vehicle's taxable status does not affect the status of the equipment considered independently.

## Division of Taxation

Total Division Revenue as % of State Tax Revenue



Total Division Revenue for Selected Years



### 1966 Division Revenue by Bureau (in thousands of dollars)

Beverage Tax .....	\$31,745
Cigarette Tax .....	77,725
Corporation Tax .....	120,819
Emergency Transportation Tax .....	9,689
Motor Fuels Tax .....	145,182
Outdoor Advertising Tax .....	129
Public Utility and Railroad Tax .....	30,879
Transfer Inheritance Tax .....	50,498
<b>Total .....</b>	<b>\$466,666</b>

### Total Division Revenue for the Last Three Years

1964 .....	\$407,816,480
1965 .....	426,694,985
1966 .....	466,666,227

1966 Division Revenue Increased 9.4%  
Over 1965

1966 Costs were 1.08% of the Division's  
Revenue

### 1966 Total Personnel in the Division of Taxation: 716

1966 Total Administrative Costs for  
the Division of Taxation \$5,054,584.49

### Scope of Division Responsibilities

The Division of Taxation administers and enforces State Tax laws, and collects all revenues pertaining thereto. The Office of the Director formulates tax policy; establishes rules, regulations and procedures; and supervises the activities of the following tax bureaus: Beverage Tax Bureau; Cigarette Tax Bureau; Corporation Tax Bureau; Emergency Transportation Tax Bureau; Public Utility Tax Bureau; Local Property Tax Bureau; Motor Fuel Tax Bureau; Outdoor Advertising Tax Bureau; Sales Tax Bureau and Transfer Inheritance Tax Bureau (R. S. 52 :18-1 et seq.).

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

### Organizations

The Director's Office contains the following sections :

Administrative  
Research and Statistics  
Legal Services

The personnel of the Director's Office during the 1966 fiscal year was as follows :

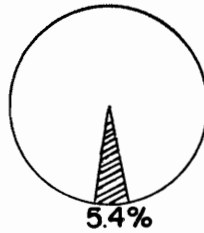
Acting Director .....	1
Assistant to the Director .....	1
Chief, Research and Statistics .....	1
Supervisor, Legal Services .....	1
Stenographers .....	4
Legal Analyst .....	1
Clerk - Stenographer .....	1
Senior Audit Account Clerk .....	1
Statistician .....	1
Total .....	<u>12</u>

Costs of operations for the Director's Office during the 1966 fiscal year were as follows :

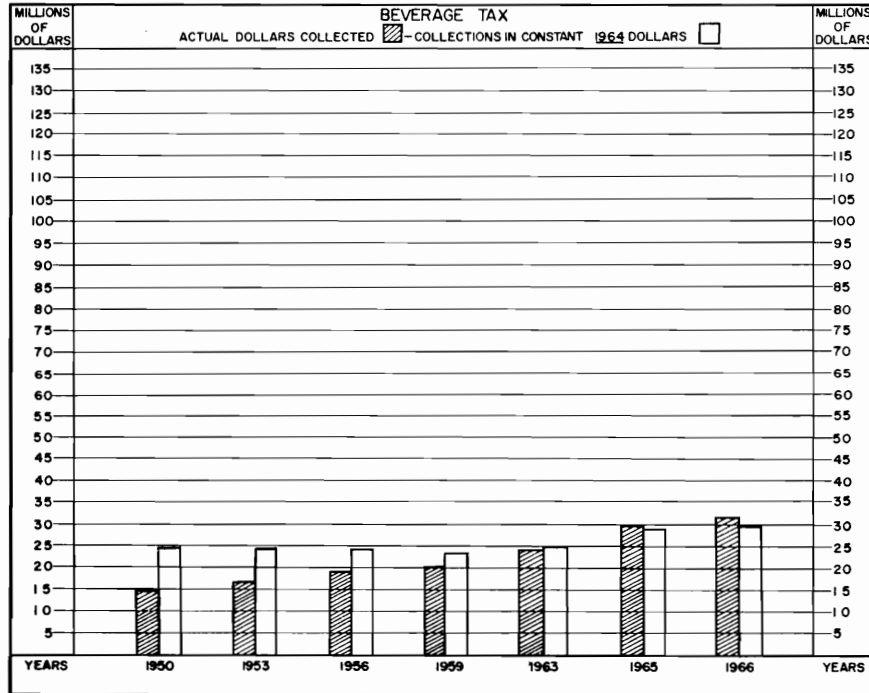
Salaries .....	\$113,465.61
Materials and Supplies .....	11,175.89
Services Other Than Personnel .....	11,663.89
Other .....	2,548.89
Total .....	<u>\$138,854.28</u>

## The Beverage Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1966 Bureau Collections by Source	
Beer .....	\$4,182,825.44
Liquor .....	26,402,827.63
Still Wines .....	833,218.16
Vermouth .....	113,659.33
Sparkling Wines .....	186,551.22
Penalties & Interest .....	22,332.74
Miscellaneous .....	4,044.67
<b>Total Gross Collections</b> ..	<b>\$31,745,419.19</b>
Refunds .....	480.62
<b>Total Net Collections</b> ...	<b>\$31,744,938.57</b>

Total Bureau Collections for the Last Three Years	
1964 .....	\$27,744,704.30
1965 .....	29,979,945.29
1966 .....	31,744,938.57
<b>1966 Collections Increased 5.89% Over 1965</b>	
1966 Costs were 1.8% of Bureau Collections.	
<b>1966 Bureau Personnel: 82</b>	
1966 Administrative Costs: ..\$568,835.84	



### Scope of Bureau Activities

The Beverage Tax Bureau administers and collects New Jersey taxes on alcoholic beverages. The Bureau is not directly involved in the areas of price control and the regulation of conditions of sale since the Alcoholic Beverage Control Board of the Department of Law and Public Safety is charged with these areas of responsibility.

The Alcoholic Beverage Tax Law (R. S. 54:41-1 to 54:47-7, as amended and supplemented) imposes a tax on all "alcoholic beverages," defined by statute to include liquors, beer, still wines, vermouth, and sparkling wines.

### Description of Tax

The New Jersey tax on alcoholic beverages is an inventory tax collected from "State Licensees" (i.e., manufactures, wholesalers, transporters, and warehouses) on sales made to retailers. Since June 1, 1964, the per gallon tax rates on the five categories of alcoholic beverages have been as follows:

Beer .....	\$ .03 $\frac{1}{3}$
Liquors .....	1.80
Still Wines .....	.10
Vermouth .....	.15
Sparkling Wines .....	.40

Alcoholic beverages shipped to points outside of New Jersey and supplied to authorized military organizations are not taxed. Subject to the filing by Licensees of a Non-Beverage Use Affidavit signed by the purchaser, alcoholic beverages used by hospitals, doctors, dentists, and manufacturers of medical, pharmaceutical or toilet preparations, scientific products, flavoring extracts, and food products are not taxed. Forms for this are supplied by the Bureau. The total tax loss from the sale of exempt alcoholic beverages during the last fiscal year was \$144,297.34.

Revenue for the various classifications of alcoholic beverages for each of the last three years was as follows:

	1964	1965	1966
Beer .....	\$4,078,099.11	\$4,148,456.17	\$4,182,825.44
Liquor .....	22,590,240.87	24,720,089.08	26,402,824.63
Still Wines .....	811,880.51	821,474.72	833,218.16
Vermouth .....	106,803.33	109,520.88	113,659.33
Sparkling Wines .....	133,058.77	159,447.06	186,511.22
Total .....	\$27,720,082.59	\$29,958,987.91	\$31,719,041.78

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

	1964	1965	1966
Beer .....	122,342,974	124,453,689	125,484,749
Liquor .....	12,549,617	13,733,068	14,618,486
Still Wine .....	8,118,799	8,214,741	8,332,176
Vermouth .....	712,020	730,138	757,726
Sparkling Wines .....	332,647	398,617	466,277
Total Gallonage .....	144,056,057	147,530,253	149,659,414

The Bureau was also responsible for administering the dispensation of certain revenue exemptions required by the law. In the 1966 fiscal year these revenue exemptions amounted to \$144,297.34. In terms of a net loss in revenue, this amount can be broken down in the following manner:

#### LOSS IN REVENUE

(a) Exempt Sales under R. S. 54:43-2 Medicinal, Industrial and Non-Beverage Use .....	\$13,096.54
(b) Exempt Sales under R. S. 54:43-2 for Navy and Air Force .....	122,304.12
(c) Exempt Sales under R. S. 54:43-2 for National Guard Units .....	8,896.68
Total .....	\$144,297.34

Further analysis reveals the following:

#### (A) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN, AS FOLLOWS UNDER R. S. 54:43-2 IN GALLONS

	Beer	Liquor	St. Wine	Vermouth	Spkl. Wine	Alcohol	Alcohol for Resale	In Dollars
Patent, Proprietary, Medicinal, Pharmaceutical, etc. ....		\$190.80	\$67.00	\$16.00	....	....	....	\$352.54
Flavoring Extracts, Syrups & Food Products .....		5,647.10	20,434.06	199.52	\$2.00	\$53.80	....	12,335.76
Scientific, Chemicals, Mechanical, etc. ....	\$119.25	147.58	7.59	0.20	....	4.50	....	314.28
Medical and Dental .....						52.20	....	93.96
Total .....	\$119.25	\$5,985.48	\$20,508.65	\$215.72	\$2.00	\$110.50	....	\$13,096.54

#### (B) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES TO FEDERAL ORGANIZATIONS AS PER CH. 327, P. L. 1941, CH. 68, P. L. 1951

Beverages	1964-1965		1965-1966	
	Gallons	Tax	Gallons	Tax
Beer .....	1,180,040.38	\$39,334.97	1,246,806.61	\$41,560.54
Liquor .....	36,862.52	68,156.20	44,284.90	79,712.95
Still Wines .....	2,473.79	247.50	2,872.97	287.43
Vermouth .....	930.57	139.70	1,013.94	152.24
Sparkling Wines .....	1,424.00	569.63	1,477.28	590.96
Total Tax Exemption .....		\$108,448.00		\$122,304.12

(C) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES  
TO NATIONAL GUARD UNITS AS PER CH. 327, P. L. 1941,  
CH. 68, P. L. 1951

<i>Beverages</i>	<i>1964-1965</i>		<i>1965-1966</i>	
	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>
Beer .....	7,454.27	\$247.15	7,732.23	\$256.96
Liquor .....	4,140.11	7,452.23	4,749.47	8,545.08
Still Wines .....	117.63	11.78	91.46	9.17
Vermouth .....	128.61	19.32	133.83	20.11
Sparkling Wines .....	148.85	59.55	253.40	65.36
Total Tax Exemption .....		\$7,790.03		\$8,896.68

### Reports

All licensees ("State licensees" and licensed retailers) are required to make monthly reports to the Beverage Tax Bureau on previously unpaid taxes and to submit monthly reports on purchases and sales during the preceding month.

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

Plenary Breweries .....	4
Limited Breweries .....	2
Plenary Wineries .....	12
Limited Wineries .....	1
Limited Distillers .....	2
Rectifiers and Blenders .....	9
Plenary Wholesalers .....	85
Limited Wholesalers .....	62
Wine Wholesalers .....	23
State Beverage Distributors (Beer) .....	141
Transporters .....	218
Public Warehouse .....	23
Broker .....	1
Warehouse Receipts Brokers .....	7
Plenary Retail Transit (trains, boats, etc.) .....	49
Total .....	639

In addition to the above regular "State licensees," the Alcoholic Beverage Control Board issued 5,019 special retail permits for limited duration (special events, etc.) sales and 280 special permits for limited transporters. Lastly, municipalities licensed approximately 12,500 retail outlets, all of whom must report monthly to the Bureau.

As a result of the 18,438 alcoholic beverage licensees (State and municipal) in New Jersey, the Bureau received and audited 7,530 "State licensee" monthly reports; 150,000 municipal retail licensee

monthly reports, and 3,509 reports from holders of special permits and licenses. The books and records of "State licensees" upon which the reports are based are examined by Bureau field auditors.

### **Safeguards**

In order to secure payment of taxes and penalties and compliance with rules and regulations, "State licensees" (not including holders of special retail permits) are required to post bond with the Bureau.

In the event of delinquent reports, the Bureau may levy and collect a penalty of \$5.00 per day. An initial interest charge of 5% of the tax due plus a 1% of the tax due monthly interest charge may be levied in cases of tax delinquency. Revenue from penalties and interest during the last three years was as follows:

<i>1964</i>	<i>1965</i>	<i>1966</i>
\$19,971.15	\$17,156.44	\$22,332.74

### **Miscellaneous Activities**

**Interstate Cooperation:** Data are supplied by the Bureau to other States (except Mississippi, a "dry" State) on a monthly basis. These data show deliveries of all types of alcoholic beverages, the shipments of which originated in New Jersey. New Jersey received similar data from 26 States and the District of Columbia. Field and office auditors use these data to verify the movement of beverages into the State and to correlate this movement with the reported gallonage and payment of taxes. Reports from licensed transporters and warehouses and of customs entries are also used to follow the movement of alcoholic beverages and to assure the collection of taxes.

**Cooperation with Local Authorities:** The Bureau receives assistance from municipal clerks in two ways. First, municipal clerks supply yearly and supplementary lists of local retail licensees, which are used by the Bureau in maintaining control over the movement of liquor in New Jersey. Secondly, municipal clerks usually respect Bureau letters requesting that municipal licenses not be renewed pending the settlement of outstanding fines resulting from noncompliance with Bureau regulations.

**Cooperation with the Alcoholic Beverage Control Board of the Department of Law and Public Safety:** The Bureau exchanges information with the Board frequently since their areas of jurisdiction are

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closely related. The Board sends lists of all licenses issued and notifies the Bureau of changes through supplemental monthly lists. The Bureau and Board also exchange information on suspected violations of the law under both jurisdictions.

**Cooperation with Federal Authorities:** Upon request, the Bureau makes its records available to Federal authorities for purposes of income tax checks.

**Taxpayer Services:** Anonymous schedules of liquor consumption by type are detached from the monthly reports of the "State licensees" by the Bureau and forwarded to the Distilled Spirits Institute as a service to the industry. The Institute, supported by the industry, collects and analyzes statistics from all states and makes data on consumption available to the industry. The Beverage Tax Bureau, and its counterpart in most of the states, acts as an impartial (without competitive interests) statistics collection center.

### Organization

The main office (Trenton) of the Beverage Tax Bureau is organized into four sections: an administrative section, which handles all matters relating to personnel, general operations and policy determination; a cross-check section, which analyses reports from the field auditors and compares such reports with the reports of State licensees; an audit section, which audits all reports from State licensees; and a retail section, which audits reports from municipal retail licensees. The Bureau's field office (Newark) supervises field operations.

During the 1966 fiscal year, Beverage Tax Personnel was as follows (includes only employees who worked more than one-half of the year):

Main Office (Trenton):	
State Supervisor .....	1
Assistant State Supervisor .....	1
Principal Auditor .....	1
Supervising Auditor .....	1
Auditors .....	6
Clerks .....	23
Subtotal .....	33
Field Office (Newark):	
Principal Field Auditor .....	1
Supervising Field Auditors .....	9
Field Auditors .....	30
Clerks .....	9
Subtotal .....	49
Total .....	82

During the 1966 fiscal year the Bureau's administrative costs were as follows:

Salaries .....	\$526,392.72
Materials and Supplies .....	6,121.92
Services other than Personnel .....	34,734.27
Other .....	1,586.93
Total .....	<u>\$568,835.84</u>

## Historical Development

	<i>Total Revenue</i>
1933—Federal prohibition was repealed and the Beverage Tax Division was created in the State Department of Taxation to impose a tax on alcoholic beverages sold in New Jersey. Under the Alcoholic Beverage Tax Act of 1933 (Chapter 434, Laws of 1933), tax rates varied from 3¢ per gallon of beer to \$1.00 per gallon of liquor.	
1934—The tax rate was increased from 3¢ to 3½¢ per gallon of beer (Chapter 50, Laws of 1934) .....	\$2,756,873.78
1935—The Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and various other problems resulting from the repeal of Prohibition .....	5,683,885.62
1940—Collections for the fiscal year .....	9,328,839.45
1944—The Beverage Tax Division was reclassified as a Bureau and transferred to the new Department of Taxation and Finance in the Division of Taxation .....	10,162,572.62
1945—Collections for the fiscal year .....	11,349,782.30
1947—The liquor tax rate was increased from \$1.00 to \$1.50 per gallon (Chapter 13, Laws of 1947) .....	13,169,336.72
1950—Collections for the fiscal year .....	14,620,780.35
1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation establishing minimum wholesale prices that was issued by the Alcoholic Beverage Commission on May 25, 1951 .....	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying of liquor .....	15,892,064.79
1953—Tax collections on beer were 23.2% of total collections and collections on liquor were 72.3% of total collections .....	16,690,971.81
1955—Collections for the fiscal year .....	17,525,936.04
1960—Collections for the fiscal year .....	21,430,895.87
1962—Tax collections on beer were 17.5% of total collections and collections on liquors were 78.2% of total collections .....	23,052,102.70
1963—The liquor tax rate was increased from \$1.50 to \$1.80 per gallon, effective June 1 (Chapter 43, Laws of 1963) .....	24,422,290.92
1964—First full year with the liquor tax rate of \$1.80 per gallon ..	27,526,120.71
1965—Collections for the fiscal year .....	29,979,945.29
1966—Collections for the fiscal year .....	31,744,938.57



### Analysis and Comparisons

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

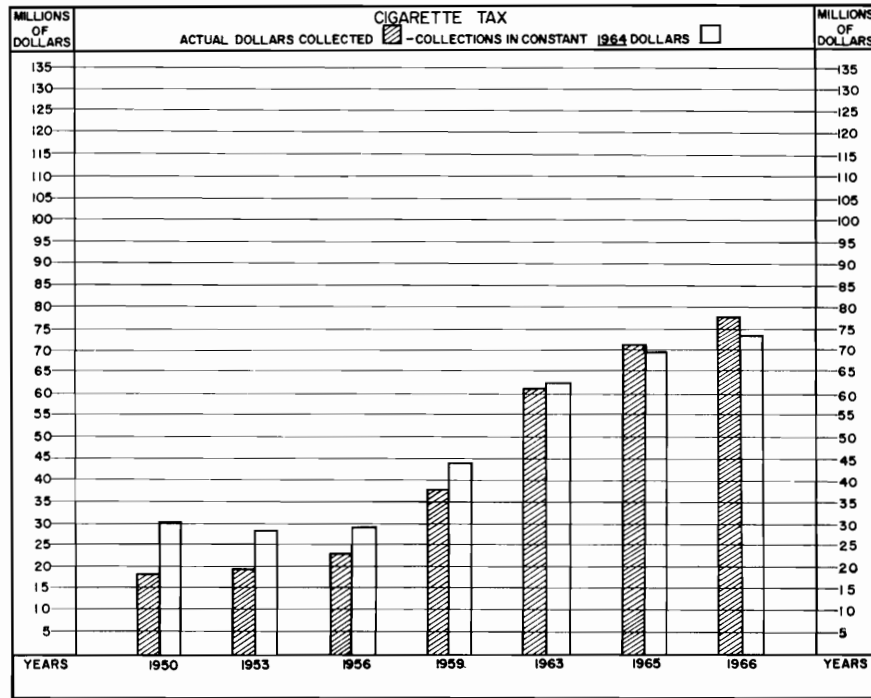
Connecticut	Beer—\$2.00 per barrel Liquor—\$2.00 per gallon Wines—20¢ to 50¢ per gallon
Delaware	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3⅓¢ per gallon or \$1.03⅓ per barrel Liquor—\$1.80 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—3⅓¢ per gallon or \$1.03⅓ per barrel Liquor—\$2.25 per gallon Wines—10¢ to 40¢ per gallon
Pennsylvania	Beer—\$2.48 per barrel Liquor—15% of net price Wines—.005¢ per unit proof per wine gallon

## The Cigarette Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1966 Bureau Collections by Source	
Cigarette Tax Stamps . . .	\$77,291,987.85
License Fees . . . . .	250,435.50
Fines & Penalties . . . . .	6,099.10
Miscellaneous . . . . .	176,872.06
<b>Total . . . . .</b>	<b>\$77,725,394.51</b>

Total Bureau Collections for the Last Three Years	
1964 . . . . .	\$67,887,532.77
1965 . . . . .	71,489,482.52
1966 . . . . .	77,725,394.51

1966 Collections Increased 8.72%  
Over 1965  
1966 Costs were 0.5% of Bureau  
Collections.

<b>1966 Bureau Personnel: 53</b>
1966 Administrative Costs . . \$409,910.37

### Scope of Bureau Activities

The Cigarette Tax Bureau administers and collects the New Jersey cigarette tax and enforces the Unfair Cigarette Sales Act of 1952.

The Cigarette Tax Act (R. S. 54:40A-1 to 44, incl., as amended) imposed a tax of 8¢ per package of twenty cigarettes through June 15, 1966 and 11¢ per package of twenty cigarettes thereafter. The Bureau collects this tax primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

The Unfair Cigarette Sales Act of 1952 (R. S. 56:7-18 to 38, incl.) has a twofold purpose: (1) To prevent unfair competition and unfair practices in the sales of cigarettes and (2) to stabilize the collection and yield of cigarette taxes. Among other things, the Act establishes a statutory formula for the computation of minimum wholesale and retail prices. In the absence of proof of a higher or lower cost, the minimum wholesale price of cigarettes must be the manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a 3½% wholesaler's mark-up if the cigarettes are not delivered or a 4¼% mark-up if they are delivered. To determine the minimum retail price the retailer must add an 8% mark-up to the minimum wholesale price (R. S. 56:7-21 and 22).

### Description of Tax

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

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

	<i>Package of Cigarettes</i>	<i>Net Stamp Collections</i>
1964 .....	877,644,350	\$67,505,207
1965 .....	922,266,560	71,111,610
1966 .....	981,879,870	77,291,988

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

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person who manufactures cigarettes within the State or who brings or causes to be brought into the State unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 138 distributors were licensed to do business in New Jersey.

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

Distributors and other purchasers must pay for stamps at the time of purchase or post a bond and pay for stamps received on a monthly basis. On purchases of stamps in excess of \$100.00, purchasers are allowed a discount to defray the cost of affixing the stamps on the cigarettes. In 1966 discounts amounted to \$2,225,375 on \$79,553,019 in stamp purchases.

All distributors and certain wholesale dealers are required to make monthly stock inventory reports to the Bureau. Distributor reports indicate opening inventories, purchases of unstamped cigarettes, tax-exempt sales, and closing inventories. The balance, which indicates the sale of taxable cigarettes, is then reconciled with the number of stamps purchased. Fines may be levied for late reports.

New Jersey, like most other states, does not tax general tobacco products. The Cigarette Tax Act specifically defines the term "cigarette" as "any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco" (R. S. 54:40A-2a).

## Licenses

Another function of the Bureau is that of licensing cigarette distributors, wholesale dealers, carriers, retail dealers, and vending machines. License fees for each are:

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

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

	1964		1965		1966	
	Number	Amount	Number	Amount	Number	Amount
Distributors .....	149	\$52,150	144	\$50,400	141	\$49,350
Wholesale Dealers .....	215	43,000	240	48,000	252	50,400
Retail Dealers .....	22,688	113,440	22,131	110,655	21,745	108,725
Carriers .....	39	195	39	195	39	195
Vending Machines .....	41,569	41,569	41,450	41,450	43,303	43,303
Misc. License Revenue .....		218	619	309	423	211
Total .....		\$250,572		\$251,009		\$252,184

## Enforcement Activities

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

Enforcement at the retail level is accomplished by systematically purchasing cigarettes throughout the State. The fifteen Field Representatives accomplish this enforcement through spot purchases in addition to their tax enforcement duties.

Enforcement of minimum prices at the wholesale level is more complicated. Field Representatives conduct checks for violations and occasionally are assisted by field and main office auditors.

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



Enforcement of the Cigarette Tax Act takes many forms, but is accomplished mainly through investigations and audits.

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

During the fiscal year ending June 30, 1966, the Bureau completed the following tax and price investigations as part of its enforcement activities:

	<i>Classification</i>	<i>Number</i>
Tax Investigations: .....	Retail .....	19,596
	Wholesale .....	307
	Distributor .....	490
	Miscellaneous .....	1,836
	Total .....	<u>22,229</u>
Price Investigations: .....	Retail .....	7,724
	Wholesale .....	1
	Distributor .....	10
	Miscellaneous .....	0
	Total .....	<u>7,735</u>

During the same period the following audits and inventory counts were completed:

Number of Reports Audited: ..	Resident Distributors .....	1,339
	Non-Resident Distributors .....	459
	Total .....	<u>1,798</u>
Field Audits: .....	Resident Distributors .....	264
	Non-Resident Distributors .....	83
	Total .....	<u>347</u>
Physical Inventory Counts of Unstamped Cigarettes: ..	Resident Distributors .....	264
	Non-Resident Distributors .....	83
	Total .....	<u>347</u>

*Examination of Records*

	<i>Audits</i>	<i>Number of Reports Audited</i>
Manufacturer .....	9	206
Sales to Ships .....	7	9
Military .....	15	120
Total .....	31	335

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

<i>Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1964	Civil Action .....	34	\$2,153.00 in fines and a thirty-day jail term. Five days in license suspensions.
	Disciplinary .....	1	
	Total .....	35	
1965	Civil Action .....	23	\$2,220.00 in fines and/or jail term in lieu of fine imposed. 40 days license suspension.
	Investigative ....	1	
	Disciplinary .....	8	
	Total .....	32	
1966	Civil Action .....	60	\$5,785.50 and a thirty-day jail term in lieu of fine imposed. Disposition Pending.
	Investigative ....	0	
	Disciplinary .....	2	
	Total .....	62	

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

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1964 .....	217,946	1 vehicle
1965 .....	149,680	.....
1966 .....	5,671,240	.....

The total number of tax and price investigations and field audits decreased somewhat because of the diversion of field personnel to combating illegal transportation and possession of cigarettes, referred to immediately above. Inevitable, apprehension of smugglers occurs at very inopportune moments and requires the services of three to four Bureau representatives to inventory the cigarettes transported, prefer charges in the proper courts, carefully secure the cigarettes and properly impound the vehicle involved.

Even more time-consuming are the subsequent court appearances of Bureau personnel. Very frequently, State witnesses will spend

the entire day in court waiting for the State's case to be called. Often the State's case will not be reached. So, numerous continuances are encountered in virtually every such matter of litigation. Also, hours must be spent in briefing and preparing witnesses for court appearances.

Likewise, the ever-increasing number of hijacking cases of cigarettes involving cargoes of as high as 750 cases or 9,000,000 cigarettes, consume the time and efforts of the Bureau's investigative staff.

Taxpayer compliance is enforced through main office and field audits. Field Auditors examine the records of distributors and wholesale and retail dealers. Auditors in the main office review the monthly reports of distributors and wholesale dealers and make comparisons with the reports received from the field auditors. Reports of meter tax stamp sales by agency banks are also reconciled with Bureau records.

### **Miscellaneous Activities**

*Interstate Cooperation:* New Jersey and each of the other states which tax cigarettes (48 plus the District of Columbia) cooperate in exchanging information on interstate shipments of cigarettes. This information, which New Jersey receives monthly as an importing state, aids in determining whether or not the proper tax or accountability has been rendered. Exporting states are informed if discrepancies are found in order that appropriate adjustments can be made.

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

*Cooperation with Taxpayers:* The Tobacco Distributors Association of New Jersey and the Bureau cooperate in enforcing the Unfair

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Cigarette Sales Act and in advocating desired legislation on the state and national levels.

The National Association of Tobacco Distributors joins the Bureau and, more often, the National Tobacco Tax Association in advocating desired legislation at the national and state levels. Presently, joint efforts are being made to amend the Jenkins Act.

Licensees, from distributors to over-the-counter retailers, continually assist the Bureau in the enforcement of the Unfair Cigarette Sales Act. Unfair competitive advantages for a few are thus further curtailed in the interest of all concerned.

*Cooperation with Others:* The Cigarette Tax Bureau assists in various enforcement activities and is assisted by New Jersey state and local law enforcement agencies, federal officials and officials from neighboring states and Canada.

### Organization

The Bureau's main office in Trenton consists of Administrative, Accounting, License and Investigative Sections. The Administrative Section is responsible for personnel and general operations. The License Section issues all types of licenses and maintains records on expiration dates. The Accounting Section is responsible for Bureau records and auditing activities in the office and in the field. The Investigative Section handles all policing activities, including enforcement of the Unfair Cigarette Sales Act.

Field Auditors and Field Representatives operate in assigned areas under the supervision of the main office. For policing purposes, the State is divided into fourteen districts and one Field Representative operates in each district.

During the 1966 fiscal year the Bureau's personnel was as follows (includes only those who worked more than one-half of the year) :

<i>Main Office:</i>	<i>Number</i>
State Supervisor .....	1
Assistant State Supervisor .....	1
Principal Accountant .....	1
Principal Field Representative .....	1
Legal Analyst I .....	1
Supervising Accountant .....	1
Senior Auditor .....	1
Head Clerk .....	1
Principal Clerks .....	3

	<i>Number</i>
Principal Clerk Stenographers .....	2
Principal File Clerk .....	1
Senior Clerk Stenographers .....	2
Senior Stock Clerk .....	1
Senior File Clerk .....	1
Senior Clerks .....	2
Senior Key Punch Machine Operator .....	1
Senior Audit Account Clerks .....	2
Senior Clerk Bookkeeper .....	1
Clerk Stenographer .....	1
Clerk Typists .....	2
Clerks .....	3
Subtotal .....	30
<i>Field Personnel:</i>	
Supervising Field Representatives .....	2
Supervising Auditors .....	2
Senior Field Auditors .....	3
Senior Field Representatives .....	9
Field Auditors .....	4
Field Representatives .....	3
Subtotal .....	23
Total .....	53

During the 1966 fiscal year the Bureau's Administrative Costs were as follows :

Salaries .....	\$343,808.36
Materials and Supplies .....	6,426.99
Services other than Personnel .....	56,295.99
Other .....	3,379.03
Total .....	\$409,910.37

### Historical Development

	<i>Total Revenue</i>
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised \$208,152 of the total revenue .....	\$17,730,804
1950—Yield for the fiscal year .....	18,009,702
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. Revenue from licenses, fines and penalties comprised \$227,046 of the total revenue .....	19,358,215
1955—A health scare caused total revenue to decrease by \$473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised \$275,290 of the total revenue .....	19,538,292



	<i>Total Revenue</i>
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956) .....	\$23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate .....	33,734,035
1960—Yield for fiscal year .....	41,036,144
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961) .....	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised \$258,629 of the total revenue ....	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963) .....	61,046,005
1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised \$256,911 of the total revenue .....	67,887,532
1965—Yield for fiscal year .....	71,489,483
1966—The cigarette tax rate was increased from 8¢ to 11¢, effective June 16, 1966 (Chapter 105, Laws of 1966) .....	77,725,395

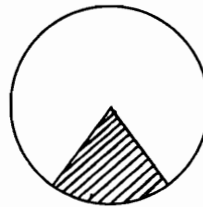
### Analysis and Comparisons

*Per Capita Figures:* Per capita cigarette consumption and per capita cigarette tax collections in New Jersey have increased almost continuously since New Jersey adopted the cigarette tax in 1948. The increase in per capita cigarette taxes is largely attributable to the five rate increases that have been enacted since 1948. For selected years, per capita figures have been as follows:

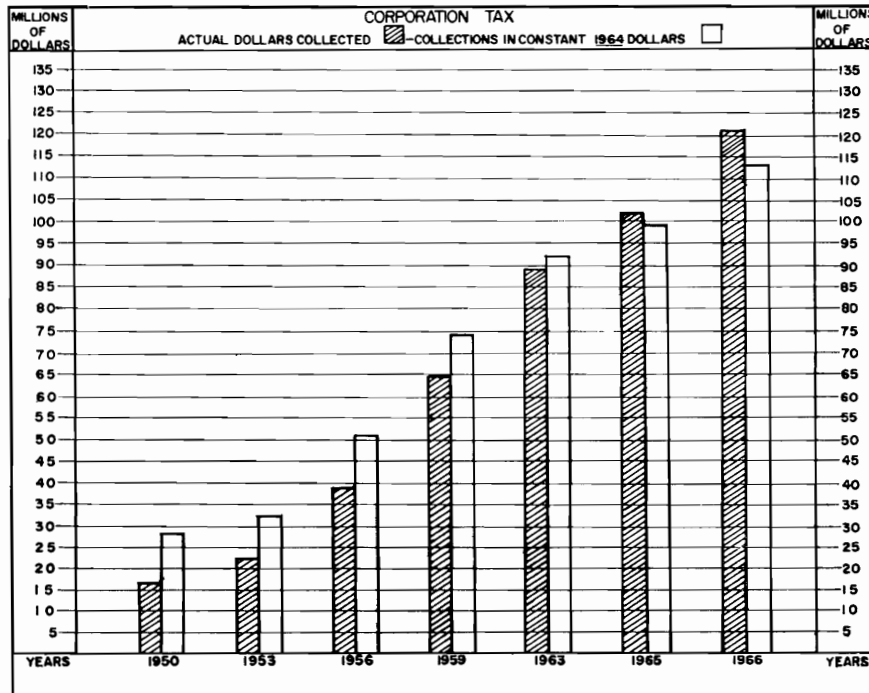
<i>Year</i>	<i>Per Capita Cigarette Consumption</i>	<i>Per Capita Cigarette Taxes</i>
1950 .....	2,571	\$3.71
1952 .....	2,647	3.82
1954 .....	2,624	3.81
1956 .....	2,519	4.22
1958 .....	2,514	6.13
1960 .....	2,768	6.75
1962 .....	2,749	9.40
1964 .....	2,667	10.32
1965 .....	2,816	10.91
1966 .....	2,886	11.42

## The Corporation Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1966 Bureau Collections by Source	
Corporation Business Taxes:	
Domestic .....	\$42,801,997.77
Foreign .....	43,879,305.68
Special .....	13,969.60
Interest & Penalties .....	705,194.09
Subtotal .....	\$87,400,467.14
Insurance Premium Taxes:	
Domestic .....	\$1,167,007.68
Foreign .....	31,078,961.44
Subtotal .....	\$32,245,969.12
Financial Business:	
Taxes .....	\$1,120,739.46
Tax Certificates .....	51,734.42
Total .....	\$120,818,910.14

Total Bureau Collections for the Last Three Years	
1964 .....	\$95,645,295.78
1965 .....	101,720,118.90
1966 .....	120,818,910.14

**1966 Collections Increased 18.78% Over 1965**

1966 Costs were 0.9% of Bureau Collections.

**1966 Bureau Personnel: 175**  
1966 Administrative Costs: \$1,071,429.01

### Scope of Bureau Activities

The Corporation Tax Bureau administers and collects the Corporation Business Tax, the Financial Business Tax and the Insurance Premium Taxes.

The Corporation Business Tax Act (N. J. S. A. 54:10A-1 et seq., as amended and supplemented) imposes a tax based on net worth and net income, on all domestic and foreign corporations acquiring a taxable status in New Jersey.

The Financial Business Tax Law (N. J. S. A. 54:10B-1 et seq., as amended and supplemented) imposes a tax on all business enterprises involved in making profit by the use of moneyed capital.

The Insurance Premiums Tax Laws (N. J. S. A. 54:18A-1 et seq., N. J. S. A. 54:16-1 et seq., N. J. S. A. 54:16A-1 et seq. and N. J. S. A. 54:17-4) impose taxes based on gross insurance premiums collected on risks in New Jersey, from all insurance companies transacting business in this State.

### Description of Taxes

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

Domestic and foreign corporations that acquire a taxable status in New Jersey, except corporations specifically exempted, are subject to the corporation business tax. Corporations pay the tax on the basis of net worth, as defined in the statute (N. J. S. A. 54:10A-4(d)), and net income, as defined in the statute (N. J. S. A. 54:10A-4(k)), allocable to New Jersey.

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

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

Taxable net income, that part of the Corporation Business Tax based on net income, includes: (1) net income, before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest on indebtedness (on or over \$1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax. Only such per cent of the adjusted net income base is taxable as corresponds to the "business allocation percentage" applicable to the taxpayer.

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

(a) **General**

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

(b) **Allocation of Net Worth**

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

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

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

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.

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

The net income base rate is  $1\frac{3}{4}\%$  of the allocated net income of a taxpayer. The net income base has neither a minimum nor a short rate tax table.

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

During the 1966 fiscal year the Corporation Tax Bureau was responsible for collecting \$87,400,467.14 in net worth and net income business taxes.

Net Worth Tax*		Net Income Tax	
Foreign .....	\$19,592,539.96	Foreign .....	\$24,300,735.32
Domestic .....	23,248,100.06	Domestic .....	19,553,897.71
Interest & Penalties ...	705,194.09		
Total .....	\$43,545,834.11	Total .....	\$43,854,633.03

\* Includes \$13,969.60 in collections from designated "special companies."



The following corporations, however, are exempt from the tax imposed by the Corporation Business Tax Act:

(a) corporations subject to a tax under the provisions of Article 2 of Chapter 13 of Title 54 of the Revised Statutes, or to a tax assessed upon the basis of gross receipts, other than the tax levied by the veterans bonus tax law, or insurance premiums collected;

(b) railroad, canal or banking corporations, savings banks, production credit associations organized under the Farm Credit Act of 1933, agricultural cooperative associations incorporated or domesticated under or subject to Chapter 13 of Title 4 of the Revised Statutes and exempt under Subtitle A, Chapter 1 F, Part III, Section 521 of the Federal Internal Revenue Code, or building and loan or savings and loan associations;

(c) cemetery corporations not conducted for pecuniary profit of any private shareholder or individual;

(d) nonprofit corporations, associations or organizations established, organized or chartered, without capital stock, under the provisions of Title 15, 16 or 17 of the Revised Statutes, or under a special charter or under any similar general or special law of this or any other State, and not conducted for pecuniary profit of any private shareholder or individual;

(e) corporations subject to a tax under the provisions of Chapter 4 of the Laws of 1940, or Chapter 5 of the Laws of 1940, or any statute or law imposing a similar tax or taxes;

(f) nonstock corporations organized under the laws of this State or of any other State of the United States to provide mutual ownership housing under federal law by tenants, provided, however, that the exemption hereunder shall continue only so long as the corporations remain subject to rules and regulations of the Federal Housing Authority and the Commissioner of the Federal Housing Authority holds membership certificates in the corporations and the corporate property is encumbered by a mortgage deed or deed of trust insured under the National Housing Act (48 Stat. 1246) as amended by subsequent Acts of Congress. In order to be exempted under this subsection, corporations shall annually file a report on or before August 15 with the commissioner, in the form required by the commissioner, to claim such exemption, and shall pay a filing fee of \$25.00.

*Financial Business Tax:* The Financial Business Tax is an excise tax for the privilege of doing a financial business in the State of New

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

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

The Financial Business Tax rate is  $\frac{3}{4}$  of 1% of taxable net worth. The minimum tax is \$25.

*Insurance Premiums Tax:* The Insurance Premiums Tax is a tax on gross premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State and every stock, mutual and assessment company organized or existing under the laws of any other state or foreign country and transacting business in this State.

The tax rate on life insurance policies is 2% of the taxable premiums collected by the taxpayer under all policies on residents of this State and 1% of the taxable premiums collected by the taxpayer under annuity contracts on residents of this State. The tax rate on insurance other than life is 2% of the taxable premiums collected by the taxpayer from all business of the company in this State. Taxable premiums may not exceed a sum equal to  $12\frac{1}{2}\%$  of the total premiums.

By Chapter 3 of the Laws of 1966, all taxable insurance companies, in addition to the regular payments due June 1, were required to pay a tax on  $\frac{1}{4}$  of the premiums written during the prior year (excepting fire insurance premiums of foreign corporations and marine insurance premiums).

In computing the tax payable, taxpayers are allowed deductions for certain local taxes.

Retaliatory provisions apply against insurance companies of another state or nation where the rates applicable to New Jersey insurance

companies in such other state or nation exceed the rates under New Jersey law.

Penalties for failure to comply with the tax laws administered by the Corporation Tax Bureau may include the following for the specified violation: (a) interest charges at the rate of 1% per month or fraction thereof, for tax delinquency; (b) interest charges of 1% per lapsed month if a deficiency assessment or reassessment is made after audit or investigation (if the deficiency was not due to fraud or evasion, the interest charge is  $\frac{1}{2}$  of 1% per month); (c) revocation of certificates of authority of foreign corporations in the event of failure or neglect to pay taxes; (d) repeal of corporation charters of domestic corporations in the event of failure or neglect to pay taxes.

DETAILS OF CORPORATION TAX BUREAU COLLECTIONS DURING  
THE LAST THREE FISCAL YEARS ARE AS FOLLOWS:

	1964	1965	1966
Corporation Business Taxes .....	\$(71,471,371.33)	\$(76,443,484.44)	\$(87,386,497.54)
Domestic .....	35,319,690.45	37,351,948.27	42,801,997.77
Foreign .....	35,595,436.93	38,497,507.49	43,879,305.68
Interest and Penalties .....	556,243.95	594,028.68	705,194.09
Special Company .....	(13,595.28)	(13,619.27)	(13,969.60)
Railway Express Co. ....	13,595.28	13,619.27	13,969.60
Insurance Premium Taxes .....	(22,960,747.16)	(24,201,978.32)	(32,245,969.12)
Life Insurance Premium Taxes	8,026,270.20	8,363,045.25	10,961,607.09
Domestic:			
Life .....	453,579.36	535,498.46	699,869.74
Annuities .....	20,334.13	19,470.21	83,214.26
Total .....	\$473,931.49	\$554,968.67	\$783,084.00
Foreign:			
Life .....	7,211,116.92	7,569,639.83	9,850,957.95
Annuities .....	341,221.79	238,436.75	327,565.14
Total .....	\$7,552,338.71	\$7,808,076.58	\$10,178,523.09
Domestic Insurance Premium Taxes (Other than Life)			
Comp. ( $\frac{1}{4}\%$ ) .....	160,564.26	95,051.27	105,321.53
Marine .....	934.15	736.55	158.89
Fire .....	34,020.81	38,757.65	30,600.32
Auto .....	52,006.67	53,821.97	54,146.74
All Other .....	49,642.03	149,965.01	193,696.20
Total .....	\$297,167.92	\$338,332.45	\$383,923.68
Foreign Insurance Premium Taxes (Other than Life)			
Comp. ( $\frac{1}{4}\%$ ) .....	229,214.31	213,578.99	313,036.05
Marine .....	3,747.29	2,529.32	1,471.88
Fire .....	247,334.55	249,920.13	297,508.80
Auto .....	4,658,988.53	5,117,616.66	7,447,673.56
Motor Vehicle Security Law ....	842,132.23	917,558.29	991,665.64
All Other .....	8,648,662.79	8,991,068.01	11,846,900.52
Interest .....	7,229.34	8,329.22	2,181.90
Total .....	\$14,637,309.04	\$15,500,600.62	\$20,900,438.35
Financial Business Taxes .....	(1,154,810.12)	1,015,150.73	1,120,739.46
Tax Certificates .....	(44,771.89)	45,886.14	51,734.42
Total Receipts .....	\$(95,645,295.78)	\$101,720,118.90	\$120,818,910.14

### Disposition of Revenues

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

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

<i>Year</i>	<i>N. J. Firemen's Home</i>	<i>N. J. State Firemen's Association</i>
1964 .....	\$138,860.00	\$108,474.55
1965 .....	138,360.00	111,560.13
1966 .....	149,754.00	147,754.80

### 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 (N. J. S. A. 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. (N. J. S. A. 54:10B-24.)

### Miscellaneous Activities

In addition to administering and collecting Corporation Business Taxes, Financial Business Taxes and Insurance Premium Taxes, the Corporation Tax Bureau performs the following miscellaneous services:

(a) tax lien certificates are issued upon the receipt of an application, accompanied by the fee of \$1.00 for each corporation (N. J. S. A. 54:10A-29(a)); (b) tax clearance certificates where application is made therefor, and an application fee of \$5.00 is paid, are issued when taxes are fully paid for dissolution, merger, etc. (N. J. S. A. 54:10A-12); (c) releases of corporation franchise tax liens are issued upon the payment of a fee of \$5.00, the filing of an application and payment of a release fee (N. J. S. A. 54:10A-30); (d) the determina-



tion and certification of franchise taxes payable by domestic life insurance companies (Chapter 101, Laws of 1950); (e) the determination and certification of franchise taxes payable by domestic insurance companies, other than life insurance companies (Chapter 227, Laws of 1952); (f) the determination and allocation of the proceeds of the Financial Business Tax to counties and municipalities entitled thereto; (g) the collection of the costs of administration of the Motor Vehicle Security Responsibility Law (Chapter 176, Laws of 1952).

### Organization

The Corporation Tax Bureau contains the following sections:

Administrative  
Records  
Accounting  
Examinations  
Status  
IBM

The Corporation Tax Bureau personnel during the 1966 fiscal year was as follows (includes only employees who worked more than one-half of the year):

State Supervisor .....	1
Assistant State Supervisors .....	2
Supervising Examiner .....	7
Examiner I .....	10
Examiner II** .....	14
Examiner III** .....	15
Examiner IV** .....	35
Legal Analyst .....	1
Clerical** .....	65
IBM* .....	25
Total .....	175

Costs of Bureau operations during the 1966 fiscal year were as follows:

Salaries .....	\$970,979.32
Materials and Supplies .....	20,951.65
Services other than Personnel .....	75,137.63
Other .....	4,360.41
Total .....	\$1,071,429.01

\* Includes personnel assigned to the Data Processing Services, Division of Budget and Accounting (5).

\*\* Includes personnel assigned to the Sales Tax Bureau (13) and the Director of Taxation's Office (1).



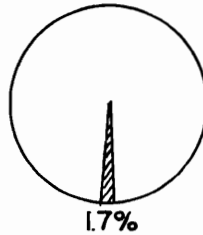
## Historical Development

	<i>Total Revenue</i>
1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. The franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year.	
1885—A tax on insurance premiums from residents of New Jersey was enacted (Chapter 240, Laws of 1885).	
1915—The State Board of Taxes and Assessments was established. This Board administered the corporation franchise tax and the insurance tax.	
1931—The Corporation Tax Division was created in the new State Tax Department.	
1935—Revenue from the Insurance Tax comprised \$3,858,134 of the total revenue .....	\$5,612,478
1936—A franchise tax was enacted providing for an annual tax on foreign corporations (Chapter 264, Laws of 1936). Prior to 1936, the franchise tax was not in force on foreign corporations although a statutory provision for a retaliatory tax existed (Chapter 264, Laws of 1936) .....	6,263,509
1937—The Franchise Tax on foreign corporations was replaced by a tax which provided for an allocation formula which determined the amount of tax on the basis of the proportion of a foreign corporation's business done in New Jersey (Chapter 25, Laws of 1937). Revenue from foreign corporations comprised \$857 of the total revenue .....	5,584,449
1940—Revenue from foreign corporations comprised \$452,157 of the total revenue. Revenue from the insurance tax comprised \$4,397,403 of the total revenue .....	7,286,970
1944—The Corporation Tax Division was reclassified as a Bureau in the new Division of Taxation .....	7,112,848
1945—The Corporation Business Tax Act was enacted (Chapter 162, Laws of 1945). This tax applied to both domestic and foreign corporations and was measured by allocated net worth. Legislation was enacted which made domestic insurance other than life subject to the insurance premiums tax along with foreign insurance, other than life, and foreign and domestic life insurance (Chapter 132, Laws of 1945). Revenue from foreign corporations comprised \$438,861 of the total revenue. Revenue from the insurance tax comprised \$7,519,294 of the total revenue .....	9,268,188
1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law ..	12,699,854
1950—Revenue from foreign corporations comprised \$2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545 .....	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951) .....	19,195,227

	<i>Total Revenue</i>
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes .....	\$22,219,899
1955—Revenue from foreign corporations comprised \$8,615,221 of the total revenue. Revenue from the insurance tax comprised \$13,201,885 of the total revenue .....	35,480,166
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959 .....	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau .....	64,011,897
1960—Revenue from foreign corporation tax comprised \$27,804,729. Revenue from the insurance tax comprised \$17,530,504 of the total revenue .....	77,912,349
1962—Revenue from foreign corporation tax comprised \$29,381,210 of the total revenue. Revenue from the insurance tax comprised \$19,915,353 of the total revenue .....	83,200,862
1963—Revenue from foreign corporation tax comprised \$33,561,596 of the total revenue. Revenue from the insurance tax comprised \$21,035,567 of the total revenue .....	89,731,835
1964—Revenue from foreign corporation tax comprised \$35,595,437 of the total revenue. Revenue from the insurance tax comprised \$22,960,747 of the total revenue .....	95,645,296
1965—Revenue from foreign corporation tax comprised \$38,497,507 of the total revenue. Revenue from the insurance tax comprised \$24,201,978 of the total revenue .....	101,720,118
1966—Revenue from foreign corporation tax comprised \$43,879,305.68 of the total revenue. Revenue from the insurance tax comprised \$32,245,969.12 of the total revenue .....	120,818,910.14

## The Emergency Transportation Tax Bureau

### Total Bureau Collections as % of State Tax Collections



### Total Bureau Collections for Selected Years

1966 Bureau Collections by Source		Total Bureau Net Collections for the Last Three Years	
Tax withheld .....	\$11,074,711.45	1964 .....	\$6,691,360.59
Tax balance paid .....	1,070,382.16	1965 .....	7,884,070.09
Penalties and Interest .....	3,880.01	1966 .....	9,689,320.28
Total Gross Receipts .....	\$12,148,973.62	1966 Net Collections Increased 22.9% Over 1965	
Refunds for Overpayments .....	2,459,653.34	1966 Costs were 3.3% of Bureau Net Collections.	
Total Net Receipts ...	\$9,689,320.28	1966 Bureau Personnel: 35	
		1966 Administrative Costs: ..\$321,089.86	

### Scope of Bureau Activities

The Emergency Transportation Tax Bureau is responsible for administering and collecting the Emergency Transportation Tax (R. S. 54:8A-1 to 54:8A-57 as amended and supplemented).

The Emergency Transportation Tax is collected from New York residents employed in New Jersey. All revenues from this tax are deposited in a special fund known as the "Transportation Fund" and are used for specific purposes as outlined by the law (R. S. 54:8A-20).

### Description of Tax

The Emergency Transportation Tax is a graduated tax based on the income of New Jersey residents which is derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days after the first day of each year. New York has been declared a "critical area State." By regulation of

the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961-1965 tax years, were not required to file with New Jersey for said tax years.

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

<i>On Such of the Amount As Exceeds</i>	<i>But Does Not Exceed</i>	<i>At the Rate of</i>
0.00	\$1,000.00	2%
\$1,000.00	3,000.00	3%
3,000.00	5,000.00	4%
5,000.00	7,000.00	5%
7,000.00	9,000.00	6%
9,000.00	11,000.00	7%
11,000.00	13,000.00	8%
13,000.00	15,000.00	9%
15,000.00	.....	10%

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

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

Employers and taxpayers who are delinquent in filing required forms are subject to penalties up to \$2.00 per day and, when applicable, 5% of the tax due plus 1% per month. During the last year, 9,284 delinquency notices were mailed to taxpayers. The Bureau has found that voluntary cooperation after warning notices is very good and has, therefore, not levied fines extensively.

### **Collections Procedures**

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

In the 1965 calendar year, the Bureau received 34,534 employer quarterly returns, 96,564 withholding statements, 8,715 reconciliation forms, 61,130 individual taxpayer returns, and approved 48,913 refunds of tax overpayments.

### **Miscellaneous Activities**

Return forms and instructions are mailed to each individual for whom an earnings statement is filed. Circulars, releases to newspapers and professional periodicals and other publicity media are widely employed to inform subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings are conducted in cooperation with business and professional groups. As in previous years a temporary office was again maintained in Newark in March and April of 1966 for the convenience of taxpayers seeking advice and assistance.

*Interstate Cooperation:* A cooperative relationship has been established and maintained between the Bureau and the New York State Income Tax Bureau. Initially, New York supplied data on 183,000 New Jersey residents who filed New York income returns in 1962. The Bureau reciprocated by supplying similar data for 85,703 New York residents for whom employers had filed 1962 earnings statements. This cooperative exchange of taxpayer information has continued through the tax year 1966. The original Act which became effective on May 29, 1961 has been twice amended to bring the Emergency Transportation Tax Act into closer conformity with the New York Personal Income Tax Law, an additional amendment, moreover, was required in 1965 to conform with the U. S. Revenue Act of 1964.



## Organization

The Emergency Transportation Tax Bureau, which became an official Bureau in November 1963, is organized into the following sections which perform the functions described.

*Employers Section:* Employers subject to the withholding provisions of the Emergency Transportation Tax are serviced by this Section.

The operations of this group include: screening quarterly reports for Electronic Data Processing; maintenance of account registers; up-dating accounts; providing information, assistance, and required report forms.

A major operation of this Section involves reconciliation of the annual individual employee earnings statements received from employers with the records of remittances of tax withheld received from these employers during the corresponding year.

This Section also maintains a file of outstanding Delinquency Notices. The cases of employers who are bankrupt or who fail to respond to these notices are referred to the Bureau's Legal Analyst for appropriate action.

*Taxpayers Section:* The examiners in this Section first screen and prepare the individual taxpayer returns for the Electronic Data Processing Program.

This program accelerates processing of these returns by relieving examiners from much of the burden of previous tedious detail work. An electronic computer determines the accuracy of the arithmetic summations and apportionments and amounts in excess of the limits prescribed by law or of the norms established by the Bureau. The computer then prepares lists of returns to be further audited by the examiners. For these returns the examiners determine the actual tax liability, verify the amount of tax withheld, send assessment notices for balances due, and in the cases of tax withheld overpayments, certify the overpaid amount for refund.

The examiners also give the taxpayer information, advice, and assistance by phone, letter, or personal conference. During March and April a temporary office for this purpose is maintained in Newark.

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Delinquency lists, also prepared by the computer, are maintained by this Section. The cases of taxpayers who fail to respond to delinquency notices are referred to the Bureau's Legal Analyst for appropriate action.

*Legal Section:* The Legal Analyst files tax due claims in cases involving bankruptcy and receivership. He also takes all appropriate legal actions in cases involving bad checks received by the Bureau. All inquiries having legal aspects are referred to this Section. The Legal Analyst is also a participant in the preparation and drafting of general tax legislation.

*Accounting Section:* All remittances from employers and individual taxpayers are processed for bank deposit by this Section. A daily record of the number of returns filed and amounts remitted classified by type is maintained. This record also shows the number and amounts of refunds made. Monthly comparison statements including cumulative totals are prepared. This Section also assigns the identifying voucher numbers to every individual taxpayer return. Bad checks are referred to the Legal Analyst for appropriate collection action.

*Steno-Typist Section:* A general pool services the correspondence and typing requirements of the Employer, Taxpayer, and Legal Sections.

*Clerical Section:* This Section is responsible for mail operations, maintenance of general and special files, inventory records, and general office work.

Not including the Bureau's data processing section, personnel during the last year (including only those who worked more than one-half of the year) were as follows:

Main office personnel:	
State Supervisor .....	1
Assistant State Supervisor .....	1
Legal Analyst .....	1
Examiners .....	13
Clerks .....	19
Field office personnel (Newark):	
Personnel from the main office maintain a Newark office for approximately two months each year.	
Total .....	35

During the 1966 administrative year, the Bureau's costs were as follows:

Salaries .....	\$184,418.67
Materials and Supplies .....	15,126.93
Services other than Personnel .....	121,224.36
Other .....	319.90
Total .....	\$321,089.86

### Historical Development

	<i>Net Revenue</i>
1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).	
1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962).	\$6,485,067
1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau.	7,428,623
1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax.	6,691,360
1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964.	7,884,070
1966—Total collections for fiscal year amounted to \$12,148,973. Refunds totaled \$2,459,653.	9,689,320

### Local Property Tax Bureau

#### 1. Scope of Bureau Activities

The Local Property Tax Bureau is a *Service Bureau* established within the Division of Taxation to implement the State's responsibilities for local property tax administration.

The Bureau's principal activities include:

- (1) Providing services and assistance to New Jersey's 912 local tax assessors, some 796 of whom are part-time and 116 of full-time, and to county boards of taxation.
- (2) Preparation of the Annual Table of Equalized Valuations.
- (3) Prescribing forms and rules and regulations.
- (4) Gathering of relative data and preparation of studies for the purpose of improving property tax administration.
- (5) Providing services and assistance to taxpayers.

## 2. Description of Taxes

The Local Property Tax is an ad valorem tax on real estate and on tangible personal property, exclusive of tangible household personal property and personal effects. The taxation of tangible personal property used in business is based upon annual taxpayer returns reporting the value of such property as shown on the taxpayers' books of accounts. Reporting requirements generally follow the guidelines established for Federal Income Tax purposes. The taxation of real property and tangible personal property *not* used in business, other than household personal property and personal effects, is based on the valuation of such property as determined by the local municipal assessors.

Land devoted to farm or horticultural uses, upon application of the owner, may be assessed only at its value as farmland.

Certain veterans, widows of veterans or servicemen may be allowed tax dollar deductions up to \$50.00 and certain persons of the age of 65 years or over may be allowed tax dollar deductions up to \$80.00.

Major exemptions from the local property tax include: government property; certain property used exclusively for educational or religious and charitable purposes; goods stored in public warehouses; and intangible personal property.

All local property taxes are assessed and collected at the local municipal level for the support of local schools, and county and municipal governments. The State receives no portion of these taxes.

## 3. Preparation of the Table of Equalized Valuations

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 under the provisions of Chapter 86, Laws of 1954 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some \$190,000,000 of State school aid funds to local school districts. Chapter 72, Laws of 1964 amended the local bond act to gear the permissible limits of the school, municipal and county bond indebtedness to equalized valuations rather than assessed valuations. The Table is also used as a guideline by county boards of taxation in apportioning county taxes among local taxing districts. The sales-assessment ratio data, compiled in connection with the preparation

of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 51, Laws of 1960, these data are also used in establishing the "common level" for the taxation of the various classes of tangible personal property used in business.

A more detailed description of the Bureau's activities relating to the Table of Equalized Valuations is contained in the Summary of Activities section of this report.

#### **4. Assistance to County Board of Taxation**

Local Property Tax Bureau assists the 21 county boards of taxation in the discharge of their duties. Almost daily contact with county tax boards is maintained by correspondence, telephone and visits by field staff. Bureau staff meet monthly with the executive committee of the Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and the assessors. An agenda supported by related material is prepared for each meeting.

#### **5. Assistance to Local Taxing Districts**

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

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

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

Municipal officials other than the assessor are kept abreast of developments in the assessment field by receipt of the Local Property Tax Bureau News and by topical letters and notices.

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

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

- (A) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*: A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the State in 1963. The revised edition includes data on modern-type structures, new building techniques and new building materials. Extensive orientation and in-service training sessions in the use of the manual were conducted. Holders of the appraisal manual annually receive loose-leaf insertions which update the manual with respect to construction costs, construction materials and construction styles.
- (B) *Handbook for New Jersey Assessors*: This Handbook was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the Real Property Appraisal Manual and the Assessors' Law Manual, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the administration of their office. At least three orientation sessions were conducted in each county to introduce and familiarize assessors with the content and practical use of the Handbook.
- (C) *Assessors' Law Manual*: This Manual, first issued in 1954, was revised in 1958 and again in 1960 to reflect legislative changes. Copies were distributed to all assessors and county tax board officials.
- (D) *Local Property Tax Bureau News*: Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.
- (E) *Assessors' Daily Work Calendar*: This Calendar is provided to show important statutory dates as well as those of meetings which are of interest to the assessor.
- (F) *Specifications for Revaluation Project*: Suggested specifications for revaluation projects have been published and distributed to municipal officials in order to aid them in their planning of and securing bids for a professional revaluation project.
- (G) *Local Property Tax Bureau Appraisal Data*: A periodical leaflet for assessors, devoted to complete demonstration appraisals of typical taxable properties and to discussion of new building materials and construction cost analysis. This publication was introduced in November, 1965.
- (H) *Report of the State Farmland Evaluation Advisory Committee*: This annual report of the advisory committee contains suggested acreage values for use by the assessor under Chapter 48, Laws of 1964. The Bureau assists the committee in its deliberations, prints the annual report and distributes the report to every local property tax official in the State.
- (I) *Reprints of New Legislation*: All new legislation having a direct bearing on administration of the local property tax is reprinted by the Local Property Tax Bureau and distributed to county tax boards and assessors.

## **6. Assistance to Individual Taxpayers**

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

## **7. Implementation of Tax Legislation**

A major part of the Bureau's continuing services is devoted to assisting local assessors and county boards of taxation in the implementation of tax legislation.

The thrice-postponed Chapter 51, Laws of 1960, became operational during the 1965 fiscal year. The Local Property Tax Bureau played a significant role in preparing and promulgating both the appropriate business personal property tax return forms and the relative Rules and Regulations designed to facilitate uniform taxpayer compliance and an orderly implementation of the Act. In 1966 the Bureau re-designed the return forms for use for the tax year 1967 and distributed specimen copies to all assessors and to printing firms, taxpayers and accountants.

The Local Property Tax Bureau developed a suitable application form and Rules and Regulations to implement the *Farmland Assessment Act of 1964*. It worked closely with the College of Agriculture, Rutgers, The State University and with the members of The State Farmland Evaluation Advisory Committee. In 1964, 1965 and 1966 the Bureau printed and distributed to assessors the farmland values recommended by the advisory committee as required under the Act. In 1966 the Bureau revised the application form and printed a supply sufficient to meet the needs of all assessors.

## **8. Organization**

To carry out these functions the Bureau is organized into 5 operational sections:

(1) Administrative Section coordinates the work of the entire Bureau; initiates performance functions.

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(2) Field Section performs the multiple field duties of providing assistance to local assessors and county boards of taxation; expediting sales-ratio data; verifying sales data by field inquiry and investigation; conferring with local governing bodies and tax officials; carrying on liaison activities with the State Assessors' Association and the several County Assessor Associations; and field investigating of taxpayer complaints referred to the Bureau by the Governor's office and other State agencies.

(3) Sales-Assessment Ratio Section receives, screens and analyzes all sales-assessment data; conducts extensive verification of sales data by questionnaires; processes all data for E.D.P. analysis; prepares Annual Table of Equalized Valuations; conducts statistical and analytical studies; and offers limited assistance in the preparation of County Equalization Tables and County Abstracts of Ratables. This section also cooperates with the Division of Tax Appeals by reviewing and reinvestigating sales data involved in appeals taken from the Annual Table of Equalized Valuations in order to provide the Division with factual information essential to the orderly and expeditious disposition of the appeals. In 1966, staff of this section and of the Field Section have given direct, continuous assistance to certain county boards of taxation and their assessors in developing applications of electronic data processing methods to printing tax lists, compiling related reports and printing tax bills.

(4) Appraisal Section assists assessors in making appraisals of all types of properties and instructs them in the practical application of the Real Property Appraisal Manual for New Jersey Assessors; in fiscal year 1965-66 this section assisted assessors in making 205 appraisals with an aggregate appraised value of \$116 million. This section conducts in-service training courses for assessors in appraisal techniques; annually gathers, prepares and publishes building reproduction cost factors for use by all holders of the Real Property Appraisal Manual; carries on continuous review of unit costs contained in the Manual and makes revisions as necessary; meets with and provides municipal governing bodies with information relative to professional revaluation programs.

The Appraisal Section also carries on research and liaison activities on behalf of the Division of Taxation in the discharge of the Director's responsibilities as a member of the State Farmland Evaluation

Advisory Committee established under the provisions of the Farmland Assessment Act of 1964 (Chapter 48, Laws of 1964) to publish suggested values of the several classes of farmland as a guide for use by assessors in determining the assessed valuation of qualified farmland in accordance with the Act.

(5) Personal Property Tax Section: The enactment of Chapter 51, Laws of 1960, necessitated the establishment of this section.

During 1963-1964, this section secured and processed 174,632 informational returns required by Chapter 9, Laws of 1963 to provide a basis for analyzing the effects of Chapter 51, Laws of 1960.

During 1964, Chapter 51, Laws of 1960 became effective for the first time and owners of business personal property were required to file returns reporting the book value of inventories and the depreciated book value of business machinery and equipment to provide the basis for personal property assessments for the 1965 tax year. In this connection during the past year, the section received and processed 176,632 duplicate returns filed with the Bureau under the provisions of Section 10 of the Act for E.D.P. analysis and for studies designed to show effects of the Act and to point up the possible desirability of amending or supplementing it.

In addition, this section gathered data essential to the publication of statistical reports for the Governor's Advisory Committee on the Local Property Tax.

The Personal Property Section also assists taxpayers and assessors on problems regarding the reporting and assessment of business personal property; handles legal questions related to Chapter 51; assists in the drafting of rulings; drafts return forms annually; and recommends revisions and additions to rules and regulations implementing Chapter 51, Laws of 1960.

Local Property Tax Bureau personnel under its present Table of Organization is as follows:

#### MAIN OFFICE

<i>No.</i>	<i>Titles</i>
1	State Supervisor
1	Assistant State Supervisor
5	Principal Field Representatives
1	Supervising Field Representative
4	Senior Field Representatives

<i>No.</i>	<i>Titles</i>	
1	Field Representative	
1	Assessment Evaluator	
1	Legal Analyst I	
1	Legal Analyst II	
1	Senior Engineer—Civil	
1	Head Clerk	
1	Principal Audit Account Clerk	
1	Principal Key Punch Machine Operator	
5	Senior Clerk Stenographers	
2	Senior File Clerks	
3	Senior Clerks	
1	Senior Key Punch Machine Operator	
5	Clerk Stenographers	
3	Clerk Typists	
2	Clerks	
1	Receptionist	
3	Key Punch Machine Operators	
1	Accountant	
46		
	FIELD	
3	Principal Field Representatives	
2	Supervising Field Representatives	
28	Senior Field Representatives	
8	Field Representatives	
41	Subtotal	
87	Total	
	Salaries	\$527,787.90
	Materials and Supplies	16,281.82
	Services other than Personnel	70,867.93
	Other	1,420.05
	Total	\$616,357.70

## 9. HISTORICAL DEVELOPMENT

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

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

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

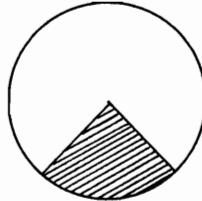
Annual four-day Conference of Assessing Officers at Rutgers initiated under the co-sponsorship of the same parties.

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

- 1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.
- 1955—First edition of Assessors' Law Manual containing all property tax laws pertinent to conduct of assessor's office. (Revised in 1958 and 1960.)
- 1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.  
First edition of Real Property Appraisal Manual for New Jersey Assessors. (Revised in 1963.)
- 1959—"Assessors Daily Work Calendar" now distributed annually to all assessors.
- 1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.
- 1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).
- 1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.
- 1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.  
  
Preparation of forms for the County Equalization Table which forms provide for the equalization, for the first time, of tangible personal property used in business as prescribed by Chapter 141, Laws of 1964.
- 1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964). Analysis of duplicate business personal property returns forms (Chapter 51, Laws of 1960).
- 1966—Publication of "Local Property Tax Bureau Appraisal Data," a new periodical for assessors, giving instruction in professional appraisal practice.
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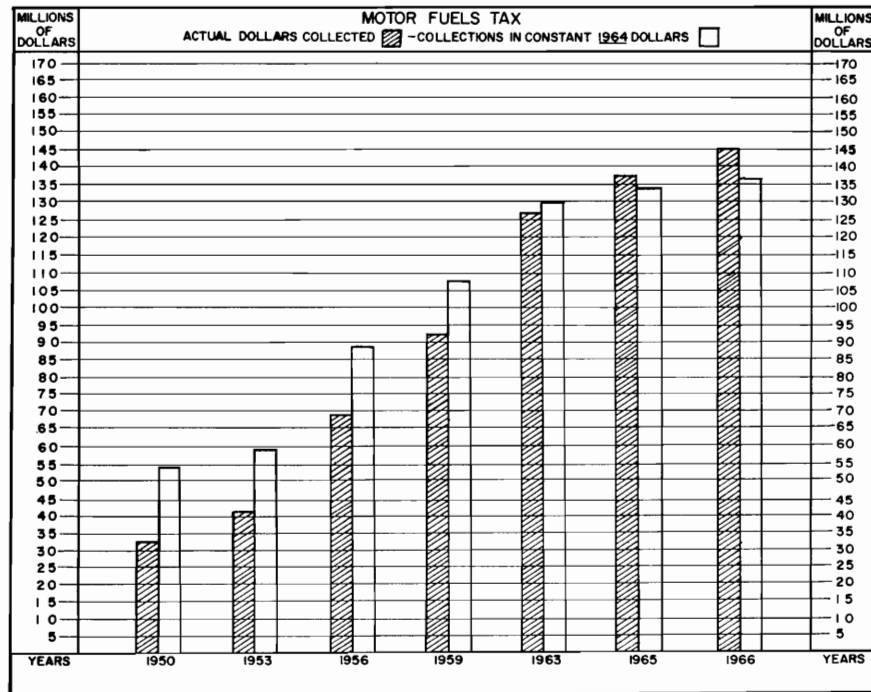
## The Motor Fuels Tax Bureau

### Total Bureau Collections as % of State Tax Collections



**24.5%**

### Total Bureau Collections for Selected Years



#### 1966 Bureau Collections by Source

Gasoline tax .....	\$141,224,206.64
Special Fuels tax .....	10,153,941.47
License Fees .....	64,359.00
Fines, Penalties & Interest .....	17,185.74
Gross Collections .....	151,459,692.85
Refunds .....	6,277,988.26
Net Collections .....	145,181,704.59

#### Total Bureau Collections for the Last Three Years

1964—Gross .....	\$138,611,735.93
Net .....	132,214,710.00
1965—Gross .....	143,785,555.36
Net .....	137,688,681.27
1966—Gross .....	151,459,692.85
Net .....	145,181,704.59

#### 1966 Net Collections Increased 5.44% Over 1965

1966 Costs were 0.4% of Bureau Net Collections.

#### 1966 Bureau Personnel: 84

1966 Administrative Costs: . \$526,671.95

### **Scope of Bureau Activities**

The Motor Fuels Tax Bureau is responsible for administering New Jersey's tax on motor fuels and enforcing two regulatory motor fuels laws.

The New Jersey Motor Fuels Law (R. S. 54:39-1 to 75, inc., as amended and supplemented) requires that "fuels," as defined, be taxed at the rate of 6¢ per gallon if sold, or used in New Jersey. The Bureau collects the tax from licensed Motor Fuel Distributors, special licensees and other persons or groups acquiring untaxed fuels for use in New Jersey.

The Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17, as supplemented by R. S. 56:6-2.1 to 2.5) charges the Bureau with the responsibility of checking motor fuel retail dealers for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances, prizes, etc., the maintenance of proper records, and the misrepresentation of the grade of motor fuels.

The Unfair Motor Fuels Practices Act (R. S. 56:6-19 to 32) enables the Bureau to check distributors, refiners, wholesalers, and suppliers of motor fuels for the giving of rebates, concessions, allowances, discounts or benefits. Such preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition. The law also prohibits leases or contracts which specify that the lessee or purchaser shall not use or deal in certain products or merchandise.

### **Description of Taxes**

The 6¢ per gallon New Jersey tax on motor fuels applies to "(1) any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and (2) any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, for the purpose of generating power for the propulsion of motor vehicles upon the public highways" (R. S. 54:39-2).

The tax is due and payable on sales or uses by distributors by the next to the last business day of the month following the month of activity. Importers holding a Special License "A" shall report and pay the tax as provided by 54:39-64(a). The tax on Special Fuels (diesel oil, kerosene, fuel oil, propane, etc.) is due and payable at the

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time of the sale of such fuels with the knowledge that the full amount sold will ultimately be used to propel a motor vehicle upon the highways. If such knowledge is not available before the Special Fuel reaches the user, then the user is responsible for the payment of the tax.

Gasoline and special fuels tax receipts for the last three fiscal years were as follows :

	1964	1965	1966
Gasoline .....	\$130,669,183.34	\$134,663,934.18	\$141,224,206.64
Special Fuels .....	7,870,410.06	9,042,303.25	10,153,941.47
Total Gross Fuel Receipts ..	\$138,539,593.40	\$143,706,237.43	\$151,378,148.11

The 1966 receipts shown above resulted from the following fuel sales :

	1966 Gallonage Taxed
Gasoline .....	2,369,738,560 gallons
Special Fuels .....	168,815,386 $\frac{5}{8}$ gallons
Total .....	2,538,553,946 $\frac{5}{8}$ gallons

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1966 such sales totaled 27,704,969 $\frac{2}{3}$  gallons. Other non-taxable fuel disposals (experimental uses, etc.) totaled 22,775 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1966 were 27,727,744 $\frac{2}{3}$  gallons for a tax allowance of \$1,663,664.68.

In the event the tax is paid on non-taxable sales, claims for refunds are honored by the Bureau at any time within two years after the date of sale.

In 1935 the provisions of the Motor Fuels Tax Law pertaining to tax exempt uses of fuels were revised to provide an opportunity for review by a public agency, to increase administrative efficiency and to avoid abuses of the exemption privilege. Prior to the revision, tax exemptions were granted at the time of the sale of fuels to the consumer. Under the revisions tax refunds are granted upon application of the user if fuels are used for any of the following specific purposes :

- (a) operating or propelling motor vehicles, motor boats or other implements owned or leased by the State and all the political subdivisions thereof, (b) auto-busses while being operated over the highways of this State in those municipalities to which the operator has paid a monthly franchise tax for the use of the streets therein under the provisions of sections 48:4-14, 49:4-15 and 48:4-16 or 48:16-25 of the Title Public Utilities, (c) agricultural tractors not operated on a public highway, (d) farm machinery, (e) aircraft, (f) ambulances, (g) rural free delivery carriers in the dispatch of their business, (h) such vehicles as run only on rails or tracks, and such vehicles as run in substitution thereof, (i) such highway

motor vehicles as are operated exclusively on private property, (j) motor boats or motor vessels used exclusively for or in the propagation, planting, preservation and gathering of oysters and clams in the tidal waters of this State, (k) motor boats or motor vessels used exclusively for commercial fishing, (l) motor boats or motor vessels while being used for hire for fishing parties or being used for sightseeing or excursion parties, (m) cleaning, (n) fire engines and fire-fighting apparatus, (o) stationary machinery and vehicles or implements not designed for the use of transporting persons or property on the public highway, (p) heating and lighting devices, (q) fuels previously taxed under this chapter and later exported or sold for exportation from the State of New Jersey to any other State or country provided, proof satisfactory to the Commissioner of such exportations is submitted, (r) motor boats or motor vessels used exclusively for Sea Scout training by a duly chartered unit of the Boy Scouts of America, (s) emergency vehicles used exclusively by volunteer First Aid or Rescue Squads (R. S. 54:39-66).

The Bureau classifies tax refunds according to "refund use." The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1966 fiscal year :

	<i>Gallons</i>	<i>Dollars</i>
1. County and Municipal .....	26,220,647	\$1,573,238.82
2. Autobusses .....	10,082,852	604,971.12
3. Agriculture .....	7,991,264	479,475.84
4. Aircraft .....	19,069,323	1,144,159.38
5. Ambulances .....	100,989	6,059.34
6. Rural Free Delivery .....	136,721	8,203.26
7. Rails or Tracks .....	225,867	13,552.02
8. Private Property .....	2,231,930	133,915.80
9. Fishing .....	289,934	17,396.04
10. Cleaning .....	99,275	5,956.50
11. Exports .....	12,758,126	765,487.56
12. Fire Engines .....	33,554	2,013.24
13. Stat'y Mach'y and Impl. ....	14,143,862	848,631.72
14. Heat and Light .....	6,491	389.46
15. State Departments .....	6,525,861	391,551.66
16. Sea Scout Boats .....	591	35.46
Total .....	99,917,287	\$5,995,037.22

In the event that any moneys were paid in error (R. S. 54:39-29), the Director may cause them to be refunded but may refuse to authorize a refund in case more than 1 year has elapsed from the time the erroneous payment was made. Refunds for errors, totaling \$282,951.04 4,713,326 $\frac{2}{3}$  gallons were made during the last fiscal year.

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

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-12) ;
- (b) fines from \$25 to \$250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39-64b) ;

- (c) court imposed penalties up to six months in jail and \$1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39-55) ;
- (d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39-64b) ;
- (e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39-27 or 64b) ;
- (f) fines at the rate of \$1.00 per day for late reports (R. S. 54:39-64b) ;
- (g) interest charges at a rate of from  $\frac{1}{2}\%$  to 1% per month on taxes due (R. S. 54:39-64b) ;
- (h) fines of up to \$200 for failing to keep proper records (R. S. 54:39-52), failing to register when hauling or transporting fuel (R. S. 54:39-53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39-54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39-51).

Revenue from fines, penalties and interest charges during the last three years was as follows :

1964	1965	1966
\$5,030.59	\$12,902.93	\$17,185.74

### Licenses

A secondary function of the Motor Fuels Tax Bureau is the issuing of licenses to those engaged in selling or transporting motor fuels.

Holders of Special Licenses "A" may import motor fuels into New Jersey. Holders of Special Licenses "B" may acquire special fuels without paying a tax, but are required to report and remit the tax on the gallonage used or sold for use in the operation of vehicles on public highways.

Licensed distributors may import and resell motor fuels in New Jersey. Licensed wholesalers are in the business of supplying retail outlets. Retail dealers must also be licensed to sell to the public in New Jersey. Lastly, marine and land transporters of motor fuels must be licensed.

Licenses for distributors, Special Licensees "A" and Special Licensees "B" are issued without a fee and are in force until revoked or cancelled. Wholesale and transport licensees must pay a \$2.00 fee yearly and retail licensees must purchase a \$5.00 license expiring March 31.

Holders of Distributor and Special Licenses "A" are required to report and pay the tax on or before the next to the last business day of the month following the month being reported on. Special License "B" holders are required to report and pay the tax on or before the fifteenth day of the month following the month being reported on.

During the 1966 fiscal year the Bureau issued the following licenses :

<i>Type</i>	<i>Number</i>
Distributor .....	4
Special "A" .....	2
Special "B" .....	134
Wholesale .....	542
Retail .....	11,369
Transport .....	3,280

In addition, the following licenses remained in force :

<i>Type</i>	<i>Number</i>
Distributor .....	23
Special "A" .....	20
Special "B" .....	501

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

	<i>1964</i>	<i>1965</i>	<i>1966</i>
Retail .....	\$59,400	\$58,560	\$56,705
Wholesale .....	1,102	1,116	1,084
Transport .....	6,604	6,744	6,560
Total .....	\$67,106	\$66,420	\$64,349

### Enforcement Activities

The Bureau enforces compliance with the Motor Fuels Tax Law, the Act to Regulate the Retail Sale of Motor Fuels and the Unfair Motor Fuels Practice Act through systematic auditing, inspection and investigation procedures.

In addition to office audits of all reports from licensees, the Bureau periodically conducts extensive field audits of all licensees, wholesale and retail dealers, and refund claimants.

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

Action against violations of the Act to Regulate the Retail Sale of Motor Fuels during the last three years was as follows :

	<i>1963-64</i>	<i>1964-65</i>	<i>1965-66</i>
Investigation of complaints and possible violations .	37	122	154
Violations discontinued after field investigations ...	30	119	153
Violations resulting in court action .....	7	3	1
Court cases adjudicated .....	5	1	1
Court cases pending .....	2	2	0

**Miscellaneous Activities**

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

*Interstate Cooperation:* The Bureau is an active member of the North American Gasoline Tax Conference and the Northeastern States Group of this Conference. Committees of this forty-year-old branch of the National Federation of Tax Administrators have been responsible for many recommendations which eventually became part of the motor fuels tax laws of various states. One important accomplishment was the adoption of a uniform reporting system for the Northeastern states which provides maximum control of interstate fuel shipments.

*Taxpayer Assistance:* As a service to its taxpayers, the Bureau compiles data from the reports of licensees and forwards it monthly to the New Jersey Petroleum Industries Committee of the American Petroleum Institute for publication and distribution by the Committee to all taxpayers.

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

**Organization**

The Bureau's main office in Trenton consists of the Administrative, Office Audit, Bookkeeping, Refund and Field Sections.

The Administrative Section handles matters relating to personnel records and general operation. The Office Audit Section is concerned with auditing and checking of reports submitted by taxpayers. All of the internal record keeping and handling of receipts is done by the Bookkeeping Section. The Refund Section processes application for tax refunds based on fuels used for refundable purposes. The Field Section coordinates and conducts all field activities and outside audits.



Motor Fuels Tax Bureau Personnel for the 1966 fiscal year was as follows:

	<i>Main Office</i>	<i>Field</i>
State Supervisor .....	1	..
Assistant State Supervisor .....	1	..
Principal Field Representative .....	1	..
Principal Field Representative-Investigations .....	..	1
Supervising Field Representatives .....	2	5
Principal Auditor .....	..	1
Supervising Auditor .....	1	..
Supervising Field Auditors .....	..	3
Supervisor, Administrative Unit .....	1	..
Head Clerk-Bookkeeper .....	1	..
Senior Auditor .....	1	..
Senior Field Representatives .....	..	18
Senior Field Auditors .....	..	3
Field Representatives .....	..	16
Field Auditors .....	..	2
Captain, State Boat .....	..	2
Stenographers .....	8	..
Clerical .....	16	..
Total .....	33	51
Total (Main Office and Field) .....	84	

During the 1966 fiscal year the Bureau's administrative costs were as follows:

Salaries .....	\$472,415.43
Materials and Supplies .....	6,899.81
Services other than Personnel .....	46,208.65
Other .....	1,148.06
Total .....	\$526,671.95

### Historical Development

	<i>Net Revenue</i>
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927) .....	\$4,097,985
1928—First full calendar year of tax yield .....	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930) .....	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate .....	17,177,754
1934—Tax loss from the sale of exempt fuels equaled \$4,934,770.10 ..	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39-66 were required to apply for refunds from the Motor Fuels Tax Division .....	17,914,362
1936—The first year under the refund act. Refunds totaled \$1,933,540 .....	19,725,204
1940—Calendar year tax yield. Refunds totaled \$2,256,374 .....	24,702,153

*Net Revenue*

1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	
1946—First fiscal year of tax yield. Refunds totaled \$2,462,342 .....	\$21,376,296
1950—Refunds totaled \$3,756,143 .....	32,500,351
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled \$3,952,585 .....	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled \$4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled \$4,968,851 .....	92,455,947
1960—Refunds totaled \$5,259,557 .....	98,530,733
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled \$4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled \$6,227,616 .....	122,566,450
1963—Refunds totaled \$5,666,429 .....	126,980,705
1964—Refunds totaled \$6,397,025 .....	132,214,710
1965—Refunds totaled \$6,096,874 .....	137,688,681
1966—Refunds totaled \$6,277,988.26 .....	145,181,704.59

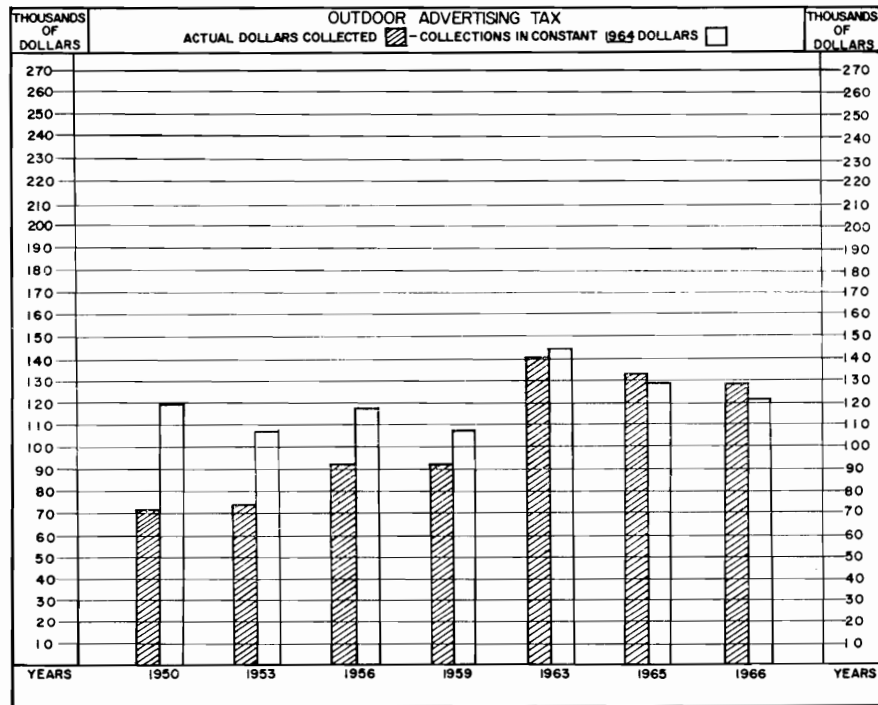
**Analysis and Comparisons**

During the 1966 fiscal year, New Jersey's state motor fuels tax collections were \$21.43 per capita and consumption reached more than 375 gallons per capita. Since the above figures are based on the number of gallons consumed as shown by the motor fuels tax, it should be remembered that New Jersey is a corridor state and a large portion of the fuels consumed was bought by out-of-state motorists.

By way of comparison, New Jersey's motor fuels tax rate of 6¢ per gallon places it below the average tax rate of all the states. As of June 30, 1966, the per gallon tax rates in the states varied as follows: 1 state, 8¢; 3 states, 7½¢; 21 states, 7¢; 4 states, 6½¢; 15 states and the District of Columbia, 6¢ (including New Jersey); and 6 states, 5¢. The state motor fuels tax rates in New Jersey's neighbor states are: Delaware, Pennsylvania and Maryland, 7¢; New York and Connecticut, 6¢. In computing the combined state and federal tax paid by motorists, the 4¢ per gallon federal tax would be added to each state tax rate.

## Outdoor Advertising Tax Bureau

### Total Bureau Collections for Selected Years



1966 Bureau Collections by Source	
Licenses .....	\$16,200.00
Permits .....	108,232.50
Denied Applications .....	248.50
Penalties .....	3,930.00
<b>Total .....</b>	<b>\$128,611.00</b>

Total Bureau Collections for the Last Three Years	
1964 .....	\$130,745.00
1965 .....	133,065.00
1966 .....	128,611.00

1966 Collections decreased 3.3%  
Under 1965  
1966 Administrative Costs ....\$78,152.88

1966 Bureau Personnel: 11  
1966 Costs were 60.8% of Bureau  
Collections.

### Scope of Bureau Activities

The Outdoor Advertising Tax Bureau is responsible for administering and enforcing New Jersey's Outdoor Advertising Act (54:40-50 to 54:40-73, as amended and supplemented), which is designed primarily to regulate the display of outdoor advertising upon real property on any stationary object within public view in the State.

Under section 54:40-61 no permits are required for outdoor advertising displayed in the following locations:

- (1) Advertisements located on property for sale or rent,
- (2) Legal advertisements required by law,
- (3) Legally authorized signs, signals or devices for public safety, convenience or health,
- (4) Display for an enterprise of a name, symbol, mark, product, service or advertisement on the premise or equipment on the premise where the enterprise is conducted,
- (5) Any sign or device erected, owned, or maintained by or for the United States, the State of New Jersey, any public corporation or body, county or municipality, and for signs or devices required by contracts entered into by these parties,
- (6) Private directional signs not exceeding two square feet,
- (7) Signs and devices along the National System of Interstate and Defense Highway, which are under the jurisdiction of the State Highway Department.

### Description of Fees

The Bureau collects license and permit fees. Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit. Applications for permits must be made on forms furnished by the Bureau.

Permittees without licenses can only advertise the business or service on the signs for which permits are obtained.

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

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

Annual fees are collected for permits issued from April 1 to September 30. Semi-annual fees are collected from October 1 to March 31. All permits expire on March 31 of each year. The following licenses and permits were issued and collections made during the last three license years (year ends March 31) :

	1964		1965		1966	
	Number	Collections	Number	Collections	Number	Collections
1. Licenses .....	85	\$17,000.00	91	\$18,200.00	81	\$16,200.00
2. Permits .....	22,000	109,066.00	21,358	109,872.50	21,212	108,232.50
3. Denied Applications .....			64	313.50	51	248.50
4. Penalties .....		4,675.00		4,678.00		3,930.00
5. Miscellaneous .....		4.00		1.00		
Total .....		\$130,745.00		\$133,065.00		\$128,611.00

Under the law licenses and permits may be renewed annually upon forms furnished by the Bureau provided that such application for renewals are filed on or before March 15 of the ensuing year. All those who fail to apply for the renewal of their license and permits within the time prescribed by law are subject and liable to a penalty of not less than \$50.00 nor more than \$200.00 for each offense, and in default of payment of such a penalty a person can be imprisoned for a period not to exceed 30 days. Each violation shall be deemed to be a separate offense. In lieu of such penalties, which can be recovered in a court of competent jurisdiction, the Director has set forth the following charges in settlement of such violations in addition to the statutory fees :

(a) For an applicant who makes late application for a permit after the erection of a display when no prior permit has been issued :

<i>Where the Statutory Fees are</i>	<i>The Late Filing Charge Shall Be</i>
Not more than \$2.00 .....	\$10.00
More than 2.00} .....	15.00
Not more than 4.00} .....	
More than 4.00} .....	20.00
Not more than 10.00} .....	
More than 10.00 .....	30.00

(b) For an applicant who makes late application for the renewal of a permit after the expiration date of their last valid permit :

<i>Where the Statutory Fees are</i>	<i>The Reinstatement Charge Shall Be</i>
Not more than \$4.00 .....	\$5.00
More than 4.00} .....	10.00
Not more than 10.00} .....	
More than 10.00 .....	20.00



In the case of applications for permits that are denied, the Bureau does not refund the fee. The following revenue has resulted from this provision during the last three license years (year ends March 31) :

1964	1965	1966
\$338.50	\$313.50	\$248.50

### **Outdoor Advertising Where Prohibited**

An outdoor advertising display is prohibited by the law (R. S. 54:40-11) where :

- (a) it would injuriously affect adjacent property or any public interest ;
- (b) the interest of public safety, health, or morals would be affected ;
- (c) it would reduce or impair the visibility of another licensed display or space ;
- (d) it would be in defined natural area ;
- (e) it would be along the outside curve of a highway at a point 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 and other permanent objects, except for a back-up or in a built-up area ;
- (f) it would be along a straight-of-way of a highway at a point less than 500 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area ;
- (g) it would obstruct the view of oncoming traffic ;
- (h) it would be painted on rocks or attached to public utility poles or trees.

“Natural area”, listed as a category of the prohibited areas above (d), are defined by the law (R. S. 54:40-51(i)) as “that area along the side of a highway between two commercial points on the same side which are separated by a distance of one mile or more”.

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

### Safeguard

The Bureau requires that out-of-state licensees post a \$2,000 bond to insure payment of fees, penalties and interest.

### Enforcement Activities

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

Violations recorded on locations where advertising was maintained without permits.

	1964	1965	1966
Violations .....	1,344	1,240	1,366
Charges Collected .....	\$4,675	\$4,678	\$3,930
Violations Removed .....	185	187	222

### Organization

The Bureau is presently located at 20 W. Front Street. It employs 11 employees who are under the direction and supervision of the State Supervisor. The State is subdivided into five separate districts where the five inspectors are assigned. The inspectors are required to report all their daily activities, and the Chief Inspector is assigned to review such activities and to see that work programs, orders, and regulations are complied with. There are four of the employees who might be placed in the category of "clerical", headed by the Principal Clerk Bookkeeper, who are permanently assigned at the office.

During the 1966 fiscal year the Bureau's administrative costs were as follows:

Salaries .....	\$62,748.88
Materials and Supplies .....	1,034.89
Services other than Personnel .....	12,067.61
Other .....	2,301.50
<b>Total .....</b>	<b>\$78,152.88</b>

### Historical Development

#### Total Revenue

1930—The first legislation was enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising (Chapter 41, Laws of 1930). The first permit fee was 3¢ per square foot. New Jersey was among the pioneer states to regulate outdoor advertising.

1931—First year for which fees were collected .....	\$70,646
1940—Collections for the fiscal year .....	94,618

*Total Revenue*

1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from \$0.50 for a space not exceeding 50 square feet in area to \$25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits .....	\$95,283
1943—First full year for which fees were based on the graduated schedule .....	61,370
1950—Collections for the fiscal year .....	70,839
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953) .....	73,836
1954—First full year for new rates .....	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established .....	92,429
1960—Collections for the fiscal year .....	91,000
1962—Year of greatest total revenue .....	144,401
1963—The Outdoor Advertising Act was amended to give jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963) .....	139,111
1964—Collections for the fiscal year .....	130,745
1965—Collections for the fiscal year .....	133,065
1966—Collections for the fiscal year .....	128,611

**Analysis Comparison**

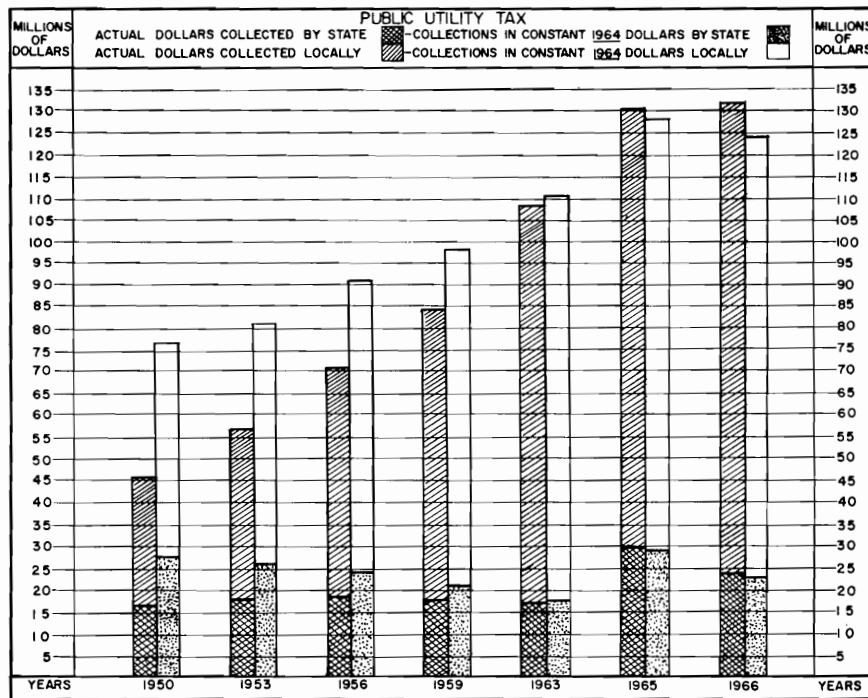
In comparison of the New Jersey laws regarding outdoor advertising with the laws of other states it is interesting to note that according to a study conducted by the National Academy of Sciences—National Research Council, Special Report 41, 1958, only seventeen states, the District of Columbia and Puerto Rico required that those engaged in the outdoor advertising business be licensed; eighteen states required permits before outdoor advertising was erected or displayed and of the aforesaid mentioned states only fourteen charged for permit fees.

## The Public Utility Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Assessments for Selected Years



1966 Bureau Collections by Source		Total Bureau Collections or Assessments for the Last Three Calendar Years		
Public Utility Excise Tax \$14,400,886.54		<i>Public</i>		
Railroad Taxes		<i>Utilities Railroad</i>		
Franchise Tax .....	518,033.60	1964		
Property Tax .....	9,600,636.91	For State Use ..	*\$12,803,923	\$2,562,112
Subtotal .....	\$10,118,670.51	For Local Use ..	95,020,117	14,141,766
Total Public Utility and Railroad Tax Collections \$24,519,557.05		1965		
1966 Bureau Assessments (Locally Collected)		For State Use ..	*13,587,793	2,570,364
Public Utility Taxes		For Local Use ..	100,888,494	13,608,522
Franchise Tax .....	\$46,145,469.23	(1965 Total \$130,655,173)		
Gross Receipts Tax ....	60,926,082.62	1966		
Total .....	\$107,071,551.85	For State Use ..	*14,449,232	518,034
Total Public Utility and Railroad Collections or Assessments .....		For Local Use ..	107,023,206	9,600,637
\$131,591,108.90		(1966 Total \$131,591,109)		
		1966 Collections and Assessments Increased 0.7% Over 1965		
		1966 Costs were 0.7% of Bureau Collections		
		1966 Bureau Personnel: 22		
		1966 Administrative Costs: ..\$177,969.02		

\* A small percentage of Public Utility Taxes for local use is payable to the State to cover costs of administration in assessing the tax.

### Scope of Bureau Activities

The Public Utility Tax Bureau, as consolidated on May 22, 1963, combined the responsibilities of the former Engineering and Railroad Tax Bureau and the former Public Utility Tax Bureau.

The Bureau appraises and taxes all property used for railroad purposes in the State and determines and levies the franchise excise tax of the railroad companies. Taxes levied on property used for railroad purposes and railroad franchises are certified to the Director, Division of Budget and Accounting, for collection (R. S. 54:29A-1 to 54:29A-77, as amended and supplemented).

The Bureau determines and levies the franchise and gross receipts taxes on public utility companies operating in New Jersey (e.g., telephone, telegraph, water, sewer, district messenger, street railway, traction, gas and electric light, and heat and power companies), determines the apportionment thereof among the municipalities and certifies the taxes to the municipalities for collection. The Bureau also determines and levies an additional excise tax on public utilities for State use. (R. S. 54:30-1 to 54:30-3 and R. S. 54:30A-16 to 54:30A-67, as amended and supplemented.)



The Bureau prepares specifications for, and dispenses information relative to, the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau (R. S. 54:1 to 54:15.1 and R. S. 52:18A to 52:46, as amended).

The Bureau annually certifies to the respective County Boards of Taxation the assessed valuation of Class II Railroad properties in each taxing district in the County.

### Description of Taxes

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

<i>Classification</i>	<i>Tax Rate</i>
Class I (Main Stem) .....	Exempt
Class II (All real property other than Main Stem) ..	Local Rates*
Class III (Tangible personalty) .....	Exempt

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

Class II property taxes are entirely for the use of the taxing district in which such property is located.

During the 1966 fiscal year the following Railroad taxes were collected:

Property tax .....	\$15,911,678.88
Franchise tax .....	518,033.60
Total property and franchise taxes .....	<u>\$16,429,712.48</u>
Apportionment	
For State uses .....	\$2,821,190.08
For Local uses .....	13,608,522.40
Total .....	<u>\$16,429,712.48</u>

\* On June 17, 1966, Chapter 139, P. L. of 1966, railroad Tax Amendments, was signed into law. The most important provision of this act is Section 2 (N. J. S. A. 54:29A-7) which substitutes a State Tax at the rate of \$4.75 per \$100 of true value of property used for railroad purposes other than (a) main stem, (b) tangible personal property and (c) facilities used in passenger service in place of the former Class II property tax. This tax will be used entirely for State purposes. Chapter 139, P. L. of 1966 also provides for replacement revenues to municipalities in which Class II railroad property is located as a result of the imposition of a State Tax on railroad property pursuant to this act, and the elimination of the allotment and payment to taxing districts of the taxes assessed upon Class II railroad property under the railroad Tax Law of 1948.

*Public Utility Taxes:* The franchise tax assessed on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place is at the rate of 5% (rate is 2% where annual gross receipts do not exceed \$50,000) of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State bears to the whole length of its lines or mains, exclusive of service connections.

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

*Public Utility Surtax:* Chapters 41 and 42 of the Laws of 1963 provide an additional excise tax on public utilities, to be computed on the basis of:

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

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

Public Utilities in New Jersey received the following tax assessments for 1966:

Franchise taxes for the year 1966 were assessed against 180 corporations, 2 municipal electric corporations and 5 individuals. The total tax assessed amounted to \$46,145,469.23. Franchise tax assessments for the year 1966 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
4	Electric .....	\$104,783,594.08	\$5,239,179.70
5	Gas .....	81,269,324.59	4,062,230.11
2	Electric and Gas .....	469,656,653.20	23,482,832.66
130	Water .....	42,331,918.27	2,080,582.02
35	Sewer .....	2,021,502.12	87,026.47
9	Telephone and Telegraph .....	222,616,913.63	11,130,845.70
185		\$922,679,905.89	\$46,082,696.66
2	Municipal Electric Corporations .....	1,255,451.31	62,772.57
187		\$923,935,357.20	\$46,145,469.23

Gross receipts assessments were levied against 171 corporations, 2 municipal electric corporations and 5 individuals. The total tax is \$60,926,082.62. Assessments for the year 1966 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
4	Electric .....	\$151,621,145.92	\$11,371,585.95
5	Gas .....	83,213,953.40	6,241,046.51
2	Gas and Electric .....	530,310,701.26	39,773,302.59
130	Water .....	43,641,160.77	3,273,087.10
35	Sewer .....	2,131,887.98	159,891.60
<hr/>			
176		\$810,918,849.33	\$60,818,913.75
2	Municipal Electric Corporations .....	1,428,918.33	107,168.87
<hr/>			
178		\$812,347,767.66	\$60,926,082.62

Public Utility taxes for 1966 were apportioned to the counties and the State by the Public Utility Tax Bureau as follows:

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic .....	\$1,615,793.01	\$1,482,683.35
Bergen .....	6,525,217.08	6,306,490.56
Burlington .....	2,839,730.80	1,891,206.67
Camden .....	1,936,696.75	2,933,066.94
Cape May .....	1,351,829.93	637,869.09
Cumberland .....	575,563.96	700,331.67
Essex .....	4,965,752.05	6,247,258.76
Gloucester .....	992,687.05	1,041,318.97
Hudson .....	8,485,858.57	3,024,821.50
Hunterdon .....	977,509.07	346,447.15
Mercer .....	3,932,333.39	2,146,395.36
Middlesex .....	8,504,558.06	3,703,657.53
Monmouth .....	2,962,228.28	2,811,514.40
Morris .....	1,937,643.03	1,849,884.76
Ocean .....	1,193,871.83	1,615,540.19
Passaic .....	2,417,452.32	2,774,848.62
Salem .....	1,127,122.63	397,331.17
Somerset .....	1,085,010.55	1,550,072.59
Sussex .....	388,419.33	292,989.03
Union .....	5,606,415.08	3,979,420.85
Warren .....	1,369,820.71	328,680.16
<i>Municipal Electric Corporations</i>		
Bergen .....	33,429.54	22,286.29
Morris .....	54,924.45	28,815.56
Passaic .....	18,765.96	11,641.80
<hr/>		
Apportioned to Taxing Districts ....	\$60,898,633.43	\$46,124,572.97
Payable to State .....	27,449.19	20,896.26
<hr/>		
Total Tax .....	\$60,926,082.62	\$46,145,469.23
<hr/>		
<i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts .....	\$107,023,206.40	
Payable to State .....	48,345.45	
<hr/>		
Total Tax .....	\$107,071,551.85	

Excise taxes, for State use, for the year 1966 were levied against 180 corporations, 2 municipal electric corporations and 5 individuals. The total tax is \$14,400,886.54. Assessments for the year 1966 are classified as follows:

<i>Classification</i>	<i>Amount of Assessment</i>
Gas and Electric .....	\$11,271,272.15
Water .....	307,661.87
Sewer .....	30,853.72
Telephone and Telegraph .....	2,769,856.12
Municipal Electric Corporations .....	21,242.68
	<hr/>
	\$14,400,886.54

### Miscellaneous Activities

*Tax Maps:* During the 1966 fiscal year the Bureau approved thirteen (13) municipal tax maps. The following tax maps have been approved since 1931:

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939 .....	10 years	76
1940-1949 .....	10 years	56
1950-1959 .....	10 years	111
1960-1964 .....	5 years	170
1965 .....	1 year	13
1966 .....	1 year	13
Total .....		<hr/> 439

*Reports:* Public Utilities submit annual reports of taxable property in September and reports of gross receipts in February; a fine up to \$100.00 per day may be imposed for neglect or refusal to file. Railroads submit an annual report in March showing changes in taxable property; the railroads are subject to a fine not to exceed \$10,000 for willful neglect to make returns.

*Tax Apportionment:* The excise tax for State use is paid to the Bureau. Railroad taxes are paid to the State Comptroller and the Class II portion thereof is forwarded to the County Treasurer for distribution among the local taxing districts where the property is located.

While this Bureau does not collect either the Public Utility franchise or gross receipts taxes, it is responsible for apportioning both taxes to the municipalities for collection after deducting administrative costs. During the last three years these costs were as follows:

1964 .....	\$34,445.12
1965 .....	32,723.40
1966 .....	48,345.45

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

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

*Taxpayer Assistance:* Forms showing valuations and taxes, maps, and other information are furnished on request to taxpayers. The taxpayer also furnishes necessary information in addition to the required reports to the Bureau upon request.

The Bureau's taxpayers for the fiscal year 1966 were:

Public Utilities:  
180 Corporations  
2 Municipal corporations  
5 Individuals  
  
Railroads:  
22 Companies

*Certificates of tax liability:* Certificates of tax liability are furnished to attorneys and title companies representing purchasers of railroad or utility property and to bonding companies prior to the issuance of bonds by a utility company.

### Organization

The Public Utility Tax Bureau is divided into two groups, each with the following sections:

Railroad tax:  
Administrative section  
Engineering and appraisal section  
Auditing and accounting section  
Drafting section  
  
Public Utility tax:  
Administrative section



Public Utility Tax Bureau personnel during the 1966 fiscal year was as follows (includes only employees who worked more than one-half of the year) :

State Supervisor .....	1
Supervising Engineers .....	2
Engineers .....	7
Appraiser .....	1
Accountant .....	1
Draftsmen .....	2
Clerical .....	8
Total .....	<hr/> 22

The engineers and appraisers do both office and field work as is required.

Costs of Bureau operations during the 1966 fiscal year were as follows :

Salaries .....	\$166,160.19
Materials and Supplies .....	1,859.50
Services other than Personnel .....	5,174.98
Other .....	4,774.35
Total .....	<hr/> \$177,969.02

## Historical Development

Because of the complicated nature, long histories of the taxes administered, and recent reorganization of the Public Utility Tax Bureau, its historical development can best be understood if divided into areas as follows :

### History of Public Utility Taxes

- 1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.
- 1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).
- 1906—Street railways were subjected to a franchise tax.
- 1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).
- 1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).

- 1929—Oil or pipeline companies were transferred to the corporation franchise act for purposes of taxation by a ruling of the Attorney General.
- 1940—The Public Utility tax laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.
- 1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).
- 1960—The use of "average rate of taxation" was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).
- 1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).
- 1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapter 41, Laws of 1963).
- 1964—The first year for the Public Utility excise tax for State use, which is comprised of an additional franchise and gross receipts tax.

### NEW JERSEY PUBLIC UTILITY TAXATION SELECTED YEARS—1884 TO DATE

(Calendar Years)

Year	Franchise Tax	Gross Receipts Tax	Excise Tax for State Uses	Total Tax
1884 .....	\$29,436.83	.....	.....	\$29,436.83
1900 .....	68,327.96	.....	.....	68,327.96
1906 .....	520,468.35	.....	.....	520,468.35
1910 .....	957,007.70	.....	.....	957,007.70
1915 .....	1,505,776.96	.....	.....	1,505,776.96
1920 .....	3,925,567.61	.....	.....	3,925,567.61
1925 .....	5,711,412.28	\$3,712,892.35	.....	9,424,304.63
1930 .....	7,749,886.61	5,541,027.65	.....	13,290,914.26
1935 .....	6,870,912.45	5,035,793.71	.....	11,906,706.16
1940 .....	6,363,399.90	6,418,229.33	.....	12,781,629.23
1945 .....	10,521,562.01	8,308,447.30	.....	18,830,009.31
1950 .....	14,710,772.45	14,419,221.18	.....	29,129,993.63
1955 .....	21,445,423.74	26,297,252.72	.....	47,742,676.46
1960 .....	32,363,668.47	39,218,565.87	.....	71,582,234.34
1963 .....	39,555,982.63	51,668,304.07	.....	91,224,286.70
1964 .....	41,117,659.53	53,936,962.37	\$12,769,477.85	107,824,099.75
1965 .....	43,620,984.36	57,300,233.46	13,555,069.22	114,476,287.04
1966 .....	46,145,469.23	60,926,082.62	14,400,886.54	121,472,438.39

### History of Railroad Taxes

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

- 1884—The first general railroad law was enacted (Chapter 101, Laws of 1884). Tax rates were fixed by statute: 0.5% of total valuations for State use; local rates on Class II property, but not to exceed 1% for local uses.
- 1897—Rates were increased on Class II property for local uses to 1.5% and taxes for State use were limited to 0.5% on all other property (Chapter 69, Laws of 1897).
- 1905-1908—A series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc., were enacted.
- 1941—The Railroad Tax Law of 1941 was enacted (Chapter 291, Laws of 1941). All property was taxed at the rate of 3%. The franchise tax enacted was based on net railway operating income allocated to New Jersey on the basis of all track miles operated within the State to system track miles. The rate of the tax was 3% of the excess of "franchise base" over total taxable valuation of previous years of all classes of property used for railroad purposes. Taxes were levied on Class II property, together with one-half of the franchise taxes, paid to the taxing district; taxes were levied on Class I, III, and IV properties with one-half of the franchise taxes applied to State use.
- 1942—Amendments to the 1941 Law were passed (Chapters 3, 115, 169 and 246, Laws of 1942). The statutory basis of "franchise base" was revised to provide for deduction of \$200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either \$4,000 or 30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax (i.e., the combined property and franchise taxes were limited to 6.6% of the total assessed valuations).

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

Year	Taxes as Levied			No. of Railroads or Systems Taxed	Total No. of Railroads	Line Miles Length in N. J.	
	Taxes for State Uses	Taxes for Local Uses	Total Taxes			Railroads Miles	Canals Miles
1884.....	\$952,188.99	\$321,481.99	\$1,273,670.98	32	90	1,871.237	176.417
1888.....	981,818.47	334,464.46	1,316,282.93	34	92	1,977.491	173.005
1890.....	1,010,530.13	338,552.45	1,349,082.58	38	98	2,056.298	173.340
1897.....	1,101,100.14	398,018.37	1,499,118.51	38	114	2,293.611	173.340
1900.....	1,107,052.30	413,773.77	1,520,826.07	36	117	2,300.541	173.340
1905.....	950,991.21	1,136,261.29	2,087,252.50	38	114	2,330.124	173.340
1906.....	3,503,529.70	.....	.....	37	114	2,330.236	173.340
1907.....	3,254,734.96	.....	.....	38	114	2,347.803	173.340
1910.....	3,952,574.60	1,394,949.77	5,347,524.37	44	124	2,396.593	173.340
1915.....	5,011,899.81	2,206,321.51	7,218,221.32	47	125	2,443.729	174.944
1920.....	7,155,495.88	3,615,868.68	10,771,364.56	48	106	2,460.885	174.944
1925.....	9,773,730.39	6,871,781.53	16,645,511.92	45	102	2,456.631	66.184
1930.....	11,800,783.81	8,244,212.01	20,044,995.82	42	97	2,424.028	66.184
1935.....	10,257,310.45	8,995,281.34	19,252,591.79	34	91	2,225.680	66.184
1940.....	9,230,222.17	9,066,467.22	18,296,689.39	32	89	2,184.051	.....
1941.....	7,758,564.13	7,284,366.94	15,042,931.07	32	86	2,223.057	.....
1945.....	11,194,540.62	9,323,434.76	20,517,975.38	29	84	2,098.397	.....
1947.....	8,441,483.02	6,439,056.61	14,880,539.63	28	83	2,073.881	.....
1948.....	3,974,113.91	12,037,115.97	16,011,229.88	27	82	2,074.484	.....
1950.....	4,002,014.04	12,333,854.67	16,335,868.71	27	82	2,073.309	.....
1955.....	4,152,467.64	14,181,850.27	18,334,317.91	24	49*	2,033.958	.....
1960.....	2,845,568.75	15,567,034.96	18,412,603.71	23	40	2,011.288	.....
1964.....	2,562,112.62	14,141,766.12	16,703,878.74	20	37	1,904.476	.....
1965.....	2,570,363.48	13,608,522.40	16,178,885.88	20	37	1,899.491	.....
1966.....	518,033.60	9,600,636.91	10,118,670.51	22	37	1,895.843	.....

\* Note: Decrease in number of branches within systems.

- 1943—The year of the greatest total revenues (\$23,989,356.57).
- 1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); a franchise tax was enacted at the rate of 10% of the net railway operating income allocated to the State on the basis of track miles; and certain minimum and maximum tax provisions were established.
- 1964—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 251, Laws of 1964), effective January 1, 1966. These amendments eliminated the tax on Classes I and III property, as well as the maximum tax provision.
- 1966—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 139, Laws of 1966), effective June 17, 1966. These amendments provide for an annual State property tax upon all property used for railroad purposes other than main stem, tangible personal property and facilities used in passenger service; also provide for State aid to replace the former Class II railroad property tax.

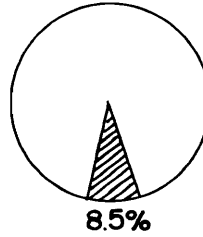
### **History of Railroad and Public Utility Tax Administration and Tax Maps**

- 1884—The State Board of Assessors administer both Railroad and Utility taxes.
- 1913—The initial act providing for the preparation of tax maps for taxing districts was passed (Chapter 175, Laws of 1913).
- 1915—The State Board of Assessors merged with the State Board of Equalization of Taxes to create the State Board of Taxes and Assessments. This board administered both Railroad and Public Utility taxes.
- 1931—A Utility Tax Division and a Railroad Tax Division were created in the new State Tax Department.
- 1939—An act setting forth procedures for townships to prepare tax maps was passed (Chapter 167, Laws of 1939).
- 1944—The Railroad Tax Division and the Utility Tax Division were reclassified as Bureaus in the new Division of Taxation.
- 1945—The Public Utility Tax Bureau was reclassified as the Public Utility and Local Property Tax Bureau and was given the responsibility of seeking greater uniformity in local property tax administration.
- 1948—The Railroad Tax Bureau was reclassified as the Engineering and Railroad Tax Bureau.
- 1953—The Public Utility and Local Property Tax Bureaus were separated.
- 1956—Taxing districts were authorized to issue special emergency notes for a five-year period to finance the cost of preparing tax maps.
- 1963—The Engineering and Railroad Tax Bureau merged with the Public Utility Tax Bureau under the title of Public Utility Tax Bureau.

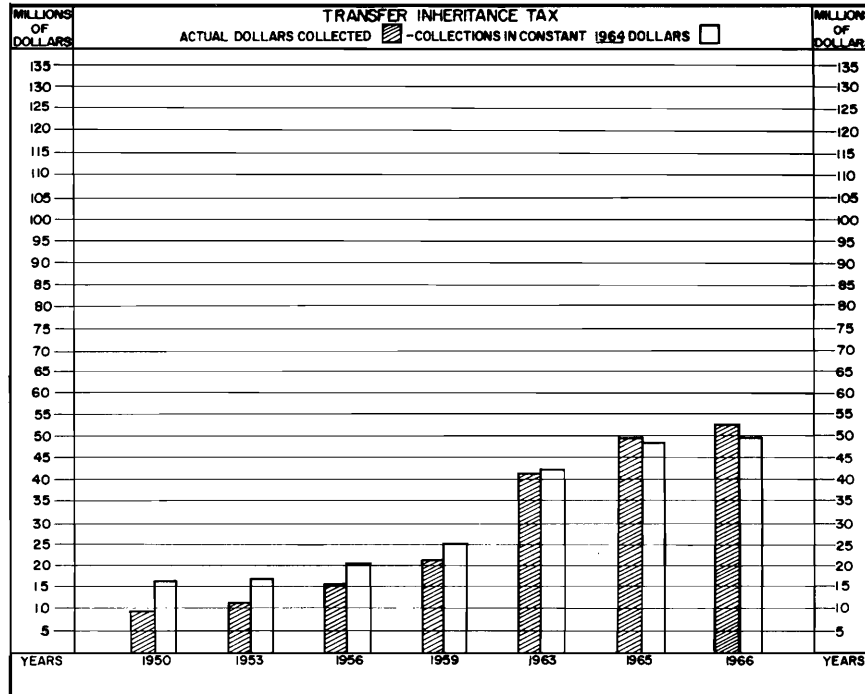


## The Transfer Inheritance Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1966 Bureau Collections by Source	
Inheritance Tax	
Resident decedents .....	\$51,839,647.13
Foreign decedents .....	384,010.78
Estate Tax .....	463,969.10
Total .....	\$52,687,627.01
Refunds to Estates .....	2,189,223.15
Net Collections .....	50,498,403.86
Distributed to Counties ..	2,388,774.37
Net Collections for State	
Use .....	\$48,109,629.49

Bureau Net Collections for the Last Three Years	
1964 .....	\$47,456,101.36
1965 .....	47,447,572.52
1966 .....	50,498,403.86

**1966 Collections Increased 6.4% over 1965**

1966 Costs were 2.3% of Bureau Collections

**1966 Bureau Personnel :155**  
1966 Administrative Costs: \$1,145,313.58

**Scope of Bureau Activities**

The Transfer Inheritance Tax Bureau administers and collects the New Jersey transfer inheritance tax and estate tax.

The Transfer Inheritance Tax Law (R. S. 54:33-1 to 54:37-8, as amended and supplemented) imposes a tax on the transfer of real or personal property of a value of \$500 or more to persons or corporation as detailed in R. S. 54:34-1a to 1f, inclusive. The transfer inheritance tax is collected in the estates of both resident and non-resident decedents. However, only real property and tangible personal property located in New Jersey is subject to tax in a non-resident decedent's estate.

The New Jersey Estate Tax Law (R. S. 54:31-1 to 54:38-16 as amended and supplemented) provides for an estate tax in addition to the transfer inheritance tax on the estate of a resident decedent where the inheritance taxes paid New Jersey and other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowed for payment thereof against any federal estate tax payable to the United States. This credit is provided under Section 2011 (b) of the Internal Revenue Code of 1954.

**Description of Taxes**

The principal tax imposed is the transfer inheritance tax. The tax rate ranges up to 16 per cent, depending on the value of the transfer and the relationship of the beneficiary to the decedent.

The Tables of Rates and Exemptions below, which include definitions of the beneficiary classes, are applicable to the estates of decedents dying on or after July 1, 1963. Prior tables varied slightly with the major difference being the inclusion of Beneficiary Class B under the tax.

**Tables of Rates and Exemptions****Rates of tax:**

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

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

**Amounts of Exemptions:**

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

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

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

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

**Definitions of Beneficiary Classes**

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

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

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

CLASS D Every other transferee, distributee or beneficiary.

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

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

The inheritance tax is collected in the estates of all taxable resident and foreign decedents from the beneficiary or the transferee. In the case of an estate of a resident decedent, the tax is applied to the value of all real and tangible personal property located in New Jersey and to the value of intangible property wherever located at the time of death. In the case of the estate of a foreign (non-resident) decedent, the tax is applied only to the value of real and tangible personal property located in New Jersey.

In addition to the inheritance tax, New Jersey also collects a "pickup tax." Although entitled an "estate tax" it applies only to the excess of Federal estate tax credit remaining after death taxes have been paid to New Jersey and, in certain cases, other states. The tax is, therefore, computed by subtracting the New Jersey inheritance tax and the death taxes paid to other states from the amount of Federal estate tax credit.

Inheritance and estate tax collections for the past three years were as follows:

	1964	1965	1966
Inheritance Taxes			
Resident decedents .....	\$48,271,663.45	\$49,009,517.67	\$51,839,647.13
Foreign decedents .....	216,910.19	358,225.16	384,010.78
Subtotal .....	\$48,488,573.64	\$49,367,742.83	\$52,223,657.91
Estate Tax			
Resident decedents .....	921,551.60	539,464.84	463,969.10
Gross total .....	\$49,410,125.24	\$49,907,207.67	\$52,687,627.01
Refunds to estates .....	1,954,023.88	2,459,635.15	2,189,223.15
Net total .....	\$47,456,101.36	\$47,447,572.52	\$50,498,403.86

Tax refunds in cases of taxes erroneously paid are made if representatives of an estate file a proper application within three years of the date of payment. Since many estates pay taxes in advance of the final determination of total taxes due, overpayment is common and numerous refunds are made in these cases as a matter of course.

### Tax Sharing

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

1964—\$1,902,659.30      1965—\$2,572,418.97      1966—\$2,388,774.37

### District Supervisors

District Supervisors are located in each county for the purpose of providing convenient inheritance tax services to resident representatives of estates. Each District Supervisor also has the duty of making appraisals, collecting and distributing tax returns, and inspecting, taking inventories of, resealing or releasing safety deposit boxes. District Supervisors appraise only real estate and tangible personal property situated within the counties of their jurisdiction. Examiners in the central office of the Bureau (Trenton) complete the appraisals of the intangible personal property. The District Supervisors, as of July 1, 1964, were as follows:

Atlantic	Patrick T. McGahn, Jr.	Real Estate Law Bldg., 1421 Atlantic Ave., Atlantic City, N. J.	08401
Bergen	Samuel M. Lyon, Jr.	Administrative Bldg., Hackensack, N. J.	07601
Burlington	James C. Ayer	7 East Union St., Burlington, N. J.	08016
Camden	Albert G. Driver	201 White Horse Pike, Haddon Heights, N. J.	08035
Cape May	Joseph Tenenbaum	3403 New Jersey Ave., Wildwood, N. J.	08260
Cumberland	Harold A. Horwitz	123 W. Broad St., Bridgeton, N. J.	08302
Essex	William Abruzzese	605 Broad St., Newark, N. J.	07102
Gloucester	J. Sennett Holston	19 Cooper St., Woodbury, N. J.	08096
Hudson	Henry Ewald, Jr.	591 Summit Ave., Jersey City, N. J.	07306
Hunterdon	Sanford N. Groendyke	38 Main St., High Bridge, N. J.	08829
Mercer	Donald R. Bryant, Jr.	518 Trenton Trust Bldg., Trenton, N. J.	08608
Middlesex	Ernest Gross	County Adm. Bldg., New Brunswick, N. J.	08901
Monmouth	Norman Dorfman	715 Mattison Ave., Asbury Park, N. J.	07712
Morris	R. Wayne Stickel	229 Main St., Chatham, N. J.	07928
Ocean	Henry L. Gertner	256 Second St., Lakewood, N. J.	08701
Passaic	Harry C. Peterson	1137 Main Ave., Clifton, N. J.	07011
Salem	Charles H. Smith	49 S. Main St., Woodstown, N. J.	08098
Somerset	A. Dix Skillman	County Administration Bldg., Somerville, N. J.	08876
Sussex	Edward F. Smith, Jr.	Box 172, Hopatcong, N. J.	07843
Union	Harold Simon	Room 3, 272 N. Broad St., Elizabeth, N. J.	07208
Warren	Harold A. Searles	301 Mill St., Belvidere, N. J.	07823



### Inheritance Tax Reports

A Transfer Inheritance Tax Report must be filed as promptly as possible after the death of a decedent who dies seized or possessed of any property or any interest therein.

After a resident decedent's report has been forwarded by the District Supervisor to the Trenton office all inquiries with respect thereto should be directed to the Transfer Inheritance Tax Bureau, 169 W. Hanover Street, Trenton, New Jersey. All non-resident tax or New Jersey Estate Tax returns should be filed with the Trenton office and all inquiries pertaining to these returns should also be directed to the Trenton office.

During the last three years, the Bureau processed the following numbers of proceedings:

	1964	1965	1966
Taxable Proceedings .....	20,407	19,481	20,629
Exempt Proceedings .....	14,886	16,195	15,698
Total Proceedings .....	35,293	35,576	36,327

In completing the inheritance tax proceedings, the District Supervisors inventoried the following number of safety deposit boxes of decedents during each of the last three years:

1964	1965	1966
9,501	10,452	9,679

In addition, the main office of the Bureau inventoried approximately 500 safety deposit boxes each year.

### Safeguards

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

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

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

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

A final check against avoidance or evasion is the provision R. S. 54:35-17 and 18 for a reward to informants where the decedent has been dead four years and notice of his death or information regarding the transfer of his property has not been received by the Bureau.

In the case of the estate tax or "pickup" tax, tax evasion is avoided by the requirement that the tax, as computed by the Bureau, must be paid before a certificate is issued for purposes of credit against the Federal estate tax.

### Organization

The Transfer Inheritance Tax Bureau is organized into the following sections: Bookkeeping, Examining, Administrative, Legal, File, Waiver, Foreign Estates and Securities. The sections vary greatly in size and are each responsible for a particular aspect of the Bureau's operations. A stenographic pool is maintained for the use of all sections.

Following is the Bureau's personnel for the last fiscal year (includes only those who worked for more than one-half of the year) :

#### Main Office:

State Supervisor .....	1
Chief Examiners .....	2
Assistant Chief Examiners .....	15
Examiner, Grade One .....	15
Examiner, Grade Two .....	13
Examiner, Grade Three .....	15
Examiner, Grade Four .....	17
Head Clerk .....	1
Secretarial Assistant .....	1
Principal Clerk Bookkeeper .....	1
Principal Clerk .....	2
Senior Bookkeeping Machine Operator .....	1
Stenographers .....	15

Clerks .....	11	
Clerk Typists .....	6	
Clerk Transcriber .....	2	
Legal Analyst .....	1	
Head Clerk Bookkeeper .....	1	
Bookkeeping Machine Operator .....	1	
Supervisor of Accounts .....	1	
Subtotal .....		122
Field Personnel		
District Supervisors (Part-time) .....	21	
Investigators (Part-time) .....	3	
Principal Clerk Stenographers .....	3	
Stenographers .....	6	
Subtotal .....		33
Total .....		155

During the 1966 fiscal year the Bureau's Administrative Costs were as follows:

Salaries .....	\$1,072,292.90
Materials and Supplies .....	11,319.97
Services other than Personnel .....	57,895.08
Other .....	3,805.63
Total .....	\$1,145,313.58

## Historical Development

### Total Revenue\*

1892—First inheritance tax legislation passed (Chapter 122, Laws of 1892). It imposed a 5% tax on property transferred from a decedent to a beneficiary.	
1893—Property, or the income therefrom, given to churches, hospitals and orphan asylums was exempted from the Inheritance Tax (Chapter 210, Laws of 1893).	
1902—The Comptroller received authorization to retain counsel to represent him in court proceedings for the collection of unpaid taxes (Chapter 217, Laws of 1902).	
1906—Gifts made in contemplation of death became taxable and the New Jersey property of nonresident decedents was also subjected to the Inheritance Tax (Chapter 228, Laws of 1906).	
1909—Inheritance tax legislation was enacted which formed the basis of the present act (Chapter 228, Laws of 1909). The Inheritance Tax Bureau was created .....	\$569,449.67
1910—Transfers of property to be used for the erection of a public monument or public memorial, in this State were granted exemption (Chapter 28, Laws of 1910) .....	658,641.68
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt .....	903,190.89
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of \$5,000 but not more than \$50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State .....	1,090,298.78

	<i>Total Revenue*</i>
1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920) .....	\$5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922) .....	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925) .....	6,519,716.27
1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927) .....	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable .....	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller .....	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932) .....	10,679,873.77
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934) .....	6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in transfer inheritance tax matters .....	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, \$15,000,000.00 was collected from one large estate ...	21,748,557.44
1938—The issuance of a waiver describing real property released from a tax lien was initiated .....	9,246,313.72
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised \$507,625.00 of the total revenue .....	5,620,997.01
1944—The powers and duties of the State Tax Commissioner were transferred to the Director of the Division of Taxation .....	12,069,796.66
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised \$711,169.00 of the total revenue .....	9,113,773.36
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax .....	9,590,173.69
1950—Estate taxes comprised \$1,325,404.00 of the total revenue .....	9,600,165.09
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed \$200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951) .....	9,553,290.66

\* Before refunds to estates.

	<i>Total Revenue*</i>
1955—Estate taxes comprised \$932,234.00 of the total revenue .....	\$13,828,164.75
1960—Estate taxes comprised \$897,817.00 of the total revenue .....	21,558,966.60
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised \$425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised \$895,948.00 of total revenue..	41,827,802.94
1964—Estate taxes comprised \$921,551.60 of the total revenue .....	49,410,125.24
1965—Estate taxes comprised \$539,464.84 of the total revenue .....	49,907,207.67
1966—Estate taxes comprised \$463,969.10 of the total revenue .....	52,687,627.01

### Analysis and Conclusions

The fluctuating nature of inheritance tax collections results from a number of factors. Some of the major factors are as follows: (a) tax rate increases; (b) changes in the amounts of exemptions; (c) changes in beneficiary classifications; (d) economic conditions in New Jersey; (e) population growth in New Jersey; (f) the effect of abnormally large estates (e.g. \$15 million was collected from one estate in 1936).

Because of the factors contributing to the fluctuating nature of inheritance taxes, revenues increased by only 100% between the late 1920's and early 1960's; whereas the increase between 1962 and 1964 was over 100%.

The per taxable proceeding collections of the Transfer Inheritance Tax Bureau have increased almost continuously because of the nature of the inheritance tax. The following are per taxable proceeding figures for selected years:

	<i>Number of Taxable Proceedings</i>	<i>Amount Collected Per Taxable Proceedings</i>
1955 .....	11,588	\$1,193
1960 .....	15,878	1,358
1962 .....	14,687	1,672
1963 .....	16,220	2,579
1964 .....	20,407	2,421
1965 .....	22,384	2,229
1966 .....	20,629	2,554

\* Before refunds to estates.



## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	BEVERAGE TAX <sup>1</sup>			CIGARETTE TAX <sup>1</sup>		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License <sup>2</sup> revenues	Total
1942 .....	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943 .....	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944 .....	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945 .....	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946 .....	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947 .....	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948 .....	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949 .....	14,771,265.28	3,883.82	14,767,381.46	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950 .....	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951 .....	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952 .....	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953 .....	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954 .....	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955 .....	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956 .....	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957 .....	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958 .....	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959 .....	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960 .....	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961 .....	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962 .....	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963 .....	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964 .....	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965 .....	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52
1966 .....	31,745,419.19	480.62	31,744,938.57	**77,468,859.91	256,534.60	77,725,394.51

<sup>1</sup> Fiscal year ending June 30th.<sup>2</sup> Includes License Revenues, and Fines and Penalties.

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

\*\* Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; from 6 to 7 cents effective May 23, 1961; from 7 to 8 cents effective May 31, 1963; and from 8 to 11 cents effective June 16, 1966.

## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	CORPORATION TAX <sup>1</sup>								
	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Total
	Domestic	Foreign							
1940	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
1959	†25,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	†31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63
1961	†31,340,207.52	29,266,411.78	120,094.49	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87
1962	†33,000,386.87	29,381,210.38	276,804.28	12,305,340.86	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11
1963	†34,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,274.90	1,059,685.56	36,019.35	89,731,835.20
1964	†35,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,295.78
1965	†37,945,976.95	38,497,507.49	338,332.45	15,500,600.62	554,968.67	7,808,076.58	1,015,150.73	59,505.41	101,720,118.90
1966	†43,507,191.86	43,879,305.68	383,923.68	20,900,438.35	783,084.00	10,178,523.09	1,120,739.46	65,704.02	120,818,910.14

<sup>1</sup> Fiscal year ending June 30th.

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

† Includes interest and penalties—\$210,433.68 for 1959; \$356,386.62 for 1960; \$474,434.71 for 1961; \$434,130.46 for 1962; \$538,023.07 for 1963; \$556,243.95 for 1964; \$594,028.68 for 1965; \$705,194.09 for 1966.

## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	DEATH TAXES <sup>1</sup>						
	INHERITANCE					Estate	Total death taxes <sup>2</sup>
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1940	\$4,791,189.59	\$236,140.50	\$5,027,330.09	\$86,041.90	\$5,113,371.99	\$507,625.02	\$5,620,997.01
1941	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1942	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1943	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1944	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	358,225.16	49,367,742.83	539,464.84	49,907,207.67
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,057.91	463,969.10	52,687,627.01

<sup>1</sup> Fiscal year ending June 30th.<sup>2</sup> Before refunds to estates.

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



## COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION\*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX <sup>2</sup>			PUBLIC UTILITY TAX <sup>5</sup>		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise and Gross Receipts Tax <sup>5</sup>	Excise Tax for State Use	Total Utility Tax <sup>5</sup>
1940 .....	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 <sup>3</sup>	\$6,700.00	\$87,918.00	\$94,618.00	\$12,781,629.23	.....	\$12,781,629.23
1941 .....	29,032,563.27	2,635,933.50	26,396,629.77 <sup>3</sup>	6,900.00	91,101.92	98,001.92	15,269,906.01	.....	15,269,906.01
1942 .....	22,871,591.61	2,712,237.93	20,159,353.68 <sup>3</sup>	6,200.00	89,038.22	95,238.22	16,319,070.06	.....	16,319,070.06
1943 .....	17,398,192.68	2,760,432.93	14,637,759.75 <sup>3</sup>	6,000.00	55,370.42	61,370.42	17,038,491.63	.....	17,038,491.63
1944 .....	.....	.....	.....	5,800.00	54,732.95	60,532.95	18,300,342.61	.....	18,300,342.61
1945 .....	27,840,173.37	4,503,807.78	23,336,365.59 <sup>4</sup>	5,700.00	54,499.64	60,199.64	18,830,009.31	.....	18,830,009.31
1946 .....	23,838,638.07	2,462,341.67	21,376,296.40 <sup>1</sup>	6,300.00	56,197.81	62,497.81	19,837,931.34	.....	19,837,931.34
1947 .....	28,884,441.67	3,040,178.00	25,844,263.67 <sup>1</sup>	1,200.00	40,809.75	42,009.75	21,767,598.44	.....	21,767,598.44
1948 .....	31,086,859.14	3,251,514.92	27,835,344.22 <sup>1</sup>	7,700.00	57,713.50	65,413.50	24,447,719.05	.....	24,447,719.05
1949 .....	34,092,879.01	4,069,141.65	30,023,737.36 <sup>1</sup>	7,600.00	61,692.52	69,292.52	28,263,475.59	.....	28,263,475.59
1950 .....	36,256,493.84	3,756,143.27	32,500,350.57 <sup>1</sup>	7,600.00	63,239.00	70,839.00	29,129,993.63	.....	29,129,993.63
1951 .....	40,440,049.79	3,587,409.94	36,852,639.85 <sup>1</sup>	8,000.00	63,453.60	71,453.60	32,164,568.02	.....	32,164,568.02
1952 .....	42,776,396.94	3,118,331.53	39,658,065.41 <sup>1</sup>	7,900.00	62,977.50	70,877.50	35,741,173.49	.....	35,741,173.49
1953 .....	43,813,542.53	2,685,204.71	41,128,337.82 <sup>1</sup>	8,100.00	65,736.45	73,836.45	38,741,035.30	.....	38,741,035.30
1954 .....	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	43,378,581.42	.....	43,378,581.42
1955 .....	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	47,742,676.46	.....	47,742,676.46
1956 .....	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	51,845,272.12	.....	51,845,272.12
1957 .....	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	57,166,724.04	.....	57,166,724.04
1958 .....	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	61,589,959.53	.....	61,589,959.53
1959 .....	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	66,431,182.08	.....	66,431,182.08
1960 .....	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	71,582,234.34	.....	71,582,234.34
1961 .....	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	76,682,815.52	.....	76,682,815.52
1962 .....	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	85,917,733.46	.....	85,917,733.46
1963 .....	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	91,224,286.70	.....	91,224,286.70
1964 .....	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	95,054,621.90	\$12,803,923.76	107,858,545.66
1965 .....	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	100,921,217.82	13,588,733.63	114,509,951.45
1966 .....	151,459,692.85	6,277,988.26	145,181,704.59	16,200.00	112,411.00	128,611.00	107,071,551.85	14,400,886.54	121,472,438.39

<sup>1</sup> Fiscal year ending June 30th.<sup>2</sup> 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.<sup>3</sup> Calendar year.<sup>4</sup> Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.<sup>5</sup> Public Utility Franchise and Gross Receipts taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.

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

## ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION \*

Year	RAILROAD TAX <sup>1</sup>						
	PROPERTY TAX			FRANCHISE TAX			Total railroad tax
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
1940 .....	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	.....	.....	.....	\$18,296,689.39
1941 .....	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07
1942 .....	6,931,415.46	5,521,368.45	12,452,783.91	3,030,820.58	3,030,820.58	6,061,641.16	18,514,425.07
1943 .....	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57
1944 .....	7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58
1945 .....	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38
1946 .....	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
1947 .....	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63
1948 .....	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
1949 .....	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
1950 .....	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
1951 .....	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
1952 .....	3,069,829.08	13,044,772.14	16,114,601.22	1,489,705.81	.....	1,489,705.81	17,604,307.03
1953 .....	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	.....	1,698,194.40	18,015,712.81
1954 .....	2,869,119.29	14,537,668.35	17,406,787.64	1,669,236.92	.....	1,669,236.92	19,076,024.56
1955 .....	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	.....	1,164,247.10	18,334,317.91
1956 .....	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	.....	1,288,263.40	18,626,563.67
1957 .....	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	.....	1,385,776.00	18,664,724.86
1958 .....	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	.....	793,018.54	18,511,319.31
1959 .....	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	.....	391,666.54	17,999,102.92
1960 .....	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	.....	318,230.26	18,412,603.71
1961 .....	2,708,479.51	13,836,248.30	16,544,727.81	107,445.19	.....	107,445.19	16,652,173.00
1962 .....	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	.....	129,856.54	17,439,995.64
1963 .....	2,358,744.54	14,675,534.95	17,034,279.49	165,818.78	.....	165,818.78	17,200,098.27
1964 .....	2,354,342.54	14,141,766.12	16,496,108.66	207,770.08	.....	207,770.08	16,703,878.74
1965 .....	2,303,156.48	13,608,522.40	15,911,678.88	267,207.00	.....	267,207.00	16,178,885.88
1966 .....	.....	9,600,636.91	9,600,636.91	518,033.60	.....	518,033.60	10,118,670.51

<sup>1</sup> 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.

Chapter 251, Laws of 1964 eliminated the property tax for State use.



**Division of Taxation**  
**Department of the Treasury, State of New Jersey**  
**State Equalization Table for the Year 1966**  
(R. S. 54:1-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>* True value of real property</i>
Atlantic .....	\$25,338,671	\$470,172,208	100.44	\$942,417,735
Bergen .....	246,904,191	5,915,121,709	12.25	6,639,490,076
Burlington .....	72,954,973	1,066,832,665	5.93	1,130,119,349
Camden .....	64,350,162	840,938,558	105.21	1,725,710,154
Cape May .....	24,086,820	564,857,812	7.69	608,289,696
Cumberland .....	17,401,424	178,885,356	137.70	425,208,833
Essex .....	252,036,955	4,296,726,050	12.21	4,821,281,474
Gloucester .....	10,916,647	207,176,382	240.02	704,441,965
Hudson .....	84,444,407	887,689,358	161.64	2,322,578,121
Hunterdon .....	27,758,524	422,447,903	13.49	479,455,116
Mercer .....	56,089,258	665,666,799	115.15	1,432,157,485
Middlesex .....	96,099,227	1,394,167,183	123.21	3,111,980,319
Monmouth .....	90,205,970	2,128,773,498	9.55	2,332,135,734
Morris .....	53,030,908	1,028,708,557	132.88	2,395,688,302
Ocean .....	50,220,386	1,237,569,761	4.53	1,293,581,855
Passaic .....	171,009,712	2,374,076,855	10.07	2,613,183,110
Salem .....	13,947,863	72,503,204	303.06	292,233,793
Somerset .....	28,845,289	537,534,310	130.20	1,237,417,841
Sussex .....	18,116,006	407,165,607	24.84	508,321,607
Union .....	124,919,890	1,772,165,890	119.78	3,894,870,087
Warren .....	27,867,167	300,280,832	12.28	337,166,890
Totals.....	\$1,556,544,450	\$26,769,460,497	.....	\$39,247,729,542

\* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1966 in the various taxing districts for the first time.

Confirmed and promulgated this 2nd day of August, 1966.

WILLIAM KINGSLEY,  
Acting Director, Division of Taxation.

**LOCAL PROPERTY TAXES**  
1964, 1965 and 1966  
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1964</i>	<i>1965</i>	<i>1966</i>	<i>Increase 1966 over 1964</i>	<i>% Change 1966 over 1964</i>
<b>RESIDENTIAL</b>					
Real Estate .....	\$635,799	\$682,106	\$708,383	\$72,584	11.42%
Less: Senior Citizen and Veterans Deductions .....	31,924	32,689	33,381	1,457	4.56%
*Less: Miscellaneous Exemptions .....	151	103	95	—56	—37.09%
Personal Property .....	184	145	123	—61	—33.15%
<b>Total</b> .....	<b>\$603,908</b>	<b>\$649,459</b>	<b>\$675,030</b>	<b>\$71,122</b>	<b>11.78%</b>
<b>COMMERCIAL AND INDUSTRIAL</b>					
Real Estate .....	\$345,636	\$365,134	\$383,511	\$37,875	10.96%
Personal Property .....	108,849	118,310	116,120	7,271	6.68%
<b>Total</b> .....	<b>\$454,485</b>	<b>\$483,444</b>	<b>\$499,631</b>	<b>\$45,146</b>	<b>9.93%</b>
<b>FARM</b>					
Real Estate .....	\$16,255	\$17,001	\$16,291	\$36	0.22%
Personal Property .....	1,341	598	553	—788	—58.76%
<b>Total</b> .....	<b>\$17,596</b>	<b>\$17,599</b>	<b>\$16,844</b>	<b>—752</b>	<b>—4.27%</b>
<b>VACANT LAND</b> .....	<b>\$34,284</b>	<b>\$37,027</b>	<b>\$39,211</b>	<b>\$4,927</b>	<b>14.37%</b>
<b>CLASS II RAILROAD</b> .....	<b>14,240</b>	<b>13,597</b>	<b>9,601</b>	<b>—4,639</b>	<b>—32.58%</b>
<b>Total (net) Taxes</b> .....	<b>\$1,124,513</b>	<b>\$1,201,126</b>	<b>\$1,240,317**</b>	<b>\$115,804</b>	<b>10.30%</b>

\*\* Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables—\$1,239,034,000. Total \$1,240,317,000 derived by applying local tax rates rounded to the nearest cent.

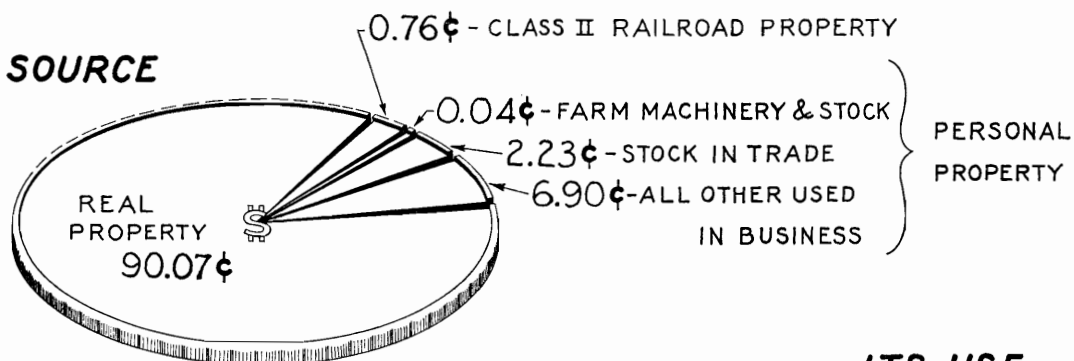
\* Miscellaneous Exemptions.

	<i>1964</i>	<i>1965</i>	<i>1966</i>
Parsonages .....	\$130,000	\$85,100	\$76,500
Fallout Shelters .....	3,000	4,500	4,700
Totally Disabled Veterans ..	18,000	13,400	13,600
<b>Total</b> .....	<b>\$151,000</b>	<b>\$103,000</b>	<b>\$94,800</b>

# THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1966 - \$1,272.4 MILLIONS

## ITS SOURCE

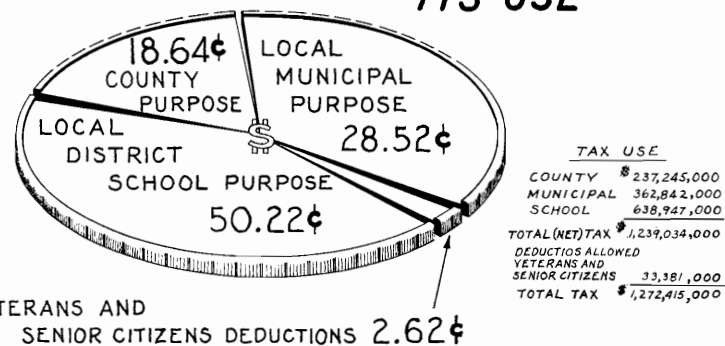


TAX SOURCE	
REAL PROPERTY	\$1,147,301,000
CLASS II RAILROAD PROPERTY	9,601,000
PERSONAL PROPERTY	
* NON-BUSINESS (OTHER THAN HOUSEHOLD)	123,000
FARM MACHINERY & STOCK	553,000
STOCK IN TRADE & OTHER BUSINESS	116,120,000
<b>** TOTAL TAX</b>	<b>\$1,273,698,000</b>

\* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.01 ¢

\*\* TOTAL TAX LEVIES REPORTED IN COUNTY ABSTRACTS OF RATABLES IS \$1,272,415,000. THE TOTAL OF \$1,273,698,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT.

## ITS USE



TAX USE	
COUNTY	\$237,245,000
MUNICIPAL	362,842,000
SCHOOL	638,947,000
<b>TOTAL (NET) TAX</b>	<b>\$1,239,034,000</b>
DEDUCTIONS ALLOWED	
VETERANS AND SENIOR CITIZENS	33,381,000
<b>TOTAL TAX</b>	<b>\$1,272,415,000</b>

NEW JERSEY STATE TREASURY DEPARTMENT - LOCAL PROPERTY TAX BUREAU

## SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

## LEVIED BY COUNTY BOARDS OF TAXATION :

	1966	1965	Increases
Bank stock taxes (divided equally between county and municipality)	\$5,521,963.42	\$5,134,073.60	\$387,889.82

## LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes) . . . .	\$235,232,202.84	\$213,016,348.98	\$22,215,853.86
County Library taxes . . . . .	2,012,596.16	1,783,018.99	229,577.17
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes . . . . .	*638,947,206.34	637,984,133.26	963,073.08
Other local taxes . . . . .	362,841,777.24	348,342,805.03	14,498,972.21
Total tax levy . . . . .	\$1,239,033,782.58	\$1,201,126,306.26	\$37,907,476.32
Deductions Allowed Veterans and Senior Citizens . . . . .	33,380,604.33	32,688,649.19	691,955.14
Total on which tax rate is computed (Second-class Railroad Property taxes included) . . . . .	\$1,272,414,386.91	\$1,233,814,955.45	\$38,599,431.46
Poll taxes . . . . .			

‡ Decrease.

\* Reflects the Supplemental State Aid in the amount of \$63,043,475.00 used to reduce District School Purpose Taxes for 1966—C. 31, L. 1966.

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

	1966	1965	Increases
Second-class railroad property taxes	\$9,600,636.91	\$13,608,522.00	‡\$4,007,885.09
Public utility franchise taxes . . . .	46,145,469.23	43,620,984.36	2,524,484.87
Public utility gross receipts taxes . .	60,926,082.62	57,300,233.46	3,625,849.16
Financial business taxes . . . . .	1,120,739.46	1,015,150.73	105,588.73
Totals . . . . .	\$117,792,928.22	\$115,544,890.55	\$2,248,037.67

‡ Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS  
COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE  
FOR THE CALENDAR YEARS 1966 AND 1965

<i>County</i>	<i>1966</i>	<i>1965</i>	<i>Increase or Decrease</i>
Atlantic .....	\$495,672,392	\$484,611,096	\$11,061,296
Bergen .....	6,164,768,392	5,889,971,087	274,797,305
Burlington .....	1,139,922,022	1,103,359,472	36,562,550
Camden .....	907,133,634	871,897,636	35,235,998
Cape May .....	589,059,961	569,027,607	20,032,354
Cumberland .....	196,405,286	191,525,407	4,879,879
Essex .....	4,566,922,688	4,440,664,087	126,258,601
Gloucester .....	218,138,606	214,025,191	4,113,415
Hudson .....	1,032,456,117	1,060,022,467	*27,566,350
Hunterdon .....	450,317,178	426,785,921	23,531,257
Mercer .....	723,776,066	701,913,455	21,862,611
Middlesex .....	1,496,660,135	1,433,327,186	63,332,949
Monmouth .....	2,219,770,041	2,098,926,023	120,844,018
Morris .....	1,082,269,213	1,011,640,084	70,629,129
Ocean .....	1,288,182,264	1,210,890,786	77,291,478
Passaic .....	2,546,567,408	2,453,598,927	92,968,481
Salem .....	86,468,794	83,783,817	2,684,977
Somerset .....	566,844,418	541,138,167	25,706,251
Sussex .....	425,340,962	407,935,413	17,405,549
Union .....	1,903,302,566	1,855,113,054	48,189,512
Warren .....	328,969,134	320,853,386	8,115,748
<b>Totals .....</b>	<b>\$28,428,947,277</b>	<b>\$27,371,010,269</b>	<b>\$1,057,937,008</b>

\* Decrease.

SUMMARY OF EXEMPT PROPERTY

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

	<i>1966</i>	<i>1965</i>	<i>Increase</i>
Public school property .....	\$1,410,272,769	\$1,348,906,398	\$61,366,371
Other school property .....	427,293,453	388,578,008	38,715,445
Public property .....	1,583,032,221	1,454,105,286	128,926,935
Church and charitable property ..	869,136,077	824,691,183	44,444,894
Cemeteries and graveyards .....	76,877,183	72,849,651	4,027,532
Other Exemptions:			
Real .....	637,481,867	677,402,049	*39,920,182
Personal .....	14,163,992	19,831,275	*5,667,283
<b>Totals .....</b>	<b>\$5,018,257,562</b>	<b>\$4,786,363,850</b>	<b>\$231,893,712</b>

\* Decrease.



## LOCAL TAX STATISTICS \*

Year	Valuations of land and Improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940 .....	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	.....	\$5,489,669,439
1941 .....	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,445,446,356
1942 .....	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	.....	5,278,764,044 <sup>3</sup>
1943 .....	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407 <sup>3</sup>
1944 .....	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641 <sup>3</sup>
1945 .....	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,845 <sup>3</sup>
1946 .....	4,449,492,541	823,765,598 <sup>1</sup>	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 <sup>3</sup>
1947 .....	4,594,563,450	851,239,609 <sup>1</sup>	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 <sup>3</sup>
1948 .....	4,722,840,968	879,239,638 <sup>1</sup>	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949 .....	4,851,125,171	909,689,695 <sup>1</sup>	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950 .....	4,995,395,789	931,542,520 <sup>1</sup>	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951 .....	5,235,706,846	889,502,607 <sup>2</sup>	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952 .....	5,471,651,223	944,175,279 <sup>2</sup>	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953 .....	5,654,006,573	978,009,218 <sup>2</sup>	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954 .....	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955 .....	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956 .....	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957 .....	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958 .....	7,074,687,049	1,159,626,661	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959 .....	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960 .....	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961 .....	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962 .....	11,824,915,335	1,113,498,575	142,793,091	.....	214,984,847	\$86,934,903	12,779,207,591
1963 .....	†15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	93,866,002	16,855,362,388
1964 .....	‡21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965 .....	§25,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269
1966 .....	¶26,765,368,437	1,556,544,450	107,034,390	.....	.....	.....	28,428,947,277

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

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

<sup>3</sup> Valuation of Second-Class Railroad Property excluded.

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

\*\* Deduction for debt 1940—\$622,300; 1941—\$758,000; 1942—\$802,000; 1943—\$822,700; 1944—\$818,100; 1945—\$810,400.

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

‡ Exclusive of Parsonage Exemptions—\$2,552,975; Fallout Shelter Exemptions—\$42,900; Totally Disabled Veteran Exemptions—\$275,425.

§ Exclusive of Parsonage Exemptions—\$1,525,633; Fallout Shelter Exemptions—\$57,200; Totally Disabled Veteran Exemptions—\$229,800.

## LOCAL TAX STATISTICS \*—(Continued)

Year	Average rate per \$100 of valuation	County taxes	County library taxes	District school taxes	Local municipal purpose taxes	***Deductions Allowed Veterans and Senior Citizens	Total property taxes <sup>4</sup>	Total bank stock taxes
1940	4.718	\$45,241,966.18	\$123,094.78	\$81,879,162.77	\$114,278,529.02		\$259,046,032.09	\$670,854.48
1941	4.818	46,156,593.99	125,291.82	82,404,294.15	118,134,350.94		262,383,803.09	705,425.08
1942	4.723	47,605,788.02	135,335.80	82,643,953.51	104,603,012.34		250,548,264.32	779,638.94
1943	4.678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21		250,421,881.82	835,160.68
1944	4.743	48,438,987.50	144,339.47	87,842,485.07	103,831,616.79		256,354,906.89	942,637.78
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54		257,586,862.28	1,119,410.02
1946	5.110	51,039,442.18	176,651.21	94,984,535.23	108,941,611.61		266,621,417.51	1,372,908.12
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,148,689.47		297,704,565.29	1,519,345.90
1948	5.904	62,908,190.23	227,184.80	128,335,632.69	142,569,470.58		334,288,409.89	1,637,837.58
1949	6.139	68,624,806.63	240,921.09	139,541,217.88	147,281,952.49		355,688,898.09	1,807,263.36
1950	6.201	68,513,188.05	278,129.34	148,875,101.55	151,024,847.40		368,691,266.34	1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27		394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.03	169,103,001.29		433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15		464,636,428.43	2,192,887.36
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69		509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64		533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79		579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71		645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79		710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91		773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93		834,652,779.84	3,477,833.88
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98		899,718,941.50	3,735,300.26
1962	**7.599	172,409,967.34	1,200,506.27	481,065,813.53	316,499,297.49		971,174,356.33	4,080,504.90
1963	**6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51		1,035,591,144.06	4,395,530.90
1964	**4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	\$31,924,041.98	1,156,436,549.04	4,560,211.56
1965	**4.508	213,016,348.98	1,783,018.99	637,984,133.26	348,342,805.03	32,688,649.19	1,233,814,955.45	5,134,073.60
1966	**4.476	235,232,202.84	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42

<sup>4</sup> Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, not shown separately.

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

\*\* Chapter 50, P. L. 1960 repealed provision relating to the computation of the average tax rate as a basis for determining the Public Utility gross receipts tax. Such tax is now determined on the basis of gross receipts at the rate of 7.50%. For historical purposes the reporting of average rate has been continued.

\*\*\* Prior to 1964, the Veteran and Senior Citizen Exemptions were deducted as Assessed Values and not expressed as Tax Dollar Amounts.

## CALENDAR OF TAX EVENTS

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### ALCOHOLIC BEVERAGE TAX

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

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

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

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

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

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

### CIGARETTE TAX

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

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

Last day of  
each month.

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

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

20th day of each month. (On or before.)	<b>Consumers' report:</b> Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (c. 65, P. L. 1948 as amended.)
	<b>Miscellaneous report:</b> Wholesale and retail dealers must submit special reports on such dates and containing such information as the Director may prescribe. (c. 65, P. L. 1948 as amended.)
March 31.	<b>Distributors' licenses:</b> Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (c. 65, P. L. 1948 as amended.)
March 31.	<b>Wholesale, retail and consumers' licenses:</b> Expire on March 31 of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (c. 65, P. L. 1948 as amended.)
No time limit prescribed.	<b>Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps:</b> May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

#### CORPORATION BUSINESS TAX

January 1.	<b>Franchise tax lien attaches:</b> 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.)	<b>Delinquent corporations voided:</b> Director shall report to the Governor the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)
April 15. (On or before.)	<b>Due date for return and tax payment:</b> 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 De-



cember 31 next preceding the privilege year. (N. J. S. A. 54:10A-15.)

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

May 15.  
(On or before.)

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

June 15.  
(On or before.)

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

July 15.  
(On or before.)

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

August 15.  
(On or before.)

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

September 15.  
(On or before.)

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

October 15.  
(On or before.)

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

December 1.  
(On or before.)

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

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

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

### FINANCIAL BUSINESS TAX

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

**April 15.**  
(On or before.) **Due date for return and tax payment:** Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)

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

**November 1.**  
(On or before.) **Determination of distribution to counties and municipalities:** On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N. J. S. A. 54:10B-24.)

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

- December 1.**  
(On or before.)      **Revocation of authority of foreign corporation for failure to pay tax:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N. J. S. A. 54:10B-20.)
- December 15.**      **Payment to collector of taxing district:** Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (N. J. S. A. 54:10B-24.)
- December 31.**      **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N. J. S. A. 54:10B-2(d), 3.)
- After three months' delinquency.**      **Injunction upon failure to pay tax:** Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N. J. S. A. 54:10B-19.)

#### INSURANCE PREMIUMS TAX

- March 1.**      **Annual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- March 1.**      **Annual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner
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and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)

March 1.  
(On or before.)

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

March 1.  
(On or before.)

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

March 1.  
(On or before.)

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

March 1.  
(On or before.)

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

April 1.  
(On or before.)

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

April 1.  
(On or before.)

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

May 1.  
(On or before.)

**Certification by Director of Division of Taxation:** Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each

domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A-19.)

June 1.  
(On or before.)

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

November 15.  
(On or before.)

**Certification by Commissioner of Banking and Insurance:** Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

December 31.  
(On or before.)

**Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law:** The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

#### EMERGENCY TRANSPORTATION TAX

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

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

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

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

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

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

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## 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 166-171.)*

### Year Previous to Tax Year.

January 1.	<b>Listing date for tangible personal property used in business:</b> The taxable value of tangible personal property used in business shall be determined as of January 1, 1966, which shall be the listing date with respect to taxes payable in the year 1967. (P. L. 1960, c. 51, sec. 8; N.J.S.A. 54:4-11.)
January 1.	<b>Listing date for tangible personal property used in business:</b> The taxable value of tangible personal property used in business by telephone, telegraph and messenger companies shall be determined as of January 1, 1967 for the tax year 1968. (P. L. 1966, c. 138.)
January 30.	<b>Payments in lieu of taxes made by nonprofit urban renewal corporations:</b> The annual "in lieu of taxes" payment for urban renewal nonprofit corporations are to be paid annually as of January 30. (P. L. 1965, c. 95, N.J.S.A. 40:55c-97.)
April 1. (On or before.)	<b>County Boards of Taxation to establish percentage level:</b> County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1966 (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)
April 10. (Not later than.)	<b>Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate:</b> Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)
July 1. (On or before.)	<b>Owners of tangible personal property used in business to file return:</b> On or before July 1, owners of tangible personal property used in business shall file with the assessor a return in duplicate. (P. L. 1965, c. 20, sec. 1; N.J.S.A. 54:4-12.)



- July 1. **Final date for taxpayers to request extension of time for filing return of tangible personal property used in business:** The assessor upon written request made on or before July 1, may extend the time to file the tax return to a date not later than September 1. (P. L. 1965, c. 20, sec. 2, N.J.S.A. 54:4-13.)
- October 1. **Assessments made as of this date:** Assessor shall assess real property as of October 1, 1966 for the tax year 1967. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35.)
- October 1. **Valuation date of real property:** Assessors shall determine the fair value of real property as of October 1, 1966 for tax year 1967. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; am. by P. L. 1945, c. 163 and c. 260.)
- October 1. **Listing date for tangible personal property used in business:** The taxable value of tangible personal property used in business, excluding exempt inventories and fixtures, shall be determined by the State as of October 1, 1967 for the tax year 1968 at the rate of 1.3%. (P. L. 1966, c. 136.)
- October 1. **Prerequisites for veterans' tax deduction must exist:** Assessor must determine as of this date whether claimant for veterans' tax deduction establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (P. L. 1963, c. 171, suppl. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.15.)
- October 1. **Prerequisites for senior citizens tax deduction must exist:** Assessor must determine as of this date whether claimant for senior citizens' tax deduction establishes legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (P. L. 1963, c. 172, sec. 2 as am. by c. 255, P. L. 1964; N.J.S.A. 54:4-8.44.)
- October 1  
(On or before.) **File application blast or radiation fallout shelter exemption with assessor:** Application for blast or radiation fallout shelter exemption must be filed with assessor. (P. L. 1962, c. 87, sec. 3, N.J.S.A. 54:4-3.50.)
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- October 1.  
(On or before.)      **File application for valuation of land as farmland:** Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (P. L. 1964, c. 48, sec. 13, N.J.S.A. 54:4-23.13.)
- 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 1966. 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; N.J.S.A. 54:4-11.)
- 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.)
- November 1.  
(On or before.)      **File application for senior citizens' tax deduction with assessor:** Application for senior citizens' tax deduction must be filed with assessor. (P. L. 1963, c. 172, supp. by P. L. 1965, c. 255; N.J.S.A. 54:4-8.43.)
- November 1.  
(On or before.)      **File annual statement for continuance of senior citizens' tax deduction with assessor:** A claim having been filed with and allowed by the assessor shall continue in force from year to year without the necessity for further claim so

long as the claimant shall be entitled to the senior citizens' exemption if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1963, c. 172, sec. 6, as am. by P. L. 1964, c. 255; N.J.S.A. 54:4-8.45.)

December 1.  
(Prior to.)

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

December 10.  
(On or before.)

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

December 15.  
(Not later than.)

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

December 31.  
(On or before.)

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

December 31.  
(On or before.)

**Notice of time and place where assessment list may be inspected:** Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (P. L. 1933, c. 266; N.J.S.A. 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; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

**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.)
- 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.)
- 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 P. L. 1935, c. 318, sec. 1; N.J.S.A. 54:4-73.)
- January 10.**  
**(Before.)**      **Notify assessor of material depreciation of structure between October 1 and January 1:** When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (P. L. 1945, c. 260; N.J.S.A. 54:4-35.1.)
- January 10.**  
**(On or before.)**      **Assessor file with county board of taxation copy of Initial Statement and Further Statement:** Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (P. L. 1951, c. 135, as am. by P. L. 1954, c. 102; N.J.S.A. 54:4-4.)

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

- January 10.**  
(On or before.)      **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (P. L. 1934, c. 2 as am. by P. L. 1942, c. 235, sec. 1, as am. P. L. 1946, c. 146, as am. P. L. 1949, c. 29, as am. P. L. 1953, c. 230; N.J.S.A. 54:9-5.)
- 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.)
- 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.)
- January 15.**  
(On or before.)      **Collector or assessor file with county board of taxation list of veterans' tax deduction:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (P. L. 1963, c. 171, sec. 5, as am. by P. L. 1965, c. 165, N.J.S.A. 54:4-8.14.)
- January 25.**      **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting February 1. (P. L. 1934, c. 91, sec. 1; N.J.S.A. 54:3-17.)
- February 1.**      **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (P. L. 1934, c. 191, sec. 2 as am. by P. L. 1964, c. 248, N.J.S.A. 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.)
- February 1.**      **File senior citizens' "post-tax year statement" regarding income earned:** On or before February 1, every person who is allowed a senior citizen deduction shall be required to file with the collector, a statement under oath of his income earned during the tax year with respect to which a tax deduction was allowed. (P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)
- February 10.**      **Notice of Disallowance sent to delinquent senior citizen claimants:** Where claimants for the senior citizens' deduction fail to prove entitlement to the deduction allowed by failing to file "post-tax year statement" on or before February 1 or where determined that income exceed \$5,000.00 during tax year a notice of disallowance of the deduction shall be forwarded to claimaint. (P. L. 1963, c. 172 as am. by P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)



- February 15. **First installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74.)
- February 15. **Return due on tangible personal property used in business:** Each taxpayer shall file return with State beginning February 15, 1968. (P. L. 1966, c. 136.)
- February 15. **First installment of State tax due by each taxpayer:** Each taxpayer shall cause to be paid to the State the first installment of business personal property tax on February 15, 1968. (P. L. 1966, c. 136.)
- 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; P. L. 1933, c. 401; N.J.S.A. 18:7-79.)
- March 1.  
(On or before.) **Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (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.)
- 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; N.J.S.A. 54:30A-57.)
- March 10.  
(Before.) **County boards of taxation to conclude hearings on equalization tables:** Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 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.)

- 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.)
- 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.)
- 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.
- April 10.  
(On or before.)      **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52.)
- April 13.  
(Before.)      **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (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.)
- 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.)
- May 1.      **Second installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
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May 6. (On or before.) (Note 3.)	<b>Director certifies to municipal tax collectors the apportioned utility franchise tax:</b> 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
May 11. (On or before.) (Note 3.)	<b>Municipal collectors to bill franchise taxes to utility companies:</b> 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
May 15.	<b>Second installment of county tax due county by each municipality:</b> 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.)
May 17.	<b>Railroad property tax appeals to be completed:</b> Any taxpayer, agency of the State or taxing district desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (P. L. 1941, c. 291, as am. by P. L. 1966, c. 139, sec. 13; N.J.S.A. 54:29A-31, and P. L. 1966, c. 139, sec. 21; N.J.S.A. 54:29A-24.3.)
June 1. (Before.)	<b>Final tax bills to be mailed to individuals:</b> 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.)
June 1.	<b>One-half of bank stock tax due and payable to county treasurer:</b> (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11.)
June 1. (Not later than.)	<b>Notice of Disallowance forwarded taxpayer:</b> The assessor shall forward Notice of Disallowance Form, SC-65.2, to claimant in each instance where senior citizen's exemption has been disallowed. (Rules and Reg. Chap. 9, L. 1961 as am.)
June 5. (On or before.) (Note 3.)	<b>Utility franchise tax due to municipalities (first payment):</b> 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

Note 3.—This is not a definite date.

June 6. (On or before.) (Note 3.)	<b>Utility gross receipts tax certified to municipal collectors:</b> Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
June 11. (On or before.) (Note 3.)	<b>Municipal collectors to bill gross receipts taxes to utility companies:</b> 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.)
Second Monday in June. (On or before.)	<b>Reports of local assessors:</b> 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.)
June 30. (After.)	<b>Inheritance taxes refunded to counties:</b> 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.)
July 1.	<b>Business personal property tax returns filed with assessor:</b> On or before July 1 of each year owners of tangible personal property used in business are required to file returns with the assessor for the district in which said property is located. (P. L. 1960, c. 51, as am. P. L. 1964, c. 20, N.J.S.A. 54:4-12.)
July 6. (On or before.) (Note 3.)	<b>Utility gross receipts tax due municipalities (first payment):</b> 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.)
Ten days before second Tuesday in July.	<b>Director shall prepare, mail and post state equalization table:</b> 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.)

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Note 3.—This is not a definite date.

Second Tuesday in July.	<b>Hearing before Director on state equalization table:</b> 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.)
After the second Tuesday in July.	<b>State abstract of ratables to be completed and copies transmitted by Director:</b> 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.)
August 1.	<b>Third installment of real and tangible personal property tax due:</b> (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
August 15.	<b>Third installment of county tax due county by each municipality:</b> 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.)
August 15. (On or before.)	<b>Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:</b> 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.)
August 25.	<b>State equalization table completed:</b> 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.)
September 1.	<b>Franchise and gross receipts taxes due municipalities (second payment):</b> One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
September 1.	<b>Tangible business personal property returns of telephone, telegraph and messenger systems filed:</b> On or before September 1, 1967 with respect to the tax year 1968 and thereafter, owners of tangible personal property used in business of telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (P. L. 1966, c. 138.)



- 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.)
- September 15.      **Second installment of State tax due by each taxpayer:** Each taxpayer shall cause to be paid to the State the second installment of business personal property tax on September 15, 1968. (P. L. 1966, c. 136.)
- 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.)
- 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.)
- 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.)
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- 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.)
- 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.)
- 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.)
- October 25.  
(On or before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7.)
- October 25.  
(Before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19.)
- 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.)
- November 1. **Fourth installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 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.)
- 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), 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.)
- November 1.  
(On or before.) **The Director shall determine and classify all real property used for railroad purposes in this State:** The Director shall determine the true value as of the preceding January 1, of all Class II property used for railroad purposes in this State. (P. L. 1966, c. 139; N.J.S.A. 54:4-29A-17.)
- November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74.)
- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26.)
- December 1.  
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11.)
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- 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.)
- 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; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- December 1.      **One-half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11.)
- December 10.  
(On or before.)      **State aid pursuant to railroad tax law payable to municipalities:** State aid pursuant to railroad tax law shall be paid to collector or other proper officer of each municipality entitled thereto by the State Treasurer, on warrant of the Director of the Division of Budget and Accounting. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)
- December 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.)
- 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.)
- 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.)

December 31.  
(Not later than.)

**Allowance of Veterans' Tax Deduction:** Not later than December 31 of the tax year no application for a tax deduction shall be allowed by any assessor, collector or governing body after December 31 of the pretax year. (P. L. 1963, c. 171, sec. 4; N.J.S.A. 54:4-8.13.)

**Year following tax year:**

January 2.

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

January 10.  
(Not later than.)

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

January 15.  
(On or before.)

**Collector or assessor file with county board of taxation list of veterans' tax deduction:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (P. L. 1963, c. 171, sec. 5, as am. by P. L. 1965, c. 165, N.J.S.A. 54:4-8.14.)

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.)

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; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22.)



- March 1.**  
(On or before.)      **Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (P. L. 1944, c. 115; N.J.S.A. 54:4-91.)
- March 1.**      **Disallowed senior citizens claim become personal liens:** Senior citizen claimants granted tax deductions in prior years who fail to file "post-tax year statement" or received income in excess of \$5,000.00 shall be personally liable to the extent of the amount represented by the deduction granted. (P. L. 1963, c. 171, as am. by P. L. 1964, c. 255; N.J.S.A. 54:4-8.44a.)
- May 1.**  
(On or before.)      **Tax collector's statement of uncollectible tax assessments to governing body of taxing district:** The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of 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.)
- 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.)
- 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.)

**LOCAL PROPERTY TAX CALENDAR****ASSESSOR**

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# MOTOR FUELS TAX

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

# **OUTDOOR ADVERTISING**

**March 15.**  
(On or before.)

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

**March 15.**  
(On or before.)

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

## **PUBLIC UTILITY TAX**

### **FRANCHISE AND GROSS RECEIPTS TAX**

**Year Preceding Year in Which Taxes Are Payable.**

**July 1.**

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

**September 1.**  
(On or before.)

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

**January 1.**  
(Prior to.)

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

**Year in Which Taxes are Payable.**

**February 1.**

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

First Monday in March. (On or before.)	<b>Apportionment of valuations may be appealed to Division of Tax Appeals:</b> Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:30A-21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57.)
April 1. (On or before.)	<b>State excise tax computed:</b> The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
April 6. (On or before.)	<b>The Director, Division of Taxation, to certify amount of excise taxes due to State:</b> Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
May 1. (On or before.)	<b>Excise taxes payable to the State:</b> The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
May 1. (On or before.)	<b>Franchise tax computed and apportioned:</b> 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.)	<b>Certification of apportioned franchise tax to municipal tax collectors:</b> 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.)	<b>The Director, Division of Taxation, to certify amount of franchise tax due to State:</b> 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.)	<b>Municipal collectors bill franchise taxes to utility companies:</b> 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.  
(Before.)**      **Gross receipts tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:30A-61.)
- June 5.  
(On or before.)**      **Franchise taxes due municipalities (first payment):** One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 5.  
(On or before.)**      **Franchise taxes payable to the State:** The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 6.  
(Before.)**      **Certification of apportioned gross receipts tax to municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 6.  
(Note 1.)**      **The Director, Division of Taxation, to certify amount of gross receipts tax due to State:** The Director, Division of Taxation, shall certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 11.  
(Before.)**      **Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.  
(Before.)**      **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.  
(Before.)**      **Gross receipts taxes payable to State:** The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

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**Note 1.**—This is not a definite date.

- 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.)
- November 1.  
(On or before.) **Valuations to be fixed:** The Director, Division of Taxation, to determine true value of Class II property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- November 10.  
(Not later than.) **Statement of valuations to taxpayer:** The Director, Division of Taxation, shall deliver a detailed statement of Class II property valuations to each taxpayer. (P. L. 1966, c. 139, sec. 17; N.J.S.A. 54:29A-17.)
- December 1.  
(Prior to.) **Taxpayer may confer with Director concerning valuations:** Any taxpayer may inspect the Director's valuations and confer with the Director concerning these valuations. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A-18.1.)

December 10. (On or before.)	<b>Certify changes in base value to county boards of taxation:</b> The Director, Division of Taxation, shall certify any changes in base value to the several county boards of taxation for use in determining equalized valuation for the succeeding year. (P. L. 1966, c. 139, sec. 24; N.J.S.A. 54:29A-24.6.)
December 15. (Not later than.)	<b>Deliver statement of amount of State aid payable to each municipality for the following year:</b> The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the amount of State aid payable for the following year. (P. L. 1966, c. 139, sec. 23; N. J. S. A. 54:29A-24.5.)
December 15. (Not later than.)	<b>Deliver detailed statement of Class II property and property tax to taxpayers:</b> The Director, Division of Taxation, shall deliver to each taxpayer a detailed statement of the Class II property and the tax for the property for the following year. (P. L. 1966, c. 139, sec. 6; N. J. S. A. 54:29A-18.1.)
December 15. (After.)	<b>Certify property tax to State Comptroller:</b> The Director, Division of Taxation, shall report and certify property tax assessments to the State Comptroller. (P. L. 1941, c. 291, sec. 22, as amended by P. L. 1966, c. 139, sec. 22; N. J. S. A. 54:29A-22.)

#### Year in Which Taxes Are Payable

January 1.	<b>Property tax lien date:</b> 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.	<b>Franchise tax lien date:</b> 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.)
April 1. (On or before.)	<b>Operating income reports to be filed:</b> 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.)
Third Monday of May. (On or before.)	<b>Appeal of property tax assessments to Division of Tax Appeals:</b> 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, as amended by P. L. 1966, c. 139, secs. 13 and 21; N.J.S.A. 54:29A-24.3 and 54:29A-31.)

Third Monday of May.	<b>Division of Tax Appeals to fix date for hearing:</b> 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.)	<b>Franchise tax assessment date.</b> 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. 169, sec. 2; as amended by P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-15.)
June 1. (After.)	<b>Franchise tax certified to the Director, Division of Budget and Accounting:</b> The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, sec. 22; as amended by P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A-22.)
June 10. (On or before.)	<b>Franchise tax bills to taxpayers:</b> 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.	<b>Due date franchise tax:</b> 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.)	<b>Appeals of franchise tax to Division of Tax Appeals:</b> 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; as amended by P. L. 1966, c. 139, sec. 13; N.J.S.A. 54:29A-31.)
First Tuesday of September.	<b>Division of Tax Appeals to fix date for hearing:</b> 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.)	<b>Hearings concluded:</b> 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.	<b>Determination by Division of Tax Appeals certified to the Director, Division of Taxation:</b> 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.) **Payments of State aid shall be made:** The State Treasurer shall pay State aid to collector or proper officer of each municipality entitled to State aid under railroad tax law. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)
- 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.)



## DEPARTMENT OF THE TREASURY

### DIVISION OF TAX APPEALS\*

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Anthony M. Lario, *Presiding Judge*, Camden.....Term Expires June 30, 1969

Paul E. Doherty, *Judge*, Jersey City.....Term Expires June 30, 1970

Ellis M. Kopp, *Judge*, Bergenfield.....Term Expires June 30, 1966

Charles W. Convery, *Judge*, Paterson.....Term Expires June 30, 1967

William C. Gotshalk, *Judge*, Camden.....Term Expires June 30, 1968

Harry A. Walsh, *Judge*, Trenton.....Term Expires June 30, 1968

Inez Stanziale, *Judge*, Newark.....Term Expires June 30, 1971

Edward B. Dooley, *Secretary*.

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

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## COUNTY BOARDS OF TAXATION

### (With date of expiration of term)

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#### ATLANTIC COUNTY BOARD OF TAXATION

*President:* Emanuel Hurst ('58), Mrs. Irene E. Popper ('60), Floyd M. Smith ('66).  
*Secretary:* William T. Somers, Guarantee Trust Building, Atlantic City, N. J. 08401.

#### BERGEN COUNTY BOARD OF TAXATION

*President:* Louis A. D'Agosto ('66), Benjamin Green ('68), Samuel P. Bartoletta ('69), Frank C. L. Merritt ('66), Werner E. Klemmer ('67).  
*Secretary:* Dante Leodori, Administrative Building, Hackensack, N. J. 07601.

#### BURLINGTON COUNTY BOARD OF TAXATION

*President:* Edwin L. Davis ('66), Joseph R. Rhodes ('67), Harry F. Renwick ('68).  
*Secretary:* Wilbur S. Lippincott, County Office Building, Mount Holly, N. J. 08060.

#### CAMDEN COUNTY BOARD OF TAXATION

*President:* John A. Borden ('68), M. Leroy Cobbin ('67), Harold F. Walters ('69).  
*Secretary:* Edward J. Kelly, Court House, 11th Floor, Camden, N. J. 08101.

#### CAPE MAY COUNTY BOARD OF TAXATION

*President:* William J. Brown ('67), Henry Silling ('68), Paul F. McDonald ('69).  
*Secretary:* Lawrence Berardelli, Jr., Cape May Court House, N. J. 08210.

#### CUMBERLAND COUNTY BOARD OF TAXATION

*President:* A. J. Fralinger ('66), Ralph A. Brandt ('68), Herbert Roselle, Jr. ('67).  
*Secretary:* Keron D. Chance, Court House, Bridgeton, N. J. 08302.

#### ESSEX COUNTY BOARD OF TAXATION

*President:* Francis A. Byrne ('67), Herman Gering ('69), Jack M. Waldor ('70), Joseph C. Glavin ('71), Max Drill ('68).  
*Secretary:* Joseph Solimine, Hall of Records, Newark, N. J. 07102.

#### GLOUCESTER COUNTY BOARD OF TAXATION

*President:* George J. Daminger ('67), Joseph Minotty ('68), Frank Rizzo ('66).  
*Secretary:* Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

#### HUDSON COUNTY BOARD OF TAXATION

*President:* David W. Nicoll ('71), John F. Wilkens ('63), John P. Botti ('69), Carl A. Ruhlmann ('65), John J. Barry ('67).  
*Secretary:* Michael V. Donovan, Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

#### HUNTERDON COUNTY BOARD OF TAXATION

*President:* William H. Kinney ('67), Mrs. Josephine K. Levergood ('68), Clarence C. Blazure ('69).  
*Secretary:* John J. Matthews, Hall of Records, Flemington, N. J. 08829.

MERCER COUNTY BOARD OF TAXATION

*President:* J. Russell Smith ('68), Joseph M. Pierson ('67), Mrs. Helen M. Stephan ('69).

*Secretary:* Anthony J. Panaro, Court House Annex, Trenton, N. J. 08608.

MIDDLESEX COUNTY BOARD OF TAXATION

*President:* William J. Harding ('69), John F. Fitzpatrick ('67), A. Clayton Hollender ('65).

*Secretary:* Frank M. Deiner, County Record Building, New Brunswick, N. J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

*President:* Paul J. Kiernan, Jr. ('69), Frederick Freibott ('67), Hugh B. Meehan ('68).

*Secretary:* John Ferruggiario, Hall of Records, Freehold, N. J. 07728.

MORRIS COUNTY BOARD OF TAXATION

*President:* Arthur D. Krauser ('67), Abraham Bahooshian ('68), George Korpita, Jr. ('69).

*Secretary:* Fred C. McCoy, Court House, Morristown, N. J. 07960.

OCEAN COUNTY BOARD OF TAXATION

*President:* J. Irving Grant ('69), Mrs. Georgian Kolber ('67), Ruben D. Silverman ('68).

*Secretary:* J. Chester Holman, Court House, Toms River, N. J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

*President:* Harry Kampelman ('67), Joseph Matzner ('68), Mrs. Helen C. Rodgers ('69).

*Secretary:* James J. Murner, Jr., Court House Annex, Paterson, N. J. 07501.

SALEM COUNTY BOARD OF TAXATION

*President:* Thomas H. Bowen ('69), Henry D. Young ('67), Herbert O. Wegner ('68).

*Secretary:* Leon C. Robbins, Court House, Salem, N. J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

*President:* Angelo R. Soriano ('68), Frank E. MacDonald ('67), H. Edward Gabler ('69).

*Secretary:* Lewis J. Gray, County Administration Building, Somerville, N. J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

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

*Secretary:* Benjamin Jager, Hall of Records, Newton, N. J. 07860.

UNION COUNTY BOARD OF TAXATION

*President:* H. Roy Wheeler ('67), Roger S. Payne ('68), Thomas C. Mahon ('69).

*Secretary:* Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J. 07202.

WARREN COUNTY BOARD OF TAXATION

*President:* Owen R. Lyons ('69), Lester J. Toth ('68), Nelson J. Becci ('67).

*Secretary:* Frederick G. Sundheim, Court House, Belvidere, N. J. 07823.

## ASSESSORS AND COLLECTORS IN NEW JERSEY

1966

## ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City .....	Harry A. Sutton, Jr., Chm., Absecon ... E. V. Herrmann, Absecon ..... Harvey T. Staake, Jr., Absecon .....	Mrs. Florence K. Cook, Absecon.
Atlantic City .....	William G. Ferry, Pres., Atlantic City ... Paul J. Longo, Atlantic City ..... Edmund J. Seidenburg, Atlantic City ...	John J. Sweeney, Atlantic City.
Brigantine City ....	Frank J. Gans, Brigantine ..... R. Kenneth Gwaltney, Brigantine .....	J. Edward Bridgehouse, Brigantine.
Buena Bor. ....	Francis J. Andrews, Landisville .....	Barth M. Castellari, Vineland.
Buena Vista Twp. ...	Cosmo Leone, Buena Vista .....	Peter Micheletti, Richland.
Corbin City .....	Romuald J. Kulesza, Woodbine ..... Carlton C. Brice, Corbin City .....	Mrs. Lillian G. Gandy, Woodbine.
Egg Harbor City ...	August F. Keiser, Sec., Egg Harbor City ... William H. Reeser, Egg Harbor City ... Louis W. Bauer, Egg Harbor City ....	August F. Keiser, Egg Harbor City.
Egg Harbor Twp. ..	William F. Roeske, Chm., Cardiff ..... Archie C. Adams, Sec., Bargaintown ... Elbert B. Lee, Mays Landing .....	Bernard M. Murphy, Linwood.
Estell Manor City ...	Theodore W. Netilicka, Sec., Dorothy ... John Wagner, Estell Manor ..... Joseph Nicolosi, Estell Manor .....	Fred W. Mitchell, Estell Manor.
Folsom Bor. ....	Joseph D. Ingemi, Hammonton .....	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp. ....	Robert E. Haas, Cologne .....	John P. Dermanoski, Cologne.
Hamilton Twp. ....	Joseph J. Venuti, Mays Landing .....	Henry W. Denmead, Mays Landing.
Hammonton Town ..	Samuel J. Cappuccio, Pres., Hammonton ... Warren N. Murphy, Sec., Hammonton ... Michael L. Rubertron, Hammonton ....	George Elvins, Hammonton.
Linwood City .....	Stanley Gandy, Pres., Linwood ..... Lewis Shaw, Sec., Linwood ..... W. Emerson VanSant, Linwood .....	Manville L. Robinson, Linwood.
Longport Bor. ....	Daniel J. McLaughlin, Longport .....	Daniel J. McLaughlin, Longport.
Margate City .....	Herbert M. Gaskill, Sec., Margate ..... Oscar J. Cressmen, Margate ..... Jeffry Wolf, Margate .....	G. Roland Brown, Margate.
Mullica Twp. ....	Raymond C. Arnold, Hammonton .....	Martin Decker, Elwood.
Northfield City ....	William J. Nunn, Jr., Sec., Northfield ... William R. Mitchell, Northfield ..... Joseph L. Breeden, Northfield .....	Richard E. Squires, Northfield.
Pleasantville City ...	Harvey R. Gale, Pleasantville ..... W. Scott Ireland, Pleasantville .....	Raymond J. Beckman, Jr., Pleasantville.
Port Republic City ..	Mrs. Genevieve F. Bennett, Chm., Port Republic ..... Cornelius Garrison, Sr., Sec., Port Republic ..... George F. Huntley, Vice-Pres., Port Republic .....	Mrs. Sara E. Garrison, Port Republic.
Somers Point City ..	Charles J. Meskers, Sec., Somers Point ... William M. Godfrey, Somers Point .... William S. Hartley, Somers Point .....	Harry Smith, Somers Point.
Ventnor City .....	Ackley O. Elmer, II, Sec., Ventnor ..... Gay Ginetti, Ventnor ..... Abram B. Zauber, Ventnor .....	Owen Kertland, Ventnor.
Weymouth Twp. ...	Bernard Netolicka, Dorothy .....	Mrs. Amelia Messina, Belcoeville.

## ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor. ....	Mrs. Annette Baum, Sec., Allendale .... Robert Cross, Allendale .....	Helmuth C. Falcke, Allendale.
Alpine Bor. ....	Louis R. Cacace, Sec., Alpine .....	Mrs. Dorothy L. Lax, Alpine.
	Lucius W. Metz, Alpine .....	
	Edward L. Berry, Alpine .....	
Bergenfield Bor. ....	Philip B. Lehrman, Bergenfield .....	William E. Garrison, Bergenfield.
Bogota Bor. ....	Harry P. Northrop, Bogota .....	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor. ....	Thomas Lawlor, Chm., Carlstadt .....	Stephen J. Barbire, Sr., Carlstadt.
	Francis X. Hickey, Sec., Carlstadt .....	
	William F. Dermody, Carlstadt .....	
Cliffside Park Bor. ..	Stanley Wyrzykowski, Cliffside Park ...	Vincent T. McKenna, Cliffside Park.
Closter Bor. ....	Harold E. Gill, Closter .....	William L. Murphy, Closter.
Cresskill Bor. ....	Alfred J. Schlegel, Cresskill .....	William R. Mayer, Cresskill.
Demarest Bor. ....	Peter M. Tintle, Demarest .....	Caesar P. Secchia, Demarest.
Dumont Bor. ....	Henry A. Giegold, Dumont .....	George Albietz, Dumont.
East Paterson Bor...	Foster W. Periccioli, Sec., E. Paterson .....	Salvatore Spinato, E. Paterson.
	Leroy Toci, E. Paterson .....	
	Aldino Lorenzi, E. Paterson .....	
E. Rutherford Bor...	William Jones, Sec., E. Rutherford .....	Mrs. Nellie A. Carty, E. Rutherford.
	Vincent A. Marella, E. Rutherford .....	
	Mario J. Pedoto, E. Rutherford .....	
Edgewater Bor. ....	Owen J. Sheehan, Edgewater .....	Michael M. Monaghan, Edgewater.
Emerson Bor. ....	William J. Sheehan, Emerson .....	William F. McVey, Emerson.
Englewood City ....	Norman Harvey, Englewood .....	Norman C. Loder, Englewood.
Englewood Cliffs Bor.	Albert H. Wunsch, Jr., Sec., Englewood Cliffs .....	William Hoinash, Englewood Cliffs.
	Francis A. Deshusses, Englewood Cliffs ..	
	Donald Wasserman, Englewood Cliffs ..	
Fair Lawn Bor. ....	Edward A. McKenna, Fair Lawn .....	Donald De Bruin, Fair Lawn.
Fairview Bor. ....	Frank Mandrake, Sec., Fairview .....	Anthony M. Orecchio, Fairview.
	Patrick DeSena, Fairview .....	
	John La Marca, Fairview .....	
Fort Lee Bor. ....	William S. Hart, Fort Lee .....	Edward A. McDermott, Fort Lee.
Franklin Lakes Bor...	J. Louis Stires, Jr., Franklin Lakes ....	Peter Piekema, Franklin Lakes.
Garfield City ....	Rocco Molinari, Garfield .....	Louis S. Mallia, Garfield.
	Felix Podolak, Garfield .....	
	Albert Kratina, Garfield .....	
	William Patlosky, Garfield .....	
	Philip Gannuscio, Chief Asst. Assr., Garfield .....	
Glen Rock Bor. ....	Harley W. Hesson, Jr., Glen Rock ....	Robert M. Janes, Glen Rock.
Hackensack City ....	Russel T. Wilson, Hackensack .....	Edythe W. Holzman, Hackensack.
Harrington Park Bor..	Robert L. Humphreys, Sec., Harrington Park .....	Mrs. Edith D. Stockman, Harrington Park.
	Mario G. Bettega, Harrington Park ....	
	Kenneth E. Snyder, Harrington Park ...	
Hasbrouck Hts. Bor..	Joseph A. Cordo, Sec., Hasbrouck Heights ..	Miss Ada K. Stephens, Hasbrouck Hts.
	William F. Menten, Clk., Hasbrouck Hts. ....	
	Kenneth V. Cantoni, Hasbrouck Heights ..	
Haworth Bor. ....	Clinton C. Simmons, Haworth .....	Mrs. Alma L. Shinn, Haworth.
Hillsdale Bor. ....	Edward A. Reis, Hillsdale .....	Edna S. Halloran, Hillsdale.
Hohokus Bor. ....	Edward R. Conaty, Hohokus .....	Leon P. Kleist, Hohokus.
Leonia Bor. ....	Frank W. Bogert, Sec., Leonia .....	Mrs. L. Gwendolyn Shanno, Leonia.
	Joseph E. Corker, Leonia .....	
	Alfred O. Jaekel, Leonia .....	
Little Ferry Bor. ...	Charles A. Ramsey, Sec., Little Ferry ...	Mrs. Mary N. Fairchild, Little Ferry.
	Frank Kurz, Little Ferry .....	
	Harry J. Kohring, Little Ferry .....	



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor. ....	Felix Sciarra, Sec., Lodi .....	Joseph P. Luna, Lodi.
	Anthony S. DeSomma, Lodi .....	
	Joseph Paci, Lodi .....	
Lyndhurst Twp. ....	Walter Molloy, Lyndhurst .....	Peter A. Crisafi, Lyndhurst.
	Dominick Notte, Lyndhurst .....	
Mahwah Twp. ....	Edward S. Doyle, Mahwah .....	Harry S. Ripkey, Mahwah.
Maywood Bor. ....	Howard J. Shea, Sec., Maywood .....	Harold C. Hotaling, Maywood.
	William Layton, Jr., Maywood .....	
	Gordon L. Matray, Maywood .....	
Midland Park Bor. ..	William Koehler, Midland Park .....	Thomas McKim, Midland Park.
Montvale Bor. ....	Jules W. Schwenker, Montvale .....	Mrs. Hazel M. Wermer, Montvale.
Moonachie Bor. ....	William Nagle, Sec., Moonachie .....	Kenneth Izzo, Carlstadt.
	Donald L. Coe, Moonachie .....	
	John J. Baldasti, Moonachie .....	
New Milford Bor. ..	Lawrence A. Hardy, Sec., New Milford ..	Harold W. Kimble, New Milford.
	Joseph Toth, New Milford .....	
	Joseph D. Lee, New Milford .....	
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Adam M. Szura, North Arlington.
Northvale Bor. ....	Robert Campora, Sec., Northvale .....	Victor De Martini, Northvale.
	Anthony Magnani, Northvale .....	
	Frederick Albelli, Northvale .....	
Norwood Bor. ....	Robert A. McPherson, Norwood .....	Mrs. Dorothy Hesfernan, Norwood.
Oakland Bor. ....	Frank P. Bosnick, Sec., Oakland .....	W. Bruce Knapp, Jr., Oakland.
	Carmen D. Marino, Oakland .....	
	James Van Delden, Oakland .....	
Old Tappan Bor. ....	Clifton Demarest, Jr., Old Tappan .....	John McKittrick, Old Tappan.
Oradell Bor. ....	Henry L. Fenner, Oradell .....	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor. .	Harold F. Wrightington, Palisades Park.	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor. ....	Everett G. Manning, Paramus .....	Preston J. O'Toole, Paramus.
Park Ridge Bor. ....	George Kiessling, Park Ridge .....	John J. Healey, Park Ridge.
Ramsey Bor. ....	M. Richard Muti, Ramsey .....	Mrs. Dorothy L. DeBlock, Ramsey.
Ridgefield Bor. ....	Michael Denenberg, Ridgefield .....	Walter Pellacini, Ridgefield.
Ridgefield Park Twp. .	John J. Howard, Ridgefield Park .....	Harold J. Jones, Ridgefield Park.
Ridgewood Village. .	Clarence N. Delgado, Ridgewood Village.	Wayne P. Mitchell, Ridgewood Village.
River Edge Bor. ....	Joseph M. Lukowiak, River Edge .....	Edwin C. Herrick, River Edge.
River Vale Twp. ....	Irwin Sabin, Westwood .....	Joseph C. McIlveen, Westwood.
Rochelle Park Twp. .	George A. Hazley, Sec., Rochelle Park ..	John J. Barnitt, Rochelle Park.
	Harold W. Griffin, Rochelle Park .....	
	Willibald R. Rebhahn, Rochelle Park ...	
Rockleigh Bor. ....	Otto Kinz, Rockleigh .....	Mrs. Harriet Duke, Rockleigh.
Rutherford Bor. ....	Andrew M. Rollins, Rutherford .....	Frank Blakely, Rutherford.
	Seymour E. Consovoy, Rutherford .....	
Saddle Brook Twp. .	Raymond F. Flood, Sec., Saddle Brook ..	Michael Rodak, Jr., Saddle Brook.
	John Sweeney, Saddle Brook .....	
	Charles J. Hofsaes, Saddle Brook .....	
Saddle River Bor. ..	Vincent J. Hubin, Saddle River .....	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp. .	Charles S. Picardi, Sec., S. Hackensack ..	Louis Rossi, South Hackensack.
	John Jannuzzi, South Hackensack .....	
	Leonard Perelli, Sr., South Hackensack ..	
Teaneck Twp. ....	Joseph B. Krupinski, Teaneck .....	William F. Haeker, Teaneck.
Tenafly Bor. ....	Mrs. Claire M. Young, Tenafly .....	Charles W. Syreen, Tenafly.
Teterboro Bor. ....	Leon Sitek, Teterboro .....	G. V. Anderson, Teterboro.
Upper Saddle River Bor. ....	Charles H. Nussear, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor. ....	Raymond W. Westervelt, Waldwick ...	Mrs. Adeline Portsmore, Waldwick.
Wallington Bor. ....	Edward R. Stolarz, Wallington .....	Joseph E. Salko, Wallington.
Washington Twp. ...	Orfeo Cesareo, Westwood .....	Paul Belfiore, Westwood.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Westwood Bor. ....	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor...	Paul Dattoli, Woodcliff Lake .....	Arthur G. Henke, Jr., Woodcliff Lake.
Wood-Ridge Bor. ....	Frank L. Porfido, Wood-Ridge .....	Clarence F. Mathe, Jr., Wood-Ridge.
Wyckoff Twp. ....	Frederick H. Mott, Wyckoff .....	Raymond B. Dorhout, Wyckoff.

## ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp. ....	William P. Maurer, New Gretna .....	Mrs. Elaine B. Allen, New Gretna.
Beverly City .....	E. Arthur Smith, Sec., Beverly .....	Frank C. Parsons, Beverly.
	Arthur L. Cooper, Beverly .....	
	William A. Reeves, Beverly .....	
Bordentown City ...	Mrs. Marie S. Garrison, Bordentown ..	Mrs. Elizabeth L. Mackinnon, Bordentown.
	Thomas J. Burns, Bordentown .....	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown ....	Mrs. Elizabeth A. Bryan, Bordentown.
	Ronald J. Schwendt, Bordentown .....	
	Donald D. Vuolo, Bordentown .....	
Burlington City ....	Hobart F. Stecher, Sec., Burlington ....	Thomas J. A. Morrissay, Burlington.
	Armando DeFrancesco, Burlington ....	
	M. Baird Applegate, Jr., Burlington ...	
Burlington Twp. ...	Joseph A. Montalto, Burlington .....	Mrs. Mary Denbo, Burlington.
Chesterfield Twp. ..	James Harvey, Trenton .....	William E. Bozarth, Yardville.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Joseph F. Hirshmitter, Riverton.
Delanco Twp. ....	A. Rowen Bright, Delanco .....	Harold R. Neville, Delanco.
Delran Twp. ....	George J. Scimeca, Jr., Sec., Riverside..	George B. Barton, Delran.
	Richard Atkins, Delran .....	
	August C. Leusner, Riverside .....	
Eastampton Twp. ...	Matthew S. Chudoba, Mt. Holly .....	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Beverly .....	Louis H. Kite, Edgewater Park.
Evesham Twp. ....	John R. Traino, Marlton .....	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor. ....	Vincent W. Sapp, Fieldsboro .....	Mrs. Frances Castner, Fieldsboro.
Florence Twp. ....	Angelo R. Buonanno, Florence .....	John Durham, Florence.
Hainesport Twp. ....	Frederick R. Reynolds, Sr., Mt. Holly..	Mrs. Hazel E. Stockum, Mt. Holly.
Lumberton Twp. ....	Calvin F. Chase, Mt. Holly .....	Mrs. Shirley J. Cornelius, Lumberton.
Mansfield Twp. ....	William H. Pigott, Bordentown .....	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp. ..	William S. Zeigler, Sec., Maple Shade..	Joseph F. Sheridan, Maple Shade.
	Warren E. Rueppel, Maple Shade .....	
	Joseph P. Ryan, Maple Shade .....	
Medford Twp. ....	Justus C. Brick, Medford .....	Daniel F. Smith, Medford.
Medford Lakes Bor...	Harry C. Rainey, Medford Lakes .....	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Walter W. Salmon, Moorestown .....	William W. Wyman, Moorestown.
Mt. Holly Twp. ....	George C. Thomulka, Mt. Holly .....	Robert L. Emmons, Mt. Holly.
Mt. Laurel Twp. ...	Franklin F. Childers, Moorestown .....	Mrs. Barbara F. Gnan, Mt. Holly.
New Hanover Twp...	Mrs. Mabel H. South, Cookstown .....	John Keller, Jr., Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor. ....	William H. Evaul, Palmyra .....	Mr. Robert W. Donnahoo, Jr., Palmyra.
Pemberton Bor. ....	William T. Stead, Pemberton .....	Arthur C. Borden, Pemberton.
Pemberton Twp. ....	Earl D. Emmons, Pemberton .....	Ambrose Garber, Jr., Browns Mills.
Riverside Twp. ....	William H. Hutchinson, Sec., Riverside..	Michael F. Chiacchio, Riverside.
	Edward W. Snow, Jr., Riverside .....	
	Chester J. Jankowski, Riverside .....	
Riverton Bor. ....	Russel M. Bigelow, Riverton .....	Mrs. Anna May Whitelock, Riverton.
Shamong Twp. ....	Harold E. Bozearth, Vincentown .....	Bernard Milley, Vincentown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp. . . .	Mrs. Dorothy J. Best, Vincentown . . . .	Mrs. Mary Scott, Vincentown.
Springfield Twp. . . .	F. Remer Shivers, Bordentown . . . . .	John H. Webb, Mount Holly.
Tabernacle Twp. . . .	Mrs. Dorothy Yates, Vincentown . . . . .	Carmine C. Coppola, Jr., Vincentown.
Washington Twp. . . .	Bertram M. Thomas, Chatsworth . . . . .	William Walters, Egg Harbor.
Westampton Twp. . . .	William C. Barnes, Rancocas . . . . .	Walter W. Hancock, Burlington.
Willingboro . . . . .	William G. Skelly, Willingboro . . . . .	William J. Palmer, Willingboro.
Woodland Twp. . . .	Alfred F. Schiess, Chatsworth . . . . .	Mrs. Margaret Schiess, Chatsworth.
Wrightstown Bor. . . .	Mrs. Marybelle Harris, Wrightstown . . . .	I. Haines Croshaw, Wrightstown.

## ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor. . . . .	Clarence F. Hess, Sec., Audubon . . . . . Elwood L. Bigler, Audubon . . . . . Louis R. Kirby, Audubon . . . . .	Roy D. Acaley, Audubon.
Audubon Park Bor. . . .	Mrs. Nellie Horan, Audubon Park . . . .	Thomas J. Moran, Audubon Park.
Barrington Bor. . . . .	Robert J. Hall, Sec., Barrington . . . . . Joseph C. Coruzzi, Barrington . . . . . Earl J. Houseknecht, Barrington . . . . .	Thomas M. Redanauer, Barrington.
Bellmawr Bor. . . . .	Andrew J. Doyle, Sec., Bellmawr . . . . . Joseph Piduch, Bellmawr . . . . . Bronislaw Czapkewicz, Bellmawr . . . . .	Mrs. J. Crouch, Bellmawr.
Berlin Bor. . . . .	Lewis P. Orchard, Berlin . . . . .	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp. . . . .	Renato Rolfi, West Berlin . . . . .	Richard F. McCarthy, Berlin.
Brooklawn Bor. . . . .	William M. Hunt, Sec., Brooklawn . . . . . Herman J. vander Straeten, Brooklawn . . . . . Richard S. Sheldon, Brooklawn . . . . .	Joseph J. Cerrone, Brooklawn.
Camden, City of . . . .	Patrick T. Corbett, Camden . . . . .	Foster Meekins, Camden.
Cherry Hill Twp. . . .	Harry A. Louderback, Cherry Hill . . . .	John J. Zarroli, Cherry Hill.
Chesilhurst Bor. . . .	Mrs. Elizabeth T. Mossop, Chesilhurst . .	William R. Lancaster, Waterford.
Clementon Bor. . . . .	Roy Pratt, Sec., Clementon . . . . . Peter A. Valenti, Clementon . . . . . Alfred J. Zardus, Clementon . . . . .	Mrs. Kathryn Stiles, Clementon.
Collingswood Bor. . . .	Raymond F. Beck, Pres., Collingswood . . Walter Young, Collingswood . . . . .	Mrs. F. Adelaide Speer, Collingswood.
Gibbsboro Bor. . . . .	Willis S. Tinney, Jr., Gibbsboro . . . . .	Robert K. Hudson, Gibbsboro.
Gloucester City . . . .	Luke S. McKenna, Sec., Gloucester City . . Ernest E. Unger, Gloucester City . . . . Bernard J. Gurick, Gloucester City . . . .	Francis J. Gorman, Gloucester City.
Gloucester Twp. . . . .	William J. Davenport, Sec., Blackwood . . Frank F. Simiriglia, Blackwood . . . . . Edward J. Tuszl, Blackwood . . . . .	Halsey Cade, Blackwood.
Haddon Twp. . . . .	Raymond E. Hawk, Sec., Westmont . . . . Elmer J. Morgan, Collingswood . . . . . Michael R. Scian, Collingswood . . . . .	Mrs. Eleanor Fox, Westmont.
Haddonfield Bor. . . .	Wallace L. Root, Sec., Haddonfield . . . . Charles H. Fisher, Haddonfield . . . . .	Raymond Wheeler, Haddonfield.
Haddon Heights Bor. . .	Carl W. Miller, Haddon Heights . . . . .	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor. . . . .	John H. Wilson, Jr., Hi-Nella . . . . .	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor. . .	Albert Stack, Jr., Laurel Springs . . . . .	Charles A. Descamps, Laurel Springs.
Lawnside Bor. . . . .	William T. Lamb, Sec., Lawnside . . . . . Leroy Murphy, Lawnside . . . . . Charles S. Fields, Lawnside . . . . .	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor. . . .	Nelson J. Shaw, Lindenwold . . . . .	Mrs. Ann James, Lindenwold.
Magnolia Bor. . . . .	Mrs. Rose S. McAlister, Sec., Magnolia . . Peter Pilenas, Jr., Magnolia . . . . . James L. Nack, Magnolia . . . . .	Mrs. Margaret Vaughan, Magnolia.
Merchantville Bor. . .	T. Carlyle Stephen, Merchantville . . . . .	Ben F. Lerch, Merchantville.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mt. Ephraim Bor. ....	Matthew P. Powlowski, Sec., Mount Ephraim .....	Mrs. Anne Y. Coglistter, Mt. Ephraim.
	Norman L. Marley, Mt. Ephraim .....	
	John J. Sheahan, Mt. Ephraim .....	
Oaklyn Bor. ....	William E. Lovett, Sec., Oaklyn .....	Mary A. Deering, Oaklyn.
	Howard D. Summerfield, Oaklyn .....	
	Peter V. Mancine, Oaklyn .....	
Pennsauken Twp. ....	Charles B. Crabiel, Sec., Pennsauken ..	Miss Josie L. Fortiner, Pennsauken.
	Mrs. Margaret J. Potter, Pennsauken...	
	William R. Buffington, Pennsauken ....	
Pine Hill Bor. ....	Vernon A. Rogers, Pine Hill .....	Mrs. Maryanne Drinkwater, Pine Hill.
	Melvin W. Keyworth, Pine Hill .....	
	Daniel E. Hughes, Sec., Pine Hill .....	
Pine Valley Bor. ....	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor. ....	Ronald G. Aaronson, Sec., Runnemede..	Robert W. Sperling, Runnemede.
	James A. Hogan, Runnemede .....	
	Thomas F. Beal, Runnemede .....	
Somerdale Bor. ....	Charles H. Haines, Somerdale .....	John H. White, Jr., Somerdale.
Stratford Bor. ....	Harvey E. Duus, Stratford .....	Miriam R. Grundlock, Stratford.
Tavistock Bor. ....	Thomas M. Redanauer, Barrington ....	Thomas M. Redanauer, Barrington.
Voorhees Twp. ....	Robert M. Sapio, Haddonfield .....	Mrs. Florence E. Brady, Haddonfield.
Waterford Twp. ....	Nicholas DePalma, Sec., Atco .....	John Sikora, Atco.
	Albert B. Fischer, Atco .....	
	Frank Olivo, Atco .....	
Winslow Twp. ....	Robert J. Mauriello, Sec., Waterford ...	Charles A. Mauriello, Waterford.
	William H. Issertell, Berlin .....	
	Neil H. Pastore, Elm .....	
Woodlynne Bor. ....	Robert R. Brown, Woodlynne .....	Michael J. Wolf, Woodlynne.

## ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor. ....	Edgar V. H. Bell, Avalon .....	Harry Helms, Avalon.
Cape May City ....	John J. Stubbs, Cape May .....	Mrs. J. Hope Taylor, Cape May
Cape May Pt. Bor...	Frank S. Rutherford, Jr., Cape May Pt..	Mrs. Judith Netherwood, Cape May Pt.
Dennis Twp. ....	Walter W. Robinson, Dennisville .....	J. Loren Swagler, Dennisville.
Lower Twp. ....	Wilfred M. Swain, Cape May .....	Russell Taylor, Cape May.
Middle Twp. ....	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas E. Owens, North Wildwood ...	Leslie M. Truitt, North Wildwood.
	James O'Donnell, North Wildwood .....	
Ocean City ....	David E. Elliott, Ocean City .....	Kenneth E. Boland, Ocean City.
Sea Isle City .....	Harry W. Tracey, Jr., Sea Isle City ..	Mrs. Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	George E. Yeager, 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.....	Mrs. E. V. Edsell, West Cape May.
W. Wildwood Bor...	Robert E. Merkel, West Wildwood ....	Mrs. Katherine Mayberry, West Wildwood.
Wildwood City .....	Bernard V. Switzer, Wildwood .....	Domenic Longobardi, Wildwood.
Wildwood Crest Bor..	James F. Dennison, Wildwood Crest ...	Mrs. Evelyn A. Klimesz, Wildwood Crest.
Woodbine Bor. ....	William Sudak, Woodbine .....	Arthur Levy, Woodbine.



## ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City .....	John E. Corliss, Pres., Bridgeton .....	Mrs. Jean Whyte, Bridgeton.
	Howard L. Gandy, Bridgeton .....	
	Elmer E. Briggs, Bridgeton .....	
Commercial Twp. ....	G. William Horseman, Port Norris ....	Donald M. Taylor, Port Norris.
Deerfield Twp. ....	Thomas Brago, Rosenhayn .....	Joseph N. Bisconte, Rosenhayn.
Downe Twp. ....	Milton W. Miller, Newport .....	Seth D. Henderson, Newport.
Fairfield Twp. ....	Melvin Griner, Jr., Bridgeton .....	Frank Sabota, Bridgeton.
Greenwich Twp. ....	Seifert Lodge, Greenwich .....	Alvin W. Griffith, Bridgeton.
Hopewell Twp. ....	Edward S. Rider, Bridgeton .....	George W. Ottinger, Bridgeton.
Lawrence Twp. ....	Arthur Schafer, Cedarville .....	William Patitucci, Cedarville.
Maurice River Twp. ....	Edward Carlisle, Heislerville .....	Willis Dodson, Heislerville.
Millville City .....	John W. Matthews, Millville.....	Conrad A. Waltman, Millville.
Shiloh Bor. ....	Daniel W. Davis, Shiloh.....	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp. ....	B. Frank Harris, Bridgeton.....	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp. ....	Leslie W. Johnson, Seabrook .....	Joseph T. Raymond, Seabrook.
Vineland City .....	Marriott G. Haines, Vineland .....	Victor E. Tomasso, Vineland.

## ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Peter A. Torre, Jr., Belleville .....	William J. Friel, Belleville.
Bloomfield, Town of..	Francis X. Murray, Bloomfield .....	Theodore C. Hock, Bloomfield.
Caldwell Bor. ....	James A. Dougherty, Caldwell .....	George W. Van Der Decker, Caldwell.
Cedar Grove Twp. ....	George J. Fiore, Cedar Grove .....	Mrs. Jean Petersen, Cedar Grove.
East Orange City ...	Jack Okin, Acting Director of Property Taxation, East Orange .....	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells .....	Edward M. South, Essex Fells.
Fairfield Bor. ....	Harold S. Courter, Acting Assessor, Fairfield .....	John Jorgensen, Fairfield.
Glen Ridge Bor. ....	Joseph O. Price, Glen Ridge .....	Stephen C. Berry, Glen Ridge.
Irvington, Town of..	Joseph P. Galluzzi, Chm., Irvington ... Peter Smith, Clk., Irvington .....	Richard Hildebrand, Irvington.
	Myron M. Leski, Irvington .....	
Livingston Twp. ....	Thomas B. Cannon, Jr., Livingston ....	Lawrence R. Traver, Livingston.
Maplewood Twp. ....	Charles J. Klein, Maplewood .....	Joseph W. Bonin, Maplewood.
Millburn Twp. ....	Sargent Dumper, Sec., Millburn .....	Milan H. Hartz, Millburn.
	Robert F. Marshall, Millburn .....	
	Bayard Stevens, Short Hills .....	
Montclair Town ....	Herbert M. Morris, Acting Assessor, Montclair .....	John C. Pearce, Montclair.
Newark City .....	Joseph A. D'Alessio, Newark .....	Ralph C. Caprio, Newark.
N. Caldwell Bor. ...	Harold R. Weber, Sec., N. Caldwell ... Kenneth Ritscher, N. Caldwell .....	Charles Rollwagen, North Caldwell.
Nutley Town .....	Joseph F. Reilley, Nutley .....	
Orange City .....	Sol Solky, Orange .....	Sol Solky, Orange.
Roseland Bor. ....	William J. Varley, Roseland .....	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Miss Anne K. Smith, South Orange.
Verona Bor. ....	James J. Donohue, Sec., Verona .....	Miss Claire P. Boyle, Verona.
	A. Leslie Hathaway, Verona .....	
	Edison A. Picklesimer, Verona .....	



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
W. Caldwell Bor. ....	Ralph W. Todd, Sec., W. Caldwell .....	Donald E. West, West Caldwell.
	Joseph Marziale, West Caldwell .....	
	Henry Wefferling, Jr., W. Caldwell .....	
West Orange Town ..	Harry A. Johnson, Chm., West Orange ..	George W. Kocher, West Orange.
	John J. McNulty, 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, Sec., Clayton .....	Mrs. M. Adele Dennis, Clayton.
	Robert Checca, Clayton .....	
	Charles Woodell, Clayton .....	
Deptford Twp. ....	Richard T. Rozzelle, Sec., Deptford .....	Mrs. Edna M. Matlack.
	Mrs. Iva B. Klock, Westville Grove .....	
	Mr. John J. Novack, R. D. Westville .....	
East Greenwich Twp..	Henry G. Nolte, Clarksboro .....	Mrs. Esther Hammond, Mickleton.
Elk Twp. ....	Charles P. Shimp, Sec., Monroeville ..	Mrs. Louise N. Ziennker, Mullica Hill.
	John J. Miller, Monroeville .....	
	Benjamin Wolfbrandt, Glassboro .....	
Franklin Twp. ....	Daniel Borelli, Franklinville .....	Alex Clemick, Franklinville.
Glassboro Bor. ....	Joseph Sivel, Sec., Glassboro .....	Miss Florence E. Kline, Glassboro.
	Francis Flynn, Glassboro .....	
	Everett Sykes, Glassboro .....	
Greenwich Twp. ....	Frank P. Leone, Gibbstown .....	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp. ....	Kenneth Stretch, Mullica Hill .....	Harold A. Nichol, Mullica Hill.
Logan Twp. ....	Robert A. Glocker, Swedesboro .....	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp. ....	Donald C. Rannels, Barnsboro .....	J. Franklin Freeze, Sewell.
Monroe Twp. ....	Walter B. Trout, Williamstown .....	Mrs. Estella Troupe, Williamstown.
National Park Bor. ..	Mrs. Doris Rose, Sec., National Park ..	Mrs. Anna M. Cianci, National Park.
	Walter Scull, National Park .....	
	John B. Roscoe, National Park .....	
Newfield Bor. ....	George Dyer, Sec., Newfield .....	William Hopkins, Newfield.
	Edwin Davis, Newfield .....	
Paulsboro Bor. ....	Franklin T. Price, Sec., Paulsboro .....	Vera Bender, Paulsboro.
	Robert H. Kinkade, Paulsboro .....	
	Harry J. Whitelam, Paulsboro .....	
Pitman Bor. ....	Earl S. Curry, Sec., Pitman .....	Walter R. Brill, Pitman.
	Frank O. Hancock, Pitman .....	
	Clinton M. Kandle, Jr., Pitman .....	
South Harrison Twp..	Harvey Skinner, Mullica Hill .....	William Pettit, Mullica Hill.
Swedesboro Bor. ....	Mrs. Frank A. Wilbraham, Swedesboro.	Harry E. Dupper, Jr., Swedesboro.
Washington Twp. ..	T. Russell McClure, Sec., Sewell .....	Franklin G. Atkinson, Sewell.
	William E. Keyser, Blackwood .....	
	James I. Cobbin, Sewell .....	
Wenonah Bor. ....	Charles A. Holdstein, Sec., Wenonah ..	Mrs. Alberta Sargent, Wenonah.
	Philip J. Schuler, Wenonah .....	
	James F. Danser, Wenonah .....	
West Deptford Twp..	Leo V. Janson, West Deptford .....	Mrs. Margaret D. Finan, Thorofare.
Westville Bor. ....	John A. Barlow, Westville .....	E. Millard Pallante, Westville.
Woodbury City .....	Richard A. Dann, Woodbury .....	H. C. Moffett, Woodbury.
Woodbury Heights Bor. ....	Frank Fedzer, Woodbury Heights .....	Francis J. Gaudet, Woodbury.
	Gilbert B. Pultz, Woodbury Heights .....	
	Frank Rizzo, Jr., Woodbury Heights .....	
Woolwich Twp. ....	William Schoener, Swedesboro .....	William M. Horner, Swedesboro.

## ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City .....	Myron H. Solonyka, Bayonne .....	Joseph A. Scarano, Bayonne.
East Newark Bor. ....	Henry Michaleszyn, East Newark .....	Stanley L. Rimgail, East Newark.
Guttenberg Town .....	Cyril W. Cade, Guttenberg.....	Frank J. Barre, Guttenberg.
Harrison Town .....	Gregory J. Castano, Harrison .....	Joseph G. Jones, Harrison.
Hoboken City .....	Dominick J. Spinetto, Chm., Hoboken ..	Daniel Haggerty, Hoboken.
	Andrew P. McGuire, Hoboken .....	
	Woodrow S. Monte, Hoboken .....	
Jersey City .....	Lawrence J. Camisa, Jersey City .....	Francis X. Beirne, Jersey City.
Kearny Town .....	John J. Bevins, Chm., Kearny .....	Daniel L. Furphy, Kearny.
	George J. McLaughlin, Kearny .....	
	Albert A. Garofalo, Kearny .....	
North Bergen Twp. ....	Joseph Rubenstein, Sec., North Bergen ..	Walter Spendley, North Bergen.
	Theodore Doll, Jr., Chm., North Bergen ..	
Secaucus Town .....	George Schaeffer, Sec., Secaucus .....	Howard W. Barker, Secaucus.
	Edward Suckiel, Secaucus .....	
	Anthony J. Clisura, Secaucus .....	
Union City .....	Bernard Scacchetti, Chm., Union City ..	Robert W. Thorne, Union City.
	E. Philip Yandolino, Union City .....	
	Richard W. Snyder, Union City .....	
Weehawken Twp. ....	Anthony J. Vezzetti, Sec., Weehawken ..	Mrs. Amelia R. Zensinger, Weehawken.
	Mrs. Mae F. Introcaso, Chm., Weehawken ..	
	William Postman, Weehawken .....	
West New York Town ..	Vincent P. Truncellito, Chm., West ..	Bernard J. McDonald, West New York.
	New York .....	
	Robert J. Cowan, West New York.....	
	Richard L. Finch, West New York .....	

## ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp. ....	Markey Osmun, Milford .....	Mrs. Mary F. Smith, Milford.
Bethlehem Twp. ....	Earl O. Pierner, Hampton .....	William G. Dervin, Asbury.
Bloomsbury Bor. ....	Henry S. Shipman, Bloomsbury .....	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor. ....	Vincent J. Maguire, Califon .....	Herbert H. Scheffer, Jr., Califon.
Clinton Town .....	Frederick G. Wille, Clinton .....	Arthur A. Kraeuter, Clinton.
Clinton Twp. ....	Frank F. Jones, Annandale .....	Mrs. Cora Mae Coss, Annandale.
Delaware Twp. ....	Leland P. Harbourt, Jr., Rosemont ...	Vincent Abraitys, Sergeantsville.
East Amwell Twp. ..	William Feiss, Ringoes .....	Mrs. Beatrice Aten, Ringoes.
Flemington Bor. ....	Alfred R. Dorf, Flemington .....	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp. ....	Reynier V. Jones, Pittstown .....	Henry Winecker, Pittstown.
Frenchtown Bor. ....	Leon A. Park, Frenchtown .....	W. Howard Godley, Frenchtown.
Glen Gardner Bor. ..	Morris L. Wright, Glen Gardner .....	Mrs. Dorothy Timberlake, Glen Gardner.
Hampton Bor. ....	Robert L. Bogart, Hampton .....	Robert C. Smith, Hampton.
High Bridge Bor. ....	Henry F. Weigand, High Bridge .....	Robert H. Philhower, High Bridge.
Holland Twp. ....	Robert E. Phillips, Milford .....	William F. Case, Milford.
Kingwood Twp. ....	Joseph F. Gessner, Stockton .....	Frank J. Dalrymple, Frenchtown.
Lambertville City ...	Harold M. Dorrell, Lambertville .....	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor. ....	Richard R. Sammis, Lebanon .....	Kenneth H. Sentz, Lebanon.
Lebanon Twp. ....	Lester C. Apgar, Glen Gardner .....	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor. ....	Frederick Buck, Milford .....	Charles F. Mayes, Milford.
Raritan Twp. ....	Harold B. Everitt, Flemington .....	John E. Tine, Jr., Flemington.
Readington Twp. ...	Mario Norio, Whitehouse Station .....	Albert L. Hagen, Flemington.
Stockton Bor. ....	J. Fred Mohr, Stockton .....	Raymond B. Mason, Stockton.
Tewksbury Twp. ....	Henry H. Barlow, Califon .....	Joseph C. Farley, Lebanon.
Union Twp. ....	Chester S. Poniatowski, Pattenburg.....	Robert Gyuro, Pittstown.
West Amwell Twp. ...	W. Alfred Wooden, Sr., Lambertville ...	Mrs. Mildred E. Lambert, Lambertville.

## ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Raymond I. Ellis, Hightstown .....	Maurice W. Croshaw, Hightstown.
Ewing Twp. ....	Charles Drotar, Jr., Chm., Trenton ..... H. Edward Klenk, Trenton ..... Frederick G. Kraft, Trenton .....	Earl K. Allen, Trenton.
Hamilton Twp. ....	H. Randolph Brokaw, Trenton .....	
Hightstown Bor. ....	William A. Mitchell, Hightstown .....	
Hopewell Bor. ....	Samuel K. Hunt, Hopewell .....	Mrs. Ruth E. Carver, Hopewell.
Hopewell Twp. ....	Carlton E. Force, Titusville .....	Donald Burd, Titusville.
Lawrence Twp. ....	Joseph H. Martin, Lawrenceville .....	Thomas R. Kalisch, Lawrenceville.
Pennington Bor. ....	Norman P. Friedley, Pennington .....	Frank L. Warren, Pennington.
Princeton Bor. ....	Edward G. Warren, Princeton .....	Mrs. Marie B. Coan, Princeton.
Princeton Twp. ....	Stuart Robson, Princeton .....	David S. Thompson, Princeton.
Trenton City .....	Anthony R. Russo, Trenton .....	Mrs. Emily G. Massara, Trenton.
Washington Twp. ...	Edward Delzell, Windsor .....	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck.

## ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor. ....	Thomas C. Milik, Carteret .....	Alexander Comba, Carteret.
Cranbury Twp. ....	James B. Fawcett, Sec., Cranbury ..... Robert W. Stahl, Cranbury ..... Robert S. Barlow, Jr., Cranbury .....	Mrs. Gertrude H. Danser, Cranbury.
Dunellen Bor. ....	Dennis F. Conlon, Dunellen .....	
East Brunswick Twp.	Robert E. Ebert, East Brunswick .....	
Edison Twp. ....	John W. Mooney, Nixon .....	Richard F. Knudson, Edison.
Helmetta Bor. ....	Walter K. Krenzel, Helmetta .....	Mrs. Margaret J. Wilson, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park ..... Harold M. Bruskin, Highland Park ..... Anthony J. Billings, Highland Park ...	Bernard Hertz, Highland Park.
Jamesburg Bor. ....	Carmen C. Pirre, Jamesburg .....	
Madison Twp. ....	George Fiore, Old Bridge .....	
Metuchen Bor. ....	Thomas J. Patten, Sec., Metuchen ..... Walter C. Letson, Metuchen ..... Joseph P. Marra, Metuchen .....	Harold I. Meyers, Metuchen.
Middlesex Bor. ....	Louis J. Curcio, Middlesex .....	
Milltown Bor. ....	James C. Wickers, Milltown .....	
Monroe Twp. ....	Thomas R. Lawrence, Jamesburg .....	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City.	Louis Schick, New Brunswick .....	James A. McGarry, New Brunswick.
North Brunswick Twp. ....	Charles A. Kern, North Brunswick ....	Mrs. Caroline Christ, North Brunswick.
Perth Amboy City ..	Albert J. Cerulo, Perth Amboy ..... John B. Dyke, Perth Amboy ..... James Goumas, Perth Amboy .....	Francis Kenny, Perth Amboy. .
Piscataway Twp. ...	Wayne Weaver, Sec., Piscataway ..... Edward R. Fitzgerald, Piscataway .....	
Plainsboro Twp. ....	J. R. Britton, Plainsboro .....	
Sayreville Bor. ....	John H. Kolb, Sayreville .....	J. Edwin Wilson, Plainsboro.
South Amboy City ..	John A. Coan, Sec., South Amboy ..... Joseph Noble, South Amboy ..... John J. Sharo, South Amboy .....	Mrs. Mary Wenzel, South Amboy.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	Joseph E. Rauch, Monmouth Junction.
South Plainfield Bor.	George J. Linger, Sec., South Plainfield Joseph J. Puhla, South Plainfield Warren L. Robst, South Plainfield	John A. Bori, South Plainfield.
South River Bor.	Carl J. Alongi, Jr., South River	Henry O. Schlegel, South River.
Spotswood Bor.	Joseph W. Ertle, Spotswood	Mrs. Claire A. Dower, Spotswood.
Woodbridge Twp.	John J. Samons, Port Reading	Harold J. Mullin, Woodbridge.

## ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	H. Marie Davison, Allentown.
Asbury Park City	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	Paul F. Muir, Atlantic Highlands	Mrs. Jessamine Barker, Atlantic Highlands.
Avon-by-the-Sea Bor.	Charles Bramhall, Avon	Albert R. Dorn, Avon.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	Fred G. Brown, Bradley Beach	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Colts Neck Twp.	James D. Roche, Colts Neck	Mrs. Anne Wylie, Colts Neck.
Deal Bor.	Benjamin P. Lissner, Jr., Sec., Allenhurst Robert M. Drazin, Deal Julius Vinik, Chm., Deal	John F. P. Kelly, Deal.
Eatontown Bor.	Harry S. Rowland, Sr., Eatontown Edward H. Emmons, Eatontown Theodore McGinness, Eatontown	Mrs. Elsie A. Demarest, Eatontown.
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Van Derhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven	Melvin Stout, Fair Haven.
Farmingdale Bor.	Harry Hulsart, Farmingdale	Mrs. Marguerite Cusson, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Alfred J. Parenteau, Freehold	Robert Ferrell, Freehold.
Highlands Bor.	Clifford E. Schenck, Highlands	Herbert Hartsgrove, Highlands.
Holmdel Twp.	John H. Mount, Holmdel	Mrs. Frances Stilwell, Holmdel.
Howell Twp.	Walter S. Van Schoick, Farmingdale	Mrs. Hedda Barkalow, Farmingdale.
Interlaken Bor.	Edward M. Mautner, Interlaken	Mrs. Cecelia M. Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	Mrs. Genevieve Bowden, Keansburg.
Keyport Bor.	Leo Brown, Keyport	Everett S. Poling, Keyport.
Little Silver Bor.	Charles M. Sullivan, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village	Leo J. Seidler, Chm., Loch Arbour Alan B. Walker, Sec., Loch Arbour Peter R. Duehne, Loch Arbour	Mrs. Helen Pines, Allenhurst.
Long Branch City	William Stender, Long Branch	Frank Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Mrs. Dorothy Shiermeyer, Tennent.
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan Harvey M. Bush, Manasquan Alfred L. DeBow, Manasquan	J. H. Williams, Manasquan.
Marlboro Twp.	Mrs. Kate Jackson, Chm., Marlboro George A. Wendel, Marlboro Joseph LaMura, Jr., Marlboro	Mrs. Tillie Hills, Marlboro.
Matawan Bor.	Henry Ellis, Matawan	Mrs. Mary M. Geran, Matawan.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Twp. ....	John B. Kenner, Matawan .....	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	John T. Lawley, Middletown .....	Herbert E. Bradshaw, Middletown.
Millstone Twp. ....	Edward C. Noller, Cream Ridge .....	David H. Baird, Englishtown.
Monmouth Beach Bor.	Roy H. Olsen, Monmouth Beach .....	Edwin R. Feste, Monmouth Beach.
Neptune Twp. ....	William C. Hogan, Neptune .....	Harold A. Smith, Neptune.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City .....	Harold J. Rowland, Neptune City.
New Shrewsbury Bor..	Mrs. Sheila C. O'Keefe, New Shrewsbury .....	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp. ....	Mrs. Florence E. Moor, Oakhurst .....	Martin L. Bailey, Oakhurst.
Oceanport Bor. ....	Byron G. Briggs, Sec., Oceanport .....	Harry L. Van Note, Oceanport.
	Ernest G. Hoffman, Oceanport .....	
	Benjamin Pascucci, Oceanport .....	
Raritan Twp. ....	Michael R. Brennan, W. Keansburg ....	Robert R. Brady, Hazlet.
Red Bank Bor. ....	Edwin O. Lomerson, Red Bank .....	Albert MacDonald, Red Bank.
Roosevelt Bor. ....	Mrs. Jeanette Koffler, Roosevelt .....	Mrs. Louise Prezant, Roosevelt.
Rumson Bor. ....	John W. Carton, Jr., Rumson .....	Mrs. Irene C. Posey, Rumson.
Sea Bright Bor. ....	Arthur O. Axelsen, Sea Bright .....	Mrs. Mary Larson, Sea Bright.
Sea Girt Bor. ....	Lester S. Naylor, Sec., Sea Girt .....	Mrs. Helen B. Brash, Sea Girt.
	Henry J. Kupiec, Sea Girt .....	
	Rudolph F. Schreitmueeller, Sea Girt .....	
Shrewsbury Bor. ....	Bernard J. Marx, Shrewsbury .....	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown .....	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ..	Mrs. Rose Tomkiel, South Belmar .....	Mrs. Claire M. Haggerty, So. Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake....	Marvin Megill, Spring Lake.
Spring Lake Heights Bor. ....	Charles W. Riley, Spring Lake Heights .....	Mrs. Ida E. Beebe, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach .....	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown .....	Charles S. Bullock, Allentown.
Wall Twp. ....	Joseph A. Montana, Wall .....	Mrs. Bertha Doey, Wall.
West Long Branch Bor. ....	F. Donald Squillante, Sec., West Long Branch .....	Miss Frances L. Townsend, West Long Branch.
	Leo C. Bizzarro, Chm., West Long Branch .....	
	Richard J. Cavalier, West Long Branch .....	

## ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town ....	Edward W. Guiton, Sec., Boonton .....	Robert L. Wahrenbrook, Boonton.
	Arthur J. Higgins, Boonton .....	
	Walter A. Peterson, Boonton .....	
Boonton Twp. ....	Homer L. Stickle, Boonton .....	Mrs. Mary Rusnack, Boonton.
Butler Bor. ....	Richard Aeby, Sec., Butler .....	William H. Meier, Butler.
	Floyd V. Decker, Butler .....	
	William Gormley, Butler .....	
Chatham Bor. ....	Kenneth J. Hume, Sec., Chatham .....	John H. Mowen, Chatham.
	William B. Lerf, Chatham .....	
	Robert G. Huntington, Jr., Chatham .....	
Chatham Twp. ....	Mrs. Millicent Underwood, Chatham ..	E. A. Alpaugh, Chatham.
Chester Bor. ....	Charles A. Williamson, Chester .....	Harold Waters, Chester.
Chester Twp. ....	Peyton W. Rochelle, Chester .....	Richard E. Shotwell, Chester.
Denville Twp. ....	John F. Hogan, Denville .....	Robert W. Gantert, Denville.
Dover Town ....	Russell C. Anderson, Dover .....	Marion Trutt, Dover.
East Hanover Twp..	Arthur W. Caccia, Sec., Hanover .....	Dayton M. Darlington, Hanover.
	Roswell N. Hait, Hanover .....	
	Gordon W. Gould, Hanover .....	



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	Hugh E. McKenna, Sec., Florham Park Alfred E. Vreeland, Chm., Florham Park John R. Massarano, Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Ralph T. Meloro, IV, Sec., Whippany Robert B. Newell, Whippany Andrew Woytas, Whippany	Louis B. Dombroski, Whippany.
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Howard G. Buesing, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong.
Kinnelon Bor.	Edward Nevius, Sec., Kinnelon John H. Bott, Kinnelon Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon.
Lincoln Park Bor.	Harold C. Krulder, Jr., Sec., Lincoln Park George Luer, Lincoln Park Philip Schneider, Lincoln Park	George E. Newton, Lincoln Park.
Madison Bor.	Floyd S. Zukswert, Sec., Madison William I. Bate, Jr., Madison Jordon G. Van Clege, Madison	Mrs. Myra A. Aindow, Madison.
Mendham Bor.	Harold W. Traudt, Mendham	John J. Moeri, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside.
Mine Hill Twp.	John F. Gaynor, Dover	Jack Amato, Mine Hill.
Montville Twp.	Ernest Hawksworth, Pine Brook	Marjorie Witty, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown Charles E. Dabinett, Morristown Keith M. Quimby, Morristown	Harold E. Saunders, Jr., Convent.
Morris Plains Bor.	Kenneth K. Gorry, Sec., Morris Plains Herbert M. Cannon, Morris Plains Charles J. Smith, Morris Plains	Arthur A. Olin, Morris Plains.
Morristown, Town	Sidney E. Margolin, Chm., Morristown John P. Koyce, Morristown Ralph A. D'Olivo, Morristown	Raymond Dechiara, Morristown.
Mountain Lakes Bor.	Mrs. Lyola M. Shafer, Mountain Lakes	Wm. J. Robinson, Mountain Lakes.
Mt. Arlington Bor.	Frank A. Menne, Sec., Ledgewood William Lawrence Pierre, Mt. Arlington Lawrence D'Agostino, Mt. Arlington	Mrs. Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	John C. Bartholomae, Sec., Budd Lake Nelson Walters, Flanders Barney Gorman, Budd Lake	Mrs. Mary A. Hopler, Budd Lake.
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph S. Gladys, Netcong.
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles Kennedy, Parsippany.
Passaic Twp.	Hamilton A. Strang, Sec., Millington Lester G. Pyle, Gillette Henry J. Payne, Gillette	Armando Rossi, Millington.
Pequannock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains.
Randolph Twp.	Seymour Winer, Sec., Dover Frank Novak, Dover Frank Thorburn, Mt. Freedom	Mrs. Marjorie Polsbroek.
Riverdale Bor.	John P. Wood, Sec., Riverdale Harold Hazekamp, Riverdale Frank M. Dalton, Riverdale	Mrs. Mary E. Harding, Riverdale.
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevik, Rockaway Robert S. Halprin, Rockaway	Mrs. Mary L. Hocking, Rockaway.
Roxbury Twp.	Albert Fuge, Sec., Ledgewood James Hodgson, Succasunna Douglas Haugk, Succasunna	Cook Conkling, II, Succasunna.
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover	Patricia E. Moran, Dover.
Washington Twp.	Robert H. Williams, R. D. Long Valley	John A. Lance, R. D. Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton Charles A. Williams, Wharton Francis W. Duplissis, Wharton	Mrs. Emily L. Colligan, Wharton.

## ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Carr R. Leonard, Barnegat Light .....	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor. ....	Martin J. Burns, Jr., Sec., Bay Head .. Raymond Van Schoick, Bay Head .....	Mrs. May Osborn, Bay Head.
	Robert L. Johnson, Bay Head .....	
Beach Haven Bor. ..	John B. Moyant, Beach Haven .....	Mrs. Muriel Tooker, Beach Haven.
Beachwood Bor. ....	John A. Keogh, Beachwood .....	Mrs. Maude L. Voight.
	William R. David, Beachwood .....	
	John R. Rutledge, Beachwood .....	
Berkeley Twp. ....	Miss Lorraine A. Effenberger, Sec., Bayville .....	Mrs. Elizabeth Shriver, Bayville.
	James R. Wolfe, Bayville .....	
	Arthur Kaschel, Bayville .....	
Brick Twp. ....	George H. Goetz, Bricktown .....	Mrs. Helen C. Schaefer, Bricktown.
Dover Twp. ....	Kenneth H. Beck, Sec., Toms River ... Thomas McCandless, Toms River .....	Carl F. Heagey, Toms River.
	Kendall L. Mitchell, Toms River .....	
Eagleswood Twp. ...	Milton Salmons, West Creek .....	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Mrs. Amelia Maxwell, Harvey Cedars.
Island Heights Bor...	Conrad Bieger, Island Heights .....	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp. ....	William W. Morrison, Vanhiseville ...	Philip Ruppel, Jackson.
Lacey Twp. ....	Hans N. Hendricksen, Sec., Forked River Leroy W. Pierce, Forked River .....	Mrs. Mary Jones, Forked River.
	Charles Wolfe, Forked River .....	
Lakehurst Bor. ....	Dominic A. Volante, Lakehurst .....	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp. ....	Leonard F. Turtora, Sec., Lakewood ... Harry R. Freese, Lakewood .....	Amory J. Parmentier, Lakewood.
	Sol Kramer, Lakewood .....	
Lavallette Bor. ....	J. Carleton Esty, Sec., Lavallette ... Donald C. Flammer, Lavallette .....	Mrs. Mildred Lamb, Lavallette.
	Robert H. Schlosser, Lavallette .....	
Little Egg Harbor Twp. ....	Joseph D. Rider, Sec., Tuckerton ... Raymond Eick, Tuckerton .....	Mrs. Mildred Cummings, Parkertown.
	Ralph H. Cummings, Tuckerton .....	
Long Beach Twp. ...	Bernard J. Tool, Jr., Brant Beach .....	Mrs. Florence Gorman, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Sec., Whiting ... John Novak, Toms River .....	Mrs. Ruth B. Roberts, Whiting.
	Edward J. Osterman, Toms River .....	
Mantoloking Bor. ...	August St. John, Sec., Mantoloking ... George N. Auerbacher, Mantoloking .....	William R. Wesson, Mantoloking.
	James J. Turner, Jr., Mantoloking .....	
Ocean Twp. ....	Max W. Ekkelmann, Sec., Waretown ... Orren J. Turner, Sr., Waretown .....	Mrs. Margaret Gale, Waretown.
	Herbert Fritsche, Waretown .....	
Ocean Gate Bor.....	Carl L. Bach, Ocean Gate .....	Mrs. Carolyn E. Dunn, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach .....	Patrick Vellucci, Pine Beach.
Plumsted Twp. ....	William H. Gollnick, Jr., New Egypt ...	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor. ...	James L. Anderson, Sec., Point Pleasant John Scott, Pt. Pleasant .....	Harry E. Odell, Point Pleasant.
	Harvey D. Bennette, Point Pleasant ...	
Pt. Pleasant Beach Bor. ....	Noel A. Wilson, Pt. Pleasant .....	Mrs. Esther Wincklhofer, Pt. Pleasant.
	Burnet B. Lynch, Sec., Pt. Pleasant ...	
	Owen H. Truex, Pt. Pleasant .....	
Seaside Heights Bor..	James E. Snively, Seaside Heights .....	August G. Speier, Seaside Heights.
Seaside Park Bor. ..	Harold G. Gorman, Sec., Seaside Park..	Mrs. Florence A. Mitchell, Seaside Pk.
	Harold J. Armstrong, Seaside Park .....	
	Mrs. Linda C. Mescoe, Seaside Park ...	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Ship Bottom Bor. ....	Mrs. Virginia E. May, Sec., Ship Bottom } Lawrence H. Cline, Ship Bottom .....	Mrs. Lillian Douglass, Ship Bottom.
S. Toms River Bor. ....	Frederick A. Ottenbacher, S. Toms River	Mrs. Nana D. Moraitinis, South Toms River.
Stafford Twp. ....	Melvin C. Cranmer, Manahawkin.....	Mrs. Martha L. Cranmer, Manahawkin.
Surf City Bor. ....	H. Elvin Smith, Sec., Surf City ..... } Richard M. Warren, Surf City ..... } C. Reed Vennel, Surf City .....	H. Elvin Smith, Surf City.
Tuckerton Bor. ....	Douglas O. Downs, Sec., Tuckerton .... } C. Ira Mathis, Tuckerton ..... } Charles M. Mathis, Tuckerton .....	Mrs. Anna Jacobi, Tuckerton.
Union Twp. ....	Charles Cramer, Sec., Barnegat ..... } Crest Caselli, Barnegat ..... } Kendall Harris, Barnegat .....	Edward A. Stromborn, Barnegat.

## ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Bor. ..	Lawrence W. Bennett, Sec., Bloomington ..... } Clayton F. Schulster, Bloomington ..... } Kenneth Mathews, Bloomington .....	Mrs. Josephine Bennett, Bloomington.
Clifton City .....	Alfred J. Greene, Jr., Clifton .....	John T. Murphy, Clifton.
Haledon Bor. ....	Robert G. Gillespie, Haledon .....	Joseph Garbaccio, Haledon.
Hawthorne Bor. ....	Clarence C. Choyce, Hawthorne .....	Victor Verberckmoes, Hawthorne.
Little Falls Twp. ...	Mrs. Margaret G. Poster, Sec., Little Falls ..... } Martin Van Ostenbridge, Chm., Little Falls ..... } James Morano, Jr., Little Falls .....	Philip E. Stainton, Little Falls.
North Haledon Bor. ...	Cornelius LaFleur, North Haledon .....	Louis A. Vanderspiegel, North Haledon.
Passaic City .....	Albert R. Galik, Passaic .....	Edward A. Ancukatis, Passaic.
Paterson City .....	Edward F. Furrey, Chm., Paterson .... } Elmo Valle, Paterson ..... } Anthony J. Grossi, Paterson ..... } Noah Krieger, Paterson ..... } George J. Sokalski, Paterson ..... } Arthur L. Guillermain, Paterson .....	Mrs. Ruth O'Byrne, Paterson.
Pompton Lakes Bor. ..	Charles H. Taylor, Sec., Pompton Lakes } Edward E. Greiner, Pompton Lakes .... } Cornelius J. Grennan, Pompton Lakes ..	Willis H. Young, Pompton Lakes.
Prospect Park Bor. ..	Bert Nawyn, Prospect Park .....	Donald E. Van Heemst, Prospect Park.
Ringwood Bor. ....	Ralph V. Colfax, Ringwood .....	Oliver Conklin, Ringwood.
Totowa Bor. ....	John W. Masklee, Totowa .....	Mrs. Emma H. Walker, Totowa.
Wanaque Bor. ....	Joseph Gilabert, Jr., Sec., Midvale ..... } Mrs. Ethel M. Linder, Wanaque ..... } Joseph F. Juliano, Wanaque .....	Mrs. Margaret Cisco, Wanaque.
Wayne Twp. ....	Edward P. Markowich, Sec., Wayne .... } Frank E. Osborne, Wayne ..... } Jonathan R. Shepherd, Wayne .....	Vincent Rinaldo, Wayne.
West Milford Twp. ...	Leslie D. Freeland, Sec., West Milford.. } Donald Sly, West Milford ..... } Richard B. Curtis, W. Milford .....	Harry H. Michelfelder, West Milford.
West Paterson Bor. ...	Andrew Allu, Sec., West Paterson ..... } Philip Mizzone, West Paterson ..... } Benjamin Cavaliere, West Paterson ....	Charles Ulrich, West Paterson.

## ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp. ....	Loren Hitchner, Vineland .....	George D. Loper, Vineland.
Elmer Bor. ....	Harold H. Hofmann, Elmer.....	Earl W. Buzby, Elmer.
Elsinboro Twp. ....	James Lane, Salem .....	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp. ....	Mrs. Elizabeth C. Wood, Salem .....	Merwin H. Horner, Salem.
Mannington Twp. ...	David F. Grier, Salem .....	John L. Stewart, Salem.
Oldmans Twp. ....	Henry G. Newman, Jr., Pedricktown ..	Melvin Sparks, Pedricktown.
Penns Grove Bor. ...	Arthur S. Smith, Penns Grove .....	Mrs. Emma D. Mallett, Penns Grove.
Pennsville Twp. ....	James T. Shidner, Pennsville .....	Leon H. Kellmyer, Pennsville.
Pilesgrove Twp. ....	Mrs. Mable Jarman Gaskill, Woodstown.	Elmer C. Brown, Woodstown.
Pittsgrove Twp. ....	Arthur P. Schalick, Norma .....	Everett M. Hitchner, Elmer.
Quinton Twp. ....	Oliver J. Henderson, Quinton .....	Henry R. Howell, Quinton.
Salem City .....	Henry N. Nelson, Pres., Salem .....	David A. Cawman, Salem.
Upper Penns Neck Twp. ....	Norman C. Stout, Carney's Point .....	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp. ....	R. Curtis Hackett, Elmer .....	Harold Smith, Daretown.
Woodstown Bor. ....	Howard C. Flitcraft, Woodstown .....	Harold K. Urion, Woodstown.

## ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp. ...	R. Earl Smith, Bedminster .....	John Jestrzinski, Pluckemin.
Bernards Twp. ....	Harold W. Heimbach, Basking Ridge ...	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville .....	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	Edgar H. Cregar, Bound Brook .....	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp. ...	Mrs. Ida A. Blaufuss, N. Branch Station	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp. ..	Noel A. Haywood, Somerville .....	William A. Slack, Somerville.
Far Hills Bor. ....	Wesley P. Crane, Far Hills .....	Mrs. Shirley Potts, Far Hills.
Franklin Twp. ....	Fred C. Sander, Middlebush .....	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp. ..	Henry Brain, Green Brook .....	Walter T. Pritchard, Plainfield.
Hillsborough Twp. ..	Donald J. Crum, Neshanic .....	Ernest A. Snyder, Neshanic.
Manville Bor. ....	Joseph Fiduk, Sec., Manville .....	} Edward J. Marshall, Manville.
	Frank J. Gnatek, Manville .....	
	Dominic M. Rock, Manville .....	
Millstone Bor. ....	Theodore V. Maciag, Millstone .....	Mrs. Joanne Thomas, Millstone.
Montgomery Twp. ..	J. Lester Drake, Belle Mead .....	Reuben K. Musselman, Blawenburg.
N. Plainfield Bor. ...	August Church, N. Plainfield .....	Mrs. Magdalen S. Servis, N. Plainfield.
Peapack-Gladstone Bor. ....	Paul R. Hess, Peapack .....	Harold L. Crater, Peapack.
Raritan Bor. ....	James Del Monte, Raritan .....	Anthony J. Santora, Raritan.
Rocky Hill Bor. ....	Wilbur Lowe, Rocky Hill .....	Jack O. Nicholson, Rocky Hill.
Somerville Bor. ....	John M. Conover, Somerville .....	J. Harold Gernert, Somerville.
South Bound Brook Bor. ....	Rudolph C. Stys, South Bound Brook ..	William E. Hartpence, S. Bound Brook.
Warren Twp. ....	Erich Lange, Warren .....	Mrs. Myrtle Conover, Warren.
Watchung Bor. ....	Philip H. Weisbecker, Watchung .....	Mrs. Hazel Roberts, Watchung.

## ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor. ....	John M. Albora, Andover .....	Mrs. Dorothy B. Puffer, Andover.
Andover Twp. ....	Raymond J. Conter, Newton .....	Mrs. Mida L. Smith, Lafayette.
Branchville Bor. ....	Glenn Lantz, Jr., Branchville .....	Clyde M. Fish, Branchville.
Byram Twp. ....	George I. Beers, Andover .....	John H. Engelhardt, Andover.
Frankford Twp. ....	Vincent E. Mulhall, Newton .....	Mrs. Frances P. Ayers, Augusta.
Franklin Bor. ....	Alberta A. Saleeby, Franklin .....	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp. ....	Mrs. Alice L. Roy, Newton .....	Alfred M. Snook, Newton.
Green Twp. ....	Carlton Daly, Tranquility .....	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor. ....	Peter E. Scovern, Hamburg .....	Verner R. Cole, Hamburg.
Hampton Twp. ....	George P. Zink, Newton .....	Paul Cummins, Newton.
Hardyston Twp. ....	Harry Kinnard, Stockholm .....	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor. ....	William J. Kenny, Sec., Hopatcong .... Mrs. Virginia B. Gonzalez, Andover .... Angelo Tenore, Hopatcong .....	Mrs. Anne M. Iaroli, Hopatcong.
Lafayette Twp. ....	De Forest D. Schurich, Lafayette .....	John C. Snook, Jr., Augusta.
Montague Twp. ....	William D. Dickson, Port Jervis, N. Y. ....	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town .....	Dana T. Whitman, Jr., Newton .....	Mrs. Marion R. Walker, Newton.
Ogdensburg Bor. ....	Victor Szanyi, Ogdensburg .....	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp. ....	S. Thomas Kinney, Branchville .....	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp. ....	Mrs. Marguerite G. Hixon, Sparta ....	Walter K. Winkelmann, Sparta.
Stanhope Bor. ....	Anthony Sena, Sr., Stanhope .....	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp. ....	John F. Honness, Newton .....	Robert H. Dalling, Stillwater.
Sussex Bor. ....	Benjamin W. Williams, Sussex .....	Earl L. Snook, Sussex.
Vernon Twp. ....	Clifford K. Ryerson, Jr., Vernon .....	Samuel B. Edsall, Sussex.
Walpack Twp. ....	Paul E. Darrone, Walpack .....	Richard A. Martin, Walpack.
Wantage Twp. ....	William Fielden, Sussex .....	Mrs. Florence Lockburner, Sussex.

## ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp. ....	John Rohall, Jr., Berkeley Heights .....	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp. ....	Frank W. Naples, Clark .....	Joseph Tankel, Clark.
Cranford Twp. ....	John M. Duryee, Cranford .....	Harold J. Seymour, Jr., Cranford.
Elizabeth City .....	John G. Lloyd, Elizabeth .....	Joseph O'Donnell, Elizabeth.
Fanwood Bor. ....	George P. Draper, Fanwood .....	John H. Campbell, Jr., Fanwood.
Garwood Bor. ....	John Accardi, Sec., Garwood .....	William J. Gilbert, Garwood.
	Leonard J. Di Stefano, Garwood .....	
	I. George Casabona, Garwood .....	
Hillside Twp. ....	Samuel Katz, Sec., Hillside .....	John C. Pozar, Hillside.
	Rubin Ritz, Hillside .....	
	Kenneth M. Ross, Hillside .....	
Kenilworth Bor. ....	Harold Frolich, Sec., Kenilworth .....	Mrs. Adolpha A. Rein, Kenilworth
	John Rowinsky, Kenilworth .....	
	Max J. Berzin, Kenilworth .....	
Linden City .....	John F. Blewett, Linden .....	John J. Fitzpatrick, Linden.
	Frank J. Pakulski, Linden .....	
	John A. Zaleski, Linden .....	
Mountainside Bor. ..	Robert Koser, Sec., Mountainside .....	Elmer A. Hoffarth, Mountainside.
	Walter W. Young, Jr., Mountainside ..	
	Frank Torma, Mountainside .....	



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
New Providence Bor.	William P. Cucco, Sec., New Providence Alois Dill, New Providence Stanwood C. Slack, New Providence	Mrs. Jane K. Parcels, New Providence.
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	James J. Kinneally, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor.	Paul J. Endler, Roselle Park	Bernard H. Dreifoos, Roselle Park.
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains Louis R. Di Cavalante, Scotch Plains Lloyd Koppe, Scotch Plains	Mrs. Patrena C. Thinnies, Scotch Plains.
Springfield Twp.	J. Everett Longfield, Springfield Francis Keane, Springfield Charles A. Remlinger, Springfield	Mrs. Marie Smith, Springfield.
Summit City	Michael J. Heaney, Sec., Summit J. Henry Negus, Summit Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
Union Twp.	Charles W. Sommer, Sec., Union Homer F. Dukes, Union Francis A. Kopecky, Union	Howard R. Leary, Union.
Westfield Town	Eugene C. Hermann, Sec., Westfield Bernard G. Alden, Chm., Westfield Horace Stevens, Westfield	Steven W. Bogart, Westfield.
Winfield Twp.	Francis A. Kelly, Winfield	Mrs. Margaret Gallagher, Winfield.

## ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Grace L. Stang, Allamuchy.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Stuart E. Davis, Alpha.
Belvidere Town	Russell Parsons, Belvidere	George P. Green, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	John M. Jones, Blairstown.
Greenwich Twp.	Morris L. Stewart, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown Town	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Michael LaBar, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	Richard Shepherd, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Collector.
Independence Twp.	Wilbur L. Hulse, Jr., Hackettstown	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Clarence Labarre, Blairstown.
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere.
Lopatcong Twp.	Raymond L. Koch, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford Ray Baldwin, Port Murray	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Wayne Hissim, Oxford.
Pahaquarry Twp.	Pasquale G. Megliola, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town	Enrico D. Angelozzi, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp.	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Charles W. Hunt, Buttzville	Mrs. Helen Smith, Buttzville.

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Absecon City .....	\$2,731,750	\$9,928,125	\$12,659,875	\$6,040	\$87,202	\$272,903	\$129	\$581	\$360,815
2 Atlantic City .....	44,700,350	114,131,385	158,831,735	73,515	2,671,875	10,171,025			12,842,900
3 Brigantine City .....	6,059,220	15,983,820	22,043,040		34,869	260,857			295,726
4 Buena Bor. ....	1,073,675	6,022,750	7,096,425	413	58,655	186,342	3,772	10,066	258,835
5 Buena Vista Twp. ....	3,139,300	7,159,575	10,298,875	769	14,125	297,875	13,350	16,300	341,650
6 Corbin City .....	122,640	379,985	502,625	65	1,719	18,343		280	20,342
7 Egg Harbor City .....	1,167,305	5,711,103	6,878,408	1,000	129,940	496,658			626,598
8 Egg Harbor Twp. ....	3,616,520	11,105,420	14,721,940	13	111,978	1,186,785	1,000	5,073	1,304,836
9 Estell Manor .....	949,250	525,730	1,474,980	30	2,913	59,401	3,172	6,736	72,222
10 Folsom Bor. ....	720,800	1,787,717	2,508,517	338	23,016	329,607	373	447	353,443
11 Galloway Twp. ....	4,399,900	11,984,580	16,384,480	18,169	168,664	771,753	6,069	13,797	960,283
12 Hamilton Twp. ....	8,211,075	14,188,575	22,399,650	345	135,100	1,241,650	4,400	15,450	1,396,600
13 Hammonton .....	7,410,040	18,875,145	26,285,185	38,704	375,785	1,370,553	1,145	28,190	1,775,673
14 Linwood .....	2,184,081	13,172,145	15,356,226	18	24,902	148,648	1,757	2,517	177,824
15 Longport .....	2,376,780	6,223,180	8,599,960		7,729	70,180			77,909
16 Margate .....	11,999,200	32,257,700	44,256,900		80,850	471,000			551,850
17 Mullica Twp. ....	2,771,565	4,896,050	7,667,615	628	12,368	171,460	2,309	5,630	191,767
18 Northfield .....	2,345,800	14,551,700	16,897,500	68	59,250	280,350			339,600
19 Pleasantville .....	3,637,702	20,210,115	23,847,817	21,311	326,450	1,318,050			1,644,500
20 Port Republic .....	296,175	752,100	1,048,275		21,293	76,185			97,478
21 Somers Point .....	3,507,180	12,922,700	16,429,880	87	89,185	529,895			619,080
22 Ventnor City .....	8,924,800	23,361,075	32,285,875		107,100	836,450			943,550
23 Weymouth Twp. ....	554,165	1,142,260	1,696,425		3,565	74,945	3,070	3,610	85,190
Totals .....	\$122,899,273	\$347,272,935	\$470,172,208	\$161,513	\$4,548,533	\$20,640,915	\$40,546	\$108,677	\$25,338,671

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Absecon City .....	.....	.....	.....	.....	\$13,026,730	\$5.36	.....	.....
2 Atlantic City .....	.....	.....	.....	.....	171,748,150	7.81	.....	.....
3 Brigantine City .....	.....	.....	.....	.....	22,338,706	5.42	.....	.....
4 Buena Bor. ....	.....	.....	.....	.....	7,355,673	.....	\$8.01	\$4.93
5 Buena Vista Twp. ....	.....	.....	.....	.....	10,641,294	4.46	.....	.....
6 Corbin City .....	.....	.....	.....	.....	523,032	6.37	.....	.....
7 Egg Harbor City .....	.....	.....	.....	.....	7,506,006	.....	9.83	8.97
8 Egg Harbor Twp. ....	.....	.....	.....	.....	16,026,789	6.18	.....	.....
9 Estell Manor .....	.....	.....	.....	.....	1,547,232	.....	9.90	4.14
10 Folsom Bor. ....	.....	.....	.....	.....	2,862,298	.....	5.18	4.11
11 Galloway Twp. ....	.....	.....	.....	.....	17,362,932	6.41	.....	.....
12 Hamilton Twp. ....	.....	.....	.....	.....	23,796,595	.....	7.72	5.60
13 Hammonton .....	.....	.....	.....	.....	28,099,562	.....	9.68	6.84
14 Linwood .....	.....	.....	.....	.....	15,534,068	.....	6.33	5.87
15 Longport .....	.....	.....	.....	.....	8,677,869	5.27	.....	.....
16 Margate .....	.....	.....	.....	.....	44,808,750	.....	8.46	5.08
17 Mullica Twp. ....	.....	.....	.....	.....	7,860,010	.....	6.87	5.63
18 Northfield .....	.....	.....	.....	.....	17,237,168	.....	8.05	5.44
19 Pleasantville .....	.....	.....	.....	.....	25,513,628	.....	7.80	7.68
20 Port Republic .....	.....	.....	.....	.....	1,145,753	.....	11.95	6.25
21 Somers Point .....	.....	.....	.....	.....	17,049,047	.....	6.94	4.74
22 Ventnor City .....	.....	.....	.....	.....	33,229,425	6.70	.....	.....
23 Weymouth Twp. ....	.....	.....	.....	.....	1,781,615	.....	13.01	4.65
Totals .....	.....	.....	.....	.....	\$495,672,392	.....	.....	.....

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
									Deduct Over- payment	Add Under- payment
1 Absecon City .....	48.12	48.00		\$14,039,973	\$27,066,703	\$187,024.09			\$136.15	
2 Atlantic City .....	50.46	50.00		168,778,772	340,526,922	2,352,955.24			13,623.43	
3 Brigantine City .....	48.06	50.00		24,118,352	46,457,118	321,006.97			218.11	
4 Buena Bor. ....	49.41	46.00		7,569,748	14,925,421	103,130.89			654.38	
5 Buena Vista Twp. ....	55.14	50.00		8,720,458	19,361,752	133,784.82			1,232.55	
6 Corbin City .....	41.31	50.00		734,432	1,257,464	8,688.76				
7 Egg Harbor City .....	53.50	50.00		6,605,026	14,111,032	97,503.67			319.62	
8 Egg Harbor Twp. ....	39.67	36.00		24,708,782	40,735,571	281,472.52			826.83	
9 Estell Manor .....	60.67	50.00		1,028,393	2,575,625	17,796.92			280.53	
10 Folsom Bor. ....	51.85	50.00		2,682,952	5,545,250	38,316.28			13.41	
11 Galloway Twp. ....	45.45	47.00		20,747,851	38,110,783	263,335.90			2,335.95	
12 Hamilton Twp. ....	59.14	50.00		16,872,583	40,669,178	281,013.76			5,385.07	
13 Hammonton .....	47.60	47.00		30,938,143	59,037,705	407,935.65			589.34	
14 Linwood .....	47.64	43.00		17,113,383	32,647,451	225,585.65			249.34	
15 Longport .....	46.68	46.00		9,914,718	18,592,587	128,470.09			283.59	
16 Margate .....	51.21	50.00		42,717,327	87,526,077	604,783.12			527.02	
17 Mullica Twp. ....	47.70	46.00		8,632,104	16,492,174	113,956.76			3,723.04	
18 Northfield .....	46.51	46.00		19,832,056	37,069,224	256,138.99			185.62	
19 Pleasantville .....	53.88	50.00		22,057,663	47,571,291	328,705.62			2,182.06	
20 Port Republic .....	31.16	35.00		2,496,923	3,642,676	25,169.97			25.50	
21 Somers Point .....	53.04	50.00		15,165,594	32,214,641	222,595.04			300.26	
22 Ventnor City .....	50.40	50.00		32,716,949	65,946,374	455,672.81			7,653.29	
23 Weymouth Twp. ....	53.57	50.00		1,555,509	3,337,124	23,058.69			206.09	
Totals .....				\$499,747,751	\$995,420,143	\$6,878,102.21			\$40,951.18	

§ Includes equalization of Tangible Personal Property Used in Business.

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1966—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—Cont'd	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for					II  Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Section D—Tax Levy		
	III  Net County Taxes Apportioned		I—District School Purposes				I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]		II  Add: Deductions Allowed Veterans and Senior Citizen- (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966					(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966
1	\$186,887.94	\$2,168.58	\$360,151.00		\$12,942.50	\$71,747.00		\$162,858.44	\$653,261.46	\$4,960.00	\$698,221.46
2	2,339,331.81		2,957,812.50		4,461.50	153,374.00		8,027,706.04	13,175,937.85	229,665.00	13,405,602.85
3	320,788.86	3,722.15	376,350.50		32,409.75	14,341.00		450,721.95	1,169,652.21	40,390.00	1,210,042.21
4	102,476.51	1,195.82	237,037.64			51,055.33		56,511.48	346,166.12	23,830.00	369,996.12
5	132,552.27	1,551.26	391,121.36			84,931.67		7,752.77	448,045.99	25,520.00	473,565.99
6	8,688.76	100.74	22,200.00			698.00		287.17	30,578.67	2,705.00	33,283.67
7	97,184.05	1,130.57	222,293.50	\$211,959.47	2,065.00	58,585.00	\$20,353.31	189,075.68	644,769.96	33,560.00	678,329.96
8	280,645.69	3,263.74	453,312.14	362,644.07		125,745.00	31,455.12		942,665.52	46,320.00	988,985.52
9	17,516.39	206.37	65,109.00			18,967.00		80.76	63,945.52	4,205.00	68,150.52
10	38,302.87	444.28	75,169.00			3,944.00		5,620.00	115,592.15	5,740.00	121,332.15
11	260,999.95	3,053.43	379,592.50	338,777.02		73,767.00	29,373.52	183,020.80	1,062,303.18	49,320.00	1,111,623.18
12	275,628.69	3,258.41	466,256.00	376,597.83		55,187.00	32,997.03	279,177.12	1,312,734.02	48,010.00	1,360,744.02
13	407,346.31	4,730.11	1,219,519.81			47,055.00		320,304.42	1,904,845.65	67,210.00	1,972,055.65
14	225,336.31	2,615.71	294,155.98	219,679.31	43,450.00	64,199.00	27,342.04	175,663.70	869,359.97	41,920.00	911,279.97
15	128,186.50	1,489.65	45,000.00			833.00		271,261.17	445,104.32	11,710.00	456,814.32
16	604,256.10	7,012.58	692,000.00		50,185.00	36,064.00		906,311.29	2,223,700.97	67,300.00	2,291,000.97
17	110,233.72	1,321.35	181,903.00	162,879.61		41,029.00	14,494.02	15,667.45	416,482.11	27,750.00	444,232.11
18	255,953.37	2,969.98	292,095.00	250,764.65	33,313.50	114,383.00	30,852.62	193,476.66	883,337.54	61,580.00	944,917.54
19	326,523.56	3,811.40	896,200.25		21,739.25	262,984.00		879,917.12	1,868,207.58	90,810.00	1,959,017.58
20	25,144.47	291.85	42,523.00		3,265.00	1,247.00		1,556.44	71,533.76	5,600.00	77,133.76
21	222,294.78	2,581.03	229,679.75	176,282.35		31,226.00	20,118.34	194,281.68	773,775.25	47,670.00	821,445.25
22	448,019.52	5,283.62	569,952.73		30,988.00	23,716.00		1,122,247.38	2,152,775.25	71,100.00	2,223,875.25
23	22,852.60	267.37	71,035.00			13,521.00		2,001.76	82,635.73	7,300.00	89,935.73
	\$6,837,151.03	\$52,470.00	\$10,540,469.66	\$2,099,584.31	\$237,819.50	\$1,348,599.00	\$206,986.00	\$13,445,501.28	\$31,657,410.78	\$1,054,175.00	\$32,711,585.78



## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1966—(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 Fines	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Absecon City .....	\$2,071.92	.....	\$800,900	\$90,000.00	\$102,043.50	\$30,000.00	\$222,043.50
2 Atlantic City .....	32,974.02	.....	30,346,290	1,420,000.00	4,737,449.00	950,000.00	7,107,449.00
3 Brigantine City .....	937.39	.....	1,422,535	110,250.00	90,714.00	55,000.00	255,964.00
4 Buena Bor. ....	2,177.00	.....	873,525	25,000.00	52,029.00	46,000.00	123,029.00
5 Buena Vista Twp. ....	524.50	.....	525,100	85,000.00	88,601.00	83,000.00	256,601.00
6 Corbin City .....	.....	.....	29,715	11,250.00	6,515.00	800.00	18,565.00
7 Egg Harbor City .....	2,852.02	.....	1,162,986	80,000.00	68,754.00	30,000.00	178,754.00
8 Egg Harbor Twp. ....	2,774.15	.....	545,330	300,000.00	320,427.00	110,000.00	730,427.00
9 Estell Manor .....	.....	.....	144,000	49,500.00	23,462.00	11,000.00	83,962.00
10 Folsom Bor. ....	.....	.....	45,550	9,000.00	31,800.00	11,999.20	52,799.20
11 Galloway Twp. ....	742.80	.....	980,575	110,000.00	130,848.00	75,000.00	315,848.00
12 Hamilton Twp. ....	1,461.20	.....	4,771,525	150,000.00	232,776.00	80,000.00	462,776.00
13 Hammonton .....	3,717.37	.....	1,766,925	259,770.21	156,387.00	90,000.00	506,157.21
14 Linwood .....	1,440.41	.....	1,913,662	125,000.00	86,319.50	22,000.00	233,319.50
15 Longport .....	.....	.....	792,890	33,000.00	40,896.00	15,000.00	88,896.00
16 Margate .....	4,334.38	.....	2,952,900	275,000.00	195,911.00	72,000.00	542,911.00
17 Mullica Twp. ....	.....	.....	542,900	120,000.00	72,588.00	40,000.00	232,588.00
18 Northfield .....	1,361.83	.....	1,761,700	65,000.00	130,260.50	22,500.00	217,760.50
19 Pleasantville .....	2,988.18	.....	2,786,945	180,000.00	270,167.00	165,000.00	615,167.00
20 Port Republic .....	.....	.....	67,950	9,500.00	14,912.19	6,500.00	30,912.19
21 Somers Point .....	1,656.58	.....	2,441,985	80,640.86	179,372.79	55,000.00	315,013.65
22 Ventnor City .....	3,538.65	.....	3,094,425	100,000.00	227,467.00	90,000.00	417,467.00
23 Weymouth Twp. ....	.....	.....	118,080	31,098.85	24,463.00	10,000.00	65,561.85
Totals .....	\$65,552.40	.....	\$59,888,393	\$3,719,009.92	\$7,284,162.48	\$2,070,799.20	\$13,073,971.60

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

\$2,056,958.82

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

\$0.69097478

Total County Taxes Appropriated .....

\$6,902,703.44

Less: Bank Stock Taxes Due County .....

65,552.41

Net County Taxes Apportioned (12 A III) .....

\$6,837,151.03

‡ Adjustments (Net Total 12 A IIb) + .....

\$40,951.18

Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) .....

\$6,878,102.21

\*\*\*Bank Stock Tax Due Municipality .....

\$65,552.40

Bank Stock Tax Due County .....

65,552.41

Total Bank Stock Tax .....

\$131,104.81

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

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Allendale Bor. ....	\$10,037,900	\$31,037,950	\$41,075,850	\$11,590	\$123,116	\$417,357	\$148	\$443	\$541,064
2 Alpine Bor. ....	7,626,975	9,325,700	16,952,675		1,961	66,920			68,881
3 Bergenfield Bor. ....	50,781,400	114,250,200	165,031,600	2,704	832,093	2,463,779	1,350	347	3,297,569
4 Bogota Bor. ....	15,742,400	30,668,000	46,410,400	8,201	426,284	1,422,830			1,849,114
5 Carlstadt Bor. ....	20,863,100	52,171,300	73,034,400	34,113	2,242,390	5,224,998	148	4,567	7,472,103
6 Cliffside Park Bor. ....	21,761,200	64,670,900	86,432,100	54,049,635	373,400	2,383,374			2,756,774
7 Closter Bor. ....	16,335,340	43,681,928	60,017,268	6,481	315,535	2,028,906		300	2,344,741
8 Cresskill Bor. ....	15,959,450	38,953,100	54,912,550	21	239,054	877,940			1,116,994
9 Demarest Bor. ....	15,935,600	26,379,300	42,314,900	2,000	12,028	213,398			225,426
10 Dumont Bor. ....	24,724,300	73,011,635	97,735,935	5,736	190,462	1,785,245			1,975,707
11 East Paterson Bor. ....	45,436,250	85,722,750	131,159,000	2,169	1,231,250	3,810,400	3,150	1,700	5,046,500
12 East Rutherford Bor. ....	10,830,600	46,272,700	57,103,300	20,192	2,920,350	4,845,880			7,766,230
13 Edgewater Bor. ....	11,247,710	42,801,925	54,049,635	593,632	3,113,162	8,119,161			11,232,323
14 Emerson Bor. ....	17,600,900	35,557,100	53,158,000	1,079	127,578	624,542	5		752,125
15 Englewood City ....	77,788,250	141,753,950	219,542,200	36,828	5,128,236	11,731,132			16,859,368
16 Englewood Cliffs Bor. ....	20,552,300	46,607,600	67,159,900		934,539	2,433,972			3,368,511
17 Fair Lawn Bor. ....	63,757,500	187,427,290	251,184,790	78,119	3,021,847	10,307,404			13,329,251
18 Fairview Bor. ....	12,816,850	40,052,800	52,869,650	3,654	278,816	2,302,711			2,581,527
19 Fort Lee Bor. ....	63,728,119	145,653,186	209,381,305		350,770	2,900,237			3,251,007
20 Franklin Lakes Bor. ....	22,044,700	41,055,100	63,099,800		129,019	908,634	684	797	1,039,134
21 Garfield City ....	26,158,025	106,650,950	132,808,975	3,322	2,274,313	6,555,017			8,829,330
22 Glen Rock Bor. ....	22,585,900	66,363,400	88,949,300	9,300	391,624	910,859		978	1,303,461
23 Hackensack City ....	69,180,200	162,910,200	232,090,400	121,494	4,765,377	14,212,369			18,977,746
24 Harrington Park Bor. ....	9,992,800	22,136,425	32,129,225	1,368	14,686	187,547			202,233
25 Hasbrouck Heights Bor. ....	27,374,020	58,521,170	85,895,190	3,107	411,440	967,756			1,379,196
26 Haworth Bor. ....	5,442,650	17,252,050	22,694,700	2,357	13,433	88,737	293	134	102,597
27 Hillsdale Bor. ....	19,369,890	47,275,556	66,645,446	5,832	146,891	1,557,485			1,704,376
28 Ho-Ho-Kus Bor. ....	14,228,660	32,184,028	46,412,688	10,214	84,111	464,203			548,314
29 Leonia Bor. ....	18,199,400	39,421,200	57,620,600	5,287	91,580	476,578			568,158
30 Little Ferry Bor. ....	11,670,220	32,642,790	44,313,010		405,766	1,244,889			1,650,655
31 Lodi Bor. ....	34,274,000	80,008,600	114,282,600	12,117	2,130,614	4,547,862			6,678,476
32 Lyndhurst Twp. ....	28,008,300	84,489,200	112,497,500	69,454	1,905,859	3,880,296			5,786,155
33 Mahwah Twp. ....	22,518,850	66,828,745	89,347,595	258,491	657,325	5,421,083	765	5,385	6,084,558
34 Maywood City ....	17,618,770	50,892,570	68,511,340	1,001	504,672	1,332,244			1,836,916
35 Midland Park Bor. ....	11,321,100	35,831,850	47,152,950	1,525	628,080	1,087,627			1,715,707
N=Northern Valley Regional High School District ....					R=Ramapo Regional High School District ....				
Less Supplemental State Aid under (C. 31, L. 1966) ....					Less Supplemental State Aid under (C. 31, L. 1966) ....				
Amount to be Apportioned ....					Amount to be Apportioned ....				
P=Pascack Valley Regional High School District ....					O=Oradell-River Edge Regional High School District ....				
Less Supplemental State Aid under (C. 31, L. 1966) ....					Less Supplemental State Aid under (C. 31, L. 1966) ....				
Amount to be Apportioned ....					Amount to be Apportioned ....				

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
36 Montvale Bor. ....	\$13,336,300	\$30,200,300	\$43,536,600	\$2,159	\$76,798	\$637,355	\$3,597	\$351	\$718,104
37 Moonachie Bor. ....	10,955,200	17,865,300	28,820,500	12,093	731,801	1,938,137			2,669,938
38 New Milford Bor. ....	30,891,670	69,863,820	100,755,490		139,698	718,245			860,750
39 North Arlington Bor. ....	22,293,675	68,201,475	90,495,150	1,270	433,473	1,831,941	454	2,353	2,265,414
40 Northvale Bor. ....	7,955,800	22,743,900	30,699,700	2,138	193,419	519,063			712,482
41 Norwood Bor. ....	7,083,095	19,966,690	27,049,785	1,205	102,526	674,352	120	303	777,301
42 Oakland Bor. ....	18,386,450	58,481,400	76,867,850	110	186,335	1,308,602			1,494,937
43 Old Tappan Bor. ....	8,172,050	16,748,050	24,920,100		21,545	181,754	691	1,994	205,984
44 Oradell Bor. ....	28,752,685	49,156,030	77,908,715	1,788	113,404	751,637	1,125	1,170	867,336
45 Palisades Park Bor. ....	16,077,831	54,426,540	70,504,371	880	735,743	1,852,834			2,588,577
46 Paramus Bor. ....	94,853,080	182,597,750	277,450,830		5,782,916	10,066,462	261	1,447	15,851,086
47 Park Ridge Bor. ....	11,439,000	34,935,980	46,374,980	651	306,266	948,836	386	434	1,255,922
48 Ramsey Bor. ....	25,827,100	62,206,500	88,033,600	10,313	453,753	2,037,859	1,006	5,863	2,498,481
49 Ridgefield Bor. ....	29,386,690	64,556,190	93,942,880	1,159,353	1,601,185	4,239,712			5,840,897
50 Ridgefield Park Twp. ....	18,363,800	47,318,000	65,681,800	22,275	484,550	2,141,129			2,625,679
51 Ridgewood Twp. ....	61,219,500	163,359,100	224,578,600	31,644	954,789	4,313,986			5,268,775
52 River Edge Bor. ....	21,904,100	57,775,625	79,679,725	3,341	295,479	2,074,498			2,369,977
53 River Vale Twp. ....	17,130,215	39,461,025	56,591,240		55,372	386,757	128	483	442,740
54 Rochelle Park Twp. ....	11,910,200	31,166,100	43,076,300	3,150	183,892	1,209,701			1,393,593
55 Rockleigh Bor. ....	1,567,800	4,787,760	6,355,560		501,098	545,886			1,046,984
56 Rutherford Bor. ....	30,216,200	83,512,900	113,729,100	12,390	665,841	2,615,315			3,281,156
57 Saddle Brook Twp. ....	22,434,500	61,094,400	83,528,900	42,152	665,118	2,396,316			3,061,434
58 Saddle River Bor. ....	17,797,700	21,169,000	38,966,700		42,914	312,031			354,945
59 South Hackensack Twp. ....	12,270,800	23,417,600	35,688,400	1,652	2,177,385	3,793,738			5,971,123
60 Teaneck Twp. ....	67,171,180	210,674,050	277,845,230	14,141	946,174	4,154,159			5,100,333
61 Tenafly Bor. ....	58,497,150	97,290,900	155,788,050		482,385	1,998,815			2,481,200
62 Teterboro Bor. ....	13,623,020	26,138,711	39,761,731	53,746	7,571,847	8,909,836			16,481,683
63 Upper Saddle River Bor. ....	16,385,600	39,663,300	56,048,900		57,935	685,557	2,591	10,938	757,021
64 Waldwick Bor. ....	12,463,400	43,081,400	55,544,800	33,258	189,662	619,390			809,052
65 Wallington Bor. ....	12,363,470	34,649,145	47,012,615	492	436,201	1,904,971	587	1,527	2,343,286
66 Washington Twp. ....	22,966,700	43,552,000	66,518,700		43,877	410,429			454,306
67 Westwood Bor. ....	24,820,950	47,153,100	71,974,050	11,082	589,198	1,608,428			2,197,626
68 Woodcliff Lake Bor. ....	8,574,980	24,563,600	33,138,580	5,357	24,407	280,098		3,810	308,912
69 Wood-Ridge Bor. ....	17,451,725	59,375,225	76,826,950	9,464	691,677	3,868,886	1,546	3,544	4,565,653
70 Wyckoff Twp. ....	28,850,850	87,597,600	116,448,450		262,988	1,270,773	5,183	7,820	1,546,764
Totals	\$1,715,908,095	\$4,199,213,614	\$5,915,121,709	\$2,747,492	\$64,619,312	\$181,010,860	\$24,815	\$56,691	\$245,711,678

BERGEN COUNTY

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## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(c) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Allendale Bor. ....					\$41,628,504	*\$3.03	\$5.71	\$2.99
2 Alpine Bor. ....					17,021,556	*2.31	19.03	2.24
3 Bergenfield Bor. ....					168,331,873	*3.17	4.15	3.15
4 Bogota Bor. ....					48,267,715	*2.95	11.92	2.59
5 Carlstadt Bor. ....					80,540,616	*1.58	1.87	1.53
6 Cliffside Park Bor. ....					89,188,874	*2.87	6.52	2.75
7 Closter Bor. ....					62,368,490	*3.31	3.53	3.30
8 Cresskill Bor. ....					56,029,565	*3.02	3.32	3.01
9 Demarest Bor. ....					42,542,326	*2.60	5.58	2.59
10 Dumont Bor. ....					99,717,378	*3.59	5.67	3.55
11 East Paterson Bor. ....					136,207,669	*2.47	6.31	2.32
12 East Rutherford Bor. ....					64,889,722	*2.59	3.77	2.43
13 Edgewater Bor. ....					65,875,590	2.71	*2.31	*2.80
14 Emerson Bor. ....					53,911,204	*3.42	5.36	3.39
15 Englewood City ....					236,438,396	2.87	*2.58	*2.89
16 Englewood Cliffs Bor. ....					79,528,411	*2.24	5.03	2.12
17 Fair Lawn Bor. ....	\$8,100				264,600,260	*2.99	4.86	2.89
18 Fairview Bor. ....					55,454,831	*2.44	4.18	2.36
19 Fort Lee Bor. ....	327,310				212,959,622	*1.85	2.07	1.85
20 Franklin Lakes Bor. ....					64,138,934	*2.28	3.65	2.26
21 Garfield City ....					141,641,627	*3.00	3.91	2.93
22 Glen Rock Bor. ....					90,262,061	*3.89	4.53	3.88
23 Hackensack City ....	36,400				251,226,040	*2.93	6.95	2.60
24 Harrington Park Bor. ....					32,332,826	*2.97	3.52	2.96
25 Hasbrouck Heights Bor. ....					87,277,493	*2.58	4.51	2.54
26 Haworth Bor. ....					22,799,654	*4.02	5.78	4.01
27 Hillsdale Bor. ....					68,355,654	*3.43	8.37	3.30
28 Ho-Ho-Kus Bor. ....					46,971,216	*2.25	5.99	2.21
29 Leonia Bor. ....					58,194,045	*3.09	8.33	3.03
30 Little Ferry Bor. ....					45,963,665	*2.48	3.45	2.44
31 Lodi Bor. ....	127,300				121,100,493	*2.89	3.10	2.87
32 Lyndhurst Twp. ....					118,353,109	*2.63	3.66	2.58
33 Mahwah Twp. ....	380,100				96,070,744	*2.68	4.27	2.58
34 Maywood Bor. ....					70,349,257	*2.84	3.33	2.83
35 Midland Park Bor. ....					48,870,182	*3.21	5.47	3.13

\* Not to be used for computation of local taxes.



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
36 Montvale Bor. ....	.....	.....	.....	.....	\$44,256,863	*\$3.32	\$8.03	\$3.25
37 Moonachie Bor. ....	\$257,350	.....	.....	.....	31,759,881	1.66	*.94	*1.73
38 New Milford Bor. ....	.....	.....	\$1,000	\$1,000	101,615,240	*3.18	7.01	3.15
39 North Arlington Bor. ....	.....	.....	.....	.....	92,761,834	*2.62	5.31	2.55
40 Northvale Bor. ....	.....	.....	.....	.....	31,414,320	*2.94	8.92	2.80
41 Norwood Bor. ....	.....	.....	.....	.....	27,828,291	*2.63	2.99	2.62
42 Oakland Bor. ....	.....	.....	.....	.....	78,362,897	*3.50	4.62	3.48
43 Old Tappan Bor. ....	.....	.....	.....	.....	25,126,084	*2.71	9.91	2.65
44 Oradell Bor. ....	.....	.....	.....	.....	78,777,839	*2.44	4.40	2.42
45 Palisades Park Bor. ....	.....	.....	.....	.....	73,093,828	2.70	*1.66	*2.73
46 Paramus Bor. ....	.....	.....	.....	.....	293,301,916	*2.53	4.53	2.41
47 Park Ridge Bor. ....	.....	.....	.....	.....	47,631,553	*3.42	3.75	3.41
48 Ramsey Bor. ....	.....	.....	.....	.....	90,542,394	*3.21	7.31	3.10
49 Ridgefield Bor. ....	.....	.....	.....	.....	100,943,130	*.83	2.19	.74
50 Ridgefield Park Twp. ....	.....	.....	.....	.....	68,329,754	*3.33	5.46	3.25
51 Ridgewood Twp. ....	.....	.....	2,000	2,000	229,877,019	*3.60	5.18	3.56
52 River Edge Bor. ....	10,503	.....	.....	.....	82,063,546	*3.19	5.07	3.13
53 River Vale Twp. ....	.....	.....	.....	.....	57,033,980	*3.10	6.96	3.07
54 Rochelle Park Twp. ....	.....	.....	.....	.....	44,473,043	*2.61	5.49	2.52
55 Rockleigh Bor. ....	.....	.....	.....	.....	7,402,544	.74	*.71	*.75
56 Rutherford Bor. ....	.....	.....	.....	.....	117,022,646	*2.90	4.71	2.84
57 Saddle Brook Twp. ....	.....	.....	.....	.....	86,632,486	*3.08	7.60	2.91
58 Saddle River Bor. ....	.....	.....	.....	.....	39,321,645	*1.69	1.96	1.69
59 South Hackensack Twp. ....	.....	.....	.....	.....	41,661,175	*1.97	3.01	1.80
60 Teaneck Twp. ....	.....	.....	.....	.....	282,959,704	*3.14	5.06	3.10
61 Tenafly Bor. ....	45,450	.....	2,000	2,000	158,312,700	*2.68	3.96	2.66
62 Teterboro Bor. ....	.....	.....	.....	.....	56,297,160	.59	*.31	*.70
63 Upper Saddle River Bor. ....	.....	.....	.....	.....	56,805,921	*2.93	5.94	2.89
64 Waldwick Bor. ....	.....	.....	.....	.....	56,387,110	*3.78	5.28	3.76
65 Wallington Bor. ....	.....	.....	.....	.....	49,356,393	*2.46	3.57	2.40
66 Washington Twp. ....	.....	.....	.....	.....	66,973,006	*2.53	4.87	2.51
67 Westwood Bor. ....	.....	.....	.....	.....	74,182,758	3.09	*3.08	*3.09
68 Woodcliff Lake Bor. ....	.....	.....	.....	.....	33,452,849	*3.75	5.35	3.74
69 Wood-Ridge Bor. ....	.....	.....	.....	.....	81,402,067	*2.18	4.50	2.05
70 Wyckoff Twp. ....	.....	.....	.....	.....	117,995,214	*2.90	4.87	2.88
Totals .....	\$1,192,513	.....	\$5,000	\$5,000	\$6,164,768,392	.....	.....	.....



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
1 Allendale Bor. ....	91.87	88.00		\$3,709,781	\$45,338,285	\$153,215.45			\$209.39	
2 Alpine Bor. ....	81.72	72.00		3,818,942	20,840,498	70,428.04				
3 Bergenfield Bor. ....	89.86	90.00		18,989,226	187,321,099	633,029.83			1,335.07	
4 Bogota Bor. ....	93.95	100.00		2,989,165	51,256,880	173,216.66			3,273.89	
5 Carlstadt Bor. ....	84.83	100.00		13,066,634	93,607,250	316,334.80				
6 Cliffside Park Bor. ....	83.56	85.00		17,491,560	106,680,434	360,514.10			144.32	
7 Closter Bor. ....	87.45	86.00		8,995,699	71,364,189	241,166.96			1,504.23	
8 Cresskill Bor. ....	94.33	86.00		3,482,529	59,512,094	201,114.19			453.04	
9 Demarest Bor. ....	103.87	100.00	\$1,576,573		40,965,753	138,438.99			37.25	
10 Dumont Bor. ....	85.08	84.00		17,516,659	117,234,037	396,178.77			583.26	
11 East Paterson Bor. ....	96.98	98.00		4,187,407	140,395,076	474,448.81			21,936.74	
12 East Rutherford Bor. ....	74.37	74.00		22,414,815	87,304,537	295,035.51			2,997.59	
13 Edgewater Bor. ....	99.41	91.00		1,431,674	67,307,264	227,457.06				\$275.97
14 Emerson Bor. ....	97.34	96.00		1,484,004	55,395,208	187,201.65			350.56	
15 Englewood City ....	102.30	100.00	4,935,944		231,502,452	782,335.57			1,312.68	
16 Englewood Cliffs Bor. ....	83.89	84.00		15,267,155	94,795,566	320,350.57			1,955.34	
17 Fair Lawn Bor. ....	94.20	90.00		16,950,870	281,551,130	951,469.24			1,333.49	
18 Fairview Bor. ....	79.93	75.00		14,136,713	69,591,544	235,176.52				656.56
19 Fort Lee Bor. ....	96.94	81.00		7,371,895	220,331,517	744,584.69			4,171.46	
20 Franklin Lakes Bor. ....	100.08	100.00	50,439		64,088,495	216,579.60			193.18	
21 Garfield City ....	89.47	87.00		16,950,392	158,592,019	535,943.25			1,257.03	
22 Glen Rock Bor. ....	90.71	89.00		9,271,701	99,533,762	336,362.75			3,229.88	
23 Hackensack City ....	90.41	86.00		27,719,787	278,945,827	942,664.93			6,936.27	
24 Harrington Park Bor. ....	90.59	89.00		3,362,540	35,695,366	120,628.33			2,237.97	
25 Hasbrouck Heights Bor. ....	88.27	91.00		11,551,205	98,828,698	333,980.07			532.34	
26 Haworth Bor. ....	70.38	68.00		9,600,495	32,400,149	109,492.53			1,033.56	
27 Hillsdale Bor. ....	89.70	88.00		7,885,773	76,241,427	257,649.02			516.67	
28 Ho-Ho-Kus Bor. ....	96.86	97.00		1,521,877	48,493,093	163,876.76			601.45	
29 Leonia Bor. ....	88.56	89.00		7,514,187	65,708,232	222,053.32			190.33	
30 Little Ferry Bor. ....	82.36	81.00		9,878,224	55,841,889	188,711.16			15.32	
31 Lodi Bor. ....	88.26	86.00		16,290,116	137,390,609	464,295.56			8,259.34	
32 Lyndhurst Twp. ....	79.59	79.00		30,404,230	148,757,339	502,708.10			1,648.30	
33 Mahwah Twp. ....	87.66	85.00		13,686,560	109,757,304	370,912.02			466.55	
34 Maywood Bor. ....	89.48	89.00		8,281,898	78,631,155	265,724.83			444.39	
35 Midland Park Bor. ....	89.57	91.00		5,660,592	54,530,774	184,280.40			1,074.31	
§ Including Amounts Added for Equalization of Class II Railroad Property.						Less Supplemental State Aid under (C. 31, L. 1966)—				
NTI=Northern Highlands Regional High School District ....						Washington Township ....				
Less Supplemental State Aid under (C. 31, L. 1966) ....						Westwood Borough ....				
Amount to be Apportioned ....										
W=Consolidated School District: Washington Township-						Amount to be Apportioned ....				
Westwood Borough ....						Washington Township ....				
						Westwood Borough ....				

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	Section A—County Taxes (Less Tax Due County on Bank Stock)									
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
36 Montvale Bor. ....	87.26	84.00		\$6,493,440	\$50,750,303	\$171,504.74			\$698.14	
37 Moonachie Bor. ....	109.96	90.00	\$2,313,855		29,446,026	99,509.41			780.93	
38 New Milford Bor. ....	93.77	91.00		6,779,239	108,394,479	366,306.51			145.05	
39 North Arlington Bor. ....	75.74	77.00		29,663,251	122,425,085	413,721.31			1,542.59	
40 Northvale Bor. ....	89.66	77.00		3,753,486	35,167,806	118,845.50			22.99	
41 Norwood Bor. ....	81.83	80.00		6,200,879	34,029,170	114,997.62			238.58	
42 Oakland Bor. ....	91.25	90.00		7,537,004	85,899,901	290,288.71				\$34.61
43 Old Tappan Bor. ....	91.21	89.00		2,427,034	27,553,118	93,112.55			332.66	
44 Oradell Bor. ....	91.45	90.00		7,380,502	86,158,341	291,162.08			403.96	
45 Palisades Park Bor. ....	80.68	80.00		17,530,649	90,624,477	306,254.86			3,321.33	
46 Paramus Bor. ....	94.11	92.00		18,742,986	312,044,902	1,054,519.39			680.96	
47 Park Ridge Bor. ....	87.75	84.00		6,713,313	54,344,866	183,652.14			47.66	
48 Ramsey Bor. ....	93.15	92.00		6,691,671	97,234,065	328,591.20			1,218.53	
49 Ridgefield Bor. ....	89.67	78.00		12,598,486	113,541,616	383,700.66				
50 Ridgefield Park Twp. ....	87.99	89.00		9,292,651	77,622,405	262,315.88			706.69	
51 Ridgewood Twp. ....	92.99	92.00		17,390,270	247,267,289	835,611.00			86.10	
52 River Edge Bor. ....	89.12	88.00		10,051,057	92,114,603	311,290.57			129.67	
53 River Vale Twp. ....	90.98	87.00		5,676,763	62,710,743	211,923.65			6.77	
54 Rochelle Park Twp. ....	86.53	87.00		6,914,334	51,387,377	173,657.65				18.27
55 Rockleigh Bor. ....	94.12	93.00		475,859	7,878,403	26,624.15				
56 Rutherford Bor. ....	86.11	83.00		19,019,002	136,041,648	459,736.90			682.48	
57 Saddle Brook Twp. ....	82.59	81.00		18,334,667	104,967,153	354,724.27			5,918.59	
58 Saddle River Bor. ....	100.99	100.00	381,989		38,939,656	131,592.03			919.87	
59 South Hackensack Twp. ....	82.09	80.00		9,279,442	50,940,617	172,147.88			606.19	
60 Teaneck Twp. ....	88.32	87.00		37,507,891	320,467,595	1,082,982.90			2,113.96	
61 Tenafly Bor. ....	98.45	100.00		2,452,732	160,765,432	543,288.05			128.82	
62 Teterboro Bor. ....	112.85	100.00	4,527,587		51,769,573	174,949.24			478.58	
63 Upper Saddle River Bor. ....	92.47	89.00		4,657,729	61,463,650	207,709.25			180.00	
64 Waldwick Bor. ....	79.23	82.00		14,746,879	71,133,989	240,389.03			616.38	
65 Wallington Bor. ....	86.38	94.00		7,562,378	56,918,771	192,350.36			2,957.67	
66 Washington Twp. ....	101.25	100.00	821,219		66,151,787	223,552.26			37.51	
67 Westwood Bor. ....	95.72	88.00		3,518,368	77,701,126	262,581.90			469.00	
68 Woodcliff Lake Bor. ....	91.43	87.00		3,152,802	36,605,651	123,704.53			185.37	
69 Wood-Ridge Bor. ....	84.12	81.00		15,575,858	96,977,925	327,725.60			184.48	
70 Wyckoff Twp. ....	91.73	89.00		10,689,687	128,684,901	434,875.63			492.85	
Totals			\$14,607,606	\$681,694,614	\$6,831,855,400	\$23,087,459.45			\$96,635.56	\$985.41

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd		Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
	III  Net County Taxes Apportioned	I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate Is Computed (Cols. I + II)		
		(a)  As Required by District School Budget		(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966					(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966	
1	\$153,006.06		\$446,785.90	NH\$538,624.96		\$53,614.00	\$11,870.07	\$152,974.58	\$1,225,907.43	\$33,100.00	\$1,259,007.43	
2	70,428.04		247,236.50			4,233.00		73,272.70	386,704.24	5,480.00	392,184.24	
3	631,694.76		3,349,089.25			116,067.00		1,277,274.41	5,141,991.42	180,660.00	5,322,651.42	
4	169,942.77		831,412.51			26,245.00		390,964.21	1,366,074.49	54,020.00	1,420,094.49	
5	316,334.80		579,335.40			16,477.00		351,267.35	1,230,460.55	39,950.00	1,270,410.55	
6	360,369.78		1,256,566.00			37,136.00		889,012.53	2,468,812.31	86,000.00	2,554,812.31	
7	239,602.73		767,144.76	N613,114.27		29,877.00	12,399.72	421,309.46	1,998,894.50	60,310.00	2,059,204.50	
8	200,661.15		1,199,729.50			37,885.00		266,685.54	1,629,191.19	59,360.00	1,688,551.19	
9	138,401.74		445,791.43	N354,204.40		15,655.00	7,117.91	157,398.48	1,073,023.14	32,370.00	1,105,393.14	
10	395,595.51		2,293,779.85			155,291.00		902,835.90	3,436,920.26	136,160.00	3,573,080.26	
11	452,512.07		1,875,223.88			67,805.00		982,835.93	3,242,766.88	112,970.00	3,355,736.88	
12	292,037.92		752,861.70			22,920.00		612,577.41	1,634,557.03	41,080.00	1,675,637.03	
13	227,733.03		495,495.00			8,283.00		1,052,488.48	1,767,433.51	16,390.00	1,783,823.51	
14	186,845.09		1,207,676.00			43,595.00		376,245.99	1,787,172.08	53,680.00	1,840,852.08	
15	781,022.89		2,949,852.50		\$393,533.00	65,474.00		2,616,576.01	6,675,510.40	103,670.00	6,779,180.40	
16	318,395.23		1,120,344.58			19,600.00		335,346.99	1,754,486.80	26,730.00	1,781,216.80	
17	950,135.75		5,239,723.00			155,605.00		1,612,993.73	7,647,247.48	245,830.00	7,893,077.48	
18	235,833.08		641,785.00			20,147.00		439,083.41	1,296,554.49	55,890.00	1,352,444.49	
19	740,413.23		1,939,700.00			43,033.00		1,213,032.19	3,850,112.42	85,600.00	3,935,712.42	
20	216,386.42		683,202.75	R406,193.32		22,116.00	8,900.74	154,414.25	1,429,180.00	32,210.00	1,461,390.00	
21	534,686.22		1,738,062.50		211,239.50	71,890.00		1,655,494.69	4,067,592.91	167,980.00	4,235,572.91	
22	333,132.87		2,564,721.00			75,058.00		595,961.20	3,418,757.07	86,360.00	3,505,117.07	
23	935,728.66		3,260,248.00		318,837.00	81,294.00		2,797,040.89	7,230,560.55	122,960.00	7,353,520.55	
24	118,390.36		403,206.25	N302,857.55		16,273.00	6,202.16	129,126.55	931,105.55	26,790.00	957,895.55	
25	333,447.73		1,246,723.95			36,969.00		619,193.25	2,162,395.93	81,060.00	2,243,455.93	
26	108,458.97		361,930.50	N277,514.44		12,393.00	5,629.62	164,482.36	894,363.65	20,670.00	915,033.65	
27	257,132.35		926,269.00	P743,999.56		35,016.00	14,811.13	389,600.94	2,267,174.72	74,430.00	2,341,604.72	
28	163,275.31		719,476.80			20,301.00		167,300.91	1,029,752.02	26,900.00	1,056,652.02	
29	221,862.99		1,007,960.25			29,339.00		553,282.25	1,753,766.49	39,320.00	1,793,086.49	
30	188,695.84		630,320.00			20,866.00		294,776.86	1,092,926.70	43,050.00	1,135,976.70	
31	456,036.22		1,799,723.00			79,993.00		1,199,247.70	3,375,013.92	115,800.00	3,490,813.92	
32	501,059.80		1,619,003.50			59,148.00		909,179.86	2,970,095.16	136,280.00	3,106,375.16	
33	370,445.47		1,681,215.22			33,017.00		506,096.86	2,524,740.55	47,370.00	2,572,110.55	
34	265,280.44		1,220,654.00			36,888.00		472,893.58	1,921,940.02	73,170.00	1,995,110.02	
35	183,206.09		1,165,170.92			34,117.00		197,904.04	1,512,164.05	53,410.00	1,565,574.05	

County Percentage Level of Taxable Value of Real Property 100%.

Total County Taxes Appropriated ..... \$23,320,858.00  
Less: Bank Stock Taxes Due County ..... 329,048.70

Net County Taxes Apportioned (12 A III) ..... \$22,991,809.30  
†Adjustments (Net Total 12 A IIb) + ..... 95,650.15

Total County Taxes Apportioned ..... \$23,087,459.45

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

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES												
	Section A—Cont'd		Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
	III  Net County Taxes Apportioned	I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)			
		(a)  As Required by District School Budget		(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966					(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966		
36	\$170,806.60		\$733,855.50	P\$494,264.67		\$21,711.00	\$9,859.06	\$67,914.74	\$1,435,271.45	\$33,710.00	\$1,468,981.45		
37	98,728.48		366,579.40			11,859.00		54,126.93	507,575.81	18,790.00	526,365.81		
38	366,161.46		2,145,479.21			110,842.00		714,305.11	3,115,103.78	109,500.00	3,224,603.78		
39	412,178.72		1,193,152.25			28,450.00		757,218.60	2,334,099.57	92,340.00	2,426,439.57		
40	118,822.51		344,808.00	N304,096.80		14,044.00	6,110.50	146,699.30	894,272.11	28,140.00	922,412.11		
41	114,759.04		274,234.77	N293,684.60		10,839.00	5,912.66	38,930.75	704,857.50	25,520.00	730,377.50		
42	290,323.32		1,313,636.00	R748,843.63		147,189.00	17,846.54	480,417.76	2,668,185.17	74,290.00	2,742,475.17		
43	92,779.89		369,220.00	N237,428.69		35,665.00	4,787.43		658,976.15	20,060.00	679,036.15		
44	290,758.12		541,392.34	0772,841.06		20,516.00	17,796.11	297,958.53	1,864,637.94	57,030.00	1,921,667.94		
45	302,933.53		1,024,292.50			27,297.00		608,210.71	1,908,139.74	58,890.00	1,967,029.74		
46	1,053,838.43		4,898,422.00			131,803.00		1,398,524.50	7,218,981.93	177,410.00	7,396,391.93		
47	183,604.48		1,131,243.70			32,029.00		293,990.41	1,576,809.59	49,900.00	1,626,709.59		
48	327,372.67		1,968,041.50			60,180.00		602,842.62	2,838,076.79	66,910.00	2,904,986.79		
49	383,700.66		417,105.27			27,350.00			773,455.93	54,750.00	828,205.93		
50	261,609.19		1,335,878.82			41,657.00		648,510.72	2,204,341.73	69,920.00	2,274,261.73		
51	835,524.90		5,464,429.00			142,963.00		1,946,334.09	8,103,324.99	161,880.00	8,265,204.99		
52	311,160.90		703,218.65	01,052,635.94		23,256.00	25,394.89	509,966.81	2,528,331.41	84,990.00	2,613,321.41		
53	211,916.88		865,344.00	P613,118.73		80,482.00	12,182.58	113,407.53	1,711,122.56	52,810.00	1,763,932.56		
54	173,675.92		635,412.65			16,270.00		321,789.16	1,114,607.73	45,020.00	1,159,627.73		
55	26,624.15		20,000.00			417.00		7,445.00	53,652.15	790.00	54,442.15		
56	459,054.42		1,805,515.00			44,623.00		1,053,271.21	3,273,217.63	110,880.00	3,384,097.63		
57	348,805.68		1,595,426.00			70,074.00		683,045.50	2,557,203.18	105,664.00	2,662,867.18		
58	130,672.16		373,030.32			7,117.00		156,967.82	653,553.30	10,760.00	664,313.30		
59	171,541.69		329,834.00			7,133.00		312,826.06	807,068.75	12,220.00	819,288.75		
60	1,080,868.94		5,010,758.85			164,326.00		2,694,544.76	8,621,846.55	246,270.00	8,868,116.55		
61	543,159.23		2,570,348.00			56,269.00		1,082,454.95	4,139,693.18	88,600.00	4,228,293.18		
62	174,470.66		1,850.00			17.00		150,631.37	326,935.03		326,935.03		
63	207,529.25		658,786.50	NH592,465.54		28,654.00	12,461.93	215,307.99	1,632,973.35	30,000.00	1,662,973.35		
64	239,772.65		1,570,112.82			154,417.00		389,226.84	2,044,695.31	83,480.00	2,128,175.31		
65	189,392.69		611,989.00			22,830.00		367,511.73	1,146,063.42	63,260.00	1,209,323.42		
66	223,514.75			W1,199,385.72			38,651.91	251,056.17	1,635,304.73	55,610.00	1,690,914.73		
67	262,112.90			W1,406,460.78			45,400.09	599,946.69	2,223,120.28	64,410.00	2,287,530.28		
68	123,519.16		607,034.00	P357,388.79		25,982.00	7,111.23	172,882.33	1,227,731.05	26,410.00	1,254,141.05		
69	327,541.12		860,778.95			22,333.00		547,959.85	1,713,946.92	59,820.00	1,773,766.92		
70	434,382.78		1,499,173.00	R957,140.05		59,479.00	21,992.72	515,050.74	3,324,274.85	96,240.00	3,420,514.85		
71	\$22,991,809.30		\$91,967,802.40	\$12,266,263.50	\$923,609.50	\$3,251,693.00	\$292,439.00	\$43,131,448.77	\$167,736,801.47	\$4,913,284.00	\$172,650,085.47		



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(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 (Cols. a + b + c)
1 Allendale Bor. ....	\$1,687.85		\$3,272,150	\$74,000.00	\$102,893.00	\$32,000.00	\$208,893.00
2 Alpine Bor. ....			55,679,985	60,000.00	58,699.00	8,500.00	127,199.00
3 Bergenfield Bor. ....	6,582.32		18,919,300	250,000.00	339,337.00	55,000.00	644,337.00
4 Bogota Bor. ....	5,496.32		4,749,800	220,000.00	107,235.08	15,000.00	342,235.08
5 Carlstadt Bor. ....	2,150.62		2,741,200	95,000.00	191,779.00	35,000.00	321,779.00
6 Cliffside Park Bor. ....	4,679.15		6,510,300	200,000.00	216,552.23	75,000.00	491,552.23
7 Closter Bor. ....	3,755.54		4,486,448	70,000.00	201,830.00	35,000.00	306,830.00
8 Cresskill Bor. ....	2,018.02		5,598,900	85,000.00	208,624.00	32,000.00	325,624.00
9 Demarest Bor. ....	888.52		8,543,000	60,000.00	110,637.00	14,500.00	185,137.00
10 Dumont Bor. ....	5,324.25		12,715,175	100,000.00	244,087.56	30,000.00	374,087.56
11 East Paterson Bor. ....	3,169.93		7,606,000		222,029.00	170,000.00	392,029.00
12 East Rutherford Bor. ....	2,352.24		4,592,000	85,000.00	278,717.00	88,000.00	451,717.00
13 Edgewater Bor. ....	3,214.17		4,129,910	75,000.00	137,138.00	52,000.00	264,138.00
14 Emerson Bor. ....	525.07		7,062,100	100,000.00	128,737.00	30,000.00	258,737.00
15 Englewood City ....	25,794.55		27,930,100	476,000.00	645,672.28	130,000.00	1,251,672.28
16 Englewood Cliffs Bor. ....	1,575.68		24,189,950	205,000.00	178,378.49	60,000.00	443,378.49
17 Fair Lawn Bor. ....	6,838.30		42,691,560	600,000.00	649,501.00	75,000.00	1,324,501.00
18 Fairview Bor. ....	1,183.71		4,302,395	75,000.00	138,688.00	32,000.00	245,688.00
19 Fort Lee Bor. ....	11,267.81		54,025,202	218,100.00	486,900.00	150,000.00	855,000.00
20 Franklin Lakes Bor. ....	1,425.67		7,577,300	130,000.00	188,853.05	45,000.00	363,853.05
21 Garfield City ....	15,067.46		22,984,125		470,561.50	92,000.00	562,561.50
22 Glen Rock Bor. ....	4,000.34		8,969,430	375,000.00	207,327.00	52,000.00	634,327.00
23 Hackensack City ....	44,091.67		58,856,300	515,000.00	914,940.00	185,000.00	1,614,940.00
24 Harrington Park Bor. ....	332.19		2,734,300	50,000.00	89,658.00	6,000.00	145,658.00
25 Hasbrouck Heights Bor. ....	3,525.48		7,900,150	65,000.00	230,822.00	40,000.00	335,822.00
26 Haworth Bor. ....	662.64		2,143,150	72,000.00	120,438.00	9,500.00	201,938.00
27 Hilldale Bor. ....	7,198.06		6,731,300	107,000.00	236,264.00	50,000.00	393,264.00
28 Ho-Ho-Kus Bor. ....	2,631.98		3,813,450	60,000.00	73,570.00	16,000.00	149,570.00
29 Leonia Bor. ....	4,927.45		7,214,400	145,000.00	195,843.25	26,000.00	366,843.25
30 Little Ferry Bor. ....	1,553.64		8,784,745	244,500.00	136,837.00	15,000.00	396,337.00
31 Lodi Bor. ....	4,229.30		11,462,850	158,000.00	324,163.00	70,000.00	552,163.00
32 Lyndhurst Twp. ....	5,270.14		7,894,100	235,000.00	240,062.00	55,000.00	530,062.00
33 Mahwah Twp. ....	790.48		15,178,150	187,000.00	216,946.00	70,000.00	473,946.00
34 Maywood Bor. ....	1,431.21		4,495,320	120,000.00	181,542.00	20,000.00	321,542.00
35 Midland Park Bor. ....	1,892.34		5,726,854	190,000.00	81,936.00	19,000.00	290,936.00
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .....				***Bank Stock Tax Due Municipality .....			\$329,048.70
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....				Bank Stock Tax Due County .....			329,048.70
				Total Bank Stock Tax .....			\$658,097.40

\$9,172,510.00

\$0.3379383506



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1966—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
36 Montvale Bor. ....	\$1,218.69	.....	\$5,974,300	\$167,500.00	\$161,439.00	\$46,000.00	\$374,939.00
37 Moonachie Bor. ....	639.77	.....	7,697,900	85,000.00	126,256.97	15,000.00	226,256.97
38 New Milford Bor. ....	2,787.24	.....	10,016,550	163,000.00	265,490.80	23,000.00	451,490.80
39 North Arlington Bor. ....	2,531.46	.....	13,039,075	60,000.00	233,152.28	50,000.00	343,152.28
40 Northvale Bor. ....	1,232.70	.....	1,994,850	40,000.00	84,613.00	35,000.00	159,613.00
41 Norwood Bor. ....	1,014.48	.....	2,732,950	100,000.00	108,439.00	40,000.00	248,439.00
42 Oakland Bor. ....	1,210.72	.....	11,288,050	135,000.00	166,473.62	62,000.00	363,473.62
43 Old Tappan Bor. ....	222.62	.....	5,038,800	100,000.00	136,800.00	26,000.00	262,800.00
44 Oradell Bor. ....	3,424.75	.....	9,673,925	250,000.00	360,561.70	26,500.00	637,061.70
45 Palisades Park Bor. ....	3,622.67	.....	4,272,170	100,000.00	183,288.00	14,000.00	297,288.00
46 Paramus Bor. ....	10,012.66	.....	45,285,100	333,000.00	730,951.00	116,000.00	1,179,951.00
47 Park Ridge Bor. ....	2,509.21	.....	7,308,200	110,000.00	193,729.00	30,000.00	333,729.00
48 Ramsey Bor. ....	2,665.38	.....	9,664,200	180,000.00	196,632.00	65,000.00	441,632.00
49 Ridgefield Bor. ....	7,135.14	.....	10,611,100	700,000.00	1,767,455.00	5,000.00	2,472,455.00
50 Ridgefield Park Twp. ....	3,264.42	.....	6,228,640	160,000.00	192,024.00	54,000.00	406,024.00
51 Ridgewood Twp. ....	18,704.28	.....	32,842,100	314,333.94	538,040.79	170,000.00	1,022,374.73
52 River Edge Bor. ....	3,190.89	.....	10,766,450	150,000.00	235,731.00	20,000.00	405,731.00
53 River Vale Twp. ....	874.72	.....	2,106,387	100,000.00	178,374.00	43,000.00	321,374.00
54 Rochelle Park Twp. ....	2,825.80	.....	2,373,600	70,000.00	87,440.00	2,000.00	159,440.00
55 Rockleigh Bor. ....	.....	.....	3,390,450	12,000.00	9,993.00	.....	21,993.00
56 Rutherford Bor. ....	15,533.06	.....	14,463,000	160,000.00	357,158.00	65,000.00	582,158.00
57 Saddle Brook Twp. ....	1,646.60	.....	11,973,907	98,546.46	207,629.29	114,000.00	420,175.75
58 Saddle River Bor. ....	1,438.46	.....	2,196,000	70,000.00	40,710.00	16,000.00	126,710.00
59 South Hackensack Twp. ....	1,619.94	.....	2,648,600	34,000.00	141,712.00	12,000.00	187,712.00
60 Teaneck Twp. ....	17,477.81	.....	43,184,070	600,000.00	772,023.00	105,000.00	1,477,023.00
61 Tenafly Bor. ....	13,235.29	.....	19,291,000	284,437.00	297,976.00	28,000.00	610,413.00
62 Teterboro Bor. ....	798.63	.....	19,986,505	53,000.00	51,086.00	.....	104,086.00
63 Upper Saddle River Bor. ....	133.60	.....	2,888,900	60,000.00	120,138.00	48,985.00	229,123.00
64 Waldwick Bor. ....	1,779.14	.....	5,499,400	90,000.00	146,196.00	15,000.00	251,196.00
65 Wallington Bor. ....	2,761.08	.....	3,322,970	40,000.00	116,894.00	33,000.00	189,894.00
66 Washington Twp. ....	383.83	.....	8,720,000	100,000.00	146,395.00	18,000.00	264,395.00
67 Westwood Bor. ....	7,786.29	.....	13,185,750	112,500.00	234,533.00	50,000.00	397,033.00
68 Woodcliff Lake Bor. ....	361.44	.....	1,454,950	80,000.00	98,621.00	23,000.00	201,621.00
69 Wood-Ridge Bor. ....	4,735.56	.....	6,885,500	80,000.00	124,725.00	28,000.00	232,725.00
70 Wyckoff Twp. ....	3,266.47	.....	10,778,850	320,000.00	206,958.00	65,000.00	591,958.00
Totals .....	\$329,048.70	.....	\$850,995,598	\$11,213,917.40	\$17,576,838.87	\$3,352,985.00	\$32,143,741.27

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bass River Twp. ....	\$3,280,250	\$2,893,200	\$6,173,450	.....	\$43,394	\$181,165	\$1,147	\$8,508	\$534,214
2 Beverly City .....	1,534,250	8,264,445	9,798,695	\$1,410	135,286	392,890	.....	.....	528,176
3 Bordentown City .....	1,856,435	14,201,390	16,057,825	3,734	186,625	526,198	.....	.....	712,823
4 Bordentown Twp. ....	7,885,267	29,142,858	37,028,123	1,992	775,393	2,287,493	3,283	2,063	3,068,232
5 Burlington City .....	11,614,630	38,426,950	50,041,580	47,996	2,234,225	4,581,250	.....	.....	6,815,475
6 Burlington Twp. ....	8,923,300	31,628,600	43,551,900	5,973	835,000	4,857,175	2,185	36,650	5,731,010
7 Chesterfield Twp. ....	3,995,853	8,113,548	12,109,401	.....	18,533	201,030	27,626	31,717	278,906
8 Cinnaminson Twp. ....	22,051,055	65,224,050	87,275,105	.....	699,730	4,661,155	3,615	4,883	5,369,383
9 Delanco Twp. ....	2,629,250	13,552,100	16,181,350	6,947	430,683	1,239,840	.....	2,492	1,673,015
10 Delran Twp. ....	8,243,400	31,567,500	39,810,900	.....	2,744,344	1,326,868	8,009	19,566	4,098,787
11 Eastampton Twp. ....	2,029,350	5,158,200	7,187,550	1,054	30,576	173,837	.....	14,834	219,247
12 Edgewater Park Twp. ....	5,374,475	21,333,150	26,707,625	3,911	515,723	717,173	92	4,198	1,237,186
13 Evesham Twp. ....	14,039,650	28,590,600	42,630,250	.....	78,155	878,415	19,650	30,350	1,006,570
14 Fieldsboro Bor. ....	417,500	2,269,950	2,687,450	34	16,099	1,098,797	.....	.....	1,114,896
15 Florence Twp. ....	3,351,900	35,540,000	38,891,900	6,022	1,333,870	4,990,846	12,219	9,473	6,346,408
16 Hainesport Twp. ....	3,179,250	9,354,100	12,533,350	478	124,840	580,355	.....	8,325	713,520
17 Lumberton Twp. ....	4,396,230	11,270,320	15,666,550	924	451,435	1,130,665	20,685	71,615	1,674,400
18 Mansfield Twp. ....	3,886,425	8,816,520	12,702,945	2,265	25,072	249,532	73,932	56,839	405,375
19 Maple Shade Twp. ....	9,899,164	40,681,975	50,581,139	2,417	534,553	1,370,014	.....	.....	1,904,567
20 Medford Twp. ....	14,497,050	28,504,650	43,001,700	95	325,340	1,012,250	42,500	30,100	1,410,490
21 Medford Lakes Bor. ....	4,508,100	18,282,400	22,790,500	.....	11,249	157,194	.....	.....	168,443
22 Moorestown Twp. ....	27,047,325	81,185,850	108,233,175	3,636	1,510,500	6,559,950	11,010	12,660	8,094,120
23 Mount Holly Twp. ....	8,136,950	35,145,000	43,281,950	21,590	534,920	3,128,550	.....	.....	3,663,470
24 Mount Laurel Twp. ....	8,113,405	30,517,830	38,631,235	353	82,790	710,168	8,124	29,584	830,666
25 New Hanover Twp. ....	450,675	578,725	1,029,400	2,765	72,151	1,633,687	1,725	386	1,707,949
26 North Hanover Twp. ....	3,217,550	5,368,850	8,586,400	80	50,744	219,941	950	66,555	338,190
27 Palmyra Bor. ....	5,169,300	20,149,300	25,318,600	475	213,121	685,811	.....	.....	898,932
28 Pemberton Bor. ....	547,350	3,306,550	3,853,900	.....	31,645	333,054	.....	.....	364,699
29 Pemberton Twp. ....	8,313,935	25,609,100	33,923,035	9,972	231,789	1,065,102	.....	85,393	1,382,284
30 Riverside Twp. ....	3,792,225	27,319,450	31,111,675	8,519	706,325	2,850,635	.....	.....	3,556,960
31 Riverton Bor. ....	2,532,350	10,711,400	13,243,750	1,172	58,708	193,946	.....	.....	252,654
32 Shamong Twp. ....	1,919,690	2,385,100	4,304,790	.....	13,850	275,785	120	18,265	308,020
33 Southampton Twp. ....	5,059,550	10,670,740	15,730,290	100	123,700	498,300	50,100	123,000	795,100
34 Springfield Twp. ....	4,554,520	8,235,750	12,790,270	31	80,791	449,702	34,369	120,083	684,945
35 Tabernacle Twp. ....	2,063,950	4,729,600	6,793,550	.....	10,335	185,440	.....	10,650	206,425
36 Washington Twp. ....	1,005,050	3,827,957	4,833,007	.....	49,767	542,086	183	11,043	603,079
37 Westampton Twp. ....	2,367,150	9,516,000	11,883,150	.....	44,225	277,050	21,025	16,875	359,175
38 Willingboro Twp. ....	12,299,428	88,025,020	100,324,448	.....	406,553	2,154,504	.....	.....	2,561,057
39 Woodland Twp. ....	3,576,200	1,732,250	5,308,450	252	7,214	144,395	.....	19,333	170,942
40 Wrightstown Bor. ....	600,550	3,641,750	4,242,300	187	121,992	970,834	150	7	1,092,983
Totals .....	\$238,359,937	\$828,472,728	\$1,066,832,665	\$134,384	\$15,901,245	\$55,793,082	\$342,999	\$845,447	\$72,882,773

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bass River Twp. ....					\$6,707,664	\$2.28	\$5.91	\$1.96
2 Beverly City .....					10,328,281	2.61	2.50	2.61
3 Bordentown City .....					16,774,382	3.36	3.39	3.36
4 Bordentown Twp. ....	\$71,500				40,169,849	2.33	2.78	2.29
5 Burlington City .....					56,905,051	1.58	1.80	1.55
6 Burlington Twp. ....					49,288,883	3.18	3.72	3.11
7 Chesterfield Twp. ....					12,388,307	3.03	7.95	2.92
8 Cinnaminson Twp. ....					92,644,488	2.54	3.45	2.48
9 Delanco Twp. ....					17,861,312	3.05	2.47	3.11
10 Delran Twp. ....					43,909,687	2.58	2.99	2.54
11 Eastampton Twp. ....					7,407,851	3.42	4.50	3.39
12 Edgewater Park Twp. ....					27,948,722	2.75	5.23	2.64
13 Evesham Twp. ....					43,636,820	2.34	4.18	2.30
14 Fieldsboro Bor. ....					3,802,380	2.28	3.65	1.71
15 Florence Twp. ....					45,244,330	3.41	4.34	3.26
16 Hainesport Twp. ....					13,247,348	2.83	4.21	2.76
17 Lumberton Twp. ....					17,341,874	2.85	1.56	2.99
18 Mansfield Twp. ....					13,110,585	2.45	2.34	2.45
19 Maple Shade Twp. ....					52,488,123	3.27	3.67	3.25
20 Medford Twp. ....					44,412,285	2.27	3.59	2.22
21 Medford Lakes Bor. ....					22,958,943	2.61	4.56	2.59
22 Moorestown Twp. ....					116,330,931	3.15	4.04	3.08
23 Mount Holly Twp. ....					46,967,010	3.60	6.01	3.39
24 Mount Laurel Twp. ....					39,462,254	3.37	11.82	3.19
25 New Hanover Twp. ....					2,740,114	.49	.43	.58
26 North Hanover Twp. ....					8,924,670	2.47	3.95	2.41
27 Palmyra Bor. ....					26,218,007	3.06	3.93	3.03
28 Pemberton Bor. ....					4,218,599	3.21	3.86	3.15
29 Pemberton Twp. ....					35,315,291	2.01	2.27	2.00
30 Riverside Twp. ....					34,677,154	2.91	4.54	2.72
31 Riverton Bor. ....					13,497,576	3.38	6.62	3.32
32 Shamong Twp. ....					4,612,810	2.43	3.23	2.38
33 Southampton Twp. ....	700				16,526,190	2.54	4.48	2.44
34 Springfield Twp. ....					13,475,246	2.75	3.45	2.72
35 Tabernacle Twp. ....					6,999,975	2.93	2.62	2.94
36 Washington Twp. ....					5,436,086	2.10	3.04	1.98
37 Westampton Twp. ....					12,242,325	2.72	7.35	2.58
38 Willingboro Twp. ....					102,885,505	3.06	2.93	3.06
39 Woodland Twp. ....					5,479,644	2.25	3.17	2.22
40 Wrightstown Bor. ....					5,335,470	1.83	2.85	1.56
Totals .....	\$72,200				\$1,139,922,022			

RV=Rancocas Valley Regional High School ..... \$1,077,605.67  
 L=Lenape Regional High School ..... \$1,217,681.00  
 § Includes equalization of Tangible Personal Property used in business.

BR=Bordentown Regional High School ..... \$377,108.83  
 N=Northern Burlington County Regional High School ..... \$524,313.00

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							(a)—County Equalization Table Appeals (R. S. 54:2-37)			
							Deduct Over- payment	Add Under- payment		Deduct Over- payment
1 Bass River Twp. ....	95.67	98.00		\$290,312	\$6,997,976	\$30,556.70			\$30.93	
2 Beverly City .....	93.79	91.00		701,027	11,029,308	48,159.53			16.02	
3 Bordentown City .....	92.32	95.00		1,373,350	18,147,732	79,242.16			248.28	
4 Bordentown Twp. ....	101.54	100.00	\$561,585		39,608,264	172,949.68				\$963.96
5 Burlington City .....	100.79	97.00	181,442		56,723,609	247,683.91			556.29	
6 Burlington Twp. ....	83.17	87.00		9,669,373	58,958,256	257,441.51			9,243.40	
7 Chesterfield Twp. ....	77.34	76.00		3,636,033	16,024,340	69,970.36			211.06	
8 Cinnaminson Twp. ....	101.72	98.00	1,366,169		91,278,319	398,567.22			990.58	
9 Delanco Twp. ....	95.14	92.00		972,066	18,833,378	82,236.04			146.24	
10 Delran Twp. ....	102.15	98.00	754,270		43,155,417	188,435.34			232.11	
11 Eastampton Twp. ....	79.32	82.00		1,922,037	9,329,888	40,739.00			321.09	
12 Edgewater Park Twp. ....	95.66	95.00		1,276,814	29,225,536	127,613.44			2,181.68	
13 Evesham Twp. ....	100.89	99.00	365,894		43,270,926	188,942.71			3,122.41	
14 Fieldsboro Bor. ....	116.66	121.00	383,790		3,418,590	14,927.29				
15 Florence Twp. ....	81.15	74.00		11,263,859	56,508,189	246,743.28			1,219.08	
16 Hainesport Twp. ....	97.27	104.00		351,764	13,599,112	59,380.59			296.07	
17 Lumberton Twp. ....	96.45	84.00		895,567	18,237,441	79,633.87			1,570.60	
18 Mansfield Twp. ....	76.19	92.00		4,005,026	17,115,611	74,735.40			107.77	
19 Maple Shade Twp. ....	90.36	94.00		5,517,786	58,005,909	253,283.08			1,331.17	
20 Medford Twp. ....	99.46	93.00		339,636	44,751,921	195,409.48			580.97	
21 Medford Lakes Bor. ....	102.46	103.00	547,282		22,411,661	97,860.63			180.68	
22 Moorestown Twp. ....	109.04	102.00	8,973,110		107,357,821	468,778.45			52,209.98	
23 Mount Holly Twp. ....	99.33	100.00		291,945	47,258,955	200,356.46			42.40	
24 Mount Laurel Twp. ....	89.93	87.00		4,449,893	43,912,147	191,742.60			327.31	
25 New Hanover Twp. ....	95.71	100.00		46,141	2,786,255	12,166.20			315.44	
26 North Hanover Twp. ....	66.94	68.00		4,399,758	13,324,428	58,181.18			116.51	
27 Palmyra Bor. ....	93.15	103.00		1,861,862	28,079,869	122,610.88			266.63	
28 Pemberton Bor. ....	106.08	115.00	220,887		3,997,712	17,456.03			119.55	
29 Pemberton Twp. ....	87.11	89.00		5,190,565	40,505,856	176,869.02			469.29	
30 Riverside Twp. ....	98.86	96.00		506,969	35,184,123	153,631.64			76.00	
31 Riverton Bor. ....	92.91	91.00		1,035,623	14,533,199	63,459.28			31.18	
32 Shamong Twp. ....	101.95	97.00	72,811		4,539,999	19,823.93			65.91	
33 Southampton Twp. ....	79.13	87.00		4,267,566	20,793,756	90,796.04			314.05	
34 Springfield Twp. ....	86.83	138.00		1,939,973	15,415,219	67,310.63			31,171.87	
35 Tabernacle Twp. ....	99.34	99.00		47,221	7,047,196	30,771.61			163.02	
36 Washington Twp. ....	75.04	106.00		1,607,567	7,043,653	30,756.14			37.96	
37 Westampton Twp. ....	99.50	92.00		90,947	12,333,272	53,853.29			308.91	
38 Willingboro Twp. ....	98.79	98.00		1,281,061	104,166,566	454,843.81			1,168.52	
39 Woodland Twp. ....	96.95	113.00		167,001	5,646,645	24,656.10			683.74	
40 Wrightstown Bor. ....	91.23	74.00		791,836	6,127,306	26,754.91			168.43	
Totals .....			\$13,427,240	\$70,190,578	\$1,196,685,360	\$5,225,332.42			\$110,643.13	\$963.96
FIRE DISTRICTS 1966										
			Valuations	Budget	Rate					
Chesterfield Township .....	\$3,617,181	\$732.00	\$0.03			Edgewater Park Township District No. 1 .....	2,925,645	900.00	0.04	
Delanco Township .....	16,181,350	14,400.00	0.09			Edgewater Park Township District No. 2 .....	18,987,780	3,500.00	0.02	
						Mansfield Township .....	1,507,175	1,200.00	0.08	
						Moorestown Township District No. 1 .....	82,983,905	57,438.75	0.07	
						Moorestown Township District No. 2 .....	33,342,495	24,103.02	0.07	



TAXING DISTRICT	12—APPORTIONMENT OF TAXES													
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for							Section D—Tax Levy				
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. A, III + B + CII, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)			
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966							
1	\$30,525.77	\$1,765.50	\$93,174.00				\$2,950.00	\$20,730.00	\$143,245.27	\$9,150	\$152,395.27			
2	48,143.51	2,784.36	211,017.00			\$2,718.50	66,577.00	50,000.17	248,086.54	20,600	268,686.54			
3	78,993.88	4,569.22	214,568.50	BR\$137,017.26		33,655.50	39,026.00	BR\$14,442.76	121,935.56	537,271.16	25,130	562,401.16		
4	173,913.64	10,055.49	351,358.00	BR240,091.57		46,359.80	36,517.00	BR24,127.24	129,626.29	890,760.55	42,490	933,250.55		
5	247,127.62	14,293.87	646,626.00			92,081.75	173,094.00			827,035.24	71,080	898,115.24		
6	248,198.11	14,381.42	995,000.00			172,804.00	110,451.00		193,387.53	1,513,320.06	51,010	1,564,330.06		
7	69,759.30	4,035.05	134,537.59	N151,126.54			5,231.00	NB20,556.50	31,127.00	364,797.98	9,940	374,737.98		
8	397,576.64	22,996.16	1,806,531.00				216,143.00		237,534.35	2,248,495.15	95,450	2,343,945.15		
9	82,089.80	4,747.97	389,454.04				59,805.00		99,500.00	515,986.81	27,820	543,806.81		
10	188,206.23	10,885.31	858,173.46				75,608.00		102,908.62	1,084,565.62	45,990	1,130,555.62		
11	40,417.91	2,338.66	123,781.65	RV98,975.28			20,551.00	RV13,290.82	11,787.62	243,459.30	9,410	252,869.30		
12	125,431.76	7,256.67	657,542.00				94,302.00		47,300.00	743,228.43	24,510	767,738.43		
13	185,820.30	10,755.74	543,575.00	L296,666.81			142,841.00	L36,622.74	115,533.11	972,887.22	47,910	1,020,797.22		
14	14,927.29	863.30	72,296.00				15,393.00		9,675.00	82,368.59	4,170	86,538.59		
15	245,524.20	14,203.59	908,040.00				31,425.00		334,021.00	1,470,363.79	70,150	1,540,513.79		
16	59,084.52	3,418.03	178,344.12	RV144,707.78			41,007.00	RV19,372.51	28,800.00	353,974.94	20,730	374,704.94		
17	78,063.27	4,519.23	245,803.00	RV191,052.45			54,051.00	RV25,950.01	34,947.72	474,354.66	18,640	492,994.66		
18	74,627.63	4,316.30	106,277.59	N159,272.89			14,156.00	NB21,956.42		308,381.99	12,030	320,411.99		
19	251,951.91	14,575.15	1,105,166.50				148,311.00		392,901.50	1,616,284.06	97,500	1,713,784.06		
20	194,823.51	11,269.33	491,993.00	L291,752.18			68,205.00	L35,436.25	79,556.53	966,058.30	38,780	1,004,838.30		
21	97,679.95	5,649.71	297,343.00	L198,512.16			70,458.00	L25,707.11	66,549.74	569,569.45	28,070	597,639.45		
22	416,568.47	24,309.30	2,427,480.00				72,177.00		768,302.30	3,564,483.07	92,690	3,657,173.07		
23	206,314.06	11,932.04	767,340.55	RV508,640.29			202,469.00	RV67,322.39	388,788.98	1,613,224.53	72,940	1,686,164.53		
24	191,415.29	11,071.18	790,299.00	L303,261.54			118,042.00	L37,334.62	147,306.24	1,287,976.63	41,390	1,329,366.63		
25	11,850.76	686.29		NHW599.23				NHW599.23		12,537.05	770	13,307.05		
26	58,064.67	3,358.42	14,837.00	N153,781.33				NB17,092.98		212,948.44	6,880	219,828.44		
27	122,344.25	7,076.38	579,045.75				112,598.00		153,754.25	749,622.63	50,330	799,952.63		
28	17,333.48	1,003.00	100,002.00				21,655.00		31,310.27	127,996.75	7,130	135,126.75		
29	176,399.73	10,203.18	296,716.42						174,250.68	657,570.01	51,300	708,870.01		
30	153,555.64	8,880.90	690,014.75				76,794.00		169,133.76	944,793.05	61,760	1,006,553.05		
31	63,428.10	3,668.36	311,551.00				39,035.00		95,697.21	435,309.67	20,540	455,849.67		
32	19,758.02	1,142.87	73,820.00	L33,523.69			16,354.00	L4,192.23		107,698.35	4,340	112,038.35		
33	90,481.99	5,233.81	220,483.00	L181,801.91			79,660.00	L23,492.34		394,848.37	24,070	418,918.37		
34	36,138.76	2,181.94	124,970.00	N139,513.24			6,821.00	NB19,775.10	83,985.91	360,193.75	10,360	370,553.75		
35	30,608.59	1,770.67	125,681.75	L86,733.71			39,593.00	L11,785.71		193,416.01	11,590	205,006.01		
36	30,718.18	1,776.66	69,367.00				2,591.00		10,200.00	109,470.84	4,320	113,790.84		
37	53,544.38	3,097.56	209,718.69	RV131,117.97			54,803.00	RV17,569.27		325,106.33	7,060	332,166.33		
38	453,675.29		2,853,954.00				812,907.00		505,713.83	3,000,436.12	138,730	3,139,166.12		
39	23,972.36	1,389.30	88,702.75				10,765.00		16,397.25	119,696.66	3,380	123,076.66		
40	26,586.48	1,538.08		NHW44,208.31				NHW1,317.77	24,336.27	95,351.37	1,810	97,161.37		
	\$5,115,653.25	\$270,000.00	\$20,174,585.11	\$3,492,356.14			\$347,619.55	\$3,152,366.00	\$437,974.00	\$4,677,300.69	\$50,487,174.74	\$1,381,950	\$31,869,124.74	
Total County Taxes Appropriated					\$5,186,630.24					***Bank Stock Tax Due Municipality				\$70,976.99
Less: Bank Stock Taxes Due County					70,976.99					Bank Stock Tax Due County				70,976.99
Net County Taxes Apportioned (12 A III)					\$5,115,653.25									
*Adjustments (Net Total 12 A IIb) +					\$109,679.17					Total Bank Stock Tax				\$141,953.98
Total County Taxes Apportioned (including Adjustments—Total 12 A I)					\$5,225,332.42					* 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 1966—(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 (Cols. a + b + c)
1 Bass River Twp. ....			\$823,950	\$20,490.00	\$25,800.00	\$17,500.40	\$63,790.40
2 Beverly City .....	\$2,138.00		1,828,100	21,000.00	71,659.50	36,000.00	128,659.50
3 Bordentown City .....	5,664.44		6,068,125	55,000.00	120,000.00	51,000.00	226,000.00
4 Bordentown Twp. ....	1,013.91		5,599,275	122,000.00	163,000.00	40,000.00	325,000.00
5 Burlington City .....	10,619.41		23,539,050	224,000.00	1,827,100.00	60,000.00	2,111,100.00
6 Burlington Twp. ....	540.15		4,834,100	30,000.00	221,283.42	81,000.00	332,283.42
7 Chesterfield Twp. ....			1,928,100	20,000.00	53,450.00	18,000.00	91,450.00
8 Cinnaminson Twp. ....	1,154.26		8,543,150	141,258.26	318,150.00	80,000.00	539,408.26
9 Delanco Twp. ....			934,550	44,092.04	65,000.00	38,000.00	147,092.04
10 Delran Twp. ....	91.38		4,829,300	168,000.00	130,100.00	51,982.96	350,082.96
11 Eastampton Twp. ....			363,900	20,000.00	44,237.00	16,000.00	80,237.00
12 Edgewater Park Twp. ....			1,815,925	71,000.00	82,000.00	52,000.00	205,000.00
13 Evesham Twp. ....	2,466.89		3,909,700	135,000.00	144,000.00	56,000.00	335,000.00
14 Fieldsboro Bor. ....			43,100	24,600.00	12,990.00	8,037.91	45,627.91
15 Florence Twp. ....	2,479.00		3,755,000	48,400.00	167,000.00	70,819.19	286,219.19
16 Hainesport Twp. ....			1,436,485	53,000.00	43,000.00	55,500.00	151,500.00
17 Lumberton Twp. ....	3,159.28		1,224,900	90,000.00	54,904.00	45,000.00	189,904.00
18 Mansfield Twp. ....	509.46		3,330,337	54,100.00	98,100.00	16,000.00	168,200.00
19 Maple Shade Twp. ....	2,098.50		3,616,700	108,000.00	234,000.00	60,000.00	402,000.00
20 Medford Twp. ....	4,043.47		8,234,000	132,663.73	133,050.00	84,000.00	349,713.73
21 Medford Lakes Bor. ....			1,349,250	60,000.00	91,692.00	9,000.00	160,692.00
22 Moorestown Twp. ....	9,697.70		21,089,415	79,661.00	343,326.13	134,000.00	556,987.13
23 Mount Holly Twp. ....	6,611.77		11,575,100	35,000.00	208,535.00	100,000.00	343,535.00
24 Mount Laurel Twp. ....	493.76		1,612,750	53,000.00	157,031.00	91,212.50	301,273.50
25 New Hanover Twp. ....			30,030,250	37,869.00	51,300.00		89,169.00
26 North Hanover Twp. ....	71.18		9,367,800	38,168.72	85,540.00	21,000.00	144,708.72
27 Palmyra Bor. ....	1,772.58		5,464,650	52,000.00	179,586.23	39,000.00	270,586.23
28 Pemberton Bor. ....	1,089.73		1,533,500	18,000.00	21,300.00	15,000.00	54,300.00
29 Pemberton Twp. ....	731.86		10,437,730	194,000.00	229,004.00	50,000.00	473,004.00
30 Riverside Twp. ....	5,564.24		6,250,815	65,000.00	128,215.00	55,000.00	248,215.00
31 Riverton Bor. ....	2,775.70		2,933,400	17,000.00	57,733.00	13,000.00	87,733.00
32 Shamong Twp. ....			1,223,100	35,421.00	23,000.00	15,000.00	73,421.00
33 Southampton Twp. ....	1,353.98		404,250	60,000.00	87,704.00	40,000.00	187,704.00
34 Springfield Twp. ....			805,300	51,324.10	49,877.00	33,000.00	134,201.10
35 Tabernacle Twp. ....			733,350	37,611.11	23,747.00	36,000.00	97,358.11
36 Washington Twp. ....			77,100	6,235.00	16,950.00	6,900.00	30,085.00
37 Westampton Twp. ....	123.44		707,900	50,004.44	87,000.00	28,200.00	165,204.44
38 Willingboro Twp. ....	4,186.17		13,649,630	176,000.00	305,200.00	60,000.00	541,200.00
39 Woodland Twp. ....			3,748,500	19,425.22	27,398.00	13,000.00	59,821.22
40 Wrightstown Bor. ....	463.73		842,000	27,400.00	34,700.00	24,800.00	86,900.00
Totals .....	\$70,976.99		\$210,493,537	\$2,695,723.62	\$6,217,660.28	\$1,720,982.96	\$10,634,366.86

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

\$10,634,366.86

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

\$0.0025253057

County Representative Level of Taxable Value of Real Property 1966

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1911; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Audubon Bor. ....	\$4,737,700	\$20,093,150	\$24,833,850	\$1,488	\$383,075	\$577,675			\$960,750
2 Audubon Park Bor. ....	73,553	649,176	722,729			8,281			8,281
3 Barrington Bor. ....	3,451,850	13,952,600	17,404,450		161,354	1,184,916			1,346,270
4 Bellmawr Bor. ....	2,711,375	18,326,900	21,038,275	1,452	73,527	338,525			412,052
5 Berlin Bor. ....	1,359,250	7,859,025	9,218,275	2,453	158,902	438,195			597,097
6 Berlin Twp. ....	807,895	4,623,575	5,431,470		12,151	62,928		\$857	75,936
7 Brooklawn Bor. ....	998,200	3,769,025	4,767,225	320	56,250	169,685			225,935
8 Camden City ....	23,267,240	121,892,035	145,159,275	1,792,043	8,426,550	19,921,255			28,347,805
9 Cherry Hill Twp. ....	29,875,600	122,766,700	152,642,300	284	2,085,250	6,065,750	\$3,350	24,250	8,178,600
10 Chesilhurst Bor. ....	127,305	936,780	1,064,085		2,440	18,720			21,160
11 Clementon Bor. ....	1,359,550	6,555,075	7,914,625	1,112	75,123	251,256			326,379
12 Collingswood Bor. ....	6,450,775	29,487,500	35,938,275	3,444	312,000	1,002,700			1,314,700
13 Gibbsboro Bor. ....	301,292	4,822,200	5,123,492		156,997	388,053			545,050
14 Gloucester City ....	5,055,250	19,838,385	24,893,635	11,901	638,735	3,970,350			4,609,094
15 *Gloucester Twp. ....	8,416,300	30,160,725	38,577,025	1,067	*137,295	*1,019,879	*3,125	*7,640	*1,167,939
16 Haddon Twp. ....	8,984,800	30,680,500	39,665,300	2,143	244,036	651,668			895,704
17 Haddonfield Bor. ....	10,159,400	28,082,200	38,241,600	5,407	250,850	1,368,250			1,619,100
18 Haddon Heights Bor. ....	3,176,575	15,675,225	18,851,800	2,764	95,989	261,872			357,861
19 *Hi-Nella Bor. ....	166,410	693,635	860,045	15		*16,469		*1,000	*17,478
20 Laurel Springs Bor. ....	657,695	3,776,560	4,434,255	27	18,717	407,281	15		426,013
21 Lawnside Bor. ....	579,750	2,874,425	3,454,175		3,141	101,527			104,668
22 Lindenwood Bor. ....	1,815,301	10,011,725	11,827,026	719	24,021	170,840	150	3	195,014
23 Magnolia Bor. ....	961,325	6,874,475	7,835,800		51,800	142,950			194,750
24 Merchantville Bor. ....	1,549,425	7,428,700	8,978,125	3,237	65,685	829,970			895,655
25 Mt. Ephraim Bor. ....	2,559,005	8,288,425	10,847,430		53,635	237,450			291,085
26 Oaklyn Bor. ....	1,912,925	7,651,275	9,564,200	3,047	76,699	151,479			228,178
27 Pennsauken Twp. ....	23,456,950	77,823,100	101,280,050	39,625	2,762,300	4,890,250			7,652,550
28 Pine Hill Bor. ....	971,550	5,270,500	6,242,050	23	12,162	85,975	205	200	98,542
29 Pine Valley Bor. ....	169,122	206,463	375,585		2,716	5,192			7,908
30 Runnemede Bor. ....	3,346,575	13,362,925	16,709,500		109,975	335,375			445,350
31 Somerdale Bor. ....	1,131,569	8,213,292	9,374,861		32,334	177,066			209,400
32 Stratford Bor. ....	3,840,350	15,236,855	19,077,205	330	111,662	394,278			505,940
33 Tavistock Bor. ....	141,000	214,000	355,000		2,828	50,502			53,330
34 Voorhees Twp. ....	2,758,025	8,804,775	11,562,800	537	59,125	225,175	875	2,225	287,400
35 Waterford Twp. ....	1,342,650	5,931,365	7,274,015	151	38,247	166,928	271	1,294	206,740
36 Winslow Twp. ....	3,434,700	12,003,925	15,438,625	3,375	98,007	1,272,077	5,480	27,714	1,403,278
37 Woodlynne Bor. ....	537,375	3,419,750	3,957,125		18,020	42,970			60,990
Totals .....	\$162,648,612	\$678,289,946	\$840,938,558	\$1,876,964	\$16,811,607	\$47,408,701	\$13,471	\$65,183	\$64,293,962

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget \$4,750,000.00  
Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes \$0.824772264  
\* Abstract reflects corrections made in tax list for personal property.

County Percentage Level of Taxable Value of Real Property, 50%.  
§ Including Amounts Added for Equalization of Class II R. R. Property  
and Tangible Personal Property Used in Business.

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
		(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Audubon Bor. ....					\$25,796,088	\$5.69	\$10.70	\$5.50
2 Audubon Park Bor. ....					730,990	10.86	.64	10.98
3 Barrington Bor. ....					18,750,720	6.56	15.56	5.84
4 Bellmawr Bor. ....					21,451,779	6.24	10.02	6.16
5 Berlin Bor. ....					9,817,825	6.12	9.12	5.94
6 Berlin Twp. ....					5,507,406	6.26	12.22	6.18
7 Brooklawn Bor. ....					4,993,480	5.02	6.34	4.96
8 Camden City ....	\$56,200				175,355,323	8.44	9.68	8.32
9 Cherry Hill Twp. ....					160,821,184	5.86	4.16	5.94
10 Chesilhurst Bor. ....					1,085,245	6.00	19.10	5.74
11 Clementon Bor. ....					8,242,116	6.70	4.36	6.80
12 Collingswood Bor. ....					37,256,419	6.40	10.50	6.26
13 Gibbsboro Bor. ....					5,671,542	5.74	7.58	5.54
14 Gloucester City ....					29,514,630	6.88	4.98	7.22
15 Gloucester Twp. ....					39,746,031	6.24	11.02	6.08
16 Haddon Twp. ....					40,563,147	7.02	6.34	7.04
17 Haddonfield Bor. ....					39,866,107	7.22	7.92	7.20
18 Haddon Heights Bor. ....					19,212,425	7.36	9.40	7.32
19 Hi-Nella Bor. ....					877,538	5.18	15.52	4.96
20 Laurel Springs Bor. ....					4,860,295	3.92	4.92	3.84
21 Lawnside Bor. ....					3,558,843	6.16	4.00	6.24
22 Lindenwold Bor. ....					12,022,759	6.98	8.40	6.96
23 Magnolia Bor. ....					8,030,550	7.19	8.32	7.16
24 Merchantville Bor. ....					9,877,017	6.94	10.80	6.54
25 Mt. Ephraim Bor. ....					11,138,515	6.36	8.22	6.30
26 Oaklyn Bor. ....					9,795,425	6.76	5.04	6.80
27 Pennsauken Twp. ....					108,972,225	5.12	8.36	4.86
28 Pine Hill Bor. ....		\$29,550	\$500	\$30,050	6,310,565	7.38	6.20	7.40
29 Pine Valley Bor. ....					383,493	6.26	1.36	6.47
30 Runnemede Bor. ....			2,000	2,000	17,152,850	5.44	10.76	5.30
31 Somerdale Bor. ....					9,584,261	7.40	9.80	7.34
32 Stratford Bor. ....					19,583,475	5.90	6.04	5.90
33 Tavistock Bor. ....					408,330	2.74	.54	3.08
34 Voorhees Twp. ....					11,850,737	5.68	4.42	5.72
35 Waterford Twp. ....					7,480,906	7.82	3.96	7.92
36 Winslow Twp. ....					16,845,278	6.38	3.84	8.52
37 Woodlynne Bor. ....					4,018,115	8.30	5.89	8.34
Totals .....	\$56,200	\$29,550	\$2,500	\$32,050	\$907,133,634			

Abstract of Assessments and Apportionment in the County of Camden, for the Year 1900 (Continued)

TAXING DISTRICT	9 Ratios		10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over-payment	Add Under-payment	Deduct Over-payment
1 Audubon Bor. ....	47.81	50.00	.....	\$28,071,182	\$53,867,270	\$444,279.63	.....	.....	\$1,186.26	.....
2 Audubon Park Bor. ....	50.00	50.00	.....	730,990	1,461,980	12,057.93	.....	.....	.....	\$15.33
3 Barrington Bor. ....	49.42	47.00	.....	19,331,106	38,081,826	314,086.45	.....	.....	1,211.41	.....
4 Bellmawr Bor. ....	43.80	41.00	.....	27,588,721	49,040,500	404,470.02	.....	.....	1,096.57	.....
5 Berlin Bor. ....	46.49	44.00	.....	11,372,630	21,190,455	174,771.94	.....	.....	2,377.79	.....
6 Berlin Twp. ....	43.57	47.00	.....	7,120,248	12,627,654	104,148.76	.....	.....	3,990.72	.....
7 Brooklawn Bor. ....	53.25	44.00	.....	4,473,184	9,466,664	78,077.95	.....	.....	443.02	.....
8 Camden City ....	53.27	50.00	.....	157,477,804	332,833,127	2,745,098.79	.....	.....	33,975.51	.....
9 Cherry Hill Twp. ....	49.19	46.00	.....	167,270,597	328,091,781	2,705,993.72	.....	.....	120,114.80	.....
10 Chesilhurst Bor. ....	50.04	50.00	.....	1,083,544	2,168,789	17,887.46	.....	.....	.....	340.51
11 Clementon Bor. ....	49.67	50.00	.....	8,347,283	16,589,399	136,823.94	.....	.....	10,880.65	.....
12 Collingswood Bor. ....	52.78	48.00	.....	33,580,134	70,836,553	584,236.72	.....	.....	4,749.14	.....
13 Gibbsboro Bor. ....	49.68	44.00	.....	5,737,584	11,409,126	94,098.74	.....	.....	778.25	.....
14 Gloucester City ....	52.13	50.00	.....	27,480,353	56,994,983	470,075.98	.....	.....	6,358.42	.....
15 Gloucester Twp. ....	51.53	47.00	.....	37,616,966	77,362,997	638,157.23	.....	.....	.....	5,099.17
16 Haddon Twp. ....	50.03	49.00	.....	40,552,136	81,115,283	669,012.33	.....	.....	8,781.57	.....
17 Haddonfield Bor. ....	41.93	43.00	.....	55,113,490	94,979,597	783,360.66	.....	.....	2,106.59	.....
18 Haddon Heights Bor. ....	42.00	41.00	.....	26,551,173	45,763,598	377,443.19	.....	.....	1,358.35	.....
19 Hi-Nella Bor. ....	48.41	49.00	.....	934,747	1,812,285	14,947.14	.....	.....	.....	621.02
20 Laurel Springs Bor. ....	48.52	49.00	.....	5,148,199	10,008,494	82,546.79	.....	.....	49.82	.....
21 Lawnside Bor. ....	47.50	50.00	.....	3,922,440	7,481,283	61,703.18	.....	.....	810.71	.....
22 Lindenwald Bor. ....	44.80	48.00	.....	14,784,571	26,807,330	221,098.09	.....	.....	8,985.71	.....
23 Magnolia Bor. ....	47.50	44.00	.....	8,908,484	16,939,034	139,707.61	.....	.....	334.21	.....
24 Merchantville Bor. ....	45.50	45.00	.....	11,851,945	21,728,962	179,213.37	.....	.....	496.40	.....
25 Mt. Ephraim Bor. ....	45.16	48.00	.....	13,487,909	24,626,424	203,110.69	.....	.....	.....	8.71
26 Oaklyn Bor. ....	47.16	46.00	.....	10,987,030	20,782,455	171,406.89	.....	.....	.....	199.25
27 Pennsauken Twp. ....	47.66	48.00	.....	119,555,188	228,527,413	1,884,819.37	.....	.....	16,059.18	.....
28 Pine Hill Bor. ....	50.34	50.00	.....	6,256,296	12,566,861	103,647.36	.....	.....	50,457.33	.....
29 Pine Valley Bor. ....	30.55	50.00	.....	861,734	1,245,227	10,270.23	.....	.....	.....	13.05
30 Runnemede Bor. ....	50.21	50.00	.....	17,015,077	34,167,927	281,805.89	.....	.....	1,016.15	.....
31 Somerdale Bor. ....	42.73	45.00	.....	12,820,836	22,405,097	184,789.91	.....	.....	277.33	.....
32 Stratford Bor. ....	49.50	48.00	.....	20,011,035	39,594,510	326,562.57	.....	.....	15,243.34	.....
33 Tavistock Bor. ....	47.07	50.00	.....	452,528	860,856	7,100.07	.....	.....	.....	9.02
34 Voorhees Twp. ....	44.35	44.00	.....	14,875,220	26,725,957	220,426.95	.....	.....	315.85	.....
35 Waterford Twp. ....	41.85	47.00	.....	10,340,427	17,821,833	146,984.53	.....	.....	.....	1,609.98
36 Winslow Twp. ....	45.66	47.00	.....	19,959,313	36,804,591	303,552.23	.....	.....	9,223.71	.....
37 Woodlynne Bor. ....	45.60	50.00	.....	4,781,771	8,799,886	72,578.58	.....	.....	.....	18.48
Totals .....	.....	.....	.....	\$956,453,873	\$1,863,587,507	\$15,370,352.89	.....	.....	\$302,628.79	\$7,934.52
Total County Taxes Appropriated .....										
Less: Bank Stock Taxes Due County .....										
Net County Taxes Apportioned (12 A III) .....										
+ Adjustments (Net Total 12 A Iib) + .....										
Total County Taxes Apportioned (including Adjustments—Total 12 A I) .....										
					A=Lower Camden County Regional High School .....					\$1,829,935.88
					(Calendar Year Adjustment Credit, Berlin Township)					—9,567.62
					B=Black Horse Pike Regional High School .....					1,310,955.00
					C=Central Regional High School .....					737,273.57
					D=Eastern Regional High School .....					477,540.00
										\$4,346,136.83



Abstract of Ratables and Exemptions in the County of Camden, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd		Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
	III  Net County Taxes Apportioned	Section B  County Library Taxes	I— District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII— (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)
			(a)	(b)	(c)	(d)	(e)				
			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$443,093.37	\$6,364.56	\$757,235.00			\$80,226.00	\$259,957.23	\$1,386,424.16	\$82,100.00	\$1,468,524.16	
2	12,073.26	172.74	71,985.00			38,329.00	23,500.00	69,402.00		69,402.00	
3	312,875.04	4,499.46	741,990.61			84,712.00	203,609.17	1,178,262.28	50,300.00	1,228,562.28	
4	403,373.45	5,794.30	415,224.13	B\$384,079.78		141,599.00	\$60,589.44	1,267,350.87	71,760.00	1,339,110.87	
5	172,394.15	2,503.74	235,606.00	D154,225.09		38,249.00	20,222.28	572,132.68	29,470.00	601,602.68	
6	100,158.04	1,491.99	97,682.50	A174,725.77		61,443.00	26,568.69	322,046.61	23,560.00	345,606.61	
7	77,634.93	1,118.51	175,837.19			44,455.00	22,999.62	233,135.25	17,960.00	251,095.25	
8	2,711,123.28		6,219,500.00		\$27,270.00	2,230,260.00	7,590,949.69	14,318,582.97	489,710.00	14,808,292.97	
9	2,585,875.92		6,117,102.10			697,098.00	1,125,000.00	9,130,883.02	272,530.00	9,403,413.02	
10	18,227.97	256.25	27,257.00	A31,652.22		13,396.00	4,563.15	62,434.29	2,680.00	65,114.29	
11	125,943.29	1,960.08	135,619.50	A242,112.59		36,057.00	34,904.20	521,919.09	30,010.00	551,929.09	
12	579,487.58		1,319,750.00			93,950.00	479,991.28	2,285,278.86	100,900.00	2,386,178.86	
13	93,320.49	1,348.01	123,063.39	D118,795.56		50,147.00	15,868.19	309,512.26	15,690.00	325,202.26	
14	463,717.56	6,734.09	982,208.47			204,137.00	690,876.65	1,939,399.77	89,280.00	2,028,679.77	
15	643,256.40	9,138.40	1,223,881.05	D634,012.98		327,270.00	101,273.42	2,341,662.25	134,130.00	2,475,792.25	
16	660,280.76	9,584.21	1,751,124.47			98,574.00	407,353.91	2,729,769.35	116,510.00	2,846,279.35	
17	781,254.07		1,494,013.65			54,186.00	571,161.81	2,792,243.53	85,030.00	2,877,273.53	
18	376,084.84		798,844.00			95,114.00	263,965.33	1,343,780.17	68,070.00	1,411,850.17	
19	15,568.16	222.39	37,479.00			12,967.00	1,900.00	42,202.55	3,180.00	45,382.55	
20	82,496.97	1,182.53	93,939.00			31,145.00	28,205.25	174,678.75	15,770.00	190,448.75	
21	60,892.47	883.93	156,991.00			62,482.00	50,800.00	207,085.40	12,010.00	219,095.40	
22	212,112.38	3,167.36	229,417.00	A391,237.55		102,970.00	56,402.82	785,683.65	52,930.00	838,613.65	
23	139,373.40	2,001.39	226,731.50	C195,153.45		66,599.00	25,926.21	548,497.36	28,610.00	577,107.36	
24	178,716.97	2,567.39	315,143.99			12,457.00	175,568.35	659,539.70	25,040.00	684,579.70	
25	203,119.40	2,909.67	331,839.50			38,981.00	166,380.50	665,268.07	42,390.00	707,658.07	
26	171,606.14	2,455.53	369,459.00			12,720.00	96,628.34	627,429.01	34,240.00	661,669.01	
27	1,868,760.19	27,001.44	2,772,753.31			138,882.00	805,693.49	5,335,326.43	234,620.00	5,569,946.43	
28	53,190.03	1,484.80	183,367.25	A183,406.05		85,415.00	26,440.76	434,857.92	31,170.00	466,027.92	
29	10,283.28	147.13					13,600.00	24,030.41		24,030.41	
30	280,789.74	4,037.02	322,613.00	B292,862.24		125,473.00	47,319.14	873,056.89	60,240.00	933,296.89	
31	184,512.58	2,647.21	266,567.00	C219,477.90		68,348.00	28,379.79	670,276.79	38,140.00	708,416.79	
32	311,319.23	4,678.18	467,143.25	C322,642.22		99,106.00	40,157.00	1,104,237.79	50,256.67	1,154,494.46	
33	7,109.09	101.71	950.00			33.00	3,070.00	11,197.80		11,197.80	
34	220,111.10	3,157.75	291,459.67	D204,519.35		70,303.00	26,898.53	643,872.90	29,770.00	673,642.90	
35	148,594.51		159,426.23	A260,092.08		35,425.00	37,496.22	552,607.48	31,605.84	584,213.32	
36	294,328.52	4,348.62	286,512.00	A537,142.00		81,010.00	77,437.16	1,032,933.98	42,360.00	1,075,293.98	
37	72,597.06	1,039.61	218,474.00			64,559.00	82,600.00	310,151.67	23,230.00	333,381.67	
	\$15,075,658.62	\$115,000.00	\$29,418,189.76	\$4,346,136.83	\$27,270.00	\$5,498,077.00	\$630,447.00	\$14,653,422.75	\$57,507,153.96	\$2,435,252.51	\$59,942,406.47
***Bank Stock Tax Due Municipality						\$156,542.24					
Bank Stock Tax Due County						156,542.24					
Total Bank Stock Tax						\$313,084.48					
‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.											

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



## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1966—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Audubon Bor. ....	\$5,358.14		\$3,453,175	\$80,000.00	\$117,500.00	\$18,000.00	\$215,500.00
2 Audubon Park Bor. ....			200,078	12,880.75	4,999.00		17,879.75
3 Barrington Bor. ....	519.88		812,350	102,472.69	104,278.00	31,422.00	238,172.69
4 Bellmawr Bor. ....	1,892.35		2,373,475	141,000.00	138,668.00	38,000.00	317,668.00
5 Berlin Bor. ....	920.47		793,800	53,000.00	106,763.00	29,000.00	188,763.00
6 Berlin Twp. ....			189,410	66,500.00	50,213.00	25,000.00	141,713.00
7 Brooklawn Bor. ....	500.38		749,325	11,653.61	83,596.83	8,000.00	103,250.44
8 Camden City ....	87,388.02		37,610,370	500,000.00	4,130,623.44	817,919.58	5,448,543.02
9 Cherry Hill Twp. ....	6,575.45		11,982,250	750,000.00	1,015,000.00	335,000.00	2,100,000.00
10 Chesilhurst Bor. ....			67,790	19,500.00	17,200.00	12,706.72	49,406.72
11 Clementon Bor. ....	1,755.17		780,875	65,000.00	52,000.00	35,000.00	152,000.00
12 Collingswood Bor. ....	6,008.72		4,238,475	87,000.00	221,000.00	105,000.00	413,000.00
13 Gibbsboro Bor. ....			443,550	36,000.00	24,000.00	6,000.00	66,000.00
14 Gloucester City ....	2,981.51		3,728,100	90,000.00	270,525.00	90,000.00	450,525.00
15 Gloucester Twp. ....	3,083.16		5,611,400	200,000.00	315,000.00	100,000.00	615,000.00
16 Haddon Twp. ....	1,146.09		3,507,600	150,000.00	212,000.00	66,500.00	428,500.00
17 Haddonfield Bor. ....	8,632.19		5,691,700	112,000.00	222,934.00	60,000.00	394,934.00
18 Haddon Heights Bor. ....	3,913.27		5,430,925	60,000.00	162,856.00	7,500.00	230,356.00
19 Hi-Nella Bor. ....			14,985	15,500.00	17,225.00	1,000.00	33,725.00
20 Laurel Springs Bor. ....	521.06		448,565	25,000.00	72,650.00	2,700.00	100,350.00
21 Lawnside Bor. ....			252,000	72,000.00	44,000.00	40,000.00	156,000.00
22 Lindenwold Bor. ....	277.82		4,483,050	119,070.76	124,678.33	53,000.00	296,749.09
23 Magnolia Bor. ....	237.17		595,525	42,000.00	73,525.00	27,000.00	142,525.00
24 Merchantville Bor. ....	4,231.65		1,971,190	31,500.00	123,000.00	6,500.00	161,000.00
25 Mt. Ephraim Bor. ....	1,619.50		1,071,995	35,000.00	79,000.00	7,000.00	121,000.00
26 Oaklyn Bor. ....	2,371.66		1,060,450	49,000.00	90,000.00	10,500.00	149,500.00
27 Pennsauken Twp. ....	7,153.20		9,717,400	232,519.60	632,034.00	115,000.00	979,553.60
28 Pine Hill Bor. ....			671,500	34,000.00	57,747.00	36,601.93	128,348.93
29 Pine Valley Bor. ....				4,675.00			4,675.00
30 Runnemede Bor. ....	2,452.97		2,965,675	124,000.00	112,000.00	28,000.00	264,000.00
31 Somerdale Bor. ....	1,465.11		1,361,755	95,000.00	75,466.79	25,000.00	195,466.79
32 Stratford Bor. ....	1,882.09		2,358,325	100,000.00	99,060.00	40,000.00	239,060.00
33 Tavistock Bor. ....				1,000.00	370.00		1,370.00
34 Voorhees Twp. ....	1,673.44		1,025,850	140,000.00	95,575.00	42,000.00	277,575.00
35 Waterford Twp. ....	1,981.77		582,800	25,000.00	69,942.35	55,000.00	149,942.35
36 Winslow Twp. ....			235,125	160,000.00	132,183.00	95,000.00	387,183.00
37 Woodlynne Bor. ....			839,100	40,000.00	19,700.00	12,000.00	71,700.00
Totals	\$156,542.24		\$117,321,938	\$3,882,272.41	\$9,167,312.74	\$2,381,350.23	\$15,430,935.38

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Avalon Bor. ....	\$14,051,725	\$19,230,325	\$33,282,050	.....	\$56,300	\$437,650	.....	.....	\$493,950
2 Cape May City .....	6,564,200	19,956,320	26,520,520	\$20,307	143,325	1,223,175	.....	.....	1,366,500
3 Cape May Point Bor. ....	593,900	2,341,300	2,935,200	.....	445	12,169	.....	.....	12,614
4 Dennis Twp. ....	1,741,470	5,687,285	7,428,755	363	67,005	258,206	\$2,063	\$29,412	356,686
5 Lower Twp. ....	9,544,400	44,093,650	53,638,050	205	262,057	2,745,741	1,998	14,320	3,024,116
6 Middle Twp. ....	7,408,465	25,020,950	32,429,415	24,629	354,710	1,458,316	2,516	22,521	1,838,063
7 North Wildwood City .....	11,215,331	35,713,169	46,928,500	.....	150,223	1,951,487	.....	.....	2,101,710
8 Ocean City .....	49,786,210	105,144,662	154,930,872	19,097	1,666,346	2,640,013	.....	.....	4,306,359
9 Sea Isle City .....	6,306,400	16,653,400	22,959,800	.....	52,972	423,625	.....	.....	476,597
10 Stone Harbor Bor. ....	12,194,000	22,542,950	34,736,950	.....	254,391	339,959	.....	.....	594,350
11 Upper Twp. ....	4,429,450	13,105,900	17,535,350	3,485	79,284	722,429	.....	7,290	800,003
12 West Cape May Bor. ....	526,445	3,260,925	3,787,370	5,274	36,405	76,905	.....	4,380	117,690
13 West Wildwood Bor. ....	506,470	2,474,155	2,980,625	.....	4,360	37,795	.....	.....	42,155
14 Wildwood City .....	26,830,692	45,139,313	71,970,005	42,656	984,916	4,693,074	.....	.....	5,677,990
15 Wildwood Crest Bor. ....	13,355,900	35,618,700	48,974,600	.....	23,978	1,951,317	.....	.....	1,975,295
16 Woodbine Bor. ....	460,750	3,359,000	3,819,750	313	141,629	434,690	689	1,134	578,142
Totals .....	\$165,515,808	\$399,342,004	\$564,857,812	\$116,329	\$4,278,346	\$19,406,551	\$7,266	\$79,057	\$23,771,220

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Avalon Bor. ....					\$33,776,000	\$2.01	\$3.29	\$1.99
2 Cape May City .....	\$64,500				27,971,827	3.66	4.58	3.61
3 Cape May Point Bor. ....					2,947,814	2.99	6.28	2.97
4 Dennis Twp. ....			\$1,000	\$1,000	7,784,804	2.79	3.22	2.77
5 Lower Twp. ....	8,000				56,670,371	2.36	2.98	2.32
6 Middle Twp. ....	109,400				34,401,507	2.53	2.50	2.53
7 North Wildwood City .....					49,030,210	2.64	3.60	2.59
8 Ocean City .....					159,256,328	2.47	4.85	2.41
9 Sea Isle City .....	133,700				23,570,097	2.38	2.99	2.37
10 Stone Harbor Bor. ....					35,331,300	1.89	2.64	1.88
11 Upper Twp. ....					13,347,838	.83	.99	.83
12 West Cape May Bor. ....					3,910,334	3.96	3.69	3.96
13 West Wildwood Bor. ....					3,022,780	2.77	1.62	2.78
14 Wildwood City .....					77,690,651	2.47	3.83	2.36
15 Wildwood Crest Bor. ....					50,949,895	2.30	1.58	2.33
16 Woodbine Bor. ....					4,398,205	3.85	4.19	3.79
Totals .....	\$315,600		\$1,000	\$1,000	\$589,059,961			

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1 Avalon Bor. ....	95.96	100.00	.....	\$1,401,203	\$35,177,203	\$170,714.41	.....	.....	\$369.04	.....
2 Cape May City .....	97.70	100.00	.....	*624,746	28,596,573	138,724.09	.....	.....	2,204.22	.....
3 Cape May Point Bor. ....	87.18	89.00	.....	433,180	3,381,000	16,302.46	.....	.....	43.02	.....
4 Dennis Twp. ....	86.90	90.00	.....	*1,159,554	8,944,358	43,370.69	.....	.....	.....	\$387.33
5 Lower Twp. ....	96.72	100.00	.....	*1,818,997	58,489,368	283,908.84	.....	.....	5,632.91	.....
6 Middle Twp. ....	85.98	88.00	.....	*5,542,633	39,944,150	194,091.52	.....	.....	178.19	.....
7 North Wildwood City .....	89.98	93.00	.....	5,384,061	54,414,271	264,222.85	.....	.....	271.67	.....
8 Ocean City .....	92.50	93.00	.....	*12,887,534	172,143,862	836,039.23	.....	.....	.....	535.14
9 Sea Isle City .....	97.65	95.00	.....	577,624	24,147,721	117,193.14	.....	.....	220.61	.....
10 Stone Harbor Bor. ....	82.34	86.00	.....	7,547,017	42,878,317	208,240.82	.....	.....	119.67	.....
11 Upper Twp. ....	85.18	95.00	.....	*3,094,026	21,441,864	104,274.21	.....	.....	214.51	.....
12 West Cape May Bor. ....	99.55	100.00	.....	17,120	3,927,454	19,070.80	.....	.....	15.78	.....
13 West Wildwood Bor. ....	93.88	85.00	.....	201,746	3,224,526	15,687.27	.....	.....	23.77	.....
14 Wildwood City .....	100.68	100.00	\$486,091	.....	77,204,560	374,956.52	.....	.....	467.76	.....
15 Wildwood Crest Bor. ....	92.21	96.00	.....	4,219,731	55,169,626	267,913.97	.....	.....	27.35	.....
16 Woodbine Bor. ....	100.57	100.00	21,649	.....	4,376,556	21,223.95	.....	.....	38.42	.....
Totals .....	.....	.....	\$507,740	\$44,909,178	\$633,461,409	\$3,075,935.37	.....	.....	\$9,826.92	\$922.47

§ Includes equalization of Tangible Personal Property Used in Business.

\* Includes changes in Class II Railroad Property for 1966 Assessments.

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
			I—District School Purposes					II	I	II	III	
			(a)	(b)	(c)	(d)	(e)					
III			(a)	(b)	(c)	(d)	(e)					
Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)		
1	\$170,345.37	\$3,900.00	\$96,965.61			\$1,633.00		\$400,526.37	\$670,104.35	\$9,160.00	\$679,264.35	
2	136,520.47	3,133.42	176,117.08	\$155,209.28		6,706.00	\$4,058.34	538,903.83	999,119.74	24,100.00	1,023,219.74	
3	16,259.44	374.67	25,547.00			500.00		43,000.00	84,681.11	3,360.00	88,041.11	
4	43,758.02	1,002.87	215,657.92			62,382.00			198,036.81	19,360.00	217,396.81	
5	278,275.93	6,387.62	380,694.19	434,590.57		17,121.00	12,216.02	168,500.28	1,239,111.57	95,670.00	1,334,781.57	
6	193,913.33	4,434.08	670,480.00			103,391.00		33,286.48	798,722.89	70,140.00	868,862.89	
7	263,951.18	6,039.79	280,760.32		\$20,840.00	7,667.00		688,749.00	1,252,673.29	39,990.00	1,292,663.29	
8	836,574.37		820,400.00		191,050.00	23,950.00		2,021,129.02	3,848,203.39	88,570.00	3,936,773.39	
9	116,972.53	2,678.24	115,372.17			3,117.00		313,957.73	545,863.67	15,270.00	561,133.67	
10	208,121.15	4,761.47	131,739.00			2,233.00		317,058.74	659,447.36	9,660.00	669,107.36	
11	104,059.70	2,377.41	36,713.08			12,524.00		—939.61	129,686.58	23,130.00	152,816.58	
12	19,055.02	436.01	44,872.00	70,867.15		10,598.00	2,213.64	24,266.20	146,684.74	8,030.00	154,714.74	
13	15,663.50	357.72	16,370.00			350.00		48,365.00	80,406.22	3,180.00	83,586.22	
14	374,488.76	8,567.37	296,932.55		75,260.00	10,867.00		1,140,510.94	1,884,892.62	32,710.00	1,917,602.62	
15	267,886.62	6,129.32	314,207.86			9,230.00		561,004.61	1,139,948.41	30,680.00	1,170,628.41	
16	21,185.53	485.38	143,484.66			38,613.00		32,636.67	159,179.24	9,990.00	169,169.24	
	\$3,067,030.92	\$51,065.37	\$3,766,313.44	\$660,667.00	\$290,150.00	\$310,932.00	\$18,488.00	\$6,330,955.26	\$13,836,761.99	\$483,000.00	\$14,319,761.99	

CAPE MAY COUNTY



## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1966—(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 (Cols. a + b + c)
1 Avalon Bor. ....	\$703.63	.....	\$4,168,775	\$286,120.00	\$76,740.00	\$28,000.00	\$390,860.00
2 Cape May City .....	1,921.63	.....	7,028,545	98,372.70	175,381.00	103,000.00	376,753.70
3 Cape May Point Bor. ....	.....	.....	55,325	13,500.00	6,200.00	5,891.82	25,591.82
4 Dennis Twp. ....	.....	.....	785,185	55,335.57	74,831.00	30,000.00	160,166.57
5 Lower Twp. ....	798.93	.....	4,104,100	80,000.00	188,200.00	125,000.00	393,200.00
6 Middle Twp. ....	2,811.23	.....	4,992,200	97,000.00	170,052.29	90,000.00	357,052.29
7 North Wildwood City .....	482.76	.....	3,352,150	145,000.00	158,532.00	75,000.00	378,532.00
8 Ocean City .....	7,057.91	.....	5,312,121	379,000.00	454,604.03	125,000.00	958,604.03
9 Sea Isle City .....	706.08	.....	1,882,400	100,000.00	65,074.00	25,000.00	190,074.00
10 Stone Harbor Bor. ....	1,407.26	.....	2,783,250	231,511.34	93,576.00	13,000.00	338,087.34
11 Upper Twp. ....	939.61	.....	1,158,050	300,000.00	342,632.00	12,522.94	655,154.94
12 West Cape May Bor. ....	.....	.....	260,550	8,400.00	15,230.00	12,500.00	36,130.00
13 West Wildwood Bor. ....	.....	.....	28,505	18,635.00	15,000.00	6,500.00	40,135.00
14 Wildwood City .....	7,523.64	.....	9,087,832	70,900.00	769,525.21	162,000.00	1,002,425.21
15 Wildwood Crest Bor. ....	674.93	.....	2,966,900	83,900.00	110,811.00	90,000.00	284,711.00
16 Woodbine Bor. ....	562.93	.....	3,735,480	30,000.00	28,201.00	20,000.00	78,201.00
Totals .....	\$25,590.54	.....	\$51,701,368	\$1,997,674.61	\$2,744,589.53	\$923,414.76	\$5,665,678.90

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$1,229,755.46  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.48557581  
 County Percentage Level of Taxable Value of Real Property, 100%.

Total County Taxes Appropriated ..... \$3,092,621.46  
 Less: Bank Stock Taxes Due County ..... 25,590.54  
 Net County Taxes Apportioned (12 A III) ..... \$3,067,030.92  
 ‡Adjustments (Net Total 12 A IIb) + ..... 8,904.45  
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) ..... \$3,075,935.37  
 \*\*\*Bank Stock Tax Due Municipality ..... \$25,590.54  
 Bank Stock Tax Due County ..... 25,590.54  
 Total Bank Stock Tax ..... \$51,181.08

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

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bridgeton City .....	\$5,934,585	\$20,376,420	\$26,311,005	\$39,413	\$1,191,375	\$2,704,325			\$3,895,700
2 Commercial Twp. ....	*563,117	2,032,399	2,595,516	48	16,822	372,129	\$630	\$2,452	392,033
3 Deerfield Twp. ....	950,600	2,662,700	3,613,300		20,385	144,815		21,450	186,650
4 Downe Twp. ....	†928,730	1,433,560	2,362,290	186	4,220	176,420	2,610	4,020	187,270
5 Fairfield Twp. ....	982,250	2,983,975	3,966,225	728	10,811	122,913	1,536	9,290	144,550
6 Greenwich Twp. ....	514,255	991,630	1,505,885		40,754	16,190	84	7,749	64,777
7 Hopewell Twp. ....	1,910,600	4,599,900	6,510,500	118	26,335	166,626	16,147	25,713	234,821
8 Lawrence Twp. ....	1,277,210	1,765,975	3,043,185	1,624	29,360	142,417	317	16,908	189,002
9 Maurice River Twp. ....	1,940,195	2,976,810	4,917,005	3,726	17,780	461,265	693	2,927	482,665
10 Millville City .....	4,932,925	25,838,525	30,771,450	38,720	1,009,214	2,963,897		6,961	3,980,072
11 Shiloh Bor. ....	139,490	643,320	782,810		4,099	17,985	2,282	6,495	30,861
12 Stow Creek Twp. ....	642,785	956,250	1,599,035		15,921	40,719	1,777	38,430	96,847
13 Upper Deerfield Twp. ....	2,144,600	8,114,090	10,258,690	1,739	64,665	545,663	45,944	36,964	693,236
14 Vineland City .....	18,606,460	61,952,000	80,648,460	44,164	1,740,930	4,923,045	32,110	60,215	6,756,300
Totals .....	\$41,557,802	\$137,327,554	\$178,885,356	\$130,466	\$4,192,671	\$12,798,409	\$104,130	\$239,574	\$17,334,784

\* Exclusive of \$61,794 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

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

CUMBERLAND COUNTY

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bridgeton City .....					\$30,246,118	\$9.26	\$11.58	\$8.92
2 Commercial Twp. ....	\$14,070		\$960	\$960	3,000,707	10.63	12.58	10.34
3 Deerfield Twp. ....					3,799,950	4.92	8.47	4.73
4 Downe Twp. ....					2,549,746	8.86	12.12	8.60
5 Fairfield Twp. ....					4,111,503	6.02	7.19	5.98
6 Greenwich Twp. ....					1,570,662	6.81	19.57	6.26
7 Hopewell Twp. ....					6,745,439	6.47	8.81	6.39
8 Lawrence Twp. ....					3,233,811	6.70	10.15	6.48
9 Maurice River Twp. ....	52,570				5,455,966	6.40	8.35	6.22
10 Millville City .....		\$10,000		10,000	34,780,242	8.22	7.86	8.27
11 Shiloh Bor. ....					813,671	7.07	10.42	6.94
12 Stow Creek Twp. ....					1,695,882	7.05	12.68	6.71
13 Upper Deerfield Twp. ....					10,953,665	6.05	8.52	5.88
14 Vineland City .....			1,000	1,000	87,447,924	6.79	10.62	6.47
Totals .....	\$66,640	\$10,000	\$1,960	\$11,960	\$196,405,286			

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1Bridgeton City	41.23	40.00		\$43,347,739	\$73,593,857	\$586,881.65			\$13,097.52	
2Commercial Twp.	36.10	39.00		5,207,457	8,208,164	65,456.84			109.40	
3Deerfield Twp.	52.93	40.00		3,493,237	7,293,187	58,160.26			205.53	
4Downe Twp.	38.22	40.00		4,099,383	6,649,129	53,024.05			1,064.86	
5Fairfield Twp.	35.49	40.00		7,426,211	11,537,714	92,008.67			367.32	
6Greenwich Twp.	43.44	40.00		2,057,865	3,628,527	28,936.06			144.19	
7Hopewell Twp.	40.49	40.00		9,921,008	16,666,447	132,908.28			6.34	
8Lawrence Twp.	38.47	40.00		5,150,857	8,384,668	66,864.39			364.84	
9Maurice River Twp.	44.10	40.00		6,956,663	12,412,629	98,985.77			131.88	
10Millville City	38.73	40.00		54,649,856	89,430,098	713,169.35			2,762.89	
11Shiloh Bor.	39.03	40.00		1,269,142	2,082,813	16,609.61			3.36	
12Stow Creek Twp.	42.47	40.00		2,311,327	4,007,209	31,955.90			108.77	
13Upper Deerfield Twp.	39.50	40.00		16,752,529	27,706,194	220,945.84			547.26	
14Vineland City	44.82	40.00		109,424,543	196,872,467	1,569,979.36			7,949.18	
Totals				\$272,067,817	\$468,473,103	\$3,735,886.03			\$26,863.34	

§ Includes equalization of Tangible Personal Property Used in Business.

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + C Ia, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)
			(a)	(b)	(c)	(d)	(e)				
			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$573,784.13	.....	\$1,712,750.50	.....	\$13,945.00	\$459,951.00	.....	\$864,401.41	\$2,704,930.04	\$96,600.00	\$2,801,530.04
2	65,347.44	.....	290,525.11	.....	.....	108,842.00	.....	52,340.18	299,370.73	19,660.00	319,030.73
3	57,954.73	.....	180,047.87	.....	.....	62,171.00	.....	.....	175,831.60	11,040.00	186,871.60
4	51,959.19	.....	191,424.56	.....	.....	59,433.00	.....	26,408.34	210,359.09	15,440.00	225,799.09
5	91,641.35	.....	263,505.69	.....	.....	125,640.00	.....	.....	229,507.04	17,950.00	247,457.04
6	28,791.87	.....	96,525.36	.....	.....	26,453.00	.....	2,482.51	101,346.74	5,590.00	106,936.74
7	132,901.94	.....	375,274.99	.....	.....	87,868.00	.....	.....	420,308.93	16,300.00	436,608.93
8	66,499.55	.....	192,897.68	.....	.....	82,433.00	.....	28,612.39	205,576.62	11,060.00	216,636.62
9	98,853.89	.....	270,553.26	.....	.....	79,096.00	.....	36,286.74	326,597.89	22,810.00	349,407.89
10	710,406.46	.....	1,465,526.00	.....	152,446.00	356,984.00	.....	759,439.56	2,730,834.02	128,530.00	2,859,364.02
11	16,606.25	.....	52,528.18	.....	.....	14,539.00	.....	.....	54,595.43	2,940.00	57,535.43
12	31,847.13	.....	101,865.00	.....	.....	28,393.00	.....	10,000.00	115,319.13	4,280.00	119,599.13
13	220,398.58	.....	533,909.09	.....	.....	153,500.00	.....	37,313.06	638,120.73	24,240.00	662,360.73
14	1,562,030.18	.....	2,913,830.00	.....	309,104.25	449,085.00	.....	1,395,531.04	5,731,410.47	210,000.00	5,941,410.47
	\$3,709,022.69	.....	\$8,641,163.29	.....	\$475,495.25	\$2,094,388.00	.....	\$3,212,815.23	\$13,944,108.46	\$586,440.00	\$14,530,548.46



## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1966—(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 (Cols. a + b + c)
1 Bridgeton City .....	\$14,380.54		\$7,243,448	\$75,000.00	\$295,869.00	\$223,500.00	\$594,369.00
2 Commercial Twp. ....	596.82		277,184	24,000.00	50,400.00	34,000.00	108,400.00
3 Deerfield Twp. ....			191,400	22,286.67	49,900.00	32,000.00	104,186.67
4 Downe Twp. ....			95,750	30,000.00	39,456.00	22,000.00	91,456.00
5 Fairfield Twp. ....			180,300	45,000.00	72,108.00	65,000.00	182,108.00
6 Greenwich Twp. ....			180,150	14,000.00	20,394.00	12,000.00	46,394.00
7 Hopewell Twp. ....	655.78		670,825	62,666.00	47,589.00	22,000.00	132,255.00
8 Lawrence Twp. ....	437.61		422,900	15,144.74	49,405.26	55,000.00	119,550.00
9 Maurice River Twp. ....			1,946,550	66,021.26	75,074.14	70,000.00	211,095.40
10 Millville City .....	8,438.96		7,424,350	120,000.00	453,140.00	110,000.00	683,140.00
11 Shiloh Bor. ....			33,900	15,567.78	1,364.00	100.00	17,031.78
12 Stow Creek Twp. ....			129,800	17,845.87	18,045.00	7,000.00	42,890.87
13 Upper Deerfield Twp. ....	417.37		1,824,905	52,000.00	100,400.00	23,185.45	175,585.45
14 Vineland City .....	18,393.82		21,163,700	300,000.00	1,059,235.00	325,000.00	1,684,235.00
Totals .....	\$43,320.90		\$41,785,142	\$859,532.32	\$2,332,379.40	\$1,000,785.45	\$4,192,697.17
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .....				Total County Taxes Appropriated .....			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....				Less: Bank Stock Taxes Due County .....			
				Net County Taxes Apportioned (12 A III) .....			
				† Adjustments (Net Total 12 A IIB) + .....			
FIRE AND LIGHT DISTRICTS				Total County Taxes Apportioned (including Adjustments— Total 12 A I) .....			
District	Valuation	Appropriation	Rate	***Bank Stock Tax Due Municipality .....			
Commercial Fire No. 1 .....	\$1,511,955	\$9,290.00	\$0.61	Bank Stock Tax Due County .....			
Commercial Fire No. 2 .....	771,578	4,000.00	.52	Total Bank Stock Tax .....			
Commercial Fire No. 3 .....	717,256	8,000.00	1.11				
Commercial Light No. 1 .....	1,511,955	4,800.00	.32				
Commercial Light No. 2 .....	771,578	3,000.00	.39				
Commercial Light No. 3 .....	717,256	1,000.00	.14				
Downe Fire No. 1 .....	353,770	2,400.00	.68				
Downe Fire No. 2 .....	891,390	3,856.25	.43				
Downe Fire No. 3 .....	1,117,130	3,000.00	.27				
Vineland Garbage and Trash No. 1 ....	36,274,300	55,000.00	.15				

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.  
County Percentage Level of Taxable Value of Real Property, 40%.

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Belleville, Town of .....	\$30,635,400	\$133,010,000	*\$13,900 163,645,400	\$82,601	\$3,949,100	\$9,484,100	.....	.....	\$13,433,200
2 Bloomfield, Town of .....	60,831,300	205,490,800	*29,000 266,322,100	287,006	3,447,500	10,529,600	.....	.....	13,977,100
3 Caldwell, Bor. of .....	10,958,100	36,726,300	47,684,400	1,615	394,600	1,765,900	.....	.....	2,160,500
4 Cedar Grove, Twp. of .....	23,719,200	59,119,500	*20,000 82,838,700	3,178	524,750	2,256,350	.....	\$2,100	2,783,200
5 East Orange, City of .....	58,563,400	235,278,100	293,841,500	379,741	2,545,202	9,412,953	.....	.....	11,958,155
6 Essex Fells, Bor. of .....	6,593,500	20,519,400	27,112,900	8,694	5,200	116,600	.....	.....	121,800
7 Fairfield, Bor. of .....	28,238,900	39,408,800	67,647,700	.....	959,600	3,777,000	.....	.....	4,736,600
8 Glen Ridge, Bor. of .....	13,826,300	41,324,800	*47,300 55,151,100	28,385	41,250	559,350	.....	.....	600,600
9 Irvington, Town of .....	69,575,100	176,087,700	245,662,800	301,625	2,429,300	9,961,300	.....	.....	12,390,600
10 Livingston, Twp. of .....	43,538,950	142,547,100	186,086,050	.....	1,040,500	3,898,700	.....	1,600	4,940,800
11 Maplewood, Twp. of .....	39,091,500	123,533,000	162,624,500	39,816	996,100	2,580,300	.....	.....	3,576,400
12 Millburn, Twp. of .....	70,744,000	188,085,600	*66,400 258,829,600	84,622	1,381,800	4,465,100	.....	.....	5,846,900
13 Montclair, Town of .....	86,204,000	191,063,600	*108,400 277,267,600	481,283	1,838,100	6,204,500	.....	.....	8,042,600
14 Newark, City of .....	293,833,300	954,212,100	*2,093,000 1,248,045,400	19,858,888	36,440,900	99,542,800	.....	.....	135,983,700
15 North Caldwell, Bor. of .....	12,862,300	27,693,600	40,555,900	.....	16,000	253,800	.....	3,500	273,300
16 Nutley, Town of .....	34,816,000	129,124,000	*6,900 163,940,000	17,795	1,065,200	5,380,000	.....	.....	6,445,200
17 Orange, City of .....	26,990,000	97,273,700	124,263,700	277,095	2,061,700	5,061,200	.....	.....	7,122,900
18 Roseland, Bor. of .....	9,435,200	18,178,300	27,613,500	26,135	371,200	1,593,800	.....	7,200	1,972,200
19 South Orange, Village of ..	1,773,800	128,655,500	130,429,300	277,117	729,700	2,645,300	.....	.....	3,375,000
20 Verona, Bor. of .....	26,187,800	66,586,900	92,774,700	2,087	663,600	1,268,100	.....	200	1,931,900
21 West Caldwell, Bor. of .....	20,400,500	57,374,900	77,775,400	.....	498,200	1,422,100	.....	600	1,920,900
22 West Orange, Town of .....	56,321,600	197,907,300	254,228,900	.....	2,646,500	5,792,800	.....	2,200	8,441,500
Totals .....	\$1,025,140,150	\$3,269,201,000	\$4,294,341,150	\$22,157,683	\$64,046,002	\$187,971,653	.....	\$17,400	\$252,035,055

\*2,384,900

\* Value of municipally owned property leased to non-exempt persons or corporations.  
Not included in Cols. 3 or 7 but is equalized and is included in Cols. 10 and 11 of  
the Abstract of Ratables.

County Percentage Level of Taxable Value of Real Property, 100%.

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1966—(Continued)

TAXING DISTRICT		5—Cont'd	6			7	8		
		(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
			(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1	Belleville, Town of					\$177,161,201		\$5.37	\$4.14
2	Bloomfield, Town of					280,586,206		5.24	3.98
3	Caldwell, Bor. of					49,846,515		6.88	4.03
4	Cedar Grove, Twp. of					85,625,078		3.69	3.67
5	East Orange, City of					306,179,396		9.20	5.43
6	Essex Fells, Bor. of	\$1,900				27,245,294		4.87	3.64
7	Fairfield, Bor. of					72,384,300		5.09	2.57
8	Glen Ridge, Bor. of					55,780,085		6.89	4.36
9	Irvington, Town of					258,355,025		5.47	4.20
10	Livingston, Twp. of					191,026,850	\$4.24		
11	Maplewood, Twp. of		†\$16,000		\$16,000	166,224,716		5.37	4.10
12	Millburn, Twp. of		†14,800						
13	Montclair, Town of		*218,600	\$1,000	234,400	264,526,722		5.10	2.79
14	Newark, City of		†151,800			285,791,483		5.40	4.11
15	North Caldwell, Bor. of		*1,001,900		1,153,700	1,402,734,288		12.63	5.97
16	Nutley, Town of					40,829,200	3.57		
17	Orange, City of		†62,000			170,402,995		4.95	3.75
18	Roseland, Bor. of		*144,500		206,500	131,457,195		8.25	5.26
19	South Orange, Village of					29,611,835		3.28	3.26
20	Verona, Bor. of			2,500	2,500	134,081,417		4.01	3.81
21	West Caldwell, Bor. of					94,706,187		6.09	3.64
22	West Orange, Town of					79,696,300	3.87		
						262,670,400		6.32	4.31
Totals		\$1,900	†\$244,600	\$3,500	\$1,613,100	\$4,566,922,688			

\*1,365,000

†1,609,600

\* Parsonages.  
† Paraplegics.

Essex County

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1966—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
									Deduct Over- payment	Add Under- payment	Deduct Over- payment
1	Belleville, Town of .....	80.93	78.00	.....	*\$19,375 42,295,207	\$219,475,783	\$2,092,778.72	.....	.....	\$6,430.15	.....
2	Bloomfield, Town of .....	92.44	85.00	.....	*21,603 24,257,758	304,865,567	2,907,000.32	.....	.....	7,496.63	.....
3	Caldwell, Bor. of .....	94.36	90.00	.....	*85 3,090,205	52,936,805	504,771.04	.....	.....	238.52	.....
4	Cedar Grove, Twp. of ...	97.76	96.00	.....	*65 2,049,694	†87,674,837	*836,010.38	.....	.....	2,286.20	.....
5	East Orange, City of .....	84.84	83.00	.....	*67,013 54,937,719	361,184,128	3,444,017.60	.....	.....	31,749.78	.....
6	Essex Fells, Bor. of .....	87.35	83.00	.....	*1,185 3,951,225	31,197,704	297,481.08	.....	.....	16.35	.....
7	Fairfield, Bor. of .....	108.87	100.00	\$5,511,482	.....	66,872,818	637,655.82	.....	.....	1,760.72	.....
8	Glen Ridge, Bor. of .....	93.35	94.00	.....	*1,812 4,017,820	59,799,717	570,211.32	.....	.....	2,127.04	.....
9	Irvington, Town of .....	85.98	84.00	.....	*49,102 42,418,179	300,822,306	2,868,446.41	.....	.....	7,700.10	.....
10	Livingston, Twp. of .....	81.07	86.00	.....	44,255,765	235,282,615	2,243,502.42	.....	.....	1,050.44	.....
11	Maplewood, Twp. of .....	90.79	88.00	.....	*3,938 16,984,790	183,213,444	1,747,004.58	.....	.....	2,475.85	.....
12	Millburn, Twp. of .....	94.24	89.00	.....	*4,454 16,612,915	281,144,091	2,680,807.71	.....	.....	1,733.91	.....
13	Montclair, Town of .....	101.78	100.00	4,742,546	.....	281,048,937	2,679,900.39	.....	.....	1,851.08	.....
14	Newark, City of .....	87.22	81.00	.....	*2,708,030 216,919,029	1,622,361,347	15,469,785.61	.....	.....	264,232.56	.....
15	North Caldwell, Bor. of .	101.58	100.00	630,816	.....	40,198,384	383,305.72	.....	.....	1,923.48	.....
16	Nutley, Town of .....	80.03	77.00	.....	*4,174 42,841,993	213,249,162	2,033,405.71	.....	.....	.....	\$4,650.39
17	Orange, City of .....	91.84	96.00	.....	*24,095 11,371,652	142,852,942	1,362,153.01	.....	.....	23,752.36	.....
18	Roseland, Bor. of .....	96.28	94.00	.....	*808 1,192,797	30,805,440	293,740.70	.....	.....	62.64	.....
19	South Orange, Village of ..	95.63	94.00	.....	*11,547 6,175,648	140,268,612	1,337,510.51	.....	.....	673.73	.....
20	Verona, Bor. of .....	93.27	93.00	.....	*133 6,839,674	101,545,994	968,276.74	.....	.....	864.21	.....
21	West Caldwell, Bor. of ...	93.74	93.00	.....	5,338,461	85,034,761	810,836.34	.....	.....	334.88	.....
22	West Orange, Town of ...	83.21	82.00	.....	53,074,064	315,744,464	3,010,734.43	.....	.....	34,621.48	.....
Totals .....		.....	.....	\$10,884,844	\$598,624,595	\$5,157,579,858	\$49,179,336.56	.....	.....	\$393,382.11	\$4,650.39

\* Second Class R. R. .... 2,917,419 †—43,837,418 \*—418,005.19

§ Includes Equalization of Tangible Household Property Used in Business. \$601,542,014 \$5,113,742,440 \$48,761,331.37

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

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd		Section B	Section C—Local Taxes to Be Raised for					Section D—Tax Levy			
				I—District School Purposes					II	I	II	III
	III	(a)	(b)	(c)	(d)	(e)						
Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CII + c + CII — (CId + e)]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate Is Computed (Cols. I + II)		
1	\$2,086,348.57		\$3,099,691.00			\$113,357.00	\$2,238,639.59	\$7,311,322.16	\$172,070	\$7,483,392.16		
2	2,899,503.69		4,391,720.33		\$513,789.00	157,505.00	3,407,900.28	11,055,408.30	274,040	11,329,448.30		
3	504,532.52			C\$1,090,645.21			467,882.95	2,033,351.26	36,560	2,069,911.26		
4	*833,724.18		2,012,125.00			56,786.00	696,947.49	*3,486,010.67	74,355	*3,142,360.48		
5	3,412,267.82		5,770,500.00		704,711.50	214,737.00	7,202,725.23	16,875,467.55	183,170	17,058,637.55		
6	297,464.73		295,461.00	R214,307.08		5,640.00	181,702.73	979,262.21	11,530	990,792.21		
7	635,895.10		597,450.00	R483,600.77		13,945.00	253,667.03	1,947,398.99	29,820	1,977,218.99		
8	568,084.28		1,261,220.48			68,909.00	639,071.59	2,399,467.35	45,540	2,445,007.35		
9	2,860,746.31		3,828,158.00		267,944.00	144,065.00	3,959,441.19	10,772,224.50	227,310	10,999,534.50		
10	2,242,451.98		5,033,467.00			265,011.00	906,707.42	7,917,615.40	167,510	8,085,125.40		
11	1,744,528.73			J3,024,411.50			2,022,398.23	6,711,294.95	140,570	6,851,864.95		
12	2,679,073.80		3,419,313.42			68,784.00	1,393,123.67	7,422,726.89	91,740	7,514,466.89		
13	2,678,049.31		5,144,741.00		443,466.05	147,089.00	3,556,381.93	11,675,549.29	165,720	11,841,269.29		
14	15,205,553.05		37,800,847.00		2,667,869.00	7,550,429.00	43,853,647.64	91,977,487.69	742,780	92,720,267.69		
15	381,382.24		494,743.77	R503,742.40		13,650.00	76,993.60	1,432,159.13	21,940	1,454,099.13		
16	2,038,056.10		2,781,233.65			109,048.00	1,581,302.88	6,291,544.63	168,620	6,460,164.63		
17	1,338,409.65		2,504,267.00		68,616.00	87,839.00	3,214,385.32	7,037,829.97	82,440	7,120,269.97		
18	293,678.06		272,677.50	R270,512.78		5,598.00	118,786.60	944,608.06	19,190	963,798.06		
19	1,336,836.78			J2,317,792.08			J61,281.49	1,441,735.35	5,035,082.72	75,010	5,110,092.72	
20	967,412.53		1,768,329.55			56,477.00	728,154.58	3,407,419.66	79,930	3,487,349.66		
21	810,501.46			C1,733,892.79			C47,723.58	514,020.73	3,010,691.40	66,450	3,077,141.40	
22	2,976,112.95		5,364,776.50			165,124.00	3,100,104.94	11,275,870.39	209,520	11,485,390.39		
	\$48,790,604.84		\$85,840,722.20	\$9,638,904.61	\$4,666,395.55	\$9,243,993.00	\$248,562.00	\$81,555,720.97	\$220,999,793.17	\$3,085,815	\$223,667,602.98	

\*—418,005.19

\$48,372,599.65

R=Regional.

J=Joint—Maplewood-South Orange.

C=Consolidated—Caldwell-West Caldwell.

\* One-half Cedar Grove's County Tax Rebated.

\*—418,005.19

\$220,581,787.98

Essex County



## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1966—(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 (Cols. a + b + c)
1 Belleville, Town of .....	\$13,308.12		\$25,885,000	\$500,000.00	\$650,049.00	\$115,000.00	\$1,265,049.00
2 Bloomfield, Town of .....	20,505.89		31,726,600	872,000.00	810,200.15	137,500.00	1,819,700.15
3 Caldwell, Bor. of .....	9,131.17		11,134,900	110,000.00	274,600.00	46,500.00	431,100.00
4 Cedar Grove, Twp. of .....	6,340.68		31,358,000	225,000.00	172,464.00	50,000.00	447,464.00
5 East Orange, City of .....	31,564.79		63,505,800	711,332.00	1,678,224.50	290,000.00	2,679,556.50
6 Essex Fells, Bor. of .....			3,859,600	144,000.00	82,485.56	6,111.23	232,596.79
7 Fairfield, Bor. of .....	2,496.98		3,495,300	115,393.34	169,508.00	59,999.00	344,900.34
8 Glen Ridge, Bor. of .....	4,777.50		7,210,800	68,000.00	129,950.00	71,000.00	268,950.00
9 Irvington, Town of .....	26,465.10		34,165,600	675,000.00	2,301,530.00	180,000.00	3,156,530.00
10 Livingston, Twp. of .....	7,807.12		20,027,900	833,140.39	633,852.00	205,000.00	1,671,992.39
11 Maplewood, Twp. of .....	14,529.40		25,049,700	430,000.00	383,387.00	78,000.00	891,387.00
12 Millburn, Twp. of .....	12,365.20		28,288,300	700,000.00	1,113,715.00	140,000.00	1,953,715.00
13 Montclair, Town of .....	31,227.34		47,831,800	644,343.44	1,292,720.00	350,000.00	2,287,063.44
14 Newark, City of .....	417,638.98		518,136,000	5,500,000.00	20,718,274.50	6,400,000.00	32,618,274.50
15 North Caldwell, Bor. of .....			12,685,700	97,600.00	129,213.00	26,000.00	252,813.00
16 Nutley, Town of .....	12,234.13		14,356,650	350,000.00	529,488.53	89,000.00	968,488.53
17 Orange, City of .....	14,823.96		26,799,500	330,000.00	741,857.08	220,000.00	1,291,857.08
18 Roseland, Bor. of .....			1,730,600	60,000.00	135,378.00	12,000.00	207,378.00
19 South Orange, Village of .....	6,327.90		30,287,400	290,000.00	470,067.00	91,000.00	854,067.00
20 Verona, Bor. of .....	3,485.30		16,581,200	171,000.00	270,108.02	50,000.00	491,108.02
21 West Caldwell, Bor. of .....	2,093.27		6,316,900	310,000.00	196,000.00	35,000.00	541,000.00
22 West Orange, Town of .....	10,932.25		29,864,000	450,000.00	992,346.59	337,000.00	1,779,346.59
Totals .....	\$648,055.08		\$990,297,250	\$13,586,809.17	\$33,875,417.93	\$8,992,110.23	\$56,454,337.33

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

\$11,971,402.20

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

\$0.953535144

Total County Taxes Appropriated .....

\$49,020,654.73

Less: Bank Stock Taxes Due County .....

648,055.08

Net County Taxes Apportioned (12 A III) .....

\$48,372,599.65

† Adjustments (Net Total 12 A IIb) + .....

388,731.72

Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) .....

\$48,761,331.37

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

\*\*\*Bank Stock Tax Due Municipality .....

\$648,055.08

Bank Stock Tax Due County .....

648,055.08

Total Bank Stock Tax .....

\$1,296,110.16

County Percentage Level of Taxable Value of Real Property, 100%.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Clayton Bor. ....	\$683,475	\$3,737,500	\$4,420,975	\$2,335	\$38,048	\$136,352	.....	\$4,200	\$178,600
2 Deptford Twp. ....	3,752,150	16,221,225	19,973,375	45	153,120	374,755	\$11,975	7,800	547,650
3 East Greenwich Twp. ....	940,950	3,152,850	4,093,800	86	16,490	67,384	871	7,033	91,778
4 Elk Twp. ....	628,800	1,833,575	2,460,375	36	2,952	51,548	594	12,112	67,206
5 Franklin Twp. ....	1,843,675	6,816,475	8,660,150	185	44,900	245,100	3,200	21,650	314,850
6 Glassboro Bor. ....	2,347,325	10,458,250	12,805,575	10,042	253,150	971,100	.....	1,400	1,225,650
7 Greenwich Twp. ....	2,091,860	29,223,070	31,314,930	9,057	662,414	948,021	.....	265	1,610,700
8 Harrison Twp. ....	990,350	2,269,300	3,259,650	.....	19,915	82,970	1,335	25,065	129,885
9 Logan Twp. ....	1,402,671	1,786,812	3,189,483	13	34,917	248,606	622	8,751	292,896
10 Mantua Twp. ....	1,684,925	6,786,625	8,471,550	264	51,695	307,535	3,825	5,175	368,250
11 Monroe Twp. ....	2,617,100	9,368,450	11,985,550	2,165	93,950	504,950	4,350	9,250	612,500
12 National Park Bor. ....	303,690	2,417,485	2,721,175	.....	8,475	37,025	.....	.....	45,500
13 Newfield Bor. ....	306,700	1,430,700	1,737,400	754	35,600	103,450	.....	2,450	141,500
14 Paulsboro Bor. ....	1,148,850	6,969,975	8,118,825	410	273,025	564,415	.....	.....	837,440
15 Pitman Bor. ....	1,740,805	9,074,295	10,815,100	787	116,114	404,691	.....	.....	520,805
16 South Harrison Twp. ....	416,625	778,675	1,195,300	3	718	13,727	298	20,418	35,161
17 Swedesboro Bor. ....	367,775	2,335,150	2,702,925	2,114	77,402	450,150	12	699	528,263
18 Washington Twp. ....	2,586,575	9,939,675	12,526,250	.....	43,181	236,606	3,803	28,405	311,995
19 Wenonah Bor. ....	586,300	2,436,950	3,023,250	864	2,780	30,370	.....	.....	33,150
20 West Deptford Twp. ....	4,523,240	22,992,230	27,515,470	.....	346,793	493,319	583	1,338	842,033
21 Westville Bor. ....	969,400	4,455,400	5,424,800	5,587	100,300	153,400	.....	.....	253,700
22 Woodbury City. ....	4,005,375	10,705,500	14,710,875	10,632	229,987	891,207	.....	.....	1,121,194
23 Woodbury Heights Bor. ....	489,610	3,381,989	3,871,599	82	67,877	187,833	.....	.....	255,710
24 Woolwich Twp. ....	624,600	1,553,400	2,178,000	116	212,386	319,889	50	17,306	549,631
Totals .....	\$37,050,826	\$170,125,556	\$207,176,382	\$45,577	\$2,886,189	\$7,824,423	\$31,518	\$173,917	\$10,916,047

County Percentage Level of Taxable Value of Real Property, 30%.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
		(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Clayton Bor. ....					\$4,601,910	\$10.98	\$14.74	\$10.82
2 Deptford Twp. ....					20,521,070	10.52	21.02	10.23
3 East Greenwich Twp. ....					4,185,664	7.94	22.90	7.60
4 Elk Twp. ....					2,527,617	9.59	18.54	9.35
5 Franklin Twp. ....					8,975,185	9.52	9.87	9.51
6 Glassboro Bor. ....					14,041,267	11.57	15.02	11.24
7 Greenwich Twp. ....					32,934,687	5.39	13.77	4.96
8 Harrison Twp. ....					3,389,535	9.95	14.15	9.79
9 Logan Twp. ....					3,482,392	9.69	12.60	9.42
10 Mantua Twp. ....					8,840,064	9.61	6.13	9.76
11 Monroe Twp. ....					12,600,215	9.36	13.87	9.13
12 National Park Bor. ....					2,766,675	10.82	10.63	10.81
13 Newfield Bor. ....					1,879,654	8.44	5.48	8.67
14 Paulsboro Bor. ....					8,956,675	9.29	6.62	9.56
15 Pitman Bor. ....					11,336,692	11.11	16.14	10.87
16 South Harrison Twp. ....					1,230,464	11.19	27.28	10.72
17 Swedesboro Bor. ....	\$600				3,233,902	8.92	13.17	8.10
18 Washington Twp. ....					12,838,245	9.72	6.24	9.80
19 Wenonah Bor. ....					3,057,264	10.37	15.62	10.32
20 West Deptford Twp. ....					28,357,503	7.46	22.19	7.01
21 Westville Bor. ....					5,684,087	9.19	13.95	8.98
22 Woodbury City ....					15,842,701	10.65	15.94	10.26
23 Woodbury Heights Bor. ....					4,127,391	8.42	7.15	8.49
24 Woolwich Twp. ....					2,727,747	7.91	8.70	7.71
Totals .....	\$600				\$218,138,606			

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1 Clayton Bor. ....	30.05	30.00	.....	\$10,713,269	\$15,315,179	\$65,704.55	.....	.....	\$188.07	.....
2 Deptford Twp. ....	26.97	28.00	.....	55,492,736	76,013,806	326,111.31	.....	.....	514.53	.....
3 East Greenwich Twp. ....	26.73	28.00	.....	11,457,811	15,643,475	67,112.99	.....	.....	55.46	.....
4 Elk Twp. ....	29.51	30.00	.....	6,033,953	8,561,570	36,730.50	.....	.....	86.97	.....
5 Franklin Twp. ....	28.14	30.00	.....	22,850,184	31,825,369	136,535.89	.....	.....	87.62	.....
6 Glassboro Bor. ....	30.72	30.00	.....	31,762,519	45,803,786	196,505.52	.....	.....	.....	\$1,836.56
7 Greenwich Twp. ....	30.00	26.00	.....	77,673,603	110,608,290	474,527.15	.....	.....	4,450.97	.....
8 Harrison Twp. ....	27.12	30.00	.....	**9,062,773	12,452,308	53,422.38	.....	.....	40.08	.....
9 Logan Twp. ....	21.40	30.00	.....	12,398,113	15,880,505	68,129.89	.....	.....	1,038.07	.....
10 Mantua Twp. ....	29.23	30.00	.....	21,370,698	30,210,762	129,608.97	.....	.....	406.03	.....
11 Monroe Twp. ....	29.61	30.00	.....	29,926,718	42,526,933	182,447.30	.....	.....	404.91	.....
12 National Park Bor. ....	27.94	30.00	.....	**7,124,344	9,891,019	42,434.04	.....	.....	145.19	.....
13 Newfield Bor. ....	32.88	30.00	.....	3,878,589	5,758,243	24,703.78	.....	.....	54.32	.....
14 Paulsboro Bor. ....	32.04	30.00	.....	19,175,813	28,132,488	120,692.85	.....	.....	1,014.93	.....
15 Pitman Bor. ....	27.25	29.00	.....	30,150,436	41,487,128	177,986.38	.....	.....	284.04	.....
16 South Harrison Twp. ....	26.63	30.00	.....	3,375,301	4,605,765	19,759.46	.....	.....	13.84	.....
17 Swedesboro Bor. ....	34.90	30.00	.....	6,279,393	9,513,295	40,813.55	.....	.....	838.05	.....
18 Washington Twp. ....	29.54	30.00	.....	**30,606,106	43,444,351	186,383.17	.....	.....	252.35	.....
19 Wenonah Bor. ....	27.23	28.00	.....	8,166,857	11,224,121	48,153.26	.....	.....	57.54	.....
20 West Deptford Twp. ....	31.93	30.00	.....	**60,623,624	88,981,127	381,743.18	.....	.....	19,724.43	.....
21 Westville Bor. ....	29.58	30.00	.....	13,519,623	19,203,710	82,386.97	.....	.....	.....	.....
22 Woodbury City ....	27.23	27.00	.....	42,372,355	58,215,056	249,751.85	.....	.....	105.71	.....
23 Woodbury Heights Bor. ....	22.99	26.00	.....	13,696,826	17,824,217	76,468.73	.....	.....	546.96	.....
24 Woolwich Twp. ....	24.70	26.00	.....	8,204,497	10,932,244	46,901.07	.....	.....	.....	.....
Totals .....	.....	.....	.....	*\$535,916,141	\$754,054,747	\$3,235,014.74	.....	.....	\$30,310.07	\$1,836.56

\* This amount includes an adjustment of \$109,516 to equalize Class II Railroad Property.

\*\* No Class II Railroad property.

§ Includes equalization of Personal Property Used in Business.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
1	\$65,516.48		\$512,162.25			\$149,355.00		\$44,426.07	\$472,749.80	\$32,080.00	\$504,829.80	
2	325,596.78		2,004,246.25			497,067.00		191,677.28	2,024,453.31	132,900.00	2,157,353.31	
3	67,057.53		123,000.00	K\$180,052.68		33,461.00	K\$20,065.00	†—83.38	316,500.83	15,590.00	332,090.83	
4	36,643.53		103,477.50	\$158,350.54		47,287.00	\$28,940.00	3,470.00	225,714.57	16,590.00	242,304.57	
5	136,448.27		382,214.00	\$458,251.99		121,794.00	\$87,812.00	36,894.04	804,202.30	50,130.00	854,332.30	
6	198,342.08		1,277,027.00			233,552.00		313,882.44	1,555,699.52	68,420.00	1,624,119.52	
7	470,076.18		810,457.50			18,767.00		472,521.76	1,734,288.44	38,110.00	1,772,398.44	
8	53,382.30		147,331.00	C169,469.71		33,567.00	C28,193.00	14,975.59	323,398.60	13,700.00	337,098.60	
9	67,091.82		269,667.00			9,225.00			327,533.82	9,580.00	337,113.82	
10	129,202.94		370,474.25	C555,550.29		169,611.00	C96,986.00		788,630.48	60,740.00	849,370.48	
11	182,042.39		1,165,000.00			244,830.00		†—170.55	1,102,041.84	76,570.00	1,178,611.84	
12	42,288.85		78,939.00	G149,614.38		41,961.00	G23,844.00	70,458.02	275,495.25	23,470.00	298,965.25	
13	24,649.46		120,305.25			22,823.00		28,449.75	150,581.46	7,820.00	158,401.46	
14	119,677.92		526,783.77			150,232.00		285,842.29	782,071.98	49,480.00	831,551.98	
15	177,702.34		915,439.75			191,529.00		297,581.82	1,199,197.91	59,840.00	1,259,037.91	
16	19,745.62		70,344.00	K63,445.16		18,022.00	K8,292.00	6,000.00	133,220.78	4,400.00	137,620.78	
17	39,975.50		77,040.52	K118,472.11		10,895.00	K15,104.00	67,570.65	277,059.78	11,230.00	288,289.78	
18	186,130.82		1,209,909.50			204,185.00			1,191,855.32	54,720.00	1,246,575.32	
19	48,095.72		116,173.38	G114,702.62		21,767.00	G16,946.00	63,642.14	303,900.86	13,050.00	316,950.86	
20	362,018.75		1,633,593.00			138,840.00		177,049.07	2,033,820.82	80,195.00	2,114,015.82	
21	82,386.97		117,759.50	G198,049.76		28,133.00	G29,317.00	144,870.42	485,616.65	36,660.00	522,276.65	
22	249,646.14		1,034,923.00		\$26,650.25	175,396.00		483,069.42	1,618,892.81	68,700.00	1,687,592.81	
23	75,921.77		128,279.44	G150,851.24		24,797.00	G21,220.00	20,872.31	329,907.76	17,010.00	346,917.76	
24	46,901.07		82,341.65	K104,218.03		12,519.00	K9,403.00		211,538.75	4,080.00	215,618.75	
	\$3,206,541.23		\$13,276,888.51	\$2,421,028.51		\$26,650.25	\$2,599,615.00	\$386,122.00	\$2,723,002.14	\$18,668,373.64	\$945,045.00	\$19,613,418.64

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$1,400,795.39  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.429015897

## ADDITIONAL RATES IN THE FOLLOWING DISTRICT

	Valuation	Appropriated	Rate
Harrison Township for Garbage Removal ...	\$820,450	\$2,590.00	\$0.32
Harrison Township for Fire .....	820,450	2,000.00	.25
† Municipal Purpose Levy "O,"			



## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1966—(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 (Cols. a + b + c)
1 Clayton Bor. ....	\$2,786.74		\$1,492,250	\$65,000.00	\$80,946.10	\$49,900.00	\$195,846.10
2 Deptford Twp. ....	796.14		6,236,475	190,000.00	253,147.05	144,000.00	587,147.05
3 East Greenwich Twp. ....	83.38		463,600	44,148.00	80,702.00	25,000.00	149,850.00
4 Elk Twp. ....			205,675	41,000.00	38,000.00	34,000.00	113,000.00
5 Franklin Twp. ....			1,123,650	64,500.00	158,881.00	144,000.00	367,381.00
6 Glassboro Bor. ....	3,681.29		2,525,650	90,000.00	325,914.00	90,000.00	505,914.00
7 Greenwich Twp. ....	334.03		522,700	50,000.00	155,251.53	8,000.00	213,251.53
8 Harrison Twp. ....	1,494.11		634,100	8,000.00	51,604.00	42,000.00	101,604.00
9 Logan Twp. ....			118,900	46,717.16	62,864.00	20,000.00	129,581.16
10 Mantua Twp. ....	4,652.37		1,141,850	128,165.11	116,500.00	50,000.00	294,665.11
11 Monroe Twp. ....	1,891.55		1,497,150	171,000.00	278,560.00	165,000.00	614,560.00
12 National Park Bor. ....	396.82		760,305	10,000.00	28,025.16	23,000.00	61,025.16
13 Newfield Bor. ....	1,550.25		232,900	32,828.13	20,291.81	13,000.00	66,117.94
14 Paulsboro Bor. ....	1,895.42		1,196,825	57,500.00	81,367.00	83,000.00	221,867.00
15 Pitman Bor. ....	5,981.06		1,710,025	70,000.00	105,359.12	40,000.00	215,359.12
16 South Harrison Twp. ....			52,050	12,751.22	21,711.00	15,000.00	49,462.22
17 Swedesboro Bor. ....	2,429.35		377,250	26,241.77	49,651.00	20,000.00	95,892.77
18 Washington Twp. ....			1,007,775	192,428.81	213,400.00	60,000.00	465,828.81
19 Wenonah Bor. ....	357.86		380,600	24,000.00	28,449.66	8,000.00	60,449.66
20 West Deptford Twp. ....	334.03		2,163,300	133,749.89	176,764.00	50,000.00	360,513.89
21 Westville Bor. ....	3,129.58		484,000	40,000.00	116,803.00	19,000.00	175,803.00
22 Woodbury City ....	12,871.13		3,028,640	60,000.00	235,987.29	65,000.00	360,987.29
23 Woodbury Heights Bor. ....	793.65		175,730	25,000.00	85,307.00	17,000.00	127,307.00
24 Woolwich Twp. ....			466,700	67,565.00	36,165.00	10,000.00	113,730.00
Totals .....	\$45,458.76		\$27,998,100	\$1,650,593.09	\$2,801,650.72	\$1,194,900.00	\$5,647,143.81

Total County Taxes Appropriated ..... \$3,252,000.00  
 Less: Bank Stock Taxes Due County ..... 45,458.77  
 Net County Taxes Apportioned (12 A III) ..... \$3,206,541.23  
 \*Adjustments (Net Total 12 A IIb) + ..... 28,473.51  
 Total County Taxes Apportioned (including Adjustments—  
 Total 12 A I) ..... \$3,235,014.74

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

\*\*\*Bank Stock Tax Due Municipality ..... \$45,458.76  
 Bank Stock Tax Due County ..... 45,458.77  
 Total Bank Stock Tax ..... \$90,917.53  
 C=Clearview Regional High School ..... \$599,841.00  
 G=Gateway Regional High School ..... 521,891.00  
 K=Kingsway Regional High School ..... 413,323.98  
 S=Southern Regional High School ..... 499,850.53  
 (Above figures reflect additional State Aid)

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bayonne City .....	\$45,269,500	\$78,409,100	\$123,678,600	\$476,625	\$2,079,155	\$4,246,381	.....	.....	\$6,325,536
2 East Newark Bor. ....	650,400	2,064,700	2,715,100	.....	446,192	431,285	.....	.....	877,477
3 Guttenberg Town .....	3,179,171	14,026,620	17,205,791	.....	113,082	1,241,782	.....	.....	1,354,864
4 Harrison Town .....	5,861,400	23,139,250	29,000,650	315,848	1,931,760	3,154,041	.....	.....	5,085,801
5 Hoboken City .....	22,006,900	38,521,900	60,528,800	8,395,461	2,786,638	11,188,625	.....	.....	13,975,263
6 Jersey City .....	106,989,895	237,515,700	344,505,595	32,838,125	8,172,803	22,877,731	.....	.....	31,050,534
7 Kearny Town .....	13,340,600	65,546,200	78,886,800	2,065,412	3,760,351	6,459,055	.....	.....	10,219,409
8 North Bergen Twp. ....	21,283,400	60,160,350	81,443,750	517,304	1,085,604	3,788,506	.....	.....	4,874,110
9 Secaucus Town .....	8,015,935	10,354,800	18,370,735	222,983	244,457	672,303	.....	.....	916,760
10 Union City .....	21,304,500	42,558,950	63,863,450	12,379	1,279,853	4,599,641	.....	.....	5,879,494
11 Weehawken Twp. ....	7,889,337	12,900,750	20,790,087	11,904,307	143,675	589,810	.....	.....	733,485
12 West New York Town ....	16,746,350	29,953,650	46,700,000	3,602,808	773,748	2,324,926	.....	.....	3,098,674
Totals .....	\$272,537,388	\$615,151,970	\$887,689,358	\$60,351,252	\$22,817,321	\$61,574,086	.....	.....	\$84,391,407

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

\$9,089,930.67

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

\$1.024782729

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bayonne City .....	.....	.....	.....	.....	\$130,480,761	\$10.729	\$33.061	\$9.591
2 East Newark Bor. ....	.....	.....	.....	.....	3,592,577	16.092	23.767	13.611
3 Guttenberg Town .....	.....	.....	.....	.....	18,560,655	4.366	4.766	4.334
4 Harrison Town .....	.....	.....	.....	.....	34,402,289	7.190	12.862	6.206
5 Hoboken City .....	\$14,200	.....	.....	.....	82,913,724	10.759	10.280	.....
6 Jersey City .....	38,800	.....	\$28,900	\$28,900	408,404,154	12.428	20.234	11.786
7 Kearny Town .....	.....	.....	.....	.....	91,171,621	8.418	15.671	7.503
8 North Bergen Twp. ....	.....	.....	.....	.....	86,835,164	11.844	11.644	.....
9 Secaucus Town .....	.....	.....	.....	.....	19,510,478	18.773	37.639	17.840
10 Union City .....	.....	.....	.....	.....	69,755,323	13.090	16.159	12.808
11 Weehawken Twp. ....	.....	.....	.....	.....	33,427,879	11.907	19.001	11.748
12 West New York Town .....	.....	.....	.....	.....	53,401,482	13.904	21.033	13.465
Totals .....	\$53,000	.....	\$28,900	\$28,900	\$1,032,456,117	.....	.....	.....

County Percentage Level of Taxable Value of Real Property, 100%.

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1966—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S. 54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Bayonne City	40.27	31.00		*\$198,210,108	\$328,690,869	\$3,368,367.26			\$68,590.66	
2	East Newark Bor.	27.66	21.00		10,401,863	13,994,440	143,412.61			11,913.51	
3	Guttenberg Town	78.04	73.00		5,342,721	23,903,376	244,957.67			783.74	
4	Harrison Town	34.99	27.00		*68,219,101	102,621,400	1,051,646.38			394.26	
5	Hoboken City	77.81	64.00		*27,490,749	110,404,473	1,131,405.97			4,975.02	
6	Jersey City	41.98	42.00		*564,363,798	972,767,952	9,968,757.97			70,773.74	
7	Kearny Town	30.51	22.00		*220,503,329	311,674,950	3,193,991.06			41,809.46	
8	North Bergen Twp.	31.14	28.00		*193,729,570	280,564,734	2,875,178.94			7,734.88	
9	Secaucus Town	13.13	12.00		*129,636,127	149,146,605	1,528,428.65			2,447.67	
10	Union City	44.42	43.00		*87,717,263	157,472,586	1,613,751.87			24,509.30	
11	Weehawken Twp.	31.10	27.00		*61,400,186	94,828,065	971,781.63			1,348.54	
12	West New York Town	38.70	36.00		*85,115,748	138,517,230	1,419,500.65			57,741.33	
Totals					\$1,652,130,563	\$2,684,586,680	\$27,511,180.66			\$293,022.11	

§ Includes equalization of Tangible Personal Property Used in Business.

\* Includes amounts for the Equalization of Class II Railroad property.

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Con.  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. A.III + B + C.Ia, b, c + C.II — (C.Id + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$3,299,776.60	.....	\$4,434,027.00	.....	\$54,305.00	\$178,881.00	.....	\$6,139,451.60	\$13,748,679.20	\$250,220.00	\$13,998,899.20
2	131,499.10	.....	152,102.50	.....	.....	3,918.00	.....	290,829.91	570,513.51	7,580.00	578,093.51
3	244,173.93	.....	312,854.00	.....	.....	20,345.00	.....	256,351.25	793,034.18	17,200.00	810,234.18
4	1,051,252.12	.....	1,113,175.00	.....	177,642.75	21,783.00	.....	119,139.23	2,439,426.10	33,890.00	2,473,316.10
5	1,126,430.95	.....	3,165,194.13	.....	306,225.19	726,898.00	.....	5,000,962.29	8,871,914.56	48,180.00	8,920,094.56
6	9,897,984.23	.....	15,334,000.00	.....	916,590.50	2,840,697.00	.....	26,803,285.91	50,111,163.64	643,650.00	50,754,813.64
7	3,152,181.60	.....	2,870,029.50	.....	413,601.50	96,207.00	.....	1,174,412.15	7,514,017.75	160,530.00	7,674,547.75
8	2,867,444.06	.....	2,801,760.50	.....	271,894.10	131,989.00	.....	4,304,535.53	10,113,645.19	170,390.00	10,284,035.19
9	1,525,980.98	.....	992,355.00	.....	90,564.48	28,800.00	.....	1,020,075.64	3,600,176.10	62,420.00	3,662,596.10
10	1,589,242.57	.....	3,696,413.00	.....	72,994.00	496,703.00	.....	4,151,245.36	9,013,191.93	117,640.00	9,130,831.93
11	970,433.09	.....	1,317,698.00	.....	33,616.75	34,269.00	.....	1,656,380.64	3,943,859.48	36,300.00	3,980,159.48
12	1,361,759.32	.....	2,575,136.50	.....	115,356.25	245,809.00	.....	3,539,541.66	7,345,984.73	78,920.00	7,424,904.73
	\$27,218,158.55	.....	\$38,764,745.13	.....	\$2,452,790.52	\$4,826,299.00	.....	\$54,456,211.17	\$118,065,606.37	\$1,626,920.00	\$119,692,526.37



## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1966—(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 (Cols. a + b + c)
1 Bayonne City .....	\$20,690.88	.....	\$64,458,700	\$595,000.00	\$1,927,122.50	\$400,000.00	\$2,922,122.50
2 East Newark Bor. ....	1,017.79	.....	177,500	2,395.77	47,865.00	65,000.00	115,260.77
3 Guttenberg Town .....	4,817.96	.....	3,331,740	60,000.00	95,300.00	50,000.00	205,300.00
4 Harrison Town .....	5,594.51	.....	6,049,300	660,000.00	1,961,237.50	35,000.00	2,656,237.50
5 Hoboken City .....	11,616.29	.....	55,963,000	231,000.00	1,107,444.84	700,000.00	2,038,444.84
6 Jersey City .....	97,371.46	.....	171,384,294	4,200,000.00	13,146,645.50	2,300,000.00	19,646,645.50
7 Kearny Town .....	8,815.29	.....	9,572,100	1,000,000.00	2,994,480.00	95,000.00	4,089,480.00
8 North Bergen Twp. ....	8,442.88	.....	11,618,500	1,200,000.00	802,506.00	250,000.00	2,252,506.00
9 Secaucus Town .....	3,623.53	.....	8,463,550	42,000.00	271,060.00	50,000.00	363,060.00
10 Union City .....	35,756.66	.....	13,769,600	431,800.00	900,147.00	490,000.00	1,821,947.00
11 Weehawken Twp. ....	2,113.31	.....	11,888,062	158,500.00	183,797.50	130,000.00	472,297.50
12 West New York Town ...	6,753.86	.....	13,178,900	100,000.00	556,342.60	355,000.00	1,011,342.60
Totals .....	\$206,614.42	.....	\$369,855,246	\$8,680,695.77	\$23,993,948.44	\$4,920,000.00	\$37,594,644.21

Total County Taxes Appropriated ..... \$27,424,772.97  
 Less: Bank Stock Taxes Due County ..... 206,614.42

Net County Taxes Apportioned (12 A III) ..... \$27,218,158.55

\*Adjustments (Net Total 12 A IIb) + ..... 293,022.11

Total County Taxes Apportioned (Including Adjustments—  
 Total 12 A I) ..... \$27,511,180.66

\*\*\*Bank Stock Tax Due Municipality ..... \$206,614.42  
 Bank Stock Tax Due County ..... 206,614.42

Total Bank Stock Tax ..... \$413,228.84

\* 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 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Alexandria Twp. ....	\$4,353,500	\$8,027,300	\$12,380,800	\$101	\$39,250	\$177,818	\$4,058	\$132,153	\$353,309
2 Bethlehem Twp. ....	3,869,241	5,497,044	9,366,285	4,890	8,345	268,276	1,882	78,437	356,940
3 Bloomsbury Bor. ....	435,425	2,841,625	3,277,050	2,146	213,392	203,111	3,073	12,014	431,590
4 Califon Bor. ....	871,130	2,857,900	3,529,030	55	41,775	151,061	.....	68	192,904
5 Clinton, Town of ....	1,743,700	6,415,000	8,158,700	5,155	166,733	215,806	2,756	1,236	386,531
6 Clinton Twp. ....	5,094,595	20,987,475	26,082,070	5,642	190,055	1,458,409	50,293	40,391	1,739,148
7 Delaware Twp. ....	8,400,900	18,241,000	26,641,900	371	31,550	646,524	12,505	189,872	880,451
8 East Amwell Twp. ....	4,692,325	12,042,774	16,735,099	648	13,607	135,890	556	116,924	266,977
9 Flemington Bor. ....	4,603,325	18,508,925	23,112,250	4,653	514,947	1,481,818	.....	964	1,997,729
10 Franklin Twp. ....	4,672,650	11,180,550	15,853,200	7,702	30,679	162,532	6,681	96,922	296,814
11 Frenchtown Bor. ....	693,000	5,049,200	5,742,200	2,871	157,205	1,046,326	.....	.....	1,203,531
12 Glen Gardner Bor. ....	415,620	1,993,075	2,408,695	400	16,552	61,771	1,543	2,214	82,080
13 Hampton Bor. ....	529,200	3,633,225	4,162,425	8,937	23,357	136,045	1,374	1,405	162,181
14 High Bridge Bor. ....	1,215,000	10,417,525	11,632,525	14,399	91,326	1,598,227	3,513	2,767	1,695,835
15 Holland Twp. ....	3,811,600	20,439,250	24,250,850	11,035	241,357	1,869,343	335	92,955	2,203,990
16 Kingwood Twp. ....	5,952,250	10,359,850	16,312,100	845	40,981	428,907	1,948	119,812	591,648
17 Lambertville, City of ....	1,363,185	9,873,750	11,236,935	15,109	341,584	651,619	.....	.....	993,203
18 Lebanon Bor. ....	709,225	3,987,250	4,696,475	2,883	23,938	169,328	.....	11,760	205,026
19 Lebanon Twp. ....	5,428,250	16,365,374	21,793,624	117	38,169	419,956	3,637	67,586	529,348
20 Milford Bor. ....	1,127,585	11,142,343	12,269,928	4,379	349,108	3,476,490	.....	.....	3,825,598
21 Raritan Twp. ....	13,918,750	44,486,675	58,405,425	3,457	954,922	4,666,287	4,416	163,106	5,788,731
22 Readington Twp. ....	15,117,000	35,566,519	50,683,519	10,402	150,661	977,690	103,446	103,232	1,335,029
23 Stockton Bor. ....	446,100	2,406,900	2,853,000	1,439	36,422	95,897	.....	.....	132,319
24 Tewksbury Twp. ....	9,701,397	14,578,132	24,279,529	.....	51,611	381,068	2,801	77,960	513,440
25 Union Twp. ....	2,305,600	8,615,190	10,920,790	4,088	277,310	362,171	4,354	72,026	715,861
26 West Amwell Twp. ....	3,804,665	11,858,834	15,663,499	27	58,580	257,809	7,030	96,814	420,233
Totals .....	\$105,075,218	\$317,372,685	\$422,447,903	\$111,751	\$4,103,446	\$21,500,179	\$216,201	\$1,480,618	\$27,300,444

HUNTERDON COUNTY

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
						(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Alexandria Twp. ....					\$12,734,210		\$8.61	\$2.65
2 Bethlehem Twp. ....					9,728,115		4.82	2.53
3 Bloomsbury Bor. ....					3,710,786	\$2.28		
4 Califon Bor. ....					3,721,989		5.64	2.30
5 Clinton, Town of ....					8,550,386		7.31	3.01
6 Clinton Twp. ....					27,826,860		3.26	2.86
7 Delaware Twp. ....	\$10,800				27,533,522		4.59	2.02
8 East Amwell Twp. ....	2,100				17,004,824		10.93	2.70
9 Flemington Bor. ....					25,114,632		4.67	3.09
10 Franklin Twp. ....	35,150		\$1,000	\$1,000	16,191,866		8.05	1.90
11 Frenchtown Bor. ....					6,948,602	3.53		
12 Glen Gardner Bor. ....	16,150				2,507,325		5.96	2.46
13 Hampton Bor. ....					4,333,543		3.56	2.60
14 High Bridge Bor. ....					13,342,757		4.97	2.97
15 Holland Twp. ....	12,000				26,477,875		1.13	.77
16 Kingwood Twp. ....	8,300				16,912,893		3.84	2.38
17 Lambertville, City of ....					12,245,247		6.98	3.89
18 Lebanon Bor. ....	500				4,904,884		4.73	2.16
19 Lebanon Twp. ....	330,270				22,653,359		7.33	1.85
20 Milford Bor. ....					16,099,905		2.86	2.12
21 Raritan Twp. ....	12,850				64,210,463		3.70	2.29
22 Readington Twp. ....	4,300				52,033,250		3.72	2.96
23 Stockton Bor. ....	3,600				2,990,358		4.14	2.32
24 Tewksbury Twp. ....	20,410				24,813,379		8.42	2.34
25 Union Twp. ....					11,640,739		4.64	2.30
26 West Amwell Twp. ....	1,650				16,085,409	2.41		
Totals .....	\$458,080		\$1,000	\$1,000	\$450,317,178			

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1 Alexandria Twp. ....	91.63	100.00		\$1,130,932	\$13,865,142	\$51,354.31			\$26.38	
2 Bethlehem Twp. ....	97.21	100.00		268,819	9,996,934	37,027.08			356.98	
3 Bloomsbury Bor. ....	93.80	100.00		216,607	3,927,393	14,546.45			6.90	
4 Califon Bor. ....	98.75	100.00		44,671	3,766,660	13,951.12				\$41.68
5 Clinton, Town of ....	86.60	75.00		1,391,276	9,941,662	36,822.36			231.46	
6 Clinton Twp. ....	84.80	86.00		4,958,206	32,785,066	121,430.75			259.86	
7 Delaware Twp. ....	77.15	87.00		8,022,260	35,555,782	131,693.05			432.65	
8 East Amwell Twp. ....	71.84	70.00		6,674,279	23,679,103	87,708.69			32.65	
9 Flemington Bor. ....	87.92	81.00		3,644,171	28,758,803	106,518.10			5.86	
10 Franklin Twp. ....	109.32	100.00	\$1,351,553		14,840,313	54,966.20			102.16	
11 Frenchtown Bor. ....	104.84	100.00	265,092		6,683,510	24,754.67			50.10	
12 Glen Gardner Bor. ....	92.30	97.00		203,480	2,710,805	10,040.40			16.33	
13 Hampton Bor. ....	89.81	86.00		498,678	4,832,221	17,897.79			25.59	
14 High Bridge Bor. ....	100.69	94.00		28,530	13,371,287	49,525.15			188.77	
15 Holland Twp. ....	81.68	95.00		5,555,220	32,033,095	118,645.57				
16 Kingwood Twp. ....	96.78	95.00		573,864	17,486,757	64,768.21			172.35	
17 Lambertville, City of ....	94.11	91.00		801,508	13,046,755	48,323.14			296.23	
18 Lebanon Bor. ....	103.37	97.00	146,770		4,758,114	17,623.31			1.70	
19 Lebanon Twp. ....	107.07	100.00	1,439,067		21,214,292	78,574.41			21.28	
20 Milford Bor. ....	95.59	91.00		944,422	17,044,327	63,129.52			49.47	
21 Raritan Twp. ....	84.56	89.00		11,379,838	75,590,301	279,974.63			770.39	
22 Readington Twp. ....	91.02	90.00		5,148,753	57,182,003	211,793.18			501.18	
23 Stockton Bor. ....	106.91	93.00	174,440		2,815,918	10,429.72			8.59	
24 Tewksbury Twp. ....	87.62	69.00		3,661,179	28,474,558	105,465.30			745.28	
25 Union Twp. ....	78.45	84.00		3,136,266	14,777,005	54,731.71			103.19	
26 West Amwell Twp. ....	80.98	79.00		3,790,637	19,876,046	73,617.76			630.25	
Totals .....			\$3,376,922	\$62,073,596	\$509,013,852	\$1,885,307.58			\$5,035.60	\$41.68

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$699,240.00  
Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$0.370384336

§ Includes equalization of Tangible Personal Property Used in Business.

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd		Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
	III  Net County Taxes Apportioned	Section B  County Library Taxes	I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$51,327.93	\$1,755.61	\$166,755.88	\$106,331.95	.....	\$10,341.00	\$1,995.29	\$25,692.74	\$339,527.82	\$10,930.00	\$350,457.82
2	36,670.10	1,265.82	105,698.75	66,613.11	.....	13,392.00	2,982.52	52,563.28	246,436.54	7,300.00	253,736.54
3	14,539.55	497.29	57,984.00	.....	.....	17,784.00	.....	22,151.12	77,387.96	7,000.00	84,387.96
4	13,992.80	476.94	46,305.50	25,389.96	.....	15,959.00	1,123.76	17,737.34	86,819.78	5,090.00	91,909.78
5	36,590.90	1,258.82	103,746.73	66,449.73	.....	4,395.00	2,966.03	63,838.15	264,523.30	8,890.00	273,413.30
6	121,170.89	4,151.26	397,773.00	219,965.94	.....	15,212.00	9,781.22	59,182.93	777,250.80	23,390.00	800,640.80
7	131,260.40	4,502.07	236,535.00	169,420.18	.....	10,577.00	4,013.29	30,072.09	557,199.45	19,930.00	577,129.45
8	87,671.04	2,998.26	206,580.10	146,286.02	.....	8,391.00	3,654.20	34,756.16	466,246.98	13,610.00	479,856.98
9	106,512.24	.....	343,527.80	146,668.18	.....	8,018.00	3,516.14	204,731.16	789,905.24	17,500.00	807,405.24
10	54,864.04	1,879.09	120,407.00	99,647.13	.....	9,083.00	4,427.52	47,549.22	310,835.96	14,350.00	325,185.96
11	24,704.57	846.27	109,603.00	76,638.46	.....	18,057.00	1,584.50	43,461.23	235,612.03	9,380.00	244,992.03
12	10,024.07	343.24	36,651.00	18,196.21	.....	17,316.00	808.75	13,100.70	60,190.47	4,080.00	64,270.47
13	17,872.20	611.86	65,947.00	32,441.97	.....	28,738.00	1,441.66	20,000.00	106,693.37	7,160.00	113,853.37
14	49,336.38	1,693.08	316,502.50	.....	.....	31,475.00	.....	78,154.08	414,211.04	15,580.00	429,791.04
15	118,645.57	4,056.05	53,314.00	30,000.00	.....	14,017.00	4,205.77	.....	187,792.85	22,450.00	210,242.85
16	64,595.86	2,214.18	141,484.00	150,929.14	.....	7,989.00	2,934.26	49,103.52	397,403.44	13,380.00	410,783.44
17	48,026.91	.....	121,902.00	253,054.45	.....	38,060.00	25,149.80	118,834.99	478,608.55	27,580.00	506,188.55
18	17,621.61	602.49	52,524.00	31,983.28	.....	11,575.00	1,419.55	15,908.36	105,645.19	5,140.00	110,785.19
19	78,553.13	2,686.17	249,951.35	142,576.38	.....	38,728.00	6,329.15	968.23	429,678.11	18,170.00	447,848.11
20	63,080.05	.....	140,221.00	97,579.35	.....	3,400.00	1,643.18	64,164.64	360,001.86	8,320.00	368,321.86
21	279,204.24	9,571.28	707,102.20	384,397.31	.....	16,051.00	9,241.89	159,309.24	1,514,291.38	34,110.00	1,548,401.38
22	211,292.00	7,240.42	752,680.03	389,037.33	.....	29,755.00	9,906.48	182,806.97	1,503,395.27	42,460.00	1,545,855.27
23	10,421.13	356.55	20,912.50	37,645.79	.....	2,895.00	3,473.73	4,129.96	67,097.20	4,420.00	71,517.20
24	104,720.02	3,605.46	248,402.00	190,186.97	.....	7,707.00	8,495.21	63,766.76	594,479.00	15,300.00	609,779.00
25	54,628.52	1,871.07	115,187.00	99,166.82	.....	6,367.00	4,408.63	15,954.88	276,032.66	8,250.00	284,282.66
26	72,987.51	2,516.72	137,705.00	157,331.26	.....	5,259.00	12,366.47	23,474.48	376,389.50	11,100.00	387,489.50
	\$1,880,313.66	\$57,000.00	\$5,055,402.34	\$3,137,937.52	.....	\$390,541.00	\$127,869.00	\$1,411,412.23	\$11,023,655.75	\$374,870.00	\$11,398,525.75

County Percentage Level of Taxable Value of Real Property, 100%.  
 Total County Taxes Appropriated ..... \$1,908,177.00  
 Less: Bank Stock Taxes Due County ..... 27,863.34

Net County Taxes Apportioned (12 A III) ..... \$1,880,313.66  
 † Adjustments (Net Total 12 A IIb) + ..... 4,993.92

Total County Taxes Apportioned (Including Adjustments—  
 Total 12 A I) ..... \$1,885,307.58

† 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 1966—(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 (Cols. a + b + c)
1 Alexandria Twp. ....			\$891,000	\$25,000.00	\$35,691.00	\$40,000.00	\$100,691.00
2 Bethlehem Twp. ....			167,415	20,000.00	32,133.00	30,600.00	82,733.00
3 Bloomsbury Bor. ....	\$1,063.21		251,150	8,000.00	6,150.00	1,000.00	15,150.00
4 Califon Bor. ....	1,802.00		309,710	12,000.00	8,900.00	10,000.00	30,900.00
5 Clinton, Town of ....	4,161.85		1,035,515	41,240.07	18,380.00	10,000.00	69,620.07
6 Clinton Twp. ....	12.83		9,897,900	85,000.00	68,698.00	22,000.00	175,698.00
7 Delaware Twp. ....			702,650	35,000.00	53,953.00	36,025.97	124,978.97
8 East Amwell Twp. ....	28.36		620,400	39,000.00	37,394.00	40,000.00	116,394.00
9 Flemington Bor. ....	9,038.83		5,766,725	100,000.00	60,795.00	45,000.00	205,795.00
10 Franklin Twp. ....	42.40		562,700	25,000.00	29,428.00	25,000.00	79,428.00
11 Frenchtown Bor. ....	1,244.20		794,900	15,000.00	17,177.00	10,000.00	42,177.00
12 Glen Gardner Bor. ....			130,000	5,000.00	12,013.00	5,600.00	22,613.00
13 Hampton Bor. ....			597,000	12,251.49	16,428.00	4,000.00	32,679.49
14 High Bridge Bor. ....	881.96		901,025	30,000.00	16,114.00	15,000.00	61,114.00
15 Holland Twp. ....	112.85		1,853,000	495,000.00	267,287.00	5,051.02	767,338.02
16 Kingwood Twp. ....			683,100	25,500.00	37,850.00	50,500.00	113,850.00
17 Lambertville, City of ....	3,882.01		2,619,500	30,000.00	77,412.00	60,000.00	167,412.00
18 Lebanon Bor. ....	73.75		513,300	11,500.00	9,350.00	8,000.00	28,850.00
19 Lebanon Twp. ....			21,163,000	36,000.00	145,563.00	40,000.00	221,563.00
20 Milford Bor. ....	3,698.93		666,900	28,500.00	8,516.00	7,500.00	44,516.00
21 Raritan Twp. ....	430.66		9,721,600	50,000.00	120,407.00	63,000.00	233,407.00
22 Readington Twp. ....	927.02		2,202,300	57,500.00	93,744.00	125,000.00	276,244.00
23 Stockton Bor. ....	109.92		213,000	8,000.00	9,210.00	4,500.00	21,710.00
24 Tewksbury Twp. ....	352.57		758,800	58,000.00	47,659.00	26,000.00	131,659.00
25 Union Twp. ....			2,187,900	5,000.00	50,842.00	33,000.00	88,842.00
26 West Amwell Twp. ....			2,380,100	30,000.00	49,001.00	29,000.00	108,001.00
Totals .....	\$27,863.35		\$67,593,590	\$1,287,491.56	\$1,330,095.00	\$745,776.99	\$3,363,363.55

\*\*\*Bank Stock Tax Due Municipality ..... \$27,863.35  
 Bank Stock Tax Due County ..... 27,863.34  
 Total Bank Stock Tax ..... \$55,726.69

REGIONAL SCHOOL BUDGETS  
 Delaware Valley Regional High School ..... \$660,731.00  
 Hunterdon Central Regional High School ..... 1,235,809.62  
 North Hunterdon Regional High School ..... 992,617.50  
 South Hunterdon Regional High School ..... 448,031.50  
 \*Flemington-Raritan School ..... 1,050,630.00

\* In district school column C-1 A.

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 East Windsor Twp. ....	\$5,393,029	\$17,766,170	\$23,159,199	\$13	\$338,835	\$1,058,548	\$14,895	\$8,351	\$1,420,629
2 Ewing Twp. ....	15,635,040	62,936,560	78,571,600	78,597	1,792,330	7,734,960	570	.....	9,527,860
3 Hamilton Twp. ....	31,271,025	129,523,100	160,794,125	123,951	2,928,503	9,934,738	12,007	15,884	12,891,132
4 Hightstown Bor. ....	1,450,000	8,736,050	10,186,050	7,869	153,677	595,883	.....	.....	749,570
5 Hopewell Bor. ....	761,450	4,226,150	4,987,600	12,698	129,473	311,851	1,065	1,365	443,754
6 Hopewell Twp. ....	6,596,150	22,253,900	28,850,050	1,535	61,750	1,165,400	3,800	54,050	1,285,000
7 Lawrence Twp. ....	10,273,740	44,163,600	54,437,340	11,847	639,785	3,610,495	7,250	7,950	4,265,480
8 Pennington Bor. ....	1,115,100	5,075,200	6,190,300	11,528	74,965	242,641	927	1,428	319,961
9 Princeton Bor. ....	15,314,035	29,345,125	44,659,160	33,371	357,810	1,589,600	.....	.....	1,947,410
10 Princeton Twp. ....	19,825,800	44,065,200	63,891,000	8,062	187,711	582,346	5,371	1,706	777,134
11 Washington Twp. ....	2,862,870	5,664,580	8,527,450	3,112	99,248	216,466	744	18,359	334,817
12 West Windsor Twp. ....	6,055,500	23,606,700	29,662,200	254,333	250,920	2,648,040	1,430	29,964	2,930,354
13 City of Trenton ....	30,851,650	120,899,075	151,750,725	1,475,293	5,151,533	13,864,424	.....	.....	19,015,957
Totals .....	\$147,405,389	\$518,261,410	\$665,666,799	\$2,022,509	\$12,166,540	\$43,555,402	\$48,059	\$139,057	\$55,909,058

County Percentage Level of Taxable Value of Real Property, 50%.

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 East Windsor Twp. ....	.....	.....	.....	.....	\$24,579,841	\$5.76	\$5.53	.....
2 Ewing Twp. ....	.....	.....	.....	.....	88,178,357	6.33	11.17	\$5.75
3 Hamilton Twp. ....	.....	.....	.....	.....	173,809,208	5.49	5.68	5.48
4 Hightstown Bor. ....	.....	.....	.....	.....	10,943,489	8.70	11.59	8.49
5 Hopewell Bor. ....	.....	.....	.....	.....	5,444,052	7.03	5.10	.....
6 Hopewell Twp. ....	.....	.....	.....	.....	30,136,585	6.44	11.33	6.23
7 Lawrence Twp. ....	.....	.....	.....	.....	58,714,667	6.69	10.44	6.40
8 Pennington Bor. ....	.....	.....	.....	.....	6,521,789	7.09	8.89	7.00
9 Princeton Bor. ....	\$38,100	.....	.....	.....	46,678,041	4.70	7.40	4.58
10 Princeton Twp. ....	142,100	.....	\$2,500	\$2,500	64,815,796	6.16	15.83	6.05
11 Washington Twp. ....	.....	.....	.....	.....	8,865,379	5.14	12.33	4.86
12 West Windsor Twp. ....	.....	.....	.....	.....	32,846,887	4.36	5.09	4.29
13 City of Trenton ....	.....	.....	.....	.....	172,241,975	11.10	15.24	10.59
Totals .....	\$180,200	.....	\$2,500	\$2,500	\$723,776,066	.....	.....	.....

MERCER COUNTY

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)					
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 East Windsor Twp. ....	47.78	50.00	.....	\$26,731,933	\$51,311,774	\$342,254.01	\$58,109.81	.....	\$5,040.56	.....	
2 Ewing Twp. ....	42.40	40.00	.....	121,135,152	209,313,509	1,396,139.38	.....	\$6,944.71	3,758.07	.....	
3 Hamilton Twp. ....	47.32	48.00	.....	193,107,165	366,916,373	2,447,364.24	.....	14,127.56	13,796.71	.....	
4 Hightstown Bor. ....	44.55	42.00	.....	13,722,997	24,666,486	164,527.61	.....	785.82	1,598.52	.....	
5 Hopewell Bor. ....	42.49	44.00	.....	7,332,302	12,776,354	85,219.40	.....	457.14	85.09	.....	
6 Hopewell Twp. ....	43.83	39.00	.....	38,984,384	69,120,969	461,042.90	.....	2,653.85	619.37	.....	
7 Lawrence Twp. ....	47.19	42.00	.....	66,823,707	125,538,374	837,351.91	.....	4,605.34	2,091.91	.....	
8 Pennington Bor. ....	45.22	50.00	.....	7,832,491	14,354,280	95,744.30	.....	520.97	.....	.....	
9 Princeton Bor. ....	49.38	48.00	.....	47,923,678	94,601,719	631,001.72	.....	3,475.34	623.32	.....	
10 Princeton Twp. ....	45.99	46.00	.....	75,954,431	140,770,227	938,949.70	.....	5,242.55	1,170.23	.....	
11 Washington Twp. ....	50.76	45.00	.....	8,684,430	17,549,809	117,058.76	.....	778.91	602.35	.....	
12 West Windsor Twp. ....	54.96	50.00	.....	27,493,011	60,339,898	402,472.39	.....	2,695.22	36.83	.....	
13 City of Trenton ....	45.66	48.00	.....	202,931,135	375,173,110	2,502,437.39	.....	15,822.40	67,041.56	.....	
Totals .....	.....	.....	.....	\$838,656,816	\$1,562,432,882	\$10,421,563.71	\$58,109.81	\$58,109.81	\$96,464.52	.....	

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

\$2,790,585.47

\*\* Total includes \$2,325,795—Second-class Railroad.

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

\$0.6670087290

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate Is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
1	\$279,103.64	\$10,505.37		*\$956,423.21			*\$41,094.93	\$197,480.52	\$1,402,417.81	\$12,710	\$1,415,127.81	
2	1,399,326.02	53,422.44	\$3,050,821.50			\$116,734.00		1,008,649.12	5,395,485.08	187,150	5,582,635.08	
3	2,447,695.09		6,867,782.74			954,843.00		677,011.10	9,037,645.93	510,100	9,547,745.93	
4	163,714.91	6,246.56		*565,911.79			*19,755.07	213,065.36	929,183.55	23,030	952,213.55	
5	85,591.45			†233,871.92			†15,898.70	67,609.80	371,174.47	11,600	382,774.47	
6	463,077.38	17,709.10		†1,349,965.84			†92,212.47	150,520.16	1,889,060.01	53,090	1,942,150.01	
7	839,865.34	32,100.13	2,201,832.25			66,562.00		830,145.86	3,837,381.58	91,150	3,928,531.58	
8	96,265.27			†293,714.91			†20,110.83	78,429.04	448,298.39	13,900	462,198.39	
9	633,853.74		1,030,935.36			19,350.00		520,665.60	2,166,104.70	26,550	2,192,654.70	
10	943,022.02		2,314,780.50			58,272.00		750,176.67	3,949,707.19	43,570	3,993,277.19	
11	117,235.32	4,491.69	309,975.67			35,457.00		44,832.12	441,077.80	14,680	455,757.80	
12	405,130.78	15,524.71	964,403.00			24,294.00		48,279.50	1,409,043.99	22,260	1,431,303.99	
13	2,451,218.23		7,820,446.26		\$377,616.00	1,717,344.00		9,677,482.69	18,609,419.18	512,580	19,121,999.18	
	\$10,325,099.19	\$140,000.00	\$24,560,977.28	\$3,399,887.67	\$377,616.00	\$2,992,856.00	\$189,072.00	\$14,264,347.54	\$49,885,999.68	\$1,522,370	\$51,408,369.68	

\* East Windsor-Hightstown Joint School District.

† Hopewell Valley Regional School District.

Total County Taxes Appropriated ..... \$10,463,889.53

Less: Bank Stock Taxes Due County ..... 138,790.34

Net County Taxes Apportioned (12 A III) ..... \$10,325,099.19

‡ Adjustments (Net Total 12 A IIb) + ..... 96,464.52

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$10,421,563.71

§ Includes equalization of Tangible Personal Property Used in Business.  
‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

County Library Apportioned Rate (Before Adjustments and 1964 Revision) per \$100 Equalized Valuation under Column 11 ..... \$0.0251928695



## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1966—(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 (Cols. a + b + c)
1 East Windsor Twp. ....	\$419.48	.....	\$301,600	\$140,000.00	\$159,400.00	\$122,500.00	\$421,900.00
2 Ewing Twp. ....	7,688.18	.....	133,040,754	284,477.00	1,147,000.00	240,000.00	1,671,477.00
3 Hamilton Twp. ....	7,643.90	.....	20,063,625	1,486,000.00	3,707,180.00	480,000.00	5,673,180.00
4 Hightstown Bor. ....	6,404.84	.....	4,155,600	60,000.00	101,319.00	52,000.00	213,319.00
5 Hopewell Bor. ....	1,890.20	.....	308,750	10,400.00	29,582.00	12,500.00	52,482.00
6 Hopewell Twp. ....	463.84	.....	6,101,250	83,000.00	202,710.00	102,500.85	388,210.85
7 Lawrence Twp. ....	2,310.14	.....	41,023,370	130,000.00	611,800.00	136,000.00	877,800.00
8 Pennington Bor. ....	1,759.66	.....	3,992,015	28,800.00	40,250.00	18,000.00	87,050.00
9 Princeton Bor. ....	21,753.40	.....	70,478,800	150,000.00	563,077.00	40,000.00	753,077.00
10 Princeton Twp. ....	1,901.74	.....	11,277,900	160,000.00	384,244.00	142,000.00	686,244.00
11 Washington Twp. ....	995.88	.....	296,756	35,000.00	93,122.00	53,000.00	181,122.00
12 West Windsor Twp. ....	1,004.50	.....	1,228,300	150,000.00	164,476.00	25,000.00	339,476.00
13 City of Trenton ....	84,554.58	.....	91,158,525	900,000.00	3,717,564.28	1,200,000.00	5,817,564.28
Totals .....	\$138,790.34	.....	\$383,367,245	\$3,617,677	\$10,921,724.28	\$2,623,500.85	\$17,162,902.13

\*\*\*Bank Stock Tax Due Municipality ..... \$138,790.34  
 Bank Stock Tax Due County ..... 138,790.34  
 Total Bank Stock Tax ..... \$277,580.68

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Carteret Bor. ....	\$3,044,070	\$11,117,745	\$14,161,815	\$3,968	\$287,872	\$992,117	.....	.....	\$1,279,989
2 Cranbury Twp. ....	3,554,625	9,897,840	13,452,465	46	336,724	1,305,616	\$2,500	\$53,809	1,698,649
3 Dunellen Bor. ....	5,407,830	14,803,425	20,210,755	44,006	187,816	1,678,356	.....	.....	1,866,172
4 East Brunswick Twp. ....	25,372,770	58,027,745	83,400,515	1,485	654,391	2,549,286	4,732	7,491	3,215,900
5 Edison Twp. ....	49,020,479	143,470,774	192,491,253	213,082	3,036,701	8,431,145	1,545	1,690	11,471,081
6 Helmetta Bor. ....	553,365	2,519,560	3,072,925	.....	139,375	474,985	.....	.....	614,360
7 Highland Park Bor. ....	7,123,650	32,114,250	39,237,900	4,036	353,273	558,946	.....	.....	912,219
8 Jamesburg Bor. ....	2,493,150	5,782,950	8,276,100	8,893	54,522	287,145	.....	.....	341,667
9 Madison Twp. ....	19,214,390	65,307,370	84,521,760	62,869	286,290	1,197,610	180	4,970	1,489,050
10 Metuchen Bor. ....	9,185,030	34,254,780	43,439,810	277,318	504,780	2,346,100	.....	.....	2,850,880
11 Middlesex Bor. ....	7,396,790	32,610,125	40,006,915	6,395	363,860	1,894,120	160	240	2,258,380
12 Milltown Bor. ....	3,513,625	16,575,525	20,089,150	2,665	209,850	612,065	.....	.....	821,915
13 Monroe Twp. ....	6,706,890	10,313,225	17,020,115	1,570	78,700	384,250	13,400	58,050	534,400
14 New Brunswick City ....	20,756,935	78,893,365	99,650,300	438,915	2,198,325	8,814,125	.....	.....	11,012,450
15 North Brunswick Twp. ....	22,352,585	50,083,875	72,386,460	94,304	3,290,116	4,824,763	418	1,936	8,117,233
16 Perth Amboy City ....	18,590,505	37,854,805	56,445,310	367,592	1,810,825	4,346,610	.....	.....	6,157,435
17 Piscataway Twp. ....	24,683,700	59,146,100	83,829,800	910	1,113,852	5,360,753	6,970	13,850	6,495,425
18 Plainsboro Twp. ....	1,517,538	6,850,600	8,368,138	2,221	73,574	709,053	18,356	45,943	846,926
19 Sayreville Bor. ....	4,964,380	96,282,745	101,247,125	97,997	1,541,669	9,524,950	107	18	11,068,744
20 South Amboy City ....	4,403,350	14,905,925	19,309,275	2,704,669	155,478	650,177	.....	.....	805,655
21 South Brunswick Twp. ....	12,328,405	33,301,725	45,630,130	233,685	694,061	4,286,569	13,233	31,921	5,025,784
22 South Plainfield Bor. ....	6,281,775	40,493,100	46,774,875	133,986	611,522	2,489,249	303	.....	3,101,074
23 South River Bor. ....	7,527,174	29,014,060	36,541,234	1,596	277,064	663,362	.....	.....	940,426
24 Spotswood Bor. ....	2,351,330	15,390,550	17,741,880	98,212	118,685	2,188,071	50	490	2,307,296
25 Woodbridge Twp. ....	39,881,770	186,979,408	226,861,178	1,595,805	1,471,484	8,666,714	.....	13,355	10,151,553
Totals .....	\$308,225,611	\$1,085,941,572	\$1,394,167,183	\$6,396,225	\$19,850,809	\$75,236,137	\$61,954	\$233,763	\$95,382,663

County Percentage Level of Taxable Value of Real Property, 50%.

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Carteret Bor. ....	.....	.....	.....	.....	\$15,445,772	\$32.27	\$57.97	\$29.94
2 Cranbury Twp. ....	.....	.....	.....	.....	15,151,160	3.93	2.16	.....
3 Dunellen Bor. ....	.....	.....	.....	.....	22,120,933	6.01	8.22	5.80
4 East Brunswick Twp. ....	\$54,385	.....	.....	.....	86,672,285	6.18	11.31	5.99
5 Edison Twp. ....	191,050	.....	.....	.....	204,366,466	4.93	4.69	.....
6 Helmetta Bor. ....	.....	.....	.....	.....	3,687,285	4.64	9.77	3.61
7 Highland Park Bor. ....	.....	.....	.....	.....	40,154,155	6.37	7.96	6.33
8 Jamesburg Bor. ....	.....	.....	.....	.....	8,626,660	6.46	13.43	6.17
9 Madison Twp. ....	47,150	.....	.....	.....	86,120,829	6.14	13.52	6.01
10 Metuchen Bor. ....	.....	.....	.....	.....	46,568,008	6.70	10.98	6.42
11 Middlesex Bor. ....	.....	.....	\$1,000	\$1,000	42,270,690	5.69	6.86	5.62
12 Milltown Bor. ....	.....	.....	.....	.....	20,913,730	4.54	8.56	4.38
13 Monroe Twp. ....	71,950	.....	.....	.....	17,628,035	5.41	7.85	5.33
14 New Brunswick City ....	.....	.....	.....	.....	111,101,665	6.26	9.53	5.90
15 North Brunswick Twp. ....	.....	.....	.....	.....	80,597,997	3.92	9.50	3.30
16 Perth Amboy City ....	400	.....	.....	.....	62,970,737	12.86	17.38	12.37
17 Piscataway Twp. ....	.....	.....	.....	.....	90,326,135	5.58	5.59	5.58
18 Plainsboro Twp. ....	.....	.....	.....	.....	9,217,285	3.71	4.93	3.58
19 Sayreville Bor. ....	1,500	.....	.....	.....	112,413,366	4.56	10.04	3.96
20 South Amboy City ....	.....	.....	.....	.....	22,819,599	4.24	5.85	4.19
21 South Brunswick Twp. ....	311,590	.....	1,500	1,500	51,199,689	5.74	7.56	5.54
22 South Plainfield Bor. ....	.....	.....	.....	.....	50,009,935	7.46	8.80	7.38
23 South River Bor. ....	30,800	.....	.....	.....	37,514,056	5.37	10.53	5.24
24 Spotswood Bor. ....	.....	.....	.....	.....	20,147,388	5.56	9.19	5.09
25 Woodbridge Twp. ....	7,739	.....	.....	.....	238,616,275	5.72	12.64	5.41
Totals .....	\$716,564	.....	\$2,500	\$2,500	\$1,496,660,135	.....	.....	.....

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Carteret Bor. ....	11.00	11.00		\$124,857,968	\$140,303,740	\$714,038.21			\$83,290.47	
2 Cranbury Twp. ....	50.00	50.00		15,151,160	30,302,320	154,215.68			774.20	
3 Dunellen Bor. ....	50.00	50.00		22,124,601	44,245,534	225,175.89			688.89	
4 East Brunswick Twp. ....	48.00	48.00		93,835,995	180,508,280	918,648.36			1,092.80	
5 Edison Twp. ....	46.00	46.00		239,684,184	444,050,650	2,259,876.09			14,417.77	
6 Helmetta Bor. ....	57.00	50.00		2,932,531	6,619,816	33,689.99			1,762.83	
7 Highland Park Bor. ....	49.00	49.00		41,788,216	81,942,371	417,023.78			3,612.82	
8 Jamesburg Bor. ....	50.00	50.00		8,626,660	17,253,320	87,806.30			887.90	
9 Madison Twp. ....	50.00	50.00		86,073,678	172,194,507	876,337.66			16,484.14	
10 Metuchen Bor. ....	43.00	43.00		61,659,620	108,227,628	550,795.49			1,780.29	
11 Middlesex Bor. ....	48.00	48.00		45,793,798	88,064,488	448,180.62			1,988.08	
12 Milltown Bor. ....	49.00	49.00		21,763,543	42,677,273	217,194.66			153.36	
13 Monroe Twp. ....	47.00	47.00		19,794,597	37,422,632	190,452.59				\$1,033.11
14 New Brunswick City ....	46.00	46.00		130,347,361	241,449,026	1,228,789.82			16,499.98	
15 North Brunswick Twp. ....	55.00	50.00		67,436,822	148,034,819	753,383.45			56,415.79	
16 Perth Amboy City ....	26.00	26.00		178,995,233	241,965,970	1,231,420.68			61,960.14	
17 Piscataway Twp. ....	50.00	50.00		90,326,134	180,652,269	919,381.16				1,641.58
18 Plainsboro Twp. ....	39.00	39.00		14,410,990	23,628,275	120,249.92				
19 Sayreville Bor. ....	43.00	43.00		148,923,016	261,336,382	1,330,001.17			3,644.61	
20 South Amboy City ....	45.00	45.00		27,886,626	50,706,225	258,055.83			207.83	
21 South Brunswick Twp. ....	51.00	50.00		49,100,182	100,299,871	510,449.32			1,644.60	
22 South Plainfield Bor. ....	37.00	37.00		85,110,634	135,120,569	687,659.84				3,373.14
23 South River Bor. ....	51.00	50.00		36,050,266	73,564,322	374,385.95			444.47	
24 Spotswood Bor. ....	51.00	50.00		19,451,627	39,599,015	201,528.69			1,566.21	
25 Woodbridge Twp. ....	37.00	37.00		405,695,776	644,312,051	3,279,052.42			23,313.65	
Totals .....				\$2,037,821,218	\$3,534,481,353	\$17,987,793.57			\$292,630.83	\$6,047.83

§ Includes equalization of Tangible Personal Property Used in Business.

\*\* Includes \$8,233,729 to Equalize Second-Class Railroad Property.

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$630,747.74	.....	\$2,110,410.96	.....	.....	\$92,551.00	.....	\$2,187,028.50	\$4,835,636.20	\$147,570.00	\$4,983,206.20
2	153,441.48	.....	363,750.00	.....	.....	8,838.00	.....	77,801.88	586,155.36	9,230.00	595,385.36
3	224,487.00	.....	753,801.55	.....	.....	26,977.00	.....	328,082.82	1,279,394.37	48,020.00	1,327,414.37
4	917,555.56	.....	4,178,833.00	.....	.....	587,230.00	.....	680,405.61	5,189,564.17	165,190.00	5,354,754.17
5	2,245,458.32	.....	5,990,902.00	.....	\$884,664.00	290,024.00	.....	906,126.49	9,737,126.81	325,530.00	10,062,656.81
6	31,927.16	.....	104,040.00	.....	.....	3,926.00	.....	34,400.00	166,441.16	4,390.00	170,831.16
7	413,410.96	.....	1,737,999.50	.....	.....	90,909.00	.....	434,326.22	2,494,827.68	61,400.00	2,556,227.68
8	86,918.40	.....	403,385.00	.....	.....	72,963.00	.....	117,646.29	534,986.69	21,480.00	556,466.69
9	859,853.52	.....	3,513,176.45	.....	.....	736,703.00	.....	1,419,754.71	5,056,081.68	225,810.00	5,281,891.68
10	549,015.20	.....	1,911,737.25	.....	.....	184,789.00	.....	749,600.20	3,025,563.65	92,520.00	3,118,083.65
11	446,192.54	.....	1,606,229.33	.....	.....	189,136.00	.....	455,333.46	2,318,619.33	83,970.00	2,402,589.33
12	217,041.30	.....	663,025.50	.....	.....	24,239.00	.....	51,841.78	907,669.58	41,550.00	949,219.58
13	191,485.70	.....	834,552.50	.....	.....	106,701.00	.....	5,905.14	925,242.34	27,020.00	952,262.34
14	1,212,289.84	.....	3,070,600.34	.....	143,107.50	108,560.00	.....	2,474,044.39	6,791,482.07	153,430.00	6,944,912.07
15	696,967.66	.....	2,121,748.00	.....	.....	57,343.00	.....	319,777.16	3,081,149.82	75,160.00	3,156,309.82
16	1,169,460.54	.....	3,095,087.86	.....	83,054.00	133,825.00	.....	3,695,759.98	7,909,537.38	183,780.00	8,093,317.38
17	921,022.74	.....	3,679,231.97	.....	.....	402,827.00	.....	694,522.18	4,891,949.89	141,330.00	5,033,279.89
18	120,249.92	.....	214,023.00	.....	.....	3,933.00	.....	6,848.00	337,187.92	3,990.00	341,177.92
19	1,326,356.56	.....	3,302,000.00	.....	.....	102,857.00	.....	422,885.82	4,948,385.38	170,720.00	5,119,105.38
20	257,848.00	.....	860,214.49	.....	29,254.50	17,852.00	.....	272,412.45	910,877.44	56,570.00	967,447.44
21	508,804.72	.....	2,321,482.00	.....	.....	207,523.00	.....	238,983.10	2,861,746.82	75,800.00	2,937,546.82
22	691,032.98	.....	2,553,118.25	.....	.....	337,001.00	.....	689,926.16	3,597,076.39	133,150.00	3,730,226.39
23	373,941.48	.....	1,232,785.73	.....	.....	143,363.00	.....	449,092.36	1,912,456.57	99,780.00	2,012,236.57
24	199,962.48	.....	761,085.00	.....	.....	111,758.00	.....	223,099.70	1,072,389.18	46,740.00	1,119,129.18
25	3,255,738.77	.....	9,755,424.51	.....	.....	1,245,270.00	.....	1,259,427.90	13,025,321.18	602,020.00	13,627,341.18
	\$17,701,210.57	.....	\$56,647,644.19	.....	\$1,140,080.00	\$5,287,098.00	.....	\$18,195,032.30	\$88,396,869.06	\$2,996,150.00	\$91,393,019.06



## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966—(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 (Cols. a + b + c)
1 Carteret Bor. ....	\$4,831.48		\$5,944,170		\$326,079.00	\$100,000.00	\$426,079.00
2 Cranbury Twp. ....	4,440.12		659,200	\$41,000.00	69,183.00	24,000.00	134,183.00
3 Dunellen Bor. ....	6,479.18		1,505,350	19,000.00	128,231.00	66,000.00	213,231.00
4 East Brunswick Twp. ....	2,860.36		10,529,665	345,000.00	627,314.00	230,000.00	1,202,314.00
5 Edison Twp. ....	15,310.26		81,129,007	1,300,000.00	2,752,193.50	180,000.00	4,232,193.50
6 Helmetta Bor. ....			175,460	13,000.00	15,000.00	3,000.00	31,000.00
7 Highland Park Bor. ....	3,333.36		9,650,400	177,500.00	298,483.00	61,000.00	536,983.00
8 Jamesburg Bor. ....	1,442.22		334,700	40,000.00	50,653.00	42,000.00	132,653.00
9 Madison Twp. ....	1,713.94		13,351,370	138,000.00	539,061.00	170,000.00	847,061.00
10 Metuchen Bor. ....	7,789.52		6,712,130	310,000.00	246,204.00	90,000.00	646,204.00
11 Middlesex Bor. ....	666.54		4,580,210	235,000.00	295,626.00	66,000.00	596,626.00
12 Milltown Bor. ....	3,213.52		2,807,325	55,000.00	254,606.00	25,000.00	334,606.00
13 Monroe Twp. ....	80.86		2,675,275	190,000.00	148,748.00	145,000.00	483,748.00
14 New Brunswick City ....	21,690.76		53,127,516	470,000.00	1,912,091.00	200,000.00	2,582,091.00
15 North Brunswick Twp. ....	4,902.84		5,126,165	350,000.00	518,792.79	60,000.00	928,792.79
16 Perth Amboy City ....	14,240.02		16,597,166	1,165,000.00	932,912.00	200,000.00	2,297,912.00
17 Piscataway Twp. ....	517.18		12,445,740	110,000.00	810,290.00	180,000.00	1,100,290.00
18 Plainsboro Twp. ....	152.00		3,101,440	37,250.00	60,512.00	2,000.00	99,762.00
19 Sayreville Bor. ....	2,114.18		7,559,225	764,000.00	1,752,940.00	100,000.00	2,616,940.00
20 South Amboy City ....	4,707.38		7,826,825	150,000.00	431,733.50	30,000.00	611,733.50
21 South Brunswick Twp. ....	518.90		9,449,950	165,000.00	371,568.00	80,000.00	616,568.00
22 South Plainfield Bor. ....	1,386.06		5,703,300	170,000.00	671,019.00	90,000.00	931,019.00
23 South River Bor. ....	7,821.04		4,814,298	110,000.00	332,065.00	82,000.00	524,065.00
24 Spotswood Bor. ....	900.30		1,335,820	180,000.00	95,578.00	24,000.00	299,578.00
25 Woodbridge Twp. ....	10,572.10		44,589,705	1,100,000.00	4,788,104.92	325,109.90	6,213,214.82
Totals .....	\$121,684.12		\$311,731,412	\$7,634,750.00	\$18,428,987.71	\$2,575,109.90	\$28,638,847.61

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

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

Total County Taxes Appropriated .....

Less: Bank Stock Taxes Due County .....

Net County Taxes Apportioned (12 A III) .....

\*Adjustments (Net Total 12 A IIb) + .....

Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) .....

\$4,264,280.00

\$0.508923

\$17,822,894.69

121,684.12

\$17,701,210.57

286,583.00

\$17,987,793.57

\*\*\*Bank Stock Tax Due Municipality .....

Bank Stock Tax Due County .....

Total Bank Stock Tax .....

\$121,684.12

121,684.12

\$243,368.24

\* 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 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Allenhurst Borough .....	\$2,351,200	\$6,799,517	\$9,150,717	\$16,876	\$52,368	\$233,642			\$286,010
2 Allentown Bor. ....	656,100	4,324,400	4,980,500		19,797	160,465			180,262
3 Asbury Park City .....	21,147,975	54,857,115	76,005,090	132,896	1,588,617	6,996,138			8,584,755
4 Atlantic Highlands Bor. ....	4,167,850	17,825,800	21,993,650	16,364	161,467	725,536			887,003
5 Avon-by-the-Sea Bor. ....	5,182,050	11,964,460	17,146,510		100,174	251,249			351,423
6 Belmar Bor. ....	10,766,700	29,158,850	39,925,550	11,416	394,519	891,091			1,285,610
7 Bradley Beach Bor. ....	5,414,215	19,304,127	24,718,342	17,992	212,003	629,771			842,374
8 Brielle Bor. ....	6,863,800	19,891,600	26,755,400	358	128,553	314,034			442,617
9 Colts Neck Twp. ....	9,010,690	22,227,660	31,238,350		26,109	564,067	\$14,432	\$14,516	649,124
10 Deal Bor. ....	7,356,950	16,813,650	24,170,600		32,156	324,373			356,529
11 Eatontown Bor. ....	10,956,510	37,720,745	48,677,255	5,610	1,952,273	1,954,383			3,906,656
12 Englishtown Bor. ....	428,694	2,813,745	3,242,439	46	69,376	233,188			302,564
13 Fair Haven Bor. ....	7,114,450	25,784,725	32,899,175		56,954	197,968			254,922
14 Farmingdale Bor. ....	833,090	3,979,050	4,812,140	16,540	104,296	289,786			394,082
15 Freehold Bor. ....	9,556,000	37,206,365	46,762,365	49,812	677,684	3,758,464			4,436,148
16 Freehold Twp. ....	17,245,250	37,669,290	54,914,540	7,699	516,597	1,831,480	30,450	79,084	2,457,611
17 Highlands Bor. ....	2,599,020	10,860,075	13,459,095		37,502	302,580			340,082
18 Holmdel Twp. ....	20,859,750	52,433,500	73,293,250		1,299,435	10,496,212	22,383	37,709	11,855,739
19 Howell Twp. ....	16,526,525	55,820,075	72,346,600	6,483	507,850	2,101,070	56,550	79,890	2,745,360
20 Interlaken Bor. ....	1,983,112	7,416,688	9,399,800			34,312			34,312
21 Keansburg Bor. ....	6,185,850	22,480,150	28,666,000	3,025	177,037	544,378			721,415
22 Keyport Bor. ....	6,927,555	23,099,230	30,026,785	4,826	474,375	2,032,180			2,506,555
23 Little Silver Bor. ....	14,911,600	32,804,200	47,715,800	438	214,975	538,335	2,014	1,458	756,782
24 Loch Arbour Village .....	679,400	1,788,900	2,468,300		2,405	63,619			66,024
25 Long Branch City .....	21,547,350	99,370,800	120,918,150	212,182	1,186,578	4,007,972	195	663	5,195,408
26 Manalapan Twp. ....	10,751,495	24,579,380	35,330,875	336	128,493	521,929	16,643	36,687	703,752
27 Manasquan Bor. ....	10,322,900	27,360,050	37,682,950	9,821	225,267	627,914			853,181
28 Marlboro Twp. ....	12,855,446	21,178,907	34,034,353	2,165	327,628	977,790	19,741	18,880	1,344,039
29 Matawan Bor. ....	7,852,405	29,539,256	37,391,661	13,646	207,016	702,404			909,420
30 Matawan Twp. ....	10,294,150	55,284,700	65,578,850	11,494	387,600	2,228,093			2,615,693

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
31 Middletown Twp. ....	\$43,325,300	\$190,686,100	\$234,011,400	\$2,979	\$912,133	\$4,631,582			\$5,543,715
32 Millstone Twp. ....	3,947,031	8,213,645	12,160,676		24,330	261,521	\$32,988	\$74,424	393,263
33 Monmouth Beach Bor. ....	2,672,620	8,110,896	10,783,516		12,940	93,010			105,950
34 Neptune Twp. ....	34,215,450	97,187,200	131,402,650	68,506	849,216	3,168,018	2,212	70,236	4,089,682
35 Neptune City Bor. ....	3,825,755	16,287,425	20,113,180		382,965	693,097			1,076,062
36 New Shrewsbury Bor. ....	9,928,450	27,035,300	36,963,750		302,200	1,136,446	1,803	5,525	1,445,974
37 Ocean Twp. ....	5,862,725	85,689,400	91,552,125		474,956	1,690,124	801	504	2,166,385
38 Oceanport Bor. ....	5,235,780	24,104,650	29,340,430	8,830	12,858	444,145			457,003
39 Raritan Twp. ....	13,166,250	54,563,800	67,730,050	1,757	440,480	1,396,982	962	80	1,838,504
40 Red Bank Bor. ....	17,703,050	50,653,850	68,356,900	153,957	1,286,481	3,734,049			5,020,530
41 Roosevelt Bor. ....	221,955	2,572,211	2,794,166		2,534	27,073	1,410	243	31,260
42 Rumson Bor. ....	14,850,750	40,333,000	55,183,750		30,369	427,074			457,443
43 Sea Bright Bor. ....	3,499,145	7,531,500	11,030,645		104,480	295,475			399,905
44 Sea Girt Bor. ....	11,295,370	19,306,070	30,601,440	10,790	25,799	268,393			294,192
45 Shrewsbury Bor. ....	8,779,000	19,635,900	28,414,900		337,323	635,698	198	1,239	974,458
46 Shrewsbury Twp. ....	102,088	595,000	697,088		11,535				11,535
47 South Belmar Bor. ....	1,672,100	6,387,400	8,059,500		32,654	169,178			201,832
48 Spring Lake Bor. ....	16,648,375	29,094,350	45,742,725	3,115	107,676	1,298,809			1,406,485
49 Spring Lake Heights Bor. ....	3,923,415	12,942,835	16,866,250	1,205	46,558	265,286			311,844
50 Union Beach Bor. ....	3,628,620	15,230,050	18,858,670	650	647,538	754,569			1,402,107
51 Upper Freehold Twp. ....	7,084,090	9,067,060	16,151,150	1,456	7,349	774,735	9,045	135,688	926,817
52 Wall Twp. ....	19,933,025	62,585,600	82,518,625	303	519,407	2,069,678	1,816	31,312	2,652,213
53 West Long Branch Bor. ....	5,575,550	28,159,270	33,734,820		1,244,926	1,253,036	11,934	2,373	2,512,269
Totals .....	\$500,443,976	\$1,628,329,522	\$2,128,773,498	\$792,573	\$19,086,391	\$70,052,401	\$225,577	\$620,511	\$89,984,880

MONMOUTH COUNTY

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(c) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Allenhurst Borough					\$9,453,603	\$2.530	\$2.027	
2 Allentown Bor.					5,160,762	3.973	1.982	
3 Asbury Park City					84,722,741	4.240	6.164	\$4.023
4 Atlantic Highlands Bor.					22,897,017	3.511	4.059	3.489
5 Avon-by-the-Sea Bor.					17,497,933	2.353	2.534	2.349
6 Belmar Bor.					41,222,576	2.653	2.872	2.646
7 Bradley Beach Bor.					25,578,708	3.468	2.252	
8 Brielle Bor.					27,198,375	3.185	2.900	
9 Colts Neck Twp.					31,887,474	2.746	3.706	2.726
10 Deal Bor.					24,527,129	3.146	3.237	3.144
11 Eatontown Bor.					52,589,521	2.713	4.885	2.539
12 Englishtown Bor.					3,545,049	4.795	5.262	4.751
13 Fair Haven Bor.					33,154,097	4.275	7.743	4.248
14 Farmingdale Bor.					5,222,762	3.391	1.710	
15 Freehold Bor.					51,248,325	3.627	3.922	3.599
16 Freehold Twp.					57,379,850	2.938	3.230	2.925
17 Highlands Bor.					13,799,177	4.251	4.248	
18 Holmdel Twp.					85,148,989	2.010	0.925	
19 Howell Twp.					75,097,443	2.827	2.328	
20 Interlaken Bor.					9,434,112	2.529	3.928	2.523
21 Keansburg Bor.					29,390,440	3.622	6.243	3.556
22 Keyport Bor.					32,538,166	3.777	3.803	3.775
23 Little Silver Bor.					48,473,020	2.592	4.886	2.556
24 Loch Arbour Village					2,534,324	4.599	4.638	4.598
25 Long Branch City					126,325,740	3.657	3.403	
26 Manalapan Twp.					36,034,963	3.482	5.553	3.440
27 Manasquan Bor.					38,545,952	2.672	2.008	
28 Marlboro Twp.	\$171,010				35,551,567	2.741	2.895	2.735
29 Matawan Bor.					38,314,727	2.993	3.854	2.972
30 Matawan Twp.					68,206,037	3.517	6.316	3.405

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
31 Middletown Twp. ....	\$50,080				\$239,608,174	\$3.258	\$4.007	\$3.240
32 Millstone Twp. ....					12,553,939	2.610	3.122	2.593
33 Monmouth Beach Bor. ....					10,889,466	4.166	5.706	4.151
34 Neptune Twp. ....					135,560,838	3.139	3.122	
35 Neptune City Bor. ....					21,189,242	3.539	3.821	3.524
36 New Shrewsbury Bor. ....			\$2,000	\$2,000	38,407,724	3.594	4.707	3.551
37 Ocean Twp. ....					93,718,510	3.312	2.703	
38 Oceanport Bor. ....					29,806,263	3.372	6.734	3.319
39 Raritan Twp. ....					69,570,311	3.880	5.629	3.832
40 Red Bank Bor. ....					73,531,387	3.604	6.248	3.411
41 Roosevelt Bor. ....					2,825,426	4.246	4.972	4.238
42 Rumson Bor. ....					55,641,193	3.569	6.817	3.542
43 Sea Bright Bor. ....					11,430,550	2.843	3.214	2.829
44 Sea Girt Bor. ....					30,906,422	1.856	3.965	1.836
45 Shrewsbury Bor. ....					29,389,358	2.762	2.835	2.759
46 Shrewsbury Twp. ....					708,623	12.301	23.645	12.114
47 South Belmar Bor. ....					8,261,332	3.157	2.950	
48 Spring Lake Bor. ....					47,152,325	1.736	2.728	1.705
49 Spring Lake Heights Bor. ....					17,179,299	3.444	1.687	
50 Union Beach Bor. ....					20,261,427	3.413	0.825	
51 Upper Freehold Twp. ....					17,079,423	2.269	3.581	2.194
52 Wall Twp. ....					85,171,141	3.359	3.040	
53 West Long Branch Bor. ....					36,247,089	3.034	1.809	
Totals .....	\$221,090		\$2,000	\$2,000	\$2,219,770,041			



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Allenhurst Borough	97.72	97.00		\$222,692	\$9,676,295	\$47,382.68				
2 Allentown Bor.	82.19	79.00		1,127,155	6,287,917	30,790.54		\$43.46		
3 Asbury Park City	100.27	88.00		965,985	85,688,726	419,598.81		1,019.26		\$61.39
4 Atlantic Highlands Bor.	79.75	87.00		5,721,225	28,618,242	140,137.22		2,208.95		
5 Avon-by-the-Sea Bor.	88.76	94.00		2,193,754	19,691,687	96,425.85		258.35		104.82
6 Belmar Bor.	102.98	*102.00	\$1,155,352		40,067,224	196,200.37			663.23	
7 Bradley Beach Bor.	89.00	91.00		3,140,609	28,719,317	140,632.17			342.67	52.80
8 Brielle Bor.	84.63	83.00		4,949,875	32,148,250	157,422.90			48.15	
9 Colts Neck Twp.	66.15	59.00		16,436,241	48,323,715	236,630.58			802.40	
10 Deal Bor.	97.58	99.00		603,034	25,130,163	123,056.87			252.12	
11 Eatontown Bor.	91.40	91.00		4,966,994	57,556,515	281,841.57			1,380.07	117.55
12 Englishtown Bor.	75.12	67.00		1,222,943	4,767,992	23,347.81			7.56	
13 Fair Haven Bor.	79.15	80.00		8,730,157	41,884,254	205,097.96			11.93	56.28
14 Farmingdale Bor.	95.70	*105.00		216,908	5,439,670	26,636.87			370.12	
15 Freehold Bor.	96.49	94.00		1,985,764	53,234,089	260,675.60			15,682.47	
16 Freehold Twp.	92.51	94.00		4,603,558	61,983,408	303,519.09			2,615.95	1,463.75
17 Highlands Bor.	89.36	97.00		1,613,076	15,412,253	75,470.41			112.58	
18 Holmdel Twp.	100.94	100.00	682,541		84,466,448	413,613.59			240.46	250.41
19 Howell Twp.	101.51	*108.00	1,076,184		74,021,259	362,465.80			724.07	
20 Interlaken Bor.	95.36	90.00		461,183	9,895,295	48,455.08				
21 Keansburg Bor.	89.57	94.00		3,384,402	32,774,842	160,491.18			262.25	
22 Keyport Bor.	92.47	94.00		2,605,490	35,143,656	172,090.74			539.62	
23 Little Silver Bor.	103.19	100.00	1,475,079		46,997,941	230,138.56			1.06	
24 Loch Arbour Village	98.24	86.00		54,967	2,589,291	12,679.19			24.51	
25 Long Branch City	99.22	92.00		1,402,349	127,728,089	625,456.31			4,044.44	
26 Manalapan Twp.	88.53	93.00		4,630,499	40,665,462	199,129.81			358.24	
27 Manasquan Bor.	88.36	84.00		5,127,842	43,673,794	213,860.95			113.22	
28 Marlboro Twp.	88.81	97.00		4,330,139	39,881,706	195,291.93			1,528.52	595.80
29 Matawan Bor.	89.15	89.00		4,664,666	42,979,393	210,460.62			337.85	29.77
30 Matawan Twp.	86.53	86.00		10,636,090	78,842,127	386,072.52			412.66	913.94

\* Denotes municipalities in which common level of 100% is applied.

§ Includes equalization of Class II Railroad property valuations and equalization of Tangible Personal Property Used in Business.

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES				
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(a)	(b)		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
									Deduct Over- payment	Add Under- payment	Deduct Over- payment
31	Middletown Twp. ....	86.45	87.00		\$37,507,293	\$277,115,467	\$1,356,973.39			\$1,177.73	\$5.10
32	Millstone Twp. ....	88.92	91.00		1,554,190	14,108,129	69,084.40			130.16	
33	Monmouth Beach Bor. ....	74.11	76.00		3,800,630	14,690,096	71,934.16			13.80	39.00
34	Neptune Twp. ....	98.19	98.00		2,506,388	138,067,221	676,084.76			246.94	169.79
35	Neptune City Bor. ....	84.61	85.00		3,848,347	25,037,589	122,603.57				
36	New Shrewsbury Bor. ....	93.70	98.00		2,514,797	40,922,521	200,388.57			90.94	155.24
37	Ocean Twp. ....	98.95	95.00		1,085,516	94,804,026	464,234.43			1,438.40	141.47
38	Oceanport Bor. ....	92.46	65.00		2,639,418	32,445,681	158,879.35			66.51	1.59
39	Raritan Twp. ....	85.20	88.00		12,016,303	81,586,614	399,511.67			195.79	4.59
40	Red Bank Bor. ....	90.95	81.00		7,994,748	81,526,135	399,215.52			879.13	2,902.61
41	Roosevelt Bor. ....	86.07	*104.00		452,221	3,277,647	16,049.92			97.64	
42	Rumson Bor. ....	74.44	75.00		19,100,581	74,741,774	365,994.00			143.13	
43	Sea Bright Bor. ....	86.34	100.00		1,745,177	13,175,727	64,518.63			222.44	2.60
44	Sea Girt Bor. ....	84.61	82.00		5,632,681	36,589,103	178,923.94			201.40	
45	Shrewsbury Bor. ....	99.54	100.00		131,312	29,520,670	144,556.22			2,909.46	285.93
46	Shrewsbury Twp. ....	97.85	100.00		15,316	723,939	3,544.97				
47	South Belmar Bor. ....	86.26	91.00		1,303,724	9,565,056	46,837.97			50.35	
48	Spring Lake Bor. ....	88.70	85.00		6,076,014	53,228,339	260,647.45			909.67	
49	Spring Lake Heights Bor. ....	84.11	84.00		3,245,970	20,425,269	100,018.04			1,141.93	287.43
50	Union Beach Bor. ....	89.70	95.00		2,239,354	22,500,781	110,181.37			46.25	
51	Upper Freehold Twp. ....	92.82	84.00		1,426,001	18,505,424	90,616.98			324.49	
52	Wall Twp. ....	91.49	90.00		7,970,235	93,141,376	456,092.80			191.58	151.47
53	West Long Branch Bor. ..	95.46	92.00		1,822,857	38,069,946	186,420.14			86.44	
Totals .....				\$4,389,156	\$222,626,665	\$2,438,007,550	\$11,938,385.83			\$44,968.35	\$7,793.33

MONMOUTH COUNTY

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES												
	Section A—Cont'd		Section B		Section C—Local Taxes to Be Raised for					Section D—Tax Levy			
	III  Net County Taxes Apportioned	County Library Taxes	I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)		
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966						
1	\$47,382.68	\$1,552.26	\$32,000.00				\$1,383.00		\$156,534.56	\$236,086.50	\$3,150.00	\$239,236.50	
2	30,747.08	1,007.06		R\$146,202.82				\$29,160.82	47,917.38	196,713.52	8,370.00	205,083.52	
3	418,640.94		1,399,737.00				85,007.00		1,811,415.97	3,544,786.91	48,060.00	3,592,846.91	
4	137,928.27	4,510.58	188,960.00	R300,794.37			10,250.00	18,976.37	173,296.33	776,263.18	27,880.00	804,143.18	
5	96,272.32		134,797.00				4,033.00		170,009.05	397,045.37	14,720.00	411,765.37	
6	195,537.14	6,412.13	471,066.00				14,024.00		399,354.90	1,058,346.17	35,460.00	1,093,806.17	
7	140,342.30		431,475.48				14,868.00		307,768.15	864,717.93	22,480.00	887,197.93	
8	157,374.75	5,155.37	429,232.00				10,953.00		262,844.85	843,653.97	22,790.00	866,443.97	
9	235,828.18	7,724.84	455,980.50	R191,122.48			17,745.00	12,225.78		860,685.22	15,230.00	875,915.22	
10	122,804.75	4,025.63	394,083.50				8,347.00		248,005.92	760,572.80	11,090.00	771,662.80	
11	280,579.05	9,206.77	429,541.00	R488,893.79				27,784.33	212,531.06	1,392,967.34	34,090.00	1,427,057.34	
12	23,340.25	764.60	R54,896.31	R62,978.39			15,200.85	5,158.85	12,798.68	164,418.53	5,580.00	169,998.53	
13	205,142.31	6,720.62	594,610.00	R447,041.13			65,147.00	10,182.59	200,673.26	1,378,857.73	38,690.00	1,417,547.73	
14	26,266.75	864.40	82,300.95	R57,358.80			18,187.00	4,664.17	26,363.22	170,302.95	6,820.00	177,122.95	
15	244,993.13		708,938.25	R439,198.44			51,911.00	36,535.99	500,527.73	1,805,210.56	53,720.00	1,858,930.56	
16	302,366.89	9,920.27	913,182.00	R398,328.71			51,421.00	29,469.07	103,920.16	1,646,827.96	39,410.00	1,686,237.96	
17	75,357.83	2,470.12	118,750.00	R210,752.06			20,091.00	13,725.63	192,461.89	565,975.27	20,700.00	586,675.27	
18	413,623.54	13,550.42	1,073,400.00				20,642.00		207,090.90	1,687,022.86	94,910.00	1,711,932.86	
19	361,741.73	11,858.33	1,176,700.00	R900,596.17			344,347.00	73,283.99		2,033,265.24	20,350.00	2,123,615.24	
20	48,455.08	1,587.39	95,847.00				3,545.00		87,751.28	230,095.75	8,500.00	238,595.75	
21	160,228.93	5,252.25	505,245.00				110,746.00		461,073.17	1,021,053.35	43,560.00	1,064,613.35	
22	171,551.12		678,125.50				74,525.00		414,362.12	1,189,513.74	39,610.00	1,229,123.74	
23	230,137.50	7,539.33	767,995.85				27,256.00		241,199.47	1,219,616.15	37,080.00	1,256,696.15	
24	12,654.68	415.37		J61,669.04				6,300.86	46,730.00	115,168.23	1,400.00	116,568.23	
25	621,411.87		3,098,722.54				359,297.00		1,142,861.94	4,503,699.35	116,650.00	4,620,349.35	
26	198,771.57	6,515.19	R830,921.19	R365,947.25			158,108.15	28,762.37	6,224.93	1,221,509.61	33,240.00	1,254,749.61	
27	213,747.73	7,001.67	485,260.87				14,367.00		299,719.62	991,362.89	38,820.00	1,030,182.89	
28	194,361.21	6,366.77	499,699.70	R283,426.26			41,436.00	21,412.78	26,688.46	947,693.62	27,040.00	974,733.62	
29	210,152.54			R706,457.34				116,109.65	309,308.72	1,109,808.95	37,030.00	1,146,838.95	
30	386,573.80			R1,653,250.92				298,135.35	581,349.91	2,323,039.28	75,770.00	2,398,809.28	

R=Denotes Regional School.

J=Denotes Joint School.

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES												
	Section A—Cont'd		Section B	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
				I—District School Purposes					II	I	II	III	
	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e) Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966	Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CIII, b, c + CII — (CId + e)]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)					Total on Which Tax Rate is Computed (Cols. I + II)
									III	Net County Taxes Apportioned	County Library Taxes		
31		\$1,355,800.76		\$5,680,565.25			\$743,699.00		\$1,227,931.90		\$7,520,598.91	\$286,070.00	\$7,806,668.91
32		68,954.24	\$2,260.44	291,800.50			58,202.00		11,500.00		316,313.18	11,360.00	327,673.18
33		71,959.36	2,357.41	139,695.00	R\$86,307.54		4,711.00	\$2,659.43	151,860.08		444,808.96	8,920.00	453,728.96
34		676,007.61	22,147.13	2,949,698.05			486,611.00		917,245.62		4,078,487.41	176,890.00	4,255,377.41
35		122,603.57	4,016.51	445,253.50			56,521.00		201,745.56		717,098.14	32,840.00	749,938.14
36		200,452.87	6,566.12	R500,376.59	R602,084.20		125,000.00	40,993.27	192,790.86		1,336,277.37	44,340.00	1,380,617.37
37		462,937.50	15,180.78	J2,257,943.62	J2,257,943.62			230,699.14	498,820.92		3,004,183.68	100,330.00	3,104,513.68
38		158,814.43	5,202.46	418,250.75	R240,097.24		15,243.00	8,008.49	179,984.00		979,097.39	26,010.00	1,005,107.39
39		399,320.47	13,080.55	2,234,619.75			503,503.00		438,710.08		2,582,227.85	117,270.00	2,699,497.85
40		401,239.00		1,357,220.00			42,351.00		878,093.81		2,594,201.81	56,500.00	2,650,701.81
41		15,952.28	521.97	93,918.00			15,047.00		19,012.00		114,357.25	5,620.00	119,977.25
42		365,850.87	11,985.54	663,941.42	R544,250.54		19,649.00	10,034.41	381,512.91		1,937,857.87	48,050.00	1,985,907.87
43		64,298.79	2,105.18	68,240.00	R54,053.23		1,767.00	1,390.16	132,919.98		318,460.02	6,540.00	325,000.02
44		178,722.54	5,853.82	162,877.00			4,683.00		215,836.07		558,606.43	15,207.00	573,813.43
45		141,932.69	4,636.68	480,970.00			15,575.00		174,836.92		786,801.29	24,990.00	811,791.29
46		3,544.97		R21,686.13	R29,134.01		10,870.00	2,277.40	45,956.00		87,173.71		87,173.71
47		46,787.62	1,532.52	124,833.00			5,517.00		78,600.00		246,236.14	14,590.00	260,826.14
48		259,737.78		171,019.00			5,067.00		374,117.51		799,807.29	18,800.00	818,607.29
49		99,163.54	3,239.38	355,350.00			12,609.00		122,850.43		567,994.35	23,710.00	591,704.35
50		110,135.12	3,608.63	247,941.50			169,591.00		454,420.50		646,514.75	45,090.00	691,604.75
51		90,292.49	2,962.26		R293,125.43			53,448.18	45,450.00		378,382.00	9,300.00	387,682.00
52		456,052.69	14,940.86	1,861,214.80			98,872.00		527,603.58		2,760,939.93	100,650.00	2,861,589.93
53		186,333.70	6,105.39	439,135.13	R348,146.03		47,630.00	12,994.92	141,498.81		1,060,594.14	39,160.00	1,099,754.14
		\$11,901,210.81	\$248,725.00	\$34,790,073.01	\$11,169,159.81		\$3,985,555.00	\$1,094,394.00	\$16,064,081.17		\$69,083,300.80	\$2,194,437.00	\$71,287,737.80

MONMOUTH COUNTY



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(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 (Cols. a + b + c)
1 Allenhurst Borough	\$5,428.70		\$596,735	\$35,000.00	\$175,500.00	\$4,900.00	\$215,400.00
2 Allentown Bor.	2,082.62		244,250	32,000.00	10,800.00	10,200.00	53,000.00
3 Asbury Park City	18,724.02		9,854,400	93,000.00	1,146,487.17	246,000.00	1,485,487.17
4 Atlantic Highlands Bor.	1,264.08		1,745,000	175,000.00	113,361.00	35,000.00	323,361.00
5 Avon-by-the-Sea Bor.	190.95		517,200	80,000.00	131,590.00	13,000.00	224,590.00
6 Belmar Bor.	3,045.10		7,888,750	230,000.00	342,542.00	48,000.00	620,542.00
7 Bradley Beach Bor.	4,331.85		3,504,610	88,000.00	235,000.00	35,000.00	358,000.00
8 Brielle Bor.	155.15		1,039,532	76,000.00	45,800.00	42,000.00	163,800.00
9 Colts Neck Twp.	131.28		1,655,000	65,000.00	232,348.00	12,000.00	309,348.00
10 Deal Bor.	807.66		803,900	70,000.00	261,874.33	18,000.00	349,874.33
11 Eatontown Bor.	5,948.94		8,353,645	350,000.00	144,937.00	44,935.90	539,872.90
12 Englishtown Bor.	520.32		245,800	20,000.00	13,191.00	12,500.00	45,691.00
13 Fair Haven Bor.	954.76		2,047,650	80,000.00	70,865.00	50,000.00	200,865.00
14 Farmingdale Bor.	2,204.10		922,000	8,600.00	13,911.00	13,500.00	36,011.00
15 Freehold Bor.	15,452.27		15,029,300	30,000.00	137,196.00	133,488.00	300,684.00
16 Freehold Twp.	79.84		3,179,500	337,000.00	129,477.00	90,000.00	556,477.00
17 Highlands Bor.			3,034,600	90,000.00	60,531.00	75,000.00	225,531.00
18 Holmdel Twp.	477.38		4,824,415	230,000.00	157,279.00	28,000.00	415,279.00
19 Howell Twp.	437.32		9,472,900	478,000.00	418,536.00	190,000.00	1,086,536.00
20 Interlaken Bor.			139,400	12,000.00	22,123.00	4,500.00	38,623.00
21 Keansburg Bor.	2,553.45		2,325,050	15,000.00	310,012.00	98,000.00	423,012.00
22 Keyport Bor.	5,685.85		3,628,435	90,000.00	87,041.00	75,000.00	252,041.00
23 Little Silver Bor.	1,462.00		1,918,750	65,000.00	104,670.00	42,000.00	211,670.00
24 Loch Arbour Village			126,019	25,000.00	19,357.00	4,000.00	48,357.00
25 Long Branch City	14,538.06		26,599,025	465,000.00	1,161,151.50	255,000.00	1,881,151.50
26 Manalapan Twp.	95.77		1,636,990	165,000.00	188,899.00	135,000.00	488,899.00
27 Manasquan Bor.	3,341.66		6,036,730	60,000.00	258,390.65	13,500.00	331,890.65
28 Marlboro Twp.	104.13		9,710,180	170,000.00	185,105.00	180,000.00	535,105.00
29 Matawan Bor.	6,099.50		2,076,616	95,700.00	125,402.00	55,000.00	276,102.00
30 Matawan Twp.	799.45		3,804,400	127,000.00	178,006.00	85,000.00	390,006.00

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget \$3,425,670.00

Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes \$0.489677967



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1966—(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 (Cols. a + b + c)
31 Middletown Twp. ....	\$3,510.31		\$11,851,122	\$600,000.00	\$879,909.00	\$300,000.00	\$1,779,909.00
32 Millstone Twp. ....			186,400	97,353.00	63,067.00	40,000.00	200,420.00
33 Monmouth Beach Bor. ....			917,600	54,000.00	76,239.00	19,000.00	149,239.00
34 Neptune Twp. ....	6,756.27		29,778,700	160,000.00	504,660.00	265,000.00	929,660.00
35 Neptune City Bor. ....	555.37		1,287,300	60,000.00	79,822.00	35,000.00	174,822.00
36 New Shrewsbury Bor. ....	686.31		22,825,750	190,000.00	99,901.00	55,000.00	344,901.00
37 Ocean Twp. ....	1,334.40		7,832,610	400,000.00	275,934.00	213,000.00	891,934.00
38 Oceanport Bor. ....	616.00		3,710,000	140,000.00	67,600.00	25,000.00	232,600.00
39 Raritan Twp. ....	938.62		8,536,450	240,000.00	212,645.00	70,000.00	522,645.00
40 Red Bank Bor. ....	22,458.41		13,822,380	300,000.00	230,500.00	115,000.00	645,500.00
41 Roosevelt Bor. ....			338,675	18,500.00	10,523.00	6,000.00	35,028.00
42 Rumson Bor. ....	411.01		5,443,650	140,135.00	160,356.00	84,000.00	384,491.00
43 Sea Bright Bor. ....	879.02		801,960	43,000.00	90,112.00	48,000.00	181,112.00
44 Sea Girt Bor. ....	1,063.93		1,623,240	90,000.00	79,000.00	21,000.00	190,000.00
45 Shrewsbury Bor. ....	708.09		1,149,000	80,000.00	43,700.00	25,000.00	148,700.00
46 Shrewsbury Twp. ....			2,079,700	18,000.00	8,735.00		26,735.00
47 South Belmar Bor. ....			348,050	32,000.00	20,550.60	12,000.00	64,550.60
48 Spring Lake Bor. ....	2,482.49		5,061,850	179,900.00	129,602.00	18,000.00	327,502.00
49 Spring Lake Heights Bor. ....	333.22		1,554,000	42,000.00	62,729.00	28,000.00	132,729.00
50 Union Beach Bor. ....			1,373,800	70,000.00	78,892.00	80,000.00	228,892.00
51 Upper Freehold Twp. ....			393,000	50,000.00	49,000.00	20,000.00	119,000.00
52 Wall Twp. ....	1,396.42		10,580,600	274,600.00	250,000.00	165,000.00	689,600.00
53 West Long Branch Bor. ....	805.32		10,214,260	65,000.00	104,820.00	40,000.00	209,820.00
Totals .....	\$141,861.40		\$274,670,879	\$7,201,788.00	\$10,062,684.25	\$3,732,523.00	\$20,996,996.15

County Percentage Level of Taxable Value of Real Property, 100%.

Total County Taxes Apportioned ..... \$12,043,072.20

Less: Bank Stock Taxes Due County ..... 141,861.39

Net County Taxes Apportioned (12 A III) ..... \$11,901,210.81

\*Adjustments (Net Total 12 A IIb) + ..... 37,175.02

Total County Taxes Apportioned (including Adjustments—

Total 12 A I) ..... \$11,938,385.83

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

\*\*\*Bank Stock Tax Due Municipality ..... \$141,861.40

Bank Stock Tax Due County ..... 141,861.39

Total Bank Stock Tax ..... \$283,722.79

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Boonton Town .....	\$4,090,150	\$14,882,300	\$18,972,450	\$44,349	\$837,313	\$1,935,701			\$2,773,014
2 Boonton Twp. ....	2,346,200	7,497,025	9,843,825		429,215	375,275		\$40	804,530
3 Butler Bor. ....	4,431,475	12,510,475	16,941,950	5,286	159,034	937,258			1,096,292
4 Chatham Bor. ....	12,636,300	24,876,900	37,513,200	42,434	145,579	420,468	\$882		566,929
5 Chatham Twp. ....	4,083,500	18,415,150	22,498,650		4,532	111,436	2,375	99	118,442
6 Chester Bor. ....	528,485	2,398,875	2,927,360		18,651	138,192	788	137	157,768
7 Chester Twp. ....	3,143,950	6,859,500	10,003,450		8,055	333,065	6,942	7,776	355,838
8 Denville Twp. ....	11,155,800	30,281,400	41,437,200	82,483	249,663	1,888,863	1,022	2,456	2,142,004
9 Dover Town .....	10,294,500	27,808,300	38,102,800	71,942	932,880	2,607,022			3,539,902
10 East Hanover Twp. ....	5,031,530	22,217,815	27,249,345	897	696,240	1,239,660		8,145	1,944,045
11 Florham Park Bor. ....	7,734,280	20,817,050	28,551,330		165,375	1,296,537			1,461,912
12 Hanover Twp. ....	10,129,300	41,215,000	51,344,300	6,304	742,600	10,246,600	100	400	10,989,700
13 Harding Twp. ....	5,796,377	13,743,310	19,539,687		26,342	131,086	3,104	5,799	166,331
14 Jefferson Twp. ....	7,281,620	22,393,625	29,675,245	298	56,690	329,430	120	370	386,610
15 Kinnelon Bor. ....	6,435,550	18,947,000	25,382,550	69	28,875	296,425	75	75	325,450
16 Lincoln Park Bor. ....	3,365,625	11,800,425	15,166,050	1,564	33,950	261,650		1,475	297,075
17 Madison Bor. ....	11,170,450	38,958,850	50,129,300	43,312	219,289	833,506			1,052,795
18 Mendham Bor. ....	3,563,150	7,420,970	10,984,120		53,277	294,889	2,664	3,434	354,264
19 Mendham Twp. ....	4,297,600	9,977,400	14,275,000		1,584	243,500	2,786	6,331	254,201
20 Mine Hill Twp. ....	3,995,600	6,168,650	10,164,250		14,766	222,954			237,720
21 Montville Twp. ....	8,008,716	21,796,255	29,804,971	5,587	199,331	651,963	1,748	8,113	861,155
22 Morris Twp. ....	17,028,700	57,258,950	74,287,650	4,910	256,017	2,124,094	271	35	2,380,417
23 Morris Plains Bor. ....	4,809,050	19,592,200	24,401,250	4,827	568,100	1,832,190			2,400,290
24 Morristown Town .....	13,466,450	39,552,050	53,018,500	137,774	971,650	3,742,700			4,714,350
25 Mountain Lakes Bor. ....	6,280,150	12,394,000	18,674,150	5,026	27,937	216,358			244,295

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
26 Mt. Arlington Bor. ....	\$2,851,350	\$5,424,150	\$8,275,500	\$256	\$10,580	\$121,404			\$131,984
27 Mt. Olive Twp. ....	7,887,800	11,602,900	19,490,700	490	58,160	357,055	\$679	\$22,154	438,048
28 Netcong Bor. ....	855,400	4,237,200	5,092,600	11,982	90,611	279,401			370,012
29 Parsippany-Troy Hills Twp.	23,939,203	79,346,094	103,285,297	1,541	532,700	2,115,230	2,010	2,010	2,651,950
30 Passaic Twp. ....	4,901,685	15,048,300	19,949,985	3,039	107,061	613,219	423	1,471	722,174
31 Pequannock Twp. ....	5,904,300	25,741,150	31,645,450	747	137,225	506,575	750	2,200	646,750
32 Randolph Twp. ....	5,318,100	19,667,090	24,985,190	2,701	260,500	845,200	4,550	100	1,110,350
33 Riverdale Bor. ....	2,760,250	6,848,700	9,608,950	2,004	93,008	1,011,474			1,104,482
34 Rockaway Bor. ....	4,488,900	12,701,500	17,190,400	1,857	313,200	1,045,400			1,358,600
35 Rockaway Twp. ....	9,678,380	34,318,845	43,997,225	1,998	460,558	1,434,247	1,129	5,753	1,901,687
36 Roxbury Twp. ....	5,937,010	28,596,132	34,533,142	49,520	282,211	1,441,103	2,435	715	1,726,494
37 Victory Gardens Bor. ....	171,250	1,016,475	1,187,725		1,470	9,079			10,549
38 Washington Twp. ....	7,219,100	11,795,350	19,014,450	741	60,961	530,620	780	42,339	634,700
39 Wharton Bor. ....	1,801,710	7,763,650	9,565,360	1,660	135,182	456,567			591,749
Totals .....	\$254,816,946	\$773,891,611	\$1,028,708,557	\$535,598	\$9,390,402	\$43,477,396	\$35,633	\$121,427	\$53,024,858

MORRIS COUNTY

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(c) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
1 Boonton Town .....					\$21,789,813	\$7.18	\$11.55	\$0.54
2 Boonton Twp. ....			\$1,000	\$1,000	10,647,355	4.65	4.20	
3 Butler Bor. ....					18,043,528	6.90	12.62	6.53
4 Chatham Bor. ....					38,122,563	5.96	15.09	5.82
5 Chatham Twp. ....					22,617,092	8.19	11.41	8.17
6 Chester Bor. ....					3,085,128	7.58	14.46	7.21
7 Chester Twp. ....					10,359,288	7.21	12.88	7.01
8 Denville Twp. ....					43,061,687	6.20	8.64	6.07
9 Dover Town .....					41,714,644	6.23	8.28	6.04
10 East Hanover Twp. ....					29,194,287	4.38	3.37	
11 Florham Park Bor. ....					30,013,242	6.08	6.29	6.07
12 Hanover Twp. ....	\$3,300		500	500	62,343,104	5.48	3.88	
13 Harding Twp. ....	1,750				19,707,768	3.91	10.91	3.85
14 Jefferson Twp. ....					30,062,153	8.18	16.75	8.07
15 Kinnelon Bor. ....					25,708,069	6.98	8.57	6.96
16 Lincoln Park Bor. ....					15,464,689	8.16	14.78	8.03
17 Madison Bor. ....					51,225,407	7.00	13.56	6.86
18 Mendham Bor. ....			1,000	1,000	11,337,384	6.38	10.74	6.24
19 Mendham Twp. ....	1,000				14,530,201	5.85	6.27	5.84
20 Mine Hill Twp. ....					10,401,970	6.15	27.37	5.66
21 Montville Twp. ....					30,671,713	6.65	8.70	6.60
22 Morris Twp. ....					76,672,977	5.66	8.73	5.56
23 Morris Plains Bor. ....					26,806,367	5.30	4.87	
24 Morristown Town .....					57,870,624	6.92	9.58	6.68
25 Mountain Lakes Bor. ....			200	200	18,923,271	7.61	12.65	7.55

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
26 Mt. Arlington Bor. ....	.....	.....	.....	.....	\$8,407,740	\$5.12	\$16.02	\$4.95
27 Mt. Olive Twp. ....	.....	.....	.....	.....	19,929,238	5.82	10.83	5.71
28 Netcong Bor. ....	.....	.....	.....	.....	5,474,594	7.36	9.75	7.18
29 Parsippany-Troy Hills Twp. ....	.....	.....	\$900	\$900	105,937,888	5.83	7.80	5.78
30 Passaic Twp. ....	.....	.....	.....	.....	20,675,198	8.24	12.04	8.10
31 Pequannock Twp. ....	.....	.....	.....	.....	32,292,947	7.42	11.95	7.33
32 Randolph Twp. ....	.....	.....	.....	.....	26,096,241	8.54	8.76	8.53
33 Riverdale Bor. ....	.....	.....	.....	.....	10,715,436	6.11	11.07	5.54
34 Rockaway Bor. ....	.....	.....	.....	.....	18,550,857	6.57	9.72	6.32
35 Rockaway Twp. ....	.....	.....	.....	.....	45,900,910	7.56	11.90	7.37
36 Roxbury Twp. ....	.....	.....	.....	.....	36,309,156	7.66	22.22	6.93
37 Victory Gardens Bor. ....	.....	.....	.....	.....	1,198,274	9.37	13.48	9.33
38 Washington Twp. ....	.....	.....	.....	.....	19,649,891	6.62	15.16	6.34
39 Wharton Bor. ....	.....	.....	*2,250	2,250	10,156,519	9.07	10.56	8.97
Totals .....	\$6,050	.....	\$5,850	\$5,850	\$1,082,269,213	.....	.....	.....

\* Deductions 6 (b)—Totally disabled veteran.



## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT		9		10§		11	12—APPORTIONMENT OF TAXES					
		Ratios		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)					
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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 (Cols. 7—10a +10b)	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
									(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
1	Boonton Town	43.60	38.00		\$29,623,179	\$51,412,992	\$181,119.85			\$1,202.20		
2	Boonton Twp.	39.11	41.00		16,483,500	27,130,855	95,577.71				\$605.88	
3	Butler Bor.	42.28	48.00		24,323,543	42,367,071	149,252.50			475.53		
4	Chatham Bor.	48.37	48.00		40,699,823	78,822,386	277,678.81			674.09		
5	Chatham Twp.	35.91	36.00		40,364,795	62,981,887	221,875.24				56.64	
6	Chester Bor.	43.03	42.00		4,093,579	7,178,707	25,289.45			45.57		
7	Chester Twp.	42.19	40.00		14,240,783	24,600,071	86,662.16			310.24		
8	Denville Twp.	46.65	48.00		49,802,039	93,463,726	329,257.94			337.30		
9	Dover Town	54.07	50.00		35,978,435	77,693,079	273,700.44			2,871.52		
10	East Hanover Twp.	37.81	37.00		48,131,397	77,325,684	272,406.17			47.56		
11	Florham Park Bor.	43.35	43.00		39,248,906	69,262,148	243,999.60			36.38		
12	Hanover Twp.	43.68	44.00		80,197,087	142,540,191	502,146.57				1,130.92	
13	Harding Twp.	44.94	42.00		24,169,507	43,877,275	154,572.71			157.32		
14	Jefferson Twp.	38.99	41.00		46,991,448	77,063,601	271,447.66			429.45		
15	Kinnelon Bor.	45.74	45.00		30,508,416	56,216,485	198,041.80			180.69		
16	Lincoln Park Bor.	38.06	38.00		25,168,838	40,633,527	143,145.50			114.83		
17	Madison Bor.	44.98	43.00		62,767,180	113,992,587	401,577.87			237.64		
18	Mendham Bor.	46.55	50.00		12,966,535	24,303,919	85,618.87			86.22		
19	Mendham Twp.	44.41	40.00		18,249,963	32,780,164	115,479.34			174.00		
20	Mine Hill Twp.	49.96	50.00		10,418,245	20,820,215	73,346.33			28.60		
21	Montville Twp.	39.06	41.00		47,748,241	78,419,954	276,261.11			313.26		
22	Morris Twp.	45.35	45.00		92,437,105	169,110,082	595,748.10			351.61		
23	Morris Plains Bor.	46.13	44.00		31,555,812	58,362,179	205,600.74				41.32	
24	Morristown Town	47.45	45.00		64,628,250	122,498,874	431,544.18			1,658.62		
25	Mountain Lakes Bor.	51.18	50.00		18,062,372	36,985,643	130,294.58			110.34		

§ Includes equalization of Tangible Personal Property Used in Business and Class II Railroad Property.

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
							I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
									Deduct Over- payment	Add Under- payment	Deduct Over- payment
26	Mt. Arlington Bor. ....	52.91	50.00	.....	\$7,497,450	\$15,905,190	\$56,031.47	.....	.....	\$89.50	.....
27	Mt. Olive Twp. ....	49.47	50.00	.....	20,346,378	40,275,616	141,884.63	.....	.....	2,356.60	.....
28	Netcong Bor. ....	34.00	35.00	.....	10,596,060	16,070,654	56,614.38	.....	.....	85.16	.....
29	Parsippany-Troy Hills Twp. ....	40.73	41.00	.....	154,118,450	260,056,338	916,137.39	.....	.....	817.46	.....
30	Passaic Twp. ....	40.07	36.00	.....	31,126,088	51,801,286	182,487.75	.....	.....	65.58	.....
31	Pequannock Twp. ....	35.95	38.00	.....	57,437,390	89,730,337	316,105.80	.....	.....	52.61	.....
32	Randolph Twp. ....	36.15	40.00	.....	45,796,728	71,892,969	253,267.57	.....	.....	1,137.24	.....
33	Riverdale Bor. ....	43.43	44.00	.....	13,924,448	24,639,884	86,802.42	.....	.....	.....	\$22.81
34	Rockaway Bor. ....	45.39	47.00	.....	22,216,476	40,767,333	143,616.87	.....	.....	125.62	.....
35	Rockaway Twp. ....	37.36	39.00	.....	76,746,059	122,646,969	432,065.89	.....	.....	574.12	.....
36	Roxbury Twp. ....	37.08	33.00	.....	62,184,412	98,493,568	346,977.28	.....	.....	.....	2,790.19
37	Victory Gardens Bor. ....	40.97	39.00	.....	1,727,786	2,926,060	10,308.05	.....	.....	.....	.....
38	Washington Twp. ....	51.75	50.00	.....	18,363,890	38,013,781	133,916.54	.....	.....	84.41	.....
39	Wharton Bor. ....	38.70	41.00	.....	16,005,470	26,161,989	92,164.55	.....	.....	228.46	.....
Totals .....		.....	.....	.....	\$1,446,946,063	\$2,529,215,276	\$8,910,025.82	.....	.....	\$15,459.73	\$4,647.76

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
	III  Net County Taxes Apportioned		I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
1	\$179,917.65	\$11,416.95	\$853,942.25				\$30,485		\$507,988.49	\$1,522,780.34	\$40,690.00	\$1,563,470.34
2	96,183.59	6,094.05	331,938.14				11,121		56,633.74	479,728.52	14,740.00	494,468.52
3	148,776.97	9,436.95	949,041.08				55,228		155,423.53	1,207,450.53	36,610.00	1,244,060.53
4	277,004.72		1,493,882.00				38,659		484,204.24	2,216,431.96	54,000.00	2,270,431.96
5	221,931.88	14,071.38	1,356,454.00				34,939		250,674.89	1,808,193.15	41,940.00	1,850,133.15
6	25,243.88	1,600.96	115,718.90	\$52,875.15			11,853	\$2,404.03	46,655.80	227,777.66	5,850.00	233,627.66
7	86,351.92	5,477.57	395,899.10	180,910.33			40,618	8,443.77	111,343.91	730,921.06	15,680.00	746,601.06
8	328,920.64	20,858.15	1,089,663.69	688,754.93			38,414	24,008.86	561,417.27	2,627,191.82	75,600.00	2,702,791.82
9	270,828.92		1,567,632.56				110,980		792,936.36	2,520,417.84	74,840.00	2,595,257.84
10	272,358.61	17,269.53	613,000.00	372,617.82			25,166	7,131.88		1,242,948.08	33,020.00	1,275,968.08
11	243,963.22		771,696.34	425,334.30			20,933	8,585.03	369,565.80	1,781,041.63	43,340.00	1,824,381.63
12	503,277.49	31,903.41	1,334,781.00	722,566.78			31,507	13,996.09	804,448.59	3,351,474.18	63,260.00	3,414,734.18
13	154,415.39	9,792.05	456,872.13				9,217		141,910.90	753,773.47	14,830.00	768,603.47
14	271,018.21	17,187.43	1,781,240.38				155,275		477,515.49	2,391,686.51	67,030.00	2,458,716.51
15	197,861.11	12,546.95	1,292,480.50				36,860		292,296.47	1,758,325.03	33,890.00	1,792,215.03
16	143,030.67	9,069.88	901,125.75				111,600		278,064.72	1,219,691.02	41,380.00	1,261,071.02
17	401,340.23		2,175,584.75				64,938		992,781.65	3,504,768.63	78,690.00	3,583,458.63
18	85,532.65	5,423.93	338,046.45	155,191.62			10,619	7,032.14	143,518.06	710,061.57	13,240.00	723,301.57
19	115,905.34	7,312.36	388,726.12	151,248.43			10,921	6,272.98	188,969.46	834,367.73	14,770.00	849,137.73
20	73,317.73	4,649.00	470,890.02				45,852		111,680.54	614,685.29	24,830.00	639,515.29
21	275,947.85	17,499.13	1,399,111.60				48,489		343,483.46	1,987,553.04	52,060.00	2,039,613.04
22	595,396.49		2,649,037.81				71,231		1,086,096.90	4,259,300.20	78,910.00	4,338,210.20
23	205,642.06	13,038.63	862,426.08				22,144		327,025.60	1,385,988.37	32,430.00	1,418,418.37
24	429,885.56		2,156,276.50				52,173		1,414,421.76	3,948,410.82	50,940.00	3,999,350.82
25	130,184.24	8,255.29	1,083,828.50				105,653		298,253.03	1,414,868.06	24,910.00	1,439,778.06

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate Is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
26	\$55,941.97	\$3,547.73	\$276,528.23				\$16,757		\$100,359.34	\$419,620.27	\$10,600.00	\$430,220.27
27	139,528.03	8,863.50	522,430.00	\$296,284.29			30,959	\$13,864.50	205,338.77	1,127,621.09	31,090.00	1,158,711.09
28	56,529.22	3,584.93	279,235.12				23,887		69,060.09	384,522.36	18,030.00	402,552.36
29	915,319.93	58,042.97	4,380,402.50				313,001		986,546.65	6,027,311.05	145,830.00	6,173,141.05
30	182,422.17	11,567.15	813,965.50	407,579.44			40,859	8,923.15	295,348.15	1,661,100.26	41,820.00	1,702,920.26
31	316,053.19		1,671,537.70				149,287		473,625.39	2,311,929.28	82,070.00	2,393,999.28
32	252,130.33	15,995.18	1,730,572.25				119,817		299,261.49	2,178,142.25	50,000.00	2,228,142.25
33	86,825.23	5,505.06	451,933.02				16,613		107,374.63	635,024.94	19,560.00	654,584.94
34	143,491.25		565,233.00	300,462.50			34,859	10,472.27	217,754.13	1,181,609.61	36,220.00	1,217,829.61
35	431,491.77	27,363.50	1,417,272.03	903,566.93			94,232	31,505.41	741,665.49	3,395,622.31	71,300.00	3,466,922.31
36	349,767.47	22,156.28	2,010,000.00				187,255		504,133.04	2,698,801.79	80,070.00	2,778,871.79
37	10,308.05	653.59	98,078.00				24,694		24,142.10	108,487.74	3,720.00	112,207.74
38	133,832.13	8,486.39	536,637.82	244,717.68			37,726	11,107.58	398,595.90	1,273,436.34	27,380.00	1,300,816.34
39	91,936.09		362,123.00	192,543.64			46,926	6,720.46	295,997.51	888,953.78	31,360.00	920,313.78
	\$8,899,213.85	\$388,669.88	\$41,945,243.82	\$5,094,653.84			\$2,331,747	\$160,528.15	\$14,956,513.34	\$68,792,019.58	\$1,676,530.00	\$70,468,549.58

MORRIS COUNTY

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(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 (Cols. a + b + c)
1 Boonton Town .....	\$4,637.01	.....	\$3,621,050	\$158,800.00	\$127,510.00	\$30,000.00	\$316,310.00
2 Boonton Twp. ....	1,082.26	.....	731,150	60,000.00	28,325.00	15,000.00	103,325.00
3 Butler Bor. ....	1,177.42	.....	1,972,025	105,800.00	276,065.33	70,000.00	451,865.33
4 Chatham Bor. ....	7,517.88	.....	5,948,650	320,000.00	131,222.00	40,000.00	491,222.00
5 Chatham Twp. ....	393.02	.....	1,774,600	195,000.00	203,991.00	48,000.00	446,991.00
6 Chester Bor. ....	989.37	.....	1,055,275	27,000.00	18,343.00	8,500.00	53,843.00
7 Chester Twp. ....	.....	.....	702,650	70,000.00	79,650.00	33,000.00	182,650.00
8 Denville Twp. ....	3,628.26	.....	7,117,700	165,000.00	254,032.00	90,000.00	509,032.00
9 Dover Town .....	13,814.68	.....	8,271,775	88,212.49	267,997.00	74,000.00	430,209.49
10 East Hanover Twp. ....	1,298.52	.....	2,295,100	133,000.00	155,754.00	15,151.00	603,905.00
11 Florham Park Bor. ....	1,663.20	.....	8,948,790	138,000.00	156,568.00	20,000.00	314,568.00
12 Hanover Twp. ....	3,802.33	.....	2,788,900	295,000.00	241,441.00	60,000.00	596,441.00
13 Harding Twp. ....	108.27	.....	1,060,475	65,000.00	66,300.00	23,000.00	154,300.00
14 Jefferson Twp. ....	933.14	.....	2,461,920	233,000.00	276,524.00	140,000.00	649,524.00
15 Kinnelon Bor. ....	168.59	.....	2,430,475	190,000.00	82,840.00	72,000.00	344,840.00
16 Lincoln Park Bor. ....	690.41	.....	1,128,650	152,000.00	84,524.62	54,000.00	290,524.62
17 Madison Bor. ....	8,310.00	.....	10,232,150	338,000.00	662,711.00	50,000.00	1,050,711.00
18 Mendham Bor. ....	.....	.....	6,470,200	70,000.00	37,818.00	18,000.00	125,818.00
19 Mendham Twp. ....	312.41	.....	1,806,600	100,000.00	44,214.00	22,000.00	166,214.00
20 Mine Hill Twp. ....	432.70	.....	496,800	75,000.00	39,691.00	16,000.00	130,691.00
21 Montville Twp. ....	426.27	.....	1,825,880	125,000.00	148,468.00	85,000.00	358,468.00
22 Morris Twp. ....	225.85	.....	12,627,600	300,000.00	296,000.00	74,000.00	670,000.00
23 Morris Plains Bor. ....	2,031.69	.....	2,054,450	196,000.00	110,108.84	20,000.00	326,108.84
24 Morristown Town .....	21,836.23	.....	18,262,100	210,000.00	527,014.10	110,000.00	847,014.10
25 Mountain Lakes Bor. ....	842.60	.....	3,937,800	182,000.00	60,712.00	30,000.00	272,712.00



## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1966—(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 (Cols. a + b + c)
26 Mt. Arlington Bor. ....	\$244.95	.....	\$785,300	\$46,800.00	\$31,426.00	\$18,000.00	\$96,226.00
27 Mt. Olive Twp. ....	287.49	.....	954,500	116,000.00	108,919.00	110,000.00	334,919.00
28 Netcong Bor. ....	3,188.64	.....	1,407,650	30,000.00	36,591.00	19,000.00	85,591.00
29 Parsippany-Troy Hills Twp. ....	1,968.04	.....	43,900,600	800,000.00	422,319.29	175,000.00	1,397,319.29
30 Passaic Twp. ....	537.58	.....	2,228,755	162,446.10	189,150.00	60,000.00	411,596.10
31 Pequannock Twp. ....	655.82	.....	2,716,350	225,000.00	196,540.00	40,000.00	461,540.00
32 Randolph Twp. ....	686.47	.....	2,519,600	135,000.00	114,739.00	130,000.00	379,739.00
33 Riverdale Bor. ....	648.61	.....	253,400	45,000.00	66,149.02	6,000.00	117,149.02
34 Rockaway Bor. ....	3,532.47	.....	3,721,200	85,000.00	101,397.00	60,000.00	246,397.00
35 Rockaway Twp. ....	192.69	.....	40,791,395	.....	219,565.00	155,000.00	374,565.00
36 Roxbury Twp. ....	2,399.70	.....	3,531,850	200,000.00	209,590.00	120,000.00	529,590.00
37 Victory Gardens Bor. ....	.....	.....	32,500	12,450.00	6,312.00	1,500.00	20,262.00
38 Washington Twp. ....	247.23	.....	2,290,000	50,000.00	81,810.00	70,000.00	201,810.00
39 Wharton Bor. ....	1,318.95	.....	1,684,775	35,000.00	47,651.00	24,000.00	106,651.00
<b>Totals .....</b>	<b>\$92,230.75</b>	<b>.....</b>	<b>\$216,840,640</b>	<b>\$5,934,508.59</b>	<b>\$6,509,982.20</b>	<b>\$2,206,151.00</b>	<b>\$14,650,641.79</b>

Total Amount of Miscellaneous Revenues (including Surplus  
 Revenues Appropriated) for the support of the County  
 Budget ..... \$2,966,660.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of  
 County Taxes ..... \$0.352284201  
 Total County Taxes Appropriated ..... \$8,991,444.60  
 Less: Bank Stock Taxes Due County ..... 92,230.75  
 Net County Taxes Apportioned (12 A III) ..... \$8,899,213.85  
 \*Adjustments (Net Total 12 A IIb) + ..... 10,811.97  
 Total County Taxes Apportioned (including Adjustments—  
 Total 12 A I) ..... \$8,910,025.82

\*\*\*Bank Stock Tax Due Municipality ..... \$92,230.75  
 Bank Stock Tax Due County ..... 92,230.75  
 Total Bank Stock Tax ..... \$184,461.50

\* 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 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Barnegat Light Bor. ....	\$5,387,100	\$5,689,500	\$11,076,600		\$12,174	\$103,067			\$115,241
2 Bay Head Bor. ....	5,632,000	9,061,975	14,693,975	\$345,841	83,750	133,450			217,200
3 Beach Haven Bor. ....	8,972,115	17,563,810	26,535,925		126,243	626,634			752,877
4 Beachwood Bor. ....	4,077,635	13,950,629	18,028,264		37,462	231,782			269,244
5 Berkeley Twp. ....	18,215,570	27,414,070	45,629,640	24	140,557	2,559,625	\$1,722	\$5,789	2,707,693
6 Brick Twp. ....	48,075,000	122,327,850	170,402,850		688,635	3,053,740	931	325	3,743,631
7 Dover Twp. ....	74,924,900	178,472,200	253,397,100	3,797	4,992,039	13,588,689	31,491	68,577	18,680,796
8 Eagleswood Twp. ....	2,053,250	2,877,950	4,931,200		21,944	166,864			188,808
9 Harvey Cedars Bor. ....	4,804,190	5,364,020	10,168,210		8,220	76,598			84,818
10 Island Heights Bor. ....	1,911,250	5,254,400	7,165,650		8,132	74,365			82,497
11 Jackson Twp. ....	20,685,900	43,964,445	64,650,345	824	33,025	1,328,040	22,800	66,200	1,455,065
12 Lacey Twp. ....	20,166,650	21,082,890	41,249,540	48	90,070	833,720	220	8,990	933,000
13 Lakehurst Bor. ....	1,208,040	4,843,900	6,051,940	3,288	52,200	296,410		100	348,710
14 Lakewood Twp. ....	14,840,550	72,965,990	87,806,540	8,284	667,488	3,313,171	13,315	10,654	4,004,628
15 Lavallette Bor. ....	8,824,950	14,736,150	23,561,100		57,800	679,176			736,976
16 Little Egg Harbor Twp. ....	7,893,800	15,720,600	23,614,400		46,104	2,054,796		221	2,101,121
17 Long Beach Twp. ....	25,868,218	46,403,625	72,271,843		114,667	629,795			744,462
18 Manchester Twp. ....	4,755,235	10,499,475	15,254,710	602	42,390	720,210	80	5,840	768,520
19 Mantoloking Bor. ....	7,714,500	10,713,750	18,428,250		217	71,124			71,341
20 Ocean Twp. ....	6,287,240	12,068,665	18,355,905	12	33,438	277,816			311,254
21 Ocean Gate Bor. ....	2,430,895	4,701,850	7,132,745		2,199	59,022			61,221
22 Pine Beach Bor. ....	2,671,347	5,885,938	8,557,285		10,080	65,550			75,630
23 Plumsted Twp. ....	2,605,500	11,335,050	13,940,550	6,313	119,751	759,938	21,574	26,210	927,473
24 Point Pleasant Bor. ....	17,904,475	61,614,100	79,518,575		196,461	1,881,204			2,077,665
25 Pt. Pleasant Beach Bor. ....	20,468,560	32,111,370	52,579,930	10,420	814,051	1,507,262			2,321,313
26 Seaside Heights Bor. ....	6,715,550	15,074,100	21,789,650		118,475	749,212			867,687
27 Seaside Park Bor. ....	8,274,310	15,773,449	24,047,759		70,858	555,470			626,328
28 Ship Bottom Bor. ....	6,392,255	12,490,105	18,882,360		70,629	512,554			583,183
29 South Toms River Bor. ....	2,601,500	8,731,480	11,332,980	6,429	128,333	223,799			352,132
30 Stafford Twp. ....	9,626,935	16,426,190	26,053,125		184,594	2,542,743		412	2,727,749
31 Surf City Bor. ....	7,497,500	14,258,100	21,755,600		63,342	240,250			303,592
32 Tuckerton Bor. ....	2,666,835	7,899,405	10,566,240		70,457	420,064			490,521
33 Union Twp. ....	3,803,145	4,335,830	8,138,975	6,235	36,711	425,395	538	1,296	463,940
Totals .....	\$385,956,900	\$851,612,861	\$1,237,569,761	\$392,117	\$9,147,496	\$40,761,535	\$92,671	\$194,614	\$50,196,316

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
		(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Barnegat Light Bor. ....					\$11,191,841	*\$2.04	\$3.11	\$2.03
2 Bay Head Bor. ....	\$3,500				15,260,516	*2.64	2.82	2.64
3 Beach Haven Bor. ....					27,288,802	2.23	*2.15	*2.23
4 Beachwood Bor. ....					18,297,508	*3.03	3.52	3.02
5 Berkeley Twp. ....					48,337,357	3.22	*2.95	*3.23
6 Brick Twp. ....					174,146,481	*2.88	3.02	2.88
7 Dover Twp. ....					272,081,693	2.64	*1.90	*2.70
8 Eagleswood Twp. ....					5,120,008	*2.49	2.55	2.49
9 Harvey Cedars Bor. ....					10,253,028	*2.23	3.22	2.23
10 Island Heights Bor. ....					7,248,147	*3.83	4.27	3.83
11 Jackson Twp. ....					66,106,234	*2.83	5.33	2.78
12 Lacey Twp. ....	20,570				42,203,158	*1.86	2.83	1.84
13 Lakehurst Bor. ....					6,403,938	2.35	*2.05	*2.36
14 Lakewood Twp. ....					91,819,452	*3.63	4.46	3.59
15 Lavallette Bor. ....					24,298,076	*1.97	2.18	1.97
16 Little Egg Harbor Twp. ...					25,715,521	1.62	*1.43	*1.63
17 Long Beach Twp. ....					73,016,305	*1.99	2.32	1.98
18 Manchester Twp. ....					16,023,832	2.65	*2.60	*2.65
19 Mantoloking Bor. ....					18,499,591	*1.27	2.48	1.26
20 Ocean Twp. ....					18,667,171	*1.97	3.14	1.95
21 Ocean Gate Bor. ....					7,193,966	*3.05	3.77	3.04
22 Pine Beach Bor. ....					8,632,915	*2.87	4.16	2.86
23 Plumsted Twp. ....					14,874,336	*2.12	2.65	2.08
24 Point Pleasant Bor. ....					81,596,240	*3.04	4.22	3.01
25 Pt. Pleasant Beach Bor. ...					54,911,663	2.64	*2.51	*2.65
26 Seaside Heights Bor. ....					22,657,337	1.80	*1.50	*1.81
27 Seaside Park Bor. ....					24,674,087	2.21	*1.20	*2.24
28 Ship Bottom Bor. ....					19,465,543	*2.38	3.07	2.36
29 South Toms River Bor. ....					11,691,541	*2.51	3.80	2.47
30 Stafford Twp. ....					28,780,874	*2.16	3.27	2.05
31 Surf City Bor. ....					22,059,192	1.97	*1.84	*1.97
32 Tuckerton Bor. ....					11,056,761	*2.41	2.71	2.40
33 Union Twp. ....					8,609,150	*2.85	2.94	2.85
Totals .....	\$24,070				\$1,288,182,264			

County Percentage Level of Taxable Value of Real Property, 100%.		
Fire Tax Rate per \$100 Valuation		
Dover Township .....		\$0.04
Brick Township—		
Fire District No. 1 .....		0.05
Fire District No. 2 .....		0.06
Fire District No. 3 .....		0.11
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .....	\$2,071,199.19	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....	\$0.515104098	

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes .....		\$0.02005259
Total County Taxes Appropriated .....		\$6,996,888.31
Less: Bank Stock Taxes Due County .....		71,851.63
Net County Taxes Apportioned (12 A III) .....		\$6,925,036.68
‡ Adjustments (Net Total 12 A IIb) + .....		16,050.67
Total County Taxes Apportioned (including Adjustments— Total of 12 A I) .....		\$6,941,087.35
* Not to be used for computation of local taxes.		

‡ 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 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
						Section A—County Taxes (Less Tax Due County on Bank Stock)				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		
								Deduct Over- payment	Add Under- payment	Deduct Over- payment
1 Barnegat Light Bor. ....	101.27	100.00	\$453,602	.....	\$10,738,239	\$55,313.11	.....	.....	.....	.....
2 Bay Head Bor. ....	67.31	65.00	.....	\$7,416,027	22,676,543	116,807.80	.....	.....	.....	.....
3 Beach Haven Bor. ....	107.02	100.00	1,740,630	.....	25,548,172	131,599.68	.....	.....	\$360.86	.....
4 Beachwood Bor. ....	89.58	97.00	.....	2,105,386	20,402,894	105,096.14	.....	.....	159.06	.....
5 Berkeley Twp. ....	108.72	100.00	3,659,772	.....	44,677,585	230,136.07	.....	.....	2,829.59	.....
6 Brick Twp. ....	93.10	96.00	.....	12,785,196	186,931,677	962,892.73	.....	.....	815.09	.....
7 Dover Twp. ....	92.89	96.00	.....	20,174,210	292,255,903	1,505,422.13	.....	.....	2,801.05	.....
8 Eagleswood Twp. ....	111.51	100.00	508,996	.....	4,611,012	23,751.51	.....	.....	14.03	.....
9 Harvey Cedars Bor. ....	111.70	100.00	1,065,068	.....	9,187,960	47,327.56	.....	.....	1.71	.....
10 Island Heights Bor. ....	81.64	94.00	.....	1,616,747	8,864,894	45,663.43	.....	.....	104.02	.....
11 Jackson Twp. ....	95.56	88.00	.....	3,202,297	69,308,531	357,011.08	.....	.....	6,686.93	.....
12 Lacey Twp. ....	102.02	100.00	816,743	.....	41,386,415	213,183.12	.....	.....	551.08	.....
13 Lakehurst Bor. ....	104.85	100.00	279,942	.....	6,123,996	31,544.95	.....	.....	37.50	.....
14 Lakewood Twp. ....	95.28	87.00	.....	4,948,517	96,767,969	498,455.77	.....	.....	436.88	.....
15 Lavallette Bor. ....	90.99	89.00	.....	2,424,151	26,722,227	137,647.29	.....	.....	1.50	.....
16 Little Egg Harbor Twp. ....	105.83	100.00	1,300,878	.....	24,414,643	125,760.83	.....	.....	97.27	.....
17 Long Beach Twp. ....	98.28	99.00	.....	1,272,350	74,288,655	382,663.91	.....	.....	49.48	.....
18 Manchester Twp. ....	94.48	100.00	.....	891,289	16,915,121	87,130.48	.....	.....	277.77	.....
19 Mantoloking Bor. ....	89.59	100.00	.....	2,141,289	20,640,880	106,322.02	.....	.....	.....	.....
20 Ocean Twp. ....	98.08	98.00	.....	365,686	19,032,857	98,039.03	.....	.....	.....	.....
21 Ocean Gate Bor. ....	96.40	100.00	.....	266,368	7,460,334	38,428.49	.....	.....	.....	.....
22 Pine Beach Bor. ....	90.22	94.00	.....	932,452	9,565,367	49,271.60	.....	.....	.....	.....
23 Plumsted Twp. ....	105.65	100.00	745,519	.....	14,128,817	72,778.12	.....	.....	148.95	.....
24 Pt. Pleasant Bor. ....	94.87	95.00	.....	4,409,238	86,005,478	443,017.74	.....	.....	356.14	.....
25 Pt. Pleasant Beach Bor. ....	91.89	100.00	.....	4,641,490	59,553,153	306,760.73	.....	.....	91.82	.....
26 Seaside Heights Bor. ....	92.38	93.00	.....	1,862,638	24,519,975	126,303.40	.....	.....	130.64	.....
27 Seaside Park Bor. ....	97.98	100.00	.....	495,779	25,169,861	129,651.01	.....	.....	.....	.....
28 Ship Bottom Bor. ....	102.02	100.00	373,871	.....	19,091,672	98,341.98	.....	.....	73.04	.....
29 South Toms River Bor. ....	91.68	89.00	.....	1,072,555	12,764,096	65,748.38	.....	.....	13.24	.....
30 Stafford Twp. ....	99.61	92.00	.....	339,201	29,120,075	149,998.70	.....	.....	.....	.....
31 Surf City Bor. ....	107.19	100.00	1,459,304	.....	20,599,888	106,110.87	.....	.....	.....	.....
32 Tuckerton Bor. ....	114.66	100.00	1,350,960	.....	9,705,801	49,894.98	.....	.....	.....	.....
33 Union Twp. ....	103.54	100.00	278,269	.....	8,330,881	42,912.71	.....	.....	13.02	.....
Totals .....			\$14,033,554	\$73,362,866	\$1,347,511,576	\$6,941,087.35			\$16,050.67	

§ Used also for other equalization purposes including Second-Class Railroad Property.

T=Apportionment of Taxes Toms River Regional School District

School Tax to be apportioned \$5,369,276.00  
Less Additional School Aid, Chapter 31, Laws of 1966 220,031.00

Adjusted School Tax to be apportioned \$5,149,245.00  
Plus Adjustments for Appeals, etc. 9,706.98

L=Apportionment of Taxes Consolidated School District of Long Beach Island  
School Tax to be apportioned \$320,238.50  
Less Additional School Aid, Chapter 31, Laws of 1966 7,083.00

Adjusted School Tax to be apportioned \$313,155.50  
Plus Adjustments for Appeals, etc. 60.92

Total Amount to be apportioned \$313,216.42  
Apportioning Rate per \$100 of Equalized Valuation \$0.23390695



12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—Cont'd		Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
	III  Net County Taxes Apportioned	Section B  County Library Taxes	I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate Is Computed (Cols. I + II)
			(a)	(b)	(c)	(d)	(e)				
			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$55,313.11	\$2,153.30	L\$25,685.49	S\$47,746.63	.....	\$568.00	\$644.38	\$95,500.00	\$225,186.15	\$3,020.00	\$228,206.15
2	116,807.80	4,547.24	156,104.00	.....	.....	3,167.00	.....	119,999.27	394,291.31	8,460.00	402,751.31
3	131,238.82	.....	108,632.00	S113,261.94	.....	2,867.00	1,533.09	244,775.73	593,508.40	13,590.00	607,098.40
4	104,937.08	4,084.99	.....	T327,142.62	.....	.....	13,401.27	97,000.00	519,763.42	32,890.00	552,653.42
5	227,306.48	8,847.19	505,857.00	C494,308.35	.....	27,393.00	10,988.19	303,045.95	1,500,983.78	52,150.00	1,553,133.78
6	962,077.64	37,452.43	3,450,003.55	.....	.....	167,327.00	.....	502,748.34	4,784,954.96	220,610.00	5,005,564.96
7	1,502,621.08	.....	.....	T4,683,627.52	.....	.....	191,963.03	965,027.61	6,959,313.18	211,160.00	7,170,473.18
8	23,737.48	924.08	92,518.00	.....	.....	4,192.00	.....	5,932.00	118,919.56	8,430.00	127,349.56
9	47,325.85	1,842.35	L21,976.44	S40,851.87	.....	486.00	551.36	114,700.00	225,659.15	2,950.00	228,609.15
10	45,559.41	1,773.53	72,971.00	C107,161.03	.....	4,287.00	2,407.85	45,189.74	265,959.86	11,520.00	277,479.86
11	350,324.15	13,635.34	1,605,170.72	.....	.....	340,990.00	.....	162,939.61	1,791,079.82	78,830.00	1,869,909.82
12	212,632.04	8,277.28	155,782.50	C247,825.05	.....	6,713.00	4,796.58	132,958.93	745,966.22	36,350.00	782,316.22
13	31,507.45	1,226.54	105,907.00	.....	.....	52,339.00	.....	51,142.28	137,444.27	12,470.00	149,914.27
14	498,018.89	.....	2,012,083.25	.....	.....	254,970.00	.....	971,040.61	3,226,172.75	97,910.00	3,324,082.75
15	137,645.79	5,358.44	136,246.50	.....	.....	2,567.00	.....	188,000.00	464,683.73	13,870.00	478,553.73
16	125,663.56	4,891.93	229,072.00	.....	.....	5,267.00	.....	40,788.16	395,148.65	18,900.00	414,048.65
17	382,614.43	14,894.84	L177,671.58	S330,271.91	.....	3,929.51	4,457.91	525,300.00	1,422,365.34	24,630.00	1,446,995.34
18	86,852.71	3,380.94	313,808.65	.....	.....	74,874.00	.....	78,300.00	407,468.30	16,660.00	424,128.30
19	106,322.02	4,139.03	48,500.00	.....	.....	717.00	.....	74,200.00	232,444.05	1,060.00	233,504.05
20	98,039.03	3,816.58	183,625.00	.....	.....	3,927.00	.....	65,550.00	347,103.61	20,440.00	367,543.61
21	38,428.49	1,495.99	41,531.56	C64,733.70	.....	1,450.00	1,375.91	65,000.00	208,363.83	10,560.00	218,923.83
22	49,271.60	1,918.10	.....	T153,593.28	.....	.....	6,282.83	32,500.00	231,000.15	16,460.00	247,460.15
23	72,629.17	2,827.31	309,108.00	.....	.....	92,546.00	.....	3,913.62	295,932.10	18,020.00	313,952.10
24	442,661.60	17,232.26	1,562,802.00	.....	.....	57,329.00	.....	387,118.55	2,352,485.41	126,730.00	2,479,215.41
25	306,668.91	11,938.32	686,113.00	.....	.....	12,150.00	.....	417,904.01	1,410,474.24	37,370.00	1,447,844.24
26	126,172.76	4,911.73	74,205.00	C96,956.86	.....	1,583.00	1,567.01	93,620.01	392,716.38	13,640.00	406,356.38
27	129,651.01	5,047.21	75,194.00	C100,939.52	.....	1,633.00	1,643.46	219,050.00	526,605.28	17,320.00	543,925.28
28	98,268.94	3,825.49	L45,630.79	S84,821.49	.....	1,009.86	1,145.66	218,557.83	448,949.02	13,060.00	462,009.02
29	65,735.14	2,559.01	.....	T204,912.58	.....	.....	8,383.87	7,031.33	271,854.19	20,640.00	292,494.19
30	149,998.70	5,839.33	220,038.00	S129,479.85	.....	7,507.00	1,747.44	99,758.95	595,860.39	24,640.00	620,500.39
31	106,110.87	4,130.81	L49,274.20	S91,595.59	.....	1,089.63	1,236.16	175,700.00	424,485.68	7,950.00	432,435.68
32	49,994.98	1,946.27	212,322.54	.....	.....	20,945.00	.....	7,118.72	250,437.51	15,510.00	265,947.51
33	42,899.69	1,670.05	181,491.00	.....	.....	5,738.00	.....	12,515.21	232,837.95	12,180.00	245,017.95
	\$6,925,036.68	\$186,587.91	\$12,859,324.77	\$7,319,229.79	.....	\$1,159,561.00	\$254,126.00	\$6,523,926.49	\$32,400,418.64	\$1,220,180.00	\$33,620,598.64

S= Apportionment of Taxes Southern Regional School District  
 School Tax to be apportioned ..... \$838,029.28  
 Less Additional School Aid, Chapter 31, Laws of 1966 ..... 11,316.00  
 Adjusted School Tax to be apportioned ..... \$826,713.28  
 Plus Adjustments for Appeals, etc. .... 451.33  
 Total Amount to be apportioned ..... \$827,164.61  
 Apportioning Rate per \$100 of Equalized Valuation ..... \$0.43864038

C=Apportionment of Taxes Central Regional School District  
 Debt Service Certification ..... \$219,640.51  
 Plus Adjustments for Appeals, etc. .... 1,279.04  
 Total Debt Service apportioned ..... \$220,919.55  
 Apportioning Rate per \$100 of Equalized Valuation ..... \$0.14526624  
 Operating Budget Only as Required by Chapter 95, Laws 1956, R. S. 18:8-17  
 Operating Budget ..... \$892,284.00  
 Less Additional School Aid, Chapter 31, Laws of 1966 ..... 22,779.00  
 Adjusted Operating Budget ..... \$869,505.00



## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1966—(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 (Cols. a + b + c)
1 Barnegat Light Bor. ....			\$1,247,000	\$37,000.00	\$20,605.00	\$10,000.00	\$67,605.00
2 Bay Head Bor. ....	\$1,400.73		599,125	47,000.00	23,100.00	12,000.00	82,100.00
3 Beach Haven Bor. ....	3,424.27		2,291,080	81,800.00	48,300.00	21,000.00	154,100.00
4 Beachwood Bor. ....			586,112	60,000.00	47,230.00	25,000.00	132,230.00
5 Berkeley Twp. ....	3,006.92		85,919,750	140,000.00	178,747.00	105,000.00	423,747.00
6 Brick Twp. ....	8,044.16		6,879,375	400,000.00	504,575.00	225,000.00	1,129,575.00
7 Dover Twp. ....	20,675.79		21,774,600	970,000.00	873,563.66	420,000.00	2,263,563.66
8 Eagleswood Twp. ....			225,050	21,000.00	31,000.00	20,000.00	72,000.00
9 Harvey Cedars Bor. ....			504,850	45,000.00	15,961.00	10,000.00	70,961.00
10 Island Heights Bor. ....	112.86		231,825	18,965.34	23,700.00	18,000.00	60,665.34
11 Jackson Twp. ....	815.21		4,750,475	280,000.00	233,105.00	200,000.00	713,105.00
12 Lacey Twp. ....	1,162.67		4,378,080	96,000.00	86,331.00	60,000.00	242,331.00
13 Lakehurst Bor. ....	1,182.72		2,616,800	15,000.00	32,100.00	17,000.00	64,100.00
14 Lakewood Twp. ....	11,980.72		14,465,252	436,000.00	377,185.00	314,300.00	1,127,485.00
15 Lavallette Bor. ....			742,860	145,000.00	175,000.00	16,000.00	336,000.00
16 Little Egg Harbor Twp. ..	111.84		622,600	61,000.00	77,738.00	23,000.00	161,738.00
17 Long Beach Twp. ....			4,134,570	170,000.00	185,570.00	65,000.00	420,570.00
18 Manchester Twp. ....			5,477,919	45,000.00	108,168.50	38,000.00	191,168.50
19 Mantoloking Bor. ....			144,900	20,000.00	22,801.00	1,700.00	44,501.00
20 Ocean Twp. ....			572,975	40,000.00	56,366.00	30,100.00	126,466.00
21 Ocean Gate Bor. ....			388,400	3,500.00	39,523.00	12,000.00	55,023.00
22 Pine Beach Bor. ....			305,173	30,000.00	33,357.00	13,000.00	76,357.00
23 Plumsted Twp. ....	2,098.38		1,379,430	40,000.00	61,900.00	47,000.00	148,900.00
24 Point Pleasant Bor. ....	2,801.45		5,869,075	210,000.00	206,753.00	100,000.00	516,753.00
25 Pt. Pleasant Beach Bor. ..	5,135.99		6,736,000	20,000.00	148,224.00	70,000.00	238,224.00
26 Seaside Heights Bor. ....	2,879.96		3,250,977	19,000.00	432,336.10	27,000.00	478,336.10
27 Seaside Park Bor. ....			2,693,901	80,000.00	244,000.00	22,000.00	346,000.00
28 Ship Bottom Bor. ....	1,742.17		805,216	70,400.00	44,900.00	30,000.00	145,300.00
29 South Toms River Bor. ....	868.67		183,960	50,000.00	46,100.00	7,000.00	103,100.00
30 Stafford Twp. ....	841.05		3,360,850	90,000.00	113,924.00	47,000.00	250,924.00
31 Surf City Bor. ....			1,476,500	98,000.00	35,780.00	9,000.00	142,780.00
32 Tuckerton Bor. ....	1,481.28		806,890	47,500.00	46,517.00	21,000.00	115,017.00
33 Union Twp. ....	2,084.79		999,880	37,000.00	44,614.00	42,000.00	123,614.00
Totals .....	\$71,851.63		\$186,421,430	\$3,924,165.34	\$4,619,074.26	\$2,081,100.00	\$10,624,339.60

\*\*\*Bank Stock Due Municipality .....

\$71,851.63

Bank Stock Tax Due County .....

71,851.63

Total Bank Stock Tax .....

\$143,703.26

## COUNTY OF OCEAN

Municipality	Total School Tax Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Adjusted Regional School Tax Due From District
Beachwood Bor. ....	\$314,212.66	\$471.31	\$313,741.35
Dover Twp. ....	4,500,856.73	9,192.24	4,491,664.49
Pine Beach Bor. ....	147,310.45	.....	147,310.45
South Toms River Bor. ....	196,572.14	43.43	196,528.71
Total .....	\$5,158,951.98	\$9,706.98	\$5,149,245.00

Municipality	Total School Tax Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Adjusted Consolidated School Tax Due From District
Barneget Light Bor. ....	\$25,117.49	.....	\$25,117.49
Harvey Cedars Bor. ....	21,491.28	\$0.84	21,490.44
Long Beach Twp. ....	173,766.33	24.26	173,742.07
Ship Bottom Bor. ....	44,656.75	35.82	44,620.93
Surf City Bor. ....	48,184.57	.....	48,184.57
Totals .....	\$313,216.42	\$60.92	\$313,155.50

Municipality	Total School Tax Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Adjusted Regional School Tax Due From District
Beach Haven Bor. ....	\$112,064.60	\$335.75	\$111,728.85
Stafford Twp. ....	127,732.41	.....	127,732.41
Long Beach Consolidated			
Barneget Light Bor. ....	47,102.25	.....	47,102.25
Harvey Cedars Bor. ....	40,302.10	1.59	40,300.51
Long Beach Twp. ....	325,860.04	46.04	325,814.00
Ship Bottom Bor. ....	83,743.78	67.95	83,675.83
Surf City Bor. ....	90,359.43	.....	90,359.43
Totals .....	\$827,164.61	\$451.33	\$826,713.28

Municipality	Total Debt Service Apportioned to District	Credits for Appeals, Vet. Exempt. and Cor. Errors	Net Amount Debt Service Due From District
Berkeley Twp. ....	\$64,901.45	\$1,015.33	\$63,886.12
Island Heights Bor. ....	12,877.70	35.28	12,842.42
Lacey Twp. ....	60,120.49	184.10	59,936.39
Ocean Gate Bor. ....	10,837.35	.....	10,837.35
Seaside Heights Bor. ....	35,619.24	44.33	35,574.91
Seaside Park Bor. ....	36,563.32	.....	36,563.32
Totals .....	\$220,919.55	\$1,279.04	\$219,640.51

Municipality	1964-1965 A.D.E. Cert. By Commissioner of Education	Per Cent of A.D.E.	Total Amount of Tax for Operating Budget Due From District
Berkeley Twp. ....	575	48.2382550	\$419,434.04
Island Heights Bor. ....	126	10.5704698	91,910.76
Lacey Twp. ....	251	21.0570470	183,092.08
Ocean Gate Bor. ....	72	6.0402685	52,520.44
Seaside Heights Bor. ....	82	6.8791946	59,814.94
Seaside Park Bor. ....	86	7.2147651	62,732.74
Totals .....	1192	100.0000000	\$869,505.00

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bloomingdale Bor. ....	\$7,420,000	\$28,750,925	\$36,170,925	\$577	\$219,861	\$703,491	.....	.....	\$923,352
2 Clifton City .....	176,580,300	421,846,100	598,426,400	156,666	17,423,900	41,617,100	\$300	\$1,500	59,042,800
3 Haledon Bor. ....	9,289,250	24,945,700	34,234,950	.....	548,015	1,375,440	.....	.....	1,923,455
4 Hawthorne Bor. ....	45,897,200	93,640,600	139,537,800	57,358	1,418,904	5,579,037	.....	344	6,998,285
5 Little Falls Twp. ....	19,121,300	56,193,200	75,314,500	8,004	1,018,700	3,331,100	.....	.....	4,352,800
6 North Haledon Bor. ....	10,688,900	34,902,600	45,591,500	.....	62,050	521,850	950	800	585,650
7 Passaic City .....	53,409,450	153,334,700	208,744,150	495,813	5,174,350	16,840,000	.....	.....	22,014,350
8 Paterson City .....	106,309,110	359,206,080	465,515,190	730,514	11,352,670	37,228,256	.....	.....	48,580,926
9 Pompton Lakes Bor. ....	20,536,900	41,719,100	62,256,000	494	854,349	1,626,494	.....	.....	2,480,843
10 Prospect Park Bor. ....	3,725,500	18,944,800	22,670,300	.....	145,690	636,240	.....	.....	781,930
11 Ringwood Bor. ....	17,818,600	34,219,200	52,037,800	.....	11,051	389,590	.....	236	400,877
12 Totowa Bor. ....	26,638,600	59,409,300	86,047,900	3,873	1,751,970	3,175,519	19	30	4,927,538
13 Wanauke Bor. ....	8,894,285	27,527,005	36,421,290	22,009	409,342	1,202,652	.....	.....	1,611,994
14 Wayne Twp. ....	90,141,200	227,817,100	317,958,300	4,500	1,352,950	8,471,290	7,165	24,100	9,855,505
15 West Milford Twp. ....	52,163,950	73,463,000	125,626,950	2,333	165,645	2,213,995	1,900	2,160	2,383,700
16 West Paterson Bor. ....	24,161,900	43,361,000	67,522,900	.....	668,046	3,472,370	297	294	4,141,007
Totals .....	\$674,796,445	\$1,699,280,410	\$2,374,076,855	\$1,482,141	\$42,577,493	\$128,387,424	\$10,631	\$29,464	\$171,005,012

County Percentage Level of Taxable Value of Real Property, 100%.

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bloomingdale Bor. ....					\$37,094,854		\$5.65	\$3.11
2 Clifton City .....					657,625,866		3.09	2.00
3 Haledon Bor. ....	\$2,400				36,160,805		2.47	2.45
4 Hawthorne Bor. ....					146,593,443	\$2.23		
5 Little Falls Twp. ....					79,675,304		4.02	2.44
6 North Haledon Bor. ....					46,177,150		6.98	2.87
7 Passaic City .....			\$1,300	\$1,300	231,253,013		9.15	4.02
8 Paterson City .....					514,826,630		4.77	4.37
9 Pompton Lakes Bor. ....					64,737,337		10.15	3.07
10 Prospect Park Bor. ....					23,452,230		5.16	2.34
11 Ringwood Bor. ....					52,438,677		3.66	3.05
12 Totowa Bor. ....					90,979,311	2.38		
13 Wanaque Bor. ....					38,055,293		4.25	2.87
14 Wayne Twp. ....					327,818,305		3.57	2.81
15 West Milford Twp. ....	2,300				128,015,283		4.04	2.72
16 West Paterson Bor. ....					71,603,907	2.48		
Totals .....	\$4,700		\$1,300	\$1,300	\$2,546,567,408			

PASSAIC COUNTY

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
1 Bloomingdale Bor. ....	92.52	92.00	.....	*\$3,004,659	\$40,099,513	\$198,271.56			\$82.26	
2 Clifton City .....	94.98	90.00	.....	*38,197,326	695,823,192	3,440,489.38			5,978.31	
3 Haledon Bor. ....	81.34	90.00	.....	8,067,468	44,228,273	218,686.16			96.61	
4 Hawthorne Bor. ....	100.00	100.00	.....	.....	146,593,443	724,829.51			3,444.23	
5 Little Falls Twp. ....	95.99	90.00	.....	*3,630,255	83,305,559	411,903.33			6,239.83	
6 North Haledon Bor. ....	91.36	91.00	.....	4,369,552	50,546,702	199,927.56				\$1,944.89
7 Passaic City .....	84.27	74.00	.....	*46,786,851	278,039,864	2,374,764.75			28,506.09	
8 Paterson City .....	86.09	86.00	.....	*83,233,340	598,059,970	2,957,100.30			23,556.41	
9 Pompton Lakes Bor. ....	93.43	94.00	.....	*4,536,228	69,273,565	342,522.31			1,214.88	
10 Prospect Park Bor. ....	97.34	92.00	.....	687,503	24,139,733	119,358.62			507.79	
11 Ringwood Bor. ....	97.01	96.00	.....	1,620,589	54,059,266	267,295.39			1,171.93	
12 Totowa Bor. ....	92.82	91.00	.....	*7,143,782	98,123,093	485,168.45				315.51
13 Wanaque Bor. ....	88.43	90.00	.....	*4,947,117	43,002,410	212,624.90			2,447.54	
14 Wayne Twp. ....	82.02	83.00	.....	*71,720,692	399,538,997	1,975,515.75			17,435.67	
15 West Milford Twp. ....	98.85	101.00	.....	*1,461,541	129,476,824	640,196.60			834.12	
16 West Paterson Bor. ....	98.40	89.00	.....	1,609,743	73,273,650	362,300.68			4,124.86	
Totals .....				\$281,016,646	\$2,827,584,054	\$13,980,955.25			\$95,640.53	\$2,260.40

§ Includes equalization of Tangible Personal Property Used in Business.

\* Column 10(b) includes equalization Class II Railroad property.



## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd	Section B	Section C—Local Taxes to Be Raised for							Section D—Tax Levy		
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
1	\$198,189.30	.....	\$819,128.00	.....	.....	\$100,002.00	.....	\$218,447.58	\$1,135,762.88	\$40,440.00	\$1,176,202.88	
2	3,434,511.07	.....	5,596,063.14	.....	\$853,292.50	223,873.00	.....	3,641,291.81	13,301,285.52	482,660.00	13,783,945.52	
3	218,589.55	.....	269,135.45	\$258,400.18	.....	11,517.00	\$5,000.78	118,277.02	847,884.42	37,460.00	885,344.42	
4	721,385.28	.....	1,895,771.81	.....	.....	60,242.00	.....	583,326.81	3,140,241.90	115,385.00	3,255,626.90	
5	405,663.50	.....	634,172.15	480,449.71	.....	29,333.00	13,543.98	463,707.87	1,941,116.25	64,260.00	2,005,376.25	
6	251,872.45	.....	545,233.50	401,402.52	.....	20,614.00	8,515.95	131,073.65	1,300,452.17	45,540.00	1,345,992.17	
7	1,346,258.66	.....	4,164,729.05	.....	373,773.50	182,607.00	.....	4,565,227.77	10,267,381.98	147,657.20	10,415,039.18	
8	2,933,543.89	.....	10,574,410.00	.....	535,614.75	1,890,198.00	.....	10,092,202.73	22,245,573.37	444,321.90	22,689,895.27	
9	341,307.43	.....	1,277,066.00	.....	.....	123,109.00	.....	594,869.96	2,060,134.39	68,560.00	2,158,694.39	
10	118,850.83	.....	182,963.00	190,391.30	.....	9,354.00	4,038.27	63,553.29	542,366.15	27,810.00	570,176.15	
11	266,123.46	.....	695,805.45	287,407.85	.....	26,269.00	15,018.18	354,674.65	1,562,724.23	38,050.00	1,600,774.23	
12	485,483.96	.....	688,880.75	572,349.95	.....	34,567.00	15,953.05	381,614.24	2,077,808.85	78,770.00	2,156,578.85	
13	210,177.36	.....	401,847.50	386,238.95	.....	93,958.00	23,902.82	179,140.35	1,059,543.34	51,880.00	1,111,423.34	
14	1,958,080.08	.....	5,821,447.50	.....	.....	232,727.00	.....	1,502,137.85	9,048,938.43	229,260.00	9,278,198.43	
15	639,362.48	.....	2,193,767.63	.....	.....	72,254.00	.....	668,336.47	3,429,212.58	81,694.72	3,510,907.30	
16	358,175.82	.....	750,777.64	422,334.59	.....	31,717.00	11,912.97	230,432.69	1,718,090.77	56,160.00	1,774,250.77	
	\$13,887,575.12	.....	\$36,511,198.57	\$2,998,975.05	\$1,762,680.75	\$3,142,341.00	\$97,886.00	\$23,788,314.74	\$75,708,517.23	\$2,009,908.82	\$77,718,426.05	

PASSAIC COUNTY

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1966—(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 (Cols. a + b + c)
1 Bloomingdale Bor. ....	\$3,485.40	.....	\$2,452,000	\$75,000.00	\$88,044.00	\$35,000.00	\$198,044.00
2 Clifton City .....	29,258.47	.....	63,140,300	2,000,000.00	1,458,763.00	300,000.00	3,758,763.00
3 Haledon Bor. ....	2,809.16	.....	8,755,700	45,000.00	150,492.50	10,000.00	205,492.50
4 Hawthorne Bor. ....	3,344.85	.....	12,868,600	350,000.00	243,332.00	45,000.00	638,332.00
5 Little Falls Twp. ....	4,100.25	.....	7,298,600	250,000.00	218,045.00	35,000.00	503,045.00
6 North Haledon Bor. ....	640.35	.....	4,945,900	160,000.00	101,486.00	14,000.00	275,486.00
7 Passaic City .....	51,405.53	.....	29,301,575	503,956.00	1,134,684.50	275,000.00	1,913,640.50
8 Paterson City .....	85,432.25	.....	145,587,710	641,200.00	3,583,316.95	1,210,000.00	5,434,516.95
9 Pompton Lakes Bor. ....	3,029.84	.....	14,371,820	43,900.00	228,134.30	38,000.00	310,034.30
10 Prospect Park Bor. ....	28,328.88	.....	2,657,200	57,000.00	37,901.00	2,500.00	97,401.00
11 Ringwood Bor. ....	713.23	.....	3,391,600	137,000.00	127,237.00	45,000.00	309,237.00
12 Totowa Bor. ....	3,893.36	.....	21,014,400	161,000.00	235,954.98	35,000.00	431,954.98
13 Wanaque Bor. ....	1,189.09	.....	17,154,918	55,000.00	160,961.00	66,000.00	281,961.00
14 Wayne Twp. ....	8,469.74	.....	29,996,560	669,000.00	788,452.50	80,000.00	1,537,452.50
15 West Milford Twp. ....	1,012.13	.....	11,423,400	350,000.00	305,996.00	250,000.00	905,996.00
16 West Paterson Bor. ....	1,223.01	.....	10,324,200	250,000.00	118,737.00	52,000.00	420,737.00
Totals .....	\$228,335.54	.....	\$384,684,483	\$5,748,056.00	\$8,981,537.73	\$2,492,500.00	\$17,222,093.73

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$3,825,340.00  
Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$0.494448793  
Total County Taxes Appropriated ..... \$14,115,910.66  
Less: Bank Stock Taxes Due County ..... 228,335.54

Net County Taxes Apportioned (12 A III) ..... \$13,887,575.12  
† Adjustments (Net Total 12 A IIb) + ..... 93,380.13

Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) ..... \$13,980,955.25

\*\*\*Bank Stock Tax Due Municipality ..... \$228,335.54  
Bank Stock Tax Due County ..... 228,335.54  
Total Bank Stock Tax ..... \$456,671.08

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

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Alloway Twp. ....	\$853,200	\$1,920,300	\$2,773,500	.....	\$6,630	\$32,540	\$1,385	\$39,594	\$80,149
2 Elmer Bor. ....	245,015	1,286,585	1,531,600	\$4,305	49,700	86,475	.....	500	136,675
3 Elsinboro Twp. ....	390,429	1,072,842	1,463,271	.....	1,105	23,475	190	6,010	30,840
4 L. Alloway Creek Twp. ....	469,250	957,700	1,426,950	.....	1,378	32,934	574	15,593	50,479
5 Mannington Twp. ....	815,950	1,909,700	2,725,650	936	128,224	252,344	11,419	24,299	416,286
6 Oldmans Twp. ....	810,083	1,477,505	2,287,588	360	20,714	178,740	140	8,361	207,955
7 Penns Grove Bor. ....	863,615	3,966,200	4,829,815	4,118	129,351	367,007	.....	.....	496,358
8 Pennsville Twp. ....	1,287,225	18,732,845	20,020,070	980	2,002,959	7,503,816	.....	2,890	9,509,665
9 Pilesgrove Twp. ....	1,215,400	3,130,350	4,345,750	168	19,621	137,224	24,182	36,078	217,105
10 Pittsgrove Twp. ....	1,856,725	3,999,075	5,855,800	25	50,450	135,000	25,250	32,600	243,300
11 Quinton Twp. ....	746,925	2,069,925	2,816,850	.....	28,410	74,530	3,580	7,500	114,020
12 Salem City ....	1,283,500	6,735,050	8,018,550	6,099	268,375	935,925	.....	.....	1,204,300
13 U. Penns Neck Twp. ....	711,721	6,244,039	6,955,760	.....	173,800	582,232	750	5,121	761,903
14 U. Pittsgrove Twp. ....	1,125,025	2,459,925	3,584,950	25	33,500	105,700	2,350	112,650	254,200
15 Woodstown Bor. ....	593,900	3,273,200	3,867,100	711	46,337	147,203	1,653	2,310	197,503
Totals .....	\$13,267,963	\$59,235,241	\$72,503,204	\$17,727	\$2,960,614	\$10,595,145	\$71,473	\$293,506	\$13,920,738

County Percentage Level of Taxable Value of Real Property, 30%.

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Alloway Twp. ....	\$20,500	.....	.....	.....	\$2,874,149	\$7.78	\$17.52	\$7.50
2 Elmer Bor. ....	.....	.....	.....	.....	1,672,580	8.73	9.78	8.64
3 Elsinboro Twp. ....	.....	.....	.....	.....	1,494,111	9.69	10.24	9.68
4 L. Alloway Creek Twp. ....	6,625	.....	.....	.....	1,484,054	8.11	18.77	7.73
5 Mannington Twp. ....	.....	.....	.....	.....	3,142,872	9.60	16.66	8.52
6 Oldmans Twp. ....	.....	.....	.....	.....	2,495,903	10.75	9.36	10.88
7 Penns Grove Bor. ....	.....	.....	.....	.....	5,330,291	9.55	14.16	9.08
8 Pennsville Twp. ....	.....	.....	.....	.....	29,530,715	11.85	18.36	8.75
9 Pilesgrove Twp. ....	.....	.....	.....	.....	4,563,023	7.91	9.31	7.84
10 Pittsgrove Twp. ....	.....	.....	.....	.....	6,099,125	6.45	9.83	6.31
11 Quinton Twp. ....	.....	.....	.....	.....	2,930,870	8.51	15.03	8.25
12 Salem City ....	.....	.....	.....	.....	9,228,949	11.44	15.59	10.82
13 U. Penns Neck Twp. ....	.....	.....	.....	.....	7,717,663	12.40	29.73	10.50
14 U. Pittsgrove Twp. ....	.....	.....	.....	.....	3,839,175	7.99	7.61	8.02
15 Woodstown Bor. ....	.....	.....	.....	.....	4,065,314	8.52	7.68	8.56
Totals .....	\$27,125	.....	.....	.....	\$86,468,794	.....	.....	.....

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966—(Continued)

TAXING DISTRICT		9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1	Alloway Twp. ....	27.11	24.00	.....	\$7,710,845	\$10,584,994	\$73,827.50	.....	.....	\$612.30	.....
2	Elmer Bor. ....	29.65	30.00	.....	3,952,904 *10,045	5,635,529	39,306.30	.....	.....	30.21	.....
3	Elsinboro Twp. ....	27.42	28.00	.....	3,952,538	5,446,649	37,988.92	.....	.....	1,275.65	.....
4	L. Alloway Creek Twp. ....	35.74	30.00	.....	2,683,420	4,167,474	29,067.01	.....	.....	21.84	.....
5	Mannington Twp. ....	25.27	27.00	.....	9,178,854 *2,664	12,324,390	85,959.32	.....	.....	23.87	.....
6	Oldmans Twp. ....	23.23	27.00	.....	8,119,542 *1,138	10,616,583	74,047.82	.....	.....	232.72	.....
7	Penns Grove Bor. ....	32.47	30.00	.....	11,203,052 *9,608	16,542,951	115,382.65	.....	.....	977.53	.....
8	Pennsville Twp. ....	21.70	19.00	.....	110,276,977 *3,476	139,811,168	975,146.01	.....	.....	380.25	.....
9	Pilesgrove Twp. ....	26.87	30.00	.....	12,334,073 *454	16,897,550	117,855.88	.....	.....	108.56	.....
10	Pittsgrove Twp. ....	36.94	30.00	.....	10,564,092 *59	16,663,276	116,221.88	.....	.....	559.59	.....
11	Quinton Twp. ....	32.68	30.00	.....	6,068,688	8,990,558	62,769.51	.....	.....	878.60	.....
12	Salem City ....	33.12	30.00	.....	19,002,079 *14,230	28,245,258	197,003.11	.....	.....	1,246.96	.....
13	U. Penns Neck Twp. ....	25.64	28.00	.....	22,131,968	29,849,631	208,193.18	.....	.....	166.57	.....
14	U. Pittsgrove Twp. ....	32.22	30.00	.....	8,134,656 *58	11,973,889	83,514.67	.....	.....	164.80	.....
15	Woodstown Bor. ....	32.88	30.00	.....	8,354,996 *1,659	12,421,969	86,639.91	.....	.....	191.84	.....
Totals .....		.....	.....	.....	*\$243,712,075	\$330,180,869	\$2,302,923.67	.....	.....	\$6,871.29	.....

§ Includes equalization of Tangible Personal Property Used in Business.

\* Included is \$43,391 to equalize Class II R. R.

SALEM COUNTY



## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy			
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
1	\$73,215.20	.....	\$182,050.00	.....	.....	.....	\$60,155	.....	\$15,000.00	\$210,110.20	\$13,410.00	\$223,520.20
2	39,276.09	.....	109,866.50	.....	.....	.....	38,328	.....	24,877.25	135,691.84	10,370.00	146,061.84
3	36,713.27	.....	95,177.00	.....	.....	.....	16,302	.....	20,960.12	136,548.39	8,100.00	144,648.39
4	29,045.17	.....	109,960.41	.....	.....	.....	38,163	.....	10,000.00	110,842.58	9,430.00	120,272.58
5	85,935.45	.....	235,892.00	.....	.....	.....	36,342	.....	7,635.02	293,120.47	8,360.00	301,480.47
6	73,815.10	.....	223,465.00	.....	.....	.....	45,509	.....	6,484.03	258,255.13	9,910.00	268,165.13
7	114,405.12	.....	.....	\$323,233.04	.....	.....	.....	\$106,642	149,723.53	480,719.69	28,080.00	508,799.69
8	974,765.76	.....	2,387,194.51	.....	.....	.....	61,492	.....	130,676.57	3,431,144.84	65,320.00	3,496,464.84
9	117,747.32	.....	.....	315,186.83	.....	.....	.....	84,397	.....	348,537.15	12,062.00	360,599.15
10	115,662.29	.....	370,209.25	.....	.....	.....	115,609	.....	.....	370,262.54	22,770.00	393,032.54
11	61,890.91	.....	214,925.75	.....	.....	.....	61,484	.....	21,037.00	236,369.66	12,930.00	249,299.66
12	195,756.15	.....	731,126.00	.....	\$12,548.00	.....	200,805	.....	281,413.44	1,020,038.59	35,250.00	1,055,288.59
13	208,026.61	.....	.....	583,960.46	.....	.....	.....	192,661	308,562.40	907,888.47	48,630.00	956,518.47
14	83,349.87	.....	303,228.00	.....	.....	.....	92,676	.....	.....	293,901.87	12,800.00	306,701.87
15	86,448.07	.....	.....	231,727.67	.....	.....	.....	62,050	72,436.50	328,562.24	17,440.00	346,002.24
	\$2,296,052.38	.....	\$4,963,094.42	\$1,454,108.00	\$12,548.00	\$766,865	\$445,750	\$1,048,805.86	\$8,561,993.66	\$314,862.00	\$8,876,855.66	

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966—(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 (Cols. a + b + c)
1 Alloway Twp. ....			\$817,322	\$48,384.00	\$36,351.00	\$40,000.00	\$124,735.00
2 Elmer Bor. ....	\$5,122.75		838,500	19,853.39	27,418.29	11,000.00	58,271.68
3 Elsinboro Twp. ....				23,743.44	14,045.00	15,000.00	52,788.44
4 L. Alloway Creek Twp. ....			131,000	21,933.00	47,871.00	16,000.00	85,804.00
5 Mannington Twp. ....	364.98		692,600	78,650.00	56,083.00	15,000.00	149,733.00
6 Oldmans Twp. ....	1,515.97		206,323	26,521.40	41,950.00	22,000.00	90,471.40
7 Penns Grove Bor. ....	5,027.85		1,007,850	44,000.00	84,966.00	51,000.00	179,966.00
8 Pennsville Twp. ....	1,422.51			161,000.00	931,431.00	72,569.00	1,165,000.00
9 Pilesgrove Twp. ....			80,100	72,284.00	74,241.00	18,000.00	164,525.00
10 Pittsgrove Twp. ....			1,204,250	70,000.00	95,000.00	63,775.00	228,775.00
11 Quinton Twp. ....			186,725	54,530.20	40,797.00	40,000.00	135,327.20
12 Salem City ....	6,575.06		2,274,200	114,963.71	161,716.00	80,000.00	356,679.71
13 U. Penns Neck Twp. ....				15,400.00	113,275.00	60,000.00	188,675.00
14 U. Pittsgrove Twp. ....			438,300	67,826.00	65,224.00	25,000.00	158,050.00
15 Woodstown Bor. ....	4,563.50			32,870.72	42,688.45	15,000.00	90,559.17
Totals .....	\$24,592.62		\$7,877,170	\$851,959.86	\$1,833,056.74	\$544,344.00	\$3,229,360.60

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$980,090.94  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.6974732  
 Total County Taxes Appropriated ..... \$2,320,645.00  
 Less: Bank Stock Taxes Due County ..... 24,592.62  
 Net County Taxes Apportioned (12 A III) ..... \$2,296,052.38  
 †Adjustments (Net Total 12 A IIb) + ..... 6,871.29  
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) ..... \$2,302,923.67

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

\*\*\*Bank Stock Tax Due Municipality ..... \$24,592.62  
 Bank Stock Tax Due County ..... 24,592.62  
 Total Bank Stock Tax ..... \$49,185.24

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Bedminster Twp. ....	\$4,799,000	\$8,587,850	\$13,386,850	.....	\$21,025	\$254,905	\$1,310	\$58,280	\$335,520
2 Bernards Twp. ....	8,165,900	25,374,200	33,540,100	\$1,410	44,760	377,750	1,420	2,880	426,810
3 Bernardsville Bor. ....	7,901,925	19,736,400	27,644,325	55,772	134,628	657,072	300	5,095	787,095
4 Bound Brook Bor. ....	4,933,000	18,911,300	23,844,300	91,250	248,667	945,182	.....	.....	1,193,849
5 Branchburg Twp. ....	3,857,450	12,318,900	16,176,350	3,907	132,185	390,345	410	46,160	569,100
6 Bridgewater Twp. ....	15,782,800	75,600,600	91,383,400	22,605	3,755,000	7,695,475	5,015	4,310	11,459,800
7 Far Hills Bor. ....	1,063,750	2,445,400	4,109,150	4,740	31,945	49,520	.....	280	81,745
8 Franklin Twp. ....	9,434,700	46,759,075	56,193,775	626	104,480	1,285,280	1,510	27,060	1,418,330
9 Green Brook Twp. ....	4,886,100	10,099,600	14,985,700	.....	89,094	227,686	40	.....	366,820
10 Hillsborough Twp. ....	8,301,970	23,962,290	32,264,260	3,871	107,110	754,525	2,485	78,045	942,165
11 Manville Bor. ....	4,842,050	24,062,350	28,904,400	91,673	658,525	2,873,225	.....	.....	3,531,750
12 Millstone Bor. ....	294,300	1,135,125	1,429,425	.....	1,060	6,760	.....	880	8,700
13 Montgomery Twp. ....	5,162,225	13,092,750	18,254,975	23,514	90,500	362,180	16,100	16,080	484,860
14 North Plainfield Bor. ....	8,461,350	43,753,400	52,214,750	.....	277,490	560,970	.....	380	838,840
15 Peapack-Gladstone Bor. ....	1,975,900	5,073,250	7,049,150	3,922	70,040	132,900	1,470	3,500	207,910
16 Raritan Bor. ....	2,757,850	14,125,950	16,883,800	70,665	284,590	734,670	.....	.....	1,019,260
17 Rocky Hill Bor. ....	328,675	2,307,525	2,636,200	.....	1,970	135,985	.....	.....	137,955
18 Somerville Bor. ....	8,158,000	28,594,300	36,752,300	90,322	700,660	1,755,390	.....	.....	2,456,050
19 South Bound Brook Bor. ....	905,350	6,506,150	7,411,500	542	63,605	292,530	.....	.....	356,135
20 Warren Twp. ....	6,089,900	19,339,500	25,429,400	.....	134,960	419,810	40	5,370	560,180
21 Watchung Bor. ....	7,789,900	19,250,300	27,040,200	.....	445,845	1,171,820	.....	.....	1,617,665
Totals .....	\$116,498,095	\$421,036,215	\$537,534,310	\$464,819	\$7,398,139	\$21,133,980	\$30,100	\$248,320	\$28,810,539

County Percentage Level of Taxable Value of Real Property, 50%.

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Bedminster Twp. ....	\$24,000	.....	.....	.....	\$13,746,370	\$4.11	\$5.59	\$4.07
2 Bernards Twp. ....	.....	.....	.....	.....	33,968,320	6.60	8.31	6.58
3 Bernardsville Bor. ....	4,000	.....	.....	.....	28,501,192	5.18	10.87	5.02
4 Bound Brook Bor. ....	.....	.....	.....	.....	25,129,399	6.81	8.83	6.71
5 Branchburg Twp. ....	.....	.....	.....	.....	16,749,357	5.96	6.87	5.93
6 Bridgewater Twp. ....	.....	.....	.....	.....	102,865,805	5.62	13.53	4.63
7 Far Hills Bor. ....	.....	.....	.....	.....	4,195,635	3.91	7.49	3.84
8 Franklin Twp. ....	.....	.....	.....	.....	57,612,731	7.45	6.06	.....
9 Green Brook Twp. ....	.....	.....	.....	.....	15,352,520	5.07	8.24	4.99
10 Hillsborough Twp. ....	.....	.....	.....	.....	33,210,296	5.21	8.93	5.10
11 Manville Bor. ....	.....	.....	.....	.....	32,527,823	6.54	14.56	5.57
12 Millstone Bor. ....	.....	.....	.....	.....	1,438,125	6.32	13.09	6.27
13 Montgomery Twp. ....	1,500	.....	.....	.....	18,764,849	5.50	8.77	5.42
14 North Plainfield Bor. ....	.....	.....	.....	.....	53,053,590	5.83	10.59	5.75
15 Peapack-Gladstone Bor. ....	5,250	.....	.....	.....	7,266,232	5.05	9.25	4.93
16 Raritan Bor. ....	.....	.....	.....	.....	17,973,725	6.68	19.82	5.89
17 Rocky Hill Bor. ....	.....	.....	.....	.....	2,774,155	5.85	19.52	5.13
18 Somerville Bor. ....	.....	.....	.....	.....	39,298,672	6.07	9.29	5.86
19 South Bound Brook Bor. ....	.....	.....	.....	.....	7,768,177	8.68	17.28	8.27
20 Warren Twp. ....	.....	.....	.....	.....	25,989,580	6.80	10.83	6.72
21 Watchung Bor. ....	.....	.....	.....	.....	28,657,865	4.90	11.70	4.49
Totals .....	\$34,750	.....	.....	.....	\$566,844,418	.....	.....	.....

SOMERSET COUNTY

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Bedminster Twp. ....	40.35	38.00		\$20,337,406	\$34,083,776	\$124,882.18			\$5.20	
2 Bernards Twp. ....	44.89	43.00		41,743,591	75,711,911	277,406.71			597.81	
3 Bernardsville Bor. ....	46.40	44.00		33,011,337	61,512,529	225,380.50			2,060.64	
4 Bound Brook Bor. ....	48.07	44.00		27,373,406	52,502,805	192,369.08			453.54	
5 Branchburg Twp. ....	43.70	42.00		21,631,341	38,380,698	140,626.00			46.20	
6 Bridgewater Twp. ....	44.35	40.00		131,884,435	234,750,240	860,119.52			828.65	
7 Far Hills Bor. ....	41.46	41.00		5,926,147	10,121,782	37,085.98				\$53.17
8 Franklin Twp. ....	35.56	37.00		104,247,571	161,860,302	593,052.45			289.27	
9 Green Brook Twp. ....	45.64	44.00		18,315,737	33,668,257	123,359.72			89.51	
10 Hillsborough Twp. ....	41.40	42.00		46,975,166	80,185,462	293,797.70			1,481.36	
11 Manville Bor. ....	42.98	37.00		44,481,453	77,009,276	282,160.23			221.99	
12 Millstone Bor. ....	43.07	40.00		1,902,466	3,340,591	12,239.85			22.46	
13 Montgomery Twp. ....	43.58	42.00		24,332,944	43,097,793	157,909.33			373.80	
14 North Plainfield Bor. ....	46.10	45.00		62,074,599	115,128,189	421,827.05			130.34	
15 Peapack-Gladstone Bor. ....	46.21	43.00		8,485,473	15,751,705	57,713.89			16.64	
16 Raritan Bor. ....	46.35	40.00		21,151,530	39,125,255	143,354.04			449.16	
17 Rocky Hill Bor. ....	45.08	43.00		3,394,496	6,168,651	22,601.80				50.96
18 Somerville Bor. ....	47.25	44.00		44,254,075	83,552,747	306,135.36			104.90	
19 South Bound Brook Bor. ....	39.08	37.00		12,160,648	19,928,825	73,018.76			51.39	
20 Warren Twp. ....	38.94	36.00		40,870,533	66,860,113	244,973.92			190.87	
21 Watchung Bor. ....	49.76	49.00		28,984,731	57,642,596	211,201.15			661.40	
Totals .....				\$743,539,085	\$1,310,383,503	\$4,801,215.22			\$8,075.13	\$104.13

§ Use also for other equalization purposes.

† \$539,413 Added to Equalize Class II Railroad Property.



## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd		Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
	III		I—District School Purposes					II	I	II	III
	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e) Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1	\$124,876.98	\$9,629.69	\$337,075.00	.....	.....	\$6,767.00	.....	\$85,883.34	\$550,698.01	\$13,270.00	\$563,968.01
2	276,808.90	21,345.87	1,717,786.00	.....	.....	133,455.00	.....	302,154.90	2,184,640.67	53,490.00	2,241,130.67
3	223,319.86	17,221.68	907,384.25	.....	.....	20,305.00	.....	315,072.89	1,442,693.68	33,510.00	1,476,203.68
4	191,915.54	.....	1,050,592.27	.....	.....	79,859.00	.....	486,541.04	1,649,189.85	60,220.00	1,709,409.85
5	140,579.80	10,840.60	708,790.62	.....	.....	47,795.00	.....	160,279.91	972,695.93	25,280.00	997,975.93
6	859,290.87	66,263.09	.....	\$4,603,191.55	.....	.....	\$232,060.37	341,890.03	5,638,575.17	138,240.00	5,776,815.17
7	37,139.15	2,863.91	84,000.00	.....	.....	1,650.00	.....	38,466.90	160,819.96	2,900.00	163,719.96
8	592,763.18	45,710.07	3,397,914.57	.....	.....	392,083.00	.....	511,599.57	4,155,904.39	132,450.00	4,288,354.39
9	123,270.21	9,505.81	304,293.61	.....	.....	46,883.00	.....	356,756.88	746,943.51	30,480.00	777,423.51
10	292,316.34	22,541.99	1,484,171.40	.....	.....	126,403.00	.....	438.80	1,672,187.93	55,960.00	1,728,147.93
11	281,938.24	21,741.28	1,285,960.45	.....	.....	171,712.00	.....	635,756.51	2,053,684.48	72,760.00	2,126,444.48
12	12,217.39	942.13	85,640.00	.....	.....	11,037.00	.....	127.13	87,889.65	2,870.00	90,759.65
13	157,535.53	12,148.22	793,252.00	.....	.....	22,493.00	.....	70,911.81	1,011,354.56	20,670.00	1,032,024.56
14	421,696.71	32,518.50	2,064,557.00	.....	.....	163,877.00	.....	627,547.34	2,982,442.55	106,650.00	3,089,092.55
15	57,697.25	4,449.23	224,703.00	.....	.....	5,311.00	.....	75,598.96	357,137.44	9,740.00	366,877.44
16	142,904.88	11,020.03	.....	765,690.95	.....	.....	38,677.63	268,956.31	1,149,894.54	49,470.00	1,199,364.54
17	22,652.76	1,746.81	110,839.00	.....	.....	4,218.00	.....	26,661.00	157,681.57	4,420.00	162,101.57
18	306,030.46	.....	1,379,625.50	.....	.....	60,406.00	.....	695,579.84	2,320,829.80	63,240.00	2,384,069.80
19	72,967.37	5,626.78	482,223.50	.....	.....	73,719.00	.....	162,340.57	649,439.22	24,430.00	673,869.22
20	244,783.05	18,876.18	937,103.00	460,230.75	.....	32,889.00	9,759.69	105,204.49	1,723,548.78	43,710.00	1,767,258.78
21	210,539.75	16,235.13	619,801.50	319,157.81	.....	15,706.00	6,349.16	234,164.48	1,377,843.51	24,600.00	1,402,443.51
	\$4,793,244.22	\$331,227.00	\$17,975,712.67	\$6,148,271.06	.....	\$1,416,568.00	\$286,846.85	\$5,501,055.10	\$33,046,095.20	\$971,360.00	\$34,017,455.20

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$1,351,760.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.366397716  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities) ..... \$0.028254164

Total County Taxes Appropriated ..... \$4,851,227.53  
 Less: Bank Stock Taxes Due County ..... 57,983.31  
 Net County Taxes Apportioned (12 A III) ..... \$4,793,244.22  
 \*Adjustments (Net Total 12 A IIb) + ..... 7,971.00  
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) ..... \$4,801,215.22

† 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 1966—(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 (Cols. a + b + c)
1 Bedminster Twp. ....	\$550.54		\$606,700	\$95,000.00	\$50,891.00	\$20,000.00	\$165,891.00
2 Bernards Twp. ....	1,623.14		6,926,800	300,000.00	206,860.00	85,800.00	592,660.00
3 Bernardsville Bor. ....	3,914.68		5,922,300	122,000.00	113,782.00	60,000.00	295,782.00
4 Bound Brook Bor. ....	11,217.96		3,499,500	152,500.00	180,726.00	40,000.00	373,226.00
5 Branchburg Twp. ....	474.09		671,450	60,000.00	95,677.00	51,000.00	206,677.00
6 Bridgewater Twp. ....	2,620.81		5,826,800	660,000.00	813,726.00	100,000.00	1,573,726.00
7 Far Hills Bor. ....			151,325	18,851.42	13,053.00		31,904.42
8 Franklin Twp. ....	6,024.24		8,772,790	340,000.00	621,369.19	150,000.00	1,111,369.19
9 Green Brook Twp. ....			1,791,400	110,000.00	80,842.00	49,500.00	240,342.00
10 Hillsborough Twp. ....	438.80		17,519,050	300,000.00	242,143.00	100,000.00	642,143.00
11 Manville Bor. ....	3,040.24		2,907,325	50,000.00	147,524.00	77,500.00	275,024.00
12 Millstone Bor. ....			88,850	12,000.00	9,665.00	4,300.00	25,965.00
13 Montgomery Twp. ....	832.59		4,070,875	95,000.00	165,859.00	35,000.00	295,859.00
14 North Plainfield Bor. ....	3,452.66		5,461,245	400,000.00	314,655.65	65,000.00	779,655.65
15 Peapack-Gladstone Bor. ....	2,504.62		1,675,100	75,000.00	23,148.00		98,148.00
16 Raritan Bor. ....	3,837.97		2,489,200	75,000.00	124,111.08	20,000.00	219,111.08
17 Rocky Hill Bor. ....			167,800	10,000.00	12,098.00	1,800.00	23,898.00
18 Somerville Bor. ....	14,987.67		12,393,200	185,000.00	329,942.00	65,000.00	579,942.00
19 South Bound Brook Bor. ....			609,520	60,000.00	52,600.00	17,000.00	129,600.00
20 Warren Twp. ....	1,165.96		4,424,300	105,000.00	134,959.00	70,000.00	309,959.00
21 Watchung Bor. ....	1,297.34		2,835,000	65,000.00	124,491.00	40,000.00	229,491.00
Totals .....	\$57,983.31		\$88,810,530	\$3,290,351.42	\$3,858,121.92	\$1,051,900.00	\$8,200,373.34

\*\*\*Bank Stock Tax Due Municipality ..... \$57,983.31  
 Bank Stock Tax Due County ..... 57,983.31

Total Bank Stock Tax ..... \$115,966.62

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Andover Bor. ....	\$706,200	\$2,314,700	\$3,020,900	\$2,291	\$20,750	\$202,400	\$6,000	\$4,000	\$233,150
2 Andover Twp. ....	4,546,050	11,845,600	16,391,650	226	47,197	409,568	13,875	20,044	490,684
3 Branchville Bor. ....	717,500	3,783,300	4,500,800	4,211	119,650	339,700	.....	.....	459,350
4 Byram Twp. ....	6,747,550	16,424,650	23,172,200	256	19,661	289,900	141	.....	309,702
5 Frankford Twp. ....	4,267,525	10,847,200	15,114,725	41	19,716	200,541	.....	132,969	353,226
6 Franklin Bor. ....	3,261,885	12,042,100	15,303,985	16,849	187,748	942,641	.....	9,982	1,140,371
7 Fredon Twp. ....	1,836,250	5,444,950	7,281,200	.....	11,365	219,835	1,335	84,475	317,010
8 Green Twp. ....	2,818,120	4,790,148	7,608,268	617	2,910	70,464	.....	82,986	156,360
9 Hamburg Bor. ....	952,860	6,362,960	7,315,820	.....	114,570	422,070	.....	6,070	542,710
10 Hampton Twp. ....	5,037,175	8,820,250	13,857,425	.....	50,395	225,596	597	51,168	327,756
11 Hardyston Twp. ....	4,525,800	11,879,500	16,405,300	328	23,666	338,144	117	62,494	424,421
12 Hopatcong Bor. ....	12,358,265	28,480,850	40,839,115	.....	22,175	358,700	.....	.....	380,875
13 Lafayette Twp. ....	1,826,900	3,892,900	5,719,800	575	15,027	256,564	10	95,854	367,455
14 Montague Twp. ....	2,498,460	5,154,280	7,652,740	.....	21,525	112,575	325	19,425	153,850
15 Newton, Town of ....	4,552,560	26,728,880	31,281,440	31,395	1,063,220	2,433,630	320	320	3,497,490
16 Ogdensburg Bor. ....	6,417,800	9,399,500	15,817,300	533	15,525	1,221,000	.....	.....	1,236,525
17 Sandyston Twp. ....	2,376,300	6,273,550	8,649,850	.....	21,098	145,741	411	16,648	183,898
18 Sparta Twp. ....	10,869,525	44,590,950	55,460,475	1,274	186,925	1,304,765	30,050	14,725	1,536,465
19 Stanhope Bor. ....	2,075,369	8,261,010	10,336,379	.....	117,348	362,112	.....	.....	479,460
20 Stillwater Twp. ....	4,840,490	11,546,675	16,387,165	.....	14,005	91,019	2,338	6,151	113,513
21 Sussex Bor. ....	1,025,400	5,977,700	7,003,100	.....	180,079	398,601	4,500	690	583,870
22 Vernon Twp. ....	17,700,400	28,857,760	46,558,160	753	27,987	303,657	3,020	109,855	444,519
23 Walpack Twp. ....	5,988,980	4,155,730	10,144,710	.....	2,421	49,024	3,793	7,358	62,596
24 Wantage Twp. ....	5,494,700	15,848,400	21,343,100	.....	102,465	3,886,310	.....	220,975	4,209,750
Totals .....	\$113,442,064	\$293,723,543	\$407,165,607	\$59,349	\$2,407,428	\$14,584,557	\$66,832	\$946,189	\$18,005,006

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## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
					NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Andover Bor. ....					\$3,256,341	\$3.092	\$5.288	\$2.923
2 Andover Twp. ....					16,882,560	3.296	5.153	3.241
3 Branchville Bor. ....					4,904,361	3.747	7.854	3.328
4 Byram Twp. ....					23,482,158	2.610	6.768	2.555
5 Frankford Twp. ....	\$3,100				15,471,092	3.898	12.046	3.708
6 Franklin Bor. ....					16,461,205	3.011	2.048	.....
7 Fredon Twp. ....	7,100				7,605,310	2.920	5.362	2.814
8 Green Twp. ....					7,765,245	3.330	7.260	3.250
9 Hamburg Bor. ....					7,858,530	2.807	1.748	.....
10 Hampton Twp. ....					14,185,181	3.585	7.644	3.489
11 Hardyston Twp. ....					16,830,049	2.988	6.578	2.895
12 Hopatcong Bor. ....					41,219,990	3.484	4.479	3.475
13 Lafayette Twp. ....					6,087,830	3.566	6.314	3.390
14 Montague Twp. ....	12,800				7,819,390	2.447	2.569	2.445
15 Newton, Town of ....					34,810,325	4.062	6.780	3.758
16 Ogdensburg Bor. ....					17,054,358	3.827	1.387	.....
17 Sandyston Twp. ....					8,833,748	2.424	5.720	2.354
18 Sparta Twp. ....					56,998,214	4.157	7.014	4.078
19 Stanhope Bor. ....					10,815,839	3.671	5.674	3.578
20 Stillwater Twp. ....	3,000				16,503,678	2.852	10.875	2.797
21 Sussex Bor. ....					7,586,970	4.222	8.272	3.884
22 Vernon Twp. ....	85,000				47,088,432	2.371	5.737	2.339
23 Walpack Twp. ....					10,207,306	1.931	3.155	1.923
24 Wantage Twp. ....					25,552,850	3.581	3.715	3.555
Totals .....	\$111,000				\$425,340,962	.....	.....	.....

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
1 Andover Bor. ....	83.51	90.00		\$622,853	\$3,879,194	\$23,326.27			\$101.75	
2 Andover Twp. ....	84.66	85.00		3,056,723	19,939,283	119,898.40			196.55	
3 Branchville Bor. ....	84.25	97.00		856,346	5,820,707	35,000.93			16.42	
4 Byram Twp. ....	95.80	92.00		1,042,842	24,525,000	147,473.12			1,470.16	
5 Frankford Twp. ....	77.76	75.00		4,440,690	19,911,782	119,733.03			796.19	
6 Franklin Bor. ....	115.11	97.00	\$1,973,619		14,487,586	87,116.39			886.39	
7 Fredon Twp. ....	75.01	77.00		2,520,464	10,125,774	60,888.05			44.44	
8 Green Twp. ....	81.54	80.00		1,761,678	9,526,923	57,287.06			543.15	
9 Hamburg Bor. ....	93.34	90.00		582,301	8,440,831	50,756.20			256.26	
10 Hampton Twp. ....	68.35	78.00		6,509,234	20,694,415	124,439.14			203.39	
11 Hardyston Twp. ....	83.47	82.00		3,342,056	20,172,105	121,298.40			916.38	
12 Hopatcong Bor. ....	77.66	77.00		11,861,718	53,081,708	319,189.60			407.80	
13 Lafayette Twp. ....	86.88	92.00		895,803	6,983,633	41,993.81			64.24	
14 Montague Twp. ....	80.98	69.00		1,866,542	9,685,932	58,243.20			204.80	
15 Newton, Town of ....	89.99	88.00		3,959,997	38,770,322	233,132.73			2,121.95	
16 Ogdensburg Bor. ....	90.43	81.00		1,964,011	19,018,369	114,360.78			302.05	
17 Sandyston Twp. ....	70.54	77.00		3,667,414	12,501,162	75,171.67			773.94	
18 Sparta Twp. ....	75.37	77.00		18,583,155	75,581,369	454,484.00			479.96	
19 Stanhope Bor. ....	81.80	74.00		2,468,241	13,284,080	79,879.50			30.02	
20 Stillwater Twp. ....	71.59	69.00		6,554,133	23,057,811	138,650.65			281.03	
21 Sussex Bor. ....	110.33	100.00	655,688		6,931,282	41,679.01				
22 Vernon Twp. ....	83.61	77.00		9,259,680	56,348,112	338,831.06			2,521.89	
23 Walpack Twp. ....	82.49	100.00		2,153,399	12,360,705	74,327.08			4.64	
24 Wantage Twp. ....	63.88	76.00		13,397,535	38,950,385	234,215.48			6,444.65	
Totals .....			\$2,629,307	\$101,366,815	\$524,078,470	\$3,151,375.56			\$19,068.05	

§ Includes equalization of Tangible Personal Property Used in Business.

\* Amount includes Equalization of Second Class Railroad.

SUSSEX COUNTY

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## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd  III  Net County Taxes Apportioned	Section B  County Library Taxes	Section C—Local Taxes to Be Raised for						Section D—Tax Levy		
			I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate Is Computed (Cols. I + II)
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$23,224.52	\$938.25		\$69,150.25			\$7,057.40	\$9,911.11	\$96,166.73	\$4,500.00	\$100,666.73
2	119,701.85	4,835.87		203,013.90			36,505.60	251,505.99	542,552.01	13,830.00	556,382.01
3	34,984.51	1,413.36	\$105,093.50	46,355.19			\$5,371.00	2,297.20	180,178.36	5,800.00	185,978.36
4	146,002.96	5,897.28	367,715.50				16,055.00		94,388.75	597,949.49	612,859.49
5	118,936.84	4,804.89	232,076.50	125,599.03			9,820.00	5,742.99	123,574.97	589,429.24	602,969.24
6	86,230.00	3,482.09	328,281.00				64,487.00		114,200.76	467,706.85	495,636.85
7	60,843.61	2,458.07	158,261.00				5,727.00			215,835.68	222,065.68
8	56,743.91	2,292.00	170,719.37				5,963.00		30,000.00	253,792.28	258,572.28
9	50,499.94	2,040.11	175,351.50				34,738.00		17,154.76	210,308.31	220,548.31
10	124,235.75	5,019.08	305,910.00				7,083.00		70,187.84	498,269.67	508,409.67
11	120,382.02	4,863.01	325,774.78				28,802.00		63,924.92	486,142.73	502,852.73
12	318,781.80	12,878.74	825,646.82		\$24,420.00		29,695.00		252,964.68	1,404,997.04	1,436,027.04
13	41,929.57	1,693.93	112,960.75	60,179.06			13,769.00	3,049.73	16,560.60	211,505.18	217,075.18
14	58,088.40	2,344.66	114,607.50				4,082.00		12,218.78	183,127.34	191,297.34
15	231,010.78	9,332.25	937,529.50				66,047.00		264,083.33	1,375,908.86	1,413,668.86
16	114,058.73	4,607.60	278,837.50				12,194.00		256,386.52	641,696.35	652,526.35
17	74,397.73	3,005.23		99,494.25				1,499.90	27,094.91	202,492.22	214,052.22
18	454,004.04	18,341.75	1,465,689.69				52,623.00		427,553.03	2,312,965.51	2,369,295.51
19	79,849.48	3,225.91	290,804.18				55,141.00		62,922.02	381,660.59	397,000.59
20	138,369.62	5,589.98	127,034.31				6,158.00		190,949.21	455,785.12	470,645.12
21	41,679.01	1,683.84		206,855.25				14,357.48	74,870.53	310,731.15	320,251.15
22	336,309.17	13,585.19	520,800.89				13,445.00		233,470.30	1,090,720.55	1,116,310.55
23	74,322.44	3,002.63		95,972.22				1,500.10	19,961.05	191,758.24	197,028.24
24	227,770.83	9,185.28		571,135.61				35,914.60	121,653.35	893,830.47	914,940.47
	\$3,132,307.51	\$126,521.00	\$6,843,094.29	\$1,477,754.76	\$24,420.00	\$436,200.00	\$107,925.00	\$2,735,537.41	\$13,795,509.97	\$381,550.00	\$14,177,059.97

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1966—(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 (Cols. a + b + c)
1 Andover Bor. ....			\$180,700	\$18,000.00	\$8,769.00	\$12,000.00	\$38,769.00
2 Andover Twp. ....	\$317.72		4,199,100	52,000.00	36,388.00	53,000.00	141,388.00
3 Branchville Bor. ....	2,889.72		234,900	23,000.00	33,491.00	4,500.00	60,991.00
4 Byram Twp. ....			433,015	65,000.00	47,935.00	60,000.00	172,935.00
5 Frankford Twp. ....			1,734,575	60,000.00	50,946.10	70,000.00	180,946.10
6 Franklin Bor. ....	2,965.63		4,692,950	85,000.00	72,924.00	45,000.00	202,924.00
7 Fredon Twp. ....			254,500	37,000.00	20,604.00	18,000.00	75,604.00
8 Green Twp. ....			682,600	9,045.07	20,077.00	27,000.00	56,122.07
9 Hamburg Bor. ....	2,324.58		157,600	28,000.00	17,378.00	25,000.00	70,378.00
10 Hampton Twp. ....			218,075	45,000.00	28,772.00	48,000.00	121,772.00
11 Hardyston Twp. ....	120.74		503,500	56,000.00	40,823.00	50,000.00	146,823.00
12 Hopatcong Bor. ....	221.96		2,050,564	156,000.00	88,531.00	82,000.00	326,531.00
13 Lafayette Twp. ....			1,489,500	31,000.00	13,444.00	20,000.00	64,444.00
14 Montague Twp. ....			963,000	20,000.00	22,020.00	18,000.00	60,020.00
15 Newton, Town of ....	7,357.64		7,486,950	117,000.00	79,168.03	51,000.00	247,168.03
16 Ogdensburg Bor. ....	261.78		541,000	80,000.00	32,431.02	110,000.00	222,431.02
17 Sandyston Twp. ....			1,556,875	22,500.00	29,743.56	25,000.00	77,243.56
18 Sparta Twp. ....	2,646.97		4,598,592	149,403.00	151,273.00	141,800.00	442,476.00
19 Stanhope Bor. ....	238.32		586,460	40,000.00	22,479.00	25,000.00	87,479.00
20 Stillwater Twp. ....			1,388,555	25,000.00	48,383.00	30,000.00	103,383.00
21 Sussex Bor. ....	2,662.35		1,534,300	21,000.00	13,017.00	12,000.00	46,017.00
22 Vernon Twp. ....	333.42		2,937,400	62,400.00	48,659.00	55,000.00	166,059.00
23 Walpack Twp. ....			397,270	40,000.00	18,030.00	16,000.00	74,030.00
24 Wantage Twp. ....	182.51		1,444,625	119,000.00	77,743.00	65,000.00	261,743.00
Totals .....	\$22,523.34		\$40,266,606	\$1,361,348.07	\$1,023,028.71	\$1,063,300.00	\$3,447,676.78

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$1,106,419.76  
Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$0.601317501  
County Percentage Level of Taxable Value of Real Property, \$100%  
Total County Taxes Appropriated ..... \$3,154,830.85  
Less: Bank Stock Taxes Due County ..... —22,523.34  
Net County Taxes Apportioned (12 A III) ..... \$3,132,307.51

\*Adjustments (12 A IIb) + ..... 19,068.05  
Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) ..... \$3,151,375.56  
\*\*\*Bank Stock Tax Due Municipalities ..... \$22,523.34  
Bank Stock Tax Due County ..... 22,523.34  
Total Bank Stock Tax ..... \$45,046.68

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

## Abstracts of Ratables and Exemptions in the County of Union, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Berkeley Heights Twp. . . . .	\$7,928,200	\$44,352,500	\$52,280,700	.....	\$212,950	\$5,572,650	.....	\$500	\$5,786,100
2 Clark Twp. . . . .	15,500,600	44,953,200	60,453,800	\$1,789	1,281,400	5,125,500	\$100	600	6,407,600
3 Cranford Twp. . . . .	29,684,300	61,283,400	90,967,700	354,276	544,300	2,333,600	.....	400	2,878,300
4 Elizabeth, City . . . . .	79,245,650	186,250,000	265,495,650	4,624,310	9,175,400	17,888,900	.....	.....	27,064,300
5 Fanwood Bor. . . . .	4,952,800	19,884,700	24,837,500	5,072	50,900	256,984	.....	.....	307,884
6 Garwood Bor. . . . .	3,435,530	11,404,870	14,840,400	10,086	404,900	1,455,400	.....	.....	1,860,300
7 Hillside Twp. . . . .	13,332,350	59,070,250	72,402,600	36,771	2,516,300	4,143,050	200	.....	6,659,550
8 Kenilworth Bor. . . . .	9,339,850	23,784,150	33,124,000	19,342	810,500	3,245,600	.....	.....	4,056,100
9 Linden, City . . . . .	51,813,200	178,192,800	230,006,000	383,481	7,081,400	18,358,840	.....	.....	25,440,240
10 Mountainside Bor. . . . .	11,822,800	27,923,000	39,745,800	.....	867,200	1,565,800	100	.....	2,433,100
11 New Providence Bor. . . . .	13,562,390	34,968,125	48,530,515	1,203	265,625	1,962,775	3,750	.....	2,232,150
12 Plainfield, City . . . . .	37,565,425	87,434,800	125,000,225	237,706	1,784,000	5,751,900	.....	.....	7,535,900
13 Rahway, City . . . . .	9,549,600	51,209,300	60,758,900	343,092	950,901	3,611,125	.....	.....	4,562,026
14 Roselle Bor. . . . .	10,474,300	43,262,400	53,736,700	20,518	468,100	1,868,700	.....	.....	2,336,800
15 Roselle Park Bor. . . . .	5,224,100	23,412,400	28,636,500	18,543	216,100	482,100	.....	.....	698,200
16 Scotch Plains Twp. . . . .	19,711,400	51,282,900	70,994,300	43	151,200	783,839	.....	1,700	936,739
17 Springfield Twp. . . . .	18,033,200	46,571,300	64,604,500	1,328	801,800	1,879,400	.....	2,600	2,683,800
18 Summit, City . . . . .	24,045,200	79,756,900	103,802,100	147,145	860,700	3,015,100	300	100	3,876,200
19 Union Twp. . . . .	53,495,060	158,010,190	211,505,250	10,615	4,401,930	10,011,040	.....	180	14,413,150
20 Westfield, Town . . . . .	31,554,950	88,198,800	119,753,750	1,466	678,475	2,054,100	.....	.....	2,732,575
21 Winfield Twp. . . . .	110,100	578,900	689,000	.....	2,145	16,731	.....	.....	18,876
Totals . . . . .	\$450,381,005	\$1,321,784,885	\$1,772,165,890	\$6,216,786	\$33,526,226	\$91,883,134	\$4,450	\$6,080	\$124,919,890

County Percentage Level of Taxable Value of Real Property, 50%.

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1966—(Continued)

COUNTY	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Berkeley Heights Twp. ....	.....	.....	.....	.....	\$58,066,800	\$6.30	\$8.29	\$6.08
2 Clark Twp. ....	.....	.....	.....	.....	66,863,189	5.47	6.02	5.41
3 Cranford Twp. ....	.....	.....	.....	.....	94,200,276	5.08	7.52	5.00
4 Elizabeth, City ....	.....	.....	.....	.....	297,184,200	6.44	8.21	6.26
5 Fanwood Bor. ....	.....	.....	.....	.....	25,150,456	6.87	8.86	6.84
6 Garwood Bor. ....	.....	.....	.....	.....	16,710,786	5.49	10.61	4.85
7 Hillside Twp. ....	.....	.....	.....	.....	79,098,921	6.23	10.34	5.85
8 Kenilworth Bor. ....	.....	.....	.....	.....	37,199,442	4.70	7.32	4.38
9 Linden, City ....	.....	.....	.....	.....	255,829,721	3.92	7.94	3.48
10 Mountainside Bor. ....	.....	.....	.....	.....	42,178,900	4.96	7.12	4.82
11 New Providence Bor. ....	.....	.....	.....	.....	50,763,868	6.43	6.99	6.40
12 Plainfield, City ....	.....	.....	.....	.....	132,773,831	6.90	9.73	6.73
13 Rahway, City ....	.....	.....	.....	.....	65,664,018	8.72	15.11	8.24
14 Roselle Bor. ....	.....	.....	.....	.....	56,094,018	5.98	11.07	5.76
15 Roselle Park Bor. ....	.....	.....	.....	.....	29,353,243	7.15	11.51	7.04
16 Scotch Plains Twp. ....	.....	.....	.....	.....	71,931,082	6.18	9.25	6.14
17 Springfield Twp. ....	.....	.....	.....	.....	67,289,628	6.17	10.07	6.01
18 Summit, City ....	.....	.....	.....	.....	107,825,445	5.59	6.82	5.54
19 Union Twp. ....	.....	.....	.....	.....	225,929,015	4.57	8.06	4.33
20 Westfield, Town ....	.....	.....	.....	.....	122,487,791	6.28	12.48	6.13
21 Winfield Twp. ....	.....	.....	.....	.....	707,876	27.18	13.15	27.57
Totals .....	.....	.....	.....	.....	\$1,903,302,566	.....	.....	.....

UNION COUNTY

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						1 Total County Taxes Apportioned (Including Total Net Adjustments)	11—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Berkeley Heights Twp. ....	45.02	43.00		\$69,989,640	\$128,056,440	\$471,505.16			\$101.09	
2 Clark Twp. ....	43.44	42.00		*87,563,275	154,426,464	568,599.87			237.80	
3 Cranford Twp. ....	53.66	50.00		*81,790,966	175,991,242	648,001.61			525.03	
4 Elizabeth, City ....	47.55	47.00		*328,383,810	625,568,070	2,303,348.23			53,765.68	
5 Fanwood Bor. ....	45.60	45.00		*30,012,957	55,163,413	203,112.27			368.17	
6 Garwood Bor. ....	52.06	50.00		*15,536,323	32,247,109	118,734.20			1,732.50	
7 Hillside Twp. ....	42.00	42.00		*109,231,842	188,330,763	693,435.86			1,001.57	
8 Kenilworth Bor. ....	44.56	42.00		*46,836,649	84,036,091	309,421.77			156.96	
9 Linden, City ....	46.09	40.00		*307,623,463	563,453,184	2,074,640.57				\$10,406.54
10 Mountainside Bor. ....	48.16	46.00		45,639,103	87,818,003	323,346.81			1,041.35	
11 New Providence Bor. ....	46.00	46.00		*59,592,366	110,356,234	406,332.82			1,067.94	
12 Plainfield, City ....	52.66	49.00		*120,453,213	253,227,044	932,384.65			6,970.63	
13 Rahway, City ....	33.80	31.00		*129,821,347	195,485,365	719,779.18			1,518.90	
14 Roselle Bor. ....	44.80	42.00		*69,463,377	125,557,395	462,303.65			6,403.72	
15 Roselle Park Bor. ....	37.97	38.00		*47,951,673	77,304,916	284,637.52			206.14	
16 Scotch Plains Twp. ....	47.23	46.00		*80,421,509	152,352,591	560,963.85			1,826.19	
17 Springfield Twp. ....	46.52	44.00		*77,687,420	144,977,048	533,807.02			2,181.74	
18 Summit, City ....	43.50	41.00		*140,588,639	248,414,084	914,663.28			849.97	
19 Union Twp. ....	43.03	43.00		*299,143,809	525,072,824	1,933,323.69			2,950.62	
20 Westfield, Town ....	44.93	45.00		*150,121,907	272,609,698	1,003,751.79			994.27	
21 Winfield Twp. ....	50.13	50.00		704,302	1,412,178	5,199.65				
Totals .....				\$2,298,557,590	\$4,201,860,156	\$15,471,293.45			\$83,900.27	\$10,406.54

§ Includes equalization of Tangible Personal Property Used in Business.

\* Included amounts added to Column 10 (b) for Second-Class Railroads.



## Abstract of Ratables and Exemptions in the County of Union, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd		Section B	Section C—Local Taxes to Be Raised for					Section D—Tax Levy			
				I—District School Purposes					II	I	II	III
	III	(a)	(b)	(c)	(d)	(e)	Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)				
	Net County Taxes Apportioned	County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)				
1	\$471,404.07		\$1,610,373.25	\$844,305.95		\$57,696.00	\$18,204.15	\$737,152.93	\$3,587,336.05	\$68,270.00	\$3,655,606.05	
2	568,362.07		1,665,380.50	1,018,053.77		60,593.00	21,952.84	366,766.76	3,536,017.26	115,640.00	3,651,657.26	
3	647,476.58		3,549,362.00			309,697.00		717,484.27	4,604,625.85	172,630.00	4,777,255.85	
4	2,249,582.55		7,881,040.78		\$308,395.76	546,148.00		8,864,621.67	18,757,492.76	362,980.00	19,120,472.76	
5	202,744.10			1,134,279.48			87,893.93	416,868.55	1,665,998.20	59,440.00	1,725,438.20	
6	117,001.70		289,370.00	210,905.66		12,973.00	4,584.16	280,722.54	880,442.74	36,590.00	917,032.74	
7	692,434.29		2,188,282.50			74,949.00		1,982,480.17	4,788,247.96	134,080.00	4,922,327.96	
8	309,264.81		529,650.61	553,978.91		17,975.00	11,946.34	328,512.65	1,691,485.64	56,880.00	1,748,365.64	
9	2,085,047.11		4,426,198.50		509,334.00	122,665.00		2,891,431.37	9,789,345.98	223,130.00	10,012,475.98	
10	322,305.46		885,767.10	578,032.54		25,927.00	12,483.97	295,866.18	2,043,560.31	44,550.00	2,088,110.31	
11	405,264.88		2,255,021.00			73,666.00		599,545.54	3,186,165.42	75,260.00	3,261,425.42	
12	925,414.02		5,066,495.00		317,985.25	460,651.00		3,108,577.96	8,957,821.23	193,420.00	9,151,241.23	
13	718,260.28		1,409,378.50		100,148.50	115,792.00		3,436,956.35	5,548,951.63	172,720.00	5,721,671.63	
14	455,899.93		1,948,453.10			75,217.00		901,268.61	3,352,264.64	121,860.00	3,352,264.64	
15	284,431.38		1,357,017.06			71,121.00		442,951.03	2,013,308.47	84,070.00	2,097,378.47	
16	559,137.66			3,131,890.52			242,749.07	864,936.26	4,313,215.37	127,630.00	4,440,845.37	
17	531,625.28		1,689,060.49	953,800.17		39,031.00	20,609.54	946,160.31	4,061,005.71	87,520.00	4,148,525.71	
18	913,813.31		3,240,467.00		499,231.75	88,276.00		1,342,575.91	5,907,811.97	110,880.00	6,018,691.97	
19	1,930,373.07		5,649,000.00			151,054.00		2,537,377.23	9,965,696.30	346,310.00	10,312,006.30	
20	1,002,757.52		5,251,551.68			184,197.00		1,428,560.19	7,498,672.39	182,040.00	7,680,712.39	
21	5,199.65		190,410.00			52,337.00		49,013.00	192,285.65	100.00	192,385.65	
	\$15,397,799.72		\$51,082,279.07	\$8,425,247.00	\$1,735,095.26	\$2,539,965.00	\$420,424.00	\$32,539,859.48	\$106,219,891.53	\$2,776,000.00	\$108,995,891.53	

UNION COUNTY

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1966—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	18 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Berkeley Heights Twp. ....	\$2,011.89	.....	\$7,636,600	\$300,000.00	\$335,200.00	\$50,000.00	\$685,200.00
2 Clark Twp. ....	4,971.74	.....	5,966,600	400,000.00	418,900.00	14,000.00	832,900.00
3 Cranford Twp. ....	7,597.73	.....	15,735,500	550,000.00	936,400.00	65,000.00	1,551,400.00
4 Elizabeth, City ....	47,775.17	.....	82,110,360	614,807.36	2,964,364.50	525,000.00	4,104,171.86
5 Fanwood Bor. ....	2,011.45	.....	982,850	150,000.00	132,300.00	32,700.00	315,000.00
6 Garwood Bor. ....	1,297.59	.....	1,159,395	95,000.00	92,387.00	18,000.00	205,387.00
7 Hillside Twp. ....	7,403.78	.....	9,794,250	184,000.00	380,000.00	95,000.00	659,000.00
8 Kenilworth Bor. ....	1,350.36	.....	2,395,450	235,000.00	198,145.00	40,000.00	473,145.00
9 Linden, City ....	19,871.38	.....	21,756,100	528,646.36	2,483,215.00	90,000.00	3,101,861.36
10 Mountainside Bor. ....	1,143.56	.....	2,353,300	130,000.00	185,210.00	25,000.00	340,240.00
11 New Providence Bor. ....	3,390.71	.....	4,132,725	250,000.00	333,113.00	65,000.00	648,113.00
12 Plainfield, City ....	33,990.95	.....	21,640,300	750,000.00	1,119,973.50	310,000.00	2,179,973.50
13 Rahway, City ....	8,264.04	.....	12,639,400	332,000.00	510,000.00	120,000.00	962,000.00
14 Roselle Bor. ....	2,187.97	.....	12,086,100	400,000.00	320,954.00	75,000.00	795,954.00
15 Roselle Park Bor. ....	2,123.24	.....	3,532,100	305,000.00	169,968.00	28,000.00	502,968.00
16 Scotch Plains Twp. ....	5,450.69	.....	10,358,700	470,000.00	746,506.35	90,000.00	1,306,506.35
17 Springfield Twp. ....	3,565.25	.....	6,230,200	290,000.00	316,021.00	70,000.00	676,021.00
18 Summit, City ....	20,118.92	.....	19,573,600	690,000.00	927,420.97	90,000.00	1,707,420.97
19 Union Twp. ....	24,065.95	.....	41,330,220	950,000.00	1,258,127.03	132,000.00	2,340,127.03
20 Westfield, Town ....	15,302.91	.....	14,217,700	1,200,000.00	569,894.00	70,000.00	1,839,894.00
21 Winfield Twp. ....	.....	.....	247,300	4,500.00	9,517.00	.....	14,017.00
Totals .....	\$213,895.28	.....	\$295,878,750	\$8,828,953.72	\$14,437,646.35	\$2,004,700.00	\$25,271,300.07

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

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

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

\*\*\*Bank Stock Tax Due Municipality .....

Bank Stock Tax Due County .....

Total Bank Stock Tax .....

Total County Taxes Appropriated .....

Less: Bank Stock Taxes Due County .....

Net County Taxes Apportioned (12 A III) .....

\*Adjustments (Net Total 12 A IIb) + .....

Total County Taxes Apportioned (including Adjustments—  
Total 12 A I) .....

\*\*\*Bank Stock Tax Due Municipality .....

Bank Stock Tax Due County .....

Total Bank Stock Tax .....

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## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1966

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Allamuchy Twp. ....	\$1,385,790	\$3,254,750	\$4,640,540	\$1,075	\$11,930	\$201,840		\$99,335	\$313,105
2 Alpha Bor. ....	1,050,500	7,827,900	8,878,400	4,003	128,175	443,400		17,825	589,400
3 Belvidere Town ....	1,019,657	9,577,123	10,596,780	16,393	347,124	1,716,226		5,775	2,069,125
4 Blairstown Twp. ....	3,859,650	10,972,375	14,832,025	14,367	73,415	361,759		101,560	536,734
5 Franklin Twp. ....	2,206,285	6,821,050	9,027,335	645	77,125	419,506		148,984	645,615
6 Frelinghuysen Twp. ....	2,647,625	4,997,725	7,645,350	381	11,457	167,916		59,931	239,304
7 Greenwich Twp. ....	1,825,750	5,449,650	7,275,400	1,132	24,393	251,722		57,709	333,824
8 Hackettstown Town ....	6,957,475	25,450,600	32,408,075	10,248	718,550	2,473,000			3,191,550
9 Hardwick Twp. ....	1,464,650	2,418,950	3,883,600		6,513	3,315		27,370	37,198
10 Harmony Twp. ....	2,565,100	7,403,825	9,968,925	4,147	34,975	180,525		248,975	464,475
11 Hope Twp. ....	1,785,100	4,381,800	6,166,900		16,127	49,540		67,985	133,652
12 Independence Twp. ....	2,423,852	7,130,383	9,554,235	1,108	94,401	230,904		38,601	363,906
13 Knowlton Twp. ....	3,089,875	6,978,875	10,068,750	2,509	25,072	195,127		87,120	307,319
14 Liberty Twp. ....	1,303,000	4,951,600	6,254,600	120	7,893	56,442		12,825	77,160
15 Lopatcong Twp. ....	2,958,615	13,896,550	16,855,165	4,405	589,418	977,978		58,689	1,626,085
16 Mansfield Twp. ....	3,283,725	9,969,050	13,252,775	917	11,815	266,720		63,295	341,830
17 Oxford Twp. ....	881,577	3,516,555	4,398,132	318	71,998	406,090		8,755	486,843
18 Pahaquarry Twp. ....	1,056,275	611,000	1,667,275		1,700	28,475		1,575	31,750
19 Phillipsburg Town ....	6,590,050	46,509,825	53,099,875	681,944	3,640,275	6,741,600			10,381,875
20 Pohatcong Twp. ....	2,846,925	12,685,400	15,532,325	6,701	86,600	622,500		74,075	783,175
21 Washington Bor. ....	3,257,175	22,401,250	25,658,425	64,167	848,550	2,484,775		820	3,334,145
22 Washington Twp. ....	3,510,565	14,583,265	18,093,830	988	166,280	888,117		88,975	1,143,372
23 White Twp. ....	2,517,515	8,004,600	10,522,115	5,567	72,400	153,202		210,123	435,725
Totals .....	\$60,486,731	\$239,794,101	\$300,280,832	\$821,135	\$7,066,186	\$19,320,679		\$1,480,302	\$27,867,167

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## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1966—(Continued)

TAXING DISTRICT	5—Cont'd	6			7	8		
	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)	NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(c) + 5(f) — 6(c))	(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))
1 Allamuchy Twp. ....	.....	.....	.....	.....	\$4,954,720	\$3.95	\$9.73	\$3.58
2 Alpha Bor. ....	.....	.....	.....	.....	9,471,803	2.40	3.03	2.37
3 Belvidere Town ....	.....	.....	.....	.....	12,082,298	3.62	2.09	.....
4 Blairstown Twp. ....	.....	.....	.....	.....	15,383,126	.82	1.76	.80
5 Franklin Twp. ....	.....	.....	.....	.....	9,673,595	3.43	0.79	2.98
6 Frelinghuysen Twp. ....	.....	.....	.....	.....	7,885,035	2.95	6.10	2.86
7 Greenwich Twp. ....	.....	.....	.....	.....	7,610,356	2.67	6.04	2.52
8 Hackettstown Town ....	.....	.....	.....	.....	35,609,873	3.46	4.69	3.35
9 Hardwick Twp. ....	.....	.....	.....	.....	3,920,798	2.49	8.44	2.45
10 Harmony Twp. ....	.....	.....	.....	.....	10,437,547	3.57	9.96	3.29
11 Hope Twp. ....	.....	.....	.....	.....	6,300,552	2.25	5.48	2.19
12 Independence Twp. ....	.....	.....	.....	.....	9,919,249	3.32	3.06	.....
13 Knowlton Twp. ....	.....	.....	.....	.....	10,378,578	2.21	4.80	2.14
14 Liberty Twp. ....	.....	.....	.....	.....	6,331,880	3.46	6.95	3.43
15 Lopatcong Twp. ....	.....	.....	.....	.....	18,485,655	2.53	2.77	2.52
16 Mansfield Twp. ....	.....	.....	.....	.....	13,595,522	3.89	12.50	3.68
17 Oxford Twp. ....	.....	.....	.....	.....	4,885,293	4.70	5.47	4.63
18 Pahaquarry Twp. ....	.....	.....	.....	.....	1,699,025	.91	.42	.....
19 Phillipsburg Town ....	.....	.....	.....	.....	64,163,694	3.36	2.76	.....
20 Pohatcong Twp. ....	.....	.....	.....	.....	16,322,201	2.70	3.79	2.65
21 Washington Bor. ....	.....	.....	.....	.....	29,056,737	3.17	3.25	3.17
22 Washington Twp. ....	.....	.....	.....	.....	19,238,190	3.19	5.24	3.07
23 White Twp. ....	.....	.....	.....	.....	10,963,407	2.48	7.54	2.29
Totals .....	.....	.....	.....	.....	\$328,969,134	.....	.....	.....

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1966—(Continued)

TAXING DISTRICT	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		Section A—County Taxes (Less Tax Due County on Bank Stock)				
						I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
							Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Allamuchy Twp. ....	59.36	100.00	.....	\$3,177,797	\$8,132,517	\$55,682.31	.....	.....	\$42.66	.....
2 Alpha Bor. ....	106.18	108.00	\$516,750	.....	8,955,053	61,314.11	.....	.....	.....	.....
3 Belvidere Town ....	91.73	91.00	.....	956,788	13,639,086	93,385.08	.....	.....	255.01	.....
4 Blairstown Twp. ....	93.27	103.00	.....	1,071,138	16,454,264	112,660.24	.....	.....	10.92	.....
5 Franklin Twp. ....	90.51	101.00	.....	946,582	10,620,177	72,715.00	.....	.....	96.93	.....
6 Frelinghuysen Twp. ....	69.75	79.00	.....	3,315,888	11,200,923	76,691.29	.....	.....	80.64	.....
7 Greenwich Twp. ....	87.05	84.00	.....	1,082,479	8,692,835	59,518.73	.....	.....	159.90	.....
8 Hackettstown Town ....	91.24	87.00	.....	3,112,407	38,722,280	265,126.49	.....	.....	36.93	.....
9 Hardwick Twp. ....	78.64	92.00	.....	1,054,853	4,975,651	34,067.64	.....	.....	48.72	.....
10 Harmony Twp. ....	76.98	67.00	.....	2,982,333	13,419,880	91,884.20	.....	.....	1,855.99	.....
11 Hope Twp. ....	102.31	80.00	139,239	.....	6,161,313	42,185.72	.....	.....	552.45	.....
12 Independence Twp. ....	83.89	84.00	.....	1,834,979	11,754,228	80,479.69	.....	.....	357.45	.....
13 Knowlton Twp. ....	103.72	104.00	361,124	.....	10,017,454	68,588.22	.....	.....	119.13	.....
14 Liberty Twp. ....	78.14	82.00	.....	1,749,783	8,081,663	55,334.11	.....	.....	475.43	.....
15 Lopatcong Twp. ....	90.05	81.00	.....	1,862,833	20,348,488	139,323.49	.....	.....	161.07	.....
16 Mansfield Twp. ....	80.86	68.00	.....	3,137,218	16,732,740	114,566.93	.....	.....	206.18	.....
17 Oxford Twp. ....	79.86	78.00	.....	1,109,249	5,994,542	41,043.86	.....	.....	478.37	.....
18 Pahaquarry Twp. ....	80.94	95.00	.....	392,615	2,091,640	14,321.19	.....	.....	234.00	.....
19 Phillipsburg Town ....	89.80	94.00	.....	6,107,160	70,270,854	481,135.54	.....	.....	134.40	.....
20 Pohatcong Twp. ....	84.96	98.00	.....	2,750,757	19,072,958	130,590.10	.....	.....	98.59	.....
21 Washington Bor. ....	101.48	101.00	374,207	.....	28,682,530	196,385.61	.....	.....	513.76	.....
22 Washington Twp. ....	95.14	95.00	.....	924,321	20,162,511	138,050.13	.....	.....	413.38	.....
23 White Twp. ....	91.89	105.00	.....	929,141	11,892,548	81,426.75	.....	.....	630.63	.....
Totals .....	.....	.....	\$1,391,320	\$38,498,321	\$366,076,135	\$2,506,476.43	.....	.....	\$6,962.54	.....

§ Includes equalization of Class II Railroad Property and Tangible Personal Property Used in Business.



## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1966—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—Cont'd		Section B		Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
	III  Net County Taxes Apportioned	County Library Taxes	I—District School Purposes					II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	II  Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III  Total on Which Tax Rate is Computed (Cols. I + II)	
			(a)  As Required by District School Budget	(b)  Regional Consolidated and Joint School Budgets	(c)  As Required by Local Municipal Budget	(d)  Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e)  Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966					
1	\$55,639.65	\$1,791.23	\$128,326.61				\$10,484.00		\$16,369.81	\$191,643.30	\$4,465.00	\$196,108.30
2	61,314.11		138,955.00				22,294.00		31,508.49	209,483.60	18,230.00	227,713.60
3	93,130.07		309,123.50				34,138.00		74,816.64	442,932.21	17,277.00	460,209.21
4	112,649.32	3,624.14								116,273.46	11,120.00	127,393.46
5	72,618.07	2,339.15	217,879.25	\$21,150.22			25,588.00		33,436.66	321,835.35	10,330.00	332,165.35
6	76,610.65	2,467.06	129,577.50				5,769.00		24,001.49	226,887.70	5,810.00	232,697.70
7	59,358.83	1,914.65	152,694.50				19,689.00			194,278.98	9,200.00	203,478.98
8	265,089.56		835,586.33				77,495.00		173,867.05	1,197,047.94	36,080.00	1,233,127.94
9	34,018.92	1,095.92	52,153.00				1,712.00		9,900.00	95,455.84	2,510.00	97,965.84
10	90,028.21	2,955.80	245,213.00				29,277.00		49,802.30	358,722.31	14,710.00	373,432.31
11	41,633.27	1,357.07	91,431.00				15,974.00		17,000.00	135,447.34	6,920.00	142,367.34
12	80,122.24	2,588.94	216,656.75				22,888.00		43,251.41	319,731.34	9,280.00	329,011.34
13	68,469.09	2,206.40	149,644.00				22,370.00		21,000.00	218,949.49	11,320.00	230,269.49
14	54,858.68	1,780.04	135,862.00				5,158.00		25,614.46	212,957.18	6,550.00	219,507.18
15	139,162.42	4,481.87	284,419.50				15,031.00		30,913.82	443,946.61	24,690.00	468,636.61
16	114,360.75	3,685.48	382,119.50	33,103.67			42,094.00		24,308.47	515,483.87	13,650.00	529,133.87
17	40,565.49	1,320.33	160,088.00				38,337.00		48,982.80	212,619.62	17,260.00	229,879.62
18	14,087.19	460.70							14,547.89		800.00	15,347.89
19	481,001.14		970,616.00		\$116,306.00		244,135.00		719,116.39	2,042,904.53	112,723.00	2,155,627.53
20	130,491.51	4,200.92	301,391.60				49,201.00		27,156.75	414,039.78	27,340.00	441,379.78
21	195,871.85		514,570.50	60,524.30			75,226.00		191,798.30	887,538.95	35,040.00	922,578.95
22	137,636.75	4,440.90	439,119.34	47,141.81			76,186.00		38,668.48	590,821.28	23,000.00	613,821.28
23	80,796.12	2,619.40	181,699.00				29,331.00		25,000.00	260,783.52	12,200.00	272,983.52
	\$2,499,513.89	\$45,330.00	\$6,037,125.88	\$161,920.00	\$116,306.00	\$862,377.00		\$1,626,513.32		\$9,624,332.09	\$430,505.00	\$10,054,837.09

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1966—(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 (Cols. a + b + c)
1 Allamuchy Twp. ....			\$666,430	\$8,000.00	\$15,475.00	\$21,000.00	\$44,475.00
2 Alpha Bor. ....	\$240.03		987,900	39,000.00	51,558.00	8,000.00	98,558.00
3 Belvidere Town ....	3,332.50		2,652,850	57,000.00	41,711.00	10,000.00	108,711.00
4 Blairstown Twp. ....	1,320.00		1,288,150		533,552.00	28,000.00	563,552.00
5 Franklin Twp. ....			730,800		49,577.00	22,000.00	71,577.00
6 Frelinghuysen Twp. ....			413,000	30,000.00	26,030.00	15,000.00	71,030.00
7 Greenwich Twp. ....			513,300	17,934.19	23,053.00	11,500.00	57,487.19
8 Hackettstown Town ....	4,845.00		9,864,725	100,000.00	265,571.33	81,000.00	446,571.33
9 Hardwick Twp. ....			342,850	27,051.00	25,566.00	7,000.00	59,617.00
10 Harmony Twp. ....			650,725	14,000.00	27,977.00	33,000.00	74,977.00
11 Hope Twp. ....	1,156.50		540,500		22,097.00	14,000.00	39,734.00
12 Independence Twp. ....	9.00		475,400	20,000.00	24,428.00	27,000.00	71,428.00
13 Knowlton Twp. ....			767,300	7,244.00	34,992.00	30,000.00	72,236.00
14 Liberty Twp. ....			53,675	10,000.00	23,071.00	30,000.00	63,071.00
15 Lopatcong Twp. ....	480.06		2,303,500	50,000.00	54,621.00	18,000.00	122,621.00
16 Mansfield Twp. ....			1,556,000	40,000.00	61,011.00	30,000.00	131,011.00
17 Oxford Twp. ....	397.20		496,750		20,831.00	28,000.00	48,831.00
18 Pahaquarry Twp. ....			10,900	17,642.00	20,253.00	500.00	38,395.00
19 Phillipsburg Town ....	8,085.99		9,421,125	250,000.00	314,365.00	60,000.00	624,365.00
20 Pohatcong Twp. ....	160.92		312,700	45,000.00	38,214.00	30,000.00	113,214.00
21 Washington Bor. ....	8,182.80		3,456,500	95,000.00	120,112.69	50,000.00	265,112.69
22 Washington Twp. ....			1,034,375	70,000.00	53,677.00	40,000.00	163,677.00
23 White Twp. ....			1,178,800	87,009.00	37,401.00	28,000.00	152,410.00
Totals .....	\$28,210.00		\$39,778,255	\$988,517.19	\$1,892,144.02	\$622,000.00	\$3,502,661.21

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$912,599.31  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.68468719  
 \*\*\*Bank Stock Tax Due Municipality ..... \$28,210.00  
 Bank Stock Tax Due County ..... 28,210.00  
 Total Bank Stock Tax ..... \$56,420.00

Total County Taxes Appropriated ..... \$2,527,723.89  
 Less: Bank Stock Taxes Due County ..... 28,210.00  
 Net County Taxes Appropriated (12 A III) ..... \$2,499,513.89  
 \*Adjustments (Net total 12 A IIb) + ..... 6,962.54  
 Total County Taxes Apportioned ..... \$2,506,476.43

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

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1966

COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements Exclusive of Second-class Railroad Property (Col. 1 + 2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Taxable Value of Tangible Personal Property				
					(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)
1 Atlantic .....	\$122,899,273	\$347,272,935	\$470,172,208	\$161,513	\$4,548,533	\$20,640,915	\$40,546	\$108,677	\$25,338,671
2 Bergen .....	1,715,908,095	4,199,213,614	5,915,121,709	2,747,492	64,619,312	181,010,860	24,815	56,691	245,711,678
3 Burlington .....	238,359,937	828,472,728	1,066,832,665	134,384	15,901,245	55,793,082	342,999	845,447	72,882,773
4 Camden .....	162,648,612	678,289,946	840,938,558	1,876,964	16,811,607	47,403,701	13,471	65,183	64,293,962
5 Cape May .....	165,515,808	399,342,004	564,857,812	116,329	4,278,346	19,406,551	7,266	79,057	23,771,220
6 Cumberland .....	41,557,802	137,327,554	178,885,356	130,466	4,192,671	12,798,409	104,130	239,574	17,334,784
7 Essex .....	1,025,140,150	3,269,201,000	*4,294,341,150	22,157,683	64,046,002	187,971,653	.....	17,400	252,035,055
8 Gloucester .....	37,050,826	170,125,556	207,176,382	45,577	2,886,189	7,824,423	31,518	173,917	10,916,047
9 Hudson .....	272,537,388	615,151,970	887,689,358	60,351,252	22,817,321	61,574,066	.....	.....	84,391,407
10 Hunterdon .....	105,075,218	317,372,685	422,447,903	111,751	4,103,446	21,500,179	216,201	1,480,618	27,300,444
11 Mercer .....	147,405,389	518,261,410	665,666,799	2,022,509	12,166,540	43,555,402	48,059	139,057	55,909,058
12 Middlesex .....	308,225,611	1,085,941,572	1,394,167,183	6,396,225	19,850,809	75,236,137	61,954	233,763	95,382,663
13 Monmouth .....	500,443,976	1,628,329,522	2,128,773,498	792,573	19,086,391	70,052,401	225,577	620,511	89,984,880
14 Morris .....	254,816,946	773,891,611	1,028,708,557	535,598	9,390,402	43,477,396	35,633	121,427	53,024,858
15 Ocean .....	385,956,900	851,612,861	1,237,569,761	392,117	9,147,496	40,761,535	92,671	194,614	50,196,316
16 Passaic .....	674,796,445	1,699,280,410	2,374,076,855	1,482,141	42,577,493	128,387,424	10,631	29,464	171,005,012
17 Salem .....	13,267,963	59,235,241	72,503,204	17,727	2,960,614	10,595,145	71,473	293,506	13,920,738
18 Somerset .....	116,498,095	421,036,215	537,534,310	464,819	7,398,139	21,133,980	30,100	248,320	28,810,539
19 Sussex .....	113,442,064	293,723,543	407,165,607	59,349	2,407,428	14,584,557	66,832	946,189	18,005,006
20 Union .....	450,381,005	1,321,784,885	1,772,165,890	6,216,786	33,526,226	91,383,134	4,450	6,080	124,919,890
21 Warren .....	60,486,731	239,794,101	300,280,832	821,135	7,066,186	19,320,679	.....	1,480,302	27,867,167
Totals .....	\$6,912,414,234	\$19,854,661,363	\$26,767,075,597	\$107,034,390	\$369,782,396	\$1,174,411,649	\$1,428,326	\$7,379,797	\$1,553,002,168

\* Essex County—\$2,384,900.00 value of municipally owned property leased to non-exempt persons or corporations not included in Col. 3 or 7 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1966—(Continued)

COUNTY	5—Cont'd	6			7	8		
	(f)	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (Cols. 3 + 4 + 5(e) + 5(f) — 6(c))	Tax Rate(s) Applicable Per \$100 Val. (C. 141, L. '64)		
	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Business Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))
1 Atlantic .....					\$495,672,392			
2 Bergen .....	\$1,192,513		\$5,000	\$5,000	6,164,768,392			
3 Burlington .....	72,200				1,139,922,022			
4 Camden .....	56,200	\$29,550	2,500	32,050	907,133,634			
5 Cape May .....	315,600		1,000	1,000	589,059,961			
6 Cumberland .....	66,640	10,000	1,960	11,960	196,405,286			
7 Essex .....	1,900	†1,609,600	3,500	1,613,100	*4,566,922,688			
8 Gloucester .....	600				218,138,606			
9 Hudson .....	53,000		28,900	28,900	1,032,456,117			
10 Hunterdon .....	458,080		1,000	1,000	450,317,178			
11 Mercer .....	180,200		2,500	2,500	723,776,066			
12 Middlesex .....	716,564		2,500	2,500	1,496,660,135			
13 Monmouth .....	221,090		2,000	2,000	2,219,770,041			
14 Morris .....	6,050		†5,850	5,850	1,082,269,213			
15 Ocean .....	24,070				1,288,182,264			
16 Passaic .....	4,700		1,300	1,300	2,546,567,408			
17 Salem .....	27,125				86,468,794			
18 Somerset .....	34,750				566,844,418			
19 Sussex .....	111,000				425,340,962			
20 Union .....					1,903,302,566			
21 Warren .....					328,969,134			
Totals .....	\$3,542,282	†\$1,649,150	†\$58,010	\$1,707,160	\$28,428,947,277			

† Includes totally disabled veteran exemptions: Col. 6 (a)—Essex County, \$244,600; Col. 6 (b)—Morris County, \$2,250.

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1966—(Continued)

COUNTY	9 Ratios		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 7—10a +10b)	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)	(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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
							(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
1 Atlantic				\$499,747,751	\$995,420,143	\$6,878,102.21			\$40,951.18	
2 Bergen			\$14,607,606	681,694,614	6,831,855,400	23,087,459.45			96,635.56	\$985.41
3 Burlington			13,427,240	70,190,578	1,196,685,360	5,225,332.42			110,643.13	963.96
4 Camden				956,453,873	1,863,587,507	15,370,352.89			302,628.79	7,934.52
5 Cape May			507,740	44,909,178	633,461,399	3,075,935.37			9,826.92	922.47
6 Cumberland				272,067,817	468,473,103	3,735,846.03			26,863.34	
7 Essex			10,884,844	*601,542,014	*5,157,579,858	48,761,331.37			393,382.11	4,650.39
8 Gloucester				535,916,141	754,054,747	3,235,014.74			30,310.07	1,836.56
9 Hudson				1,652,130,563	2,684,586,680	27,511,180.66			293,022.11	
10 Hunterdon			3,376,922	62,073,596	509,013,852	1,885,307.58			5,035.60	41.68
11 Mercer				838,656,816	1,562,432,882	10,421,563.71	\$58,109.81	\$58,109.81	96,464.52	
12 Middlesex				2,037,821,218	3,534,481,353	17,987,793.57			292,630.83	6,047.83
13 Monmouth			4,389,156	222,626,665	2,438,007,550	11,938,385.83			44,968.35	7,793.33
14 Morris				1,446,946,063	2,529,215,276	8,910,025.82			15,459.73	4,647.76
15 Ocean			14,033,554	73,362,866	1,347,511,576	6,941,087.35			16,050.67	
16 Passaic				281,016,646	2,827,584,054	13,980,955.25			95,640.53	2,260.40
17 Salem				243,712,075	330,180,869	2,302,923.67			6,871.29	
18 Somerset				743,539,085	1,310,383,503	4,801,215.22			8,075.13	104.13
19 Sussex			2,629,307	101,366,815	524,078,470	3,151,375.56			19,068.05	
20 Union				2,298,557,590	4,201,860,156	15,471,293.45			83,900.27	10,406.54
21 Warren			1,391,320	38,498,321	366,076,135	2,506,476.43			6,962.54	
Totals			\$65,247,689	\$13,702,830,285	\$42,066,529,873	\$237,178,998.58	\$58,109.81	\$58,109.81	\$1,995,390.72	\$48,594.98

§ Includes equalization of Tangible Personal Property Used in Business and Second Class Railroad Property.



## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1966—(Continued)

COUNTY	12—APPORTIONMENT OF TAXES										
	Section A—Cont'd III Net County Taxes Apportioned	Section B County Library Taxes	Section C—Local Taxes to Be Raised for					Section D—Tax Levy			
			I—District School Purposes					II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII — (CId + e)]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) Supplemental State Aid to Reduce Col. (a)—Under C. 31, L. 1966	(e) Supplemental State Aid to Reduce Col. (b)—Under C. 31, L. 1966				
1	\$6,837,151.03	\$52,470.00	\$10,540,469.66	\$2,099,584.31	\$237,819.50	\$1,348,599.00	\$206,986.00	\$13,445,501.28	\$31,657,410.78	\$1,054,175.00	\$32,711,585.78
2	22,991,809.30	.....	91,967,802.40	12,266,263.50	923,609.50	3,251,693.00	292,439.00	43,131,448.77	167,736,801.47	4,913,284.00	172,650,085.47
3	5,115,653.25	270,000.00	20,174,585.11	3,492,356.14	347,619.55	3,152,366.00	437,974.00	4,677,300.69	30,487,174.74	1,381,950.00	31,869,124.74
4	15,075,658.62	115,000.00	29,418,189.76	4,346,136.83	27,270.00	5,498,077.00	630,447.00	14,653,422.75	57,507,153.96	2,435,252.51	59,942,406.47
5	3,067,030.92	51,065.37	3,766,313.44	660,667.00	290,150.00	310,932.00	18,488.00	6,330,955.26	13,836,761.99	483,000.00	14,319,761.99
6	3,709,022.69	.....	8,641,163.29	.....	475,495.25	2,094,388.00	.....	3,212,815.23	13,944,108.46	586,440.00	14,530,548.46
7	48,372,599.65	.....	85,840,722.20	9,638,904.61	4,666,395.55	9,243,993.00	248,562.00	81,555,720.97	220,581,787.98	3,085,815.00	223,667,602.98
8	3,206,541.23	.....	13,276,888.51	2,421,028.51	26,650.25	2,599,615.00	386,122.00	2,723,002.14	18,668,373.64	945,045.00	19,613,418.64
9	27,218,158.55	.....	38,764,745.13	.....	2,452,790.52	4,826,299.00	.....	54,456,211.17	118,065,606.37	1,626,920.00	119,692,526.37
10	1,880,313.66	57,000.00	5,055,402.34	3,137,937.52	.....	390,541.00	127,869.00	1,411,412.23	11,023,655.75	374,870.00	11,398,525.75
11	10,325,099.19	140,000.00	24,560,977.28	3,399,887.67	377,616.00	2,992,856.00	189,072.00	14,264,347.54	49,885,999.68	1,522,370.00	51,408,369.68
12	17,701,210.57	.....	56,647,644.19	.....	1,140,080.00	5,287,098.00	.....	18,195,032.30	88,396,869.06	2,996,150.00	91,393,019.06
13	11,901,210.81	248,725.00	34,790,073.01	11,169,159.81	.....	3,985,555.00	1,094,394.00	16,064,081.17	69,093,300.80	2,194,437.00	71,287,737.80
14	8,899,213.85	388,669.88	41,945,243.82	5,094,653.84	.....	2,331,747.00	160,528.15	14,956,513.34	68,792,019.58	1,676,530.00	70,468,549.58
15	6,925,036.68	186,587.91	12,859,324.77	7,319,229.79	.....	1,159,561.00	254,126.00	6,523,926.49	32,400,418.64	1,220,180.00	33,620,598.64
16	13,887,575.12	.....	36,511,198.57	2,998,975.05	1,762,680.75	3,142,341.00	97,886.00	23,788,314.74	75,708,517.23	2,009,908.82	77,718,426.05
17	2,296,052.38	.....	4,963,094.42	1,454,108.00	12,548.00	766,865.00	445,750.00	1,048,805.86	8,501,983.66	314,862.00	8,816,845.66
18	4,793,244.22	331,227.00	17,975,712.67	6,148,271.06	.....	1,416,568.00	286,846.85	5,501,055.10	33,046,095.20	971,360.00	34,017,455.20
19	3,132,307.51	126,521.00	6,843,094.29	1,477,754.76	24,420.00	456,200.00	107,925.00	2,735,537.41	13,795,509.97	381,550.00	14,177,059.97
20	15,397,799.72	.....	51,082,279.07	8,425,247.00	1,735,095.26	2,539,965.00	420,424.00	32,539,859.48	106,219,891.53	2,776,000.00	108,995,891.53
21	2,499,513.89	45,330.00	6,037,125.88	161,920.00	116,306.00	862,377.00	.....	1,626,513.32	9,624,332.09	430,505.00	10,054,837.09
	\$235,232,202.84	\$2,012,596.16	\$601,662,049.81	\$85,712,085.40	\$14,616,546.13	\$57,637,636.00	\$5,405,839.00	\$362,841,777.24	\$1,239,033,782.58	\$33,380,604.33	\$1,272,414,386.91

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1966—(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 R. S. 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)	
1 Atlantic .....	\$65,552.40	.....	\$59,888,393	\$3,719,009.92	\$7,284,162.48	\$2,070,799.20	\$13,073,971.60	\$968,086,153
2 Bergen .....	329,048.70	.....	850,995,598	11,213,917.40	17,576,838.87	3,352,985.00	32,143,741.27	6,889,390,019
3 Burlington .....	70,976.99	.....	210,493,537	2,695,723.62	6,217,600.28	1,720,982.96	10,634,306.86	1,203,215,020
4 Camden .....	156,542.24	.....	117,321,938	3,882,272.41	9,167,312.74	2,381,350.23	15,430,935.38	1,793,791,174
5 Cape May .....	25,590.54	.....	51,701,368	1,997,674.61	2,744,589.53	923,414.76	5,665,678.90	632,498,332
6 Cumberland .....	43,320.90	.....	41,785,142	859,532.32	2,332,379.40	1,000,785.45	4,192,697.17	442,927,272
7 Essex .....	648,055.08	.....	990,297,250	13,586,809.17	33,875,417.93	8,992,110.23	56,454,337.33	5,096,780,431
8 Gloucester .....	45,458.76	.....	27,998,100	1,650,593.09	2,801,650.72	1,194,900.00	5,647,143.81	715,513,705
9 Hudson .....	206,614.42	.....	369,855,246	8,680,695.77	23,993,948.44	4,920,000.00	37,594,644.21	2,542,407,685
10 Hunterdon .....	27,863.35	.....	67,593,590	1,287,491.56	1,330,095.00	745,776.99	3,363,363.55	507,334,450
11 Mercer .....	138,790.34	.....	383,367,245	3,617,677.00	10,921,724.28	2,623,500.85	17,162,902.13	1,492,592,547
12 Middlesex .....	121,684.12	.....	311,731,412	7,634,750.00	18,428,987.71	2,575,109.90	28,638,847.61	3,222,707,000
13 Monmouth .....	141,861.40	.....	274,670,879	7,201,788.00	10,062,684.25	3,732,523.90	20,996,996.15	2,423,167,789
14 Morris .....	92,230.75	.....	216,840,640	5,934,508.59	6,509,982.20	2,206,151.00	14,650,641.79	2,449,889,457
15 Ocean .....	71,851.63	.....	186,421,430	3,924,165.34	4,619,074.26	2,081,100.00	10,624,339.60	1,344,359,268
16 Passaic .....	228,335.54	.....	384,684,483	5,748,056.00	8,981,537.73	2,492,500.00	17,222,093.73	2,785,882,928
17 Salem .....	24,592.62	.....	7,877,170	851,959.86	1,833,056.74	544,344.00	3,229,360.60	306,242,774
18 Somerset .....	57,983.31	.....	88,810,530	3,290,351.42	3,858,121.92	1,051,900.00	8,200,373.34	1,267,287,362
19 Sussex .....	22,523.34	.....	40,266,606	1,361,348.07	1,023,028.71	1,063,300.00	3,447,676.78	526,502,575
20 Union .....	213,895.28	.....	295,878,750	8,828,953.72	14,437,646.35	2,004,700.00	25,271,300.07	4,033,060,450
21 Warren .....	28,210.00	.....	39,778,255	988,517.19	1,892,144.02	622,000.00	3,502,661.21	365,939,214
Totals .....	\$2,760,981.71	.....	\$5,018,257,562	\$98,955,795.06	\$189,892,043.56	\$48,300,234.47	\$337,148,073.09	\$41,009,555,605

## TABLE OF EQUALIZED VALUATIONS

YEAR 1966

Promulgated by the Director, Division of Taxation, as of October 1, 1966, 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, 1967.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton, New Jersey 08625.

## UNWEIGHTED AVERAGE RATIO

("COMMON LEVEL")

YEAR 1966

Promulgated by the Director, Division of Taxation, pursuant to the provisions of Section 8, Chapter 51, Laws of 1960 (N. J. S. A. 54:4-11), as amended.



Atlantic County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$12,659,875	46.76%	\$27,074,155	\$12,326	\$360,815	\$27,447,296	47.00%
Atlantic City .....	158,831,735	51.83	306,447,492	147,029	12,842,900	319,437,421	57.00†
Brigantine City .....	22,043,040	47.57	46,338,112	.....	295,726	46,633,838	48.00
Buena Bor. ....	7,096,425	50.83	13,961,096	826	258,835	14,220,757	53.00†
Buena Vista Twp. ....	10,298,875	56.51	18,224,872	1,538	341,650	18,568,060	61.00†
Corbin City .....	502,625	51.08	983,996	154	20,342	1,004,492	60.00†
Egg Harbor City .....	6,878,408	49.14	13,997,574	2,000	626,598	14,626,172	53.00†
Egg Harbor Twp. ....	14,721,940	35.25	41,764,369	33	1,304,836	43,069,238	34.00
Estell Manor City .....	1,474,980	51.65	2,855,721	60	72,222	2,928,003	48.00
Folsom Bor. ....	2,508,517	54.60	4,594,353	675	353,443	4,948,471	53.00†
Galloway Twp. ....	16,384,480	44.66	36,687,147	39,497	960,283	37,686,927	50.00
Hamilton Twp. ....	22,399,650	52.47	42,690,395	690	1,396,600	44,087,685	57.00†
Hammonton Town .....	26,285,185	49.39	53,219,650	80,634	1,775,673	55,075,957	56.00†
Linwood City .....	15,356,226	44.62	34,415,567	38	177,824	34,593,429	49.00
Longport Boro. ....	8,599,960	45.43	18,930,134	.....	77,909	19,008,043	43.00
Margate City .....	44,256,900	48.82	90,653,216	.....	551,850	91,205,066	50.00
Mullica Twp. ....	7,667,615	45.19	16,967,504	1,308	191,767	17,160,579	46.00
Northfield City .....	16,897,500	45.00	37,550,000	144	339,600	37,889,744	46.00
Pleasantville City .....	23,847,817	53.73	44,384,547	42,622	1,644,500	46,071,669	58.00†
Port Republic City .....	1,048,275	47.19	2,221,392	.....	97,478	2,318,870	45.00
Somers Point City .....	16,429,880	51.20	32,089,609	173	619,080	32,708,862	54.00†
Ventnor City .....	32,285,875	50.86	63,479,896	.....	943,550	64,423,446	54.00†
Weymouth Twp. ....	1,696,425	57.75	2,937,532	.....	85,190	3,022,722	64.00†
Totals .....	\$470,172,208		\$952,468,320	\$329,747	\$25,338,671	\$978,136,747	

\* Exclusive of Class II Railroad Property.  
 \*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).  
 † Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Atlantic County is 50.00%.



Bergen County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$41,075,850	87.21%	\$47,099,931	\$12,598	\$541,064	\$47,653,593	83.00%
Alpine Bor. ....	16,952,675	70.49	24,049,759	.....	68,881	24,118,640	63.00
Bergenfield Bor. ....	165,031,600	88.27	186,862,275	3,004	3,297,569	190,262,848	89.00
Bogota Bor. ....	46,410,400	85.97	53,954,413	8,724	1,849,114	55,842,251	82.00
††Carlstadt Bor. ....	73,034,400	86.87	84,073,213	40,133	7,472,103	91,555,449	93.00
††Cliffside Park Bor. ..	86,418,300	83.63	103,334,091	.....	2,756,774	106,090,865	83.00
Closter Bor. ....	60,017,268	84.79	70,783,427	7,365	2,344,741	73,135,533	85.00
††Cresskill Bor. ....	54,912,550	87.75	62,578,405	22	1,116,994	63,695,421	88.00
Demarest Bor. ....	42,314,900	98.29	43,051,073	2,000	225,426	43,278,499	95.00
Dumont Bor. ....	97,735,935	81.81	119,466,978	6,670	1,975,707	121,449,355	81.00
††East Paterson Bor. ...	131,159,000	91.60	143,186,681	2,236	5,046,500	148,235,417	94.00
East Rutherford Bor. ...	57,103,300	93.45	61,105,725	26,923	7,766,230	68,898,878	80.00
††Edgewater Bor. ....	54,049,635	97.89	55,214,664	593,632	11,232,323	67,040,619	82.00
Emerson Bor. ....	53,158,000	94.59	56,198,330	1,101	752,125	56,951,556	94.00
Englewood City ....	219,542,200	94.81	231,560,173	36,828	16,859,368	248,456,369	93.00
Englewood Cliffs Bor. ..	76,159,900	79.66	95,606,201	.....	3,368,511	98,974,712	77.00
††Fair Lawn Bor. ....	251,184,790	89.49	280,684,758	82,231	13,337,351	294,104,340	86.00
Fairview Bor. ....	52,869,650	75.77	69,776,495	4,568	2,581,527	72,362,590	73.00
Fort Lee Bor. ....	209,381,305	79.64	262,909,725	.....	3,578,317	266,488,042	75.00
Franklin Lakes Bor. ....	63,099,800	95.57	66,024,694	.....	1,039,134	67,063,828	93.00
Garfield City ....	132,808,975	86.25	153,981,420	3,691	8,829,330	162,814,441	83.00
Glen Rock Bor. ....	88,949,300	86.30	103,069,873	10,220	1,303,461	104,383,554	86.00
Hackensack City ....	232,090,400	89.83	258,366,247	133,510	19,014,146	277,513,903	85.00
Harrington Park Bor. ...	32,129,225	86.86	36,989,667	1,503	202,233	37,193,403	82.00
Hasbrouck Heights Bor. ..	85,895,190	86.82	98,934,796	3,491	1,379,196	100,317,483	87.00
Haworth Bor. ....	22,694,700	67.72	33,512,552	3,320	102,597	33,618,469	63.00
Hillsdale Bor. ....	66,645,446	85.90	77,584,920	6,480	1,704,376	79,295,776	83.00
Hobokus Bor. ....	46,412,688	94.74	48,989,538	10,530	548,314	49,548,382	95.00
Leonia Bor. ....	57,620,600	86.44	66,659,648	5,941	568,158	67,233,747	86.00
Little Ferry Bor. ....	44,313,010	79.96	55,418,972	.....	1,650,655	57,069,627	73.00
Lodi Bor. ....	114,282,600	87.42	130,728,209	13,615	6,805,776	137,547,600	86.00
Lyndhurst Twp. ....	112,497,500	73.99	152,044,195	86,817	5,786,155	157,917,167	75.00
††Mahwah Twp. ....	89,290,965	77.27	115,557,092	293,740	6,464,658	122,315,490	75.00
Maywood Bor. ....	68,511,340	86.60	79,112,402	1,112	1,836,916	80,950,430	85.00
Midland Park Bor. ....	47,152,950	88.75	53,130,085	1,694	1,715,707	54,847,486	90.00
††Montvale Bor. ....	43,536,600	73.94	58,880,985	2,453	718,104	59,601,542	83.00
Moonachie Bor. ....	28,820,500	85.78	33,598,158	12,093	2,927,288	36,537,539	93.00
New Milford Bor. ....	100,755,490	91.41	110,223,706	.....	860,750	111,084,456	89.00
North Arlington Bor. ...	90,495,150	75.89	119,245,157	1,671	2,265,414	121,512,242	75.00
Northvale Bor. ....	30,699,700	68.86	44,582,777	2,375	712,482	45,297,634	84.00

Norwood Bor. ....	27,049,785	77.96	34,697,005	1,469	777,301	35,475,775	77.00
Oakland Bor. ....	76,867,850	88.02	87,329,982	120	1,494,937	88,825,039	84.00
Old Tappan Bor. ....	24,920,100	88.76	28,075,822	.....	205,984	28,281,806	94.00
Oradell Bor. ....	77,908,715	88.02	88,512,514	1,943	867,336	89,381,793	87.00
Palisades Park Bor. ....	70,504,371	79.24	88,975,733	1,087	2,588,577	91,565,397	75.00
Paramus Bor. ....	277,450,830	89.29	310,730,015	.....	15,851,086	326,581,101	87.00
Park Ridge Bor. ....	46,374,980	85.20	54,430,728	740	1,255,922	55,687,390	83.00
Ramsey Bor. ....	88,033,600	90.45	97,328,469	10,971	2,498,481	99,837,921	88.00
Ridgefield Bor. ....	93,942,880	80.52	116,670,243	1,288,170	5,840,897	123,799,310	74.00
Ridgefield Park Twp. ..	65,681,800	86.16	76,232,358	25,312	2,625,679	78,853,349	86.00
Ridgewood Village ....	224,578,600	91.24	246,140,509	34,026	5,268,775	251,443,310	89.00
River Edge Bor. ....	79,679,725	82.95	96,057,535	3,712	2,380,480	98,441,727	85.00
River Vale Twp. ....	56,591,240	86.65	65,310,144	.....	442,740	65,752,884	85.00
Rochelle Park Twp. ....	43,076,300	82.43	52,258,037	3,621	1,393,593	53,655,251	81.00
Rockleigh Bor. ....	6,355,560	93.33	6,809,772	.....	1,046,984	7,856,756	.....
Rutherford Bor. ....	113,729,100	80.40	141,454,104	14,241	3,281,156	144,749,501	82.00
Saddle Brook Twp. ....	83,528,900	73.81	113,167,457	50,785	3,061,434	116,279,676	80.00
Saddle River Bor. ....	38,966,700	93.56	41,648,888	.....	354,945	42,003,833	89.00
South Hackensack Twp. ....	35,688,400	97.94	36,439,044	1,990	5,971,123	42,412,157	85.00
Tenack Twp. ....	277,845,230	86.30	321,952,758	15,889	5,100,333	327,068,980	84.00
Tenafly Bor. ....	155,788,050	93.92	165,873,137	.....	2,526,650	168,399,787	91.00
Teterboro Bor. ....	39,761,731	75.26	52,832,489	53,746	16,481,683	69,367,918	.....
Upper Saddle River Bor. ....	56,048,900	88.66	63,217,798	.....	757,021	63,974,819	83.00
Waldwick Bor. ....	55,544,800	80.31	69,162,993	41,572	809,052	70,013,617	79.00
Wallington Bor. ....	47,012,615	83.66	56,194,854	566	2,343,286	58,538,706	84.00
Washington Twp. ....	66,518,700	99.23	67,034,868	.....	454,306	67,489,174	98.00
††Westwood Bor. ....	71,974,050	88.28	81,529,282	11,544	2,197,626	83,738,452	89.00
Woodcliff Lake Bor. ....	33,138,580	82.90	39,974,162	5,823	308,912	40,288,897	81.00
Wood-Ridge Bor. ....	76,826,950	81.98	93,714,260	11,134	4,565,653	98,291,047	79.00
Wyckoff Twp. ....	116,448,450	87.68	132,810,732	.....	1,546,764	134,357,496	87.00
Totals .....	\$5,915,051,279		\$6,874,827,102	\$3,000,752	\$246,904,191	\$7,124,732,045	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Bergen County is 100.00%.

Burlington County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$6,173,450	75.37%	\$8,190,858	.....	\$534,214	\$8,725,072	93.00%
Beverly City .....	9,798,695	97.67	10,032,451	\$1,500	528,176	10,562,127	105.00†
Bordentown City .....	16,057,825	89.74	17,893,721	4,015	712,823	18,610,559	93.00
Bordentown Twp. ....	37,028,125	97.34	38,039,989	1,992	3,139,732	41,181,713	97.00
Burlington City .....	50,041,580	99.89	50,096,686	47,996	6,815,475	56,960,157	95.00
Burlington Twp. ....	43,551,900	87.82	49,592,234	7,111	5,731,010	55,330,355	87.00
Chesterfield Twp. ....	12,109,401	74.59	16,234,617	.....	278,906	16,513,523	79.00
Cinnaminson Twp. ....	87,275,105	98.14	88,929,188	.....	5,369,383	94,298,571	98.00
Delanco Twp. ....	16,181,350	93.63	17,282,228	7,236	1,673,015	18,962,479	95.00
Delran Twp. ....	39,810,900	97.18	40,966,145	.....	4,098,787	45,064,932	99.00
Eastampton Twp. ....	7,187,550	78.81	9,120,099	1,318	219,247	9,340,664	92.00
Edgewater Park Twp. ....	26,707,625	98.43	27,133,623	4,074	1,237,186	28,374,883	100.00
Evesham Twp. ....	42,630,250	94.97	44,888,123	.....	1,006,570	45,894,693	95.00
Fieldsboro Bor. ....	2,687,450	107.32	2,504,146	34	1,114,896	3,619,076	106.00†
Florence Twp. ....	38,891,900	85.78	45,339,123	7,344	6,346,408	51,692,875	73.00
Hainesport Twp. ....	12,533,350	98.55	12,717,757	488	713,520	13,431,765	104.00†
Lumberton Twp. ....	15,666,550	90.69	17,274,837	953	1,674,400	18,950,190	96.00
Mansfield Twp. ....	12,702,945	75.53	16,818,410	2,941	405,375	17,226,726	85.00
Maple Shade Twp. ....	50,581,139	86.29	58,617,614	2,656	1,901,567	60,524,837	94.00
Medford Twp. ....	43,001,700	91.71	46,888,780	95	1,410,490	48,299,365	97.00
Medford Lakes Bor. ....	22,790,500	97.84	23,293,643	.....	168,443	23,462,086	102.00†
Moorestown Twp. ....	108,233,175	99.53	108,744,273	3,636	8,094,120	116,842,029	99.00
Mount Holly Twp. ....	43,281,950	99.48	43,508,183	21,590	3,663,470	47,193,253	100.00
††Mount Laurel Twp. ....	38,631,235	79.24	48,752,190	392	830,666	49,583,248	89.00
New Hanover Twp. ....	1,029,400	95.71	1,075,541	2,880	1,707,949	2,786,370	.....
North Hanover Twp. ....	8,586,400	71.36	12,032,511	120	338,190	12,370,821	82.00
Palmyra Bor. ....	25,318,600	91.07	27,801,252	505	898,932	28,700,689	94.00
Pemberton Bor. ....	3,853,900	99.19	3,885,372	.....	364,699	4,250,071	93.00
Pemberton Twp. ....	33,921,135	82.60	41,066,749	11,332	1,382,284	42,460,365	99.00
Riverside Twp. ....	31,111,675	98.40	31,617,556	8,605	3,556,960	35,183,121	95.00
Riverton Bor. ....	13,243,750	88.61	14,946,112	1,260	252,654	15,200,026	89.00
††Shamong Twp. ....	4,304,790	82.35	5,227,432	.....	308,020	5,535,452	98.00
Southampton Twp. ....	15,730,290	72.81	21,604,574	126	795,800	22,400,500	75.00
Springfield Twp. ....	12,790,270	72.86	17,554,584	36	684,945	18,239,565	89.00
Tabernacle Twp. ....	6,793,550	91.83	7,397,964	.....	206,425	7,604,389	100.00
Washington Twp. ....	4,833,007	84.43	5,724,277	.....	603,079	6,327,356	81.00
††Westampton Twp. ....	11,883,150	76.59	15,515,276	.....	359,175	15,874,451	89.00
Willingboro Twp. ....	100,324,448	97.42	102,981,367	.....	2,561,057	105,542,424	98.00
Woodland Twp. ....	5,308,450	66.04	8,038,234	260	170,942	8,209,436	100.00
††Wrightstown Bor. ....	4,242,300	64.17	6,611,033	203	1,092,983	7,704,219	103.00†
Totals .....	\$1,066,830,765	.....	\$1,165,938,762	\$140,698	\$72,954,973	\$1,239,034,433	.....

\* Exclusive of Class II Railroad Property.

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† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Burlington County is 100.00%.

Camden County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$24,833,850	46.85%	\$53,007,150	\$3,100	\$960,750	\$53,971,000	48.00%
Audubon Park Bor. ....	722,729	50.00	1,445,458	.....	8,261	1,453,719	.....
Barrington Bor. ....	17,404,450	47.96	36,289,512	.....	1,346,270	37,635,782	47.00
Bellmawr Bor. ....	21,038,275	41.45	50,755,790	3,299	412,052	51,171,141	46.00
Berlin Bor. ....	9,218,275	43.62	21,133,138	5,219	597,097	21,735,454	42.00
Berlin Twp. ....	5,431,470	44.31	12,257,888	.....	75,938	12,333,824	47.00
Brooklawn Bor. ....	4,787,225	47.13	10,115,054	640	225,935	10,341,629	47.00
Camden City ....	145,159,275	53.85	269,562,256	3,584,085	28,404,005	301,550,346	64.00†
Cherry Hill Twp. ....	152,642,300	48.33	315,833,437	567	8,178,600	324,012,604	46.00
Cheshurst Bor. ....	1,064,785	40.10	2,655,324	.....	21,160	2,676,484	26.00
Clementon Bor. ....	7,914,625	53.16	14,888,309	2,223	326,379	15,216,911	48.00
Collingswood Bor. ....	35,938,275	49.19	73,060,124	6,887	1,314,700	74,381,711	46.00
Gibbsboro Bor. ....	5,126,492	51.34	9,985,376	.....	545,050	10,530,426	59.00†
Gloucester City ....	24,893,635	53.14	46,845,380	23,802	4,609,094	51,478,276	52.00†
Gloucester Twp. ....	38,577,025	46.38	83,175,992	2,133	1,167,939	84,346,064	47.00
Haddon Twp. ....	39,665,300	48.07	82,515,706	4,286	895,704	83,415,696	48.00
Haddonfield Bor. ....	38,241,600	41.20	92,819,417	12,874	1,619,100	94,451,391	42.00
Haddon Heights Bor. ..	18,851,800	41.58	45,338,624	6,580	357,861	45,708,085	42.00
Hill-Nella Bor. ....	860,045	49.80	1,726,998	30	17,478	1,744,506	48.00
Laurel Springs Bor. ....	4,434,255	47.85	9,266,991	55	426,013	9,693,059	48.00
Lawnside Bor. ....	3,454,175	45.55	7,583,260	.....	104,668	7,687,928	47.00
Lindenwold Bor. ....	11,827,026	44.81	26,393,720	1,598	195,014	26,590,332	48.00
Magnolia Bor. ....	7,885,800	45.81	17,104,999	.....	194,750	17,299,749	43.00
Merchantville Bor. ....	8,978,125	45.16	19,880,702	7,036	895,655	20,783,393	47.00
Mount Ephraim Bor. ...	10,847,430	44.74	24,245,485	.....	291,085	24,536,570	48.00
Oaklyn Bor. ....	9,564,200	45.21	21,155,054	6,347	228,178	21,389,579	46.00
Pennsauken Twp. ....	101,280,050	48.41	209,213,076	82,552	7,652,550	216,948,178	46.00
Pine Hill Bor. ....	6,242,050	48.80	12,791,088	45	98,542	12,889,673	56.00†
Pine Valley Bor. ....	375,585	30.55	1,229,411	.....	7,908	1,237,319	.....
Runnemede Bor. ....	16,709,500	50.98	32,776,579	.....	445,350	33,221,929	53.00†
Somerdale Bor. ....	9,374,861	43.57	21,516,780	.....	209,400	21,726,180	46.00
Stratford Bor. ....	19,077,205	47.22	40,400,688	660	505,940	40,907,288	48.00
Tavistock Bor. ....	355,000	47.07	754,196	.....	53,330	807,526	.....
Voorhees Twp. ....	11,562,800	46.03	25,120,139	1,193	287,400	25,408,732	47.00
Waterford Twp. ....	7,274,015	36.74	19,798,625	360	206,740	20,005,725	42.00
Winslow Twp. ....	15,438,625	43.74	35,296,353	7,337	1,403,278	36,706,968	46.00
Woodlynne Bor. ....	3,957,125	38.60	10,251,619	.....	60,990	10,312,609	44.00
Totals .....	\$840,939,258		\$1,758,189,696	\$3,762,908	\$64,350,162	\$1,826,302,766	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Camden County is 50.00%.



Cape May County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$33,282,050	92.65%	\$35,922,342	.....	\$493,950	\$36,416,292	95.00%
Cape May City .....	26,520,520	96.26	27,550,925	\$20,721	1,431,000	29,002,646	100.00
Cape May Point Bor. ..	2,935,200	84.06	3,491,792	.....	12,614	3,504,406	81.00
††Dennis Twp. ....	7,428,755	66.00	11,255,689	417	356,686	11,612,792	75.00
Lower Twp. ....	53,638,050	91.69	58,499,346	211	3,032,116	61,531,673	102.00†
Middle Twp. ....	32,429,415	85.62	37,875,981	28,638	1,947,463	39,852,082	97.00
North Wildwood City ..	46,928,500	87.73	53,491,964	.....	2,101,710	55,593,674	86.00
Ocean City .....	154,930,872	88.56	174,944,526	20,534	4,306,359	179,271,419	88.00
Sea Isle City .....	22,959,800	94.35	24,334,711	.....	610,297	24,945,008	92.00
Stone Harbor Bor. ....	34,736,950	81.12	42,821,684	.....	594,350	43,416,034	77.00
Upper Twp. ....	17,535,350	85.09	20,608,003	4,052	809,003	21,421,053	77.00
West Cape May Bor. ..	3,787,370	96.10	3,941,072	5,274	117,690	4,064,036	90.00
West Wildwood Bor. ...	2,980,625	94.50	3,154,101	.....	42,155	3,196,256	100.00
Wildwood City .....	71,970,005	92.09	78,151,813	42,656	5,677,990	83,872,459	98.00
Wildwood Crest Bor. ..	48,974,600	89.14	54,941,216	.....	1,975,295	56,916,511	88.00
Woodbine Bor. ....	3,819,750	102.31	3,733,506	313	578,142	4,311,961	125.00†
Totals .....	\$564,857,812		\$634,718,671	\$122,816	\$24,086,820	\$658,928,307	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Cape May County is 100.00%.



Cumberland County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Bridgeton City .....	\$26,311,005	38.82%	\$67,776,932	\$98,532	\$3,895,700	\$71,771,164	39.00%
††Commercial Twp. ....	2,595,516	27.48	9,445,109	130	406,103	9,851,342	30.00
Deerfield Twp. ....	3,613,300	52.51	6,881,165	.....	186,650	7,067,815	57.00†
Downe Twp. ....	2,362,290	36.46	6,479,128	476	187,270	6,666,874	38.00
Fairfield Twp. ....	3,966,225	30.10	13,176,827	2,022	144,550	13,323,399	39.00
Greenwich Twp. ....	1,505,885	41.89	3,594,856	.....	64,777	3,659,633	46.00†
Hopewell Twp. ....	6,510,500	39.54	16,465,604	296	234,821	16,700,721	42.00†
Lawrence Twp. ....	3,043,185	36.97	8,231,499	4,164	189,002	8,424,665	45.00†
Maurice River Twp. ...	4,917,005	41.11	11,960,606	9,316	535,235	12,505,157	54.00†
Milville City .....	30,771,450	36.09	85,263,092	99,281	3,980,072	89,342,445	37.00
Shiloh Bor. ....	782,810	38.31	2,043,357	.....	30,861	2,074,218	46.00†
Stow Creek Twp. ....	1,599,035	42.18	3,790,979	.....	96,847	3,887,826	54.00†
Upper Deerfield Twp. ..	10,258,690	38.03	26,975,256	4,348	693,236	27,672,840	37.00
Vineland City .....	80,648,460	41.52	194,240,029	110,410	6,756,300	201,106,739	41.00†
Totals .....	\$178,885,356		\$456,324,439	\$328,975	\$17,401,424	\$474,054,838	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Cumberland County is 40.00%.

Essex County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$163,659,300	77.98%	\$209,873,429	\$101,976	\$13,433,200	\$223,408,605	74.00%
Bloomfield Town .....	266,351,100	89.05	299,102,864	308,609	13,977,100	313,388,573	83.00
Caldwell Bor. ....	47,684,400	90.31	52,800,797	1,700	2,160,500	54,962,997	83.00
Cedar Grove Twp. ....	82,858,700	93.65	88,476,989	3,243	2,783,200	91,263,432	94.00
††East Orange City .....	293,841,500	82.14	357,732,530	446,754	11,958,155	370,137,439	80.00
Essex Fells Bor. ....	27,112,900	85.15	31,841,339	9,879	123,700	31,974,918	84.00
††Fairfield Bor. ....	67,647,700	95.58	70,775,999	.....	4,736,600	75,512,599	98.00
Glen Ridge Bor. ....	55,198,400	91.23	60,504,659	30,197	600,600	61,135,456	89.00
Irrington Town .....	245,662,800	81.94	299,808,152	350,727	12,390,600	312,549,479	83.00
Livingston Twp. ....	186,086,050	83.31	223,365,802	.....	4,940,800	228,306,602	80.00
Maplewood Twp. ....	162,624,500	86.07	188,944,464	43,754	3,576,400	192,564,618	84.00
Millburn Twp. ....	258,896,000	89.52	289,204,647	89,076	5,846,900	295,140,623	85.00
Montclair Town .....	277,376,000	95.73	289,748,250	481,283	8,042,600	298,272,133	95.00
Newark City .....	1,250,138,400	85.27	1,466,094,054	22,566,918	135,983,700	1,624,644,672	80.00
North Caldwell Bor. ....	40,555,900	101.38	40,003,847	.....	273,300	40,277,147	102.00†
Nutley Town .....	163,946,900	75.18	218,072,493	21,969	6,445,200	224,539,662	74.00
Orange City .....	124,263,700	90.66	137,065,630	301,190	7,122,900	144,489,720	95.00
Roseland Bor. ....	27,613,500	92.02	30,008,150	26,943	1,972,200	32,007,293	95.00
South Orange Village ..	130,429,300	92.71	140,685,255	288,664	3,375,000	144,348,919	90.00
Verona Bor. ....	92,774,700	90.12	102,945,739	2,220	1,931,900	104,879,859	89.00
West Caldwell Bor. ....	77,775,400	89.19	87,201,928	.....	1,920,900	89,122,828	88.00
West Orange Town ....	254,228,900	81.43	312,205,453	.....	8,441,500	320,646,953	77.00
Totals .....	\$4,296,726,050		\$4,996,462,470	\$25,075,102	\$252,036,955	\$5,273,574,527	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Essex County is 100.00%.

Gloucester County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$4,420,975	29.76%	\$14,855,427	\$7,782	\$178,600	\$15,041,809	31.00%†
Deptford Twp. ....	19,973,375	27.03	73,893,359	165	547,650	74,441,174	27.00
††East Greenwich Twp. ....	4,093,800	25.18	16,258,141	320	91,778	16,350,239	28.00
Elk Twp. ....	2,460,375	25.29	9,728,648	119	67,206	9,795,973	29.00
Franklin Twp. ....	8,660,150	27.90	31,039,964	638	314,850	31,355,452	30.00
Glassboro Bor. ....	12,805,575	29.46	43,467,668	33,472	1,225,650	44,726,790	30.00
Greenwich Twp. ....	31,314,930	25.07	124,909,972	30,190	1,610,700	126,550,862	32.00†
Harrison Twp. ....	3,259,650	26.34	12,375,285	59	129,885	12,505,170	29.00
Logan Twp. ....	3,189,483	21.06	15,144,744	59	292,896	15,437,699	40.00†
Mantua Twp. ....	8,471,550	28.25	29,987,788	881	368,250	30,356,919	29.00
Monroe Twp. ....	11,985,550	27.13	44,178,216	7,218	612,500	44,797,934	28.00
National Park Bor. ....	2,721,175	31.64	8,600,427	...	45,500	8,645,927	32.00†
Newfield Bor. ....	1,737,400	34.03	5,105,495	2,513	141,500	5,249,508	36.00†
Paulsboro Bor. ....	8,118,825	31.12	26,088,769	1,368	837,440	26,927,577	31.00†
Pitman Bor. ....	10,815,100	26.39	40,981,811	2,809	520,805	41,505,425	28.00
††South Harrison Twp. ....	1,195,300	22.86	5,228,784	12	35,161	5,263,957	26.00
Swedesboro Bor. ....	2,702,925	34.93	7,738,119	7,047	528,863	8,274,029	46.00†
Washington Twp. ....	12,526,250	28.17	44,466,631	...	311,995	44,778,626	29.00
Wenonah Bor. ....	3,023,250	28.13	10,747,423	3,084	33,150	10,783,657	29.00
West Deptford Twp. ....	27,515,470	31.78	86,581,089	...	842,033	87,423,122	29.00
Westville Bor. ....	5,424,800	29.25	18,546,325	18,624	253,700	18,818,649	29.00
Woodbury City ....	14,710,875	27.20	54,084,099	37,972	1,121,194	55,243,265	27.00
Woodbury Heights Bor. ....	3,871,599	21.40	18,091,584	355	255,710	18,347,649	27.00
Woolwich Twp. ....	2,178,000	19.40	11,226,804	465	549,631	11,776,900	17.00
Totals .....	\$207,176,382		\$753,326,572	\$155,093	\$10,916,647	\$764,398,312	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Gloucester County is 30.00%.

Hudson County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$123,678,600	38.71%	\$319,500,387	\$1,162,499	\$6,325,536	\$326,988,422	30.00%
East Newark Bor. ....	2,715,100	22.03	12,324,557	.....	877,477	13,202,034	19.00
Guttenberg Town .....	17,205,791	74.78	23,008,546	.....	1,354,864	24,363,410	73.00
Harrison Town .....	29,000,650	34.11	85,020,962	902,422	5,085,801	91,009,185	29.00
Hoboken City .....	60,528,800	74.04	81,751,486	10,763,411	13,989,463	106,504,360	51.00
Jersey City .....	344,505,595	40.74	845,620,017	78,186,013	31,089,334	954,895,364	40.00
††Kearny Town .....	78,886,800	25.05	314,917,365	6,662,621	10,219,409	331,799,395	20.00
North Bergen Twp. ....	81,443,750	31.25	260,620,000	1,616,577	4,874,110	267,110,687	27.00
Secaucus Town .....	18,370,735	12.97	141,640,208	1,592,736	916,760	144,149,704	12.00
Union City .....	63,863,450	40.72	156,835,584	27,508	5,879,494	162,742,586	40.00
Weehawken Twp. ....	20,790,087	27.99	74,276,838	25,262,301	733,485	100,272,624	29.00
West New York Town ..	46,700,000	37.42	124,799,572	9,237,969	3,098,674	137,136,215	34.00
Totals .....	\$887,689,358		\$2,440,315,522	\$135,414,057	\$84,444,407	\$2,660,173,986	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Hudson County is 100.00%.

Hunterdon County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$12,380,800	99.74%	\$12,413,074	\$110	\$353,309	\$12,766,493	101.00%†
Bethlehem Twp. ....	9,366,285	78.75	11,893,695	4,990	356,940	12,255,625	79.00
Bloomsbury Bor. ....	3,277,050	96.01	3,413,238	2,283	431,590	3,847,111	104.00†
Califon Bor. ....	3,529,030	81.61	4,324,262	56	192,904	4,517,222	74.00
Clinton Town ....	8,158,700	85.14	9,582,687	5,925	386,531	9,975,143	71.00
Clinton Twp. ....	26,082,070	80.50	32,400,087	6,638	1,739,148	34,145,873	81.00
Delaware Twp. ....	26,641,900	77.99	34,160,662	475	891,251	35,052,388	85.00
East Amwell Twp. ....	16,735,099	78.33	21,364,865	900	269,077	21,634,842	71.00
Flemington Bor. ....	23,112,250	82.83	27,903,236	5,288	1,997,729	29,906,253	81.00
Franklin Twp. ....	15,853,200	98.61	16,076,666	7,702	331,964	16,416,332	96.00
Frenchtown Bor. ....	5,742,200	104.37	5,501,773	2,871	1,203,531	6,708,175	100.00
††Glen Gardner Bor. ....	2,408,695	70.23	3,429,724	430	98,230	3,528,384	71.00
Hampton Bor. ....	4,162,425	95.13	4,375,512	9,930	162,181	4,547,623	110.00†
High Bridge Bor. ....	11,632,525	101.78	11,429,087	14,399	1,695,833	13,139,319	104.00†
Holland Twp. ....	24,250,850	73.01	33,215,792	13,457	2,215,990	35,445,239	84.00
Kingwood Twp. ....	16,312,100	90.66	17,992,610	871	599,948	18,593,429	88.00
Lambertville City ....	11,236,935	92.26	12,179,639	15,904	993,203	13,188,746	96.00
Lebanon Bor. ....	4,696,475	90.59	5,184,319	2,883	205,526	5,392,728	95.00
Lebanon Twp. ....	21,793,624	94.62	23,032,788	117	859,618	23,892,523	96.00
Milford Bor. ....	12,269,928	116.48	10,533,935	4,561	3,825,598	14,364,094	112.00†
Raritan Twp. ....	58,405,425	85.28	68,486,662	4,067	5,801,581	74,292,310	89.00
Readington Twp. ....	50,683,519	85.26	59,445,835	11,306	1,339,329	60,796,470	85.00
Stockton Bor. ....	2,853,000	87.66	3,254,620	1,439	135,919	3,391,978	104.00†
Tewksbury Twp. ....	24,279,529	90.18	26,923,408	.....	533,850	27,457,258	76.00
Union Twp. ....	10,920,790	86.04	12,692,689	5,175	715,861	13,413,725	91.00
West Amwell Twp. ....	15,663,499	78.18	20,035,174	33	421,883	20,457,090	72.00
Totals .....	\$422,447,903		\$491,246,039	\$121,810	\$27,758,524	\$519,126,373	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Hunterdon County is 100.00%.



Mercer County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$23,159,199	50.49%	\$45,868,883	\$28	\$1,420,629	\$47,289,540	48.00%
Ewing Twp. ....	78,571,600	45.21	173,792,524	183,481	9,527,860	183,503,865	41.00
Hamilton Twp. ....	160,794,125	45.11	356,448,958	258,231	12,891,132	369,598,321	47.00
Hightstown Bor. ....	10,186,050	44.68	22,797,784	17,486	749,570	23,564,840	39.00
Hopewell Bor. ....	4,987,600	44.76	11,142,985	29,531	443,754	11,616,270	43.00
Hopewell Twp. ....	28,850,050	41.63	69,301,105	3,488	1,285,000	70,589,593	40.00
Lawrence Twp. ....	54,437,340	46.46	117,170,340	24,682	4,265,480	121,460,502	42.00
Pennington Bor. ....	6,190,300	44.57	13,888,939	25,061	319,961	14,233,961	46.00
Princeton Bor. ....	44,659,160	46.99	95,039,711	66,741	1,985,510	97,091,962	46.00
Princeton Twp. ....	63,891,000	44.89	142,327,913	17,527	919,234	143,264,674	44.00
Trenton City ....	151,750,725	46.95	323,217,732	3,207,158	19,015,957	345,440,847	48.00
Washington Twp. ....	8,527,450	47.43	17,979,022	6,224	334,817	18,320,063	55.00†
West Windsor Twp. ....	29,662,200	47.54	62,394,194	508,666	2,930,354	65,833,214	47.00
Totals .....	\$665,666,799		\$1,451,370,090	\$4,348,304	\$56,089,258	\$1,511,807,652	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Mercer County is 50.00%.

Middlesex County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Carteret Bor. ....	\$14,161,815	10.87%	\$130,283,487	\$33,069	\$1,279,989	\$131,596,545	10.00%
Cranbury Twp. ....	13,452,465	44.53	30,209,892	92	1,698,649	31,908,633	43.00
Dunellen Bor. ....	20,210,755	48.95	41,288,570	91,680	1,866,172	43,246,422	48.00
††East Brunswick Twp.	83,400,515	47.78	174,551,099	3,030	3,270,285	177,824,414	46.00
Edison Twp. ....	192,491,253	42.49	453,027,190	463,222	11,662,131	465,152,543	43.00
Helmetta Bor. ....	3,072,925	47.31	6,495,297	.....	614,360	7,109,657	48.00
Highland Park Bor. ....	39,237,900	49.88	78,664,595	8,071	912,219	79,584,885	48.00
Jamesburg Bor. ....	8,276,100	47.20	17,534,110	17,786	341,667	17,893,563	48.00
Madison Twp. ....	84,521,760	48.18	175,429,141	125,737	1,536,200	177,091,078	48.00
Metuchen Bor. ....	43,439,810	44.66	97,267,824	590,038	2,850,880	100,708,742	44.00
Middlesex Bor. ....	40,006,915	50.43	79,331,578	12,790	2,258,380	81,602,748	48.00
Milltown Bor. ....	20,089,150	45.20	44,445,022	5,329	821,915	45,272,266	49.00
Monroe Twp. ....	17,020,115	40.35	42,181,202	3,341	606,350	42,790,893	41.00
New Brunswick City	99,650,300	49.76	200,261,857	877,830	11,012,450	212,152,137	47.00
North Brunswick Twp.	72,386,460	52.78	137,147,518	188,608	8,117,233	145,453,359	51.00†
Perth Amboy City ....	56,445,310	31.75	177,780,504	1,185,781	6,157,835	185,124,120	25.00
Piscataway Twp. ....	83,829,800	48.06	174,427,382	1,819	6,495,425	180,924,626	48.00
Plainsboro Twp. ....	8,368,138	45.41	18,427,963	5,288	846,926	19,280,177	47.00
Sayreville Bor. ....	101,247,125	46.94	215,694,770	195,993	11,068,244	226,959,007	42.00
South Amboy City ....	19,309,275	43.82	44,064,982	6,010,375	805,655	50,881,012	44.00
South Brunswick Twp.	45,630,130	49.90	91,443,146	467,370	5,337,374	97,247,890	52.00†
South Plainfield Bor. ...	46,774,875	37.13	125,975,963	343,555	3,101,074	129,420,592	38.00
South River Bor. ....	36,541,234	50.41	72,488,066	3,192	971,226	73,462,484	48.00
Spotswood Bor. ....	17,741,880	50.87	34,876,902	196,423	2,307,296	37,380,621	49.00
Woodbridge Twp. ....	226,861,178	36.55	620,687,218	3,799,535	10,159,292	634,646,045	37.00
Totals .....	\$1,394,167,183		\$3,283,985,278	\$14,629,954	\$96,099,227	\$3,394,714,459	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Middlesex County is 50.00%.

Monmouth County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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	
Alenhurst Bor. ....	\$9,150,717	97.43%	\$9,392,094	\$17,220	\$286,010	\$9,695,324	97.00%
Allentown Bor. ....	4,980,500	83.92	5,934,819	180,262	180,262	6,115,081	88.00
Asbury Park City ....	76,005,090	99.55	76,348,659	132,896	8,584,755	85,066,310	101.00†
Atlantic Highlands Bor.	21,993,650	80.51	27,317,911	20,455	887,003	28,225,369	80.00
Avon-by-the-Sea Bor. ..	17,146,510	87.06	19,695,049	351,423	351,423	20,046,472	84.00
Belmar Bor. ....	39,925,550	99.57	40,097,971	11,416	1,285,610	41,394,997	98.00
Bradley Beach Bor. ...	24,718,342	84.45	29,269,795	20,216	842,374	30,132,385	83.00
Brielle Bor. ....	26,755,400	82.90	32,274,306	421	442,617	32,717,344	81.00
Colts Neck Twp. ....	31,238,350	61.93	50,441,385	649,124	649,124	51,090,509	59.00
Deal Bor. ....	24,170,600	93.86	25,751,758	356,529	356,529	26,108,287	87.00
Eatontown Bor. ....	48,677,255	86.72	56,131,521	6,098	3,906,656	60,044,275	85.00
Englishtown Bor. ....	3,242,439	74.56	4,348,765	60	302,564	4,651,389	80.00
Fair Haven Bor. ....	32,899,175	77.62	42,384,920	17,229	254,922	42,639,842	79.00
Farmingdale Bor. ....	4,812,140	94.00	5,119,298	51,353	394,082	5,530,609	94.00
Freehold Bor. ....	46,762,365	94.24	49,620,506	8,278	4,436,148	54,108,007	93.00
Freehold Twp. ....	54,914,540	91.59	59,956,917	5,483	2,457,611	62,422,806	92.00
Highlands Bor. ....	13,459,095	81.41	16,532,484	340,082	340,082	16,872,566	82.00
Holmdel Twp. ....	73,293,250	98.88	74,123,432	11,855,739	11,855,739	85,979,171	95.00
Howell Twp. ....	72,346,600	99.02	73,062,614	5,483	2,745,360	75,813,457	102.00†
Interlaken Bor. ....	9,399,800	89.31	10,524,913	34,312	34,312	10,559,225	88.00
Keansburg Bor. ....	28,666,000	86.99	32,953,213	3,361	721,415	33,677,989	88.00
Keyport Bor. ....	30,026,785	84.52	35,526,248	5,189	2,506,555	38,037,992	87.00
Little Silver Bor. ....	47,715,800	99.53	47,941,123	438	756,782	48,698,343	95.00
††Loch Arbour Village	2,468,300	82.68	2,985,365	66,024	66,024	3,051,389	85.00
Long Branch City	120,918,150	94.48	127,982,801	212,182	5,195,408	133,390,391	93.00
††Manalapan Twp. ....	35,330,875	79.24	44,587,172	377	703,752	45,291,301	90.00
Manasquan Bor. ....	37,682,950	85.56	44,042,719	11,035	853,181	44,906,935	81.00
Marlboro Twp. ....	34,034,353	87.14	39,057,095	2,433	1,515,049	40,574,577	92.00
Matawan Bor. ....	37,391,661	87.30	42,831,227	15,162	909,420	43,755,809	85.00
Matawan Twp. ....	65,578,850	82.40	79,585,983	13,211	2,615,693	82,214,887	82.00
Middletown Twp. ....	234,011,400	84.18	277,989,309	3,424	5,593,795	283,586,528	86.00
††Millstone Twp. ....	12,160,676	71.50	17,007,938	393,263	393,263	17,401,201	76.00
Monmouth Beach Bor. ...	10,783,516	79.32	13,594,952	105,950	105,950	13,700,902	81.00
Neptune Twp. ....	131,402,650	96.84	135,690,469	69,198	4,089,682	139,849,349	96.00
Neptune City Bor. ....	20,113,180	82.07	24,507,347	1,076,062	1,076,062	25,583,409	85.00
New Shrewsbury Bor.	36,963,750	99.80	37,037,826	1,445,974	1,445,974	38,483,800	95.00
Ocean Twp. ....	91,552,125	94.73	96,645,334	2,166,385	2,166,385	98,811,719	92.00
Oceanport Bor. ....	29,340,430	91.60	32,031,037	9,495	457,003	32,497,535	67.00
Raritan Twp. ....	67,730,050	86.65	78,165,089	2,043	1,838,504	80,003,636	90.00
Red Bank Bor. ....	68,356,900	84.03	81,348,209	169,183	5,020,530	86,537,922	76.00

Roosevelt Bor. ....	2,794,166	87.45	3,195,158	.....	31,260	3,226,418	89.00
Rumson Bor. ....	55,183,750	72.08	76,559,032	.....	457,443	77,016,475	69.00
Sea Bright Bor. ....	11,030,645	93.72	11,769,788	.....	399,905	12,169,693	96.00
Sea Girt Bor. ....	30,601,440	81.08	37,742,279	12,694	294,192	38,049,165	80.00
Shrewsbury Bor. ....	28,414,900	98.21	28,932,797	.....	974,458	29,907,255	93.00
Shrewsbury Twp. ....	697,088	97.85	712,405	.....	11,535	723,940	
South Belmar Bor. ....	8,059,500	83.12	9,696,222	.....	201,832	9,898,054	79.00
Spring Lake Bor. ....	45,742,725	82.22	55,634,548	3,500	1,406,485	57,044,533	77.00
Spring Lake Heights Bor. ....	16,866,250	86.38	19,525,643	1,418	311,844	19,838,905	87.00
Union Beach Bor. ....	18,858,670	86.97	21,684,109	722	1,402,107	23,086,938	90.00
Upper Freehold Twp. ..	16,151,150	94.95	17,010,163	1,566	926,817	17,938,546	76.00
Wall Twp. ....	82,518,625	90.37	91,311,967	329	2,652,213	93,964,509	87.00
West Long Branch Bor.	33,734,820	93.83	35,953,128	.....	2,512,269	38,465,397	92.00
Totals .....	\$2,128,773,498		\$2,409,566,812	\$828,085	\$90,205,970	\$2,500,600,867	

\* Exclusive of Class II Railroad Property.

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† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Monmouth County is 100.00%.

Morris County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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 .....	\$18,972,450	37.64%	\$50,405,021	\$100,793	\$2,773,014	\$53,278,828	36.00%
Boonton Twp. ....	9,843,825	37.80	26,041,865	.....	804,530	26,846,395	37.00
Butler Bor. ....	16,941,950	40.67	41,657,118	12,292	1,096,292	42,765,702	45.00
Chatham Bor. ....	37,513,200	45.98	81,585,907	86,600	566,929	82,239,436	47.00
Chatham Twp. ....	22,498,650	32.77	68,656,240	.....	118,442	68,774,682	34.00
Chester Bor. ....	2,927,360	35.67	8,206,784	.....	157,768	8,364,552	36.00
Chester Twp. ....	10,003,450	37.34	26,790,171	.....	355,838	27,146,009	34.00
Denville Twp. ....	41,437,200	44.79	92,514,401	175,495	2,142,004	94,656,405	45.00
Dover Town .....	38,102,800	52.55	72,507,707	143,883	3,539,902	76,191,492	47.00
East Hanover Twp. ....	27,249,345	36.37	74,922,587	2,360	1,944,045	76,868,992	35.00
Florham Park Bor. ....	28,551,330	36.10	79,089,557	.....	1,461,912	80,551,469	41.00
Hanover Twp. ....	51,344,300	43.26	118,687,702	14,328	10,993,000	129,680,702	44.00
Harding Twp. ....	19,539,687	40.89	47,785,979	.....	168,081	47,954,060	37.00
Jefferson Twp. ....	29,675,245	36.65	80,969,291	763	386,610	81,356,664	40.00
Kinnelon Bor. ....	25,382,550	42.33	59,963,501	150	325,450	60,289,101	42.00
Lincoln Park Bor. ....	15,166,050	39.27	38,619,939	4,010	297,075	38,921,024	35.00
Madison Bor. ....	50,129,300	41.14	121,850,510	96,249	1,052,795	122,899,554	43.00
Mendham Bor. ....	10,984,120	44.30	24,784,853	.....	354,264	25,149,117	42.00
Mendham Twp. ....	14,275,000	41.51	34,389,304	.....	255,201	34,644,505	42.00
Mine Hill Twp. ....	10,164,250	48.02	21,166,701	.....	237,720	21,404,421	47.00
Montville Twp. ....	29,804,971	37.60	79,268,540	13,967	861,155	80,143,662	36.00
Morris Twp. ....	74,287,650	42.26	175,787,151	10,674	2,380,417	178,178,242	44.00
Morris Plains Bor. ....	24,401,250	44.21	55,193,961	10,270	2,400,290	57,604,521	46.00
Morristown Town .....	53,018,500	44.54	119,035,698	287,030	4,714,350	124,037,078	44.00
Mountain Lakes Bor. ....	18,674,150	48.59	38,432,085	10,051	244,295	38,686,431	47.00
Mt. Arlington Bor. ....	8,275,500	52.94	15,631,847	511	131,984	15,764,342	49.00
Mt. Olive Twp. ....	19,490,700	41.67	46,773,938	980	438,048	47,212,966	49.00
Netcong Bor. ....	5,092,600	32.26	15,786,113	35,242	370,012	16,191,367	34.00
Parsippany-Troy Hills Twp. ....	103,285,297	38.31	269,604,012	3,758	2,651,950	272,259,720	39.00
Passaic Twp. ....	19,949,985	33.20	60,090,316	7,413	722,174	60,819,903	36.00
Pequannock Twp. ....	31,645,450	34.82	90,882,970	2,076	646,750	91,531,796	36.00
Randolph Twp. ....	24,983,190	36.48	68,484,622	7,301	1,110,350	69,602,273	38.00
Riverdale Bor. ....	9,608,950	44.92	21,391,251	4,554	1,104,482	22,500,287	45.00
Rockaway Bor. ....	17,190,400	37.41	45,951,350	4,036	1,358,600	47,313,986	45.00
Rockaway Twp. ....	43,997,225	38.62	113,923,421	5,257	1,901,687	115,830,365	39.00
Roxbury Twp. ....	34,533,142	35.09	98,413,058	130,316	1,726,494	100,269,868	35.00
Victory Gardens Bor. ....	1,187,725	38.35	3,097,066	.....	10,549	3,107,615	41.00
Washington Twp. ....	19,014,450	48.65	39,084,173	1,482	634,700	39,720,355	47.00
Wharton Bor. ....	9,505,360	39.54	24,191,603	4,256	591,749	24,787,608	41.00
Totals .....	\$1,028,708,557		\$2,551,628,313	\$1,176,097	\$53,030,908	\$2,605,835,318	

\* Exclusive of Class II Railroad Property.

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† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Morris County is 50.00%.



Ocean County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$11,076,600	100.63%	\$11,007,254		\$115,241	\$11,122,495	100.00%
Bay Head Bor. ....	14,693,975	64.57	22,756,659	\$508,589	220,700	23,485,948	67.00
Beach Haven Bor. ....	26,535,925	99.68	26,621,113		752,877	27,373,990	93.00
Beachwood Bor. ....	18,028,264	87.95	20,498,310		269,244	20,767,554	98.00
Berkeley Twp. ....	45,629,640	103.62	44,035,553	24	2,707,693	46,743,270	102.00†
††Brick Twp. ....	170,402,850	90.19	188,937,632		3,743,631	192,681,263	92.00
Dover Twp. ....	253,397,100	88.05	287,787,734	4,083	18,680,796	306,472,613	90.00
††Eagleswood Twp. ....	4,931,200	90.35	5,457,886		188,808	5,646,694	91.00
Harvey Cedars Bor. ....	10,168,210	105.09	9,675,716		84,818	9,760,534	103.00†
Island Heights Bor. ....	7,165,650	90.60	7,909,106		82,497	7,991,603	102.00†
††Jackson Twp. ....	64,650,345	87.19	74,148,807	858	1,455,065	75,604,730	92.00
Lacey Twp. ....	41,249,540	100.12	41,200,100	48	953,570	42,153,718	110.00†
Lakehurst Bor. ....	6,051,940	108.81	5,561,934	3,288	348,710	5,913,932	103.00†
Lakewood Twp. ....	87,806,540	94.28	93,133,793	8,629	4,004,628	97,147,050	87.00
Lavallette Bor. ....	23,561,100	84.74	27,803,989		736,976	28,540,965	84.00
††Little Egg Harbor Twp.	23,614,400	95.08	24,836,348		2,101,121	26,937,469	98.00
Long Beach Twp. ....	72,271,843	91.43	79,046,093		744,462	79,790,555	93.00
Manchester Twp. ....	15,254,710	91.57	16,659,070	634	768,520	17,428,224	103.00†
Mantoloking Bor. ....	18,428,250	83.56	22,053,913		71,341	22,125,254	72.00
Ocean Twp. ....	18,355,905	93.07	19,722,687	12	311,254	20,038,953	101.00†
††Ocean Gate Bor. ....	7,132,745	85.13	8,378,650		61,221	8,439,871	92.00
Pine Beach Bor. ....	8,557,285	85.60	9,996,828		75,630	10,072,458	99.00
Plumsted Twp. ....	13,940,550	109.83	12,692,843	6,313	927,473	13,626,629	118.00†
Point Pleasant Bor. ....	79,518,375	94.50	84,146,640		2,077,665	86,224,305	95.00
Point Pleasant Beach Bor. ....	52,579,930	94.89	55,411,455	11,326	2,321,313	57,744,094	93.00
Seaside Heights Bor. ..	21,789,650	88.05	24,746,905		867,687	25,614,592	92.00
Seaside Park Bor. ....	24,047,759	92.96	25,868,932		626,328	26,495,260	91.00
Ship Bottom Bor. ....	18,882,360	94.96	19,884,541		583,183	20,467,724	93.00
South Toms River Bor.	11,332,980	87.26	12,987,600	6,988	352,132	13,346,720	88.00
Stafford Twp. ....	26,053,125	96.85	26,900,490		2,727,749	29,628,239	98.00
Surf City Bor. ....	21,755,600	102.90	21,142,468		303,592	21,446,060	100.00
Tuckerton Bor. ....	10,566,240	108.58	9,731,295		490,521	10,221,816	116.00†
††Union Twp. ....	8,138,975	81.44	9,993,830	6,235	463,940	10,464,005	102.00†
Totals .....	\$1,237,569,761		\$1,350,736,174	\$557,027	\$50,220,386	\$1,401,513,587	

\* Exclusive of Class II Railroad Property.

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† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Ocean County is 100.00%.

Passaic County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$36,170,925	90.29%	\$40,060,832	\$620	\$923,352	\$40,984,804	87.00%
††Clifton City .....	598,428,400	91.71	652,520,336	164,912	59,042,800	711,728,048	87.00
Haledon Bor. ....	34,234,950	81.72	41,892,988	.....	1,925,855	43,818,843	89.00
Hawthorne Bor. ....	139,537,800	105.02	132,867,835	57,358	6,998,285	139,923,478	99.00
††Little Falls Twp. ....	75,314,500	91.78	82,059,817	8,338	4,352,800	86,420,955	85.00
North Haledon Bor. ....	45,591,500	89.02	51,214,896	.....	585,650	51,800,546	85.00
††Passaic City .....	208,744,150	86.75	240,627,262	583,309	22,014,350	263,224,921	80.00
Paterson City .....	465,515,190	84.78	549,086,093	839,671	48,580,926	598,506,690	86.00
Pompton Lakes Bor. ....	62,256,000	90.65	68,677,330	526	2,480,843	71,158,699	95.00
Prospect Park Bor. ....	22,670,300	90.80	24,967,291	.....	781,930	25,749,221	88.00
Ringwood Bor. ....	52,037,800	76.55	67,978,837	.....	400,877	68,379,714	88.00
††Totowa Bor. ....	86,047,900	64.13	134,177,296	4,164	4,927,538	139,108,998	83.00
Wanaque Bor. ....	36,421,290	88.81	41,010,348	24,729	1,611,994	42,647,071	92.00
Wayne Twp. ....	317,953,300	81.01	392,492,655	5,422	9,855,505	402,353,582	83.00
West Milford Twp. ....	125,028,950	94.38	133,107,597	2,357	2,386,000	135,495,954	98.00
West Paterson Bor. ....	67,522,900	91.52	73,779,392	.....	4,141,007	77,920,399	93.00
Totals .....	\$2,374,076,855		\$2,726,520,805	\$1,691,406	\$171,009,712	\$2,899,221,923	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Passaic County is 100.00%.

Salem County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
††Alloway Twp. ....	\$2,773,500	26.90%	\$10,310,409	.....	\$100,649	\$10,411,058	30.00%
Elmer Bor. ....	1,531,600	27.41	5,587,742	\$14,350	136,075	5,738,767	30.00
††Elsinboro Twp. ....	1,463,271	24.94	5,867,165	.....	30,840	5,898,005	26.00
††Lower Alloway Creek Twp. ....	1,426,950	29.67	4,809,403	.....	57,104	4,866,507	35.00†
††Mannington Twp. ....	2,725,650	18.75	14,536,800	3,600	416,286	14,956,686	25.00
Oldmans Twp. ....	2,287,588	23.24	9,843,322	1,498	207,955	10,052,775	34.00†
††Penns Grove Bor. ....	4,829,815	33.52	14,408,756	13,726	496,358	14,918,840	41.00†
††Pennsville Twp. ....	20,020,070	16.37	122,297,312	4,456	9,509,665	131,811,433	18.00
Pilesgrove Twp. ....	4,345,750	25.77	16,863,601	622	217,105	17,081,328	32.00†
Pittsgrove Twp. ....	5,855,800	38.67	15,143,005	84	243,300	15,386,389	43.00†
Quinton Twp. ....	2,816,850	26.94	10,456,013	.....	114,020	10,570,033	37.00†
Salem City ....	8,018,550	38.79	20,671,694	20,329	1,204,300	21,896,323	45.00†
Upper Penns Neck Twp.	6,955,780	25.80	26,960,310	.....	761,903	27,722,213	28.00
††Upper Pittsgrove Twp	3,584,950	30.23	11,858,915	83	254,200	12,113,198	41.00†
Woodstown Bor. ....	3,867,100	30.12	12,838,977	2,370	197,503	13,038,850	30.00
Totals .....	\$72,503,204		\$302,453,424	\$61,118	\$13,947,863	\$316,462,405	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Salem County is 30.00%.

Somerset County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$13,386,850	33.39%	\$40,092,393	.....	\$359,520	\$40,451,913	38.00%
Bernards Twp. ....	33,540,100	42.14	79,592,074	\$3,134	426,810	80,022,018	41.00
Bernardsville Bor. ....	27,644,325	43.72	63,230,387	118,663	801,095	64,150,145	42.00
††Bound Brook Bor. ....	23,844,300	43.59	54,701,308	186,225	1,193,849	56,081,382	43.00
Branchburg Twp. ....	16,176,350	37.48	43,159,952	8,879	569,100	43,737,931	38.00
Bridgewater Twp. ....	91,383,400	41.05	222,614,860	50,233	11,459,800	234,124,893	39.00
Far Hills Bor. ....	4,109,150	40.33	10,188,817	11,286	81,745	10,281,848	42.00
Franklin Twp. ....	56,193,775	34.26	164,021,527	1,740	1,418,330	165,441,597	35.00
Green Brook Twp. ....	14,985,700	41.57	36,049,314	.....	366,820	36,416,134	43.00
††Hillsborough Twp. ....	32,264,260	37.50	86,038,027	9,217	942,165	86,989,409	39.00
Manville Bor. ....	28,904,400	40.66	71,088,047	213,192	3,531,750	74,832,989	40.00
Millstone Bor. ....	1,429,425	41.94	3,408,262	.....	8,700	3,416,962	43.00
Montgomery Twp. ....	18,254,975	34.36	53,128,565	53,442	486,360	53,668,367	38.00
North Plainfield Bor. ..	52,214,750	46.20	113,018,939	.....	838,840	113,857,779	43.00
Penack-Gladstone Bor. ..	7,049,150	42.87	16,443,084	8,344	213,160	16,664,588	42.00
Raritan Bor. ....	16,883,800	42.21	39,999,526	150,352	1,019,260	41,169,138	42.00
Rocky Hill Bor. ....	2,636,200	37.25	7,077,047	.....	137,955	7,215,002	41.00
Somerville Bor. ....	36,752,300	45.51	80,756,537	188,171	2,456,050	83,400,758	43.00
South Bound Brook Bor. ..	7,411,500	37.04	20,009,449	1,354	356,135	20,366,938	36.00
††Warren Twp. ....	25,429,400	35.87	70,893,226	.....	560,180	71,453,406	37.00
Watchung Bor. ....	27,040,200	44.96	60,142,794	.....	1,617,665	61,760,459	43.00
Totals .....	\$537,534,310		\$1,335,654,135	\$1,004,232	\$28,845,289	\$1,365,503,656	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Somerset County is 50.00%.

Sussex County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation	
Andover Bor. ....	\$3,020,900	78.43%	\$3,851,715	\$2,727	\$233,150	\$4,087,592	71.00%
Andover Twp. ....	16,391,650	78.86	20,785,760	266	490,684	21,276,710	85.00
Branchville Bor. ....	4,500,800	72.78	6,184,117	4,954	459,350	6,648,421	73.00
Byram Twp. ....	23,172,200	87.08	26,610,243	287	309,702	26,920,212	83.00
Frankford Twp. ....	15,114,725	71.13	21,249,438	53	356,326	21,605,817	70.00
Franklin Bor. ....	15,303,985	102.67	14,905,995	16,849	1,140,371	16,063,215	123.00†
Fredon Twp. ....	7,281,200	74.81	9,732,923	.....	324,110	10,057,033	79.00
Green Twp. ....	7,608,268	69.36	10,969,245	753	156,360	11,126,358	80.00
Hamburg Bor. ....	7,315,820	98.66	7,415,183	.....	542,710	7,957,893	97.00
Hampton Twp. ....	13,857,425	75.54	18,344,486	.....	327,756	18,672,242	92.00
Hardyston Twp. ....	16,405,300	80.39	20,407,140	391	424,421	20,831,952	87.00
Hopatcong Bor. ....	40,839,115	73.91	55,255,196	.....	380,875	55,636,071	82.00
Lafayette Twp. ....	5,719,800	87.48	6,538,409	661	367,455	6,906,525	91.00
Montague Twp. ....	7,652,740	70.99	10,780,025	.....	166,650	10,946,675	76.00
Newton Town ....	31,281,440	85.40	36,629,321	34,883	3,497,490	40,161,694	86.00
Ogdensburg Bor. ....	15,817,300	49.24	32,122,868	586	1,236,525	33,359,979	94.00
Sandyston Twp. ....	8,649,850	68.51	12,625,675	.....	183,898	12,809,573	85.00
Sparta Twp. ....	55,460,475	73.22	75,744,981	1,676	1,536,465	77,283,122	73.00
Stanhope Bor. ....	10,336,379	80.73	12,803,641	.....	479,460	13,283,101	83.00
Stillwater Twp. ....	16,387,165	70.70	23,178,451	.....	116,513	23,294,964	80.00
Sussex Bor. ....	7,003,100	98.93	7,078,844	.....	583,870	7,662,714	87.00
Vernon Twp. ....	46,558,160	81.03	57,457,929	896	529,519	57,988,344	82.00
Walpack Twp. ....	10,144,710	79.23	12,804,127	.....	62,596	12,866,723	108.00†
Wantage Twp. ....	21,343,100	66.86	31,922,076	.....	4,209,750	36,131,826	80.00
<b>Totals .....</b>	<b>\$407,165,607</b>		<b>\$535,397,788</b>	<b>\$64,962</b>	<b>\$18,116,006</b>	<b>\$553,578,756</b>	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Sussex County is 100.00%.



Union County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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.	\$52,280,700	40.49%	\$129,120,030		\$5,786,100	\$134,906,130	39.00%
Clark Twp. ....	60,453,800	38.73	156,090,369	\$4,067	6,407,600	162,502,036	41.00
Cranford Twp. ....	90,967,700	49.19	184,931,287	708,552	2,878,300	188,518,139	46.00
Elizabeth City .....	265,495,650	44.18	600,940,810	9,633,980	27,064,300	637,639,090	47.00
Fanwood Bor. ....	24,837,500	43.43	57,189,731	11,026	307,884	57,508,641	44.00
Garwood Bor. ....	14,840,400	47.91	30,975,579	20,171	1,860,300	32,856,050	55.00†
Hillside Twp. ....	72,402,600	38.83	185,981,505	87,549	6,659,550	192,728,604	38.00
Kenilworth Bor. ....	33,124,000	42.98	77,068,404	42,983	4,056,100	81,167,487	41.00
Linden City .....	230,006,000	41.08	559,897,760	815,917	25,440,240	586,153,917	39.00
Mountainside Bor. ....	39,745,800	46.33	85,788,474		2,433,100	88,221,574	45.00
New Providence Bor. .	48,530,515	45.83	105,892,461	2,615	2,232,150	108,127,226	43.00
Plainfield City .....	125,000,225	49.39	253,088,125	475,411	7,535,900	261,099,436	48.00
Rahway City .....	60,758,900	32.87	184,846,060	1,009,093	4,562,026	190,417,179	32.00
Roselle Bor. ....	53,736,700	44.25	121,438,870	45,595	2,336,800	123,821,265	43.00
Roselle Park Bor. ....	28,636,500	36.30	78,888,430	48,797	698,200	79,635,427	37.00
Scotch Plains Twp. ....	70,994,300	44.47	159,645,379	89	936,739	160,582,207	45.00
Springfield Twp. ....	64,604,500	43.30	149,202,079	2,826	2,683,800	151,888,705	43.00
Summit City .....	103,802,100	41.54	249,884,689	334,421	3,876,200	254,095,310	41.00
Union Twp. ....	211,505,250	40.69	519,796,633	24,124	14,413,150	534,233,907	42.00
Westfield Town .....	119,753,750	43.17	277,400,394	3,257	2,732,575	280,136,226	43.00
Winfield Twp. ....	689,000	50.13	1,374,426		18,876	1,393,302	
Totals .....	\$1,772,165,890		\$4,169,441,495	\$13,270,473	\$124,919,890	\$4,307,631,858	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Union County is 50.00%.

Warren County, 1966 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)							Unweighted Average Ratio ("Common Level")** (Sec. 8, Ch. 51, L. 1960) (N.J.S.A. 54:4-11)
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. ....	\$4,640,540	39.88%	\$11,636,259	\$1,791	\$313,105	\$11,951,155	44.00%
Alpha Bor. ....	8,878,400	104.92	8,462,066	4,003	589,400	9,055,469	99.00
Belvidere Town ....	10,596,780	87.62	12,094,020	17,819	2,069,125	14,180,964	88.00
Blairstown Twp. ....	14,832,025	85.97	17,252,559	15,284	536,734	17,804,577	89.00
Franklin Twp. ....	9,027,335	83.56	10,803,417	709	645,615	11,449,741	79.00
Frellinghuysen Twp. ....	7,645,350	74.77	10,225,157	544	239,304	10,465,005	96.00
Greenwich Twp. ....	7,275,400	85.95	8,464,689	1,286	333,824	8,799,799	91.00
Hackettstown Town ...	32,408,075	86.30	37,552,810	11,139	3,191,550	40,755,499	89.00
Hardwick Twp. ....	3,883,600	52.63	7,379,061	.....	37,198	7,416,259	48.00
Harmony Twp. ....	9,968,925	59.09	16,870,748	5,386	464,475	17,340,609	68.00
Hope Twp. ....	6,166,900	84.87	7,266,290	.....	133,652	7,399,942	89.00
Independence Twp. ....	9,554,235	80.37	11,887,813	1,319	363,906	12,253,038	93.00
Knowlton Twp. ....	10,068,750	81.50	12,354,294	2,509	307,319	12,664,122	80.00
Liberty Twp. ....	6,254,600	74.88	8,352,831	152	77,160	8,430,143	82.00
Lopatcong Twp. ....	16,855,165	88.32	19,084,200	4,841	1,626,085	20,715,126	96.00
Mansfield Twp. ....	13,252,775	68.53	19,338,647	1,132	341,830	19,681,609	82.00
Oxford Twp. ....	4,398,132	69.26	6,350,176	397	486,843	6,837,416	77.00
Pahaquarry Twp. ....	1,667,275	67.99	2,452,236	.....	31,750	2,483,986	59.00
Phillipsburg Town ....	53,099,875	86.90	61,104,574	757,716	10,381,875	72,244,165	91.00
Pohatcong Twp. ....	15,532,325	80.13	19,383,907	7,883	783,175	20,174,965	92.00
Washington Bor. ....	25,658,425	115.17	22,278,740	64,167	3,334,145	25,677,052	97.00
Washington Twp. ....	18,093,830	87.34	20,716,545	1,029	1,143,372	21,860,946	89.00
White Twp. ....	10,522,115	75.23	13,986,594	6,051	435,725	14,428,370	83.00
Totals .....	\$300,280,832		\$365,297,633	\$905,157	\$27,867,167	\$394,069,957	

\* Exclusive of Class II Railroad Property.

\*\* "Common level" means the unweighted average ratio of assessed to true value of real property in the taxing district; provided, nevertheless, that such common level shall not exceed the percentage level, in effect for expressing the taxable value of real property in the county (Section 8, Chapter 51, Laws of 1960) (N.J.S.A. 54:4-11).

† Districts where the unweighted average ratio exceeds the percentage level established by the County Board of Taxation. The percentage level for Warren County is 100.00%.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1966

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$470,172,208	49.36%	\$952,468,329	\$329,747	\$25,338,671	\$978,136,747
Bergen .....	5,915,051,279	86.04	6,874,827,102	3,000,752	246,904,191	7,124,732,045
Burlington .....	1,066,830,765	91.50	1,165,938,762	140,698	72,954,973	1,239,034,433
Camden .....	840,939,258	47.83	1,758,189,696	3,762,908	64,350,162	1,826,302,766
Cape May .....	564,857,812	88.99	634,718,671	122,816	24,086,820	658,928,307
Cumberland .....	178,885,356	39.20	456,324,439	328,975	17,401,424	474,054,838
Essex .....	4,296,726,050	86.00	4,996,462,470	25,075,102	252,036,955	5,273,574,527
Gloucester .....	207,176,382	27.50	753,326,572	155,093	10,916,647	764,398,312
Hudson .....	887,689,358	36.38	2,440,315,522	135,414,057	84,444,407	2,660,173,986
Hunterdon .....	422,447,903	86.00	491,246,039	121,810	27,758,524	519,126,373
Mercer .....	665,666,799	45.86	1,451,370,090	4,348,304	56,089,258	1,511,807,652
Middlesex .....	1,394,167,183	42.45	3,283,985,278	14,629,954	96,099,227	3,394,714,459
Monmouth .....	2,128,773,498	88.35	2,409,566,812	828,085	90,205,970	2,500,600,867
Morris .....	1,028,708,557	40.32	2,551,628,313	1,176,097	53,030,908	2,605,835,318
Ocean .....	1,237,569,761	91.62	1,350,736,174	557,027	50,220,386	1,401,513,587
Passaic .....	2,374,076,855	87.07	2,726,520,805	1,691,406	171,009,712	2,899,221,923
Salem .....	72,503,204	23.97	302,453,424	61,118	13,947,863	316,462,405
Somerset .....	537,534,810	40.25	1,335,654,135	1,004,232	28,845,289	1,365,503,656
Sussex .....	407,165,607	76.05	535,397,788	64,962	18,116,006	553,578,756
Union .....	1,772,165,890	42.50	4,169,441,495	13,270,473	124,919,890	4,307,631,858
Warren .....	300,280,832	82.20	365,297,633	905,157	27,867,167	394,069,957
State Totals .....	\$26,769,388,867	65.28%	\$41,005,869,549	\$206,988,773	\$1,556,544,450	\$42,769,402,772

\* Exclusive of Class II Railroad Property.

\*\* In comparing average County or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$458,166,233	49.89%	\$918,379,416	\$1,057,234	\$25,916,243	\$945,352,893
Bergen .....	5,641,593,646	87.45	6,451,113,418	2,196,845	246,186,596	6,699,496,859
Burlington .....	1,021,667,132	94.23	1,084,231,721	124,971	74,090,549	1,158,447,241
Camden .....	805,267,116	48.64	1,655,402,378	3,828,108	64,725,707	1,723,956,193
Cape May .....	544,899,889	92.86	586,786,383	81,481	24,112,187	610,980,051
Cumberland .....	174,137,442	42.07	413,956,824	278,996	17,288,567	431,524,387
Essex .....	4,162,676,300	87.87	4,737,401,326	25,463,983	256,559,504	5,019,424,813
Gloucester .....	202,928,580	29.41	689,889,520	132,081	11,056,984	701,078,585
Hudson .....	876,544,413	38.22	2,293,280,016	96,398,966	87,107,988	2,476,786,970
Hunterdon .....	396,833,235	87.50	453,530,246	96,615	29,858,071	483,484,932
Mercer .....	644,202,085	46.48	1,385,945,173	3,460,050	55,995,918	1,445,401,141
Middlesex .....	1,325,028,947	43.92	3,016,823,747	13,881,051	102,024,597	3,132,729,395
Monmouth .....	2,012,396,215	90.01	2,235,870,991	781,092	85,750,716	2,322,402,799
Morris .....	956,310,241	42.41	2,254,958,673	1,146,172	54,762,394	2,310,867,239
Ocean .....	1,162,544,227	94.59	1,229,011,977	548,991	47,797,568	1,277,358,536
Passaic .....	2,281,134,090	89.87	2,538,382,377	1,610,866	170,855,271	2,710,848,514
Salem .....	70,415,991	24.81	283,869,947	61,529	13,349,366	297,280,842
Somerset .....	507,829,300	43.44	1,169,148,561	851,969	32,907,877	1,202,908,407
Sussex .....	388,165,718	80.10	484,606,506	57,770	19,711,925	504,376,201
Union .....	1,710,806,835	44.79	3,819,559,728	10,866,650	138,912,480	3,969,338,858
Warren .....	291,579,885	89.06	327,409,257	924,703	28,348,798	356,682,758
State Totals .....	\$25,635,127,520	67.41%	\$38,029,558,185	\$163,850,123	\$1,587,319,306	\$39,780,727,614

\* Exclusive of Class II Railroad Property.

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964, 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 .....	\$418,722,550	46.46%	\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449
Bergen .....	5,426,195,112	92.19	5,885,627,381	3,116,968	443,303,905	6,332,048,254
Burlington .....	375,714,202	37.75	995,288,085	126,991	37,778,861	1,033,193,937
Camden .....	837,969,727	50.62	1,655,377,634	3,817,375	75,402,568	1,734,597,575
Cape May .....	528,222,627	94.18	560,841,051	81,699	29,962,659	590,885,409
Cumberland .....	145,268,432	36.42	398,866,671	185,857	20,079,572	419,132,100
Essex .....	4,083,716,850	88.18	4,631,333,410	25,572,484	431,988,690	5,088,894,584
Gloucester .....	182,228,360	27.50	662,765,805	86,688	14,084,875	676,937,363
Hudson .....	872,114,058	39.20	2,225,009,476	100,258,134	158,111,780	2,483,379,390
Hunterdon .....	67,684,513	16.24	416,749,132	120,995	8,411,290	425,281,417
Mercer .....	578,125,569	42.59	1,357,459,609	2,540,046	61,784,184	1,421,783,839
Middlesex .....	732,006,318	26.17	2,797,544,534	13,548,228	87,280,156	2,898,372,918
Monmouth .....	1,916,557,455	92.08	2,081,303,062	787,175	92,633,374	2,174,723,611
Morris .....	781,062,646	37.27	2,095,468,638	750,387	63,567,466	2,159,786,491
Ocean .....	1,098,163,183	96.34	1,139,852,754	548,991	47,466,446	1,187,868,191
Passaic .....	2,209,468,975	94.78	2,331,126,239	1,688,886	291,184,776	2,623,979,901
Salem .....	67,189,507	27.53	244,018,604	32,363	23,188,661	267,237,623
Somerset .....	180,802,549	16.90	1,069,703,786	679,188	18,316,024	1,088,698,998
Sussex .....	138,756,589	32.02	433,300,045	57,770	8,198,194	441,556,009
Union .....	1,051,839,016	29.69	3,542,508,268	4,825,633	119,909,233	3,667,043,134
Warren .....	194,495,887	62.10	313,181,547	913,750	20,891,100	334,986,397
State Totals .....	\$21,886,304,125	61.24%	\$35,738,321,921	\$160,733,479	\$2,076,789,200	\$37,975,844,600

\* Exclusive of Class II Railroad Property.

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, 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 .....	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$895,489,627
Bergen .....	1,613,817,472	28.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438
Burlington .....	228,706,743	23.81	960,598,696	138,645	19,684,381	980,421,722
Camden .....	758,544,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May .....	513,006,595	95.63	536,451,909	84,019	29,100,381	565,636,309
Cumberland .....	142,164,667	36.90	385,240,899	190,616	19,294,840	404,726,355
Essex .....	4,004,964,900	91.15	4,393,887,122	25,236,329	427,766,790	4,846,890,241
Gloucester .....	173,128,013	26.41	655,602,141	89,100	13,728,624	669,419,865
Hudson .....	862,774,517	41.15	2,096,762,770	103,278,028	152,477,480	2,352,518,278
Hunterdon .....	65,265,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer .....	553,343,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,225,332
Middlesex .....	645,408,942	23.83	2,707,923,274	8,546,227	78,589,148	2,795,058,649
Monmouth .....	1,824,080,018	94.45	1,931,304,985	787,708	89,303,465	2,021,396,158
Morris .....	561,353,177	28.99	1,936,230,785	753,037	43,141,291	1,980,125,113
Ocean .....	1,037,779,978	97.56	1,063,737,962	551,115	41,737,611	1,106,026,688
Passaic .....	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,060,991
Salem .....	64,732,237	28.42	227,802,428	33,749	22,610,904	250,447,081
Somerset .....	173,698,297	17.29	1,004,578,545	686,905	17,948,034	1,023,213,484
Sussex .....	95,113,616	23.83	399,190,134	58,313	5,845,296	405,093,743
Union .....	1,008,852,110	29.33	3,439,393,976	4,949,813	113,679,979	3,558,023,768
Warren .....	155,844,897	51.75	301,170,046	916,835	18,223,871	320,310,752
State Totals .....	\$15,562,592,240	45.76%	\$34,009,421,775	\$158,894,360	\$1,455,228,530	\$35,623,544,665

\* Exclusive of Class II Railroad Property.

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$852,929,694
Bergen .....	1,367,324,829	25.95	5,268,847,787	2,261,772	95,945,206	5,367,054,765
Burlington .....	207,443,354	23.29	890,819,599	143,577	13,308,518	909,271,694
Camden .....	612,760,859	40.88	1,498,897,134	2,402,630	57,816,691	1,559,116,455
Cape May .....	508,998,746	95.24	534,457,586	81,293	27,584,006	562,122,885
Cumberland .....	132,649,722	34.27	387,104,884	190,738	18,824,040	406,119,662
Essex .....	1,803,899,050	43.87	4,248,474,433	25,333,916	202,362,300	4,476,170,649
Gloucester .....	172,723,845	28.57	604,492,655	90,713	13,925,247	618,508,615
Hudson .....	850,024,442	42.22	2,013,126,545	106,843,910	148,205,430	2,268,235,885
Hunterdon .....	62,416,167	17.44	357,920,226	123,980	8,141,792	366,185,998
Mercer .....	535,429,552	41.24	1,298,451,603	2,552,188	61,766,327	1,362,770,118
Middlesex .....	552,799,284	22.13	2,497,588,386	8,576,906	69,765,795	2,575,931,087
Monmouth .....	1,737,306,964	98.53	1,763,305,273	606,416	82,864,976	1,846,776,665
Morris .....	464,374,204	26.22	1,770,878,789	757,353	33,233,928	1,804,870,075
Ocean .....	408,307,856	40.13	1,017,491,883	144,055	16,353,936	1,033,989,874
Passaic .....	651,811,486	32.31	2,017,268,840	2,010,555	75,918,236	2,095,197,631
Salem .....	54,890,972	23.91	229,615,804	34,318	21,490,931	251,141,053
Somerset .....	155,324,366	16.31	952,616,207	617,019	16,223,521	969,456,747
Sussex .....	86,631,808	23.79	364,142,175	65,195	5,556,272	369,763,642
Union .....	926,348,355	27.92	3,318,368,051	5,049,247	104,681,827	3,428,099,125
Warren .....	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,939
State Totals .....	\$11,826,113,635	36.80	\$32,136,974,508	\$159,427,175	\$1,113,498,575	\$33,409,900,258

\* Exclusive of Class II Railroad Property.

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$186,169,124	23.99%	\$776,183,621	\$628,860	\$19,396,078	\$796,208,559
Bergen .....	1,158,155,235	23.48	4,932,924,378	2,348,876	148,547,737	5,083,820,991
Burlington .....	169,633,885	20.61	822,977,796	132,794	27,370,924	850,481,514
Camden .....	439,820,186	31.18	1,410,587,244	2,930,317	61,275,583	1,474,793,144
Cape May .....	493,789,824	97.95	504,136,375	81,297	36,624,462	540,842,134
Cumberland .....	118,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex .....	1,687,914,680	41.22	4,095,054,006	14,264,472	257,197,770	4,366,516,248
Gloucester .....	138,326,223	22.56	613,189,845	92,314	19,556,425	632,838,584
Hudson .....	848,783,982	45.49	1,865,688,664	126,673,431	150,451,152	2,142,813,247
Hunterdon .....	50,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer .....	440,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex .....	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311
Monmouth .....	504,692,325	30.76	1,640,566,195	603,677	44,077,723	1,685,244,595
Morris .....	344,543,255	20.84	1,653,353,781	754,277	47,219,777	1,701,327,815
Ocean .....	284,058,079	30.32	936,867,847	143,972	26,335,258	963,347,077
Passaic .....	615,816,905	32.51	1,894,273,089	2,067,948	87,612,286	1,983,953,323
Salem .....	49,768,277	22.94	216,919,322	34,200	23,448,102	240,401,624
Somerset .....	146,899,931	16.32	900,122,995	620,725	24,460,982	925,204,702
Sussex .....	55,177,440	16.31	338,315,958	63,307	7,587,423	345,966,688
Union .....	831,349,115	26.50	3,136,981,496	5,048,254	138,045,997	3,280,075,747
Warren .....	55,519,013	21.37	259,857,497	864,318	12,333,068	273,054,883
State Totals .....	\$9,101,995,317	30.06	\$30,275,285,466	\$167,275,317	\$1,329,206,914	\$31,771,767,697

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## 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	\$634,506	\$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	3,208,244	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	387,035,181
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	82,814	18,854,152	613,016,528
Hudson .....	844,351,877	49.27	1,718,836,377	128,089,887	149,124,552	1,991,050,816
Hunterdon .....	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer .....	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex .....	458,177,768	20.71	2,212,217,666	6,666,037	83,322,519	2,302,206,222
Monmouth .....	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris .....	326,740,574	20.91	1,562,378,644	720,435	45,453,977	1,608,553,056
Ocean .....	204,794,275	24.34	841,538,067	146,934	24,093,662	865,778,663
Passaic .....	597,378,613	34.01	1,756,562,228	2,102,835	85,191,851	1,843,856,914
Salem .....	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset .....	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex .....	52,244,523	16.50	316,634,278	64,809	7,634,069	324,333,156
Union .....	798,907,529	27.19	2,938,164,142	5,090,555	134,597,389	3,077,852,066
Warren .....	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals .....	\$8,442,992,754	29.88	\$28,256,452,115	\$169,257,201	\$1,286,985,701	\$29,712,695,017

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$165,808,717	22.46%	\$738,278,745	\$654,355	\$17,879,222	\$756,812,322
Bergen .....	1,018,571,151	24.03	4,239,516,036	2,567,789	135,847,194	4,377,931,019
Burlington .....	125,689,469	18.78	669,347,509	136,707	22,278,647	691,762,863
Camden .....	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May .....	181,305,333	39.54	458,566,845	159,814	10,639,122	469,365,781
Cumberland .....	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex .....	1,528,775,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester .....	99,042,181	18.26	542,333,518	93,605	17,035,910	559,463,033
Hudson .....	832,002,177	50.93	1,633,617,306	129,327,297	146,308,627	1,909,253,230
Hunterdon .....	45,652,167	15.84	288,180,216	143,741	10,326,397	298,650,354
Mercer .....	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex .....	435,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth .....	420,409,692	29.20	1,439,798,205	656,808	38,854,942	1,479,309,955
Morris .....	299,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean .....	162,680,818	21.29	764,108,608	148,737	20,325,305	784,582,650
Passaic .....	564,360,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem .....	46,828,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset .....	125,460,316	16.86	744,117,245	628,070	24,737,511	769,502,826
Sussex .....	45,637,951	15.96	285,927,479	42,846	7,025,148	292,995,473
Union .....	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,428
Warren .....	51,965,645	22.36	232,481,751	638,827	11,543,642	244,614,220
State Totals .....	\$7,843,164,021	29.48	\$26,605,833,129	\$165,768,257	\$1,231,245,418	\$28,002,846,804

\*Exclusive of Class II Railroad Property.

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## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$155,686,460	21.58%	\$721,554,242	\$699,842	\$17,467,366	\$739,721,450
Bergen .....	904,483,128	22.24	4,066,106,624	2,581,134	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	15,423,447	367,163,880
Essex .....	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester .....	95,368,699	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson .....	827,202,460	52.08	1,588,297,012	131,933,310	145,523,177	1,865,753,490
Hunterdon .....	44,122,728	15.83	278,773,394	146,968	9,805,330	288,725,692
Mercer .....	387,618,650	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex .....	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth .....	265,676,385	19.30	1,376,666,575	684,024	30,516,315	1,407,866,914
Morris .....	262,805,204	18.51	1,420,165,567	733,056	36,675,733	1,457,574,356
Ocean .....	96,088,998	13.59	706,844,001	165,229	14,662,962	721,672,192
Passaic .....	550,524,857	34.50	1,595,613,840	1,545,664	80,311,181	1,677,470,685
Salem .....	46,745,948	23.07	202,633,780	41,891	20,838,541	223,514,212
Somerset .....	114,725,524	16.23	706,809,098	648,092	21,395,764	728,852,954
Sussex .....	43,475,293	16.37	265,582,214	49,427	6,468,129	272,099,770
Union .....	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren .....	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals .....	\$7,074,687,049	27.86	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

\*Exclusive of Class II Railroad Property.

\*\*In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$147,504,413	21.01%	\$702,176,049	\$726,057	\$16,588,113	\$719,490,219
Bergen .....	858,270,266	22.49	3,816,703,697	2,647,840	115,303,413	3,934,654,950
Burlington .....	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden .....	326,188,685	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	335,697,036	160,665	15,158,715	351,216,616
Essex .....	1,447,308,310	42.09	3,438,528,641	14,860,600	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	131,112,501	145,102,072	1,749,401,367
Hunterdon .....	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer .....	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex .....	379,384,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth .....	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris .....	235,092,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean .....	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic .....	528,235,240	34.75	1,520,040,658	1,513,485	76,078,212	1,597,632,353
Salem .....	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset .....	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex .....	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union .....	701,065,257	29.51	2,375,992,340	4,842,701	125,607,515	2,506,442,556
Warren .....	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals .....	\$6,762,850,349	28.46	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

\*Exclusive of Class II Railroad Property.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$143,694,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,369
Bergen .....	802,163,858	23.23	3,453,798,294	2,644,012	107,512,497	3,563,954,903
Burlington .....	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,792
Camden .....	311,803,841	27.49	1,134,229,565	3,544,744	49,522,052	1,187,296,361
Cape May .....	72,604,852	18.79	386,325,711	167,236	7,301,969	393,794,916
Cumberland .....	62,464,684	20.24	308,550,071	161,190	14,577,993	323,289,254
Essex .....	1,390,747,060	42.94	3,238,916,942	14,399,505	237,800,728	3,491,117,175
Gloucester .....	86,319,654	18.08	477,433,907	109,559	14,656,153	492,199,619
Hudson .....	819,835,493	59.57	1,376,143,789	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	62,153,948	1,004,455,331
Middlesex .....	339,115,706	22.59	1,501,115,626	7,385,368	59,901,722	1,568,402,717
Monmouth .....	231,350,063	20.83	1,110,403,962	643,010	26,787,835	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	163,369	12,450,624	611,868,070
Passaic .....	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem .....	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset .....	95,160,525	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex .....	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union .....	662,545,088	30.35	2,182,936,379	4,951,386	119,059,755	2,306,947,520
Warren .....	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals .....	\$6,361,413,337	29.10	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

\*Exclusive of Class II Railroad Property.

## 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	167,572	13,929,268	309,461,220
Essex .....	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester .....	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson .....	811,872,887	58.01	1,399,560,176	135,631,550	155,187,660	1,690,379,386
Hunterdon .....	38,067,086	16.76	227,095,663	159,864	8,897,668	236,153,195
Mercer .....	282,010,625	31.71	889,248,228	3,157,046	60,213,217	952,618,491
Middlesex .....	296,687,238	20.66	1,436,311,901	7,589,685	55,567,787	1,499,469,373
Monmouth .....	218,275,414	21.72	1,004,889,694	666,982	25,603,510	1,031,160,186
Morris .....	187,393,672	18.42	1,017,535,992	726,582	29,050,844	1,047,313,418
Ocean .....	73,381,909	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic .....	465,029,564	34.74	1,338,783,257	1,533,158	69,055,316	1,409,371,731
Salem .....	39,607,418	21.47	184,436,427	48,913	21,228,411	205,713,751
Somerset .....	90,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex .....	35,981,402	17.15	209,840,225	77,181	5,188,959	215,106,365
Union .....	620,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Warren .....	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals .....	\$6,036,689,016	29.44	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

\*Exclusive of Class II Railroad Property.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954, as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$136,010,364	21.60%	\$629,663,392	\$797,721	\$15,153,299	\$645,614,412
Bergen .....	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington .....	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden .....	284,092,451	34.59	821,429,556	3,500,273	45,054,836	869,984,665
Cape May .....	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland .....	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex .....	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester .....	77,361,173	22.90	337,793,273	109,757	13,129,583	351,632,623
Hudson .....	806,795,652	55.69	1,448,836,025	138,393,506	154,003,197	1,741,232,728
Hunterdon .....	36,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer .....	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex .....	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth .....	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris .....	174,627,246	21.83	790,974,776	728,382	26,872,733	827,575,891
Ocean .....	68,910,060	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic .....	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem .....	38,342,042	19.20	199,674,205	49,161	20,910,144	220,633,510
Somerset .....	87,377,753	20.50	426,263,638	710,735	18,782,523	445,756,896
Sussex .....	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union .....	605,067,563	36.15	1,673,642,736	5,103,733	108,109,405	1,786,855,874
Warren .....	42,686,263	23.74	179,795,553	688,641	10,275,249	190,759,443
State Totals .....	\$5,831,646,047	32.74	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

\* Exclusive of Class II Railroad Property.



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