

974.901
T215
de

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 5 9



STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 5 9



STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

JOHN A. KERVICK, *State Treasurer*

WILLIAM KINGSLEY, *Deputy Director*

Bureaus:

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

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

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

Local Property Tax Bureau—E. Rowland Major, State Supervisor*

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

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

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

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

* Retired March 20, 1959. Alan F. Hart, Acting State Supervisor from March 23, 1959.

Hart
Felgar
Kingsley

TABLE OF CONTENTS

<u>Page</u>	<u>Line</u>	<u>Shown As</u>	<u>Should Be</u>	<u>PAGE</u>
		ERRATA		...
				2
				13
				13
				14
				15
2	13	Motor Fuel Tax	Motor <u>Fuels</u> Tax	16
		In the various references to Motor Fuels Tax, generally they should read Motor <u>Fuels</u> rather than Fuel.		17
				19
				27
16	12	Licenses	License <u>es</u>	28
				32
17	25	Exemption	Exem <u>ptions</u>	34
				35
23	8	\$ <u>2,00</u>	\$ <u>2,00</u>	38
				38
24	14-15	Returns-Returns are required to be filed.		41
		Should read: RETURNS: Returns are required to be filed on or before the respective dates indicated in the above schedule.		41
				42
				43
				44
				44
25	30	277	Chap. 227	44
				44
26	19	\$8,472. <u>28</u>	\$8,472. <u>23</u>	44
				45
26	38	Foreign Insurance Taxes	Foreign Insurance <u>Premiums</u> Taxes	46
				47
				48
36	37	\$603,046,692. <u>43</u>	\$603,046,692. <u>03</u>	49
				49
43	8	\$4,791, <u>198.59</u>	\$4,791, <u>189.59</u>	50
				50
45	14	\$7,541, <u>233.63</u>	\$7,541, <u>223.63</u>	50
				50
76	Last line	54:-19	54:5-19	959 50
				51
				51
80	23	Year Previous Tax Year	Year Previous <u>To</u> Tax Year	52
				52
95	6	Carl <u>R.</u> Ruhlmann	Carl <u>A.</u> Ruhlmann	55
				55
107	19	Asbury Park Boro.	Should follow Allentown Boro. Should be City	56
				58
				59
114	33	Erich <u>Soltalbers</u>	Erich <u>Sod</u> talbers	62
				62
146	38	\$207, <u>969.90</u>	\$207, <u>996.90</u>	77
				78
176	22	\$536,1 <u>0</u>	\$536, <u>180</u>	79
				80
206	34	\$34,257,822. <u>23</u>	\$34,257,822. <u>33</u>	80
				80
				81

	PAGE
Motor Fuels Tax	83
Outdoor Advertising Tax	84
Public Utility Tax	84
Railroad Tax	87
Directory of State, County and Local Tax Officials:	
State Division of Tax Appeals	93
County Boards of Taxation	94
Local Assessors and Collectors	97
Abstracts of Ratables of the 21 counties	116
Abstract of Ratables of the State	212
Table of Equalized Valuations	217
Compilation of Equalized Valuations in the State of New Jersey as of	
October 1, 1959	240
October 1, 1958	241
October 1, 1957	242
October 1, 1956	243
October 1, 1955	244
October 1, 1954	245
Index	247

DIVISION OF TAXATION

LETTER OF TRANSMITTAL

Trenton, July 1, 1959

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

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the 1959 Annual Report of the Division of Taxation in the Department of the Treasury covering the activities of the nine Bureaus of the Division and the Office of the Director during the State fiscal year ending June 30, 1959, and setting forth the County and State Abstracts of Ratables for the calendar year 1959.

Tax Collections:

The Division of Taxation is responsible for administering all State taxes except boxing and wrestling, pari-mutuel racing taxes and motor vehicle licenses and fees. In the fiscal year ending June 30, 1959, the Division collected \$254,119,005 to account for 73.6% of all major tax revenues. Comparative collections from all major State taxes for the fiscal years 1959 and 1958 were as follows:

<i>Collected by Division of Taxation</i>	<i>1959</i>	<i>1958</i>
Beverage Taxes	\$20,050,897	\$19,094,709
Cigarette Taxes and Licenses	37,802,357	35,386,840
Corporation Business Tax (a)	47,511,099	29,346,972
Inheritance-Estate Taxes (b)	21,594,327	19,234,468
Insurance Taxes	16,500,797	15,465,933
Motor Fuels Taxes (c)	92,455,947	70,124,319
Outdoor Advertising Taxes	92,496	92,823
Railroad Taxes—State Use (d)	3,150,091	3,558,139
Railroad Taxes—Local Use (e)	14,960,994	14,513,844
	\$254,119,005	\$206,818,047
 <i>Collected Outside Division of Taxation</i>		
	<i>1959</i>	<i>1958</i>
Boxing-Wrestling Taxes	\$ 36,459	\$ 42,577
Motor-Vehicle Fees, etc.	67,358,212	62,344,049
Pari-Mutuel Taxes	23,661,493	24,790,143
	\$91,056,164	\$87,176,769

Total Major State Tax Collections	\$345,175,169	\$293,994,816
State Use	\$328,840,035	\$277,999,199
Local Use (f)	15,718,883	15,396,488
Dedicated (g)	616,251	599,129

- (a) Includes Financial Business Tax Collections—1958—\$882,644; 1959—\$757,889—distributed ½ to taxing district and ½ to county in which place of business is located.
- (b) Gross Collections. Net after refunds—
1958—\$18,402,060; 1959—\$20,603,438.
- (c) Net after refunds.
- (d) Includes Class I & Class III railroad property and railroad franchise tax.
- (e) Class II railroad property tax.
- (f) Includes Financial Business Tax and Class II railroad property tax.
- (g) Includes allocation to N. J. Firemen's Ass'n., N. J. Firemen's Home and State Police Retirement Fund.

Revenue of \$254.1 million collected by the Division of Taxation for the fiscal year ending June 30, 1959 showed an increase of \$47.3 million, or 22.9%, over collections of \$206.8 million for the previous year. Increases of \$18.2 million in the Corporation Business Tax and of \$22.3 million in the Motor Fuels Tax were largely the result of increased tax rates enacted in 1958. The Motor Fuels tax rate was increased from 4¢ to 5¢ per gallon, effective July 1, 1958, (c. 62, L. 1958). The Corporation Business Tax Act (N.J.S.A. 54:10A-1 *et seq.*) was amended by adding to the tax based upon corporate net worth, a tax at the rate of 1¾% upon corporate net income, effective with returns required to be filed on and after January 1, 1959, (c. 63, L. 1958). Although the revenue derived from the new income tax base was substantial,— \$18,325,751 — it failed to reach anticipations due primarily, it is believed, to the recession of 1957-58 which adversely affected the net income of many large New Jersey taxpayers.

The Division also administered and determined the following State-assessed, locally-collected taxes which are for the sole use of taxing districts and/or counties of the State as indicated:

Public Utilities Taxes (other than railroad taxes), payable directly to the several taxing districts of the State in which property of such utilities is located (less \$35,521 to State for administration expenses)	\$66,431,182.08
Domestic Insurance Taxes	
Payable directly to taxing districts—87½%	\$ 3,126,271.45
Payable directly to counties—12½%	\$ 446,610.21
 Total	 \$ 3,572,881.66

Local Property Assessment Equalization

On October 1, 1958 the Division, pursuant to the requirement of Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1), published a Table of Equalized Valuations showing, *inter alia*, the average ratio of assessed to true value for each of the 567 taxing districts of the State. These average ratios were based upon a two year average of sales.

The total number of sales screened during the two years were 167,444 for the sampling period July 1, 1956 to June 30, 1957 and 154,139 in the sampling period July 1, 1957 to June 30, 1958. In the aggregate, these samples represent over 98% of all of the deed transactions which took place in this State during the period of study. This excellent record was made possible by the generally splendid cooperation of the County Tax Boards, the local assessors and the staff of the Local Property Tax Bureau.

The equalized valuations of real property established in this Table form the principal basis upon which State aid for schools will be apportioned for the school year 1959-60. The total 1958 equalized valuation of all real property in the State was determined to be \$25,425,694,901 as against an aggregate assessed valuation of \$7,074,687,049, for an average State assessment ratio of 27.82%. The corresponding figures as of October 1, 1957 were: Total Equalized Valuation, \$23,761,466,146; Total Assessed Valuation, \$6,762,850,349; Average State Assessment Ratio 28.46%.

County equalization at full true value continued throughout the State in 1959 with the result that the basis for apportioning costs of county governments includes equalized valuations of real property in all taxing districts as distinguished from unadjusted assessed valuations.

Although notable progress has been made in the matter of equalizing real property as a basis for apportioning county taxes and State aid to local school districts, personal property has never been reached by the equalization process. Representing \$1,231,245,418 of assessed values in 1959, personal property accounts for 13.3% of the aggregate assessed valuations which comprise the local property tax base. At the same time,

aggregate real estate assessed valuations constituted 84.9% of all the assessed values. Inclusion of the *assessed* valuations of personal property with *equalized* valuations of real property within Table of Equalized Valuations used for apportioning State School Aid, causes real property to carry 95%, and personal property 4.4%, of the apportionments based on the valuations reflected in the Table of Equalized Valuations. The final .6% relates to Class II railroad property.

There is good reason why personal property remains outside the equalization process. Under present statutes, the same full value standard of assessment based upon a "willing buyer - willing seller" market value applies to personal property as well as to real estate. But no one has come up with a practical way to apply this standard in the equalization of personal property assessments. It is against this background that "book value" assessment of business personal property must be considered. It may not be perfect, and certainly it is different from the standard prescribed for real estate, but it is measurable and it is capable of equalization.

Local Property Tax Developments

In ten years the aggregate taxable ratables increased from \$5,794,303,146 to \$8,930,544,225, an increase of 54.1%. In the same period the average State rate of taxation has gone from \$6.139 per \$100 of assessed valuation in 1949 to \$8.660 in 1959, an increase of 41%. Also in the same period, the local property tax levy increased from \$355.7 million to \$773.1 million, an increase of 117%.

In the wake of the landmark case of *Switz v. Middletown Township*, 23 N. J. 580 (1957) in which the Supreme Court ruled that the local assessor, under existing law, must assess all taxable property at full true value and not according to a percentage thereof, the Commission on State Tax Policy (9th Report) made extensive recommendations concerning property assessment standards and procedures (See 1958 Report of the Division of Taxation, pages 7 to 12, inclusive). These recommendations and others were subjects of extensive legislative committee hearings. A

number of legislative proposals for revision of laws relating to assessment practices and other features of local property taxation are presently pending. They deal with such varied subjects as the classification of property, exemptions for persons over 65 years of age, veteran's exemptions, homestead exemptions, establishment of assessment standards, and establishment of a statutory basis for measuring assessment discrimination.

Due to the many factors which made realization of reliable "full true value" assessment throughout the State a practical impossibility during the calendar year 1959, Chapter 63, L. 1959 was enacted to provide that an assessor is not to be subjected to removal or other civil or criminal penalties by reason, solely, of failure to prepare his 1959 assessment roll at true value. The legislation, however, did not change the requirement that assessments be made uniformly and impartially and does not impede the effect or enforcement of judicial proceedings seeking proper taxpayer remedies.

In the meantime, property tax equalization accomplished through local revaluation continues. Since 1950, 284 taxing districts have completed or contracted for revaluation projects to accomplish uniformity in assessments. More information regarding the activities of the Division of Taxation with respect to assisting districts to undertake and complete revaluation projects will be found in that part of this report which describes the administrative functions of the Local Property Tax Bureau.

Railroad Taxation:

Difficult administrative problems persist in the field of railroad taxation. Perennial litigation by railroads and municipalities challenging the Director's valuations of Class II railroad property still continues. Since Class II railroad property is required to be assessed according to the same standard of value as other real property taxed in the municipality, a thorough-going revaluation of this class of property is essential in order to determine whether it is being assessed at a level which substantially corresponds to the real property assessment level commonly prevailing in the community where the property is located. No State-wide revaluation

has been undertaken since 1911. The Division feels compelled to renew the recommendation made in last year's report with respect to the desirability of an appropriation for a revaluation of railroad property.

Corporation Taxes:

Expansion of the Corporation Business Tax to include a tax at $1\frac{3}{4}\%$ upon net income (c. 63, L. 1958) brought income tax administration to New Jersey for the first time. Tax forms and regulations were developed by the Division with the advice and cooperation of a committee which included representatives of the New Jersey State Chamber of Commerce, New Jersey Taxpayers Association, New Jersey Manufacturers Association, New Jersey Bankers Association, New Jersey Society of Certified Public Accountants, New Jersey Bar Association, and Tax Executives Institute, among others. At the same time, the Division conducted an extensive public informational program and met with accounting groups in virtually every county in the State.

Full reporting by all corporate taxpayers was necessary to provide information essential to adequate appraisal of future requirements. Statistical procedures were established to maximize the utility of this information. The Division has engaged in studies pointed at developing tax reporting and administrative requirements which will be both adequate and capable of minimizing the cost and inconvenience of taxpayer compliance. Contingent upon Legislative approval, the Division is developing a simplified form of reporting for use in 1960 and thereafter, to cover both net worth and net income under the Corporation Business Tax Act. Such a form will be particularly advantageous to small businesses.

The decision of the United States Supreme Court in the cases of *Williams vs. Stockham Valves Fitting, Inc.*, (Ga.) and *Northwestern Portland Cement Co. v. Minn.* 355 U. S. 911, 79 S. Ct. 357, has effected no change in the application of the New Jersey Corporation Business Tax to foreign corporations doing a wholly interstate business in this State.

The pertinent circumstances upon which Georgia and Minnesota respectively based their claim of taxing jurisdiction were detailed in the

Supreme Court decision as follows: Stockham (a Delaware corporation) maintained a sales-service office in Atlanta as headquarters for one salesman plus a full-time secretary, while Northwestern (an Iowa corporation) maintained an office in Minneapolis staffed by a district manager, other salesmen and a secretary. In both states, the corporate activities were wholly in interstate commerce.

Ever since the enactment of the New Jersey Corporation Business Tax Act, the Division has held that activities of the type recited above would subject a foreign corporation to the tax. Both the law (NJSA 54:10A-2) and the implementing regulation (Reg. 16:10-1.130) prescribe that the maintaining of an office in this State by a foreign corporation creates a taxable status under the Act. In addition, Regulation 16:10-1.160 prescribes that a foreign corporation which falls within any of the categories creating a taxable status, as enumerated in Regulation 16:10-1.130, is subject to the tax Act, notwithstanding the fact that its business is wholly or partly in interstate commerce.

Shortly before this Report went to press, Congress passed a law designed to limit the power of a state to impose a net income tax on income derived within such state from interstate commerce if the only business activities within such state involve solicitation of orders (P. L. 86-272). The law also establishes a commission to make a full and complete study of all matters pertaining to taxation by the states of income derived from the conduct of business activities which are exclusively in furtherance of, or a part of, interstate commerce. A preliminary report is due on March 31, 1961 and a final report not later than March 31, 1962.

In anticipation of the Federal Commission's study, it should be pointed out that the *Stockham Valves* and *Northwestern Portland Cement* cases, as well as P. L. 86-272 deal only with the question of determining taxable status with respect to interstate commerce activities. There is a related and, to many taxpayers, even more important state tax area to be considered. In the case of a taxpayer doing business in more than one state, assumption or imposition of a taxable status marks only the first step in

what is undoubtedly a complicated compliance process. Determination of the amount of tax, as distinguished from the legal liability to pay a tax, is usually accomplished by the application of an allocation formula. The problems of allocation are equally or, perhaps, even more acute in a great number of instances where there is no dispute at all as to taxability. The method of allocation varies considerably from state to state, particularly with respect to the allocation of the proceeds of interstate sales. Assuredly, it would be desirable to have greater uniformity among the states in the wording and administrative application of allocation formulae. We, in New Jersey, are inclined to favor our own formula for allocating interstate sales on a basis which apportions the proceeds of such sales on a 50-50 basis as between the state of origin and the state of destination. It is felt that such apportionment is not only equitable but would, if uniformly adopted, preclude the possibility of aggregate sales allocation in excess of 100%.

The Division is following these developments as a part of its continuing analysis of corporation taxes in general and interstate allocation of net income and net worth in particular.

Respectfully submitted,

WILLIAM KINGSLEY,
*Deputy Director, Division of Taxation
in the Department of the Treasury.*

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

Office of the Director, Division of Taxation

The Division of Taxation has the duty of levying and collecting taxes on inheritances and estates, alcoholic beverages, motor fuels, cigarettes, billboard licenses and permits, domestic and foreign corporations, foreign insurance companies other than life, and domestic and foreign life insurance companies. It is also charged with the administration of the Unfair Motor Fuels Practices Acts and the Unfair Cigarette Sales Act.

The Division of Taxation is also charged with the levy of the property and franchise taxes on the several railroads operating in the State, and the levy and apportionment—for the benefit of the municipalities—of the franchise and gross receipts taxes on other public utilities operating within the State.

In addition, the Division is empowered to investigate and equalize local assessments, prepare State equalization tables, determine the average rate of taxation in the State and in general supervise the activities of local tax officials.

Under chapter 86, Laws of 1954, the Division is required to promulgate a Table of Equalized Valuations for use in the apportionment of State School Aid.

MAJOR STATE TAX COLLECTIONS
(Amounts in Thousands of Dollars)

Tax	Fiscal Year Ending June 30			Increase or Decrease 1958 Over 1957		Increase or Decrease 1959 Over 1958		Per Cent of Total Revenue		
	1957	1958	1959	Amount	Per Cent	Amount	Per Cent	1957	1958	1959
Beverage	\$ 19,725	\$ 19,095	\$ 20,051	\$ -630	-3.2%	\$ 956	5.0%	6.8%	6.6%	5.8%
Boxing and Wrestling	38	43	36	5	13.2	-7	-16.3	*	*	*
Cigarette	33,734	35,387	37,802	1,653	4.9	2,415	6.8	11.7	12.0	11.0
Corporation	27,376	29,347	47,511	1,971	7.2	18,164	61.9	9.4	10.0	13.7
Inheritance	18,622	19,234	21,594	612	3.3	2,360	12.3	6.4	6.6	6.3
Insurance	14,570	15,466	16,500	896	6.1	1,034	6.7	5.0	5.2	4.8
Motor Fuels	70,701	70,124	92,456	-577	-0.8	22,332	31.8	24.4	23.9	26.8
Motor Vehicle Fees ...	62,693	62,344	67,358	-349	-0.6	5,014	8.0	21.6	21.2	19.5
Outdoor Advertising ..	89	93	92	4	4.5	-1	-1.0	*	*	*
Pari-Mutuel	23,596	24,790	23,661	1,194	5.1	-1,129	-4.6	8.1	8.4	6.9
Railroad	19,175	18,072	18,111	-1,103	-5.8	39	0.2	6.6	6.1	5.2
Total	\$290,319	\$293,995	\$345,172	\$3,676	1.3%	\$51,177	17.4%	100.0%	100.0%	100.0%

DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

State Use	\$274,224	\$277,999	\$328,840	\$3,775	1.4%	\$50,841	18.3%	94.5%	94.6%	95.3%
Local Use	15,371	15,396	15,719	25	0.2	323	2.1	5.3	5.2	4.6
Dedicated	725	599	616	-126	-17.4	17	2.8	0.3	0.2	0.1

*Less than 1/10 of 1%.

COSTS OF COLLECTIONS

Tax Source	Fiscal Year Ending June 30					
	1958 Cost of Collection		1959 Cost of Collection		Total Number of Personnel	
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue	1958	1959
Beverage	\$ 426,212.00	2.2%	\$ 445,547	2.2%	83	87
Cigarette	258,233.04	0.7	267,829	0.7	49	48
Corporation	370,962.56	0.8	622,711	1.0	80	131
Inheritance	673,238.37	3.5	745,298	3.5	124	122
Motor Fuels	481,313.97	0.7	482,360	0.5	86	84
Pari-Mutuel	213,559.00	0.9	217,706	0.9	*	*
Railroad	97,485.28	0.5	116,361	0.6	19	19
Total	\$2,521,004.22	1.1%	\$2,897,812	0.8%	441	491

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

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

Beverage Tax Bureau

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

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

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

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

At the close of the fiscal year ending June 30, 1959, the personnel of the Bureau consisted of a State Supervisor, an Assistant State Supervisor, 10 Supervising Field Auditors, 33 Field Auditors, and 42 Office Auditors and office personnel. Offices for the convenience of the public are maintained in Trenton and Newark.

The Legislature annually appropriates funds for the administration of the Bureau. During the year ended June 30, 1959, expenditures totaled \$445,547.48; of which administrative and supervisory salaries totaled \$97,720.94; field auditors' salaries, \$171,815.71; office auditors and personnel, \$144,799.71; travel expense of field staff, \$14,677.69; materials and supplies, \$6,714.10; other operating expense, including rents and telephone, current repairs, totaled \$9,819.33. With gross receipts for the year totaling \$20,050,897.43; the total cost of operation was 2.22%.

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

	Rate of Tax Per Gallon	Year ended June 30		
		1957	1958	1959
Beer	\$0.03 $\frac{1}{3}$	\$3,870,498.68	\$3,841,048.43	\$3,820,619.12
Liquor	1.50	14,978,605.37	14,353,199.20	15,305,925.80
Still Wine .....	.10	711,667.96	730,256.89	738,148.20
Vermouth .....	.15	79,276.54	78,751.61	85,239.80
Sparkling Wines ....	.40	66,860.27	70,734.73	80,296.81
Miscellaneous .....	.....	15,915.85	18,759.10	17,966.75

Cigarette Tax Bureau

(Chapter 65, P. L. 1948, as amended; chapter 247, P. L. 1952.)

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

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

The original Tax Act provided for the licensing of distributors, \$250.00; wholesale dealers, \$100.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00. The new act, effective July 1, 1952, provides license fees for distributors, \$350.00; wholesale dealers, \$200.00; over-the-counter retail dealers, \$5.00, and cigarette vending machines, \$1.00.

The Unfair Cigarette Sales Act prohibits the sale of cigarettes at wholesale or retail at a price less than cost. In the absence of proof of a higher or lower cost, the act provides that the minimum sales price

of cigarettes shall be computed in accordance with a formula involving manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a 3½% wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a 4¼% mark-up if the cigarettes are delivered, to which must be added an 8% "cost of doing business mark-up" by the retailer in the determination of final retail sales price.

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

The receipts of this Bureau for the fiscal year ending June 30, 1959, were:

Stamps and Miscellaneous Revenues	\$37,548,309.62
License Revenues	253,368.50
Fines and Penalties	679.00
	<hr/>
Total Receipts	\$37,802,357.12

The stamp and miscellaneous revenue figures indicate the purchase of 15,019,323,848 cigarettes by persons in New Jersey during the fiscal year ended June 30, 1959.

Based on the 1958 estimated population census figure of 5,739,800, the following statistics are disclosed:

1. Cigarettes were consumed at an average of 2,616.7 cigarettes per person.
2. Per Capita Revenue per 1 cent of tax was \$1.308.
3. Per Capita Revenue was \$6.542.

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

Office Personnel	28
Field Personnel	21
	<hr/>
Total	49

The operational costs for the Bureau during the fiscal year totaled \$267,828.59, of which \$230,198.58 were for salaries and \$37,630.01 for administrative costs.

The cost figure was 0.71% for each dollar collected.

Corporation Tax Bureau

(R. S. 54:10-1 to 54:18-7; R. S. 54:32A-1 et seq.; chapters 56 and 186, Laws of 1938; chapter 137, Laws of 1939; chapters 132, 162 and 306, Laws of 1945; chapters 89, 174 and 307, Laws of 1946; chapters 50 and 51, Laws of 1947; chapter 459, Laws of 1948; chapter 236, Laws of 1949; chapters 101, 186, 231 and 308, Laws of 1950; chapters 130 and 131, Laws of 1951; chapters 168, 169, 170, 171, 176, 227, 349 and 358, Laws of 1952; chapters 51, 236 and 428, Laws of 1953; chapter 88, Laws of 1954; chapters 30, 35 and 204, Laws of 1955; chapter 63, Laws of 1958; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.)

Functions:

This Bureau administers and collects the following taxes:

Corporation business tax

Financial business tax

Insurance premiums tax

and performs the following miscellaneous services:

Issuance of tax lien certificates

Issuance of tax clearance certificates

Issuance of releases of corporation franchise tax liens

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

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

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

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

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

Disposition of Revenues:

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

- (a) Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premium of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home

and the New Jersey State Firemen's Association. (R. S. 54:17-4.)

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

Dedicated Funds:

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

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

Total Bureau Receipts: \$64,011,897.32.

Cost of Operation:

Salaries	\$464,829.78
Services Other Than Personal	32,339.18
All Other Expenditures	125,541.54
	\$622,710.50

Percentage—Cost of Operation—0.97%.

Staff:

- Examiners—68.
- Clerical—63.

SUMMARY DESCRIPTION OF TAXES

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

CORPORATION BUSINESS TAX

Statutory Citations:

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

HISTORICAL STATEMENT

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

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

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

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

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

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

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

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

Allocation Percentage:

(a) **General**

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

(b) **Allocation of Net Worth**

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

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

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

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% to be applied to both the net worth base and the net income base.

Rate of Tax:**Net Worth:**

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

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

Net Income:

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

Short Rate Tax Table:

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

Minimum Tax:**On Net Worth Base**

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

On Net Income Base

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

Investment Companies and Regulated Investment Companies

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

Returns:

Returns are required to be filed on or before April 15 in the case of taxpayers operating on the basis of a calendar year or fiscal year ending in the last half of the preceding calendar year. The due date for taxpayers operat-

ing on the basis of a fiscal year ending in the first half of the privilege year is on or before the 15th day of the fourth month following the end of such fiscal year (see Corporation Tax Bureau Calendar).

Schedule of 1959 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1958 and December 31, 1958	Jan. 1959	Feb. 1959	Mar. 1959	April 1959	May 1959	June 1959
Last filing date in 1959 is	April 15, 1959	May 15 1959	June 15 1959	July 15 1959	Aug. 15 1959	Sept. 15 1959	Oct. 15 1959

Returns:

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

Time of Payment:

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

Forms:

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

FINANCIAL BUSINESS TAX

Statutory Citation:

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

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.

Returns:

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

Time of Payment:

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

Forms:

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

INSURANCE PREMIUMS TAX

Statutory Citation:

Chapter 132, Laws of 1945 (N. J. S. A. 54:18A-1 et seq.; R. S. 54:16-1 et seq.; R. S. 54:17-4); chapters 101, 186 and 231, Laws of 1950; chapters 176 and 277, Laws of 1952; chapters 30 and 204, Laws of 1955; State Tax Uniform Procedure Law, R. S. 54:48-1 to R. S. 54:52-4, inclusive.

Tax Applies to:

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

Nature of Tax:

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

Rate of Tax:

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

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

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

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

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

Due Date:

Tax payment due on or before June 1.

SCHEDULE "A"
SUMMARY OF TAXES COLLECTED DURING THE FISCAL
YEAR ENDING JUNE 30, 1959

RECEIPTS		
CORPORATION BUSINESS TAXES		**\$46,717,530.15
Domestic	25,026,118.07	
Foreign	21,480,978.40	
Interest and Penalties	210,433.68	
SPECIAL COMPANIES		8,472.28
Railway Express Co.	8,472.23	
INSURANCE PREMIUMS TAXES (Net)	15,884,546.65	16,500,797.81
Life Insurance Premiums Taxes	6,822,110.23	
Domestic:		
Life	\$686,867.20	
Annuities	146,228.23	
Total	\$833,095.43	
Foreign:		
Life	\$5,617,676.16	
Annuities	371,338.64	
Total	\$5,989,014.80	
Domestic Insurance Premiums Taxes (Other than life)		129,128.53
Comp. (¼%)	\$55,638.34	
Marine	132.28	
Fire	16,252.11	
Auto	22,662.65	
All Other	34,443.15	
Foreign Insurance Taxes (Other than Life)		9,549,559.05
Comp. (¼%)	\$159,335.66	
Marine	1,264.94	
Fire	210,503.70	
Auto	3,245,979.71	
Motor Vehicle Security Law	517,871.33	
All Other	5,414,602.36	
Interest	1.35	
FINANCIAL BUSINESS TAXES		*757,889.13
TAX CERTIFICATES		27,208.00
Total		\$64,011,897.32

**This amount excludes \$6,293.43 (net) transferred from Corp. Business Tax to Financial Business Tax.
*This amount includes \$6,293.43 (net) transferred from Corp. Business Tax to Financial Business Tax.

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

<i>Source</i>	<i>Allocation</i>
Fire	\$210,503.70 { New Jersey Firemen's Assn. \$31,723.70 New Jersey Firemen's Home 178,780.00
Auto .....	.3,245,979.71 { State Police Retirement Fund (1/8) \$405,747.46 State Treasurer, General Fund (7/8) ... 2,840,232.25
Financial Business Taxes—Dedicated for distribution on an equal share basis to the Municipality and County in which the taxpayer's place of business is located.	

Engineering and Railroad Tax Bureau

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

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

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

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

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

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

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

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

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

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

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

and \$4,500.00 per mile of track where allocated revenues exceed \$1,000,000.00 in total, but are less than \$50,000.00 per mile of track over which the taxpayer operates in New Jersey.

Railroad taxes levied and payable in 1959 are:

Property tax	\$17,607,436.38
Franchise tax	391,666.54
	\$17,999,102.92

Total property and franchise taxes for 1959 \$17,999,102.92

For 1959 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$3,077,011.92
For local use	14,922,091.00
	\$17,999,102.92

Total 1959 railroad taxes \$17,999,102.92

Operating costs of this Bureau for the fiscal year ending June 30, 1959 were:

Salaries, \$104,668.72; Materials and Supplies, \$9,135.61; Services Other Than Personal, \$2,140.08; Current Repairs and Maintenance, \$416.35; Total, \$116,360.76.

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

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

Local Property Tax Bureau

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

The primary functions of this Bureau are threefold. The Bureau's original and continuing function is to carry on a program of assistance to local tax assessors with an immediate view toward improving the quality of tax assessments at the local level and with the ultimate goal of a more equitable distribution of the tax burden among the taxpayers. The second function is that of gathering data and preparing the annual Table of Equalized Valuations for the Director of Taxation as required by chapter 86, P. L. 1954, for certification to the Commissioner of Education for his use in connection with the distribution of State School Aid funds. Finally, the Bureau is charged with the duties of compiling certain statutory tables and reports for the Director of

Taxation, conducting investigations, making special studies, and performing such other functions as the Director may require.

Assistance to Assessors

Field personnel are assigned to confer with tax assessors and county tax board members on matters relative to assessment administration, methods of assessing, tax exemptions, professional revaluation programs, tax map questions and related problems. In addition, personnel of the Bureau appear before numerous meetings of groups of assessors, municipal officials and civic groups to speak on the various phases of property assessments and methods of equalization.

During 1956 the Bureau furnished assessors with the "Real Property Appraisal Manual for New Jersey Assessors" and conducted a series of county-wide orientation classes in the use of the handbook. The manual is designed to provide assessors with basic standards of value on all type of properties in New Jersey as a guide toward uniform assessments. Two sets of errata and addenda have been distributed for insertion in the manual as have annual tables of conversion factors in a continuing effort to make the manual an up-to-date working tool for assessors. An "Assessors' Law Manual" containing all property tax laws pertinent to the conduct of the assessors' office, was published by the Bureau in August, 1954, and furnished to all assessors. An up-to-date reprint of the Law Manual was distributed on January 1, 1958.

Inquiries and complaints of taxpayers and taxing districts are handled by the Bureau and reports of findings when indicated are furnished to the Director of Taxation. Special studies and research with regard to local property tax matters and particularly as to the quality of assessments in a taxing district are carried on within the limits of available personnel.

As a part of its assistance program, the Bureau co-sponsors the in-service training courses in Assessing Principles held in strategic locations throughout the State and the four-day Annual Conference for Assessing Officers, both of which are conducted by the Bureau of Government Research of Rutgers University. The importance of this is emphasized by the fact that approximately 150 new assessors take office each year without any legal requirements as to qualifications or experience for their duties.

The "Local Property Tax Bureau News," which carries items of educational value and of timely interest on all phases of assessment administration, is published by this Bureau, ten issues annually, and is sent to some 2,300 assessors and municipal officials. A cumulative index is furnished annually.

Assessment—Sales Ratio Studies for the Table of Equalized Valuations

The Bureau carries on a continuing State-wide assessment-sales-ratio study of virtually every deed transaction recorded in each of the twenty-one counties, the results of which are used in the formulation of a statutory annual Table of Equalized Valuations. The ratio of assessed valuation to the price received in a bona fide sales transaction is determined for the sales in all classes of property in all of the 567 taxing districts in the State. It is estimated that about 350,000 deed transactions will have been processed to arrive at the ratios to be used in the Table of Equalized Valuations promulgated as of October 1, 1959, by the Director of Taxation under the 1954 State School Aid laws. This table which reflects the total property wealth of a taxing district is used by the Commissioner of Education as a significant factor in the over-all School Aid formula for the distribution of some \$80,000,000 of State funds. The table is also used as a prime factor in the apportionment of some \$137,000,000 of the costs of county government and the apportionment of approximately \$23,000,000 of the costs of the Regional, Consolidated, and Joint School Districts.

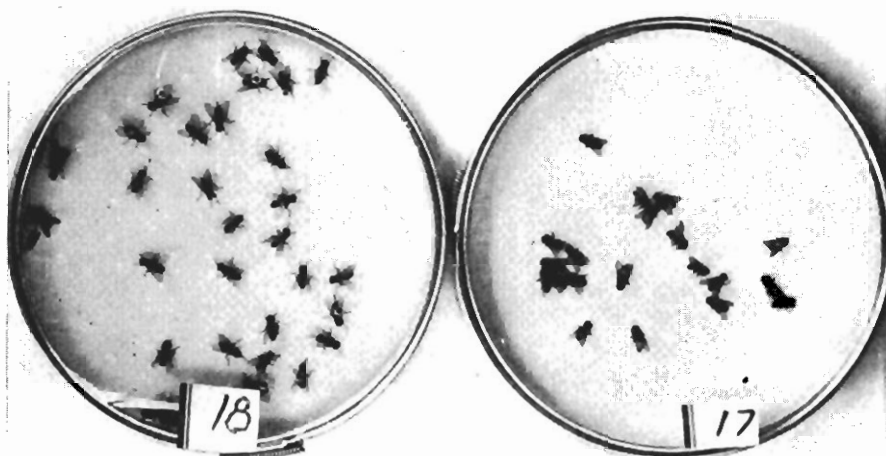
The utmost accuracy is sought through the use of some 75,000 questionnaires sent to one or both parties of the deed transactions and through approximately 20,500 investigations made by the field staff of the Bureau. Furthermore, preliminary lists of all Usable and Non-Usable sales transactions were published monthly, and forwarded to assessors to afford them the opportunity to introduce additional factual material having a bearing on the correctness of the selling price and the usability or non-usability of the transactions in the ratio study.

Appraisal Data for the Table of Equalized Valuations

Appraisal-Assessment data were used in the 1958 Table of Equalized Valuations for the first time to supplement inadequate sales data in many districts for farm and commercial-industrial properties infrequently involved in clear-cut sales of the real estate. Additional appraisal data will be included in the 1959 Table. The appraisal data were obtained from

House Flies Resistant to DDT Residual Sprays

GEORGE W. BARBER AND JOHN B. SCHMITT



Details of the hoop-cage showing a test in which flies of the laboratory line (No. 17) and flies of the Ellenville line (No. 18) were exposed to a residue of DDT (technical) of 200 mgm./sq. ft. for 30 minutes, resulting, 24 hours after treatment, in 100 per cent mortality of flies of the laboratory line and 12.1 per cent mortality of flies of the Ellenville line.

**NEW JERSEY AGRICULTURAL EXPERIMENT STATION
RUTGERS UNIVERSITY, NEW BRUNSWICK, NEW JERSEY**

House Flies Resistant to DDT Residual Sprays

GEORGE W. BARBER AND JOHN B. SCHMITT
Associate Research Specialists in Entomology

On March 30, 1948, Joseph Finneman of the Pest Control Corporation of New York City sought the advice of one of the writers on controlling house flies in a large year-round resort hotel in Ellenville, N. Y. The flies had been a problem since the last week in February, despite the fact that residual DDT sprays had been applied on March 8, 18, and 25. By the last date it was apparent that the earlier applications had failed to give control. This hotel had been serviced in 1946 and 1947, when excellent control of flies had been obtained with a similar residual DDT spray.

On the night of April 2, one of the authors observed the application of a DDT residual-type spray to the food-handling sections of the hotel. A thorough treatment was given to the walls and all other vertical surfaces, and to the ceilings where reachable. The kitchen was sprayed a fifth time on April 12, with a solution observed by the writers to contain 5 per cent DDT. On May 18, flies were still present in the kitchen, dining room, and halls. By this time it was apparent that the flies present in the hotel were not reacting in the usual way to the residual DDT spray, and it was suspected that they were resistant to this insecticide.

In order to explore the possible resistance of these flies to DDT and other new insecticides in comparison with the reactions of apparently normal flies to the same materials, the work reported in this paper was done during May and June, 1948.

SOURCE OF FLIES

On April 12 about 30 flies were captured in the kitchen of the hotel mentioned. These were the parents of flies referred to hereafter as the "Ellenville line." They were brought to New Brunswick and placed in an oviposition cage. Some of them were alive one month after capture. Eggs were deposited in jelly glasses containing larval medium, and the larvae were reared in NAIDM medium. During the course of the investigations reported herein, the Ellenville line of flies passed through three generations, and flies of each generation were used in the tests.

The current laboratory line of flies was obtained from the Orlando, Florida, laboratory on February 21, 1947. This line was reported to have originated from flies collected at an Orlando dairy in the summer of 1943. At the time of the experiments reported on, the Rutgers stock of this line was in the 24th to 26th generations after being received. These flies will be referred to as the "laboratory line."

DETERMINATION OF SPECIES

Puparia of the 25th generation of the laboratory line and from the second generation of the Ellenville line were isolated in vials. When the adults emerged, between June 3 and 5, their sex was determined and they were placed in two oviposition cages, one of which received females of the laboratory line and males of the Ellenville line, whereas the other received males of the laboratory line and females of the Ellenville line. By June 10, eggs had been deposited in containers of NAIDM medium provided for this purpose. The larvae were reared in NAIDM medium and proved to be of average vigor. Flies that emerged from the puparia

of each cross were placed in oviposition cages. By June 28, eggs had been deposited and were placed in jars of NAIDM medium, where they hatched and the larvae developed. The adults from the second generation of each cross were of average size and vigor and deposited eggs. It is believed that the results of these crosses and the successive generation serve to identify the Ellenville line as flies of *Musca domestica*, L.

SIZE OF FLIES

In jar cultures in which the populations of larvae ranged from 1 to 3 thousand, the average weight of the puparia during the three generations of each line studied was 0.0204 gm. for the laboratory line and 0.0192 gm. for the Ellenville line. Although the puparia of the laboratory line averaged somewhat larger than those of the Ellenville line, the range in which the weights fell was that usually observed for house flies reared in NAIDM medium at the population levels mentioned.

RATE OF EMERGENCE

The puparia of jar cultures of the Ellenville line and of the laboratory line were washed in tepid water, counted, and five lots of 100 each for each jar culture were weighed. The puparia of each jar culture were then placed in a clean battery jar covered with a square of cheesecloth, or in a breeding cage. After emergence was complete or the flies had died, the puparia were examined to determine the rate of nonemergence. The puparia of a total of 17 jar cultures of the 1st to 3rd generations of the Ellenville lines were handled in this way, as were a total of 11 jar cultures of the 24th to 26th generations of the laboratory line. The average rate of nonemergence from puparia of the Ellenville line was 15.4 per cent, and for puparia of the laboratory line 5.6 per cent. These differences were equally apparent during each comparative generation of these lines.

TESTING PROCEDURE

The insecticides to be mentioned were prepared as solutions in acetone. Squares of fresh and sanded plywood were used. The desired residues were placed thereon by brushing the insecticides in solution on a measured area of the plywood, delivering a measured quantity over a measured area. After treatment, the plywood squares were stored for 24 hours before being used in tests to assure evaporation of the acetone.

The first tests were made upon flies confined under petri dishes. The flies were caught in the petri dishes in the holding cages and were confined by a piece of cardboard that was run between the petri dish and the screen surface of the cage. The cardboard was removed after the petri dish had been placed on the treated surface to be tested, and it was inserted again after the flies had been exposed to the surface for the desired time. After completion of the exposure, milk was placed on the cardboard by means of a medicine dropper to serve as food during the holding period, the food being renewed as needed.

Because gases might be given off from some of the treated surfaces and be concentrated under the petri dishes, a more satisfactory cage that provided ventilation was needed for tests of this sort. One that met the requirements was made of aluminum embroidery hoops 5 inches in diameter. These hoops were $\frac{1}{2}$ inch deep and consisted of an inner rigid hoop and an outer hoop provided with a spring. Cellophane was used as a cover for the hoops, and

ventilation was provided by numerous holes in the cellophane made by a hot nail fitted to a wooden handle. The flies seemed to dislike walking or resting on the cellophane and, consequently, they spent nearly the entire exposure period on the treated surface, as shown in the photograph on page 1. The hoop-cages were used in the same way as the petri dishes. Before each test the hoops were washed with acetone and provided with new cellophane tops and fresh cardboard.

Each test consisted of two groups of flies, one of the laboratory line and one of the Ellenville line, confined in each of two hoop-cages. The two groups of flies were compared by observing their reactions to exposure to a surface treated with a given amount of an insecticide per square foot for a predetermined time.

The flies of each test were observed at frequent intervals during and after exposure to treated surfaces, and counts were made of the numbers that were down. Final records were taken 24 hours after the beginning of each test. The records given herein, except where indicated otherwise, refer to the 24-hour observations.

COMPARATIVE SURVIVAL OF FLIES OF EACH SEX

The sex of flies was determined at the conclusions of several series of tests. In tests made on May 25 in which flies were exposed for 1 and 2 hours to residues of technical DDT at concentrations of 100 or 200 mgm./sq.ft., 36.4 per cent of the Ellenville females, but no males, survived. In tests made on May 29 in which flies were exposed for 30 minutes to a residue of technical DDT at a concentration of 100 mgm./sq.ft., 87.5 per cent of males and 100 per cent of females of the Ellenville line survived. In tests made on June 5 in which flies were exposed for 1 hour or 30 minutes to residues of pp' isomer of DDT, 50 per cent of Ellenville males and 52.4 per cent of females survived. In similar tests in which flies were exposed for 1 hour or 30 minutes to residues of 100 mgm./sq.ft. of methoxy DDT, 38.1 per cent of Ellenville males and 58.8 per cent of females survived, and in these tests 20 per cent of females but no males of the laboratory line survived. The results showed that flies of each sex of the Ellenville line survived exposure to DDT residues, but that larger percentages of the females survived.

RESULTS OF TESTS

The first series of tests were made to determine whether flies of the Ellenville line were killed by exposure to DDT residue as readily as were flies of the laboratory line. The results are given in table 1 and show not only a greater rate of survival of the Ellenville line, but also a greater revival rate. Thus, in the 2-hour and 1-hour tests on panels treated with 200 mgm. DDT per square foot and also in the 2-hour tests on panels treated with 100 mgm. DDT per square foot, all the flies of the Ellenville line were down at some time, but many of them revived completely and deposited eggs in the hoop-cages. The flies of the laboratory line did not recover from knockdown and died before the end of the 24-hour observation period.

The foregoing tests were made with flies of the 1st generation of the Ellenville line compared with flies of the 24th generation of the laboratory line. The evidence obtained in many further tests indicated that the Ellenville flies maintained resistance through the 3rd generation when none of the breeders were exposed to insecticide residues. This is shown by the data in table 2, in which the results of a test of flies of the 3rd generation of the Ellenville line as com-

TABLE 1

Comparison of the rates of mortality of house flies from two sources when exposed to surfaces of plywood bearing residues of technical DDT of 100 or 200 mgm. per square foot *

Time exposed hours	Source of flies	Number of flies	Percentages of flies down at the following intervals after exposure to treated surfaces														
			Minutes							Hours							
			15	30	45	60	75	90	105	2	3	4	7	10	14	20	24†
<i>100 mgm. per square foot</i>																	
2	Laboratory Ellenville	40	0.0	5.0	35.0	60.0	97.5	95.0	100.0				100.0		100.0		100.0
		41	0.0	0.0	2.4	12.2	36.6	51.2	100.0				24.4		24.4		31.7
1	Laboratory Ellenville	56		14.3		94.6				96.4	98.2			100.0		100.0	
		62		1.6		25.8				6.4	6.4			6.4		12.9	
1/2	Laboratory Ellenville	62	3.2	32.3	67.7		93.5		100.0		100.0	100.0		100.0		100.0	
		57	0.0	1.7	1.7		5.3		3.5		1.7	0.0		0.0		0.0	
1/4	Laboratory Ellenville	41	0.0	19.5		34.2		29.3						87.8		97.6	
		64	0.0	0.0		0.0		0.0						0.0		0.0	
<i>200 mgm. per square foot</i>																	
2	Laboratory Ellenville	44	0.0	11.4	77.3	97.7	100.0	100.0	100.0				100.0		100.0		100.0
		43	0.0	2.3	23.3	67.4	97.7	93.0	100.0				60.5		72.1		79.1
1	Laboratory Ellenville	49		53.1		61.2				100.0	100.0			100.0		100.0	
		74		10.8		100.0				67.6	75.7			43.2		62.2	
1/2	Laboratory Ellenville	55	14.6	58.2	78.2		98.2		100.0		100.0	100.0		100.0		100.0	
		53	3.8	26.1	50.9		77.4		56.6		32.1	17.0		17.0		22.6	
1/4	Laboratory Ellenville	37	2.7	29.7		62.3		62.2						100.0		100.0	
		68	1.5	13.2		14.7		25.0						11.7		11.7	

*Tests using the first reared generation of Ellenville flies. Tests were run in triplicate under petri dishes.

†The records at 24 hours after exposure show the percentages of flies dead at that time.

HOUSE FLIES RESISTANT TO DDT

TABLE 2

Comparison of the percentage of flies of the Ellenville line of the 3rd generation and of flies of the laboratory line of the 26th generation killed when exposed to DDT residues at a concentration of 144 mgm./sq.ft.

Time exposed to residues	Percentages of the following lines of flies found to be dead at the stated intervals after exposure					
	Laboratory line			Ellenville line		
	Number flies tested	Found dead after		Number flies tested	Found dead after	
		24 hours	48 hours		24 hours	48 hours
hours		per cent	per cent		per cent	per cent
<i>DDT (technical)</i>						
2	60	98.3	100.0	96	19.8	29.2
1	52	100.0	100.0	94	7.4	15.9
½	25	100.0	100.0	74	4.1	5.4
<i>pp' isomer of DDT</i>						
2	65	100.0	100.0	110	10.9	21.8
1	57	100.0	100.0	103	4.9	6.8
½	36	100.0	100.0	89	3.4	7.9

pared with flies of the 26th generation of the laboratory line, exposed to a residue of 144 mgm./sq.ft. of pp' isomer of DDT for 2 hours, 1 hour, or 30 minutes are summarized and also exposure to a residue of technical DDT at the same concentration for the same periods is compared.

Brief summaries of the results of the tests made, involving residues of nine insecticides, are given in the following paragraphs.

DDT (technical) Sherwin Williams Co.—A total of 47 tests were made on surfaces to which 200, 144, or 100 mgm. of the active material had been applied per square foot. Flies were exposed for 2 hours, 1 hour, 30 minutes, or 15 minutes. Of the 743 flies of the laboratory line exposed to the surfaces, 1 survived an exposure of 2 hours to a surface to which 144 mgm./sq.ft. had been applied, and 1 survived a 15-minute exposure to a surface to which 100 mgm./sq.ft. had been applied. Flies of the Ellenville line survived all treatments. The average rate of mortality was 99.7 per cent for the laboratory line, and 27.5 per cent for the Ellenville line.

DDT - pp' isomer (100%) Geigy Co.—A total of 19 tests were made with flies exposed for 2 hours, 1 hour, 30 minutes, and 15 minutes to a surface to which 144 mgm./sq.ft. of the active ingredient had been applied. All of the 334 flies of the laboratory line used in the tests were killed, but an average of only 21.3 per cent of 455 flies of the Ellenville line used were killed by the treatments.

Methoxy DDT - recrystallized, approx. 100% pure, DuPont.—A total of 4 tests were made with flies exposed for 1 hour or 30 minutes to a surface to which 144 mgm./sq.ft. of the active material had been applied. Of the 139 flies of the laboratory line used, 84.9 per cent died as a result of the treatments, whereas of 93 flies of the Ellenville line used, 50.5 per cent succumbed.

TDE - Rhothane D3 (technical) Rohm & Haas Co.—Two tests were made in which flies were exposed for 1 hour or 30 minutes to a surface to which 144 mgm./sq.ft. of the active material had been applied. All 55 flies of the laboratory line were killed by exposure to the treated surface, whereas an average of 21.2 per cent of 52 flies of the Ellenville line were killed. There was evidence that this material evaporated from the treated surface.

Toxaphene (technical) Chlorinated Camphene, Hercules Powder Co.—Four tests were made in which flies were exposed for 1 hour or 30 minutes to a surface to which 144 mgm./sq.ft. of the active material had been applied. The average rate of mortality of 127 flies of the laboratory line was 72.4 per cent following exposure to the treated surface, and that of 87 flies of the Ellenville line was 74.7 per cent.

Chlordane (technical), Cook Chemical Co.—A total of 18 tests were made in which flies were exposed for 2 hours, 1 hour, 30 minutes, or 15 minutes to surfaces to which 144, 100, 70, or 14.4 mgm. of the active material had been applied per square foot of surface. All flies exposed to surfaces to which the three larger concentrations had been applied were killed, as were those exposed for 1 hour to a surface to which 14.4 mgm./sq.ft. had been applied. The percentages of mortality of flies of the laboratory and Ellenville lines exposed to the latter surface for 30 minutes were 100 and 94.4 respectively, and for 15-minute exposures they were 95.6 and 60 respectively. The comparative rates of mortality for all tests in which 387 flies of the laboratory line and 459 of the Ellenville line were used, were 99.7 per cent for laboratory flies and 98.5 per cent for Ellenville flies.

Parathion (3422) (96-98% of diethyl p-nitrophenyl thiophosphate), American Cyanamid Co.—A total of 8 tests were made in which flies were exposed for 1 hour, 30 minutes, 15 minutes, or 5 minutes to surfaces to which 144 mg./sq.ft. or 14.4 mgm./sq.ft. of active material had been applied. All flies died when exposed to surfaces to which the greater concentration had been applied, even when exposed thereto for as little as 5 minutes, as did those exposed for 1 hour to surfaces to which the lesser concentration had been applied. When exposed to the latter surface for 30 minutes, 96.2 per cent of laboratory and 100 per cent of Ellenville flies died, and when exposed for 15 minutes to this surface 96.2 per cent of laboratory and 77.8 per cent of Ellenville flies died. The comparative rates of mortality for all tests in which 214 flies of the laboratory line and 142 of the Ellenville line were used, were 95.8 per cent for flies of the laboratory line and 97.2 per cent for flies of the Ellenville line.

Gamma Isomer of Benzene Hexachloride, California Spray-Chemical Co.—A total of 8 tests were made in which flies were exposed for 1 hour, 30 minutes, 15 minutes, or 5 minutes to surfaces to which 144 or 14.4 mgm./sq.ft. of active material had been applied. All of the flies used, consisting of 233 of the laboratory line and 183 of the Ellenville line, were killed in every test made, including those of each line exposed for 5 minutes to a surface to which 144 mgm./sq. ft. had been applied, and those exposed for 15 minutes to a surface to which 14.4 mgm./sq.ft. had been applied.

Tetraethyl Pyrophosphate, Monsanto Chemical Co.—A total of 7 tests were made in which flies were exposed for 1 hour, 30 minutes, 15 minutes, or 5 minutes, to surfaces to which 144 or 14.4 mgm./sq.ft. of the active material

had been applied. The material was not effective when flies were exposed for 1 or 2 hours to the lesser concentration, and it was not effective when flies were exposed to the greater concentration for 5 minutes. When flies were exposed for 30 minutes or 15 minutes to a surface to which 144 mgm./sq.ft. had been applied 24 hours before testing, all of the flies of each line were killed. The comparative rates of mortality for all tests, involving 182 flies of the laboratory line and 137 of the Ellenville line were 57.1 per cent for flies of the laboratory line, and 53.3 per cent for flies of the Ellenville line.

DISCUSSION

The results of the tests described show that flies of the Ellenville line, as compared with flies of the laboratory line, were remarkably resistant to residues of technical DDT, the pp' isomer of DDT, and Rhothane D3. They were less resistant to residues of methoxy DDT and showed no resistance at all to residues of Toxaphene, Chlordane, Parathion, the gamma isomer of benzene hexachloride, and tetraethyl pyrophosphate. Seemingly, therefore, flies of the Ellenville line have acquired a specific resistance to DDT in its various forms, but none to certain other compounds.

Since it is evident from these data that wild flies have become resistant to DDT in some localities, and may have become resistant to other insecticides, it must be concluded that specimens collected in the field are not necessarily normal flies and, consequently, they cannot be depended on to evaluate insecticides in tests in the same way as were flies collected prior to the time of the use of DDT or other new insecticides. Presumably, the only normal flies that can be identified as such with any assurance are those whose progenitors were collected prior to the time of the use of DDT and other powerful new insecticides and have never been exposed thereto.

SUMMARY

Specimens of a wild population of house flies that had survived repeated residual-type applications of DDT in Ellenville, N. Y., were captured and offspring were cultured in the laboratory through three generations. Tests were made to determine whether this line of flies was resistant to DDT and other new insecticides as compared with a laboratory line of flies whose ancestors had never been exposed to these insecticides. The results of these tests showed that flies of the Ellenville line were highly resistant to DDT and related compounds, but showed no resistance to certain other unrelated chemicals.

professional firms under contract by funds appropriated by the Legislature. Efforts are being made to establish an Appraisal Section within the Bureau to offer limited assistance to assessors and to secure new appraisal data as required. Difficulty in securing adequate trained personnel and the possibility of having to secure and train appraisers within the Bureau may delay the final organization of the Appraisal Section for some time.

When appeals are filed with the Division of Tax Appeals following the promulgation of the Table on October 1, the Bureau informs municipal officials they may submit their complaints informally for review. This is done in the interest of economy of time for all parties which would be involved in a formal hearing. The evaluation of the complaints may lead to corrections or adjustments of obvious errors and hence to stipulations in many cases or otherwise to denials. The grounds for the former have led, in the past, to numerous appeals being withdrawn, thus the number of formal hearings has been kept to a very low number.

The Bureau prepares data for the Director of Taxation for the matters to be heard by the Division of Tax Appeals, and members of the Bureau staff serve at hearings to submit factual information concerning the statistical and processing methods used. Similar assistance, so far as time will permit, is afforded county boards of taxation which have adopted the Director's assessment ratio for use in their county equalization table and subsequently must defend it upon the appeals of municipalities.

Compilation of Statutory Tables; Preparation of Reports, etc.

Compilation of the State Abstract of Ratables and Exemptions, State Abstracts of Added Assessments and Omitted Assessments, and the preparation of the State Equalization Table for certification to the Comptroller by the Director, and the publication of the Annual Report of the Division of Taxation for the Director are all a part of the duties of this Bureau. As a preliminary to these, the Bureau receives, examines and obtains corrections of the County Abstracts of Added Assessments and Omitted Assessments, the Abstracts of Ratables and the County Equalization Tables.

Cost of Operation and Personnel

Operating costs of this Bureau for the 1958-59 fiscal year were:

Salaries	\$277,491.74
Other	87,870.97
Total	<u>\$365,362.71</u>

Motor Fuels Tax Bureau

(R. S. 54:39-1 to 75, as amended and supplemented by Chapters 166 and 283, Laws of 1938; Chapter 209, Laws of 1939; Chapter 169, Laws of 1940; Chapter 268, Laws of 1941; Chapters 169 and 215, Laws of 1948; Chapter 144, Laws of 1950; Chapters 51 and 274, Laws of 1953; Chapter 109, Laws of 1954; Chapter 90, Laws of 1955; Chapter 106, Laws of 1956; Chapter 101, Laws of 1957; and Chapters 62 and 115, Laws of 1958.)

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

It also administers "An act to regulate the retail sale of motor fuels" (R. S. 56:6-1 to 17 as supplemented by Chapter 258, Laws of 1952). By audits, investigations and inspections, it checks retail dealers in motor fuels for display of brand names; use of prizes, lotteries, etc.; substitution of one brand of motor fuel for another and keeping of proper records.

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

The Bureau utilizes the services of 83 employees. There are 50 in its Field Force, 12 in its Refund Section and 21 in its Administrative Section. The Field Force is comprised of 1 Chief Investigator, 1 Assistant Chief Investigator, 8 Field Auditors, 38 Field Representatives and 2 Captains, State Boat.

During the fiscal year ending June 30, 1958, the Bureau:

- (1) Issued 1 Motor Fuel Distributor License, 2 Special Licenses "A", 373 Special Licenses "B", 603 Wholesale Dealer Licenses, 12,384 Retail Dealer Licenses and 3,317 Motor Fuel Transport Licenses, of which 1 Special License "A", 30 Special Licenses "B", 29 Wholesale Dealer Licenses, 1,663 Retail Dealer Licenses and 31 Transport Licenses were canceled during the year because of change of ownership, going out of business, etc. 29 Motor Fuel Distributor Licenses and 3 Special Licenses "A" continued in effect by virtue of the provisions of Chapter 274, P. L. 1953;
- (2) Collected a total of \$97,424,798.80 representing the tax on 1,909,207,448-2/5 gallons of gasoline (\$93,849,867.80), 73,966,779-9/10 gallons of Special Fuels (Diesel Oil, Propane, etc.) used for highway purposes (\$3,500,882.74), \$69,265.00 in license fees (\$5.00 annual fee for Retail Dealer Licenses, \$2.00 annual fee for Wholesale Dealer and Motor Fuel Transport Licenses), and \$4,783.26 Fines and Penalties.
- (3) Refunded (4,968,851.64)* on fuels used for the following purposes:

1. County and Municipal	19,253,821	gals.
2. Auto Buses	13,376,183	gals.
3. Agriculture	9,085,248	gals.
4. Aircraft	33,382,023	gals.
5. Ambulances	54,096	gals.
6. Rural Free Delivery	144,761	gals.
7. Rails or Tracks	271,772	gals.
8. Private Property	1,520,111	gals.
9. Fishing	832,281	gals.
10. Cleaning	111,746	gals.
11. Tax-Paid Exports	5,723,208	gals.
12. Fire Engines	11,023	gals.
13. Stationary Machinery and Implements	15,679,509	gals.
14. Heat and Light	31,472	gals.
15. State Departments	5,212,158	gals.
16. Sea Scout Boats		
17. Taxes Paid in Error (R. S. 54:39-29)	730,257 1/4	gals.

* Includes refunds of license fees.

Tax rate change from 4c to 5c per gallon as of 7/1/58 precludes determination of dollars and cents refunded for each purpose, since both rates are involved and machine procedure producing this analysis is limited to gallons.

- (4) Had a cost of administration of \$436,447.76 in salaries and \$45,912.44 in operating expenses, representing a total expenditure of \$482,360.20, or 1/2 of 1% of Gross Collections before refunds.

Outdoor Advertising Tax Bureau

(Chapter 168, P. L. 1942, as amended by chapter 169, P. L. 1947, chapter 403, P. L. 1948, chapter 51 and chapter 76, P. L. 1953.)

Chapter 168, P. L. 1942 (as amended) provides for the collection of license and permit fees on billboards and other outdoor advertising matter. A license fee of \$100 must be paid by every person, firm or corporation engaged in the business of outdoor advertising for profit, and a permit fee on each taxable billboard and outdoor advertising space according to the following schedule:

(a)	for a space not exceeding 50 square feet in area	\$.80
(b)	for a space exceeding 50 square feet in area but not exceeding 100 square feet in area	1.50
(c)	for a space exceeding 100 square feet in area but not exceeding 250 square feet in area	3.00
(d)	for a space exceeding 250 square feet in area but not exceeding 500 square feet in area	6.00
(e)	for a space exceeding 500 square feet in area but not exceeding 800 square feet in area	8.00
(f)	for a space exceeding 800 square feet in area	25.00

These licenses and permit fees are collected for the period from April 1st to March 31st. One-half the regular rate is charged for permits issued after October 1st.

The law empowers the Director to regulate the erection and placing of billboards and other outdoor advertising matter. Prohibits erection of signs at intersections where same will create traffic hazards or obstruct the visibility of existing signs for which permits have been issued.

All collections under the provisions of this act are first used to defray expenses of collection and enforcement. Balances of \$5.00 or more are distributed, after July 1st of each year, among the various municipalities of the State, in the proportion that the amount of the permit fees collected in each municipality bears to the total amount collected.

Revenues:	
for the fiscal year 1959	\$92,496.41
Cost of Operation:	
Salaries—office	\$27,006.43
Salaries—field	23,522.06
Other expenses	22,406.16
Total	\$72,934.65
Cost of Collection—78.9%	
Staff:	
Office—7	
Field—6	
Additional Information:	
Number of Permits issued April 1, 1958, to March 31, 1959	24,332
Number of Licenses issued April 1, 1958, to March 31, 1959	85
This law is regulatory and not intended to produce revenue for the State.	

Public Utility Tax Bureau

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

This Bureau is charged with the computation of the valuations of each company according to unit rates and the certification of the valuation of each company to the municipalities, and the computation of the Average Rate of Taxation for the entire State.

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

Revenue:

Franchise Tax	\$30,114,978.70
Gross Receipts Tax	36,316,203.38
Total Tax	\$66,431,182.08

Costs of Operation:

Salaries	32,040.00
Other Expenses	1,981.00
Total Expenditures	\$ 34,021.00

Staff:

State Supervisor, Senior Engineer, four other employees.

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

The gross receipts tax assessed pursuant to chapter 5, Laws of 1940, as amended by chapters 264 and 265, Laws of 1952, on street railway, sewer, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places (which is in addition to the franchise tax, mentioned in the previous paragraph and in lieu of local taxes on certain of the property of the utilities named), is at the same rate as the average rate of taxation in the State, upon the

gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

While this Bureau does not collect either the franchise or the gross receipts tax, it is charged with the duty of apportioning both taxes to the municipalities after deducting the expenses incurred by it in the administration of the utility tax laws. The franchise tax is apportioned to the various municipalities in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality as of the preceding July first bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality as of the preceding July 1st bears to the total value of the scheduled property of the taxpayer in the State.

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

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

Franchise taxes for the year 1959 were assessed against 170 corporations, 2 municipal electric corporations and 7 individuals. The total tax assessed amounted to \$30,114,978.70. Franchise tax assessments for the year 1959 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$ 449,405.40	\$ 22,470.27
13	Gas and Electric	417,708,996.25	20,884,372.86
123	Water	26,892,835.36	1,315,904.95
10	Telephone and Telegraph	155,998,035.13	7,799,901.78
1	District Telegraph	23,864.32	1,193.22
29	Sewer	1,203,660.78	52,640.88
177		<u>\$602,276,797.24</u>	<u>\$30,076,483.96</u>
2	Municipal Electric Corporations	769,894.79	38,494.74
179		<u>\$603,046,692.43</u>	<u>\$30,114,978.70</u>

The excise taxes assessed pursuant to the provisions of Section 6(b) of Chapter 5, P. L. 1940, as amended by Chapter 264, P. L. 1952, for the year 1959, amounted to \$36,316,203.38. Street railway, traction, sewer-

age, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

This tax is in addition to the franchise tax and is in lieu of local taxes on certain of the property of the utilities named. The rate used was 7.50%, under Chapter 268, P. L. 1955 upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

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

The average rate of taxation of the State for the year 1959 is \$8.660 per \$100 of Valuation.

Assessments were levied against 43 corporations and 2 municipal electric corporations. The total tax is \$36,316,203.38. Assessments for the year 1959 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$ 506,815.77	\$ 38,011.18
13	Gas and Electric	481,649,050.59	36,123,678.81
29	Sewer	1,290,283.44	96,771.29
<hr/>			
43		\$483,446,149.80	\$36,258,461.28
2	Municipal Electric Corporations	769,894.79	57,742.10
<hr/>			
45	Total	\$484,216,044.59	\$36,316,203.38

The franchise and gross receipts taxes for the *calendar year* 1959 have been apportioned as follows (by counties rather than by municipalities, to save space) :

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,290,605.19	\$ 999,032.28
Bergen	2,851,563.27	4,239,501.04
Burlington	2,369,583.82	1,152,622.14
Camden	1,562,916.89	1,900,240.37
Cape May	415,687.28	390,783.64
Cumberland	367,786.02	457,869.80
Essex	4,097,977.46	4,637,638.09
Gloucester	626,045.84	645,672.96
Hudson	5,832,256.37	2,351,259.26
Hunterdon	638,410.49	199,100.14
Mercer	1,169,623.55	1,436,221.97
Middlesex	4,540,003.74	2,199,463.05
Monmouth	1,475,412.24	1,648,867.72
Morris	1,282,881.51	1,105,572.36
Ocean	493,731.19	736,203.24
Passaic	1,706,111.48	1,924,308.49
Salem	858,472.68	265,099.43
Somerset	468,879.43	804,886.15
Sussex	212,062.61	141,771.51
Union	3,769,397.06	2,610,572.19
Warren	209,587.22	213,791.43
<i>Municipal Electric Corporations</i>		
Bergen	17,179.71	11,453.16
Morris	30,822.31	20,274.57
Passaic	9,711.03	6,747.70
Apportioned to Taxing Districts ..	\$36,296,708.39	\$30,098,952.69
Payable to State	19,494.99	16,026.01
Total Tax	\$36,316,203.38	\$30,114,978.70
<i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts		\$66,395,661.08
Payable to State		35,521.00
Total Tax		\$66,431,182.08

Transfer Inheritance Tax Bureau

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

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

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

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

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

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

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

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

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

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

Receipts for the fiscal year ending June 30, 1959, were:

Inheritance taxes (resident decedents)	\$21,106,331.97
Inheritance taxes (foreign decedents)	125,182.22
	<hr/>
	\$21,231,514.19
Estate taxes (resident decedents)	362,812.53
	<hr/>
Total receipts	\$21,594,326.72

Operating costs of the Bureau for the fiscal year ending June 30, 1959, were:

Salaries	\$686,729.54
Operating expenses	58,568.22
	<hr/>
Total	\$745,297.76

The cost of collection was therefore \$0.0345.

The Bureau's staff consists of 122 employees. The personnel in the home office includes a State Supervisor, 64 Examiners and 23 clerical assistants. The 25 field offices are staffed by 21 district supervisors (one in each county) and 4 regional special investigators. Nine clerical assistants are supplied to the district supervisors in the four largest counties (Bergen, Essex, Hudson and Union); the other supervisors and investigators supply their own clerical help.

The five per cent refund to counties of inheritance taxes collected from resident decedents was \$1,041,839.48.

The number of inheritance tax proceedings processed was 30,981, of which 15,575 were taxable and 15,406 were exempt.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

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

¹ Fiscal year ending June 30th.

Note: The tax on fertilizer and feeding stuffs was formerly collected by this Division. Collection thereof after 1937 was transferred to Agricultural Experiment Station by Chapters 73 and 74, Laws of 1938.

The Workmen's Compensation Tax, also formerly collected by this Division, was transferred to the Commissioner of Labor by Chapter 198, Laws of 1938.

Chapter 268, P. L. 1934 imposed a sales tax effective July 1, 1935. However, the law was repealed by Chapter 329, P. L. 1935, effective October 25, 1935. While the law was in force, there was collected by the Division \$7,093,150.20.

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

***Tax Increase effective April 16, 1956 from 3 cents to 5 cents per package of 20 cigarettes.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX ¹								Total
	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	
	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

¹ Fiscal year ending June 30th.

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

† Includes interest and penalties—\$210,433.68.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate ²	Total death taxes
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1940	\$4,791,198.59	\$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

¹ Fiscal year ending June 30th.

² Estate Tax Law effective June 22, 1934 (R. S. 54:38).

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUEL TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁶		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$6,363,399.90	\$6,418,229.33	\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	8,410,114.23	6,859,791.78	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	9,098,657.15	7,220,412.91	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	9,558,313.51	7,480,178.12	17,038,491.63
1944	.....	.....	.....	5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	10,521,562.01	8,308,447.30	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	10,728,981.85	9,108,949.49	19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	11,447,396.34	10,320,202.10	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	12,361,702.93	12,086,016.12	24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	14,222,776.26	14,040,699.33	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	14,710,772.45	14,419,221.18	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	15,910,575.57	16,253,992.45	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	17,133,867.75	18,607,305.74	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	21,445,423.74	26,297,252.72	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	23,519,507.87	28,325,764.25	51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	25,832,049.88	31,334,674.16	57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	27,787,547.36	33,802,412.17	61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	30,114,978.70	36,316,203.38	66,431,182.08

¹ Fiscal year ending June 30th.

² From year 1931 to 1946, inclusive, on calendar year basis ending December 31st. For year 1947 the figure is for a six months period, January 1, 1947, to June 30, 1947. For following years on fiscal year basis ending June 30th.

³ Calendar year.

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

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

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

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION*

Year	RAILROAD TAX ¹						Total railroad tax
	PROPERTY TAX			FRANCHISE 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	7,541,233.63	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

¹ Calendar Year.

For calendar years 1941 through 1947 classification was changed to "property tax" and "franchise tax" under Chapter 291, Laws of 1941. Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use.

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

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

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1959
(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	\$ 17,879,222	\$ 165,808,717	363.39	\$ 768,344,379
Bergen	135,847,194	1,018,571,151	349.64	4,579,906,254
Burlington	22,278,647	125,689,459	486.17	736,749,467
Camden	58,432,818	401,652,486	271.06	1,490,361,729
Cape May	10,639,122	181,305,333	451.57	1,000,029,415
Cumberland	20,240,312	112,292,975	424.11	588,537,605
Essex	260,842,685	1,528,775,150	144.80	3,742,411,628
Gloucester	17,035,910	99,042,181	436.19	531,057,271
Hudson	146,308,627	832,002,177	92.01	1,597,546,423
Hunterdon	10,326,397	45,652,167	531.71	288,390,190
Mercer	69,839,976	408,627,186	168.74	1,098,164,972
Middlesex	79,973,119	435,261,439	343.26	1,929,350,350
Monmouth	38,854,942	420,409,692	418.13	2,178,288,560
Morris	42,065,910	299,343,902	440.25	1,617,200,983
Ocean	20,325,305	162,680,818	635.84	1,197,062,678
Passaic	83,811,601	564,360,226	189.86	1,635,826,742
Salem	22,623,725	46,826,491	333.46	202,975,687
Somerset	24,757,511	125,460,316	516.14	773,014,886
Sussex	7,025,148	45,637,951	510.87	278,790,171
Union	130,593,605	771,798,559	242.58	2,644,051,247
Warren	11,543,642	51,965,645	348.63	233,134,343
Total	\$1,231,245,418	\$7,843,164,021		\$29,111,194,980

Confirmed and promulgated at Trenton this 14th day of July, 1959.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation

The Average Rate of Taxation for the Year 1959

<i>County</i>	<i>Aggregate Value</i> <i>The Total Value of all</i> <i>property including Class II</i> <i>railroad property subject</i> <i>to taxation at general rates</i> <i>for the year 1959</i>	<i>Aggregate Taxes</i> <i>Total taxes of all</i> <i>taxing districts</i> <i>for the year 1959</i>
Atlantic	\$176,011,795.00	\$20,204,319.16
Bergen	1,106,235,188.00	96,323,364.16
Burlington	137,143,468.00	14,490,070.86
Camden	439,738,748.00	36,450,594.69
Cape May	189,954,441.00	8,723,115.10
Cumberland	127,199,529.00	8,963,814.17
Essex	1,761,850,754.00	154,697,360.41
Gloucester	107,725,536.00	10,939,952.44
Hudson	1,099,485,776.00	96,098,390.75
Hunterdon	53,128,915.00	5,536,239.45
Mercer	464,881,128.00	32,233,750.64
Middlesex	495,127,537.00	49,452,041.98
Monmouth	442,322,282.00	37,408,482.56
Morris	325,947,317.00	34,499,236.36
Ocean	174,434,980.00	14,341,158.84
Passaic	631,115,399.00	48,719,949.94
Salem	66,620,772.00	5,721,107.88
Somerset	142,112,597.00	16,203,677.65
Sussex	49,839,760.00	6,809,164.64
Union	879,297,072.00	69,399,856.24
Warren	60,371,231.00	6,209,064.65
	<u>\$8,930,544,225.00</u>	<u>\$773,424,712.57</u>

Aggregate value of the General Property of the State = \$8,930,544,225.00

Aggregate Taxes of the State = \$ 773,424,712.57

Average Rate of Taxation per
One Hundred Dollars of Valuation.

$$\frac{\$773,424,712.57}{\$8,930,544,225.00} = \$8.660$$

Based on the above Computation I hereby determine "The Average Rate of Taxation" for the year 1959 to be \$8.660. This rate shall be entered on the records of the Division of Taxation, Department of the Treasury as of June 26, 1959.

For Assessment of the 1959 Excise Tax under chapter 5, P. L. 1940, as amended by chapter 268, P. L. 1955, the rate used was \$7.50.

(Signed) WILLIAM KINGSLEY,

Deputy Director, Division of Taxation,
Department of the Treasury

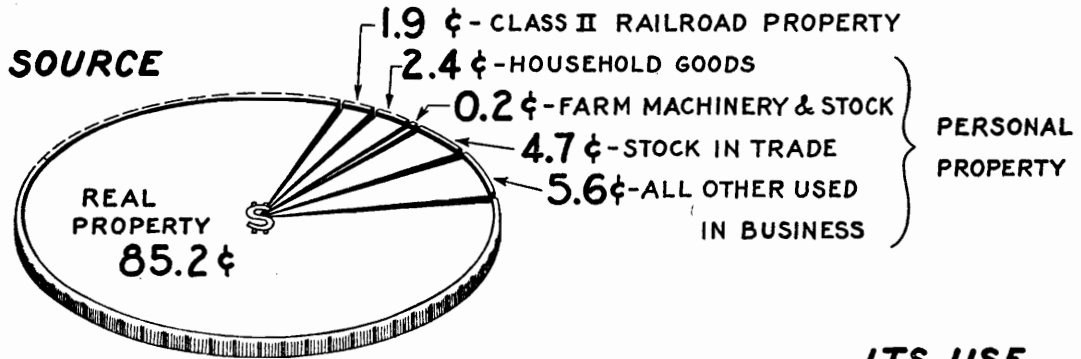
LOCAL PROPERTY TAXES
1956, 1957, 1958 and 1959
(Amounts in Thousands of Dollars)

Class of Property	1956	1957	1958	1959	Increase 1959 over 1956	% Change 1959 over 1956
RESIDENTIAL						
Real Estate	\$283,796	\$322,867	\$359,906	\$398,502	\$114,706	40.41%
Personal Property	13,568	15,538	17,230	18,506	4,938	36.39%
Total	\$297,364	\$338,405	\$377,136	\$417,008	\$119,644	28.69% 40.23
COMMERCIAL AND INDUSTRIAL						
Real Estate	\$191,060	\$208,790	\$228,582	\$244,690	\$53,630	28.07%
Personal Property	61,549	67,610	73,630	79,600	18,051	29.33%
Total	\$252,609	\$276,400	\$302,212	\$324,290	\$71,681	28.38%
FARM						
Real Estate	\$9,101 20,0	\$10,444	\$11,360	\$12,778	\$3,768	41.82%
Personal Property	1,013	1,160	1,156	1,181	168	16.58%
Total	\$10,023	\$11,604	\$12,516	\$13,959	\$3,936	39.27%
VACANT LAND						
Class II Railroad	\$18,884	\$20,915	\$22,852	\$23,159	\$4,275	22.64%
Class II Railroad	14,393	14,513	14,962	14,920	527	3.66%
Total Before Veterans' Exemptions	\$593,273	\$661,837	\$729,678	\$793,336	\$200,063	33.72%
Veterans' Exemptions	\$13,437	\$16,270	\$18,735	\$20,213	\$6,776	50.43%
Total (net) Taxes	\$579,836	\$645,567	\$710,943	\$773,123	\$193,287	33.33%

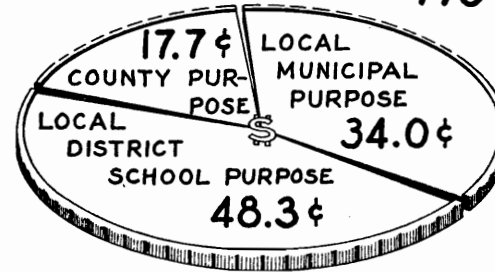
THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1959 - \$773.1 MILLIONS

ITS SOURCE



ITS USE



TAX SOURCE	
REAL PROPERTY	\$ 658,916,000
CLASS II RAILROAD PROPERTY	14,920,000
PERSONAL PROPERTY	
HOUSEHOLD GOODS	18,506,000
FARM MACHINERY & STOCK	1,181,000
STOCK IN TRADE & OTHER BUSINESS	79,600,000
TOTAL TAX	\$ 773,123,000

TAX USE	
COUNTY	\$ 137,140,000
MUNICIPAL	262,808,000
SCHOOL	373,175,000
TOTAL TAX	\$ 773,123,000

NEW JERSEY STATE TREASURY DEPARTMENT
LOCAL PROPERTY TAX BUREAU

SUMMARY OF LOCAL PROPERTY TAXES
FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION:

	1959	1958	<i>Increase</i>
Bank stock taxes (divided equally between county and municipality)	\$3,208,561.68	\$3,041,849.58	\$166,712.10

LEVIED BY LOCAL ASSESSORS:

County taxes (exclusive of counties' quota of bank stock taxes)	\$136,359,781.30	\$124,465,417.83	\$11,894,363.47
County library taxes	780,299.13	679,908.98	100,390.15
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	373,175,210.55	333,889,895.08	39,285,315.47
Other local taxes	262,808,418.91	251,907,890.79	10,900,528.12
Total taxes raised at local rates (Second-class Railroad Property taxes included)	\$773,123,709.89	\$710,943,112.68	\$62,180,597.21
Poll taxes	\$19,105.00		

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

	1959	1958	<i>Increase</i>
Second-class railroad property taxes	\$14,922,091.00	\$14,961,286.44	**\$39,195.44
Public utility franchise taxes	30,114,978.70	27,787,547.36	2,327,431.34
Public utility gross receipts taxes ..	36,316,203.38	33,802,412.17	2,513,791.21
Financial business taxes	757,889.13	882,644.12	**124,754.99
Total	\$82,111,162.21	\$77,433,890.09	\$4,677,272.12

** Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS
COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEAR 1959 AND 1958

<i>County</i>	<i>1959</i>	<i>1958</i>	<i>Increase</i>
Atlantic	\$ 176,011,795	\$ 165,807,693	\$ 10,204,102
Bergen	1,106,235,188	977,492,432	128,742,756
Burlington	137,143,468	117,005,752	20,137,716
Camden	439,738,748	372,842,950	66,895,798
Cape May	189,954,441	85,786,170	104,168,271
Cumberland	127,199,529	77,308,338	49,891,191
Essex	1,761,850,754	1,710,814,331	51,036,423
Gloucester	107,725,536	104,185,819	3,539,717
Hudson	1,099,485,776	1,096,790,522	2,695,254
Hunterdon	53,128,915	51,292,506	1,836,409
Mercer	464,881,128	442,541,273	22,539,855
Middlesex	495,127,537	471,260,966	23,866,571
Monmouth	442,322,282	280,856,616	161,465,666
Morris	325,947,317	285,010,948	40,936,369
Ocean	174,434,980	103,031,924	71,403,056
Passaic	631,115,399	614,372,717	16,742,682
Salem	66,620,772	64,823,345	1,797,427
Somerset	142,112,597	128,677,270	13,435,327
Sussex	49,839,760	47,227,821	2,611,939
Union	879,297,072	854,981,089	24,315,983
Warren	60,371,231	58,056,095	2,315,136
Totals	<u>\$8,930,544,225</u>	<u>\$8,109,966,577</u>	<u>\$820,577,648</u>

SUMMARY OF EXEMPT PROPERTY

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

	<i>1959</i>	<i>1958</i>	<i>Increase</i>
Public school property	\$479,584,233	\$440,299,091	\$39,285,142
Other school property	146,267,337	134,873,466	11,393,871
Public property	811,421,261	784,811,771	26,609,490
Church and charitable property	330,357,370	306,974,493	23,382,877
Cemeteries and graveyards	19,195,125	19,213,598	*18,472
Other exemptions :			
Real	205,384,333	216,394,958	*11,010,625
Personal	65,911,725	64,096,090	1,815,635
Totals	<u>\$2,058,121,384</u>	<u>\$1,966,663,467</u>	<u>\$91,457,917</u>
Net Increase			\$91,457,917

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

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

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

³ Valuation of Second-Class Railroad Property excluded.

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

LOCAL TAX STATISTICS*—(Continued)

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

⁴ Figures shown in Column Total Property Taxes, do not agree with the sum of Columns across for the years 1940 through 1946 as other tax columns, namely State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, were previously included for those years, but have now been omitted, since they are no longer levied.

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

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

- | | |
|---|---|
| 15th day of following month.
(On or before.) | State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.) |
| 15th day of following month.
(Not later than.) | Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 55:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.) |
| 20th day of following month.
(Not later than.) | Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.) |

CIGARETTE TAX

- | | |
|--|--|
| 20th day of each month.
(On or before.) | Distributors' report: Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (C. 247, P. L. 1952.) |
| First or last day of each month. | Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes on hand on the first or last days of every calendar month. (C. 247, P. L. 1952.) |
| | Tax payable: Cigarette taxes are prepaid. Distributors must acquire cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (C. 247, P. L. 1952.) |

56

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

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

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

March 31.

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

March 31.

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

No time limit
prescribed.

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

CORPORATION BUSINESS TAX

January 1.

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

First Monday
in January.
(On or before.)

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

April 15.
(On or before.)

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

- Extension of time:** Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)
- May 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)
- June 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. R. S. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)
- July 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)
- August 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)
- September 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)
- October 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)
- December 1.
(On or before.) **Revocation of certificate of authority of delinquent corporations:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)
- December 1. **Extension of time limit:** Extension of time for filing annual franchise tax returns shall not extend beyond this date. Effective with respect to reports due on and after January 1, 1959, this limitation is removed. (N. J. S. A. 54:10A-19.)

Within three months.

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

After three months' delinquency.

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

FINANCIAL BUSINESS TAX

January 1.

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

April 15.
(On or before.)

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

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

November 1.
(On or before.)

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

November 10.
(On or before.)

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

December 1.
(On or before.)

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

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

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

December 31. **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N. J. S. A. 54:10B-2(d), 3.)

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

INSURANCE PREMIUMS TAX

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

March 1 **Annual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)

- March 1.
(On or before.) **Annual tax by foreign fire insurance companies due:** Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)
- March 1.
(On or before.) **Annual tax by agents and brokers of foreign fire insurance companies due:** Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)
- March 1.
(On or before.) **Filing annual report:** Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-8.)
- March 1.
(On or before.) **Filing annual report:** Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-19.)
- April 1.
(On or before.) **Annual statement by local firemen's relief association due:** In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17-5.)
- April 1.
(On or before.) **Report by Commissioner of Banking and Insurance:** Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 54:18A-19.)
- May 1.
(On or before.) **Certification by Director of Division of Taxation:** Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A-19.)

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

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 77 to 82).

Year Previous to Tax Year.

- October 1. **Assessments made as of this date:** Assessor shall assess real and tangible personal property as of this date. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1. **Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163 and c. 260.)
- October 1. **Prerequisites for veterans' exemption must exist:** Assessor must determine as of this date whether claimant for veterans' exemptions establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States, possessed legal title to the property for which exemption is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12j; R. S. Cum. Supp. 54:4-3.12j.)
- October 22.
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1 as am. by P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- November 1.
'On or before.) **Assessor obtain initial statement or further statement for exemption:** Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any

- time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (P. L. 1951, c. 135, as amended by P. L. 1954, c. 102, N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)
- 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 installment of tax computed at one-half of the complete tax last previously levied. (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)
- December 15.
(Not later than.) **Director certifies value of Class II railroad property to the assessors:** Not later than December 15 the Director shall certify the value of Class II railroad property to the assessors of the taxing districts in which such property is located. (P. L. 1941, c. 291, sec. 17; as am. by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- December 31.
(On or before.) **File Application for Veterans' Exemption with Assessor:** Application for veterans' exemption must be filed with assessor, thereafter filed with collector. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)
- December 31. **Notice of time and place where assessment list may be inspected:** Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (P. L. 1933, c. 266; N.J.S.A. 54:4-38; R. S. Cum. Supp. 54:4-38.)
- Tax Year:** (See Note 1.)
- January 1.
(Prior to.) **Director's certification to municipalities of apportionment of public utility property:** Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

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

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

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

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

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

- corrections on his review. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)
- March 15.
(On or before.) **Reassessments to be certified to the county boards of taxation by the Director:** Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29; R. S. Cum. Supp. 54:1-29.)
- March 31.
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; as am. by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 1.
(Before.) **Municipal and county budget requirements to be certified to county board of taxation:** The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)
- April 1.
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies

thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)

May 1.
(On or before.)

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

May 1.

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

May 6.
(On or before.)
(Note 3.)

Director certifies to municipal tax collectors the apportioned utility franchise tax: Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

May 11.
(On or before.)
(Note 3.)

Municipal collectors to bill franchise taxes to utility companies: Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

May 15.

Second installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)

June 1.
(Before.)

Final tax bills to be mailed to individuals: The collector shall complete the work of sending out final tax bills to individuals assessed for real and tangible personal property at least two months before the third installment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)

June 1.

One half of bank stock tax due and payable to county treasurer: (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)

Note 3.—This is not a definite date.

June 5. (On or before.) (Note 3.)	Utility franchise tax due to municipalities (first payment): One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
June 6. (On or before.) (Note 3.)	Utility gross receipts tax certified to municipal collectors: Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
June 11. (On or before.) (Note 3.)	Municipal collectors to bill gross receipts taxes to utility companies: Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
Second Monday in June. (On or before.)	Reports of local assessors: Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
June 30. (After.)	Inheritance taxes refunded to counties: After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (P. L. 1931, c. 202; N.J.S.A. 54:33-10; R. S. Cum. Supp. 54:33-10.)
July 6. (On or before.) (Note 3.)	Utility gross receipts tax due municipalities (first payment): One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
Ten days before second Tuesday in July.	Director shall prepare, mail and post state equalization table: The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (P. L. 1934, c. 191, sec. 4; N.J.S.A. 54:1-33; R. S. Cum. Supp. 54:1-33.)

Note 3.—This is not a definite date.

- Second Tuesday in July. **Hearing before Director on state equalization table:** The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (P. L. 1934, c. 191, sec. 5; N.J.S.A. 54:1-34; R. S. Cum. Supp. 54:1-34.)
- After the second Tuesday in July. **State abstract of ratables to be completed and copies transmitted by Director:** The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (P. L. 1938, c. 279, sec. 1, N.J.S.A. 54:1-35; R. S. Cum. Supp. 54:1-35.)
- August 1. **Third installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- August 15. **Third installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- August 15. (On or before.) **Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21; R. S. Cum. Supp. 54:3-21.)
- August 25. **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Board. (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15,22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- September 10. (Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables

shall be completed before September 10 by the Division of Tax Appeals. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37; R. S. Cum. Supp. 54:2-37.)

- October 1.
(On or before.) **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (P. L. 1954, c. 86, secs. 1-4, N.J.S.A. 54:1-35.1, et seq.; R. S. Cum. Supp. 54:1-35.1 et seq.)
- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . ." which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)
- (October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 1. **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be

- called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 10.
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 10.
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 25.
(Before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)
- October 25.
(On or before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 54:4-63.19.)
- November 1.
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (P. L. 1934, c. 191; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- November 1. **Fourth installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Sum. 54:4-66.)

- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (P. L. 1941, c. 397, sec. 8; N.J.S.A. 54:4-63.8; R. S. Cum. Supp. 54:4-63.8.)
- November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (P. L. 1947, c. 413, sec. 9; N.J.S.A. 54:4-63.20; R. S. Cum. Supp. 54:4-63.20.)
- November 1.
(After.) **Collector to enforce collection of personal and poll taxes:** The collector shall after the date when the last installment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (P.L. 1933, c. 266, as am. by P. L. 1944, c. 134, as am. by P. L. 1953, c. 74; N.J.S.A. 54:4-78; R. S. Cum. Supp. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (P. L. 1933, c. 266, as am. by P. L. 1936, c. 151; N.J.S.A. 54:4-79; R. S. Cum. Supp. 54:4-79.)
- November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1946, c. 161; N.J.S.A. 54:3-26; R. S. Cum. Supp. 54:3-26.)

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

- to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (P. L. 1933, c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)
- December 31.**
(On or before.) **Allowance of Veterans' Exemption:** No application for exemption in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)
- Year following tax year:**
- January 2.** **Appeals from added assessments to be heard by county board of taxation:** The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- January 10.**
(Not later than.) **Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid:** Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (P. L. 1954, c. 86, sec. 4; N.J.S.A. 54:1-35.4; R. S. Cum. Supp. 54:1-35.4.)
- January 15.**
(On or before.) **Collector or assessor file with county board of taxation list of veterans' exemption:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year. (P. L. 1949, c. 295; N.J.S.A. 54:4-34.2; R. S. Cum. Supp. 54:4-34.2.)
- February 2.** **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2.) (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- February 15.** **State and county taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and

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

March 1.
(On or before.)

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

May 1.
(On or before.)

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

June 30.
(On or before.)

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

July 1.
(After.)

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

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

		SEE PAGE
	Year Previous to Tax Year.	
October 1	Assessments made as of this date	62
October 1	Valuation date of real and tangible personal property	62
October 1	Prerequisites for Veterans Exemption must exist	62
October 22 (Not later than.)	Request for copy of detailed statement of 2nd class R. R. property	62
November 1 (On or before.)	Obtain Initial Statement or Further Statement for Exemption	62
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal ad.	63
December 31 (On or before.)	Application for Veterans Exemption must be filed with assessor, thereafter with Collector	63
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	64
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	64
January 10 (Before.)	Assessor to be notified of material depreciation of structure between October 1 and January 1	64
January 10	Assessments Lists and Duplicates filed with County Board of Taxation	65
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	75
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also cer- tify to assessor school districts under R. S. 18:7-79..	65
Second Monday in June (On or before.)	Report of local assessors. If required by Dir. Div. of Tax. shall report valuation of R. R. Prop. not used for railroad purposes	69
October 1	Real property sold or improved between January 1 and October 1	71
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	71
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	71

COLLECTOR

		SEE PAGE
	Year Previous to Tax Year.	
December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	63
	Tax Year.	
January 1	Real property taxes a lien	64
January 1	Report and pay collections to municipality	64
February 1	First installment of real and tangible personal property tax due	65
May 1	Second installment of real and tangible personal property tax due	68
May 6 (On or before.)	Franchise tax on utility companies certified to municipal collector	68
May 11 (On or before.)	Bill franchise taxes to utility companies	68
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	68
June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	69
June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	69
June 11 (On or before.)	Bill gross receipts taxes to utility companies	69
July 6 (On or before.)	Utility gross receipts tax due municipalities (first payment)	69
August 1	Third installment of real and tangible personal property tax due	70
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	70
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	72
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	72
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	72
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	72
November 1	Fourth installment of real and tangible personal property tax due	72
November 1	Added assessment taxes payable	73

		SEE PAGE
November 1	Omitted property assessment taxes payable	73
November 1 (After.)	Enforce collection of personal and poll taxes	73
December 1	Franchise and gross receipts taxes due municipalities (third payment)	74
December 15 (Not later than.)	Railroad tax receipts paid to collectors of taxing district by County Treasurer	74
December 31	Grant Veterans Exemption for current taxable year to this date	75

Year Following Tax Year.

January 15 (On or before.)	File list of Veterans Exemption granted during prior year with county board of taxation	75
March 1 (On or before.)	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district	76
May 1 (On or before.)	Statement of uncollectible tax assessments to governing body of taxing district	76
July 1 (After.)	Sale of property to enforce delinquent tax lien	76

COUNTY BOARD

Tax Year.

January 10 (On or before.)	Banks to file bank stock tax reports	65
January 18	Mail copy of equalization table to assessor and post copy at the courthouse	65
January 25	Meet to equalize assessments between taxing districts	65
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	65
March 1 (On or before.)	Bank stock tax to be determined	66
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	66
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	66
April 1 (On or before.)	Certify general tax rates	67
April 10 (On or before.)	Table of aggregates to be completed	67
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	67
May 1 (On or before.)	Completed duplicates to be delivered to collectors	68

		SEE PAGE
Second Tuesday in July	Hearing before Director on State equalization table ..	70
October 10 (On or before.)	Added assessment duplicates to be delivered to col- lectors	72
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	72
November 15	Determine all appeals from assessed valuation	73
December 1 (On or before.)	Appeals from added assessments to county board of taxation	74
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	74
	Year Following Tax Year.	
January 2	Appeals from Added Assessments heard by this date	75

DIVISION OF TAX APPEALS

	Tax Year.	
September 10 (Before.)	Complete review of County equalization tables	70
November 1 (Before.)	Review of State equalization table to be completed ..	72
	Year Following Tax Year.	
January 10 (Not later than.)	Reviews of objections to Table of Equalized Valua- tions for State School Aid to be completed	75
February 2	Appeals from Added Assessments	75

DIRECTOR OF TAXATION

	Year Previous Tax Year.	
December 15 (Not later than.)	Certifies value of second class R. R. property to the assessor	63
	Tax Year.	
January 1 (Prior to.)	Certification to municipalities of apportionment of Public Utility Property	63
March 15 (Before.)	Conclude hearings of appeals from R. R. property valuations	66
March 15 (On or before.)	Certified to county boards of taxation the value of second class R. R. property	66
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	67
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	68

		81
		<small>SEE PAGE</small>
June 6 (On or before.)	Gross receipts tax certified to municipal collectors ...	69
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	69
Second Tuesday in July	Hearing before director on State equalization table ...	70
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	70
August 25	State equalization table completed	70

MUNICIPALITY

October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	71
	Tax Year.	
Second Monday in January (On or before.)	Taxpayers and taxing districts may file petitions for review of director's valuations of railroad property	65
February 15	First installment of County Tax due county	65
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Di- vision of Tax Appeals	66
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables	66
March 31 (On or before.)	Request for copy of Property Tax Assessments against railroads within taxing districts	67
April 1 (Before.)	Municipal and county budget requirements to be certi- fied to county boards	67
May 15	Second installment of county tax due county by each municipality	68
August 15	Third installment of county tax due	70
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations ..	70

		SEE PAGE
October 11 (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 10 days after the promulgation of the Table on or before October 1	71
November 15	Fourth installment of county tax due county by each municipality	73
December 1 (On or before.)	Appeals from added assessments to county board of taxation	74
December 1 (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury	74
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 ..	74
	Year Following Tax Year.	
February 15	County taxes on added assessments and omitted property assessments payable	75
June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	76

MOTOR FUEL TAX

Next to the last business day of each month (On or before.)	Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
First or last day of each month.	Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)
Next to the last business day of each month. (On or before.)	Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
March 31.	Distributors' licenses: Distributors' licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (Chap. 274, P. L. 1953.)
March 31.	Retail dealers', wholesale dealers' and transport licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.)
Within 30 days after close of month of report.	Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)
Within five days from receipt of fuels.	Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)
Fifteenth day of each month. (On or before.)	Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64(b).)
Last business day of month following purchase (On or before.)	Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the month following purchase. Upon application the Director may extend the time * * * not to exceed six months. (R. S. 54:39-67.)
Within one year after payment.	Refunds of erroneous payments: Taxes collected erroneously may be refunded if more than one year has not elapsed since date of payment. (R. S. 54:39-29.)
One year after order or assessment.	Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

- March 15.** **Licenses:** All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (C. 168, P. L. 1942, as am. by c. 169, P. L. 1947; c. 403, P. L. 1948; c. 51 and c. 76, P. L. 1953.)
- March 15.** **Permits:** All permits shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewals of permits shall be filed with the Director on or prior to March 15 preceding their expiration. The fees for all permits granted on or after October 1 in any year for such year shall be one-half of the regular rates. (C. 168, P. L. 1942, as am. by c. 169, P. L. 1947; c. 403, P. L. 1948; c. 51 and c. 76, P. L. 1953.)

**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. 54:31-15.17; R. S. Cum. Supp. 54:31-4; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:31-22; R. S. Cum. Supp. 54:30A-55.)
- September 1.** **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. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 50:30A-55.)
- January 1.** **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. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

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. 54:31-15.17; R. S. Cum. Supp.

- 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:30A-55.)
- First Monday in March.**
(On or before.)
Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940; c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)
- May 1.**
(On or before.)
Franchise tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:31-56; R. S. Cum. Supp. 54:31-27.)
- May 1.**
(On or before.)
Average rate of taxation determined: On or before this date the Director, Division of Taxation, shall determine the average rate of taxation in the State. (P. L. 1941, c. 401, sec. 1; N.J.S.A. 54:31-50; R. S. Cum. Supp. 54:30A-54.)
- May 6.**
(On or before.)
Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 6.**
(On or before.)
The Director, Division of Taxation, to certify amount of franchise tax due to State: The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- May 11.**
(On or before.)
(Note 1.)
Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of Director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

Note 1.—This is not a definite date.

- June 1.
(On or before.)
(Note 1.) **Gross receipts tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date, or within thirty days after ascertainment of average rate of taxation, whichever is later. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:31-57; R. S. Cum. Supp. 54:30A-61.)
- June 5.
(On or before.)
(Note 1.) **Franchise taxes due municipalities (first payment):** One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 5.
(On or before.)
(Note 1.) **Franchise taxes payable to the state:** The amount of franchise taxes due the state in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- June 6.
(On or before.)
(Note 1.) **Certification of apportioned gross receipts tax on municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 6.
(Note 1.) **The Director of Taxation to certify amount of gross receipts tax due to state:** The Director of Taxation shall certify the amount of the gross receipts tax due the state as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- June 11.
(On or before.)
(Note 1.) **Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- July 6.
(On or before.)
(Note 1.) **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of

Note 1.—This is not a definite date.

- the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- July 6.
(On or before.)
(Note 1.) **Gross receipts taxes payable to state:** The amount of gross receipts taxes due the state in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)
- 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. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- December 1. **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. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable.

- January 1. **Property valuations:** Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- March 1.
(On or before.) **Property report:** Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)
- Second Monday
of June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
- October 22.
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with the Director, Division of Taxation, not later than October 22. (P. L. 1942, c. 337, sec. 1; P. L. 1948; c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

Note 1.—This is not a definite date.

November 1.
(On or before.) **Valuations to be fixed:** The Director, Division of Taxation, to determine true value of property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 10.
(Not later than.) **Statement of primary valuations to taxpayers:** The Director, Division of Taxation, to deliver to each taxpayer a detailed statement of his valuation of property used for railroad purposes, including the several classes thereof. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

December 15.
(Not later than.) **Statement of primary valuations to assessors:** The Director, Division of Taxation, to certify value of second-class property in each taxing district to the assessor thereof. The Director, Division of Taxation, shall furnish to any taxing district that so requests in writing ten days before November first a detailed statement of Class II property in such district. (P. L. 1941, c. 291, sec. 17; as amended by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

Year in Which Taxes Are Payable.

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

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

Second Monday
in January.
(On or before.) **Petition for review of primary valuations:** Any taxpayer or the Attorney-General on behalf of the State and of the taxing districts may on or before this date file petitions for review of property valuations by the Director, Division of Taxation. (P. L. 1941, c. 291, sec. 18; as amended by P. L. 1942, c. 337, sec. 2; P. L. 1948; c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(Before.) **Determination on petitions for review:** The Director, Division of Taxation, shall make his determination of petitions for review of valuations. (P. L. 1941, c. 291, sec. 18; P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(On or before.) **Statement of final valuations to county tax boards:** The Director, Division of Taxation, shall certify to each county board of taxation the valuation of Class II property in each taxing district in the county. The certification shall con-

tain such corrections as shall have been made on review by the Director, Division of Taxation. (P. L. 1942, c. 337, sec. 2; as amended by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 31.
(On or before.)

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

April 1.
(On or before.)

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

April 1.
(On or before.)

Operating income reports to be filed: Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)

April 10.
(On or before.)

Property tax assessment date: The Director, Division of Taxation, shall assess the property tax. (P. L. 1941, c. 291, sec. 19; as amended by P. L. 1942, c. 337, sec. 3; P. L. 1948, c. 40, secs. 10 & 11; N.J.S.A. 54:29A-19; N.J.S.A. 54:29A-20; R. S. Cum. Supp. 54:29A-19; R. S. Cum. Supp. 54:29A-20.)

April 20.
(On or before.)

Property tax bills to taxpayers: The Director, Division of Taxation, shall within ten days after completion of his assessment of property tax serve upon each taxpayer a statement of his total property tax and of the assessed valuation of property by classes, arranged to show valuation of Class II property by taxing districts, and ownership of property by subsidiary railroads. So much of such statement as cover Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

April 25.
(On or before.)

Property tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his property assessments and the statements thereof

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

Third Monday
of May.
(On or before.)

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

Third Monday
of May.

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

June 1.
(On or before.)

Franchise tax assessment date. The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29-15.)

June 10.
(On or before.)

Franchise tax bills to taxpayers: The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)

June 15.
(On or before.)

Franchise tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)

June 15.

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

First Tuesday
of September.
(On or before.)

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

First Tuesday
of September.

Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax.

- (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- November 1.
(On or before.) **Hearings concluded:** The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 54:29A-34.)
- November 5
to 10. **Determination by Division of Tax Appeals certified to the Director, Division of Taxation:** The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)
- December 1. **Due date property tax:** Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)
- December 10.
(On or before.) **Apportionment of Class II property taxes to counties:** The Director, Division of Budget and Accounting, shall transmit to county treasurers warrants for railroad taxes allotted to each county. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)
- December 15.
(Not later than.) **Apportionment of Class II property taxes to taxing districts:** County treasurers shall pay to each taxing district the railroad taxes allotted thereto. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)
- Year Following Year in Which Taxes Are Payable**
- Within three
months from
November 5
to 10. **Proceedings contesting determination of Division of Tax Appeals:** The final determination of the Division of Tax Appeals may be contested by a proceeding in lieu of prerogative writ. (P. L. 1941, c. 291, sec. 36; as am. by P. L. 1943, c. 51, sec. 124.)

DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Theodore J. Labrecque, *President*, Red BankTerm Expires June 30, 1963
(Vacancy)
Paul E. Doherty, *Commissioner*, Jersey CityTerm Expires June 30, 1960
Ellis M. Kopp, *Commissioner*, BergenfieldTerm Expires June 30, 1961
David H. Wiener, *Commissioner*, NewarkTerm Expires June 30, 1961
Vincent C. Duffy, *Commissioner*, PatersonTerm Expires June 30, 1962
Anthony M. Lario, *Commissioner*, CamdenTerm Expires June 30, 1964
Thomas F. Carlin, *Secretary*.

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

COUNTY BOARDS OF TAXATION
(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

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

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

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('62), H. Lee Moss ('61), Benjamin Green ('60).

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

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('60), Harry F. Renwick ('59), Daniel R. Lemmon ('52).

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

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('62), Nat T. Toulon, Jr. ('61), Harold F. Walters ('60).

Secretary: Patrick T. Corbett, 11th Floor, City Hall, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('61), George B. Francis ('60), Joel A. Mott, Jr. ('59).

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

CUMBERLAND COUNTY BOARD OF TAXATION

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

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

ESSEX COUNTY BOARD OF TAXATION

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

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

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('61), John A. Davis ('59), Albert J. Zamal ('57).

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

HUDSON COUNTY BOARD OF TAXATION

President: David Nicoll ('61), John P. Botti ('64), John F. Wilkins ('63), Marcel E. Wagner ('62), Carl R. Ruhlmann ('60).

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

HUNTERDON COUNTY BOARD OF TAXATION

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

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

MERCER COUNTY BOARD OF TAXATION

President: J. Russel Smith ('62), Joseph M. Pierson ('61), Mrs. Helen Stephan ('60).

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

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('60), John F. Fitzpatrick ('61), A. Clayton Hollender ('59).

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

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul Kiernan ('57), Leo D. Weinstein ('59), Frederick Freibott ('58).

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

MORRIS COUNTY BOARD OF TAXATION

President: E. Marco Stirone ('60), Arthur D. Krauser ('61), Abraham Bahooshian ('59).

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

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('60), George C. Johnson ('59), Robert H. Doherty, Jr. ('58).

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

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('61), Joseph Matzner ('62), Mrs. Helen C. Rodgers ('60).

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

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('60), Herbert O. Wegner ('62), John A. Mulhern ('61).

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

SOMERSET COUNTY BOARD OF TAXATION

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

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

SUSSEX COUNTY BOARD OF TAXATION

President: James Dobbins ('60), Ralph N. Bull ('62), Philip J. Kelly ('61).

Secretary: Charles L. Van Ness, Hall of Records, Newton, N. J.

UNION COUNTY BOARD OF TAXATION

President: Thomas C. Mahon ('60), Nelson L. Carr ('62), H. Roy Wheeler ('61).

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

WARREN COUNTY BOARD OF TAXATION

President: Leslie E. Wilson ('60), Banks E. Moyer ('62), William H. Blackton ('61),

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

ASSESSORS AND COLLECTORS IN NEW JERSEY

1 9 5 9

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Absecon City	Edgar H. Mattson, Absecon Raymond W. Conover, Absecon	Mrs. Florence Cook, Absecon
Atlantic City	Anthony Berenato, Atlantic City William G. Ferry, Ventnor	John J. Sweeney, Atlantic City
Brigantine City	Chester W. Ambler, Brigantine Samuel Reider, Brigantine Frank J. Gans, Brigantine	Dorothy O. Barker, Brigantine
Buena Bor.	Patrick DiDomenico, Vineland	Fred Berti, Landisville
Buena Vista Twp.	Paul Corsiglia, Jr., Vineland	Nello Perugini, Richland
Corbin City	George M. Dickinson, Jr., Woodbine Romuald Kulesza, Woodbine	Lillian G. Gandy, Woodbine
Egg Harbor City	August F. Keiser, Egg Harbor Theodore Otto, Egg Harbor Joseph F. Smith, Egg Harbor	August F. Keiser, Sr., Egg Harbor
Egg Harbor Twp.	Archie C. Adams, Pleasantville Elbert B. Lee, Mays Landing William F. Roeske, Pleasantville	Mrs. Estella Maxwell, Linwood
Estell Manor City	LeRoy D. Strouse, Dorothy William Warner, Woodbine Arthur Whitney, Sr., Mays Landing	Fred W. Mitchell, Estell Manor
Folsom Bor.	John T. Williams, Hammonton	Mrs. Katharine Schmickel, Hammonton
Galloway Twp.	Walter M. Aydelotte, Cologne	Charles Dill, Cologne
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing
Hammonton Town	Mrs. Anna C. Bertino, Hammonton George W. Campanella, Hammonton M. L. Ruberton, Hammonton	George Elvins, Hammonton
Linwood City	Lewis W. Shaw, Linwood Stanley Y. Gandy, Linwood John F. Gaffney, Linwood	Manville L. Robinson, Linwood
Longport Bor.	Paul M. Phillips, Longport	Paul M. Phillips, Longport
Margate City	R. C. Roney, Jr., Margate Oscar J. Cressman, Margate Herbert N. Gaskill, Margate	Russell H. Denny, Margate
Mullica Twp.	R. C. Arnold, Sweetwater	Martin Decker, Elwood
Northfield City	William J. Nunn, Jr., Northfield Harry F. Waters, Northfield Harold E. Williams, Northfield	George M. Clark, Northfield
Pleasantville City	Evi Ware, Pleasantville Dr. C. H. Conover, Pleasantville Frank Grasso, Pleasantville	Marvin R. Martin, Pleasantville
Port Republic City	T. C. Hickman, Port Republic Cornelius Garrison, Port Republic Newton W. Kanuer, Port Republic	Mrs. Sara E. Garrison, Port Republic
Somers Point City	Charles J. Meskers, Somers Point William Hartley, Somers Point William N. Godfrey, Somers Point	Harry Smith, Somers Point
Ventnor City	Joseph L. Soloff, Ventnor Edward A. Scanlon, Ventnor Charles W. Brookens, Ventnor	Owen A. Kertland, Ventnor
Weymouth Twp.	Bernard Netolicka, Dorothy George P. Pratzner, Mays Landing	Chris Weiss, Dorothy

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Allendale Bor.	Mrs. Annette L. Baum, Allendale Werner J. Baarck, Allendale	H. C. Falcke, Allendale
Alpine Bor.	Louis R. Cacace, Alpine E. L. Berry, Alpine	Mrs. Dorothy L. Lax, Alpine
Bergenfield Bor.	Frank R. Engleke, Bergenfield	Wesley Campbell, Bergenfield
Bogota Bor.	Edwin C. Ludwig, Bogota	Mrs. Claire B. Ponzio, Bogota
Carlstadt Bor.	William Dermody, Carlstadt Thomas Lawlor, Carlstadt	Fletcher J. McCoy, Carlstadt
Cliffside Park Bor.	F. E. Safino	Vincent T. McKenna, Cliffside Park
Closter Bor.	Harold E. Gill, Closter	William L. Murphy, Closter
Cresskill Bor.	Francis J. Paxton, Cresskill	William R. Mayer, Cresskill
Demarest Bor.	Peter M. Tintle, Demarest	C. P. Secchia, Demarest
Dumont Bor.	Raymond English, Dumont	Vincent M. Terraciano, Dumont
East Paterson Bor.	Fred C. Myl, East Paterson James McKay, East Paterson Aldino Lorenzi, East Paterson	Walter W. Brower, East Paterson
East Rutherford Bor.	Adam Bambach, East Rutherford John Orr, East Rutherford Nelson Eigenrauch, East Rutherford	Nellie A. Carty, East Rutherford
Edgewater Bor.	Owen J. Sheehan, Edgewater	William C. Murphy, Edgewater
Emerson Bor.	William J. Sheehan, Emerson	Frank Ramagli, Emerson
Englewood City	Russel T. Wilson, Englewood	Norman C. Loder, Englewood
Englewood Cliffs Bor.	Albert H. Wunsch, Jr., Englewood Cliffs.. Robert V. LaRaia, Englewood Cliffs August M. Herrmann, Coytesville	Mrs. Marjorie E. Roskamp, Englewood Cliffs
Fair Lawn Bor.	Merle R. St. Amour, Fair Lawn	Donald DeBruin, Fair Lawn
Fairview Bor.	Angelo Maffetone, Fairview Frank Mandrake, Fairview John LaMarca, Fairview	Anthony M. Orecchio, Fairview
Fort Lee Bor.	Philip G. Mahler, Fort Lee	Mrs. Ethel H. Wiederman, Fort Lee
Franklin Lakes Bor.	John S. De Jong, Franklin Lakes	Peter Piekema, Franklin Lakes
Garfield City	Phillip Gannuscio, Garfield Vincent J. Spalluto, Garfield Stanley Haladyna, Garfield Charles Benigno, Garfield Benjamin Oliva, Garfield	Louis S. Mallia, Garfield
Glen Rock Bor.	Thomas A. Breen, Glen Rock	Ella E. Ferguson, Glen Rock
Hackensack City	W. H. Lind, Hackensack	Emil J. Meyerer, Hackensack
Harrington Park Bor.	Joseph D. Fagan, Harrington Park Robert C. Glasspool, Harrington Park ... Paul H. Alleborn, Harrington Park	John W. Campbell, Harrington Park
Hasbrouck Heights Bor.	Theodore L. Van Dam, Hasbrouck Heights Robert Davison, Jr., Hasbrouck Heights . Kenneth V. Cantoli, Hasbrouck Heights ..	Miss Ada K. Stephens, Hasbrouck Heights
Haworth Bor.	Clinton C. Simmons, Haworth	John Reynolds, Haworth
Hillsdale Bor.	Edward A. Reis, Hillsdale	Bernard M. Caffrey, Hillsdale
Hohokus Bor.	Henry C. Busch, Hohokus	Leon P. Kleist, Hohokus
Leonia Bor.	Thomas Hemenway, Leonia Frank W. Bogert, Leonia William S. Mingle, Leonia	Mrs. Dorothy C. Slater, Leonia
Little Ferry Bor.	Louis E. Simmen, Little Ferry William F. Krieger, Little Ferry Christopher Andres, Little Ferry	Mary N. Fairchild, Little Ferry
Lodi Bor.	Andrew Antista, Lodi Felix Sciarra, Lodi C. William Nunno, Lodi	V. Charles Focarino, Lodi

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Lyndhurst Twp.	Angelo D. Checki, Lyndhurst Edward A. Nowel, Lyndhurst Walter L. Molloy, Lyndhurst	Louis F. Crupi, Lyndhurst
Mahwah Twp.	Joseph B. Krupinski, Mahwah	Harry S. Ripkey, Mahwah
Maywood Bor.	Ray Hoelz, Maywood Joseph P. Yafcak, Maywood C. Elmer Wright, Maywood	James J. Cassidy, Maywood
Midland Park Bor.	William Koehler, Midland Park	Edward Moore, Midland Park
Montvale Bor.	John W. Larson, Montvale	Howard L. Bunce, Montvale
Moonachie Bor.	John J. Baldasti, Moonachie Frank Miracky, Moonachie William Nagel, Moonachie	James McKinney, Moonachie
New Milford Bor.	Lawrence A. Hardy, New Milford Joseph Toth, New Milford Joseph D. Lee, New Milford	Harold W. Kimble, New Milford
North Arlington Bor.	Fred L. Cobb, Jr., North Arlington	Theodore R. Lapinski, North Arlington
Northvale Bor.	Anthony Magnani, Northvale Joseph Scanlon, Northvale John F. Silva, Northvale	Dominic S. Firenze, Northvale
Norwood Bor.	Crofford C. Haynes, Norwood	Edward A. Rood, Norwood
Oakland Bor.	Frank P. Bosnich, Oakland Herbert M. Williams, Oakland James E. Munn, Oakland	James Walker, Oakland
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	Richard O. Garretson, Westwood
Oradell Bor.	Henry L. Fenner, Oradell	Miss Lillian M. Vanderbeek, Oradell
Palisades Park Bor.	George E. Diss, Palisades Park	Mrs. Amelia H. Hackett, Palisades Park
Paramus Bor.	Everett G. Manning, Paramus	Harvey W. Heberd, Paramus
Park Ridge Bor.	George Kiessler, Park Ridge	John J. Healey, Park Ridge
Ramsey Bor.	Samuel J. Fulton, Ramsey	Winfield A. Carlough, Ramsey
Ridgefield Bor.	Anthony Cannizzio, Ridgefield	Walter Pellacani, Ridgefield
Ridgefield Park Twp.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park
Ridgewood Twp.	Clarence N. Delgado, Oradell	Wayne P. Mitchell, Oradell
River Edge Bor.	Harry S. Greene, River Edge	Lewis A. King, River Edge
River Vale Twp.	Harold Archibald, River Vale	Edward Salsberg, Westwood
Rochelle Park Twp.	Lorain Baum, Rochelle Park Harold W. Griffin, Rochelle Park George A. Hazley, Rochelle Park	John J. Barnitt, Rochelle Park
Rockleigh Bor.	Mrs. Gertrude Hutcheon, Westwood	Mrs. Harriet Duke, Westwood
Rutherford Bor.	C. Oakley Austin, Rutherford John P. Ferraro, Rutherford Samuel E. Topping, Rutherford	Scott D. Staples, Rutherford
Saddle Brook Twp.	J. William Harrington, Saddle Brook Anthony M. Mosco, Saddle Brook A. Muniak, Saddle Brook	Michael Rodak, Jr., Saddle Brook
Saddle River Bor.	Albert Zecher, Saddle River	Mary S. Curtis, Saddle River
South Hackensack Twp.	Leonard Perrelli, South Hackensack J. Jannuzzi, South Hackensack Charles S. Picardi, South Hackensack	Louis Rossi, South Hackensack
Teaneck Twp.	William J. Senn, Teaneck	William F. Haeker, Teaneck
Tenafly Bor.	Mrs. Claire M. Young, Tenafly	John A. Grahn, Jr., Tenafly
Teterboro Bor.	Leon Sitek, Teterboro Bor.	G. V. Anderson, Teterboro
Upper Saddle River Bor.	Charles H. Nussear, Allendale	Anna S. Butscher, Upper Saddle River
Waldwick Bor.	Bernard Stracher, Waldwick	Frank R. Doty, Waldwick
Wallington Bor.	Peter Pavlick, Wallington	Peter P. Tursick, Wallington

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Washington Twp.	O. Cesareo, Westwood	Herman P. Schmidt, Westwood
Westwood Bor.	Frank D. Russell, Westwood	William P. Herbert, Westwood
Woodcliff Lake Bor. . .	Paul F. Dattoli, Westwood	Leonard J. Falter, Woodcliff Lake
Wood-Ridge Bor.	J. Kennedy, Wood-Ridge	James S. Young, Wood-Ridge
Wyckoff Twp.	William C. Greenhalgh, Wyckoff	Eivind H. Boe, Wyckoff

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Bass River Twp.	Levi Downs, Jr., New Gretna	Mrs. Lillie K. Miller, New Gretna
Beverly City	E. Arthur Smith, Beverly	} F. C. Parsons, Beverly
	John J. Centinaro, Beverly	
Bordentown City	Thomas J. Burns, Bordentown	} Mrs. Elizabeth L. Mackinnon, Bordentown
	Maurice F. Keen, Bordentown	
	William R. Ryan, Bordentown	
Bordentown Twp.	Joseph Lawrence, Bordentown	} Mrs. Elizabeth A. Bryan, Bordentown
	Stephen Turgyan, Bordentown	
	William H. Van Zandt, Bordentown	
Burlington City	John T. Martin, Burlington	} Frank J. Watchorn, Burlington
	Herman T. Costello, Burlington	
	Hobart F. Stecher, Burlington	
Burlington Twp.	John E. Gilbert, Burlington	Mrs. Emilie D. Stokley, Burlington
Chesterfield Twp.	George W. Lange, Yardville	George W. Goodenough, Crosswicks
Cinnaminson Twp.	A. James Reeves, Palmyra	Norman Crisp, Riverton
Delanco Twp.	A. Rowen Bright, Delanco	Frank K. Jones, Jr., Delanco
Delran Twp.	R. James, Moorestown	} George B. Barton, Bridgeboro
	A. Veston, Riverside	
Eastampton Twp.	J. H. Moller, Mt. Holly	George F. Whitman, Mount Holly
Edgewater Park Twp.	Earl R. Blyler, Sr., Beverly	Gordon S. Landis, Beverly
Evesham Twp.	John R. Traino, Moorestown	Louis R. Venable, Marlton
Fieldsboro Bor.	Leo S. Campbell, Fieldsboro	Mrs. Frances Castner, Fieldsboro
Florence Twp.	Angelo Buonanno, Florence	John Durham, Florence
Hainesport Twp.	Marriott G. Haines, Mt. Holly	Mrs. Winifred G. Brown, Mt. Holly
Lumberton Twp.	Alvin B. Cooney, Lumberton	Joseph Pearson, Lumberton
Mansfield Twp.	William B. Sharp, Columbus	Mrs. Margaret Girdon, Columbus
Maple Shade Twp.	Connell O'Brien, Maple Shade	} Edward J. Malone, Maple Shade
	William S. Ziegler, Maple Shade	
Medford Twp.	H. Russell Brick, Medford	Daniel F. Smith, Medford
Medford Lakes Bor.	J. C. Alexander, Medford Lakes	John A. Weaver, Jr., Medford Lakes
Moorestown Twp.	Charles L. Andrews, Moorestown	William W. Wyman, Moorestown
Mt. Holly Twp.	Theodore A. Shaw, Sr., Mt. Holly	Mrs. Serena B. Baxter, Mount Holly
Mt. Laurel Twp.	Mrs. Emilie G. Hunt, Moorestown	Barbara F. Gngang, Masonville
New Hanover Twp.	Fred C. Huss, Cookstown	Fred C. Huss, Cookstown
North Hanover Twp.	Percey T. Borden, Wrightstown	Mrs. Lillian T. Smith, Wrightstown
Palmyra Bor.	Ion V. Abel, Palmyra	Leonard R. Baker, Palmyra
Pemberton Bor.	Marion R. Wilber, Pemberton	A. C. Borden, Pemberton
Pemberton Twp.	Frank J. Ross, New Lisbon	E. C. Beckley, Browns Mills
Riverside Twp.	William Hutchinson, Riverside	} Elmer T. Dechant, Riverside
	T. Minifri, Riverside	
	Edward W. Snow, Jr., Riverside	
Riverton Bor.	Russell M. Bigelow, Riverton	Mrs. Anna May Whitelock, Riverton
Shamong Twp.	Harold E. Bozarth, Vincentown	Bernard Milley, Vincentown
Southampton Twp.	C. Basil Jones, Vincentown	J. W. Bacon, Vincentown

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Springfield Twp.	Robert P. Zelle, Wrightstown	Arthur W. Shinn, Juliustown
Tabernacle Twp.	Kenneth T. Yates, Vincentown	Richard I. Haines, Vincentown
Washington Twp.	C. Roy Cramer, Egg Harbor	William Walters, Egg Harbor
Westampton Twp.	Galen Eiselman, Mount Holly	Walter W. Hancock, Burlington
Willingboro Twp.	Quenton M. Walton, Beverly	Edward G. Calland, Rancocas
Woodland Twp.	Alfred F. Schiess, Chatsworth	Mrs. Susie J. Bozarth, Chatsworth
Wrightstown Bor.	Samuel Forbes, Wrightstown	I. Haines Croshaw, Wrightstown

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Audubon Bor.	Louis R. Kirby, Audubon	} Roy D. Acaley, Audubon
	Clarence Hess, Audubon	
	Elwood L. Bigler, Audubon	
Audubon Park Bor.	Louis Formosa, Audubon Park	Thomas J. Moran, Audubon Park
Barrington Bor.	Robert J. Hall, Barrington	} Thomas M. Redanauer, Barrington
	Joseph C. Coruzzi, Haddonfield	
	George D. C. Gesnaker, Barrington	
Bellmawr Bor.	John Heller, Bellmawr	} John R. King, Bellmawr
	Paul J. Pagano, Bellmawr	
	Andrew J. Doyle, Bellmawr	
Berlin Bor.	Armand Ravelli, Berlin	Mrs. George R. Duncan, Berlin
Berlin Twp.	Harry P. Woehr, Berlin	Robert L. Garren, West Berlin
Brooklawn Bor.	W. M. Hunt, Brooklawn	} M. J. Cotton, Brooklawn
	Charles A. Gary, Brooklawn	
	Charles A. Eisenlohr, Brooklawn	
Camden City	Samuel R. Dobbs, Camden	} George E. Brunner, Camden
	Thomas W. Mogck, Camden	
	Maurice H. Clyman, Camden	
Chesilhurst Bor.	Mrs. Elizabeth T. Mossop, Waterford Works	Mrs. Elizabeth T. Massop, Waterford Works
Clementon Bor.	Roy Pratt, Clementon	} J. J. Ward, Clementon
	Alfred J. Zardus, Clementon	
	Walter P. Dailey, Clementon	
Collingswood Bor.	Raymond F. Beck, Collingswood	} R. S. Wigfield, Collingswood
	G. Russell Holcombe, Collingswood	
	Walter Young, Collingswood	
Delaware Twp.	Harry F. Cameron, Erlton	} J. W. McCloskey, Erlton
	Edward F. Borden, Haddonfield	
	Edward C. McAuliffe, Merchantville	
Gibbsboro Bor.	John H. Doersom, Gibbsboro	John M. Schreier, Gibbsboro
Gloucester City	John T. Carrigan, Gloucester	} Francis J. Gorman, Gloucester
	Luke S. McKenna, Gloucester	
	John A. Underwood, Gloucester	
Gloucester Twp.	William J. Davenport, Blackwood	} Halsey Cade, Blackwood
	Edward J. Tuszl, Blackwood	
	Frank F. Smiriglia, Blackwood	
Haddon Twp.	William H. O'Hara, Westmont	} Mrs. Eleanor D. Gorman, Westmont
	Daniel J. Henry, Haddon	
	Lester J. Kish, Audubon	
Haddonfield Bor.	Wallace L. Root, Haddonfield	} Raymond Wheeler, Haddonfield
	Charles H. Fisher, Haddonfield	
Haddon Heights Bor.	Frank W. Tunstall, Haddon Heights	Thomas J. Porter, Haddon Heights
Hi-Nella Bor.	Joseph H. Castor, Somerdale	Mrs. Jean A. Zimmerman, Hi-Nella
Laurel Springs Bor.	Paul R. Spaeth, Laurel Springs	Charles A. Descamps, Laurel Springs
Lawnside Bor.	Robert Dyer, Lawnside	} Elwood L. Bryant, Lawnside
	Roland T. Hayward, Lawnside	
	Mrs. Elizabeth C. Jones, Lawnside	
Lindenwold Bor.	John E. Lebano, Lindenwold	Arthur W. Scheid, Lindenwold

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Magnolia Bor.	Albert T. McAlister, Sr., Magnolia Earl W. Batz, Magnolia Robert T. Mannel, Magnolia	Frank A. Dold, Magnolia
Merchantville Bor. ...	T. Carlyle Stephen, Merchantville	Charles S. Ball, Merchantville
Mt. Ephraim Bor.	Norman L. Marley, Mt. Ephraim Matthew P. Pawlowski, Mt. Ephraim Joseph Fanelli, Mt. Ephraim	Mrs. Anne Y. Cogliser, Mt. Ephraim
Oaklyn Bor.	William E. Lovett, Oaklyn John S. Hubbell, Oaklyn Earl G. Berkheimer, Oaklyn	Mary A. Deering, Oaklyn
Pennsauken Twp.	Meyers Baker, Pennsauken Mrs. Margaret J. Potter, Pennsauken ... Charles B. Crabiel, Pennsauken	Josie L. Fortiner, Pennsauken
Pine Hill Bor.	Elmer W. Boyd, Clementon Charles J. Adams, Pine Hill Richard F. Berkey, Pine Hill	Jessie M. Davies, Pine Hill
Pine Valley Bor.	Harry R. Flemming, Clementon	Harry R. Fleming, Clementon
Runnemede Bor.	J. A. Hogan, Runnemede Joseph Infante, Runnemede Joseph C. Bricketto, Runnemede	Robert W. Sperling, Runnemede
Somerdale Bor.	Charles W. Cahilly, Somerdale	Frank W. Mannella, Somerdale
Stratford Bor.	Errol R. Brunhouse, Stratford	Mrs. Clorinda Cirillo, Stratford
Tavistock Bor.	Henry J. Meyer, Haddon Heights	Henry J. Meyer, Haddon Heights
Voorhees Twp.	Henry C. Miller, Ashland	Francis X. Kennedy, Kirkwood
Waterford Twp.	Loubert DeSorte, Atco Anthony L. Previterra, Waterford A. B. Fischer, Atco	John Sikora, Atco
Winslow Twp.	Robert J. Mauriello, Waterford Works ... W. Rodio, Hammonton W. H. Issertell, Berlin	Henry Valentino, Cedar Brook
Wood-Lynne Bor.	Charles Hoffacher, Wood-Lynne	M. J. Wolf, Wood-Lynne

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Avalon Bor.	Harold E. Winder, Sr., Avalon	Mrs. Margaret M. Hunter, Avalon
Cape May City	Floyd C. Hughes, Cape May	Mrs. Margaret H. Keenan, Cape May
Cape May Point Bor..	Frank S. Rutherford, Jr., Cape May Point	Louisa W. Trader, Cape May Point
Dennis Twp.	Lewis B. Everingham, South Seaville	William Rocab, Clermont
Lower Twp.	Wilfred M. Swain, Cape May	Chester Wilson, Cape May
Middle Twp.	Robert P. Hand, Cape May Court House..	Floyd N. Doughty, Cape May Court House
North Wildwood City	Abraham Rosenthal, North Wildwood Thomas E. Owens, North Wildwood	Leslie M. Truitt, North Wildwood
Ocean City	Robert L. Sharp, Ocean City	Kenneth E. Boland, Ocean City
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City	Margaret B. Mazurie, Sea Isle City
Stone Harbor Bor.	William G. Lange, Stone Harbor	John G. Boucher, Stone Harbor
Upper Township	J. Henry Schellinger, Tuckahoe	Earl Griner, Tuckahoe
West Cape May Bor...	Harold Roop, West Cape May	Everett V. Edsall, West Cape May
West Wildwood Bor...	Robert E. Merkel, West Wildwood	Arthur Franke, West Wildwood
Wildwood City	John V. Feeney, Wildwood	Alexander Gluck, Wildwood
Wildwood Crest Bor...	James F. Dennison, Wildwood Crest	L. W. Campbell, Wildwood Crest
Woodbine Bor.	Edward B. Kruck, Woodbine	Mrs. Bessie Wiegler, Woodbine

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Bridgeton City	Elmer E. Briggs, Bridgeton	} Frank F. O'Neill, Bridgeton
	Deane H. Eadie, Bridgeton	
	Matthew Aaron, Bridgeton	
Commercial Twp.	Owen J. Carney, Jr., Port Norris	Walter Sharp, Port Norris
Deerfield Twp.	Wilson P. Creamer, Rosenhayn	Wolfe Cohen, Bridgeton
Downe Twp.	Milton W. Miller, Newport	Lawrence B. Gandy, Newport
Fairfield Twp.	William F. Spencer, Fairton	Jesse L. Johnson, Fairton
Greenwich Twp.	Joseph Cook, Bridgeton	Alvin Griffith, Bridgeton
Hopewell Twp.	William F. Cassidy, Bridgeton	George W. Ottinger, Bridgeton
Lawrence Twp.	Rudolph A. Melenric, Cedarville	Allen T. Stevens, Cedarville
Maurice River Twp.	William Steigelman, Dorchester	Edwin F. Tomlin, Dorchester
Millville City	John W. Matthews, Millville	Conrad A. Waltman, Millville
Shiloh Bor.	Daniel W. Davis, Shiloh	Mrs. Theresa Parvin, Shiloh
Stow Creek Twp.	B. Frank Harris, Bridgeton	Leslie B. Tomlinson, Bridgeton
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook	Clayton J. F. Eckert, Bridgeton
Vineland City	Marriott G. Haines, Vineland	Victor E. Tomasso, Vineland

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Belleville Town	Emanuele De Noia, Jr., Belleville	William J. Friel, Belleville
Bloomfield Town	O. G. Olsen, Bloomfield	Theodore C. Hock, Bloomfield
Caldwell Bor.	Charles E. Haight, Caldwell	George W. Van Der Decker, Caldwell
Caldwell Twp.	Edward T. Gately, Jr., Caldwell	} John Jorgensen, Caldwell
	James H. Wright, Caldwell	
	Clyde Evans, Caldwell	
Cedar Grove Twp.	Robert E. Ebert, Bloomfield	Mrs. Helen T. Walker, Cedar Grove
East Orange City	Raymond L. Luzenburg, East Orange ...	} Harold E. Nooney, East Orange
	Fred H. Kammerer, East Orange	
	Edward H. Terrell, East Orange	
	Howell G. Williams, East Orange	
Essex Fells Bor.	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells
Glen Ridge Bor.	Andrew F. Eschenfelder, Glen Ridge	James S. Brown, Glen Ridge
Irvington Town	James S. T. McDonough, Irvington	Edward A. Poppele, Irvington
Livingston Twp.	Thomas B. Cannon, Jr., Livingston	Percy P. Anderson, Livingston
Maplewood Twp.	A. E. Weiler, Maplewood	Emory H. Dare, Jr., Maplewood
Millburn Twp.	Sargent Dumper, Short Hills	} Mark T. Oliver, Millburn
	Robert E. Marshall, Millburn	
	Bayard Stevens, Short Hills	
Montclair Town	Lyman L. Butler, Montclair	Horace O. Smith, Montclair
Newark City	Thomas E. Hunt, Newark	Gilbert Hewson, Newark
North Caldwell Bor. ...	Harold R. Weber, North Caldwell	} Charles Rollwagen, North Caldwell
	Charles I. Bacheller, North Caldwell	
	Dean A. Baldwin, Caldwell	
Nutley Town	Charles W. Benjamin, Nutley	Mrs. Florence E. Rutan, Nutley
Orange City	John J. Cuccolo, Orange	} Ernest C. Gerardo, Orange
	S. S. Solky, Orange	
Roseland Bor.	Francis T. DeCoster, Roseland	Robert Bosworth, Roseland

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
South Orange Village	John J. Connolly, South Orange	Miss Anne K. Smith, South Orange
Verona Bor.	Eugene E. Sinsheimer, Verona	Miss Claire P. Boyle, Verona
	John W. Kress, Verona	
	James J. Donahue, Verona	
West Caldwell Bor.	John T. Price, Caldwell	Henry Sigler, West Caldwell
	John H. Nutting, West Caldwell	
	Clifford I. Baldwin, West Caldwell	
West Orange Town	Octavius W. Telfair, West Orange	George W. Kocher, West Orange
	Harry A. Johnson, West Orange	
	Louis Lando, West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Clayton Bor.	Walter E. Benfer, Clayton	Philip B. Adams, Clayton
	Michael Kuchlak, Clayton	
	J. Harry Beck, Clayton	
Deptford Twp.	Edward Snyder, Woodbury	Mrs. Edna M. Matlick, Woodbury
	J. Surovick, Woodbury	
	Joseph Budessa, Almonesson	
East Greenwich Twp.	Henry C. Nolte, Clarksboro	J. Ellison Haines, Mickleton
Elk Twp.	Warren E. Cassaday, Mullica Hill	Charles G. Dilks, Glassboro
	Henry N. Laux, Mullica Hill	
	Benjamin Wolfbrandt, Glassboro	
Franklin Twp.	Daniel Borelli, Malaga	Lottie Batchelor, Franklinville
Glassboro Bor.	Melvin R. Satterfield, Glassboro	Miss Florence E. Kline, Glassboro
	Harold V. Lowther, Glassboro	
	Paul S. Adams, Glassboro	
Greenwich Twp.	Frank P. Leone, Paulsboro	J. Otto Wallace, Gibbstown
Harrison Twp.	C. Carlton Estilow, Swedesboro	Harold A. Nichol, Mullica Hill
Logan Twp.	Oscar M. Beckett, Bridgeport	Lester C. Philipp, Bridgeport
Mantua Twp.	William Lyle Morton, Mantua	J. Franklin Freeze, Sewell
Monroe Twp.	Walter B. Trout, Williamstown	Mrs. Margaret Kelly, Williamstown
National Park Bor.	Catherine A. Bradshaw, National Park	John R. Williams, National Park
	Norman J. Hoffman, National Park	
	George T. Jackson, National Park	
Newfield Bor.	Omar C. Richman, Newfield	Mervin Craig, Newfield
	Benjamin J. Musto, Newfield	
	A. L. Miller, Jr., Newfield	
Paulsboro Bor.	Franklin T. Price, Paulsboro	Mrs. Myrtle Travaline, Paulsboro
	Harry Whitelam, Paulsboro	
	Jacob Joggerst, Paulsboro	
Pitman Bor.	Frank O. Hancock, Pitman	Walter R. Brill, Pitman
	Charles H. Fleck, Pitman	
	Earl S. Curry, Pitman	
South Harrison Twp.	Elbert Kirby, Mullica Hill	Edgar A. Skinner, Mullica Hill
Swedesboro Bor.	Frank A. Wilbraham, Swedesboro	Cleveland Sholders, Swedesboro
Washington Twp.	Mrs. Edna H. Shields, Blackwood	West J. Kandle, Sewell
Wenonah Bor.	J. Allen Carey, Wenonah	James T. Shuster, Wenonah
	Donald M. Ralston, Wenonah	
	William H. Baum, Wenonah	
West Deptford Twp.	Leo V. Janson, Woodbury	Theodore Scull, Thorofare
Westville Bor.	Carlton M. Hendrickson, Westville	E. Millard Pallante, Westville
Woodbury City	J. Vaughn Risley, Woodbury	Walter C. Wilkins, Jr., Woodbury
	Wallace H. Geitz, Woodbury	
	Harry Riskie, Woodbury	
Woodbury Heights Bor.	John Piseco, Woodbury Heights	Frank Fedzer, Woodbury Heights
	Theodore P. Roedel, Jr., Woodbury Heights	
	Mrs. Elizabeth C. Sheppard, Woodbury Heights	
	Heights	
Woolwich Twp.	Thomas P. Lyons, Swedesboro	William M. Horner, Swedesboro

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Bayonne City	Robert J. O'Connor, Bayonne	Timothy J. Doolan, Bayonne
East Newark Bor.	Wilbert Hotaling, East Newark	Charles C. Wardell, East Newark
Guttenberg Town	Cyril W. Cade, Guttenberg	George W. Wagner, Guttenberg
Harrison Town	Edward A. Riordan, Harrison	Joseph G. Jones, Harrison
Hoboken City	Andrew P. McGuire, Hoboken Dominick J. Spinetto, Hoboken Maurice H. Ludwin, Hoboken	Daniel Haggerty, Hoboken
Jersey City	James F. Murray, Jr., Jersey City	Francis Beirne, Jersey City
Kearny Town	Albert A. Garofalo, Kearny John J. Bevins, Kearny Charles R. McDonald, Kearny	Albin R. Hafstrom, Kearny
North Bergen Twp.	Joseph Rubenstein, North Bergen Fred L. Ritter, North Bergen Theodore Doll, Jr., North Bergen	Charles Cameron, North Bergen
Secaucus Town	Edward Suckiel, Secaucus George B. Schaeffer, Secaucus Frank C. Huber, Jr., Secaucus	Howard W. Barker, Secaucus
Union City	George H. Buess, Union City Peter P. Savarine, Union City Barney Scacchetti, Union City Philip A. Failla, Union City	Robert W. Thorne, Union City
Weehawken Twp.	Martin Haas, Weehawken Joseph N. Atallo, Weehawken Anthony C. Vezzetti, Weehawken	Amelia Zensinger, Weehawken
West New York Town	Richard Finch, West New York George Rosenberg, West New York Vincent Truncellito, West New York Robert J. Cowan, West New York	William J. Boquist, West New York

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

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

ASSESSORS AND COLLECTORS IN MERCER COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
East Windsor Twp.	Elmer F. Eilers, Hightstown	Walter C. Black, Hightstown
Ewing Twp.	Thomas S. Sweeney, Trenton Lyle G. Cook, West Trenton William L. Humphreys, Trenton	John Elder, Trenton
Hamilton Twp.	Rogert J. Whatley, Trenton	Harold A. Sutterley, Trenton
Hightstown Bor.	William A. Mitchell, Hightstown	Miss Edith V. Erving, Hightstown
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell
Hopewell Twp.	Carlton E. Force, Titusville	M. Stanley Harbour, Titusville
Lawrence Twp.	Peter J. Russo, Trenton	Thomas R. Kalisch, Trenton
Pennington Bor.	Ellsworth D. Gosling, Pennington	C. J. Carman, Jr., Pennington
Princeton Bor.	Edward G. Warren, Princeton	Gordon Waldron, Princeton
Princeton Twp.	Stuart Robson, Princeton	Walter B. Foster, Jr., Princeton
Trenton City	Warren H. Vandergrift, Trenton Anthony R. Russo, Trenton Roland R. Anderson, Trenton Donald T. Morrissey, Trenton	Samuel P. Scott, Trenton
Washington Twp.	John J. Scheideler, Robbinsville	Mrs. Marjorie M. Tindall, Windsor
West Windsor Twp.	Martin H. Caples, Princeton Jct.	H. Herbert Mather, Dutch Neck

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Carteret Bor.	William Greenwald, Carteret	Alexander Comba, Carteret
Cranbury Twp.	Carleton Campbell, Cranbury Robert S. Barlow, Cranbury Warren H. Petty, Cranbury	Mrs. Gertrude Danser, Cranbury
Dunellen Bor.	Charles J. Fitzgerald, Dunellen	Mrs. Agnes M. Schellborn, Dunellen
East Brunswick Twp.	Charles M. Auer, East Brunswick	Frank P. Welch, South River
Edison Twp.	George E. Hollingshead, South Plainfield Stephen J. Madger, Fords Julius C. Engel, Nixon	Richard F. Knudson, Nixon
Helmetta Bor.	Walter J. Slezak, Helmetta	Edward Z. Stopinski, Helmetta
Highland Park Bor.	John W. Redmond, Highland Park Harold M. Bruskin, Highland Park John Rizzo, Highland Park	Bernard Hertz, Highland Park
Jamesburg Bor.	William M. McCowatt, Jamesburg	Chester S. Damecki, Jamesburg
Madison Twp.	Leonard Massom, Lawrence Harbor	Walter S. Becker, Old Bridge
Metuchen Bor.	Joseph P. Marra, Metuchen T. J. Patten, Metuchen	Harold I. Meyers, Metuchen
Middlesex Bor.	Norman Harvey, Middlesex Walter C. Letson, Metuchen	Justin Shearn, Middlesex
Milltown Bor.	Arthur J. Sterner, Sr., Milltown	William Duncan, Milltown
Monroe Twp.	Herbert M. Barrett, Hightstown	George Danton, Spotswood
New Brunswick City	Anthony F. Daly, New Brunswick William F. Harkins, New Brunswick Samuel G. Cohen, New Brunswick	Mrs. Elizabeth S. Ewing, New Brunswick
North Brunswick Twp.	Charles A. Kern, North Brunswick	George W. Davis, North Brunswick
Perth Amboy City	Sol R. Kelsey, Perth Amboy John B. Dzikoski, Perth Amboy James Goumas, Perth Amboy	John A. Dunham, Perth Amboy
Piscataway Twp.	William Stender, New Market Peter S. Bongiorno, New Brunswick Wayne W. Weaver, New Market	R. Dennis FitzGerald, New Market
Plainsboro Twp.	J. Russell Britton, Plainsboro	Mrs. Gwen Nelson, Plainsboro

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Sayreville Bor.	Philip McCutcheon, Sayreville	Joseph J. Weber, Sayreville
South Amboy City	John J. Sharo, South Amboy	} Frank Gordon, South Amboy
	John A. Coan, South Amboy	
	Raymond Fleming, South Amboy	
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	John J. Schuh, Deans
South Plainfield Bor.	George J. Linger, Plainfield	} John Bori, South Plainfield
	Irving Babes, South Plainfield	
	Dominic Stilo, South Plainfield	
South River Bor.	Arthur A. Green, South River	} Henry O. Schlegel, South River
	Edward A. Grekoski, South River	
	Alexander Pawlowski, South River	
Spotswood Bor.	Carleton Grace, Spotswood	Kenneth A. Berry, Spotswood
Woodbridge Twp.	John J. Samons, Woodbridge	} Michael J. Trainer, Woodbridge
	David F. Gerity, Woodbridge	
	William C. Ziegenbalg, Iselin	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Asbury Park Bor.	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park
Allenhurst Bor.	P. W. Updike, Allenhurst	Paul W. Updike, Allenhurst
Allentown Bor.	John W. Havens, Allentown	Donald W. Peppier, Allentown
Atlantic Twp.	Joseph Crine, Freehold	Mrs. Anne Wylie, Colts Neck
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands	Stanley F. Sculthorp, Atlantic Highlands
Avon-by-the-Sea Bor.	Garth Shamel, Avon-by-the-Sea	Mrs. Norma B. Ommundsen, Avon-by-the-Sea
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar
Bradley Beach Bor.	George A. Bariscillo, Jr., Bradley Beach	} Mrs. Muriel Adams, Bradley Beach
	George L. Crosson, Bradley Beach	
	Eugene B. Lowenstein, Bradley Beach	
	Albert H. Kirms, Bradley Beach	
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle
Deal Bor.	Julius Vinik, Deal	} B. C. Fisler, Deal
	B. P. Lissner, Jr., Allenhurst	
	Dr. John G. Campi, Deal	
	W. C. Thompson, Allenhurst	
Eatontown Bor.	Theodore McGinnes, Eatontown	} Mrs. Elsie A. Demarest, Eatontown
	Edward H. Emmons, Eatontown	
	Harry S. Rowland, Eatontown	
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. VanDerhoef, Englishtown
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven	George W. Curchin, Fair Haven
Farmingdale Bor.	Alexander S. Yard, Jr., Farmingdale	Mrs. Viola C. Russell, Farmingdale
Freehold Bor.	Fred Quinn, Freehold	Myron VanDerveer, Freehold
Freehold Twp.	Walter W. Lott, Freehold	Woodrow Burke, Freehold
Highlands Bor.	Robert J. Anthony, Highlands	} Richard A. Lucas, Highlands
	George J. Lahey, Highlands	
	W. Mercier, Highlands	
Holmdel Twp.	John H. Mount, Holmdel	Mrs. Frances Stilwell, Holmdel
Howell Twp.	Walter S. Van Schoick, Farmingdale	Horace P. Cook, Farmingdale
Interlaken Bor.	Neal A. Tompkins, Interlaken	Neal A. Tompkins, Interlaken
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	John W. Savage, Keansburg
Keyport Bor.	Joseph W. Kennedy, Keyport	Everett S. Poling, Keyport
Little Silver Bor.	Louis S. Van Brunt, Little Silver	Calvin A. Rowe, Little Silver
Long Branch City	Frank Blaisdel, Long Branch	Raymond M. Brown, Long Branch
Manalapan Twp.	Anthony J. Arbach, Englishtown	Stanley Tvaroha, Freehold
Manasquan Bor.	A. D. Voorhees, Manasquan	} J. H. Williams, Manasquan
	Theodore C. Miller, Manasquan	
	Harvey M. Bush, Manasquan	

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Marlboro Twp.	Howard J. Preston, Marlboro	Frank Dugan, Marlboro
Matawan Bor.	Thomas A. Francy, Matawan	Koert C. Wyckoff, Matawan
Matawan Twp.	John B. Kenner, Keyport	Mrs. Pauline K. Behr, Matawan
Middletown Twp.	William C. Johnson, Keansburg	Earl K. Eastmond, Middletown
Millstone Twp.	Francis B. Lamb, Englishtown	David L. Baird, Freehold
Monmouth Beach Bor.	Frank J. Maguire, Monmouth Beach	Clarence B. Cook, Monmouth Beach
Neptune Twp.	Alvin E. Bills, Ocean Grove	Harold A. Smith, Neptune
Neptune City Bor.	Alfred W. Jameson, Neptune City	Harold J. Rowland, Neptune City
New Shrewsbury Bor.	Andrew G. Shepard, Lincroft	Mrs. Ruth B. Crawford, Eatontown
Ocean Twp.	Mrs. Florence E. Moor, W. Allenhurst ..	James A. Errickson, Oakhurst
Oceanport Bor.	Bernard J. Scarsi, Oceanport	George C. D. Hurley, Oceanport
	Benjamin G. Pascucci, Oceanport	
	Byron G. Briggs, Oceanport	
Raritan Twp.	Thomas P. Brennan, Hazlet	Mrs. Jeanne C. McDonough, Hazlet
Red Bank Bor.	Franklyn D. Haviland, Red Bank	Albert T. MacDonald, Red Bank
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Anna Halpern, Roosevelt
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Mary M. O'Rourke, Rumson
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Clarence Stevens, Sea Bright
Sea Girt Bor.	Miss Roselle F. Bucknum, Sea Girt	Agnes M. Purcell, Sea Girt
	Munroe C. Hawes, Sea Girt	
	Paul B. Newman, Sea Girt	
Shrewsbury Bor.	Kenneth L. Walker, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury
Shrewsbury Twp.	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown
South Belmar Bor.	Mrs. Anna R. Shaffer, South Belmar	Mrs. Margaret Walling, South Belmar
Spring Lake Bor.	Benjamin G. Patterson, Spring Lake	Marvin Megill, Spring Lake
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights ..	Mrs. Irene A. Newman, Spring Lake Heights
Union Beach Bor.	George R. Ross, Union Beach	Mrs. Mary A. Rosine, Union Beach
Upper Freehold Twp.	John C. Field, Allentown	Charles I. Smith, Allentown
Wall Twp.	John E. Cherel, Belmar	Mrs. Elizabeth M. Allen, Belmar
West Long Branch Bor.	John R. Disbrow, West Long Branch	Miss Frances L. Townsend, West Long Branch
	Harvey I. Wardell, West Long Branch ..	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Boonton Town	Lewis E. Dickinson, Boonton	Robert L. Wahrenbrock, Boonton
	Edgar G. Hobbins, Boonton	
	Joseph F. Carey, Boonton	
Boonton Twp.	James J. Cross, Boonton	Mary H. Rusnack, Boonton
Butler Bor.	William H. Meier, Butler	William H. Meier, Butler
Chatham Bor.	William B. Lorf, Chatham	John H. Mowen, Chatham
	Kenneth J. Hume, Chatham	
	Renald C. Thuebel, Chatham	
Chatham Twp.	Mrs. Millicent M. Underwood, Chatham .	Edgar A. Alpaugh, Chatham
Chester Bor.	Leslie Appar, Chester	Harold Waters, Chester
Chester Twp.	Ralph Robinson, Chester	Richard E. Shotwell, Chester
Denville Twp.	John F. Hogan, Denville	J. Elmer Vanderhoof, Denville
Dover Town	Raymond O. Berg, Dover	Earl C. Nelson, Dover
East Hanover Twp.	Gordon W. Gould, Hanover	William E. Lyon, Hanover
	Roswell N. Hait, Hanover	
	Roy A. Schrader, Hanover	

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Florham Park Bor.	Thomas N. Vultee, Florham Park Thomas H. Green, Florham Park Elmer F. White, Florham Park	Mrs. Helen Scanlan, Florham Park
Hanover Twp.	Andrew J. Woytas, Whippany George Gwodz, Whippany	Fred P. Griffith, Whippany
Harding Twp.	William A. Thompson, Madison	Leon H. Frischknecht, Morristown
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	Emma S. Robinson, Lake Hopatcong
Kinnelon Bor.	Edward M. Nevius, Kinnelon Gordon Cook, Kinnelon John V. Ricker, Sr., Butler	C. H. Banta, Butler
Lincoln Park Bor.	Thomas Clark, Sr., Wayne David McComb, Lincoln Park Rudolph Lorenz, Lincoln Park	Arthur C. Brown, Lincoln Park
Madison Bor.	Kenneth L. Wilkinson, Madison James J. Hesson, Madison Harry W. Melville, Madison	Mrs. Myra A. Aindow, Madison
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham
Mendham Twp.	Thor B. Gustafson, Brookside	W. J. Fielding, Brookside
Mine Hill Twp.	Gordon Hunter, Dover	William E. Trowbridge, Mine Hill
Montville Twp.	Earl A. Looney, Towaco	Miss Reta M. VanDuyne, Montville
Morris Twp.	Keith M. Quimby, Morristown C. Wickliffe, Morristown Charles E. Dabinett, Morristown	Harold E. Saunders, Jr., Morristown
Morris Plains Bor.	Kenneth K. Gorry, Morris Plains William J. Parsons, Morris Plains A. M. Anderson, Morris Plains	George P. Wilson, Morris Plains
Morristown Town	John P. Koyce, Morristown Sidney E. Margolin, Morristown Mario Natale, Jr., Morristown	Miss Margaret O'Brien, Morristown
Mountain Lakes Bor.	Frank N. DeLeyer, Mountain Lakes	Leo T. Powell, Mountain Lakes
Mt. Arlington Bor.	W. Hagedorn, Ledgewood Frank A. Menne, Ledgewood Norman J. Powell, Mt. Arlington	Mrs. Laura D. Speaker, Mount Arlington
Mt. Olive Twp.	John C. Bartholomae, Budd Lake Nelson Walters, Flanders John A. Edwards, Flanders	Mrs. Mary A. Hopley, Budd Lake
Netcong Bor.	Julius L. Briegel, Netcong	Louis M. Huyler, Netcong
Parsippany Troy Hills	Anthony A. Mercurio, Mount Tabor	Raymond Johnson, Parsippany
Passaic Twp.	Gerald Condon, Millington Hamilton A. Strang, Millington	Edward H. Osborne, Stirling
Pequanock Twp.	Edward P. Godfrey, Pompton Plains David P. Ramsey, Pompton Plains Raymond La Boeuf, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains
Randolph Twp.	Frank Thorburn, Dover	Mrs. Marjorie Polsbroek, Dover
Riverdale Bor.	Richard D. Jacobus, Riverdale Frank J. Leone, Riverdale Frank Dalton, Riverdale	Mrs. Laura L. Sloan, Riverdale
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway
Rockaway Twp.	David G. Moran, Dover Harry P. Struble, Rockaway Haakon Ostevik, Rockaway	Mrs. Mary L. Hocking, Rockaway
Roxbury Twp.	A. Hulse Mooney, Flanders	Cook Conkling, Succasunna
Victory Gardens Bor.	Paul E. Roberts, Victory Gardens	Stanley Wasilewski, Dover
Washington Twp.	Russell S. Smith, Long Valley	Jack Lance, Califon
Wharton Bor.	Stephen B. Pedrick, Wharton Wilfred Keats, Wharton Thomas P. Sweeney, Wharton	Mrs. Emily L. Colligan, Wharton

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Barnegat Light Bor.	Joseph H. Dornisch, Barnegat Light	Mrs. Minnie D. Kelly, Barnegat Light
	Carr R. Leonard, Barnegat Light	
	Stephen Dickerson, Barnegat Light	
Bay Head Bor.	Harold N. Parker, Bay Head	Julius Foster, Jr., Bay Head
	Robert L. Johnson, Bay Head	
	Raymond Van Schoick, Bay Head	
Beach Haven Bor.	Creston Steelman, Beach Haven	Creston Steelman, Beach Haven
Beachwood Bor.	Clarence Coryell, Beachwood	Mrs. Maude L. Voigt, Beachwood
	M. Gilbert Jacobus, Beachwood	
	William C. Cassidy, Beachwood	
Berkeley Twp.	Clinton A. Worth, Bayville	Mrs. Elizabeth Shriver, Bayville
Brick Twp.	Leland W. Downey, Laurelton	Mrs. Helen C. Schaefer, Breton Woods
Dover Twp.	Melvin J. Thompson, Toms River	Carl F. Heagey, Toms River
	Ralph P. Franke, Toms River	
	Charles Budd Wilsey, Toms River	
Eagleswood Twp.	Milton E. Salmons, West Creek	Watson L. Pharo, West Creek
Harvey Cedars Bor.	Mrs. Elsie Vosseller, Harvey Cedars	Amelia Henry, Harvey Cedars
Island Heights Bor.	Norman E. Muller, Island Heights	Mrs. Lillian J. Cagney, Island Heights
Jackson Twp.	Harold Catlow, Lakewood	Mrs. N. Diana Dzwonek, Lakewood
Lacey Twp.	Stanley Vaskis, Forked River	Ruth H. Stults, Forked River
	Leopold Gille, Forked River	
	Joseph R. Fay, Lanoka Harbor	
Lakehurst Bor.	Dominic Volante, Lakehurst	Mrs. Marguerite Rose, Lakehurst
Lakewood Twp.	Leonard F. Turtora, Lakewood	Amory J. Parmentier, Lakewood
	Ralph Solomon, Lakewood	
	David Pinsker, Lakewood	
Lavallette Bor.	Peter Bloom, Lavallette	Mrs. Lottie Pelsler, Lavallette
	J. Carlton Esty, Lavallette	
	Charles Garabaldi, Jr., Lavallette	
Little Egg Harbor Twp.	Raymond Eick, Tuckerton	Elwood C. Cummings, Parkertown
Clinton Macauley, Parkertown		
Long Beach Twp.	William A. Morris, Brant Beach	Mrs. Kathryn P. Elliott, Brant Beach
	Edward P. Nees, Beach Haven Terrace	
	Carl A. Sutter, Surf City	
Manchester Twp.	Richard R. Herring, Lakehurst	Mrs. Emma E. Cameron, Whiting
Mantoloking Bor.	Stephen W. Waterbury, Mantoloking	T. McCurdy Marsh, Mantoloking
	James J. Turner, Jr., Mantoloking	
Ocean Twp.	Charles L. Brewer, Waretown	Margaret Gale, Waretown
	Lloyd S. Camburn, Waretown	
	Orren Jack Turner, Sr., Barnegat Beach	
Ocean Gate Bor.	George Bryant, Ocean Gate	Mrs. Mary M. Doremus, Ocean Gate
Pine Beach Bor.	Robert J. Anderson, Pine Beach	George E. Osterheldt, Pine Beach
Plumsted Twp.	Thomas Hartshorn, New Egypt	C. Ferdinand Van Horn, New Egypt
Point Pleasant Bor.	James V. Reid, Pt. Pleasant	H. E. Odell, Pt. Pleasant
	Elmer F. White, Pt. Pleasant	
	John Scott, Pt. Pleasant	
Pt. Pleasant Beach Bor.	Owen H. Truex, Pt. Pleasant Beach	Mrs. Esther Winckhofer, Pt. Pleasant Beach
	John L. Ballou, Pt. Pleasant Beach	
	Burnet B. Lynch, Pt. Pleasant Beach	
Seaside Heights Bor.	John M. Kaufmann, Seaside Heights	August G. Speier, Seaside Heights
Seaside Park Bor.	Harold G. Gorman, Seaside Park	Wilmer Haag, Seaside Park
	Benjamin H. Eggleston, Seaside Park	
	John L. O'Hara, Seaside Park	
Ship Bottom Bor.	George L. McVey, Ship Bottom	Oarmel V. Fisler, Ship Bottom
South Toms River Bor.	Frederick A. Ottenbacher, South Toms River	Roy H. Tilton, Toms River
Stafford Twp.	Charles A. Sprague, Manahawkin	Franklin B. Southgate, Manahawkin
Surf City Bor.	Bruce V. Nelson, Surf City	H. Elvin Smith, Jr., Surf City
	H. Elvin Smith, Surf City	
	Leonard T. Connors, Jr., Surf City	
Tuckerton Bor.	Ralph Courtney, Tuckerton	Thelma Seamon, Tuckerton
	Ira Mathis, Tuckerton	
	Barzilla Pullen, Tuckerton	
Union Twp.	John V. Lewis, Sr., Barnegat	Fred J. Asmus, Union
	John I. Birdsall, Barnegat	
	Allan R. Chadwick, Barnegat	

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Bloomingtondale Bor.	Lawrence W. Bennett, Bloomingtondale Clayton F. Schulster, Bloomingtondale Louis J. Bell, Bloomingtondale	Mrs. Catherine G. Cahill, Bloomingtondale
Clifton City	Alfred J. Greene, Jr., Clifton William J. Fitzpatrick, Clifton Anthony J. Sartor, Clifton	Frank F. Staudt, Clifton
Haledon Bor.	C. Horace Frignoca, Haledon	Joseph Garbaccio, Haledon
Hawthorne Bor.	Clarence Choyce, Hawthorne	Victor Verberckmoes, Hawthorne
Little Falls Twp.	Martin Vanostenbridge, Little Falls Francis M. Haskins, Little Falls	Philip E. Stainton, Little Falls
North Haledon Bor. ..	Louis C. Pisacane, North Haledon	Louis Vanderspiegel, North Haledon
Passaic City	Albert R. Galik, Passaic Irving Levine, Passaic	Edward Ancukatis, Passaic
Paterson City	Anthony J. Grossi, Paterson Noah Krieger, Paterson Govert Breen, Paterson Edward Furrey, Paterson Alphonsus J. Kane, Paterson William C. Leach, Paterson	Louis Aquino, Paterson
Pompton Lakes Bor. ..	Edwin Merrill, Pompton Lakes Arthur T. Riedel, Jr., Pompton Lakes Guy Cornelius, Pompton Lakes	W. H. Young, Pompton Lakes
Prospect Park Bor. ..	Bert Nawyn, Prospect Park	Richard De See, Paterson
Ringwood Bor.	Ralph V. Colfax, Wanaque	Edwin M. Tresize, Ringwood
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa
Wanaque Bor.	George Davey, Wanaque Frank W. Palatucci, Haskell James J. Gaul, Wanaque	Mrs. Margaret Cisco, Wanaque
Wayne Twp.	John M. Phelan, Packanack Lake Frank E. Osborne, Wayne D. D. Garvey, Wayne	Edward Lowery, Wayne
West Milford Twp. ...	Leslie Freeland, West Milford Harry Houghtaling, West Milford Simpson Van Orden, West Milford R. M. Glinane, Butler	Harry H. Michelfelder, West Milford
West Paterson Bor. ..	E. Vallee, West Paterson Andrew A. Lewis, West Paterson P. H. Mizzone, West Paterson	Charles Ulrich, West Paterson

ASSESSORS AND COLLECTORS IN SALEM COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Alloway Twp.	William S. Joyce, Bridgeton	Mrs. Jessie B. Mowers, Alloway
Elmer Bor.	Harold H. Hofman, Elmer	Earl W. Buzby, Elmer
Elsinboro Twp.	Richard E. Harris, Salem	Dallis R. Smith, Salem
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville	Charles T. White, Pennsville
Mannington Twp.	David F. Grier, Salem	Russell B. Harris, Sr., Salem
Oldmans Twp.	Alvin Nipe, Pedericktown	Melvin Sparks, Pedericktown
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Emma D. Mallett, Penns Grove
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Alice K. DuBois, Woodstown
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer
Quinton Twp.	Henry J. Mickel, Bridgeton	Henry R. Howell, Quinton
Salem City	Wilbur D. Brandiff, Sr., Salem Edward C. Wilson, Salem Paul B. Thomas, Salem	David A. Cawman, Salem
Upper Penns Neck ...	Norman C. Stout, Carney's Point	Edwin Sickler, Penns Grove
Upper Pittsgrove Twp.	Walter Tarpine, Woodstown	Clifford Dare, Elmer
Woodstown Bor.	Howard C. Flitercraft, Woodstown	Howard K. Urion, Woodstown

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Bedminster Twp.	R. Earl Smith, Bedminster	Vernon Hoffman, Bedminster
Bernards Twp.	Harold B. Thomson, Basking Ridge	T. H. Spencer, Basking Ridge
Bernardsville Bor. ...	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville
Bound Brook Bor.	Edgar H. Cregar, Bound Brook	John P. Koehler, Bound Brook
Branchburg Twp.	Mrs. Ida Blaufuss, North Branch Station	Mrs. Blanche D. Mathers, Somerville
Bridgewater Twp.	John H. Papen, Bridgewater Twp.	R. S. Hamilton, Somerville
Far Hills Bor.	Wesley P. Crane, Far Hills	Miss Verna M. Todd, Far Hills
Franklin Twp.	Stephen C. Reid, Middlebush	Mrs. Alice J. Hageman, Middlebush
Green Brook Twp.	Henry Brain, Dunellen	Walter T. Pritchard, Dunellen
Hillsborough Twp.	Charles V. N. Davis, Somerville	Miss Edith V. Erving, Hillsborough
Manville Bor.	Henry Petrone, Jr., Manville	} Alexander P. Peltack, Manville
	Joseph Fiduk, Manville	
	Joseph Halar, Manville	
Millstone Bor.	Henry Wittman, Millstone	S. H. Holden, Millstone
Montgomery Twp. ...	J. Lester Drake, Bellemead	Mrs. Myrtle T. Hoagland, Blawenburg
North Plainfield Bor..	August J. Church, North Plainfield	Robert H. Pasch, North Plainfield
Peapack-Gladstone Bor.	S. LeRoy Sullivan, Peapack	Harold L. Crater, Gladstone
Raritan Bor.	James DelMonte, Raritan	Vincent J. Minetti, Raritan
Rocky Hill Bor.	Wilbur Lowe, Rocky Hill	Reba T. Parsons, Rocky Hill
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville
South Bound Brook Bor.	John Mehlenbeck, South Bound Brook ..	Edward J. McLaughlin, South Bound Brook
Warren Twp.	Erich Lange, Plainfield	Mrs. Elsie Steffens, Plainfield
Watchung Bor.	Fred H. Schultz, Plainfield	Edwin G. Corey, Plainfield

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Andover Bor.	Herbert McDavitt, Sr., Andover	Dorothy B. Puffer, Andover
Andover Twp.	Mrs. Nina R. Scott, Newton	Mida L. Smith, Lafayette
Branchville Bor.	Roy B. Ellett, Branchville	William Hanna, Branchville
Byram Twp.	John F. McDavitt, Stanhope	John H. Engelhardt, Andover
Frankford Twp.	George Field, Newton	Lester Garris, Branchville
Franklin Bor.	Stephen J. Novak, Franklin	James G. Fitzsimmons, Franklin
Fredon Twp.	Mrs. Alberta S. Richart, Newton	Alfred M. Snook, Newton
Green Twp.	Ralph I. Shotwell, Greendell	E. W. Smith, Tranquility
Hamburg Bor.	Frank H. Burgher, Hamburg	V. R. Cole, Hamburg
Hampton Twp.	Anthony Donadio, Newton	Paul V. Cummins, Newton
Hardyston Twp.	Kenneth B. Henderson, Stockholm	Harold D. Lewis, Sr., Hamburg
Hopatcong Bor.	Peter L. Brabante, Hopatcong	} Miss Louise Soffel, Hopatcong
	Robert Newman, Hopatcong	
	Ray A. Johnson, Hopatcong	
Lafayette Twp.	Lewis C. Price, Lafayette	John C. Snook, Jr., Augusta
Montague Twp.	John M. Grathwohl, Port Jervis, N. Y. ...	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town	Mrs. Hazel Smith, Newton	Hilda V. Garris, Newton
Ogdensburg Twp.	Joseph J. Kelso, Jr., Ogdensburg	Joseph P. Fitzgibbons, Ogdensburg
Sandyston Twp.	Chester Edgerly, Branchville	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Harold E. Smith, Sparta	Joseph A. Lawrence, Sparta

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Stanhope Bor.	Mrs. Anna McConnell, Stanhope	Mrs. Anna M. Grogan, Stanhope
Stillwater Twp.	Charles B. Van Stone, Newton	Robert H. Dalling, Stillwater
Sussex Bor.	Benjamin W. Williams, Sussex	Linn A. Washer, Sussex
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel B. Edsall, Sussex
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Walpack
Wantage Twp.	Edward A. Link, Sussex	Mrs. Florence Lockburner, Sussex

ASSESSORS AND COLLECTORS IN UNION COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Box
Berkeley Heights Twp.	Theodore C. Plumb, Berkeley Heights	Mrs. Olga Curtis, Berkeley Heights
Clark Twp.	Seymour A. Gaylord, Jr., Clark	} A. William Ferrance, Clark
	William Carhart, Clark	
Cranford Twp.	Edward P. Markowich, Cranford	} Howard R. Cowperthwaite, Cranford
	Anthony G. Henrich, Cranford	
Elizabeth City	William J. McGann, Elizabeth	} Patrick F. McGann, Elizabeth
	J. Rusciano, Elizabeth	
	Nicholas C. Abitanto, Elizabeth	
	Joseph R. Lombardi, Elizabeth	
	Anthony J. Foti, Jr., Elizabeth	
	P. Siracuso, Elizabeth	
	John G. Lloyd, Elizabeth	
	Joseph J. Gorczyca, Elizabeth	
	W. T. Ard, Elizabeth	
	M. J. Battersby, Elizabeth	
	Thomas Luby, Jr., Elizabeth	
	Charles A. LeVine, Elizabeth	
	Robert J. Schneck, Elizabeth	
Fanwood Bor.	George B. Draper, Fanwood	A. I. Nichols, Fanwood
Garwood Bor.	John Accardi, Garwood	} Walter J. Flesher, Jr., Garwood
	Nicholas Lobue, Garwood	
Hillside Twp.	Kenneth M. Ross, Hillside	} John C. Pozar, Hillside
	Sidney Englander, Hillside	
	Rubin Ritz, Hillside	
Kenilworth Bor.	Harry Lundin, Kenilworth	} Mrs. Frances L. Condon, Kenilworth
	Max J. Berzin, Kenilworth	
	John Graf, Kenilworth	
Linden City	Milford E. Levenson, Linden	} John J. Fitzpatrick, Linden
	Walter J. Gerhard, Linden	
	F. J. Pakulski, Linden	
	Joseph J. Wolf, Linden	
Mountainside Bor.	Walter W. Young, Jr., Mountainside	} Elmer A. Hoffarth, Mountainside
	Charles Ivory, Mountainside	
	Gilbert E. Howland, Sr., Mountainside	
New Providence Bor.	G. Russell Vandehoff, New Providence	} Mrs. Jane Parcels, New Providence
	Robert H. Badgley, New Providence	
	Edwin M. Dotten, New Providence	
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield
Rahway City	Anthony F. Boresch, Rahway	} James J. Kinneally, Rahway
	Salvatore Cocuzza, Rahway	
Roselle Bor.	Frederick G. Wesche, Roselle	E. C. Moffitt, Roselle
Roselle Park Bor.	James M. Ahle, Roselle Park	John Naffke, Roselle Park
Scotch Plains Twp.	Frank Venes, Scotch Plains	} Mrs. Patrena C. Thinner, Scotch Plains
	Louis R. DiCavalcante, Westfield	
	Lloyd W. Koppe, Scotch Plains	
Springfield Twp.	Wilbert W. Layng, Springfield	} Charles H. Huff, Springfield
	Harry E. Monroe, Springfield	
Summit City	J. Henry Negus, Summit	} Mrs. Ethel V. Martin, Summit
	Roland E. Levesque, Summit	
	Gordon A. Pott, Summit	

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Union Twp.	Charles W. Sommer, Union	} Fred J. Asmus, Union
	Fred A. Rine, Union	
	Fred A. Biertuempfel, Union	
Westfield Town	Henry L. Johnson, Westfield	} Mary V. App, Westfield
	James F. Bush, Westfield	
	Charles W. Preston, Westfield	
Winfield Twp.	Louis W. Many, Winfield	Frank Dickert, Jr., Winfield

ASSESSORS AND COLLECTORS IN WARREN COUNTY

Taxing District	Assessors—P. O. Address	Collector—P. O. Address
Allamuchy Twp.	Lester B. McMurtrie, Allamuchy	Grace L. Stang, Allamuchy
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Neno Pierfy, Alpha
Belvidere Town	George P. Greene, Belvidere	Lawrence H. Rasley, Belvidere
Blairstown Twp.	Floyd A. Read, Blairstown	Miss Anna Fodera, Blairstown
Franklin Twp.	Wilbur E. Oberly, Asbury	Bruno Dellavedova, Stewartsville
Frelinghuysen Twp. ....	.....	John M. Jones, Blairstown
Greenwich Twp.	Robert B. Gruver, Stewartsville	Miss Marion F. Frey, Stewartsville
Hackettstown Town ..	Mrs. Lurene Durna, Hackettstown	Howard Klotz, Hackettstown
Hardwick Twp.	Lewis A. Mott, Blairstown	Raymond Main, Stillwater
Harmony Twp.	Floyd J. Beers, Phillipsburg	Dewitt P. Buchman, Phillipsburg
Hope Twp.	Noel Hartung, Hope	Raymond Huff, Hope
Independence Twp. ...	John N. Balmoos, Vienna	Earl S. Harris, Vienna
Knowlton Twp.	George B. Sandwick, Delaware	Jess Courtright, Columbia
Liberty Twp.	Donald L. Amenson, Great Meadows	Otto Petersen, Great Meadows
Lopatcong Twp.	Orville R. Smith, Phillipsburg	Herman L. Geers, Phillipsburg
Mansfield Twp.	W. J. McMekin, Port Murray	} Mrs. Kathryn MacMurray, Port Murray
	Willard M. Carpenter, Washington	
	Charles Boesch, Hackettstown	
Oxford Twp.	Richard J. Collins, Oxford	Edward R. Schultheis, Oxford
Pahaquarry Twp.	Ernest Olschewsky, Columbia	Mrs. Sadie Van Campen, Columbia
Phillipsburg Town ..	Russell A. Calvin, Phillipsburg	John A. Reinhold, Phillipsburg
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph H. Huff, Milford
Washington Twp.	S. Raymond Rush, Washington	Erich Soltalbers, Washington
Washington Boro.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington
White Twp.	Chester R. Ehrie, Belvidere	H. Arthur Race, Belvidere

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Assessed Thereon	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Absecon City	\$1,275,510	\$3,663,140	\$4,938,650	\$13,981	\$184,595	\$.....	\$40,210	\$143,857	\$368,662
Atlantic City	34,617,570	55,289,105	89,906,675	542,812	1,363,470	.....	7,200	6,689,925	8,060,595
Brighton City	1,518,213	2,079,985	3,598,198	.....	317,175	.....	3,230	31,285	351,690
Buena Bor.	184,825	783,025	967,850	2,197	112,050	2,400	7,625	50,000	172,075
Buena Vista Twp.	356,650	697,765	1,054,415	1,593	150,800	5,240	3,100	61,275	220,415
Corbin City	40,950	79,975	120,925	154	10,650	1,300	750	4,775	17,475
Egg Harbor City	420,644	1,571,601	1,992,245	1,560	217,050	.....	63,780	128,390	409,220
Egg Harbor Twp.	894,912	1,152,230	2,047,142	33	220,545	13,175	7,150	323,500	564,370
Estell Manor City	158,045	113,885	271,930	60	21,275	3,950	650	29,190	55,065
Folsom Bor.	110,388	261,485	371,873	265	20,975	100	500	145,080	166,655
Galloway Twp.	3,730,885	6,707,760	10,438,645	12,625	372,400	45,835	202,020	.....	620,255
Hamilton Twp.	1,101,575	2,600,000	3,701,575	1,485	142,350	1,650	37,450	609,750	791,200
Hammononton Town	1,275,465	3,591,625	4,867,090	34,229	462,175	18,750	124,550	582,675	1,188,150
Linwood City	287,800	1,742,995	2,030,795	38	202,200	1,700	.....	85,100	289,000
Longport Bor.	571,395	1,888,660	2,460,055	.....	207,895	.....	4,000	.....	211,895
Margate City	3,227,950	5,778,385	9,006,335	.....	892,650	.....	18,525	121,895	1,033,070
Mullica Twp.	497,405	819,410	1,316,815	516	118,575	12,575	4,550	115,000	250,700
Northfield City	556,198	2,011,955	2,568,153	144	145,980	3,900	13,710	132,850	296,440
Pleasantville City	2,634,521	5,232,740	7,867,261	42,221	44,500	.....	125,990	519,840	690,330
Port Republic City	82,650	148,775	231,425	.....	31,975	2,625	300	23,250	58,150
Somers Point City	1,385,085	3,859,810	5,244,895	192	414,850	.....	95,325	268,115	778,290
Ventnor City	2,627,225	7,918,225	10,545,450	.....	800,725	.....	19,450	416,350	1,236,525
Weymouth Twp.	114,840	145,480	260,320	250	27,835	2,855	2,385	15,920	48,995
Totals	\$57,670,701	\$108,138,016	\$165,808,717	\$654,355	\$6,482,695	\$116,055	\$782,450	\$10,498,022	\$17,879,222

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Absecon City	\$121,500	\$275,425	\$396,925	\$4,924,368	7.64	27.25	.....	\$13,184,836	\$18,109,204
Atlantic City	418,500	925,035	1,343,535	97,166,547	9.70	31.33	.....	197,060,050	294,226,597
Brigantine City	217,000	279,070	496,070	3,453,818	17.33	12.50	.....	25,187,386	28,641,204
Buena Bor.	75,500	113,925	189,425	952,697	25.18	9.93	.....	8,778,877	9,731,574
Buena Vista Twp.	104,300	99,905	204,205	1,072,218	30.03	9.35	.....	10,222,750	11,294,968
Corbin City	8,500	11,550	20,050	118,504	15.49	18.07	.....	548,278	666,782
Egg Harbor City	107,100	199,945	307,045	2,095,980	17.40	17.40	.....	9,457,438	11,553,418
Egg Harbor Twp.	153,500	176,024	329,524	2,282,021	27.02	8.29	.....	22,646,971	24,928,992
Estell Manor City	16,200	18,692	34,892	292,163	17.16	11.85	.....	2,022,837	2,315,000
Folsom Bor.	13,100	30,000	43,100	495,693	11.59	11.60	.....	2,833,928	3,329,621
Galloway Twp.	176,700	203,045	379,745	10,691,780	4.83	43.69	.....	13,453,881	24,145,661
Hamilton Twp.	93,900	204,225	298,125	4,196,135	13.97	12.21	.....	26,614,354	30,810,489
Hammonton Town	216,000	363,325	579,325	5,510,144	14.15	13.06	.....	32,400,061	37,910,205
Linwood City	101,300	240,495	341,795	1,978,038	19.51	13.38	.....	13,147,045	15,125,083
Longport Bor.	92,300	77,820	170,120	2,501,830	13.52	16.06	.....	12,857,846	15,359,676
Margate City	333,100	484,670	817,770	9,221,635	15.84	12.37	.....	63,801,546	73,023,181
Mullica Twp.	84,700	103,580	188,280	1,379,751	13.48	14.83	.....	7,562,584	8,942,335
Northfield City	144,860	317,788	462,648	2,402,069	18.49	13.22	.....	16,858,117	19,260,206
Pleasantville City	29,000	612,490	641,490	7,958,322	16.40	22.84	.....	26,577,839	34,536,161
Port Republic City	15,800	24,900	40,700	248,875	15.98	12.35	.....	1,642,461	1,891,336
Somers Point City	140,200	214,900	355,100	5,668,277	8.08	27.43	.....	13,876,122	19,544,399
Ventnor City	320,600	320,975	641,575	11,140,400	14.10	20.27	.....	41,479,463	52,619,863
Weymouth Twp.	22,200	26,855	49,055	260,510	24.66	9.45	.....	2,494,388	2,754,898
Totals	\$3,005,860	\$5,324,639	\$8,330,499	\$176,011,795	.....	.....	.....	\$564,709,058	\$740,720,853

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$94,230.29	.....	.....	\$451.41	.....	\$93,778.88	\$1,241.50	\$.....	\$.....	\$214,912.50	\$65,865.69	\$375,798.57
2	1,530,992.43	.....	.....	8,948.54	.....	1,522,043.89	.....	.....	.....	2,116,085.50	5,780,094.35	9,418,223.74
3	149,032.98	.....	.....	149.85	.....	148,883.13	1,963.54	.....	.....	255,899.25	191,588.32	598,334.24
4	50,637.73	.....	.....	.....	.....	50,637.73	667.16	149,413.08	.....	.....	39,117.46	239,835.43
5	58,772.76	.....	.....	2.73	.....	58,770.03	774.34	190,656.92	.....	.....	71,768.17	321,969.46
6	3,469.56	.....	.....	.....	.....	3,469.56	45.71	.....	.....	14,791.00	47.63	18,353.90
7	60,117.59	.....	.....	363.71	.....	59,753.88	792.06	.....	14,523.98	173,454.50	116,059.48	364,583.90
8	129,716.68	.....	.....	586.22	.....	129,130.46	1,709.04	385,734.63	20,452.38	.....	79,353.21	616,379.72
9	12,045.98	.....	.....	23.49	.....	12,022.49	158.71	37,910.90	.....	.....	19.55	50,111.65
10	17,325.51	.....	.....	.....	.....	17,325.51	228.27	39,892.60	.....	.....	.....	57,446.38
11	125,640.66	.....	.....	587.08	.....	125,053.58	1,655.34	256,289.00	21,420.88	.....	111,483.48	515,902.28
12	160,320.74	.....	.....	159.60	.....	160,161.14	2,112.25	307,797.50	23,058.18	.....	92,778.64	585,907.71
13	197,263.73	.....	.....	1,248.92	.....	196,014.81	2,598.98	477,822.19	.....	.....	102,752.03	779,188.01
14	78,702.56	.....	.....	655.64	.....	78,046.92	1,036.92	.....	11,764.98	213,721.27	81,148.48	385,718.57
15	79,923.26	.....	.....	55.20	.....	79,868.06	1,053.00	30,000.00	.....	.....	227,284.99	338,206.05
16	379,972.23	.....	.....	607.38	.....	379,364.85	5,006.20	.....	.....	449,705.00	626,489.26	1,460,565.31
17	46,530.96	.....	.....	87.73	.....	46,443.23	613.05	126,095.00	9,479.58	.....	3,305.24	185,936.10
18	100,219.46	.....	.....	729.40	.....	99,490.06	1,320.42	.....	14,143.95	203,153.00	125,821.57	443,929.00
19	179,707.07	.....	.....	579.87	.....	179,127.20	2,367.67	527,664.00	.....	30,283.50	565,404.25	1,304,846.62
20	9,841.47	.....	.....	49.77	.....	9,791.70	129.66	.....	.....	27,609.00	2,216.46	39,746.82
21	101,698.24	.....	.....	1,654.54	.....	100,043.70	1,339.89	.....	11,948.57	203,314.00	141,112.23	457,758.39
22	273,804.65	.....	.....	248.04	.....	273,556.61	3,607.42	.....	.....	397,010.19	896,537.97	1,570,712.19
23	14,334.96	.....	.....	3.99	.....	14,330.97	188.87	47,927.00	.....	.....	1,789.19	64,236.03
	\$3,854,301.50	.....	.....	\$17,193.11	.....	\$3,837,108.39	\$30,610.00	\$2,577,202.82	\$126,792.50	\$4,299,938.71	\$9,322,037.65	\$20,193,690.07

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Absecon City	\$1,218.75	.....	\$390,685	\$60,000.00	\$67,329.50	\$16,000.00	\$143,329.50
2 Atlantic City	21,012.58	.....	15,919,290	772,310.80	4,059,295.72	450,000.00	5,281,606.52
3 Brigantine City	319.29	.....	614,292	46,150.00	71,247.50	41,000.00	158,397.50
4 Buena Bor.	1,934.51	.....	227,625	30,000.00	30,654.00	24,000.00	84,654.00
5 Buena Vista Twp. ....	.....	.....	80,450	40,000.00	46,201.00	23,000.00	109,201.00
6 Corbin City .....	.....	.....	19,755	7,600.00	5,165.00	500.00	13,265.00
7 Egg Harbor City	2,121.19	.....	350,218	40,000.00	60,854.00	12,000.00	112,854.00
8 Egg Harbor Twp. ....	.....	.....	198,940	95,000.00	149,227.00	45,000.00	289,227.00
9 Estell Manor City .....	.....	.....	42,415	12,900.00	17,887.00	2,000.00	32,787.00
10 Folsom Bor. ....	.....	.....	14,125	13,000.00	16,500.00	1,360.55	30,860.55
11 Galloway Twp. ....	.....	.....	395,755	50,000.00	90,698.00	31,000.00	171,698.00
12 Hamilton Twp.	667.24	.....	862,850	147,900.00	127,126.00	40,000.00	315,026.00
13 Hammonton Town	2,958.60	.....	800,080	200,000.00	117,163.08	47,000.00	364,163.08
14 Linwood City .....	.....	.....	126,027	60,000.00	53,463.00	14,000.00	127,463.00
15 Longport Bor. ....	.....	.....	240,450	36,000.00	31,940.00	10,000.00	77,940.00
16 Margate City	1,893.24	.....	651,630	230,000.00	114,556.50	30,000.00	374,556.50
17 Mullica Twp. ....	.....	.....	325,440	63,350.00	41,578.00	12,000.00	116,928.00
18 Northfield City	20.88	.....	646,042	25,000.00	65,820.50	15,000.00	105,820.50
19 Pleasantville City	1,723.36	.....	1,236,360	140,000.00	217,727.00	100,000.00	457,727.00
20 Port Republic City .....	.....	.....	11,875	4,300.00	12,178.00	2,000.00	18,478.00
21 Somers Point City	603.79	.....	711,825	55,000.00	85,969.58	39,500.00	180,469.58
22 Ventnor City	2,259.62	.....	1,262,180	135,000.00	143,004.50	50,000.00	328,004.50
23 Weymouth Twp. ....	.....	.....	15,105	27,000.00	12,933.00	6,000.00	45,933.00
Totals	\$36,733.05	.....	\$25,143,414	\$2,290,510.80	\$5,638,517.88	\$1,011,360.55	\$8,940,389.23

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget .. \$1,318,377.44
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.52034467

Total County Taxes Appropriated \$3,873,841.44
 Less: Bank Stock Taxes Due County \$36,733.05
 Net County Taxes Apportioned (12 A III) \$3,837,108.39

‡Adjustments (Net Total 12 A IIb) + \$17,193.11
 Total County Taxes Apportioned (Including Adjustments—Total 12 A D) \$3,854,301.50

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

***Bank Stock Tax Due Municipality \$36,733.05
 Bank Stock Tax Due County \$36,733.05
 Total Bank Stock Tax \$73,466.10

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
					Allendale Bor.	\$1,299,600	\$3,069,800	\$4,369,400	\$9,711	$292,500	$400	$32,550	$30,100	$355,550
Alpine Bor.	1,607,975	1,132,950	2,740,925	.....	122,500	.....	86,000	448,100	656,600
Bergenfield Bor.	5,148,475	18,559,665	23,708,140	13,525	1,202,950	.....	128,500	782,375	2,113,825
Bogota Bor.	1,361,545	5,885,115	7,246,660	22,677	683,980	.....	483,435	227,932	1,395,347
Carlstadt Bor.	5,579,705	11,012,630	16,592,335	970	376,100	2,000	1,188,600	1,550,407	3,117,107
Cliffside Park Bor.	4,371,950	10,887,950	15,259,900	.....	635,800	.....	485,100	803,400	1,924,300
Closter Bor.	2,087,505	5,942,440	8,029,945	7,365	365,425	.....	126,680	433,902	926,007
Cresskill Bor.	2,300,165	7,757,480	10,057,645	929	419,225	.....	63,550	428,077	910,852
Demarest Bor.	1,282,460	4,408,860	5,691,320	2,000	163,420	.....	.....	218,510	381,930
Dumont Bor.	3,261,125	10,835,700	14,096,825	52,456	868,500	.....	203,205	1,132,667	2,204,372
East Paterson Bor.	3,449,260	14,357,470	17,806,730	2,403	1,618,575	.....	488,000	639,300	2,745,875
East Rutherford Bor.	2,441,650	8,339,150	10,780,800	24,088	253,400	.....	1,797,530	614,800	2,665,730
Edgewater Bor.	5,854,867	11,648,479	17,503,346	1,088,016	115,750	.....	2,657,000	1,368,709	4,141,459
Emerson Bor.	2,400,775	7,507,900	9,908,675	1,101	353,425	300	52,450	407,775	813,950
Englewood City	12,492,650	30,249,350	42,742,000	46,600	3,101,400	.....	552,215	2,647,085	6,300,700
Englewood Cliffs Bor.	2,747,864	3,916,750	6,664,614	.....	90,967	.....	22,040	783,511	896,518
Fair Lawn Bor.	8,164,905	34,460,675	42,625,580	30,228	3,040,200	6,400	1,348,600	2,865,050	7,261,050
Fairview Bor.	2,693,260	6,718,850	9,412,110	3,609	237,325	.....	698,550	296,124	1,233,999
Fort Lee Bor.	6,307,527	16,584,550	22,892,077	.....	469,500	.....	193,560	1,233,709	1,896,769
Franklin Lakes Bor.	2,280,550	3,444,075	5,724,625	1,065	237,800	85,400	23,000	66,900	413,100
Garfield City	5,121,275	18,188,300	23,309,575	4,609	965,650	1,225	2,799,451	174,849	3,941,175
Glen Rock Bor.	3,826,400	13,046,550	16,872,950	16,761	1,266,250	600	198,100	149,800	1,614,750
Hackensack City	22,893,510	52,942,513	75,836,023	62,591	4,049,650	.....	6,909,100	4,896,825	15,855,575
Harrington Park Bor.	1,381,450	3,713,865	5,095,315	9,911	130,350	900	15,100	180,253	326,603
Hasbrouck Heights Bor.	2,738,775	10,947,220	13,685,995	3,786	748,950	.....	53,675	508,864	1,311,489
Haworth Bor.	1,640,180	4,128,865	5,769,045	9,781	278,600	100	4,150	181,500	464,350
Hillsdale Bor.	1,562,575	6,493,863	8,056,438	7,976	627,950	.....	46,650	602,538	1,277,138
Ho-Ho-Kus Bor.	1,590,958	5,181,789	6,772,747	14,109	246,420	.....	57,445	176,390	480,255
Leonia Bor.	3,168,950	8,423,350	11,592,300	5,941	905,100	.....	89,150	557,429	1,551,679
Little Ferry Bor.	859,914	3,227,420	4,087,334	.....	204,750	.....	260,975	228,128	693,853
Lodi Bor.	4,786,400	20,392,600	25,179,000	8,203	1,119,700	.....	633,300	1,232,000	2,985,000
Lyndhurst Twp.	4,696,600	12,908,100	17,604,700	216,129	858,925	.....	688,425	2,073,980	2,073,330
Mahwah Twp.	2,756,320	11,671,350	14,427,670	242,225	845,475	20,900	1,900,600	49,500	2,816,475
Maywood Bor.	1,968,280	9,630,375	11,598,655	1,112	676,900	.....	313,970	406,276	1,397,146
Midland Park Bor.	1,545,750	5,865,670	7,411,420	2,817	412,430	.....	414,950	119,575	946,955
Apportionment of Taxes Northern Valley Regional High School District					Harrington Park Borough 114,340.16				
Amount to be Apportioned \$792,098.91					Haworth Borough 119,044.37				
Rate per \$100 Valuation \$0.524628639					Northvale Borough 61,438.14				
Closter Borough \$208,163.42					Norwood Borough 77,993.02				
Demarest Borough 129,341.04					Old Tappan Borough 81,778.76				

Abstract of Valuations and Improvements in the County of Bergen, for the Year 1950 (Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Montvale Bor.	\$827,950	\$2,737,700	\$3,565,650	\$2,453	\$382,488	\$2,000	\$35,850	\$12,500	\$432,838
Moonachie Bor.	1,251,125	2,009,375	3,260,500	.....	64,800	.....	10,000	208,150	282,950
New Milford Bor.	2,436,855	13,902,838	16,339,693	.....	661,670	749	41,004	701,381	1,404,804
North Arlington Bor.	3,290,950	11,216,400	14,507,350	2,059	463,650	1,500	425,000	367,900	1,256,050
Northvale Bor.	576,970	1,538,100	2,115,070	2,375	57,800	.....	115,330	137,554	310,684
Norwood Bor.	807,575	2,286,640	3,094,215	6,318	135,800	800	28,900	154,750	320,250
Oakland Bor.	2,967,025	7,995,975	10,963,000	316	500,075	.....	58,725	198,600	757,400
Old Tappan Bor.	1,177,650	1,829,247	3,006,897	.....	115,800	1,500	14,650	175,806	307,756
Oradell Bor.	2,998,825	9,339,950	12,338,775	1,943	551,350	.....	76,600	581,300	1,209,250
Palisades Park Bor.	3,325,540	8,645,990	11,971,530	973	295,330	.....	176,985	418,720	891,035
Paramus Bor.	7,903,765	28,008,000	35,911,765	.....	1,191,700	15,300	1,412,400	2,912,515	5,531,915
Park Ridge Bor.	1,669,430	4,812,870	6,482,300	740	328,200	.....	135,500	114,021	577,721
Ramsey Bor.	3,186,225	11,084,100	14,270,325	11,011	666,200	6,300	275,550	629,500	1,577,550
Ridgefield Bor.	2,666,294	10,052,267	12,718,561	292,841	430,150	.....	540,150	592,754	1,563,054
Ridgefield Park Twp.	14,521,990	42,973,210	57,495,200	105,378	1,947,370	.....	1,949,790	4,707,505	8,604,665
Ridgewood Twp.	10,474,075	31,251,425	41,725,500	40,869	3,638,700	.....	578,500	1,157,100	5,374,300
River Edge Bor.	2,461,705	9,589,768	12,051,473	3,144	590,750	.....	252,090	858,796	1,701,636
Rivervale Twp.	1,125,445	4,296,825	5,422,270	.....	255,250	3,350	24,950	366,281	649,831
Rochelle Park Twp.	1,383,825	4,465,325	5,849,150	3,114	242,625	.....	187,400	249,606	679,631
Rockleigh Bor.	154,962	337,265	492,227	.....	10,700	1,000	10,150	49,200	71,050
Rutherford Bor.	5,692,900	18,638,900	24,331,800	14,241	1,081,700	.....	259,400	1,291,165	2,632,265
Saddle Brook Twp.	1,993,085	7,511,624	9,504,709	21,455	666,175	3,900	113,688	204,275	988,038
Saddle River Bor.	1,942,205	3,229,396	5,171,601	.....	194,450	.....	3,400	450	198,300
So. Hackensack Twp.	955,470	3,795,325	4,750,795	848	39,875	.....	623,450	426,457	1,089,782
Teaneck Twp.	17,475,955	38,742,250	56,218,205	61,228	3,385,025	.....	453,550	2,565,465	6,404,040
Tenafly Bor.	6,653,430	18,172,650	24,826,080	4,088	2,419,050	.....	36,550	233,650	2,689,250
Teterboro Bor.	1,077,649	6,715,327	7,792,976	19,496	1,100	.....	982,700	220,618	1,204,418
Upper Saddle River Bor.	1,369,950	4,667,100	6,037,050	.....	272,150	6,625	26,650	166,975	472,400
Waldwick Bor.	1,862,088	6,734,247	8,596,335	43,432	345,450	.....	.....	279,380	624,830
Wallington Bor.	1,620,125	5,072,900	6,693,025	385	197,250	1,250	260,750	317,328	776,578
Washington Twp.	1,712,620	6,206,470	7,919,090	.....	169,700	.....	4,325	307,227	481,252
Westwood Bor.	2,657,620	8,895,700	11,553,320	11,544	389,525	.....	169,550	414,150	973,225
Woodcliff Lake Bor.	1,539,725	3,375,170	4,914,895	623	151,576	2,350	4,650	53,094	211,670
Wood-Ridge Bor.	1,648,680	10,170,635	11,819,315	1,198	369,950	.....	1,825,275	361,268	2,556,493
Wyckoff Twp.	3,460,110	10,247,575	13,707,685	3,023	560,000	4,090	52,120	331,260	947,470
Totals	\$254,540,943	\$764,030,208	\$1,018,571,151	\$2,567,789	\$50,759,226	\$168,939	\$36,181,188	\$48,737,841	\$135,847,194

Apportionment of Taxes Pascack Valley Regional High School District

Amount to be Apportioned	\$677,719.61
Rate per \$100 Valuation	\$0.560235866
Hillsdale Borough	\$276,230.45

Montvale Borough	113,153.48
Rivervale Township	170,767.89
Woodcliff Lake Borough	117,567.79
Total	\$677,719.61

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property (Per Cent)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allendale Bor.	\$96,800	\$171,100	\$267,900	\$4,466,761	\$12.92	19.61	.....	\$17,912,089	\$22,378,850
Alpine Bor.	26,800	35,325	62,125	3,335,400	6.18	18.73	.....	11,892,951	15,228,351
Bergenfield Bor.	603,600	1,273,400	1,877,000	23,958,490	11.79	18.29	.....	105,915,370	129,873,860
Bogota Bor.	230,700	312,000	542,700	8,121,984	10.88	19.96	.....	29,059,252	37,181,236
Carlstadt Bor.	130,100	178,800	308,900	19,401,512	3.97	53.25	.....	14,566,980	33,968,492
Cliffside Park Bor.	302,300	393,600	695,900	16,488,300	9.93	21.05	.....	57,233,687	73,721,987
Closter Bor.	181,500	467,750	649,250	8,314,067	12.59	20.35	.....	31,429,244	39,743,311
Cresskill Bor.	184,400	476,680	661,080	10,308,346	8.46	26.55	.....	27,824,257	38,132,603
Demarest Bor.	103,400	239,660	343,060	5,732,190	9.31	23.09	.....	18,957,099	24,689,289
Dumont Bor.	423,300	967,000	1,390,300	14,963,353	13.00	17.36	.....	67,106,084	82,069,437
East Paterson Bor.	376,900	749,550	1,126,450	19,428,558	10.52	20.55	.....	68,844,024	88,272,582
East Rutherford Bor.	126,700	179,600	306,300	13,164,318	7.21	26.64	.....	29,687,668	42,851,986
Edgewater Bor.	49,300	85,000	134,300	22,598,521	5.08	59.10	.....	12,113,145	34,711,666
Emerson Bor.	155,300	404,550	559,850	10,163,876	7.54	27.35	.....	26,320,484	36,484,360
Englewood City	669,300	757,850	1,427,150	47,662,150	9.00	28.29	.....	108,343,189	156,005,339
Englewood Cliffs Bor.	55,100	65,000	120,100	7,441,032	5.57	23.70	.....	21,456,120	28,897,152
Fair Lawn Bor.	1,013,400	1,996,600	3,010,000	46,906,858	10.93	22.93	.....	143,268,794	190,175,652
Fairview Bor.	170,100	260,225	430,325	10,219,393	8.42	23.54	.....	30,571,365	40,790,758
Fort Lee Bor.	300,600	401,000	701,600	24,087,246	9.22	17.63	.....	106,955,212	131,042,458
Franklin Lakes Bor.	79,300	139,000	218,300	5,920,490	8.73	23.98	.....	18,147,873	24,068,363
Garfield City	551,800	608,725	1,160,525	26,094,834	9.58	23.53	.....	75,753,642	101,848,476
Glen Rock Bor.	348,500	743,550	1,092,050	17,412,411	12.68	23.35	.....	55,388,078	72,800,489
Hackensack City	748,100	879,275	1,627,375	90,126,814	5.30	44.86	.....	93,214,407	183,341,221
Harrington Park Bor.	86,000	169,000	255,000	5,176,829	9.38	23.44	.....	16,642,377	21,819,206
Hasbrouck Heights Bor.	371,100	544,975	916,075	14,085,195	9.90	20.22	.....	53,999,440	68,084,635
Haworth Bor.	83,900	168,550	252,450	5,990,726	9.06	25.65	.....	16,722,359	22,713,085
Hillsdale Bor.	207,300	467,200	674,500	8,667,052	13.76	16.47	.....	40,859,397	49,526,449
Ho-Ho-Kus Bor.	112,300	215,150	327,450	6,939,661	8.06	19.88	.....	27,295,397	34,235,058
Leonia Bor.	267,600	331,500	599,100	12,550,820	8.73	24.04	.....	36,626,581	49,179,401
Little Ferry Bor.	136,500	208,785	345,285	4,435,902	13.99	16.22	.....	21,112,012	25,547,914
Lodi Bor.	429,400	783,700	1,213,100	26,959,103	7.17	27.83	.....	65,295,308	92,254,411
Lyndhurst Twp.	436,800	798,561	1,235,361	18,658,798	4.87	19.86	.....	71,039,308	89,698,106
Mahwah Twp.	145,600	226,800	372,400	17,113,970	7.89	24.34	.....	44,847,885	61,961,855
Maywood Bor.	336,800	584,700	921,500	12,075,413	11.18	19.20	.....	48,811,006	60,886,419
Midland Park Bor.	213,300	381,300	594,600	7,766,592	11.50	21.12	.....	27,680,531	35,447,123

Apportionment of Taxes Ramapo Regional High School District			Franklin Lakes Borough	\$156,079.62
Amount to be Apportioned	\$840,925.50		Oakland Borough	250,994.39
Rate per \$100 Valuation	\$0.157223359		Wyckoff Township	433,851.49
(Bonds and Interest only, Current Expense based on pupil enrollment)				\$840,925.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Montvale Bor.	\$90,400	\$176,400	\$266,800	\$3,734,141	\$11.38	17.76	.....	\$16,511,208	\$20,245,349
Moonachie Bor.	43,200	116,000	159,200	3,384,250	5.60	36.48	.....	5,677,274	9,061,524
New Milford Bor.	486,970	877,120	1,364,090	16,380,407	10.46	21.35	.....	60,192,827	76,573,234
North Arlington Bor.	309,100	541,600	850,700	14,916,759	9.93	20.20	.....	57,311,214	72,227,973
Northvale Bor.	57,800	124,200	182,000	2,246,129	10.97	17.99	.....	9,641,851	11,887,980
Norwood Bor.	67,700	140,000	207,700	3,213,083	8.94	20.94	.....	11,682,361	14,895,444
Oakland Bor.	235,100	431,450	666,550	11,054,166	8.86	26.99	.....	29,655,748	40,709,914
Old Tappan Bor.	57,900	125,400	183,300	3,131,353	9.37	19.41	.....	12,484,587	15,615,940
Oradell Bor.	192,600	390,500	583,100	12,966,868	9.14	19.79	.....	50,009,760	62,976,628
Palisades Park Bor.	198,300	328,100	526,400	12,337,138	9.29	22.76	.....	40,627,460	52,964,598
Paramus Bor.	528,400	1,561,875	2,090,275	39,353,405	8.29	22.56	.....	123,271,590	162,624,995
Park Ridge Bor.	146,700	272,800	419,500	6,641,261	10.16	22.57	.....	22,238,568	28,879,829
Ramsey Bor.	241,900	436,200	678,100	15,180,786	8.39	24.08	.....	44,991,822	60,172,608
Ridgefield Bor.	205,020	309,150	514,170	14,060,286	8.56	19.36	.....	52,976,485	67,036,771
Ridgefield Park Twp.	403,900	448,500	852,400	65,352,843	2.26	100.00	.....	.....	65,352,843
Ridgewood Twp.	713,700	1,264,300	1,978,000	45,162,669	10.39	22.84	.....	140,960,577	186,123,246
River Edge Bor.	295,000	740,215	1,035,215	12,721,038	14.93	16.51	.....	60,943,518	73,664,556
Rivervale Twp.	125,000	334,470	459,470	5,612,631	12.06	17.86	.....	24,937,584	30,550,215
Rochelle Park Twp.	161,000	337,825	498,825	6,035,070	10.02	18.25	.....	26,200,987	32,234,057
Rockleigh Bor.	4,600	4,000	8,600	554,677	3.20	33.15	.....	992,621	1,547,298
Rutherford Bor.	436,100	683,600	1,119,700	25,858,606	9.21	25.07	.....	72,723,644	98,582,250
Saddle Brook Twp.	333,900	819,590	1,153,490	9,360,712	12.40	15.30	.....	52,617,572	61,978,284
Saddle River Bor.	48,000	61,875	109,875	5,260,026	4.86	22.43	.....	17,885,024	23,145,050
So. Hackensack Twp.	31,900	48,500	80,400	5,761,025	6.48	37.49	.....	7,921,371	13,682,396
Teaneck Twp.	1,206,600	1,819,165	3,025,765	59,657,708	10.12	22.95	.....	188,741,294	248,399,002
Tenafly Bor.	389,500	633,425	1,022,925	26,496,493	9.25	23.63	.....	80,235,621	106,732,114
Teterboro Bor.	1,100	.....	1,100	9,015,790	2.86	27.04	.....	21,027,202	30,042,992
Upper Saddle River Bor. ..	78,800	131,000	209,800	6,299,650	7.33	21.40	.....	22,173,464	28,473,114
Waldwick Bor.	229,300	653,950	883,250	8,381,347	11.37	19.50	.....	35,487,434	43,868,781
Wallington Bor.	157,800	287,950	445,750	7,024,238	10.86	20.01	.....	26,755,376	33,779,614
Washington Twp.	163,400	361,800	525,200	7,875,142	9.29	22.77	.....	26,859,522	34,734,664
Westwood Bor.	209,100	419,975	629,075	11,909,014	10.91	22.10	.....	40,724,146	52,633,160
Woodcliff Lake Bor.	67,600	145,130	212,730	4,914,458	9.97	23.39	.....	16,097,910	21,012,368
Wood-Ridge Bor.	211,350	343,365	554,715	13,822,291	8.16	19.74	.....	48,055,634	61,877,925
Wyckoff Twp.	278,200	555,215	833,415	13,824,763	10.66	19.38	.....	57,023,404	70,848,167
Totals	\$18,160,840	\$32,590,106	\$50,750,946	\$1,106,235,188	.....	.....	.....	\$3,148,531,275	\$4,254,766,463

Apportionment of Taxes Consolidated School District
 Washington Township-Westwood Borough
 Amount to be Apportioned \$1,383,914.47
 Rate per \$100 Valuation \$1.584602497

*Washington Township (Fiscal Year) \$550,969.55
 Westwood Borough (Calendar Year) 832,944.92

\$1,383,914.47

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$65,799.19			\$170.12	\$.....	\$65,629.07		\$438,964.00	\$.....	\$.....	\$72,492.85	\$577,085.92
2	44,775.01			158.77		44,616.24		85,430.00			75,954.74	206,000.98
3	381,860.34			646.41		381,213.93		1,829,399.92			612,719.53	2,823,333.38
4	109,321.76			79.12		109,242.64		493,368.25			280,819.92	883,430.81
5	99,875.52			28.33		99,847.19		360,344.00			309,738.08	769,929.27
6	216,760.35				93.98	216,854.33		786,493.00			633,137.92	1,636,485.25
7	116,854.88			185.46		116,669.42		453,196.88	208,163.42		268,238.63	268,238.63
8	112,119.01			189.41		111,929.60		556,924.50			202,878.26	871,732.36
9	72,592.44			101.07		72,491.37		240,364.00	129,341.04		91,120.91	533,317.32
10	241,303.85			1,030.18		240,273.67		1,170,143.00			534,754.71	1,945,171.38
11	259,542.59			76.61		259,465.98		1,183,008.00			600,179.15	2,042,653.13
12	125,995.13			27.98		125,967.15		476,791.50			345,479.89	948,238.54
13	102,060.63					102,060.63		251,693.00			792,910.55	1,146,664.18
14	107,272.78			225.19		107,047.59		492,400.67			166,544.09	765,992.35
15	458,693.16			1,321.04		457,372.12		1,804,356.50		148,919.05	1,877,982.42	4,288,630.09
16	84,964.57			122.97		84,841.60		176,567.00			152,928.35	414,336.95
17	559,162.09			3,616.79		555,545.30		3,271,128.75			1,296,633.72	5,123,307.77
18	119,934.62			2,010.89		117,923.73		446,927.00			294,906.02	859,756.75
19	385,296.29			941.37		384,354.92		1,040,569.00			795,181.86	2,220,105.78
20	70,766.77			286.43		70,480.34		208,500.00	156,079.62		81,586.60	516,646.56
21	299,458.98			392.61		299,066.37		1,279,489.95		97,733.00	822,202.29	2,498,491.61
22	214,050.92			314.22		213,736.70		1,654,289.00			339,456.30	2,207,482.00
23	539,067.22			1,419.87		537,647.35		2,183,421.50		97,884.50	1,951,208.15	4,770,161.50
24	64,153.71			71.53		64,082.18		236,407.00	114,340.16		70,528.00	485,357.34
25	200,185.18			415.29		199,769.89		820,863.67			373,620.56	1,394,254.12
26	66,781.92				14.84	66,796.76		233,605.00	119,044.37		123,174.13	542,620.26
27	145,619.65			589.24		145,030.41		493,526.44	276,230.45		277,371.95	1,192,159.25
28	100,659.29			46.98		100,612.31		358,323.50			99,786.59	558,722.40
29	144,590.25			735.88		143,854.37		574,147.95			376,741.25	1,094,752.57
30	75,117.00			441.95		74,675.05		312,563.00			233,271.99	620,510.04
31	271,250.12			1,714.86		269,535.26		1,063,641.67			597,958.67	1,931,135.60
32	263,733.97			408.02		263,325.95		1,017,818.00			559,439.93	1,840,583.88
33	182,182.73			239.07		181,943.66		891,695.64			276,291.69	1,349,930.99
34	179,020.69			242.18		178,778.51		698,367.00			471,885.42	1,349,030.93
35	104,223.05			1,549.26		102,673.79		655,180.25			135,201.69	893,055.73

BERGEN COUNTY

Apportionment of Taxes Oradell - River Edge Regional High School District		Oradell Borough	\$467,398.91
		River Edge Borough	784,823.76
Amount to be Apportioned			\$1,252,222.67
Rate per \$100 Valuation			\$0.221784810
(Bonds and Interest only, Current Expense based on pupil enrollment)		***Bank Stock Tax Due Municipality	\$175,159.29
		Bank Stock Tax Due County	175,159.29

Abstract of Katables and Exemptions in the County of Bergen, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from						I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		III Net County Taxes Apportioned		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
36	\$59,526.19	.....	.....	\$128.01	\$.....	\$59,398.18	.....	\$219,158.33	\$113,153.48	.....	\$33,001.40	\$424,711.39
37	26,643.06	.....	.....	395.76	.....	26,247.30	.....	132,792.00	.....	.....	30,400.09	189,439.39
38	225,143.70	.....	.....	196.17	.....	224,947.53	.....	1,084,916.69	.....	.....	403,130.82	1,712,995.04
39	212,367.59	.....	.....	3,692.21	.....	208,675.38	.....	811,732.00	.....	.....	460,560.79	1,480,968.17
40	34,953.52	.....	.....	505.12	.....	34,448.40	.....	103,471.00	61,438.14	.....	47,017.76	246,375.30
41	43,796.18	.....	.....	83.00	.....	43,713.18	.....	155,852.25	77,993.02	.....	9,458.17	287,016.62
42	119,696.92	.....	.....	495.87	.....	119,201.05	.....	455,379.50	250,994.39	.....	153,505.57	979,080.51
43	45,914.61	.....	.....	79.80	.....	45,834.81	.....	165,533.96	81,778.76	.....	.....	293,147.53
44	185,166.41	.....	.....	618.05	.....	184,548.36	.....	321,427.00	467,398.91	.....	211,337.51	1,184,711.78
45	155,728.64	.....	.....	694.47	.....	155,034.17	.....	639,686.00	.....	.....	350,406.74	1,145,126.91
46	478,156.54	.....	.....	.....	1,581.79	479,738.33	.....	2,078,378.37	.....	.....	701,218.04	3,259,334.74
47	84,913.63	.....	.....	74.35	.....	84,839.28	.....	443,796.77	.....	.....	146,007.60	674,643.65
48	176,921.92	.....	.....	824.55	.....	176,097.37	.....	840,390.00	.....	.....	257,155.81	1,273,643.18
49	197,104.20	.....	.....	.....	53.45	197,157.65	.....	388,180.00	.....	.....	618,094.99	1,203,432.64
50	192,153.05	.....	.....	170.03	.....	191,983.02	.....	789,970.82	.....	.....	492,406.40	1,474,360.24
51	547,247.04	.....	.....	806.81	.....	546,440.23	.....	2,989,433.00	.....	.....	1,156,258.81	4,692,132.04
52	216,591.48	.....	.....	740.83	.....	215,850.65	.....	534,970.32	794,823.76	.....	362,373.45	1,898,018.18
53	89,824.97	.....	.....	181.92	.....	89,643.05	.....	341,354.76	170,767.89	.....	74,732.23	676,497.93
54	94,775.87	.....	.....	30.93	.....	94,744.94	.....	367,748.00	.....	.....	141,666.24	604,159.18
55	4,549.43	.....	.....	18.31	.....	4,531.12	.....	12,000.00	.....	.....	1,186.00	17,717.12
56	289,855.49	.....	.....	1,237.26	.....	288,618.23	.....	1,259,157.00	.....	.....	831,731.19	2,379,506.42
57	182,231.04	.....	.....	1,672.69	.....	180,558.35	.....	763,662.76	.....	.....	215,702.63	1,159,923.74
58	68,052.00	.....	.....	824.01	.....	67,227.99	.....	164,866.19	.....	.....	23,152.15	255,246.33
59	40,229.53	.....	.....	.....	.....	40,229.53	.....	162,314.50	.....	.....	170,385.50	372,929.53
60	730,352.72	.....	.....	3,976.09	.....	726,376.63	.....	3,380,474.00	.....	.....	1,930,062.46	6,036,913.09
61	313,818.04	.....	.....	918.00	.....	312,900.04	.....	1,340,789.00	.....	.....	796,365.06	2,450,054.10
62	88,333.61	.....	.....	.....	.....	88,333.61	.....	1,200.65	.....	.....	168,010.32	257,544.58
63	83,717.79	.....	.....	176.36	.....	83,541.43	.....	343,314.15	.....	.....	34,894.87	461,750.45
64	128,984.75	.....	.....	430.77	.....	128,553.98	.....	625,918.17	.....	.....	197,956.52	952,428.67
65	99,320.18	.....	.....	210.63	.....	99,109.55	.....	398,472.37	.....	.....	265,037.93	762,619.85
66	102,128.25	.....	.....	.....	103.62	102,231.87	.....	550,969.55	.....	.....	78,249.30	731,450.72
67	154,754.13	.....	.....	201.04	.....	154,553.09	.....	832,944.92	.....	.....	311,443.24	1,298,941.25
68	61,781.41	.....	.....	72.02	.....	61,709.39	.....	215,041.67	117,567.79	.....	95,217.57	489,536.42
69	181,935.96	.....	.....	34.56	.....	181,901.40	.....	528,219.25	.....	.....	416,861.23	1,126,981.88
70	208,310.62	.....	.....	506.66	.....	207,803.96	.....	567,992.39	433,851.49	.....	262,985.02	1,472,632.86
	\$12,510,035.13	.....	.....	\$39,795.38	\$1,847.68	\$12,472,087.43	.....	\$52,251,415.88	\$3,562,966.69	\$344,536.55	\$27,642,300.22	\$96,273,306.77

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1959—(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)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Allendale Bor.	\$635.65	.....	\$267,150	\$45,000.00	\$65,167.00	\$28,000.00	\$138,167.00
2 Alpine Bor. ....	.....	.....	1,896,300	14,000.00	16,638.00	2,900.00	33,538.00
3 Bergenfield Bor.	3,599.07	.....	3,027,700	325,000.00	241,287.00	35,000.00	601,287.00
4 Bogota Bor.	4,790.44	.....	2,733,325	110,000.00	76,317.00	16,000.00	202,317.00
5 Carlstadt Bor.	820.39	.....	576,400	65,281.39	98,907.90	14,000.00	178,189.29
6 Cliffside Park Bor.	4,054.96	.....	1,296,000	200,000.00	147,723.64	40,000.00	387,723.64
7 Closter Bor.	2,851.51	.....	1,410,695	107,000.00	109,230.00	10,000.00	226,230.00
8 Cresskill Bor. ....	.....	.....	546,550	65,000.00	107,254.00	20,000.00	192,254.00
9 Demarest Bor. ....	.....	.....	904,270	38,450.00	57,295.00	10,000.00	105,745.00
10 Dumont Bor.	2,702.29	.....	2,212,200	123,000.00	151,451.47	35,000.00	309,451.47
11 East Paterson Bor.	1,645.25	.....	2,280,710	70,000.00	203,126.72	99,000.00	372,126.72
12 East Rutherford Bor.	884.52	.....	1,003,400	115,000.00	156,426.00	71,000.00	342,426.00
13 Edgewater Bor.	2,020.99	.....	829,930	80,000.00	87,751.00	6,900.00	174,651.00
14 Emerson Bor. ....	.....	.....	640,575	60,000.00	73,946.00	12,000.00	145,946.00
15 Englewood City	13,327.31	.....	7,122,700	389,000.00	490,603.00	91,000.00	970,603.00
16 Englewood Cliffs Bor. ....	.....	.....	2,904,728	75,000.00	59,115.00	20,000.00	154,115.00
17 Fair Lawn Bor.	5,066.43	.....	9,933,280	250,000.00	486,286.00	75,000.00	811,286.00
18 Fairview Bor. ....	.....	.....	741,009	125,000.00	91,857.00	16,000.00	232,857.00
19 Fort Lee Bor.	4,318.14	.....	4,006,541	182,000.00	272,800.00	53,000.00	507,800.00
20 Franklin Lakes Bor. ....	.....	.....	1,181,725	34,366.78	68,235.22	24,000.00	126,602.00
21 Garfield City	8,179.37	.....	3,575,000	150,000.00	421,511.45	61,900.00	633,411.45
22 Glen Rock Bor.	1,468.37	.....	2,059,595	350,000.00	155,263.77	43,000.00	548,263.77
23 Hackensack City	30,314.95	.....	20,261,375	150,000.00	739,152.43	120,000.00	1,009,152.43
24 Harrington Park Bor. ....	.....	.....	382,920	45,000.00	52,024.00	7,000.00	104,024.00
25 Hasbrouck Heights Bor.	2,149.01	.....	1,349,640	121,000.00	164,472.00	32,000.00	317,472.00
26 Haworth Bor. ....	.....	.....	396,830	55,000.00	47,445.00	10,000.00	112,445.00
27 Hillsdale Bor.	3,487.91	.....	1,597,700	105,000.00	95,987.00	20,000.00	220,987.00
28 Ho-Ho-Kus Bor.	1,099.86	.....	810,801	30,000.00	68,469.00	5,300.00	103,769.00
29 Leonia Bor.	3,129.38	.....	1,511,200	115,000.00	94,086.00	11,500.00	220,586.00
30 Little Ferry Bor.	309.02	.....	2,664,879	66,000.00	86,235.00	22,000.00	174,235.00
31 Lodi Bor.	1,599.66	.....	2,770,300	165,000.00	280,143.67	65,000.00	510,143.67
32 Lyndhurst Twp.	1,766.07	.....	1,748,154	179,000.00	214,650.00	38,000.00	431,650.00
33 Mahwah Twp.	71.39	.....	3,775,835	180,000.00	157,961.00	22,000.00	359,961.00
34 Maywood Bor.	749.12	.....	790,429	130,000.00	130,012.00	10,000.00	270,012.00
35 Midland Park Bor.	877.50	.....	1,400,605	110,000.00	65,112.00	20,000.00	195,112.00

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
36 Montvale Bor.	\$333.27	.....	\$267,300	\$32,000.00	\$103,862.16	\$19,700.00	\$155,562.16
37 Moonachie Bor. ....	.....	.....	402,100	15,000.00	73,389.00	8,000.00	96,389.00
38 New Milford Bor.	750.01	.....	2,450,015	175,000.00	166,446.00	12,000.00	353,446.00
39 North Arlington Bor.	1,496.09	.....	2,532,275	80,300.00	236,244.00	29,000.00	345,544.00
40 Northvale Bor.	123.46	.....	163,476	36,000.00	31,162.00	9,000.00	76,162.00
41 Norwood Bor. ....	.....	.....	685,850	75,000.00	56,227.87	13,000.00	144,227.87
42 Oakland Bor.	187.93	.....	744,850	101,344.89	127,061.95	27,500.00	255,906.84
43 Old Tappan Bor. ....	.....	.....	453,000	31,200.00	61,080.00	17,000.00	109,280.00
44 Oradell Bor.	1,651.49	.....	1,596,150	230,000.00	123,928.00	13,000.00	366,928.00
45 Palisades Park Bor.	1,732.43	.....	617,205	120,000.00	117,540.00	10,000.00	247,540.00
46 Paramus Bor.	3,683.56	.....	6,003,640	293,000.00	401,051.00	62,000.00	756,051.00
47 Park Ridge Bor.	1,295.63	.....	792,400	40,000.00	86,837.00	20,000.00	146,837.00
48 Ramsey Bor.	2,684.94	.....	1,976,555	120,000.00	142,220.00	20,000.00	282,220.00
49 Ridgefield Bor.	5,430.02	.....	1,129,415	170,000.00	193,915.00	10,000.00	373,915.00
50 Ridgefield Park Twp.	2,392.72	.....	5,677,983	131,000.00	126,873.00	36,000.00	293,873.00
51 Ridgewood Twp.	10,676.96	.....	6,252,320	126,963.59	407,551.47	102,000.00	636,515.06
52 River Edge Bor.	1,032.05	.....	1,786,367	140,000.00	122,178.91	15,000.00	277,178.91
53 Rivervale Twp. ....	.....	.....	429,660	100,000.00	71,179.00	25,000.00	196,179.00
54 Rochelle Park Twp.	1,597.76	.....	686,825	80,000.00	60,963.00	4,000.00	144,963.00
55 Rockleigh Bor.	68,658	.....	68,658	6,000.00	3,743.00	50.00	9,793.00
56 Rutherford Bor.	10,301.70	.....	3,194,600	125,000.00	244,689.00	38,000.00	407,689.00
57 Saddle Brook Twp.	1,687.58	.....	568,324	120,000.00	151,392.00	43,000.00	314,392.00
58 Saddle River Bor.	132.98	.....	384,650	35,000.00	23,380.00	12,000.00	70,380.00
59 So. Hackensack Twp. ....	.....	.....	286,575	21,500.00	63,312.00	3,000.00	87,812.00
60 Teaneck Twp.	8,185.57	.....	9,915,700	240,000.00	496,746.00	90,000.00	826,746.00
61 Tenafly Bor.	6,866.94	.....	7,320,942	110,000.00	190,912.00	32,000.00	332,912.00
62 Teterboro Bor. ....	.....	.....	1,334,877	17,281.63	38,935.81	.....	56,217.44
63 Upper Saddle River Bor. ....	.....	.....	208,150	50,000.00	58,513.00	26,000.00	134,513.00
64 Waldwick Bor.	1,379.73	.....	468,481	72,000.00	100,720.00	14,000.00	186,720.00
65 Wallington Bor.	352.02	.....	1,145,270	23,000.00	80,455.00	37,500.00	140,955.00
66 Washington Twp. ....	.....	.....	815,545	95,000.00	62,745.00	27,000.00	184,745.00
67 Westwood Bor.	4,255.74	.....	2,031,670	109,000.00	156,493.00	25,000.00	290,493.00
68 Woodcliff Lake Bor. ....	.....	.....	165,500	30,000.00	39,011.96	20,000.00	89,011.96
69 Wood-Ridge Bor.	2,994.71	.....	1,059,200	60,000.00	84,920.10	12,700.00	157,620.10
70 Wyckoff Twp.	2,015.44	.....	1,028,545	100,000.00	108,608.00	37,500.00	246,108.00
71 Totals	\$175,159.29	.....	\$155,254,524	\$7,734,688.28	\$10,448,226.50	\$2,036,450.00	\$20,219,364.78

Total County Taxes Appropriated	\$12,647,246.72
Bank Stock Taxes Due County	175,159.29
Net County Taxes Apportioned (12 A III)	\$12,472,087.43
Adjustments (Net Total 12 A Iib) +	37,947.70
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$12,510,035.13

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..	\$ 4,002,420.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.2940240137

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bass River Twp.	\$225,265	\$368,740	\$594,005	\$.....	\$40,350	\$1,550	\$2,350	\$41,428	\$85,678
Beverly City	340,559	1,291,505	1,632,064	2,700	189,600	.....	21,225	209,234	420,259
Bordentown City	444,100	2,277,100	2,721,200	7,401	197,350	.....	25,750	218,575	441,675
Bordentown Twp.	846,885	3,275,450	4,122,335	2,258	415,700	4,700	107,550	266,675	794,625
Burlington City	1,526,500	7,161,250	8,687,750	43,015	444,050	.....	870,500	640,700	1,955,250
Burlington Twp.	1,723,250	4,814,650	6,537,900	2,508	315,600	22,200	20,600	1,341,725	1,700,125
Chesterfield Twp.	361,820	753,200	1,115,020	.....	96,500	66,300	10,100	109,550	282,450
Cinnaminson Twp.	1,117,075	4,271,650	5,388,725	.....	295,300	29,200	13,600	521,175	859,275
Delanco Twp.	367,335	1,766,670	2,134,005	722	199,750	1,200	46,170	158,975	406,095
Delran Twp.	449,182	2,597,122	3,046,304	.....	190,398	2,905	27,200	115,200	335,703
Eastampton Twp.	130,855	426,345	557,200	2,421	63,450	10,900	5,500	69,200	149,050
Edgewater Park Twp.	332,112	1,478,322	1,810,434	5,291	160,140	4,440	77,600	139,710	381,890
Evesham Twp.	847,153	1,854,650	2,701,803	.....	229,925	31,400	8,600	100,680	370,605
Fieldsboro Bor.	48,075	218,400	266,475	34	24,800	.....	10,850	8,700	44,350
Florence Twp.	480,150	5,458,625	5,938,775	6,331	200,450	65,000	1,192,335	125,380	1,583,165
Hainesport Twp.	300,425	1,155,095	1,455,520	1,025	169,950	8,600	23,075	66,075	267,700
Lumberton Twp.	920,495	1,795,535	2,716,030	953	128,450	18,690	31,590	113,060	291,790
Mansfield Twp.	297,300	909,425	1,206,725	1,233	95,050	72,400	17,000	68,725	253,175
Maple Shade Twp.	1,181,630	7,640,515	8,822,145	3,498	1,021,600	.....	186,260	224,715	1,432,575
Medford Twp.	927,095	2,888,163	3,815,258	400	359,900	56,150	72,400	171,650	660,100
Medford Lakes Bor.	537,074	2,309,501	2,846,575	.....	84,700	.....	.....	36,000	120,700
Moorestown Twp.	2,719,915	9,642,623	12,362,538	7,768	811,050	11,950	119,250	858,500	1,800,750
Mount Holly Twp.	1,268,350	6,453,750	7,722,100	22,124	658,150	250	560,642	942,258	2,161,300
Mount Laurel Twp.	1,120,375	2,986,425	4,106,800	396	245,800	33,775	10,275	260,319	550,169
New Hanover Twp.	32,896	76,323	109,219	2,880	6,700	8,475	4,250	188,483	207,908
North Hanover Twp.	181,300	424,650	605,950	120	48,500	49,050	16,300	56,980	170,830
Palmyra Bor.	953,410	3,791,590	4,745,000	3,978	342,600	.....	127,852	259,578	730,030
Pemberton Bor.	100,450	545,900	646,350	74	59,900	.....	15,050	114,325	189,275
Pemberton Twp.	1,320,180	3,321,265	4,641,445	7,484	142,565	33,000	127,050	157,950	460,565
Riverside Twp.	629,570	3,702,175	4,331,745	6,305	390,450	.....	135,550	597,717	1,123,717
Riverton Bor.	721,900	2,379,700	3,101,600	3,217	212,200	.....	33,000	129,500	374,700
Shamong Twp.	182,265	339,375	521,640	.....	31,050	29,200	1,300	13,675	75,225
Southampton Twp.	519,125	1,029,250	1,548,375	2,231	139,450	76,300	16,000	161,615	393,365
Springfield Twp.	421,325	720,425	1,141,750	36	62,650	78,250	38,800	164,925	344,625
Tabernacle Twp.	186,375	413,160	599,535	.....	83,500	11,750	8,570	19,420	123,240
Washington Twp.	159,575	106,350	265,925	.....	13,700	3,050	750	9,975	27,475
Westampton Twp.	429,630	1,012,130	1,442,130	.....	65,625	16,250	2,650	174,600	259,125
Willingboro Twp.	2,651,564	6,106,550	8,758,114	.....	50,650	2,350	15,500	77,550	146,050
Woodland Twp.	218,140	125,575	343,715	101	22,700	1,900	4,325	21,800	50,725
Wrightstown Bor.	83,630	495,650	579,280	203	21,550	.....	102,788	129,000	253,338
Totals	\$27,304,310	\$98,385,149	\$125,689,459	\$136,707	\$8,332,003	\$751,185	\$4,110,157	\$9,085,302	\$22,278,647

TAXING DISTRICT	Deductions			NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+5e-6c)	GENERAL TAX RATE to Apply per \$100 Valuation	Average Ratio of Assessed to True Value of Real Property Per Cent	Equalization		Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bass River Twp.	\$30,700	\$33,450	\$64,150	\$615,533	\$10.70	15.18	.....	\$3,319,071	\$3,934,604
Beverly City	95,600	141,450	237,050	1,817,973	12.98	22.09	.....	5,756,184	7,574,157
Bordentown City	92,700	129,500	222,200	2,948,076	12.94	21.09	.....	10,181,598	13,129,674
Bordentown Twp.	137,200	351,850	489,050	4,430,168	10.32	15.19	.....	23,016,144	27,446,312
Burlington City	254,600	400,250	654,850	10,031,165	6.62	18.54	.....	38,171,743	48,202,908
Burlington Twp.	127,800	302,100	429,900	7,810,633	7.08	25.00	.....	19,613,700	27,424,333
Chesterfield Twp.	39,400	52,100	91,500	1,305,970	13.38	11.27	.....	8,778,680	10,084,650
Cinnaminson Twp.	141,400	252,000	393,400	5,854,600	9.85	18.51	.....	23,723,782	29,578,382
Delanco Twp.	99,700	202,300	302,000	2,238,822	13.90	17.33	.....	10,179,930	12,418,752
Delran Twp.	124,700	257,780	382,480	2,999,527	13.82	12.66	.....	21,016,129	24,015,656
Eastampton Twp.	31,600	51,600	83,200	625,471	15.70	13.32	.....	3,625,983	4,251,454
Edgewater Park Twp.	52,100	116,000	168,100	2,029,515	9.56	18.99	.....	7,723,184	9,752,699
Evesham Twp.	105,300	160,775	266,075	2,806,333	12.88	17.14	.....	13,061,342	15,867,675
Fieldsboro Bor.	16,300	23,350	39,650	271,209	14.76	16.60	.....	1,338,796	1,610,005
Florence Twp.	204,700	366,900	571,600	6,956,671	12.59	17.77	.....	27,481,456	34,438,127
Hainesport Twp.	84,600	136,650	221,250	1,502,995	15.98	15.13	.....	8,164,573	9,667,568
Lumberton Twp.	65,600	132,660	198,260	2,810,513	9.20	20.00	.....	10,864,120	13,674,633
Mansfield Twp.	46,400	52,800	99,200	1,361,933	15.58	11.33	.....	9,443,981	10,805,914
Maple Shade Twp.	350,400	747,825	1,098,225	9,159,993	10.48	21.99	.....	31,296,750	40,456,743
Medford Twp.	119,500	159,920	279,420	4,196,338	9.40	18.77	.....	16,511,103	20,707,441
Medford Lakes Bor.	79,200	140,000	219,200	2,748,075	9.23	22.17	.....	9,993,186	12,741,261
Moorestown Twp.	336,150	571,430	907,580	13,263,476	12.34	18.59	.....	54,138,473	67,401,949
Mount Holly Twp.	299,700	571,400	871,100	9,034,424	12.35	20.77	.....	29,457,004	38,491,428
Mount Laurel Twp.	122,100	216,975	339,075	4,318,290	10.24	20.00	.....	16,427,200	20,745,490
New Hanover Twp.	4,400	3,500	7,900	312,107	1.28	17.03	.....	532,114	844,221
North Hanover Twp.	23,800	26,550	50,350	726,550	14.66	13.05	.....	4,037,345	4,763,895
Palmyra Bor.	171,600	338,230	509,830	4,969,178	11.49	21.34	.....	17,490,239	22,459,417
Pemberton Bor.	21,500	40,900	61,500	774,199	11.84	24.82	.....	1,957,800	2,731,999
Pemberton Twp.	100,450	213,300	313,750	4,795,744	8.46	15.73	.....	24,865,516	29,661,260
Riverside Twp.	192,700	370,300	563,000	4,898,767	13.42	16.32	.....	22,210,810	27,109,577
Riverton Bor.	97,900	135,800	233,700	3,245,817	10.85	24.56	.....	9,527,064	12,772,881
Shamong Twp.	15,800	12,650	28,450	568,415	10.44	20.03	.....	2,082,654	2,651,069
Southampton Twp.	87,300	117,500	204,800	1,739,171	13.70	13.97	.....	9,535,197	11,274,368
Springfield Twp.	34,600	46,350	80,950	1,405,461	14.88	14.35	.....	6,814,696	8,220,157
Tabernacle Twp.	41,300	48,850	90,150	632,625	17.83	10.63	.....	5,040,493	5,673,118
Washington Twp.	13,500	12,800	26,300	267,100	16.78	13.12	.....	1,760,942	2,028,042
Westampton Twp.	32,800	57,000	89,800	1,611,455	10.78	25.16	.....	4,289,706	5,901,161
Willingboro Twp.	14,900	14,950	29,850	8,874,314	4.80	35.09	.....	16,200,889	25,075,203
Woodland Twp.	10,800	13,400	24,200	370,341	20.70	9.57	.....	3,247,873	3,618,214
Wrightstown Bor.	4,300	14,000	18,300	814,521	5.28	23.38	.....	1,898,393	2,712,914
Totals	\$3,925,100	\$7,036,245	\$10,961,345	\$137,143,468	.....	.....	.....	\$534,775,843	\$671,919,311

Total County Taxes Appropriated	\$3,047,127.08
Less: Bank Stock Taxes Due County	36,439.37
Net County Taxes Apportioned (12 A III)	\$3,010,687.71
†Adjustments (Net Total 12 A IIB) ±	53,628.93

Total County Taxes Apportioned (Including Adjustments—Total 12 A D)	\$3,064,316.64
---	----------------

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

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$17,943.93	\$.....	.....	\$7.00	.....	\$17,936.93	\$429.11	\$47,416.00	\$.....	\$.....	\$.....	\$65,782.04
2	34,542.27	.....	.....	.....	.....	34,542.27	826.40	72,639.50	.....	.....	127,491.94	235,500.11
3	59,878.44	.....	.....	44.24	.....	59,834.20	1,431.51	156,171.40	.....	38,586.00	125,258.28	381,281.39
4	125,170.07	.....	.....	4,411.18	.....	120,758.89	2,891.49	245,143.00	.....	33,329.00	54,371.00	456,493.38
5	219,831.41	.....	.....	501.14	.....	219,330.27	5,247.58	439,037.65	.....	.....	.....	663,615.50
6	125,069.83	.....	.....	1,596.73	.....	123,473.10	2,962.00	406,622.00	.....	19,593.00	.....	552,650.10
7	45,991.48	.....	.....	327.74	.....	45,663.74	1,092.65	96,078.00	N	31,868.34	.....	174,702.73
8	134,893.47	.....	.....	180.08	.....	134,713.39	3,223.01	380,363.00	.....	.....	57,938.37	576,237.77
9	56,636.25	.....	.....	18.95	.....	56,617.30	1,354.54	178,961.00	.....	.....	73,750.00	310,682.84
10	109,524.42	.....	.....	58.77	.....	109,465.65	2,618.91	272,263.00	.....	.....	30,000.00	414,347.56
11	19,388.94	.....	.....	87.29	.....	19,301.65	461.82	52,637.42	R	25,786.48	.....	98,187.37
12	44,477.60	.....	.....	.....	.....	44,477.60	1,064.09	148,419.00	.....	.....	.....	193,960.69
13	72,365.21	.....	.....	460.91	.....	71,904.30	1,720.50	169,300.00	L	96,035.85	32,204.65	361,165.30
14	7,342.50	.....	.....	.....	.....	7,342.50	175.66	28,197.50	.....	.....	4,250.00	39,965.66
15	157,056.54	21,046.68	.....	6,256.75	.....	129,753.11	3,114.68	472,932.75	.....	.....	269,467.78	875,268.32
16	44,089.36	.....	.....	165.08	.....	43,924.28	1,050.93	123,833.00	R	58,705.91	12,500.00	240,014.12
17	62,363.75	.....	.....	1,019.96	.....	61,343.79	1,468.17	104,337.50	R	81,996.86	9,000.79	258,147.11
18	49,280.83	.....	.....	45.58	.....	49,235.25	1,177.93	125,435.17	N	36,188.58	.....	212,036.93
19	184,504.69	.....	.....	869.13	.....	183,635.56	4,393.78	576,577.00	.....	.....	194,785.34	959,391.68
20	94,437.17	.....	.....	486.04	.....	93,951.13	2,247.95	146,968.00	L	113,635.41	37,633.65	394,436.14
21	58,107.06	.....	.....	268.54	.....	57,838.52	1,383.88	96,032.00	L	59,657.92	38,692.52	253,604.84
22	307,389.45	.....	.....	313.01	.....	307,076.44	7,346.72	976,756.00	.....	.....	344,123.08	1,635,302.24
23	175,541.79	.....	.....	1,449.83	.....	174,091.96	4,165.65	433,255.75	R	223,607.43	279,982.91	1,115,103.70
24	94,610.69	.....	.....	387.42	.....	94,223.27	2,254.41	170,099.00	L	125,979.77	49,529.78	442,086.23
25	3,850.11	.....	.....	.....	.....	3,850.11	92.11	.....	.....	.....	.....	3,942.22
26	21,725.95	.....	.....	38.46	.....	21,687.49	518.88	65,000.00	N	19,257.61	.....	106,463.98
27	102,427.13	.....	.....	114.19	.....	102,312.94	2,447.82	334,004.25	.....	.....	131,920.47	570,685.48
28	12,459.40	.....	.....	24.56	.....	12,434.84	297.51	57,498.00	.....	.....	21,416.88	91,647.23
29	135,271.43	.....	.....	924.74	.....	134,346.69	3,214.56	211,448.00	.....	.....	56,462.63	405,471.88
30	123,634.38	.....	.....	282.68	.....	123,351.70	2,951.24	427,648.00	.....	.....	102,592.30	656,543.24
31	58,251.27	.....	.....	156.16	.....	58,095.11	1,389.96	202,784.00	.....	.....	89,735.09	352,004.16
32	12,090.31	.....	.....	32.84	.....	12,057.47	288.48	21,081.52	L	25,897.93	.....	59,325.40
33	51,417.24	.....	.....	355.84	.....	51,061.40	1,221.74	80,646.50	L	97,931.11	7,134.47	237,995.22
34	37,488.38	.....	.....	468.93	.....	37,019.45	885.92	126,479.00	N	28,090.47	16,425.00	208,899.84
35	25,872.50	.....	.....	13.48	.....	25,859.02	618.67	20,759.00	L	38,098.83	27,382.73	112,718.25
36	9,248.97	.....	.....	12.56	.....	9,236.41	220.98	31,373.12	.....	.....	3,950.00	44,780.51
37	26,912.50	.....	.....	120.01	.....	26,792.49	641.05	110,310.00	R	35,814.40	.....	173,557.94
38	114,356.54	.....	.....	.....	.....	114,356.54	2,735.89	161,504.00	.....	.....	146,465.07	425,061.50
39	16,501.02	.....	.....	17.33	.....	16,483.69	394.36	46,223.25	.....	.....	13,536.02	76,637.32
40	12,372.36	.....	.....	11,065.10	.....	1,307.26	37.46	31,446.58	.....	.....	10,000.00	42,791.30
41	\$3,064,316.64	\$21,046.68	.....	\$32,582.25	.....	\$3,010,687.71	\$72,060.00	\$7,837,679.86	\$1,098,552.90	\$91,508.00	\$2,368,000.75	\$14,478,489.22

Col. 12 (c) I(b) *** Bank Stock Tax Due Municipality \$36,439.37

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
	1 Bass River Twp.	\$.....	\$72,600	\$7,302.50	\$17,012.00	\$9,000.00	$33,314.50
2 Beverly City	1,415.10	.....	453,717	8,500.00	39,305.00	22,000.00	69,805.00
3 Bordentown City	4,155.72	.....	1,665,300	30,000.00	105,000.00	29,000.00	164,000.00
4 Bordentown Twp. ....	.....	.....	1,113,450	75,000.00	108,000.00	22,000.00	205,000.00
5 Burlington City	6,030.91	.....	9,002,050	502,096.88	1,875,154.12	34,000.00	2,411,251.00
6 Burlington Twp. ....	.....	.....	562,600	49,990.65	141,782.50	30,500.00	222,273.15
7 Chesterfield Twp. ....	.....	.....	238,500	28,000.00	41,710.00	10,000.00	79,710.00
8 Cinnaminson Twp. ....	.....	.....	225,800	54,000.00	187,354.50	25,000.00	266,354.50
9 Delanco Twp. ....	.....	.....	204,600	5,000.00	44,758.00	22,996.00	72,754.00
10 Delran Twp. ....	.....	.....	336,430	43,650.00	71,500.00	28,434.21	143,584.21
11 Eastampton Twp. ....	.....	.....	29,550	23,000.00	26,100.00	10,000.00	59,100.00
12 Edgewater Park Twp. ....	.....	.....	126,700	14,499.00	43,136.00	10,000.00	67,635.00
13 Evesham Twp.	795.35	.....	259,925	60,000.00	67,000.00	41,000.00	168,000.00
14 Fieldsboro Bor. ....	.....	.....	42,900	6,000.00	12,190.00	5,705.00	23,895.00
15 Florence Twp.	2,032.22	.....	432,625	68,000.00	127,452.45	37,166.36	232,618.81
16 Hainesport Twp. ....	.....	.....	579,900	35,000.00	28,500.00	29,000.00	92,500.00
17 Lumberton Twp.	999.21	.....	1,121,270	37,500.00	33,100.00	20,000.00	90,600.00
18 Mansfield Twp. ....	.....	.....	52,600	61,936.80	71,233.20	10,000.00	143,170.00
19 Maple Shade Twp.	1,204.66	.....	866,600	107,630.00	215,275.00	36,000.00	358,905.00
20 Medford Twp.	1,666.35	.....	716,085	47,000.00	69,200.00	25,153.52	141,353.52
21 Medford Lakes Bor. ....	.....	.....	103,300	20,000.00	26,197.00	7,500.00	53,697.00
22 Moorestown Twp.	3,876.92	.....	1,127,435	150,000.00	183,134.32	72,322.35	405,456.67
23 Mount Holly Twp.	4,465.07	.....	2,200,000	114,000.00	141,798.00	78,500.00	334,298.00
24 Mount Laurel Twp.	244.27	.....	322,550	35,000.00	92,781.00	45,000.00	172,781.00
25 New Hanover Twp. ....	.....	.....	20,002,700	.....	67,100.00	.....	67,100.00
26 North Hanover Twp. ....	.....	.....	97,900	21,000.00	47,000.00	15,353.33	83,353.33
27 Palmyra Bor.	955.06	.....	1,119,575	32,000.00	133,935.00	23,000.00	188,935.00
28 Pemberton Bor.	1,633.12	.....	235,900	16,000.00	16,200.00	12,300.00	44,500.00
29 Pemberton Twp. ....	.....	.....	5,806,800	61,000.00	131,404.00	20,000.00	212,404.00
30 Riverside Twp.	4,407.70	.....	1,172,575	63,101.72	103,000.00	30,000.00	196,101.72
31 Riverton Bor.	1,392.18	.....	673,200	10,000.00	48,732.00	13,000.00	71,732.00
32 Shamong Twp. ....	.....	.....	359,200	12,260.80	17,168.00	14,000.00	43,428.80
33 Southampton Twp.	1,165.53	.....	276,200	33,000.00	48,000.00	30,000.00	111,000.00
34 Springfield Twp. ....	.....	.....	127,200	30,000.00	47,444.44	20,000.00	97,444.44
35 Tabernacle Twp. ....	.....	.....	57,722	12,904.51	15,342.65	18,000.00	46,247.16
36 Washington Twp. ....	.....	.....	17,925	10,796.39	14,179.00	3,000.00	27,975.39
37 Westampton Twp. ....	.....	.....	85,200	15,000.00	45,932.00	11,092.44	72,024.44
38 Willingboro Twp. ....	.....	.....	410,044	5,000.00	39,482.00	5,200.00	49,682.00
39 Woodland Twp. ....	.....	.....	222,500	13,000.00	18,496.00	6,000.00	37,496.00
40 Wrightstown Bor. ....	.....	.....	915,250	19,000.00	69,766.09	3,500.00	92,266.09
41 Totals	\$36,439.37	.....	\$53,436,378	\$1,937,169.25	\$4,631,854.27	\$884,723.21	\$7,453,746.73

FIRE DISTRICTS 1959			
	Valuation	Budget	Rate
Chesterfield Twp.	290,430	682.00	0.24
Delanco Twp.	2,238,100	13,811.51	0.62
Edgewater Park Twp. District No. 1	445,440	600.00	0.14

Edgewater Park Twp. District No. 2	952,792	1,400.00	0.15
Mansfield Twp.	233,850	750.00	0.33
Moorestown Twp. District No. 1	10,729,074	35,300.00	0.33
Moorestown Twp. District No. 2	2,262,695	11,180.00	0.50

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Audubon Bor.	\$2,571,850	\$6,424,450	\$8,996,300	\$3,100	\$613,800	\$.....	\$83,725	\$354,025	\$1,051,550
Audubon Park Bor.	91,000	803,160	894,160	.....	.....	.....	.....	5,300	5,300
Barrington Bor.	808,930	4,448,500	5,257,430	100	391,050	450	64,590	509,140	965,230
Bellmawr Bor.	646,539	6,049,428	6,695,967	.....	244,050	13,750	20,850	151,800	430,450
Berlin Bor.	464,465	1,973,400	2,437,865	4,978	129,025	1,150	112,600	151,725	394,500
Berlin Twp.	301,215	941,980	1,243,195	.....	67,200	.....	3,325	30,610	101,135
Brooklawn Bor.	363,950	1,401,400	1,765,350	640	151,000	.....	68,430	41,720	261,150
Camden City	34,713,800	91,258,900	125,972,700	3,173,369	6,099,795	.....	12,548,750	11,381,360	30,029,905
Chesilhurst Bor.	51,955	82,430	134,385	.....	20,850	150	4,450	7,125	32,755
Clementon Bor.	357,120	1,903,875	2,260,995	1,828	158,150	.....	42,435	36,000	236,585
Collingswood Bor.	3,120,225	13,591,750	16,711,975	7,787	952,800	.....	278,000	479,850	1,710,650
Delaware Twp.	2,457,845	24,578,250	27,036,095	567	1,560,390	13,250	612,830	586,000	2,772,470
Gibbsboro Bor.	303,171	1,862,125	2,165,296	4,282	68,550	.....	241,913	174,416	484,879
Gloucester City	2,590,075	8,567,100	11,157,175	15,050	719,200	.....	374,300	1,712,095	2,805,595
Gloucester Twp.	1,245,505	7,655,225	8,900,730	2,785	727,540	40,500	26,000	302,375	1,096,415
Haddon Twp.	2,500,820	15,064,960	17,565,780	1,658	696,910	.....	189,065	210,920	1,096,895
Haddonfield Bor.	20,411,100	51,027,600	71,438,700	12,465	3,020,200	.....	511,500	1,064,400	4,596,100
Haddon Heights Bor.	1,564,450	6,808,775	8,373,225	2,000	626,375	.....	35,250	340,665	1,002,290
Hi-Nella Bor.	59,463	289,400	348,863	30	17,000	500	.....	9,000	26,500
Laurel Springs Bor.	236,333	1,255,800	1,492,133	280	50,000	.....	20,350	138,967	209,317
Lawnside Bor.	337,960	695,120	1,033,080	.....	23,150	300	12,011	65,243	100,704
Lindenwold Bor.	713,341	3,788,475	4,501,816	1,823	95,500	.....	10,600	100,600	206,700
Magnolia Bor.	411,925	1,866,875	2,278,800	100	209,200	.....	12,650	108,490	330,340
Merchantville Bor.	796,125	3,715,725	4,511,850	6,913	330,700	.....	43,600	574,065	948,365
Mt. Ephraim Bor.	591,297	2,907,555	3,498,852	.....	146,800	.....	46,745	78,640	272,185
Oaklyn Bor.	838,550	4,113,200	4,951,750	9,374	291,000	.....	97,375	221,675	610,050
Pennsauken Twp.	8,267,455	29,117,140	37,384,595	26,687	968,900	.....	1,639,295	1,393,060	4,001,255
Pine Hill Bor.	605,565	2,892,150	3,497,715	1,045	194,650	.....	2,975	47,125	244,750
Pine Valley Bor.	44,000	143,460	187,460	.....	8,900	.....	.....	600	9,500
Runnemede Bor.	544,900	3,882,775	4,427,675	.....	.....	.....	104,600	289,400	394,000
Somerdale Bor.	412,941	2,384,654	2,797,595	50	177,150	.....	24,325	114,955	316,430
Stratford Bor.	453,355	2,318,110	2,771,465	710	136,200	225	14,425	137,850	288,700
Tavistock Bor.	32,350	63,250	95,600	.....	5,500	.....	.....	1,100	6,600
Voorhees Twp.	524,770	1,823,400	2,348,170	1,268	175,725	7,125	2,000	63,625	248,475
Waterford Twp.	298,584	1,368,060	1,666,644	2,411	236,235	.....	.....	47,000	283,235
Winslow Twp.	757,125	1,790,650	2,547,775	11,064	299,800	7,375	4,825	233,688	545,688
Woodlyne Bor.	328,465	1,974,860	2,303,325	.....	276,100	.....	12,750	27,500	316,350
Totals	\$90,818,519	\$310,833,967	\$401,652,486	\$3,292,364	\$19,889,395	\$84,775	\$17,266,539	\$21,192,109	\$58,432,818

Total Amount of Miscellaneous Revenues (including Surplus

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

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE. Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Audubon Bor.	\$306,900	\$508,000	\$814,900	\$9,236,050	\$10.52	24.49	.....	\$27,738,286	\$36,974,336
Audubon Park Bor. ....	.....	.....	.....	899,460	11.69	61.86	.....	551,297	1,450,757
Barrington Bor.	216,800	441,150	657,950	5,564,810	12.42	20.46	.....	20,438,709	26,003,519
Bellmawr Bor.	227,800	638,490	866,290	6,260,127	11.20	21.22	.....	24,859,014	31,119,141
Berlin Bor.	85,800	166,900	252,700	2,584,643	11.90	20.52	.....	9,442,569	12,027,212
Berlin Twp.	67,200	128,150	195,350	1,148,980	17.50	16.43	.....	6,323,421	7,472,401
Brooklawn Bor.	75,600	129,625	205,225	1,821,915	10.68	24.13	.....	5,550,647	7,372,562
Camden City	2,137,900	2,748,500	4,886,400	154,289,574	8.64	41.63	.....	176,628,069	330,917,643
Chesilhurst Bor.	10,050	6,000	16,050	150,910	19.43	14.97	.....	763,310	914,220
Clementon Bor.	104,100	182,725	286,825	2,212,583	15.64	18.90	.....	9,701,942	11,914,525
Collingswood Bor.	379,700	571,175	950,875	17,479,537	8.40	25.19	.....	49,631,713	67,111,250
Delaware Twp.	666,200	1,483,690	2,149,890	27,659,242	11.42	16.08	.....	141,098,824	168,758,066
Gibbsboro Bor.	45,700	103,150	148,850	2,505,607	7.10	31.34	.....	4,743,753	7,249,360
Gloucester City	320,500	497,975	818,475	13,159,345	10.04	24.72	.....	33,977,028	47,136,373
Gloucester Twp.	367,100	734,850	1,101,950	8,897,980	12.32	20.94	.....	33,605,144	42,503,124
Haddon Twp.	444,500	823,050	1,267,550	17,396,783	8.94	24.34	.....	54,602,585	71,999,368
Haddonfield Bor.	419,100	615,100	1,034,200	75,013,065	2.30	93.44	.....	5,015,388	80,028,453
Haddon Heights Bor.	248,300	454,450	702,750	8,674,765	10.40	22.22	.....	29,310,056	37,984,821
Hi-Nella Bor.	11,300	35,500	46,800	328,593	11.46	25.41	.....	1,024,073	1,352,666
Laurel Springs Bor.	50,000	105,100	155,100	1,546,630	10.87	23.59	.....	4,833,145	6,379,775
Lawnside Bor. ....	.....	58,000	58,000	1,075,784	15.96	19.90	.....	4,158,277	5,234,061
Lindenwold Bor. ....	.....	371,425	371,425	4,338,914	12.20	26.85	.....	12,264,724	16,603,638
Magnolia Bor.	104,500	220,625	325,125	2,284,115	14.96	19.86	.....	9,195,520	11,479,635
Merchantville Bor.	134,600	153,300	287,900	5,179,228	8.76	30.98	.....	10,051,901	15,231,129
Mt. Ephraim Bor.	146,800	324,450	471,250	3,299,787	12.24	20.37	.....	13,677,643	16,977,430
Oaklyn Bor.	145,500	223,150	368,650	5,202,524	8.88	29.49	.....	11,839,535	17,042,059
Pennsauken Twp.	968,900	1,639,935	2,608,835	38,803,702	6.84	28.38	.....	94,344,070	133,147,772
Pine Hill Bor.	111,600	115,075	226,675	3,516,835	7.12	45.68	.....	4,159,279	7,676,114
Pine Valley Bor. ....	.....	.....	.....	196,960	9.77	15.62	.....	1,012,668	1,209,628
Runnemede Bor. ....	.....	500,175	500,175	4,321,500	13.12	17.83	.....	20,405,051	24,726,551
Somerdale Bor.	119,700	301,500	421,200	2,692,875	14.56	19.03	.....	11,903,377	14,596,252
Stratford Bor.	90,800	265,075	355,875	2,705,000	12.72	20.85	.....	10,520,933	13,225,933
Tavistock Bor.	300	.....	300	101,900	8.47	20.13	.....	379,313	481,213
Voorhees Twp.	87,700	169,475	257,175	2,340,738	12.90	18.62	.....	10,262,840	12,603,578
Waterford Twp.	104,000	162,705	266,705	1,685,585	19.57	14.50	.....	9,827,453	11,513,038
Winslow Twp.	149,900	181,500	331,400	2,773,127	18.96	12.11	.....	18,490,829	21,263,956
Woodlynne Bor.	95,100	135,000	230,100	2,389,575	8.62	30.14	.....	5,338,762	7,728,337
Totals	\$8,443,950	\$15,194,970	\$23,638,920	\$439,738,748	.....	.....	.....	\$887,671,148	\$1,327,409,896
Total County Taxes Appropriated				\$8,512,304.32	Total County Taxes Apportioned				
Less: Bank Stock Taxes Due County				82,049.74	(Including Adjustments—Total 12 A D)				\$8,475,650.42
Net County Taxes Apportioned (12 A III)				8,430,254.58	†Net Overpayments are added to the Net Taxes Apportioned and Net				
†Adjustments (Net Total 12 A IIb) ±				45,395.84	Underpayments are deducted.				

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49; A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$236,084.99	.....	.....	\$674.02	.....	\$235,410.97	\$2,514.11	\$503,378.51	\$.....	\$.....	\$229,932.30	\$971,235.89
2	9,263.23	.....	.....	9,263.23	.....	98.92	98.92	72,182.51	.....	.....	23,600.00	105,144.66
3	166,035.18	.....	.....	325.33	.....	165,709.85	1,769.65	405,112.19	.....	.....	117,972.81	690,564.50
4	198,698.96	.....	.....	716.63	.....	197,982.33	2,114.44	200,111.00	xx161,630.82	.....	139,216.88	701,055.47
5	76,795.00	.....	.....	105.15	.....	76,689.85	818.97	195,258.00	.....	.....	34,677.71	307,444.53
6	47,712.06	.....	.....	644.71	.....	47,067.35	502.87	42,597.00	x89,838.45	.....	20,911.43	200,917.10
7	47,074.58	.....	.....	481.98	.....	46,592.60	497.07	125,001.00	.....	.....	23,300.00	194,390.67
8	2,112,943.61	.....	.....	17,753.72	.....	2,095,189.89	.....	4,386,500.00	.....	118,107.50	6,720,969.03	13,320,766.42
9	5,837.39	.....	.....	.....	.....	5,837.39	62.33	11,596.00	x11,457.95	.....	356.53	29,310.20
10	76,075.48	.....	.....	6,898.58	.....	69,176.90	741.27	85,220.00	x137,616.60	.....	52,703.88	345,458.65
11	428,512.32	.....	.....	694.95	.....	427,817.37	.....	721,555.00	.....	.....	319,778.52	1,469,150.89
12	1,077,537.82	.....	.....	2,934.00	.....	1,074,603.82	11,476.25	1,671,632.65	.....	.....	398,000.04	3,155,712.76
13	46,287.92	.....	.....	168.02	.....	46,119.90	492.55	95,657.58	.....	.....	35,600.00	177,870.03
14	300,970.65	.....	.....	678.73	.....	300,291.92	3,206.86	540,560.25	.....	5,437.50	470,884.53	1,320,381.06
15	271,386.87	.....	.....	538.70	.....	270,848.17	2,892.47	425,672.72	xx238,160.54	.....	157,857.37	1,095,431.27
16	459,723.46	.....	.....	871.06	.....	458,852.40	4,900.17	874,782.50	.....	.....	215,700.00	1,554,235.07
17	510,990.01	.....	.....	546.70	.....	510,443.31	.....	762,771.78	.....	.....	452,023.02	1,725,238.11
18	242,537.04	.....	.....	1,281.53	.....	241,255.51	.....	451,889.00	.....	.....	209,615.88	902,760.39
19	8,636.91	.....	.....	97.28	.....	8,539.63	91.23	26,617.50	.....	.....	2,400.00	37,648.36
20	40,735.53	.....	.....	127.70	.....	40,607.83	433.67	95,318.90	.....	.....	31,613.11	167,973.51
21	33,420.02	.....	.....	615.96	.....	32,804.06	350.54	99,067.82	.....	.....	39,259.40	171,481.82
22	106,015.96	.....	.....	2,074.52	.....	103,941.44	1,110.80	141,286.75	x204,557.93	.....	78,100.00	528,996.92
23	73,298.66	.....	.....	522.20	.....	72,776.46	714.96	156,444.00	xxx27,662.70	.....	84,000.00	341,598.12
24	97,252.34	.....	.....	221.65	.....	97,030.69	1,036.23	223,581.63	.....	.....	131,628.12	453,276.67
25	108,402.66	.....	.....	207.28	.....	108,195.38	1,155.44	193,829.00	.....	.....	100,400.00	403,579.82
26	108,815.32	.....	.....	158.52	.....	108,656.80	1,160.35	256,398.50	.....	.....	95,150.22	461,365.87
27	850,162.39	.....	.....	2,600.49	.....	847,561.90	9,051.69	1,116,140.82	.....	.....	674,678.04	2,647,432.45
28	49,012.79	.....	.....	540.97	.....	48,471.82	517.81	79,606.09	x95,282.22	.....	26,249.66	250,127.60
29	7,723.60	.....	.....	.....	.....	7,723.60	82.48	.....	.....	.....	11,425.00	19,231.08
30	157,881.60	.....	.....	21.27	.....	157,860.33	1,685.71	161,940.00	xx129,852.67	.....	115,976.14	567,314.85
31	93,198.59	.....	.....	281.70	.....	92,916.89	992.32	197,700.52	xxx35,318.96	.....	64,815.47	391,744.16
32	84,448.96	.....	.....	190.24	.....	84,258.72	899.83	201,250.00	xxx30,583.34	.....	27,000.00	343,991.89
33	3,072.60	.....	.....	.....	.....	3,072.60	32.81	1,300.00	.....	.....	4,220.00	8,625.41
34	80,475.16	.....	.....	854.05	.....	79,621.11	850.55	185,853.50	.....	.....	35,550.00	301,875.16
35	73,511.95	.....	.....	34.35	.....	73,477.60	784.64	83,478.38	x144,234.96	.....	27,852.81	329,828.39
36	135,772.57	.....	.....	1,340.24	.....	134,432.33	1,436.06	102,464.25	x264,219.23	.....	22,930.75	525,482.62
37	49,346.24	.....	.....	193.61	.....	49,152.63	524.95	87,742.00	.....	.....	68,500.00	205,919.58
	\$8,475,650.42	.....	.....	\$45,395.84	.....	\$8,430,254.58	\$55,000.00	\$14,981,497.35	\$1,570,416.37	\$123,545.00	\$11,263,848.65	\$36,424,561.95

xx Black Horse Regional High School District

\$590,644.02

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Audubon Bor.	\$3,444.30	.....	\$1,702,600	\$50,000.00	\$81,400.00	\$16,000.00	\$147,400.00
2 Audubon Park Bor. ....	.....	.....	227,000	5,000.00	3,500.00	.....	8,500.00
3 Barrington Bor. ....	.....	.....	370,550	104,000.00	99,995.66	10,209.09	214,204.75
4 Bellmawr Bor.	171.12	.....	1,102,875	128,150.00	120,018.00	17,000.00	265,168.00
5 Berlin Bor.	1,095.66	.....	538,475	34,000.00	53,900.00	7,500.00	95,400.00
6 Berlin Twp. ....	.....	.....	121,590	11,868.57	26,000.00	16,000.00	53,868.57
7 Brooklawn Bor. ....	.....	.....	251,800	8,928.85	72,585.93	6,000.00	87,514.78
8 Camden City	51,958.12	.....	49,170,685	721,950.15	2,773,231.00	580,000.00	4,075,181.15
9 Chesilhurst Bor. ....	.....	.....	25,750	8,000.00	11,937.00	8,000.00	27,937.00
10 Clementon Bor.	896.12	.....	195,575	46,000.00	61,000.00	21,000.00	128,000.00
11 Collingswood Bor.	3,981.48	.....	3,075,135	75,000.00	200,000.00	40,000.00	315,000.00
12 Delaware Twp.	1,199.96	.....	2,336,215	312,400.00	442,600.00	75,000.00	830,000.00
13 Gibbsboro Bor. ....	.....	.....	82,847	15,000.00	12,900.00	4,500.00	32,400.00
14 Gloucester City	2,064.10	.....	2,118,668	82,000.00	176,853.00	46,000.00	304,853.00
15 Gloucester Twp.	1,142.63	.....	4,091,775	173,500.00	155,000.00	60,500.00	389,000.00
16 Haddon Twp. ....	.....	.....	1,429,725	160,000.00	158,000.00	37,000.00	355,000.00
17 Haddonfield Bor.	5,676.98	.....	9,259,300	75,000.00	192,184.00	45,000.00	312,184.00
18 Haddon Heights Bor.	1,475.92	.....	2,110,800	28,919.34	161,192.00	7,625.14	197,736.48
19 Hi-Nella Bor. ....	.....	.....	10,650	.....	.....	.....	.....
20 Laurel Springs Bor.	526.89	.....	232,790	19,514.19	32,000.00	4,000.00	55,514.19
21 Lawnside Bor. ....	.....	.....	198,685	10,950.00	50,022.00	23,000.00	83,972.00
22 Lindenwold Bor. ....	.....	.....	1,503,475	90,000.00	53,000.00	37,000.00	180,000.00
23 Magnolia Bor. ....	.....	.....	237,625	26,000.00	35,600.00	15,000.00	76,600.00
24 Merchantville Bor.	2,373.15	.....	568,700	40,000.00	113,851.00	4,500.00	158,351.00
25 Mt. Ephraim Bor. ....	.....	.....	1,137,252	30,700.00	63,000.00	5,000.00	98,700.00
26 Oaklyn Bor.	1,449.78	.....	380,300	57,000.00	68,800.00	8,200.00	134,000.00
27 Pennsauken Twp.	1,613.77	.....	3,548,220	91,600.00	478,688.19	76,000.00	646,288.19
28 Pine Hill Bor. ....	.....	.....	285,795	31,000.00	32,110.00	27,000.00	90,110.00
29 Pine Valley Bor. ....	.....	.....	.....	1,700.00	.....	.....	1,700.00
30 Runnemede Bor.	1,023.86	.....	1,292,625	80,000.00	59,000.00	17,000.00	156,000.00
31 Somerdale Bor.	684.53	.....	660,500	65,000.00	42,277.64	17,000.00	124,277.64
32 Stratford Bor. ....	.....	.....	186,325	47,500.00	32,910.00	7,450.00	87,860.00
33 Tavistock Bor. ....	.....	.....	.....	.....	350.00	.....	350.00
34 Voorhees Twp. ....	.....	.....	443,715	50,000.00	34,000.00	15,000.00	99,000.00
35 Waterford Twp.	1,271.37	.....	160,585	20,653.00	44,174.82	29,000.00	93,827.82
36 Winslow Twp. ....	.....	.....	243,525	75,000.00	92,058.00	48,000.00	215,058.00
37 Woodlyne Bor. ....	.....	.....	374,750	18,000.00	16,500.00	8,500.00	43,000.00
Totals	\$82,049.74	.....	\$89,676,882	\$2,794,334.10	\$6,050,638.24	\$1,338,984.23	\$10,183,956.57

*** Bank Stock Tax Due Municipality \$82,049.74
 Bank Stock Tax Due County \$82,049.74
 Total Bank Stock Tax \$164,099.48

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Avalon Bor.	\$1,416,478	\$2,357,090	\$3,773,568	\$.....	\$182,650	\$.....	\$.....	\$50,670	\$233,320
Cape May City	2,451,877	4,060,865	6,512,742	33,896	311,275	.....	91,440	212,000	614,715
Cape May Point Bor.	598,375	2,123,600	2,721,975	.....	77,000	.....	6,300	.....	83,300
Dennis Twp.	261,805	672,825	934,630	417	90,125	9,900	26,205	58,000	184,230
Lower Twp.	8,583,150	30,539,200	39,122,350	11,257	237,850	106,300	967,550	91,200	1,402,900
Middle Twp.	917,885	2,183,405	3,101,290	12,265	199,290	1,650	42,350	311,800	555,090
North Wildwood City	10,910,111	29,391,441	40,301,552	.....	624,478	.....	107,236	1,001,434	1,733,148
Ocean City	6,485,765	15,009,305	21,495,070	41,810	1,538,950	.....	95,100	604,820	2,238,870
Sea Isle City	1,432,391	2,168,920	3,601,311	.....	178,950	.....	85,385	.....	264,335
Stone Harbor Bor.	1,351,400	3,917,650	5,269,050	.....	406,650	.....	.....	91,695	498,345
Upper Twp.	441,547	1,358,610	1,800,157	3,319	91,700	3,350	9,100	146,670	250,820
West Cape May Bor.	537,145	2,890,120	3,427,265	2,116	38,500	.....	3,475	21,000	62,975
West Wildwood Bor.	466,940	2,179,350	2,646,290	.....	47,500	.....	3,125	5,100	55,725
Wildwood City	3,388,798	8,942,077	12,330,875	52,681	712,244	.....	241,225	887,555	1,841,024
Wildwood Crest Bor.	11,350,190	22,136,310	33,486,500	.....	416,700	.....	.....	55,900	472,600
Woodbine Bor.	151,873	628,835	780,708	1,853	34,525	4,850	21,250	87,100	147,725
Totals	\$50,745,730	\$130,559,603	\$181,305,333	\$159,814	\$5,188,387	\$126,050	\$1,699,741	\$3,624,944	\$10,639,122

Total Amount of Miscellaneous Revenues (including Surplus Revenues appropriated) for the support of the County Budget.... \$730,431.73

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.3738833

Total County Taxes Appropriated \$1,717,666.59

Less: Bank Stock Taxes Due County 15,030.18

Net County Taxes Apportioned (12 A III) 1,702,636.41

‡Adjustments (Net Total 12 A IIb) ± 1,538.33

Total County Taxes Apportioned (Including Adjustments—Total 12 A D) \$1,704,174.74

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

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Avalon Bor.	\$.....	\$30,770	\$30,770	\$3,976,118	7.36	23.00	\$.....	\$12,633,249	\$16,609,367
Cape May City	144,935	144,935	7,016,418	10.78	29.41	.....	15,631,909	22,648,327
Cape May Point Bor.	11,000	11,000	2,794,275	1.68	129.05	612,735	.....	2,181,540
Dennis Twp.	72,400	72,400	1,046,877	7.33	15.12	.....	5,246,785	6,293,662
Lower Twp.	266,300	266,300	40,270,207	1.38	96.82	.....	1,284,952	41,555,159
Middle Twp.	268,460	268,460	3,400,185	12.97	12.17	.....	22,381,783	25,781,968
North Wildwood City	167,000	167,000	41,867,700	2.25	99.93	.....	28,230	41,895,930
Ocean City	377,200	377,200	23,398,550	10.46	15.72	.....	115,242,016	138,640,566
Sea Isle City	69,650	69,650	3,795,996	9.70	20.77	.....	13,737,692	17,533,688
Stone Harbor Bor.	163,800	39,000	202,800	5,564,595	**7.19	16.71	.....	26,263,265	31,827,860
Upper Twp.	103,435	103,435	1,950,861	11.19	14.16	.....	10,912,780	12,863,641
West Cape May Bor.	35,500	35,500	3,456,856	2.21	125.54	697,247	.....	2,759,609
West Wildwood Bor.	14,500	14,500	2,687,515	2.32	91.26	.....	253,436	2,940,951
Wildwood City	164,738	164,738	14,060,042	9.70	22.37	.....	42,791,503	56,851,545
Wildwood Crest Bor.	167,500	167,500	33,791,600	1.68	104.86	1,552,016	.....	32,239,584
Woodbine Bor.	53,640	53,640	876,646	12.24	25.31	.....	2,303,875	3,180,521
Totals	\$163,800	\$1,986,028	\$2,149,828	\$189,954,441	.....	.....	\$2,861,998	\$268,711,475	\$455,803,918

**Note: Stone Harbor general tax rate is incorrect. Adjustments to be made in 1960 budget.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$62,099.65	\$70.10	\$.....	.....	.....	\$62,029.55	\$1,105.81	\$30,253.91	.....	\$.....	\$199,000.00	\$292,389.27
2	84,678.31	326.12	.....	.....	.....	84,352.19	1,502.98	*171,807.28	.....	.....	498,274.80	755,937.25
3	8,156.41	5.54	.....	.....	.....	8,150.87	145.33	6,518.00	.....	.....	32,000.00	46,814.20
4	23,530.95	7.10	.....	.....	.....	23,523.85	418.14	52,712.89	.....	.....	.....	76,654.88
5	155,367.80	546.75	.....	.....	.....	154,821.05	2,758.80	*336,941.97	.....	.....	60,242.13	554,763.95
6	96,394.47	.....	586.41	.....	.....	96,980.88	1,731.51	318,994.22	.....	.....	23,070.51	440,777.12
7	156,641.88	246.41	.....	.....	.....	156,395.47	2,787.80	152,696.26	.....	26,720.00	603,421.85	942,021.38
8	518,353.92	251.62	.....	.....	.....	518,102.30	.....	400,000.00	.....	39,952.60	1,488,438.52	2,446,493.42
9	65,555.53	14.67	.....	.....	.....	65,540.86	1,168.60	76,798.22	.....	.....	224,742.69	368,250.37
10	118,999.05	34.14	.....	.....	.....	118,964.91	2,121.85	80,594.00	.....	.....	210,046.47	411,727.23
11	48,095.00	129.67	.....	.....	.....	47,965.33	854.80	170,000.00	.....	.....	***.....	***218,296.87
12	10,317.72	38.82	.....	.....	.....	10,278.90	183.16	*48,071.26	.....	.....	17,837.37	76,370.69
13	10,995.72	17.36	.....	.....	.....	10,978.36	195.69	12,093.00	.....	.....	39,100.00	62,367.05
14	212,558.43	209.45	.....	.....	.....	212,348.98	3,785.45	235,750.00	.....	29,263.00	881,515.35	1,362,662.78
15	120,538.42	129.18	.....	.....	.....	120,409.24	2,146.68	159,583.00	.....	.....	284,813.59	566,952.51
16	11,891.48	97.81	.....	.....	.....	11,793.67	209.88	79,848.00	.....	.....	15,436.84	107,288.39
17	\$1,704,174.74	\$2,124.74	\$586.41	.....	.....	\$1,702,636.41	\$21,116.48	\$2,332,662.01	.....	\$95,935.60	\$4,577,940.12	\$8,729,767.36

Cape May Regional High School	
Cape May City	\$15,554.28
Lower Township	29,036.46
West Cape May	4,154.26
Total	\$48,745.00

*Includes regional high school cost.

***Bank Stock Tax in the amount of \$523.26 not deducted from Column II.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Avalon Bor. ....	\$.....	.....	\$476,735	\$96,000.00	\$50,000.00	\$15,000.00	\$161,000.00
2 Cape May City	1,140.60	.....	4,639,292	46,000.00	165,000.00	96,718.40	307,718.40
3 Cape May Point Bor. ....	.....	.....	60,475	12,350.00	5,950.00	3,519.88	21,819.88
4 Dennis Twp. ....	.....	.....	112,125	62,122.24	59,869.00	8,500.00	130,491.24
5 Lower Twp.	257.87	.....	1,559,500	65,500.00	72,200.00	28,111.64	165,811.64
6 Middle Twp.	1,701.61	.....	1,051,975	66,100.00	98,127.88	40,000.00	204,227.88
7 North Wildwood City .....	.....	.....	3,137,275	112,500.00	115,474.80	54,800.00	282,774.80
8 Ocean City	3,611.72	.....	1,411,725	310,000.00	271,464.26	70,000.00	651,464.26
9 Sea Isle City	404.87	.....	392,764	80,000.00	52,768.00	17,400.00	150,168.00
10 Stone Harbor Bor.	883.17	.....	433,350	134,120.25	63,314.00	13,000.00	210,434.25
11 Upper Twp.	523.26	.....	374,540	44,000.00	53,285.00	24,236.00	121,521.00
12 West Cape May Bor. ....	.....	.....	129,250	8,000.00	14,777.00	6,200.00	28,977.00
13 West Wildwood Bor. ....	.....	.....	27,005	11,000.00	11,500.00	4,500.00	27,000.00
14 Wildwood City	6,010.63	.....	1,726,745	47,000.00	477,522.00	105,000.00	629,522.00
15 Wildwood Crest Bor. ....	.....	.....	1,851,525	98,000.00	82,807.00	29,000.00	209,807.00
16 Woodbine Bor.	496.45	.....	944,925	20,000.00	25,406.00	9,500.00	54,906.00
17 Totals	\$15,030.18	.....	\$18,329,206	\$1,212,692.49	\$1,619,464.94	\$525,485.92	\$3,357,643.35
***Bank Stock Tax Due Municipality			\$15,030.18				
Bank Stock Tax Due County			15,030.18				
Total Bank Stock Tax			\$30,060.36				

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
Bridgeton	\$3,844,725	\$11,671,200	\$15,515,925	\$70,639	\$2,537,575	.....	\$1,043,000	\$998,500	\$4,579,075
Commercial	311,465	1,546,950	1,858,415	130	164,750	\$13,075	30,725	444,010	652,560
Deerfield	258,550	709,675	968,225	.....	101,450	29,300	22,035	43,000	195,785
Downe	*336,870	598,520	935,390	787	96,550	35,200	23,950	53,790	209,490
Fairfield	392,805	860,325	1,253,130	1,324	120,175	43,750	4,600	61,555	230,080
Greenwich	252,152	448,790	700,942	.....	53,800	31,350	31,785	10,525	127,460
Hopewell	729,750	1,207,425	1,937,175	651	123,550	97,800	8,700	64,750	294,800
Lawrence	386,975	757,600	1,144,575	2,669	96,525	32,725	35,175	71,210	235,635
Maurice River	410,905	778,150	1,189,055	4,326	187,200	7,575	7,900	226,115	428,790
Millville	2,531,675	13,090,250	15,621,925	13,700	1,058,450	1,600	438,875	1,621,550	3,120,475
Shiloh	66,745	291,240	357,985	.....	30,825	12,500	9,200	8,625	61,150
Stow Creek	310,795	373,975	684,770	.....	49,300	70,675	6,750	20,000	146,725
Upper Deerfield	973,843	2,353,870	3,327,713	3,275	327,800	156,550	202,105	41,382	727,837
Vineland	17,764,450	49,033,300	66,797,750	44,716	2,026,300	117,450	4,078,550	3,008,150	9,230,450
Totals	\$28,571,705	\$83,721,270	\$112,292,975	\$142,217	\$6,974,250	\$649,550	\$5,943,350	\$6,673,162	\$20,240,312

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget.. \$1,186,703.00

*Exclusive of \$45,000 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.520570674

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bridgeton	\$539,625	\$537,425	\$1,077,050	\$19,088,589	\$10.97	22.98	.....	\$52,003,330	\$71,091,919
Commercial	106,100	71,250	177,350	2,333,755	7.69	32.67	.....	3,830,030	6,163,785
Deerfield	47,600	40,850	88,450	1,075,560	14.18	14.75	.....	5,596,012	6,671,572
Downe	56,800	44,000	100,800	1,044,867	11.85	20.90	.....	3,540,160	4,585,027
Fairfield	48,700	86,750	135,450	1,349,084	11.79	15.32	.....	6,926,569	8,275,653
Greenwich	26,600	18,075	44,675	783,727	10.86	21.83	.....	2,509,969	3,293,696
Hopewell	59,800	82,175	141,975	2,090,651	10.49	14.66	.....	11,276,842	13,367,493
Lawrence	49,375	43,825	93,200	1,289,879	10.07	21.23	.....	4,246,734	5,536,413
Maurice River	63,900	70,550	134,450	1,487,721	12.09	14.74	.....	6,877,803	8,365,524
Millville	536,200	643,725	1,179,925	17,576,175	9.88	23.91	.....	49,714,440	67,290,615
Shiloh	15,100	15,100	30,200	388,935	11.39	21.79	.....	1,252,975	1,641,910
Stow Creek	24,300	17,000	41,300	790,195	10.57	24.18	.....	2,147,198	2,937,393
Upper Deerfield	165,200	100,150	265,350	3,793,475	10.86	15.49	.....	18,155,263	21,948,738
Vineland	882,400	1,083,400	1,965,800	74,107,116	4.54	45.16	.....	81,246,868	155,353,984
Totals	\$2,621,700	\$2,854,275	\$5,475,975	\$127,199,529	.....	.....	.....	\$249,324,193	\$376,523,722

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$370,083.68	.....	.....	\$2,302.00	.....	\$367,781.68	.....	\$1,201,588.00	.....	\$12,219.75	\$511,475.67	\$2,093,065.10
2	32,086.86	.....	.....	107.88	.....	31,978.98	.....	126,971.36	.....	.....	20,486.15	179,436.49
3	34,730.25	.....	.....	64.08	.....	34,666.17	.....	117,502.24	.....	.....	369.18	152,537.59
4	23,868.31	.....	.....	1,168.05	.....	22,700.26	.....	101,112.72	.....	.....	.....	123,812.98
5	43,080.62	.....	.....	8.04	.....	43,072.58	.....	116,000.00	.....	.....	.....	159,072.58
6	17,146.02	.....	.....	.....	.....	17,146.02	.....	58,000.00	.....	.....	9,963.83	85,109.85
7	69,587.25	.....	.....	.....	.....	69,587.25	.....	149,618.22	.....	.....	.....	219,205.47
8	28,820.94	.....	.....	.....	.....	28,820.94	.....	77,130.49	.....	.....	24,118.18	130,069.61
9	43,548.46	.....	.....	.....	.....	43,548.46	.....	116,983.84	.....	.....	19,292.00	179,824.30
10	350,295.21	.....	.....	685.17	.....	349,610.04	.....	723,378.00	.....	71,932.00	597,267.26	1,742,187.30
11	8,547.30	.....	.....	.....	.....	8,547.30	.....	31,708.40	.....	.....	4,025.59	44,281.29
12	15,291.21	.....	.....	23.53	\$9.05	15,276.73	.....	68,251.82	.....	.....	.....	83,528.55
13	114,258.69	.....	.....	1,072.62	.....	113,186.07	.....	262,525.04	.....	.....	36,412.80	412,123.91
14	808,727.28	.....	.....	4,094.33	.....	804,632.95	.....	1,663,478.00	.....	80,913.00	828,010.64	3,377,034.59
15	\$1,960,072.08	.....	.....	\$9,525.70	\$9.05	\$1,950,555.43	.....	\$4,814,248.13	.....	\$165,064.75	\$2,051,421.30	\$8,981,289.61

FIRE AND LIGHT DISTRICTS				FIRE AND LIGHT DISTRICTS			
District	Valuation	Appropriation	Rate	District	Valuation	Appropriation	Rate
Commercial, Fire No. 1	\$1,501,900	\$7,412.50	\$.49	Downe, Fire No. 1	\$197,270	\$1,412.00	\$.72
Commercial, Fire No. 2	831,725	2,500.00	.30	Downe, Fire No. 2	459,100	2,675.00	.58
Commercial, Light No. 1	1,501,900	4,200.00	.28	Downe, Fire No. 3	389,710	1,500.00	.39
Commercial, Light No. 2	831,725	2,500.00	.30	Vineland, Garbage and Trash No. 1	28,587,400	48,000.00	.17

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Bridgeton City	\$10,404.58	.....	\$1,889,225	\$138,000.00	\$232,000.00	\$132,000.00	\$502,000.00
2 Commercial Twp.	513.85	535	179,950	16,180.00	45,140.00	23,000.00	84,320.00
3 Deerfield Twp. ....	.....	371	80,300	12,000.00	34,161.00	17,000.00	63,161.00
4 Downe Twp. ....	.....	323	93,750	20,000.00	28,759.04	16,225.73	64,984.77
5 Fairfield Twp. ....	.....	.....	167,400	28,500.00	44,008.00	24,117.34	96,625.34
6 Greenwich Twp. ....	.....	.....	43,100	7,000.00	18,844.00	5,800.00	31,644.00
7 Hopewell Twp. ....	.....	419	359,475	84,851.09	35,589.00	10,000.00	130,440.09
8 Lawrence Twp.	183.34	.....	126,225	15,500.00	27,100.00	8,050.08	50,650.08
9 Maurice River Twp. ....	.....	.....	264,450	25,000.00	49,962.00	22,000.00	96,962.00
10 Millville City	5,822.17	.....	5,151,850	100,000.00	324,649.00	40,000.00	464,649.00
11 Shiloh Bor. ....	.....	.....	22,500	5,737.00	5,814.00	100.00	11,651.00
12 Stow Creek Twp. ....	.....	.....	54,000	28,804.99	14,545.00	1,500.00	44,849.99
13 Upper Deerfield Twp. ....	.....	.....	829,500	27,453.04	51,850.00	8,000.00	87,303.04
14 Vineland City	11,972.35	.....	9,129,885	170,000.00	732,957.50	200,000.00	1,102,957.50
15 Totals	\$28,896.29	1,648	\$18,391,610	\$679,026.12	\$1,645,378.54	\$507,793.15	\$2,832,197.81

Total County Taxes Appropriated \$1,979,451.72
 Less: Bank Stock Taxes Due County 28,896.29

Net County Taxes Apportioned (12 A III) \$1,950,555.43
 †Adjustments (Net Total 12 A IIb) [+ or -] 9,516.65

Total County Taxes Apportioned
 (Including Adjustments—Total 12 A D) \$1,960,072.08

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

***Bank Stock Tax Due Municipality \$28,896.29
 Bank Stock Tax Due County 28,896.29
 Total Bank Stock Tax \$57,792.58

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Belleville, Town of	\$11,577,900	\$44,406,000	\$55,983,900	\$56,368	\$1,831,500	\$1,000	\$1,837,400	\$3,783,100	\$7,453,000
Bloomfield, Town of	16,944,500	64,851,600	81,796,100	309,747	5,041,900	3,200	4,120,100	3,936,800	13,102,000
Caldwell, Bor. of	3,237,300	9,968,190	13,205,490	9,053	474,900	.....	375,700	711,200	1,561,800
Caldwell, Twp. of	2,942,800	7,682,900	10,625,700	.....	136,400	14,900	482,300	1,631,800	2,265,400
Cedar Grove, Twp. of	3,713,030	14,501,700	18,214,730	1,793	910,100	400	206,300	280,060	1,396,860
East Orange, City of	29,123,800	107,043,600	136,167,400	229,864	6,963,700	.....	2,702,800	6,488,400	16,154,900
Essex Fells, Bor. of	2,033,700	5,298,900	7,332,600	5,712	541,300	800	5,800	31,200	579,100
Glen Ridge, Bor. of	2,876,550	13,690,850	16,567,400	14,135	1,494,000	.....	65,800	313,550	1,873,350
Irrington, Town of	18,876,900	56,133,000	75,009,900	313,821	3,942,100	.....	8,286,500	966,700	13,195,300
Livingston, Twp. of	18,224,800	46,725,430	64,950,230	.....	1,140,000	25,000	1,000,000	548,950	2,713,950
Maplewood, Twp. of	11,953,550	37,495,100	49,448,650	27,346	2,892,400	.....	2,169,375	103,300	5,165,075
Millburn, Twp. of	12,322,500	41,111,700	53,434,200	33,269	3,090,600	.....	487,900	3,912,700	7,491,200
Montclair, Town of	19,216,100	70,636,100	89,852,200	281,330	5,671,700	.....	881,200	2,759,100	9,312,000
Newark, City of	181,123,700	390,598,700	571,722,400	8,833,036	8,209,500	.....	67,408,400	71,533,000	147,150,900
North Caldwell, Bor. of	2,265,600	7,759,800	10,025,400	.....	563,500	4,700	12,900	58,700	639,800
Nutley, Town of	13,210,200	42,720,650	55,930,850	15,533	3,830,300	7,000	1,274,200	1,844,925	6,956,425
Orange, City of	10,624,000	40,258,300	50,882,300	212,336	1,520,600	.....	2,552,300	2,982,700	7,055,600
Roseland, Bor. of	1,051,300	4,178,900	5,230,200	3,846	230,500	17,000	88,000	246,400	581,900
South Orange, Village of ...	8,926,000	29,291,300	38,217,300	142,201	1,862,500	.....	253,190	1,273,935	3,389,625
Verona, Bor. of	4,005,600	19,146,900	23,152,500	1,240	1,846,200	.....	316,750	418,650	2,581,600
West Caldwell, Bor. of	3,930,700	12,234,500	16,165,200	.....	729,400	12,000	85,400	152,800	979,600
West Orange, Town of	20,124,700	64,735,800	84,860,500	23,654	3,450,500	6,500	5,034,500	751,800	9,243,300
Totals	\$398,305,230	\$1,130,469,920	\$1,528,775,150	\$10,514,284	\$56,373,600	\$92,500	\$99,646,815	\$104,729,770	\$260,842,685

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$7,712,337.85

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.697968061

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Belleville, Town of	\$910,500	\$1,090,900 { †165,700	\$2,001,400	\$61,491,868	\$8.00	36.60	.....	\$96,977,575	\$158,469,443
Bloomfield, Town of	1,164,200	{ 1,873,850	3,203,750	92,004,097	7.85	34.46	.....	155,569,251	247,573,348
Caldwell, Bor. of	155,300	236,500	391,800	14,384,543	8.67	35.52	.....	23,972,128	38,356,671
Caldwell, Twp. of	80,000	102,800	182,800	12,708,300	5.06	35.97	.....	18,914,750	31,623,050
Cedar Grove, Twp. of	268,500	649,000	917,500	18,695,883	8.16	30.81	.....	40,904,809	*59,600,692
East Orange, City of	2,306,200	{ †135,000 1,828,000	4,269,200	148,282,964	7.50	51.63	.....	127,569,574	275,852,538
Essex Fells, Bor. of	56,300	{ 89,600	145,900	7,771,512	7.92	32.33	.....	15,347,862	23,119,394
Glen Ridge, Bor. of	224,400	{ 400,300	624,700	17,830,185	8.87	33.86	.....	32,361,720	50,191,905
Irvington, Town of	1,968,700	{ 1,300,600	3,269,300	85,249,721	9.20	37.28	.....	126,196,913	211,446,634
Livingston, Twp. of	570,000	{ 1,222,650	1,792,650	65,871,530	5.81	49.30	.....	66,794,658	132,666,188
Maplewood, Twp. of	773,500	{ †85,200 839,800	1,698,500	52,942,571	8.48	33.45	.....	98,379,900	151,322,471
Millburn, Twp. of	526,100	{ †24,800 779,965	1,330,865	59,627,804	7.79	27.29	.....	142,367,192	201,994,996
Montclair, Town of	904,100	{ 1,425,000	2,329,100	97,116,430	8.12	40.44	.....	132,334,249	229,450,679
Newark, City of	3,368,900	{ 4,303,300	7,672,200	720,034,136	10.25	49.29	.....	588,193,201	1,308,227,337
North Caldwell, Bor. of	91,700	{ 156,400	248,100	10,417,100	6.08	35.03	.....	18,594,069	29,011,169
Nutley, Town of	839,300	{ †35,000 1,204,200	2,043,500	60,859,308	6.56	42.07	.....	77,016,262	137,875,570
Orange, City of	450,100	{ 687,600	1,172,700	56,977,536	8.02	46.34	.....	58,919,815	115,897,351
Roseland, Bor. of	74,700	{ 131,300	206,000	5,609,946	8.16	26.69	.....	14,365,903	19,975,849
South Orange, Village of ...	324,200	{ 535,600	859,800	40,889,326	8.43	33.91	.....	74,484,853	115,374,179
Verona, Bor. of	370,300	{ 612,400	982,700	24,752,640	8.60	32.10	.....	48,973,668	73,726,308
West Caldwell, Bor. of	212,700	{ 393,100	605,800	16,539,000	8.23	35.36	.....	29,550,863	46,089,863
West Orange, Town of	896,300	{ 1,436,800	2,333,100	91,794,354	7.34	38.58	.....	135,099,324	226,893,678
Totals	\$16,536,000	\$21,299,665 †445,700 \$21,745,365	\$38,281,365	\$1,761,850,754	.....	.....	.....	\$2,122,888,559	\$3,884,739,313

†Parsonages

*One-Half Cedar Grove's County Tax Rebated Pursuant to Sec. 54:4-5 of Revised Statutes 29,800,346
\$3,854,938,967

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$1,106,066.10			\$1,469.52		\$1,104,596.58	\$2,137,194.00	\$	\$	\$1,671,978.31	\$4,913,768.89	
2	1,727,982.90			5,065.28		1,722,917.62	3,062,720.75		321,782.25	2,112,544.39	7,219,965.01	
3	267,717.31			733.66		266,983.65	620,623.94			359,113.03	1,246,720.62	
4	220,718.79			374.40		220,344.39	308,480.50	35,940.03		77,475.02	642,239.94	
5	*415,993.80			687.48		*415,306.32	931,010.75			387,067.46	*1,733,384.53	
6	1,925,362.61			17,425.34		1,907,937.27	3,859,535.00		458,501.50	4,890,487.51	11,116,461.28	
7	161,365.99			114.00		161,251.99	315,073.11	28,616.91		109,921.81	614,863.82	
8	350,323.47			212.28		350,111.19	780,557.94			449,871.50	1,580,540.63	
9	1,475,829.97			8,924.97		1,466,905.00	3,037,235.75		354,817.95	2,881,579.62	7,840,538.32	
10	925,967.62			2,584.16		923,383.46	2,196,122.75			703,648.62	3,823,154.83	
11	1,056,182.52			1,670.38		1,054,512.14	2,113,289.73			1,318,332.68	4,486,134.55	
12	1,409,860.56			2,093.95		1,407,766.61	2,049,740.89			1,184,035.58	4,641,543.08	
13	1,601,492.46			2,543.39		1,598,949.07	3,160,011.33		190,160.81	2,933,361.90	7,882,483.11	
14	9,131,008.98			207,454.53		8,923,554.45	23,418,968.50		1,569,376.00	39,876,532.92	73,788,431.87	
15	202,488.69			270.60		202,218.09	356,072.90	36,981.64		37,651.29	632,923.92	
16	962,327.44			3,368.99		958,958.45	1,888,132.31			1,139,548.91	3,986,639.67	
17	808,926.49			5,779.80		803,146.69	1,731,611.60		50,445.62	1,978,714.55	4,563,918.46	
18	139,425.05			168.48		139,256.57	281,193.33	23,644.98		13,487.87	457,582.75	
19	805,274.92			592.92		804,682.00	1,612,609.23			1,026,066.24	3,443,357.47	
20	514,586.08			731.92		513,854.16	1,123,323.42			489,454.74	2,126,632.32	
21	321,692.52			2,994.52		318,698.00	732,497.55			309,959.68	1,361,155.23	
22	1,583,645.40			4,608.08		1,579,037.32	3,367,398.00			1,787,418.18	6,733,853.50	
23	\$27,114,239.67 *207,969.90			\$269,868.65		\$26,844,371.02 *207,996.90	\$59,083,403.28	\$125,183.56	\$2,945,084.13	\$65,838,251.31	\$154,836,293.80 *207,996.90	
	\$26,906,242.77					\$26,636,374.12					\$154,628,296.90	

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Belleville Town	\$7,115.79	.....	\$7,862,500	\$398,000.00	\$361,597.00	\$80,000.00	\$839,597.00
2 Bloomfield Town	11,872.41	.....	10,113,900	752,000.00	759,037.50	90,000.00	1,601,037.50
3 Caldwell Bor.	5,189.67	.....	3,920,700	52,500.00	203,471.00	45,000.00	300,971.00
4 Caldwell Twp. ....	.....	.....	396,700	80,000.00	70,050.00	15,000.00	165,050.00
5 Cedar Grove Twp.	2,820.55	.....	12,578,450	125,000.00	129,964.00	24,000.00	278,964.00
6 East Orange City	21,168.33	.....	29,249,400	500,000.00	1,105,270.00	140,000.00	1,745,270.00
7 Essex Fells Bor. ....	.....	.....	1,017,200	79,000.00	77,246.00	10,500.00	166,746.00
8 Glen Ridge Bor.	3,009.07	.....	3,531,460	95,000.00	115,350.00	17,000.00	227,350.00
9 Irvington Town	17,307.11	.....	10,870,200	500,000.00	1,738,488.08	135,000.00	2,373,488.08
10 Livingston Twp.	1,510.45	.....	5,779,600	350,000.00	391,275.00	170,000.00	911,275.00
11 Maplewood Twp.	10,110.57	.....	7,117,200	270,000.00	271,347.00	65,000.00	606,347.00
12 Millburn Twp.	4,224.84	.....	5,837,500	500,000.00	467,659.00	86,000.00	1,053,659.00
13 Montclair Town	21,172.77	.....	16,921,700	463,664.02	1,025,924.40	260,000.00	1,749,588.42
14 Newark City	254,766.77	.....	247,972,300	5,100,000.00	12,600,479.00	2,300,000.00	20,000,479.00
15 North Caldwell Bor. ....	.....	.....	6,043,207	62,000.00	73,200.00	9,000.00	144,200.00
16 Nutley Town	6,361.54	.....	6,107,400	220,000.00	524,922.89	67,000.00	811,922.89
17 Orange City	9,232.44	.....	13,721,900	165,497.90	671,106.32	100,000.00	936,604.22
18 Roseland Bor. ....	.....	.....	266,600	35,000.00	131,828.00	9,000.00	175,828.00
19 South Orange Village	4,363.76	.....	7,136,400	200,000.00	339,563.00	65,000.00	604,563.00
20 Verona Bor.	2,502.70	.....	5,883,800	130,000.00	189,732.00	39,000.00	358,732.00
21 West Caldwell Bor. ....	.....	.....	2,712,500	176,219.07	118,668.00	41,500.00	336,387.07
22 West Orange Town	2,982.77	.....	9,546,600	440,000.00	645,690.00	200,000.00	1,285,690.00
23 Totals	\$385,711.54	.....	\$414,587,217	\$10,693,880.99	\$22,011,868.19	\$3,968,000.00	\$36,673,749.18

Total County Taxes Appropriated \$27,022,085.66
 Less: Bank Stock Taxes Due County 385,711.54
 Net County Taxes Apportioned (12 A III) \$26,636,374.12
 †Adjustments (Net Total 12 A IIb) ± 269,868.65
 Total County Taxes Apportioned
 (Including Adjustments—Total 12 A D) \$26,906,242.77

***Bank Stock Tax Due Municipality \$385,711.54
 Bank Stock Tax Due County 385,711.54
 Total Bank Stock Tax \$771,423.08
 *One-Half of Cedar Grove's County Tax Rebated.

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

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
					Clayton Bor.	\$440,595	\$2,119,820	\$2,560,415	\$5,611	$209,625	$6,375	$59,450	$122,515	$397,965
Deptford Twp.	1,754,260	5,697,300	7,451,560	165	652,650	99,700	85,340	284,945	1,122,635
East Greenwich Twp.	529,900	1,717,000	2,246,900	320	176,400	64,800	17,900	92,925	352,025
Elk Twp.	418,278	886,900	1,305,178	119	142,200	33,200	13,200	57,105	245,705
Franklin Twp.	734,570	1,542,650	2,277,220	638	326,350	19,500	6,200	133,590	485,640
Glassboro Bor.	1,057,575	4,944,448	6,002,023	22,308	475,455	.....	596,625	162,450	1,234,530
Greenwich Twp.	822,350	15,966,150	16,788,500	8,224	210,750	3,700	1,372,150	1,050,972	2,637,572
Harrison Twp.	454,150	1,146,225	1,600,375	319	125,700	35,600	63,100	61,955	286,355
Logan Twp.	702,616	681,525	1,384,141	59	95,050	36,600	16,100	138,238	285,988
Mantua Twp.	768,000	3,268,850	4,036,850	1,879	470,800	10,300	20,300	108,565	609,965
Monroe Twp.	998,200	3,057,150	4,055,350	3,338	487,400	10,700	52,600	290,990	841,690
National Park Bor.	364,995	928,810	1,293,805	.....	118,200	.....	41,185	.....	159,385
Newfield Bor.	104,390	450,775	555,165	1,664	69,950	2,600	10,510	9,200	92,260
Paulsboro Bor.	706,070	4,506,920	5,212,990	1,600	600,300	.....	328,010	.....	928,310
Pitman Bor.	1,547,515	5,397,850	6,945,365	4,726	734,300	.....	316,950	5,590	1,056,840
South Harrison Twp.	248,700	226,125	474,825	12	43,195	46,450	1,150	.....	90,795
Swedesboro Bor.	203,250	1,581,950	1,785,200	3,945	193,450	8,600	228,000	289,625	719,675
Washington Twp.	626,000	1,903,400	2,529,400	.....	244,690	30,200	112,000	1,700	388,590
Wenonah Bor.	201,950	1,976,200	2,178,150	3,084	191,575	500	16,025	33,250	241,350
West Deptford Twp.	1,472,825	10,087,350	11,560,175	.....	479,300	14,400	600,200	346,700	1,440,600
Westville Bor.	795,825	2,621,000	3,416,825	15,746	296,450	.....	57,900	135,745	490,095
Woodbury City	1,914,675	9,006,988	10,921,663	17,770	827,925	.....	465,260	1,025,115	2,318,300
Woodbury Heights Bor.	258,936	918,320	1,177,256	1,595	102,535	10,000	29,330	86,695	228,560
Woolwich Twp.	471,250	811,600	1,282,850	483	93,700	92,900	116,900	77,580	381,080
Totals	\$17,596,875	\$81,445,306	\$99,042,181	\$93,605	\$7,367,950	\$526,125	\$4,626,385	\$4,515,450	\$17,035,910

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Clayton Bor.	\$110,200	\$208,500	\$318,700	\$2,645,291	\$13.38	21.90	.....	\$9,130,977	\$11,776,268
Deptford Twp.	376,600	796,300	1,172,900	7,401,460	10.92	17.19	.....	35,896,665	43,298,125
East Greenwich Twp.	63,400	69,500	132,900	2,466,345	7.50	25.23	.....	6,658,767	9,125,112
Elk Twp.	53,700	57,800	111,500	1,439,502	14.70	18.26	.....	5,842,565	7,282,067
Franklin Twp.	164,250	208,800	373,050	2,390,448	20.76	11.80	.....	17,021,254	19,411,702
Glassboro Bor.	243,875	403,075	646,950	6,611,911	11.06	15.36	.....	33,073,647	39,685,558
Greenwich Twp.	99,500	160,100	259,600	19,174,696	5.21	22.32	.....	58,428,793	77,603,489
Harrison Twp.	60,000	55,500	115,500	1,771,549	13.20	17.68	.....	7,451,519	9,223,068
Logan Twp.	47,550	51,200	98,750	1,571,438	9.80	19.86	.....	5,585,350	7,156,788
Mantua Twp.	175,400	398,600	574,000	4,074,694	12.50	18.96	.....	17,254,552	21,329,246
Monroe Twp.	242,800	347,650	590,450	4,309,928	17.34	13.32	.....	26,390,220	30,700,148
National Park Bor.	82,200	158,900	241,100	1,212,090	12.34	18.69	.....	5,628,640	6,840,730
Newfield Bor.	35,200	44,675	79,875	569,214	16.74	14.95	.....	3,158,313	3,727,527
Paulsboro Bor.	211,000	297,800	508,800	5,634,100	11.16	23.63	.....	16,847,907	22,482,007
Pitman Bor.	245,600	396,460	642,060	7,364,871	10.30	22.32	.....	24,171,861	31,536,732
South Harrison Twp.	20,300	15,075	35,375	530,257	10.82	14.79	.....	2,735,621	3,265,878
Swedesboro Bor.	64,300	60,650	124,950	2,383,870	7.92	24.29	.....	5,564,326	7,948,196
Washington Twp.	95,900	138,700	234,600	2,683,390	13.88	12.84	.....	17,169,976	19,853,366
Wenonah Bor.	60,600	92,700	153,300	2,269,284	8.70	24.65	.....	6,658,158	8,927,442
West Deptford Twp.	236,500	520,600	757,100	12,243,675	10.40	14.15	.....	70,137,174	82,380,849
Westville Bor.	149,600	213,900	363,500	3,559,166	10.32	22.97	.....	11,458,338	15,017,504
Woodbury City	251,600	478,625	730,225	12,527,508	9.40	24.31	.....	34,004,963	46,532,471
Woodbury Heights Bor.	43,100	77,675	120,775	1,286,636	9.36	18.71	.....	5,114,865	6,401,501
Woolwich Twp.	30,700	29,500	60,200	1,604,213	7.68	18.57	.....	5,625,335	7,229,548
Totals	\$3,163,875	\$5,282,285	\$8,446,160	\$107,725,536	.....	.....	.....	\$431,009,786	\$538,735,322

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$38,825.43	.....	.....	\$210.63	.....	\$38,614.80	.....	\$239,069.00	\$.....	\$.....	\$75,994.12	\$353,677.92
2	142,750.52	.....	.....	.....	.....	142,750.52	.....	626,275.60	.....	.....	37,544.93	806,571.05
3	30,084.78	.....	.....	7.49	.....	30,077.29	.....	123,538.75	.....	.....	31,050.57	184,666.61
4	24,008.40	.....	.....	25.20	.....	23,983.20	.....	135,329.16	*22,869.90	.....	29,263.15	211,445.41
5	63,998.86	.....	.....	1,325.47	.....	62,673.39	.....	303,145.50	*61,330.10	.....	68,878.80	496,027.79
6	130,840.17	.....	.....	355.30	.....	130,484.87	.....	532,685.80	.....	.....	67,296.01	730,466.68
7	255,852.62	.....	.....	81.20	.....	255,771.42	.....	396,504.25	.....	.....	345,828.69	998,104.36
8	30,407.73	.....	.....	71.30	.....	30,336.43	.....	179,720.50	**6,367.46	.....	17,065.87	233,490.26
9	23,595.37	.....	.....	166.80	.....	23,428.57	.....	118,225.00	.....	.....	12,000.00	153,653.57
10	70,320.85	.....	.....	184.23	.....	70,136.62	.....	383,996.00	**14,017.54	.....	40,606.45	508,756.61
11	101,215.98	.....	.....	12.90	.....	101,203.08	.....	564,500.00	.....	.....	80,902.39	746,605.47
12	22,553.35	.....	.....	.....	.....	22,553.35	.....	83,485.00	.....	.....	43,247.49	149,285.84
13	12,289.36	.....	.....	2.01	.....	12,287.35	.....	69,947.25	.....	.....	12,904.56	95,139.16
14	74,121.41	.....	.....	1,961.51	.....	72,159.90	.....	312,673.50	.....	.....	243,173.42	628,006.82
15	103,974.13	.....	.....	7.80	.....	103,966.33	.....	452,408.26	.....	.....	200,916.90	757,291.49
16	10,767.34	.....	.....	.....	.....	10,767.34	.....	36,131.00	.....	.....	10,392.80	57,291.14
17	26,204.58	.....	.....	58.27	.....	26,146.31	.....	97,726.89	.....	.....	64,766.12	188,639.32
18	65,454.99	.....	.....	13.60	.....	65,441.39	.....	306,507.18	.....	.....	.....	371,948.57
19	29,433.07	.....	.....	39.44	.....	29,393.63	.....	118,094.50	.....	.....	49,900.00	197,368.13
20	271,603.20	.....	.....	9.48	.....	271,593.72	.....	868,885.00	.....	.....	132,127.35	1,272,606.07
21	49,511.53	.....	.....	.....	\$16.00	49,527.53	.....	223,498.00	.....	.....	94,179.72	367,205.25
22	153,413.91	.....	.....	83.04	.....	153,330.87	.....	678,635.00	.....	23,269.00	321,850.46	1,177,085.33
23	21,105.25	.....	.....	28.60	.....	21,076.65	.....	84,113.00	.....	.....	14,925.00	120,114.65
24	23,835.31	.....	.....	13.90	.....	23,821.41	.....	83,010.31	.....	.....	16,037.30	122,869.02
25	\$1,776,168.14	.....	.....	\$4,658.17	\$16.00	\$1,771,525.97	.....	\$7,018,104.45	\$104,585.00	\$23,269.00	\$2,010,852.10	\$10,928,336.52

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$711,225.64

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.329692163

Additional Rates in the following Districts

	Valuation	Appropriation	Rate
Harrison Township for Garbage Removal	\$587,150	\$2,450	\$.42
Harrison Township for Fire	587,150	1,360	.24
Logan Township for Fire	494,515	735	.15

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Clayton Bor.	\$1,415.88	.....	\$622,400	\$35,000.00	\$54,539.00	\$25,500.00	\$115,039.00
2 Deptford Twp.	455.07	.....	1,411,300	189,866.00	153,274.00	80,000.00	423,140.00
3 East Greenwich Twp. ....	.....	421	345,200	30,000.00	28,307.00	10,000.00	68,307.00
4 Elk Twp. ....	.....	.....	116,300	16,800.00	26,925.00	20,000.00	63,725.00
5 Franklin Twp. ....	.....	.....	173,450	25,000.00	97,480.00	65,000.00	187,480.00
6 Glassboro Bor.	2,053.99	.....	1,461,525	95,000.00	246,094.00	46,000.00	387,094.00
7 Greenwich Twp.	230.29	.....	448,400	55,000.00	74,750.00	10,000.00	139,750.00
8 Harrison Twp.	1,011.19	.....	229,100	17,000.00	36,576.00	30,000.00	83,576.00
9 Logan Twp. ....	.....	.....	129,000	51,326.11	31,140.00	12,000.00	94,466.11
10 Mantua Twp.	1,812.55	.....	620,550	64,050.00	61,388.00	20,667.95	146,105.95
11 Monroe Twp.	1,197.61	1,368	1,176,050	117,000.00	116,500.00	120,400.00	353,900.00
12 National Park Bor. ....	.....	.....	543,500	21,000.00	33,384.25	18,500.00	72,884.25
13 Newfield Bor.	905.58	.....	328,150	9,000.00	13,355.00	9,000.00	31,355.00
14 Paulsboro Bor.	1,957.46	.....	1,008,650	35,086.23	75,646.55	50,000.00	160,732.78
15 Pitman Bor.	4,087.31	.....	1,475,670	34,000.00	66,810.00	26,500.00	127,310.00
16 South Harrison Twp. ....	.....	.....	11,275	21,958.55	8,717.00	5,000.00	35,675.55
17 Swedesboro Bor.	1,755.14	.....	304,850	20,778.12	39,445.00	8,500.00	68,723.12
18 Washington Twp. ....	.....	.....	220,300	52,500.00	60,415.00	30,000.00	142,915.00
19 Wenonah Bor. ....	.....	.....	282,175	30,924.00	27,101.00	5,000.00	63,025.00
20 West Deptford Twp.	115.14	.....	313,700	131,410.65	100,743.00	20,000.00	252,153.65
21 Westville Bor.	1,820.28	.....	534,650	53,779.84	123,558.67	15,000.00	192,338.51
22 Woodbury City	9,656.54	.....	1,961,030	118,845.56	245,773.00	15,000.00	379,618.56
23 Woodbury Heights Bor. ....	.....	.....	163,300	19,250.00	39,112.61	4,512.39	62,875.00
24 Woolwich Twp. ....	.....	.....	13,650	38,171.74	26,999.00	8,000.00	73,170.74
25 Totals	\$28,474.03	1,789	\$13,894,175	\$1,282,746.80	\$1,788,033.08	\$654,580.34	\$3,725,360.22

Total County Taxes Appropriated	\$1,800,000.00
Less: Bank Stock Taxes Due County	28,474.03
Net County Taxes Apportioned (12 A III)	1,771,525.97
‡Adjustments (Net Total 12 A IIb) ±	4,642.17
Total County Taxes Apportioned (Including Adjustments—Total 12 A D)	\$1,776,168.14

***Bank Stock Tax Due Municipality	\$28,474.03
Bank Stock Tax Due County	\$28,474.03
Total Bank Stock Tax	\$56,948.06
*Southern Regional High School—Elk Township—Franklin Township.	
**Clearview Regional High School—Harrison Township—Mantua Township.	

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

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
					Bayonne City	\$44,125,900	\$73,282,500	\$117,408,400	\$1,297,034
East Newark Bor.	631,150	1,952,200	2,583,350	.....	.....	.....	321,500	1,579,700	1,901,200
Guttenberg Town	1,873,900	3,796,075	5,669,975	.....	.....	.....	831,925	.....	831,925
Harrison Town	5,781,250	21,203,650	26,984,900	924,634	.....	.....	5,948,400	6,523,800	12,472,200
Hoboken City	22,609,700	39,570,100	62,179,800	9,734,043	.....	.....	.....	10,518,400	10,518,400
Jersey City	108,797,145	230,548,250	339,345,395	89,527,949	.....	.....	.....	61,887,800	61,887,800
Kearny Town	12,407,900	61,398,900	73,806,800	2,792,169	.....	.....	7,578,352	10,372,250	17,950,602
North Bergen Twp.	20,281,025	48,955,950	69,236,975	799,932	.....	.....	.....	5,027,800	5,027,800
Secaucus Town	5,398,250	7,403,050	12,801,300	864,948	.....	45,600	604,365	994,110	1,644,075
Union City	21,551,200	40,589,300	62,140,500	20,879	.....	.....	2,139,000	5,949,800	8,088,800
Weehawken Twp.	7,782,832	11,582,750	19,365,582	16,506,913	.....	.....	.....	1,773,850	1,773,850
West New York Town	15,408,200	25,071,000	40,479,200	6,858,796	.....	.....	.....	4,955,075	4,955,075
Totals	\$266,648,452	\$565,353,725	\$832,002,177	\$129,327,297	.....	\$45,600	\$17,423,542	\$128,839,485	\$146,308,627

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE. Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bayonne City	\$1,162,700	\$1,162,700	\$136,799,634	\$8.171	51.88	.....	\$108,899,232	\$245,698,866
East Newark Bor.	18,000	18,000	4,466,550	6.535	57.01	.....	1,948,048	6,414,598
Guttenberg Town	71,750	71,750	6,430,150	9.101	40.85	.....	8,210,013	14,640,163
Harrison Town	128,000	128,000	40,253,734	5.594	46.14	.....	31,492,146	71,745,880
Hoboken City	258,100	258,100	82,174,143	9.785	73.14	.....	22,834,966	105,009,109
Jersey City	3,432,700	3,432,700	487,328,444	8.984	58.24	.....	243,321,835	730,650,279
Kearny Town	776,300	776,300	93,773,271	6.581	35.76	.....	132,588,055	226,361,326
North Bergen Twp.	877,900	877,900	74,186,807	8.961	46.98	.....	78,138,451	152,325,258
Secaucus Town	317,600	317,600	14,992,723	**6.937	23.35	.....	42,022,255	57,014,978
Union City	555,800	555,800	69,694,379	11.118	60.29	.....	40,928,832	110,623,211
Weehawken Twp.	180,000	180,000	37,466,345	7.401	48.14	.....	20,847,991	58,314,336
West New York Town	373,475	373,475	51,919,596	10.764	52.92	.....	36,012,108	87,931,704
Totals	\$8,152,325	\$8,152,325	\$1,099,485,776	.....	.....	.....	\$767,243,932	\$1,866,729,708

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

Hudson County

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$3,266,401.42	.....	.....	\$6,956.02	.....	\$3,259,445.40	.....	\$3,203,891.81	.....	\$116,323.00	\$4,597,391.63	\$11,177,051.84
2	85,277.77	.....	.....	319.14	.....	84,958.63	.....	87,500.00	.....	.....	119,393.46	291,852.09
3	194,631.14	.....	.....	.....	.....	194,631.14	.....	189,796.00	.....	3,526.50	197,190.44	585,144.08
4	953,813.29	.....	.....	3,495.89	.....	950,317.40	.....	724,000.00	.....	9,576.00	567,844.05	2,251,737.45
5	1,396,025.58	.....	.....	2,842.17	.....	1,393,183.41	.....	2,228,923.50	.....	80,963.00	4,336,912.92	8,039,982.83
6	9,713,504.78	.....	.....	57,477.08	.....	9,656,027.70	.....	12,345,432.45	.....	649,619.25	21,129,322.26	43,780,401.66
7	3,009,321.81	.....	.....	757.20	.....	3,008,564.61	.....	2,107,325.73	.....	115,632.50	938,924.03	6,170,446.87
8	2,025,062.01	.....	.....	4,240.75	.....	2,020,821.26	.....	1,891,205.95	.....	.....	2,735,161.97	6,647,189.18
9	*757,975.84	.....	.....	**3,043.78	.....	**199,180.79	.....	415,533.00	.....	52,538.00	372,743.24	**1,039,995.03
10	1,470,661.30	.....	.....	5,511.74	.....	1,465,149.56	.....	2,270,410.00	.....	56,816.75	3,955,662.10	7,748,038.41
11	775,249.94	.....	.....	192.31	.....	775,057.63	.....	914,574.75	.....	28,131.37	1,054,831.28	2,772,595.03
12	1,168,992.95	.....	.....	3,399.97	.....	1,165,592.98	.....	1,733,630.75	.....	36,537.50	2,652,595.80	5,588,357.03
13	\$24,816,917.83 *555,751.27 ***\$24,261,166.56	..... *Rebate Pursuant to R. S. 54:4-5	.....	\$88,236.05	.....	\$24,172,930.51	.....	\$28,112,223.94	.....	\$1,149,663.87	\$42,657,973.18	\$96,092,791.50

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the Support of the County Budget \$6,349,562.25

Rate per \$100 to be applied to Col. 11 for Apportionment of County Taxes \$1.329432843
**Credits Pursuant to R. S. 54:4-5 Reflected.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Bayonne City	\$15,554.23	.....	\$65,163,300	\$900,000.00	\$935,255.50	\$160,000.00	\$1,995,255.50
2 East Newark Bor.	699.69	.....	168,000	14,000.00	44,265.00	14,400.00	72,665.00
3 Guttenberg Town	3,444.11	.....	1,129,490	65,000.00	63,100.00	16,000.00	144,100.00
4 Harrison Town	6,198.95	.....	3,580,600	230,000.00	1,263,381.00	26,000.00	1,519,381.00
5 Hoboken City	11,349.54	.....	47,000,600	550,000.00	1,007,204.60	277,500.00	1,834,704.60
6 Jersey City	75,936.64	.....	188,417,531	6,750,000.00	10,158,205.38	1,150,000.00	18,058,205.38
7 Kearny	5,054.57	.....	9,714,050	1,000,000.00	1,997,922.55	75,000.00	3,072,922.55
8 North Bergen Twp.	4,503.31	.....	12,726,600	750,000.00	656,528.93	225,000.00	1,631,528.93
9 Secaucus Town	257.67	.....	8,185,500	69,000.00	233,171.80	60,000.00	362,171.80
10 Union City	23,121.64	.....	13,199,150	277,127.37	682,228.75	320,000.00	1,279,356.12
11 Weehawken Twp.	716.53	.....	10,309,212	350,000.00	156,245.38	20,000.00	526,245.38
12 West New York Town	4,790.85	.....	9,740,800	300,000.00	473,543.50	200,000.00	973,543.50
13 Totals	\$151,627.73	.....	\$369,334,833	\$11,255,127.37	\$17,671,062.39	\$2,543,900.00	\$31,470,089.76

Total County Taxes Appropriated \$24,324,558.24
 Less: Bank Stock Taxes Due County 151,627.73
 Net County Taxes Apportioned (12 A III) 24,172,930.51
 †Adjustments (Net Total 12 A III) ± 88,236.05

Total County Taxes Apportioned
 (Including Adjustments—Total 12 A D) ****\$24,261,166.56

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

***Bank Stock Tax Due Municipality \$151,627.73
 Bank Stock Tax Due County \$151,627.73
 Total Bank Stock Tax \$303,255.46

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Alexandria Twp.	\$336,050	\$831,675	\$1,167,725	\$29	\$100,150	\$48,800	\$24,850	\$26,325	\$200,125
Bethlehem Twp.	261,700	756,650	1,018,350	4,585	89,100	53,500	16,700	27,155	186,455
Bloomsbury Bor.	61,925	480,850	542,775	7,076	108,150	12,800	38,700	14,350	174,000
Califon Bor.	87,485	452,346	539,831	1,632	61,200	1,000	29,950	31,075	123,225
Clinton, Town of	217,450	1,058,750	1,276,200	4,301	106,150	5,800	119,645	66,727	298,322
Clinton Twp.	509,950	2,257,900	2,767,850	7,655	172,350	81,500	31,200	114,545	399,595
Delaware Twp.	671,200	1,660,758	2,331,958	322	206,350	147,450	34,250	113,070	501,620
East Amwell Twp.	478,475	1,532,993	2,011,468	900	113,700	152,900	5,966	19,570	292,136
Flemington Bor.	561,250	3,018,125	3,579,375	9,145	117,350	3,400	278,375	228,615	627,740
Franklin Twp.	344,750	882,500	1,227,250	5,326	97,700	93,100	26,000	38,500	255,300
Frenchtown Bor.	131,150	827,850	959,000	1,998	99,800	300	.....	131,020	231,120
Glen Gardner Bor.	41,400	266,600	308,000	430	48,100	6,575	5,575	20,765	81,015
Hampton Bor.	78,120	458,897	537,017	6,563	73,655	7,395	47,604	11,805	140,459
High Bridge Bor.	194,730	1,587,395	1,782,125	17,093	176,085	3,450	79,800	264,090	523,425
Holland Twp.	295,900	1,876,600	2,172,500	7,746	130,500	60,000	76,400	302,950	569,850
Kingwood Twp.	391,775	1,089,850	1,481,625	311	116,550	91,800	9,750	57,650	275,750
Lambertville, City of	568,076	2,169,675	2,737,751	39,741	270,745	300	461,285	3,825	736,155
Lebanon Bor.	53,450	537,450	590,900	2,883	68,250	4,600	36,950	53,465	163,265
Lebanon Twp.	321,175	1,235,749	1,556,924	299	164,300	37,550	11,000	126,792	339,642
Milford Bor.	88,165	1,798,425	1,886,590	4,102	101,530	1,450	127,925	940,660	1,171,565
Raritan Twp.	1,015,050	4,271,248	5,286,298	4,898	130,000	153,850	396,650	722,095	1,402,595
Readington Twp.	1,102,375	3,380,000	4,482,375	11,417	514,000	101,950	48,600	129,556	794,106
Stockton Bor.	36,700	258,250	294,950	1,844	44,200	600	19,900	4,490	69,190
Tewksbury Twp.	473,145	1,586,070	2,059,215	.....	110,750	92,080	30,750	85,302	318,882
Union Twp.	274,700	955,000	1,229,700	3,412	127,600	84,630	35,200	1,300	248,730
West Amwell Twp.	300,655	1,523,760	1,824,415	33	97,150	49,400	13,090	42,490	202,130
Totals	\$8,896,801	\$36,755,366	\$45,652,167	\$143,741	\$3,445,915	\$1,296,180	\$2,006,115	\$3,578,187	\$10,326,397

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e--6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alexandria Twp.	\$48,900	\$41,500	\$90,400	\$1,277,479	\$13.65	17.56	.....	\$5,482,189	\$6,759,668
Bethlehem Twp.	30,000	28,000	58,000	1,151,390	10.28	16.73	.....	5,068,619	6,220,009
Bloomsbury Bor.	22,900	43,100	66,000	657,851	9.91	18.15	.....	2,447,720	3,105,571
Califon Bor.	25,100	21,950	47,050	617,638	12.32	16.60	.....	2,712,162	3,329,800
Clinton, Town of	36,400	41,200	77,600	1,501,223	11.50	21.18	.....	4,749,295	6,250,518
Clinton Twp.	72,800	106,700	179,500	2,995,600	12.54	15.07	.....	15,598,772	18,594,372
Delaware Twp.	73,500	68,450	141,950	2,691,950	10.10	15.50	.....	12,712,932	15,404,882
East Amwell Twp.	52,900	50,000	102,900	2,201,604	9.50	13.60	.....	12,778,737	14,980,341
Flemington Bor. ....	.....	88,700	88,700	4,127,560	8.84	20.93	.....	13,522,273	17,649,833
Franklin Twp.	47,600	65,000	112,600	1,375,276	14.55	11.94	.....	9,051,225	10,426,501
Frenchtown Bor.	34,700	41,000	75,700	1,116,418	14.67	17.96	.....	4,380,643	5,497,061
Glen Gardner Bor.	24,000	29,350	53,350	336,095	12.26	19.31	.....	1,287,028	1,623,123
Hampton Bor.	30,000	43,785	73,785	610,254	11.88	20.34	.....	2,103,184	2,713,438
High Bridge Bor.	67,200	73,875	141,075	2,181,568	10.81	20.33	.....	6,983,861	9,165,429
Holland Twp.	44,400	95,100	139,500	2,610,596	2.70	11.00	.....	17,577,500	20,188,096
Kingwood Twp.	53,600	57,400	111,000	1,646,686	12.15	14.23	.....	8,930,356	10,577,042
Lambertville, City of	129,400	151,100	280,500	3,233,147	8.92	29.36	.....	6,587,013	9,820,160
Lebanon Bor.	25,500	22,550	48,050	708,998	11.70	14.06	.....	3,611,802	4,320,800
Lebanon Twp.	72,400	79,900	152,300	1,744,565	14.81	12.11	.....	11,299,591	13,044,156
Milford Bor.	35,200	43,800	79,000	2,983,257	7.42	18.97	.....	8,058,533	11,041,790
Raritan Twp. ....	.....	128,180	128,180	6,565,611	8.59	17.10	.....	25,627,725	32,193,336
Readington Twp.	164,900	231,050	395,950	4,891,948	13.61	12.80	.....	30,536,179	35,428,127
Stockton Bor.	17,500	25,400	42,900	323,084	9.29	21.59	.....	1,071,191	1,394,275
Tewksbury Twp.	46,000	84,050	130,050	2,248,047	13.25	13.58	.....	13,104,371	15,352,418
Union Twp.	35,500	40,500	76,000	1,405,842	11.13	17.11	.....	5,957,325	7,363,167
West Amwell Twp.	46,700	54,650	101,350	1,925,228	8.25	15.79	.....	9,729,828	11,655,056
Totals	\$1,237,100	\$1,756,290	\$2,993,390	\$53,128,915	.....	.....	.....	\$240,970,054	\$294,098,969

Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated for the support of the County Budget .. \$ 525,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.3123432676

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A, 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment								
1	\$21,113.37			\$19.07	\$	\$21,094.30	\$784.44	\$78,452.50	\$48,231.92		\$25,795.22	\$174,358.38	
2	19,427.78			13.65		19,414.13	721.81	54,382.25	36,116.97		7,697.92	118,333.08	
3	9,700.04					9,700.04	360.39	41,100.66			14,025.47	65,186.56	
4	10,400.41			39.07		10,361.34	386.41	35,744.00	19,274.20		10,270.40	76,036.35	
5	19,523.07			93.69		19,429.38	725.35	61,350.00	36,141.80		54,951.30	172,597.83	
6	58,078.27			57.44		58,020.83	2,157.81	173,142.00	107,938.05		34,283.40	375,542.09	
7	48,116.11			9.17		48,106.94	1,787.68	100,766.86	78,438.50		42,520.94	271,620.92	
8	46,790.09			87.34		46,702.75	1,738.42	71,518.50	55,718.45		33,392.66	209,070.78	
9	55,128.06			108.60		55,019.46		149,596.91	78,902.63		81,037.32	364,556.32	
10	32,566.47				57.67	32,624.14	1,209.96	74,072.00	60,695.65		31,424.82	200,026.57	
11	17,169.70					17,169.70	637.91	60,158.00	44,314.57		41,474.60	163,754.78	
12	5,069.72					5,069.72	138.36	19,082.00	9,431.57		7,422.02	41,193.67	
13	8,475.24			.39		8,474.85	314.89	24,765.00	15,766.40		23,119.07	72,440.21	
14	28,627.60			53.82		28,573.78	1,063.62	163,754.25			42,223.26	235,614.91	
15	63,056.16			1.80		63,054.36	2,342.76	*5,000.00				70,397.12	
16	33,036.68			34.84		33,001.84	1,227.43	86,490.25	51,215.74		28,077.65	200,012.91	
17	30,672.61			60.97		30,611.64		77,498.73	80,217.17		99,891.59	288,219.13	
18	13,495.73					13,495.73	501.41	36,423.00	25,107.11		7,400.00	82,927.25	
19	40,742.54			145.53		40,597.01	1,513.73	130,815.00	75,519.27		9,763.29	258,208.30	
20	34,488.29			.76		34,487.53		102,444.00	38,134.72		46,136.56	221,202.81	
21	100,553.72			75.51		100,478.21	3,735.92	273,265.09	143,965.94		42,054.34	563,499.50	
22	110,657.37			620.94		110,036.43	4,111.31	283,096.06	177,705.43		90,597.07	665,546.30	
23	4,354.92					4,354.92	161.80	9,864.50	9,327.77		6,284.58	29,993.57	
24	47,952.24			31.26		47,920.98	1,781.59	111,415.25	89,149.63		47,384.15	297,651.60	
25	22,998.36			40.84		22,957.52	854.47	71,240.50	42,707.80		18,675.00	156,435.29	
26	36,403.78			75.71		36,328.07	1,352.53	51,182.00	44,694.56		25,151.27	158,708.43	
27	\$918,598.33			\$1,570.40	\$57.67	\$917,085.60	\$29,660.00	\$2,346,619.31	\$1,368,715.85		\$871,053.90	\$5,533,134.66	
Total County Taxes Appropriated							\$936,338.87	Total County Taxes Apportioned					\$918,598.33
Less: Bank Stock Taxes Due County							19,253.27	(Including Adjustments—Total 12 A D)					
Net County Taxes Apportioned (12 A III)							\$917,085.60	†Net Overpayments are added to the Net Taxes Apportioned and Net Under-					
†Adjustments (Net Total 12 A IIB) +							1,512.73	payments are deducted.					

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Alexandria Twp.	\$.....	329	\$145,100	\$20,000.00	\$22,412.00	\$15,000.00	\$57,412.00
2 Bethlehem Twp.		188	30,700	15,000.00	24,185.00	10,000.00	49,185.00
3 Bloomsbury Bor.	589.05	110	83,900	8,500.00	4,282.00	1,200.00	13,982.00
4 Califon Bor.	1,114.14		50,100	5,500.00	4,422.14	7,000.00	16,922.14
5 Clinton, Town of	3,196.88	189	175,050	12,000.00	10,057.00	9,000.00	31,057.00
6 Clinton Twp.			2,597,500	75,000.00	42,963.00	12,000.00	129,963.00
7 Delaware Twp.			706,800	16,500.00	29,594.00	16,000.00	62,094.00
8 East Amwell Twp.			253,300	40,000.00	22,352.00	20,000.00	82,352.00
9 Flemington Bor.	7,222.58		1,075,800	82,135.84	45,366.98	25,000.00	152,502.82
10 Franklin Twp.		317	211,800	14,000.00	21,740.00	20,000.00	55,740.00
11 Frenchtown Bor.	1,386.57		306,500	15,000.00	7,758.00	5,000.00	27,758.00
12 Glen Gardner Bor.		123	26,300	3,000.00	7,105.00	2,000.00	12,105.00
13 Hampton Bor.			121,150	5,500.00	6,770.00	3,500.00	15,770.00
14 High Bridge Bor.	603.51		143,980	21,000.00	12,082.00	7,000.00	40,082.00
15 Holland Twp.		420	318,000	481,500.00	213,192.00	428.00	695,120.00
16 Kingwood Twp.			83,500	15,000.00	29,400.00	25,000.00	69,400.00
17 Lambertville, City of	2,696.66		1,802,750	10,000.00	45,886.00	30,000.00	85,886.00
18 Lebanon Bor.			91,950	5,500.00	5,100.00	4,500.00	15,100.00
19 Lebanon Twp.			2,279,172	26,000.00	70,401.00	25,750.00	122,151.00
20 Milford Bor.	1,787.12		195,500	15,000.00	6,252.00	3,100.00	24,352.00
21 Raritan Twp.			2,267,500	35,000.00	62,311.00	33,000.00	130,311.00
22 Readington Twp.	656.76		184,075	35,000.00	67,792.00	71,000.00	173,792.00
23 Stockton Bor.			61,250	2,000.00	4,813.00	2,500.00	9,313.00
24 Tewksbury Twp.			454,700	4,000.00	33,990.00	40,000.00	77,990.00
25 Union Twp.			1,015,855	16,236.41	33,147.81	14,000.00	63,384.22
26 West Amwell Twp.			128,000	25,000.00	36,028.00	10,000.00	71,028.00
27 Totals	\$19,253.27	1,676	\$14,810,232	\$1,003,372.25	\$869,401.93	\$411,978.00	\$2,284,752.18

***Bank Stock Tax Due Municipality \$19,253.27
 Bank Stock Tax Due County \$19,253.27
 Total Bank Stock Tax \$38,506.54

BUDGETS
 Central Regional High School \$534,730.95
 Delaware Valley Regional High School 263,337.00
 North Hunterdon Regional High School 517,848.45
 South Hunterdon Regional High School 134,239.50
 Flemington-Raritan 422,862.00

*In Holland Township only \$5,000 of a total of \$543,140.05 for schools is raised by taxation, the balance is transferred from surplus funds.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1-7)	4 Value of Second-class Railroad Property (C. 29L, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
East Windsor Twp.	\$755,365	\$2,677,585	\$3,432,950	\$12	\$79,800	\$73,000	\$173,550	\$131,475	\$457,825
Ewing Twp.	3,860,415	24,564,660	28,425,075	110,572	893,835	17,865	2,865,600	3,619,200	7,396,500
Hamilton Twp.	9,407,425	54,020,045	63,427,470	127,189	3,461,600	32,900	2,892,884	3,317,620	9,705,004
Hightstown Bor.	746,200	4,079,200	4,825,400	16,717	192,100	.....	568,605	.....	760,705
Hopewell Bor.	240,622	1,525,633	1,766,255	20,996	66,320	5,200	72,800	172,975	317,295
Hopewell Twp.	2,255,260	5,445,300	7,700,560	2,080	787,300	175,060	361,500	.....	1,323,860
Lawrence Twp.	4,741,500	16,615,880	21,357,380	6,538	895,275	37,900	418,300	2,023,240	3,374,115
Pennington Bor.	443,060	1,884,540	2,327,600	16,115	153,850	500	51,400	91,985	297,735
Princeton Bor.	5,551,600	16,084,710	21,636,310	44,215	1,334,316	.....	495,230	954,644	2,784,190
Princeton Twp.	19,882,501	58,118,600	78,001,101	41,477	1,350,300	6,900	1,411,685	941,000	3,709,885
Washington Twp.	840,735	1,591,875	2,432,610	2,236	125,100	152,880	67,450	67,105	412,535
West Windsor Twp.	2,501,725	7,825,100	10,326,825	321,654	271,900	113,200	101,260	1,227,742	1,714,102
Trenton, City of	36,269,575	126,698,075	162,967,650	1,976,605	6,640,000	.....	15,379,000	15,567,225	37,586,225
Totals	\$87,495,983	\$321,131,203	\$408,627,186	\$2,686,406	\$16,251,696	\$614,805	\$24,859,264	\$28,114,211	\$69,839,976

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated for the support of the County Budget .. \$1,520,665.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.5482930844

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
East Windsor Twp.	\$33,200	\$51,700	\$84,900	\$3,805,887	\$7.18	30.0	.....	\$8,010,216	\$11,816,103
Ewing Twp.	523,800	1,349,410	1,873,210	34,058,937	8.30	25.07	.....	84,957,753	119,016,690
Hamilton Twp.	1,729,300	3,313,455	5,042,755	68,216,908	8.83	28.6	.....	158,346,900	226,563,808
Hightstown Bor.	97,300	124,300	221,600	5,381,222	9.41	30.0	.....	11,259,266	16,640,488
Hopewell Bor.	53,500	58,975	112,475	1,992,071	9.63	23.8	.....	5,654,984	7,647,055
Hopewell Twp.	173,200	301,750	474,950	8,551,550	11.48	20.0	.....	30,801,040	39,352,590
Lawrence Twp.	322,400	539,000	861,400	23,876,633	6.90	30.0	.....	49,833,886	73,710,519
Pennington Bor.	53,000	102,100	155,100	2,486,350	12.40	20.0	.....	9,310,400	11,796,750
Princeton Bor.	227,200	151,050	378,250	24,086,465	5.88	33½	.....	43,272,620	67,359,085
Princeton Twp.	236,600	404,300	640,900	81,111,563	2.20	100.0	.....	.....	81,111,563
Washington Twp.	34,400	58,500	92,900	2,754,481	8.34	28.5	.....	6,102,863	8,857,344
West Windsor Twp.	89,800	131,600	221,400	12,141,181	5.31	30.0	.....	24,085,925	36,237,106
Trenton, City of	3,085,100	3,027,500	6,112,600	196,417,880	7.84	42.7	.....	218,689,609	415,107,489
Totals	\$6,658,800	\$9,613,640	\$16,272,440	\$464,881,128	.....	.....	.....	\$650,335,462	\$1,115,216,590

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$64,786.88	.....	.....	\$18.62	\$.....	\$64,768.26	\$2,038.66	\$.....	*\$206,436.41	.....	\$.....	\$273,243.33
2	652,560.28	.....	.....	2,243.98	.....	650,316.30	20,472.05	1,499,274.75	.....	.....	657,321.46	2,827,384.56
3	1,242,233.69	.....	.....	6,510.15	.....	1,235,723.54	.....	3,266,938.00	.....	.....	1,517,084.16	6,019,745.70
4	91,238.65	.....	.....	88.85	.....	91,149.80	2,869.12	.....	*287,849.89	.....	124,432.02	506,300.83
5	41,928.27	.....	.....	8.05	.....	41,920.22	.....	124,395.00	.....	.....	25,550.98	191,866.20
6	215,767.53	.....	.....	152.96	.....	215,614.57	6,786.83	.....	**675,801.72	.....	82,879.62	981,082.74
7	404,149.68	.....	.....	8,700.41	.....	395,449.27	12,458.45	943,926.06	.....	.....	296,488.40	1,648,322.18
8	64,680.76	.....	.....	114.55	.....	64,566.21	.....	.....	**200,678.78	.....	43,015.77	308,260.76
9	369,325.20	.....	.....	963.26	.....	368,361.94	.....	649,033.44	.....	.....	398,411.56	1,415,806.94
10	444,729.09	.....	.....	.....	1,001.48	445,730.57	14,028.43	992,140.00	.....	.....	334,703.38	1,786,602.38
11	48,564.20	.....	.....	19.35	.....	48,544.85	1,528.01	161,014.96	.....	.....	18,450.00	229,537.82
12	198,685.55	.....	.....	308.94	.....	198,376.61	6,244.45	408,027.30	.....	.....	31,696.16	644,344.52
13	2,276,005.66	.....	.....	13,236.68	.....	2,262,768.98	.....	5,402,898.25	.....	\$411,049.25	7,308,248.33	15,384,964.81
14	\$6,114,655.44	.....	.....	\$32,365.80	\$1,001.48	\$6,083,291.12	\$66,426.00	\$13,447,647.76	\$1,370,766.80	\$411,049.25	\$10,838,281.84	\$32,217,462.77

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1959—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
	1 East Windsor Twp.	\$.....	\$14,000	\$67,100.00	\$51,563.00	\$4,237.00
2 Ewing Twp.	643.56	.....	106,739,555	120,000.00	725,000.00	120,000.00	965,000.00
3 Hamilton Twp.	2,972.08	.....	13,143,900	650,000.00	691,412.00	245,000.00	1,586,412.00
4 Hightstown Bor.	4,786.10	.....	1,819,580	20,000.00	61,227.63	40,000.00	121,227.63
5 Hopewell Bor.	991.60	.....	280,350	3,000.00	56,707.99	8,000.00	67,707.99
6 Hopewell Twp.	10.26	.....	3,235,850	36,000.00	134,268.00	68,000.00	238,268.00
7 Lawrence Twp.	703.70	.....	8,963,575	120,000.00	333,600.00	80,000.00	533,600.00
8 Pennington Bor.	1,148.38	.....	2,825,290	22,220.00	30,700.00	13,000.00	65,920.00
9 Princeton Bor.	11,285.44	.....	30,340,245	90,000.00	435,230.00	42,000.00	567,230.00
10 Princeton Twp.	487.62	.....	7,419,000	113,000.00	177,803.00	65,000.00	355,803.00
11 Washington Twp. ....	.....	.....	158,400	38,000.00	59,300.00	19,800.00	117,100.00
12 West Windsor Twp.	253.84	.....	423,800	59,000.00	110,700.00	9,000.00	178,700.00
13 City of Trenton	52,276.30	.....	70,368,200	220,000.00	3,450,601.00	900,000.00	4,570,601.00
14 Totals	\$75,558.88	.....	\$245,731,745	\$1,558,320.00	\$6,318,112.62	\$1,614,037.00	\$9,490,469.62

Total County Taxes Appropriated	\$6,158,850.00
Less: Bank Stock Taxes Due County	75,558.88
Net County Taxes Apportioned (12 A IIB)	\$6,083,291.12
†Adjustments (Net Total 12 A IIB) +	31,364.32
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	\$6,114,655.44
Total County Library Taxes Appropriated (Including Adjustments)	\$66,743.76
Less Total Adjustments	317.76
Total Library Tax (Col. 12B)	\$66,426.00
County Library Apportioned Rate per \$100 (Applied to Col. 11) ..	\$0.0172579369

Joint School Adjustments:	
*East Windsor Township	\$ 62.31
*Hightstown Borough	2,959.99
Total Adjustments	\$3,022.30
**Hopewell Township	\$4,254.36
**Pennington Borough	3,182.05
Total Adjustments	\$7,436.41
***Bank Stock Tax Due Municipality	\$ 75,558.88
Bank Stock Tax Due County	\$ 75,558.88
Total Bank Stock Tax	\$151,117.76

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Carteret Bor.	\$3,988,220	\$10,321,255	\$14,309,475	\$25,299	\$531,860	\$.....	\$2,048,050	\$837,670	\$3,417,580
Cranbury Twp.	1,355,400	1,951,400	3,306,800	1,273	117,000	36,400	72,000	125,600	351,000
Dunellen Bor.	1,060,685	4,346,225	5,406,910	80,844	371,200	.....	457,200	269,502	1,097,902
East Brunswick Twp.	6,607,520	17,468,225	24,075,745	5,447	948,370	4,750	318,050	1,869,670	3,140,840
Edison Twp.	8,260,461	37,897,574	46,158,035	214,274	2,309,117	12,400	717,650	2,254,876	5,294,043
Helmetta Bor.	71,215	760,475	831,690	1,089	40,395	.....	455,200	2,000	497,595
Highland Park Bor.	3,562,400	13,352,175	16,914,575	6,967	457,400	.....	298,580	514,350	1,270,330
Jamesburg Bor.	506,275	2,075,850	2,582,125	7,645	50,500	.....	174,050	48,350	272,900
Madison Twp.	2,970,640	10,712,247	13,682,887	51,206	1,002,300	10,025	172,505	588,200	1,773,030
Metuchen Bor.	2,184,545	9,925,688	12,110,233	249,461	539,707	.....	144,485	824,163	1,508,355
Middlesex Bor.	2,151,390	8,101,210	10,252,600	6,187	541,300	.....	572,465	641,170	1,754,935
Milltown Bor.	1,100,525	4,542,525	5,643,050	7,856	269,000	100	138,050	212,400	619,550
Monroe Twp.	1,179,400	2,244,080	3,423,480	3,038	229,800	79,875	33,950	152,080	495,705
New Brunswick City	14,305,180	35,012,250	49,317,430	489,533	516,700	.....	3,504,330	5,822,550	9,843,580
North Brunswick Twp.	2,270,270	13,766,100	16,036,370	153,738	420,500	12,700	1,457,850	2,713,510	4,604,560
Perth Amboy City	18,311,445	35,495,835	53,807,280	1,237,832	713,760	.....	9,122,340	1,108,870	10,944,970
Piscataway Twp.	3,769,112	13,414,261	17,183,373	1,450	1,157,100	15,600	100,380	2,872,510	4,145,590
Plainsboro Twp.	583,046	2,164,189	2,747,235	7,847	64,120	33,300	246,043	152,584	496,047
Sayreville Bor.	3,579,650	25,395,040	28,974,690	118,222	999,150	.....	7,823,310	326,750	9,149,210
South Amboy City	1,258,580	3,511,050	4,769,630	1,530,999	95,675	.....	38,570	260,108	394,353
South Brunswick Twp.	1,692,823	6,024,950	7,717,773	251,975	383,200	54,250	298,700	1,118,260	1,854,410
South Plainfield Bor.	5,872,300	28,926,450	34,798,750	150,231	864,800	100	2,456,170	2,319,200	5,640,270
South River Bor.	2,282,720	6,075,405	8,358,125	3,073	576,275	.....	226,705	461,850	1,264,830
Spotswood Bor.	436,300	3,221,080	3,657,380	117,102	256,500	.....	16,650	296,215	569,365
Woodbridge Twp.	7,712,901	41,482,897	49,195,798	1,906,821	3,396,475	1,100	3,280,510	2,894,084	9,572,169
Totals	\$97,073,003	\$338,188,436	\$435,261,439	\$6,629,409	\$16,852,204	\$260,600	\$34,173,793	\$28,686,522	\$79,973,119

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Carteret Bor.	\$283,600	\$847,955	\$1,131,555	\$16,620,799	\$16.28	15.21	.....	\$79,770,124	\$96,390,923
Cranbury Twp. ....	.....	41,500	41,500	3,617,573	8.55	23.91	.....	10,523,397	14,140,970
Dunellen Bor.	185,600	277,650	463,250	6,122,406	12.92	18.04	.....	24,564,875	30,687,281
East Brunswick Twp.	435,700	1,491,550	1,927,250	25,294,782	8.83	26.63	.....	66,332,610	91,627,392
Edison Twp.	929,025	2,295,825	3,224,850	48,441,502	8.64	21.64	.....	167,141,572	215,583,074
Helmetta Bor.	18,300	21,125	39,425	1,290,949	6.46	19.17	.....	3,506,808	4,797,757
Highland Park Bor.	228,700	339,000	567,700	17,624,172	8.60	33.01	.....	34,326,185	51,950,357
Jamesburg Bor.	50,500	97,600	148,100	2,714,570	9.97	34.07	.....	4,996,757	7,711,327
Madison Twp.	505,700	1,213,850	1,719,550	13,787,573	11.65	19.13	.....	57,842,921	71,630,494
Metuchen Bor. ....	.....	662,875	662,875	13,205,174	14.87	17.50	.....	57,091,098	70,296,272
Middlesex Bor.	251,075	572,300	823,375	11,190,347	12.18	20.51	.....	39,735,698	50,926,045
Milltown Bor.	134,500	263,125	397,625	5,872,831	7.78	23.05	.....	18,838,729	24,711,560
Monroe Twp.	114,900	129,750	244,650	3,677,573	12.73	14.43	.....	20,301,260	23,978,833
New Brunswick City	494,800	683,450	1,178,250	58,472,293	7.38	33.39	.....	98,383,768	156,856,061
North Brunswick Twp.	203,900	316,100	520,000	20,274,668	7.32	20.24	.....	63,195,709	83,470,377
Perth Amboy City ....	.....	764,380	764,380	65,225,702	10.14	34.28	.....	103,156,781	168,382,483
Piscataway Twp.	375,890	812,760	1,188,650	20,141,763	10.51	21.10	.....	64,254,414	84,396,177
Plainsboro Twp.	25,800	18,700	44,500	3,206,629	5.66	19.97	.....	11,009,575	14,216,204
Sayreville Bor.	511,300	1,338,650	1,849,950	36,392,172	6.81	20.07	.....	115,393,471	151,785,643
South Amboy City ....	.....	233,175	233,175	6,461,807	9.08	17.84	.....	21,965,964	28,427,771
South Brunswick Twp.	186,700	352,800	539,500	9,284,658	11.38	18.18	.....	34,734,224	44,018,882
South Plainfield Bor.	432,400	1,123,000	1,555,400	39,033,851	5.24	47.23	.....	38,880,585	77,914,436
South River Bor.	286,150	470,115	756,265	8,869,763	12.47	17.59	.....	39,158,220	48,027,983
Spotswood Bor.	128,500	325,200	453,700	3,890,147	11.41	15.76	.....	19,549,346	23,439,493
Woodbridge Twp.	1,740,735	4,520,220	6,260,955	54,413,833	16.67	14.18	.....	297,742,129	352,155,962
Totals	\$7,523,775	\$19,212,655	\$26,736,430	\$495,127,537	.....	.....	.....	\$1,492,396,220	\$1,987,523,757

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$2,040,473.40

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.4250442

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) Regional Consolidated and Joint School Budgets
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$409,704.24	.....	.....	\$53.84	\$.....	\$409,650.40	.....	\$910,980.78	.....	\$.....	\$1,383,688.22	\$2,704,319.40
2	60,105.40	.....	.....	387.34	.....	59,718.06	.....	223,025.50	.....	.....	26,203.60	308,947.16
3	130,434.58	.....	.....	54.52	.....	130,380.06	.....	428,887.00	.....	.....	231,408.68	790,675.74
4	389,457.13	.....	.....	17,965.31	.....	371,491.82	.....	1,571,815.00	.....	.....	289,303.20	2,232,610.02
5	916,323.82	.....	.....	.....	1,128.12	917,451.94	.....	2,200,140.00	.....	285,230.25	778,479.77	4,181,301.96
6	20,392.61	.....	.....	.....	3.17	20,395.78	.....	46,922.00	.....	.....	16,021.39	83,339.17
7	220,812.08	.....	.....	659.88	.....	220,152.20	.....	902,570.01	.....	.....	392,931.14	1,515,653.35
8	32,776.56	.....	.....	294.02	.....	32,482.54	.....	166,391.40	.....	.....	71,509.76	270,383.70
9	304,461.42	.....	.....	.....	1,504.92	305,966.34	.....	1,175,073.00	.....	.....	125,015.34	1,606,054.68
10	298,790.39	.....	.....	1,215.71	.....	297,574.68	.....	1,157,317.42	.....	.....	507,603.75	1,962,495.85
11	216,458.32	.....	.....	1,303.90	.....	215,154.42	.....	873,441.00	.....	.....	273,560.50	1,362,155.92
12	105,035.10	.....	.....	511.22	.....	104,523.88	.....	319,902.50	.....	.....	32,176.14	456,602.52
13	101,920.69	.....	.....	254.81	.....	101,665.88	.....	304,819.00	.....	.....	61,448.84	467,933.72
14	666,707.93	.....	.....	464.53	.....	666,243.40	.....	2,014,370.52	.....	79,427.50	1,554,117.11	4,314,158.53
15	354,786.19	.....	.....	5,391.61	.....	349,394.58	.....	872,328.06	.....	.....	261,933.23	1,483,655.87
16	715,700.34	.....	.....	1,187.68	.....	714,512.66	.....	2,188,276.28	.....	186,767.95	3,519,202.19	6,608,759.08
17	358,721.24	.....	.....	.....	5,638.32	364,359.56	.....	1,591,504.00	.....	.....	159,865.00	2,115,728.56
18	60,425.18	.....	.....	.....	.....	60,425.18	.....	121,013.00	.....	.....	.....	181,438.18
19	645,156.41	.....	.....	1,064.27	.....	644,092.14	.....	1,468,017.00	.....	.....	362,972.00	2,475,081.14
20	120,830.66	.....	.....	.....	.....	120,830.66	.....	232,465.00	.....	26,697.50	206,172.24	586,185.40
21	187,099.79	.....	.....	697.71	.....	186,402.08	.....	766,152.00	.....	.....	103,288.79	1,055,842.87
22	331,170.95	.....	.....	870.67	.....	330,300.28	.....	1,319,296.75	.....	.....	392,768.56	2,042,365.59
23	204,140.27	.....	.....	503.03	.....	203,637.24	.....	586,675.00	.....	.....	315,539.96	1,105,852.20
24	99,628.26	.....	.....	227.28	.....	99,400.98	.....	306,916.00	.....	.....	37,486.86	443,803.84
25	1,496,819.27	.....	.....	3,991.45	.....	1,492,827.82	.....	5,815,292.00	.....	.....	1,761,477.96	9,069,597.78
26	\$8,447,858.83	.....	.....	\$37,098.78	\$8,274.53	\$8,419,034.58	.....	\$27,563,610.22	.....	\$578,123.20	\$12,864,174.23	\$49,424,942.23

***Bank Stock Tax Due Municipality\$ 75,491.32
 Bank Stock Tax Due County\$ 75,491.32
 Total Bank Stock Tax\$150,982.64

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Carteret Bor.	\$3,232.70	.....	\$3,665,250	\$88,650.00	\$167,350.00	\$61,000.00	\$317,000.00
2 Cranbury Twp.	1,921.40	.....	262,600	34,000.00	44,000.00	20,000.00	98,000.00
3 Dunellen Bor.	4,066.00	.....	561,600	19,000.00	77,081.00	34,000.00	130,081.00
4 East Brunswick Twp.	489.26	.....	2,649,750	325,000.00	283,824.34	110,000.00	718,824.34
5 Edison Twp.	4,330.30	.....	78,484,970	450,000.00	1,433,540.99	110,000.00	1,993,540.99
6 Helmetta Bor. ....	.....	.....	87,900	12,500.00	13,722.00	100.00	26,322.00
7 Highland Park Bor.	3,321.86	.....	4,564,125	115,000.00	225,980.00	30,000.00	370,980.00
8 Jamesburg Bor.	954.62	.....	179,450	25,600.00	30,513.00	20,000.00	76,113.00
9 Madison Twp.	246.84	.....	2,719,450	343,000.00	210,366.01	144,000.00	697,366.01
10 Metuchen Bor.	4,382.84	.....	3,027,305	200,000.00	162,791.00	53,300.00	416,091.00
11 Middlesex Bor.	111.28	.....	989,924	225,000.00	191,791.15	30,000.00	446,791.15
12 Milltown Bor.	2,603.96	.....	799,225	15,000.00	175,906.00	9,900.00	200,806.00
13 Monroe Twp. ....	.....	.....	2,729,145	40,000.00	72,323.00	60,000.00	172,323.00
14 New Brunswick City	15,121.16	.....	32,733,945	799,000.00	1,420,637.50	122,000.00	2,341,637.50
15 North Brunswick Twp.	693.08	.....	994,195	239,200.65	204,303.00	16,000.00	459,503.65
16 Perth Amboy City	14,090.34	.....	11,651,886	906,823.85	552,912.42	150,000.00	1,609,736.27
17 Piscataway Twp. ....	.....	.....	1,699,900	241,000.00	296,090.00	80,000.00	617,090.00
18 Plainsboro Twp. ....	.....	.....	387,100	26,007.00	44,943.00	1,000.00	71,950.00
19 Sayreville Bor.	2,328.00	.....	1,248,100	375,000.00	926,408.00	25,000.00	1,326,408.00
20 South Amboy City	2,703.32	.....	2,357,150	125,000.00	402,499.50	28,000.00	555,499.50
21 South Brunswick Twp. ....	.....	.....	827,100	61,000.00	176,668.00	38,000.00	275,668.00
22 South Plainfield Bor.	1,053.34	.....	3,025,525	199,000.00	262,595.30	65,000.00	526,595.30
23 South River Bor.	6,864.66	.....	2,136,470	113,500.00	260,083.66	47,000.00	420,583.66
24 Spotswood Bor.	297.14	.....	252,100	100,000.00	37,310.00	15,000.00	152,310.00
25 Woodbridge Twp.	6,679.22	.....	9,778,482	650,000.00	2,278,782.00	100,000.00	3,028,782.00
26 Totals	\$75,491.32	....	\$167,812,647	\$5,728,281.50	\$9,952,420.87	\$1,369,300.00	\$17,050,002.37

Total County Taxes Appropriated \$8,494,525.90
 Less: Bank Stock Taxes Due County 75,491.32
 Net County Taxes Apportioned (12 A III) 8,419,034.58
 †Adjustments (Net Total 12 A II b) ± +28,824.25

Total County Taxes Apportioned
 (Including Adjustments—Total 12 A I) \$8,447,858.83

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

MIDDLESEX COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Atlantic Township	\$702,275	\$1,316,200	\$2,018,475	\$.....	\$9,250	\$67,850	\$21,250	\$128,200	\$226,550
Asbury Park City	9,950,300	14,153,600	24,103,900	\$137,451	711,950	.....	720,500	2,109,500	3,541,950
Atlantic Highlands Bor.	927,160	2,203,375	3,130,535	25,139	204,535	.....	260,640	.....	465,175
Allentown Bor.	155,005	957,700	1,112,705	.....	87,050	1,300	27,100	24,825	140,275
Allenhurst Bor.	752,025	1,460,650	2,212,675	17,220	105,350	.....	23,450	74,950	203,750
Avon-By-The-Sea Bor.	1,605,805	3,364,165	4,969,970	12,147	181,325	.....	94,065	.....	275,390
Belmar Bor.	2,674,400	8,680,000	11,354,400	13,941	1,134,746	.....	.....	.....	1,134,746
Bradley Beach Bor.	2,525,250	3,473,450	5,998,700	18,077	219,950	.....	.....	316,810	536,760
Brielle Bor.	934,575	2,024,250	2,958,825	421	218,100	.....	13,700	47,750	279,550
Deal Bor.	2,184,800	5,195,100	7,379,900	2,000	201,900	.....	4,900	301,900	508,700
Eatontown Bor.	889,575	2,526,275	3,415,850	4,590	164,800	1,650	120,840	369,405	656,695
Englishtown Bor.	85,958	425,650	511,608	160	36,500	.....	55,600	48,325	140,425
Freehold Twp.	1,058,925	2,041,375	3,100,300	5,936	55,000	299,975	.....	.....	354,975
Farmingdale Bor.	146,580	755,890	902,470	12,404	1,600	300	76,679	500	79,079
Fair Haven Bor.	1,076,480	4,060,950	5,137,430	.....	594,150	.....	.....	.....	594,150
Freehold Bor.	1,490,450	6,743,250	8,233,700	22,758	1,789,100	.....	.....	.....	1,789,100
Holmdel Twp.	717,375	1,582,125	2,299,500	.....	108,350	31,250	3,800	175,550	318,950
Howell Twp.	1,113,283	4,373,680	5,486,963	2,760	14,650	286,350	40,575	162,565	504,140
Highlands Bor.	648,058	1,717,400	2,365,458	7,563	198,000	.....	25,500	53,200	276,700
Interlaken Bor.	449,760	1,229,550	1,679,310	10,604	123,014	.....	.....	.....	123,014
Keyport Bor.	1,019,050	3,466,050	4,485,100	5,665	842,075	.....	.....	.....	842,075
Keansburg Bor.	1,413,885	3,265,400	4,679,285	4,560	362,075	.....	55,050	201,750	618,875
Little Silver Bor.	1,286,925	5,112,950	6,399,875	4,654	348,600	.....	55,650	197,150	601,400
Long Branch City	6,464,450	13,585,300	20,049,750	180,008	1,040,850	.....	207,500	1,475,070	2,723,420
Manalapan Twp.	673,650	1,009,700	1,683,350	616	115,400	18,900	.....	117,565	251,865
Marlboro Twp.	862,925	1,634,200	2,497,125	2,255	85,350	30,400	59,300	156,285	331,335
Matawan Twp.	675,008	2,597,800	3,272,808	8,484	185,700	.....	.....	.....	185,700
Middletown Twp.	34,622,000	128,997,225	163,619,225	5,858	950,600	79,400	1,354,975	6,200,000	8,584,975
Millstone Twp.	635,650	720,715	1,356,365	.....	6,000	24,350	6,055	45,500	81,905
Manasquan Bor.	1,193,505	3,358,655	4,552,160	9,598	136,415	.....	42,295	109,590	288,300

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Matawan Bor.	\$616,544	\$2,653,262	\$3,269,806	\$6,561	\$28,550	\$.....	\$145,085	\$.....	\$173,635
Monmouth Beach Bor.	760,199	908,595	1,668,794	.....	108,590	.....	400	39,850	148,840
Neptune Twp.	4,850,811	10,830,720	15,681,531	33,527	771,433	2,000	136,730	967,825	1,877,988
Neptune City Bor.	679,190	2,173,580	2,852,770	.....	277,850	.....	15,140	84,320	377,310
New Shrewsbury Bor.	781,241	3,420,730	4,201,971	.....	375,450	6,600	150,060	17,905	550,015
Ocean Twp.	2,863,445	6,656,600	9,520,045	2,972	280,625	5,500	110,855	225,725	622,705
Oceanport Bor.	2,019,235	7,233,250	9,252,485	6,576	169,900	.....	24,900	281,175	475,975
Raritan Twp.	883,150	3,619,175	4,502,325	1,299	87,000	.....	.....	.....	87,000
Roosevelt Bor.	60,845	490,260	551,105	.....	69,850	.....	.....	.....	69,850
Rumson Bor.	2,512,000	5,675,400	8,187,400	.....	757,700	.....	157,135	.....	914,835
Red Bank Bor.	4,084,671	8,718,544	12,803,215	58,605	2,359,035	.....	.....	.....	2,359,035
Shrewsbury Twp.	18,000	119,000	137,000	.....	2,000	.....	.....	2,500	4,500
Sea Bright Bor.	734,363	897,230	1,631,593	.....	25,740	.....	28,450	110,075	164,265
Sea Girt Bor.	1,215,750	2,829,050	4,044,800	11,310	208,950	.....	9,000	72,550	290,500
Shrewsbury Bor.	1,104,895	2,803,683	3,908,578	.....	259,745	2,000	68,750	172,750	503,245
Spring Lake Bor.	2,812,450	3,964,150	6,776,600	16,677	501,000	.....	.....	600,150	1,101,150
Spring Lake Heights Bor.	823,199	2,515,638	3,338,837	1,926	174,150	.....	.....	44,985	219,135
South Belmar Bor.	670,960	2,408,020	3,078,980	.....	.....	.....	15,725	26,250	41,975
Upper Freehold Twp.	751,785	994,030	1,745,815	677	93,950	182,200	11,200	65,230	352,580
Union Beach Bor.	524,550	1,495,755	2,020,305	730	371,930	.....	.....	.....	371,930
Wall Twp.	1,910,020	4,349,400	6,259,420	1,079	727,475	27,500	56,300	211,700	1,022,975
West Long Branch Bor.	1,128,950	2,879,650	4,008,600	.....	265,900	3,200	105,600	90,875	465,575
Totals	\$110,741,340	\$309,668,352	\$420,409,692	\$656,808	\$18,149,208	\$1,070,725	\$4,304,754	\$15,330,255	\$38,854,942

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic Twp.	\$2,100	\$54,450	\$56,550	\$2,188,475	\$14.1503	11.94	.....	\$14,886,675	\$17,075,150
Asbury Park City	278,300	217,150	495,450	27,287,851	9.4967	31.87	.....	51,528,042	78,815,893
Atlantic Highlands Bor.	64,925	178,550	243,475	3,377,374	13.3706	20.35	.....	12,252,929	15,630,303
Allentown Bor.	32,500	53,500	86,000	1,166,980	10.2486	27.82	.....	2,886,953	4,053,933
Allenhurst Bor.	25,200	24,000	49,200	2,384,445	8.4313	26.84	.....	6,031,270	8,415,715
Avon-By-The-Sea Bor.	152,375	70,100	222,475	5,035,032	5.5379	32.73	.....	10,214,784	15,249,816
Belmar Bor.	94,700	139,500	234,200	12,268,887	5.2611	35.66	.....	20,486,317	32,755,204
Bradley Beach Bor.	58,350	97,250	155,600	6,397,937	9.8333	28.03	.....	15,402,298	21,800,235
Brielle Bor.	68,650	121,175	189,825	3,048,971	14.2512	13.68	.....	18,670,012	21,718,983
Deal Bor. ....	.....	65,800	65,800	7,824,800	7.1070	42.55	.....	9,964,165	17,788,965
Eatontown Bor.	57,200	236,900	294,100	3,783,035	15.7871	14.22	.....	20,605,598	24,388,633
Englishtown Bor. ....	.....	31,500	31,500	620,693	13.8657	15.61	.....	2,765,829	3,386,522
Freehold Twp.	22,000	131,220	153,220	3,307,991	17.4587	12.65	.....	21,408,000	24,715,991
Farmingdale Bor.	200	37,000	37,200	956,753	11.0092	24.30	.....	2,811,398	3,768,151
Fair Haven Bor.	81,000	299,600	380,600	5,350,980	17.1900	16.58	.....	25,848,275	31,199,255
Freehold Bor.	172,900	298,900	471,800	9,573,758	11.8642	21.88	.....	29,397,470	38,971,228
Holmdel Twp.	38,700	148,850	187,550	2,430,900	17.0057	14.97	.....	13,061,221	15,492,121
Howell Twp.	3,000	305,795	308,795	5,685,068	17.1263	19.95	.....	22,016,610	27,701,678
Highlands Bor.	103,850	96,420	200,270	2,449,451	13.8314	20.30	.....	9,287,044	11,736,495
Interlaken Bor.	33,400	66,900	100,300	1,712,628	10.2547	19.97	.....	6,729,853	8,442,481
Keyport Bor.	85,125	245,000	330,125	5,002,715	13.3557	21.11	.....	16,761,228	21,763,943
Keansburg Bor.	199,450	222,675	422,125	4,880,595	14.2504	20.69	.....	17,936,882	22,817,477
Little Silver Bor.	149,700	314,950	464,650	6,541,279	12.2608	19.31	.....	26,742,926	33,284,205
Long Branch City	416,700	596,225	1,012,925	21,940,253	13.4358	25.60	.....	58,269,585	80,209,838
Manalapan Twp.	47,600	85,500	133,100	1,802,731	18.8188	11.92	.....	12,438,713	14,241,444
Marlboro Twp.	38,000	98,000	136,000	2,694,715	17.9237	16.01	.....	13,100,157	15,794,872
Matawan Twp. ....	.....	310,975	310,975	3,156,017	18.7207	15.09	.....	18,415,780	21,571,797
Middletown Twp.	113,400	2,220,500	2,333,900	169,876,158	1.9588	116.33	\$22,968,297	.....	146,907,861
Millstone Twp. ....	.....	47,100	47,100	1,391,170	19.1188	14.56	.....	7,959,328	9,350,498
Manasquan Bor.	42,900	176,800	219,700	4,630,358	14.4470	14.02	.....	27,916,884	32,547,242

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Matawan Bor.	\$.....	\$205,910	\$205,910	\$3,244,092	\$15.7394	15.69	.....	\$17,570,257	\$20,814,349
Monmouth Beach Bor.	55,800	59,889	115,689	1,701,945	14.4709	21.38	.....	6,136,603	7,838,548
Neptune Twp.	554,143	840,825	1,394,968	16,198,078	12.3473	20.14	.....	62,181,085	78,379,163
Neptune City Bor.	99,800	202,695	302,495	2,927,585	14.1356	20.33	.....	11,179,546	14,107,131
New Shrewsbury Bor.	142,550	383,650	526,200	4,225,786	20.6305	14.10	.....	25,599,241	29,825,027
Ocean Twp.	139,600	669,400	809,000	9,336,722	15.3819	16.35	.....	48,706,529	58,043,251
Oceanport Bor.	83,600	143,400	227,000	9,508,036	4.8507	38.01	.....	15,089,753	24,597,789
Raritan Twp. ....	.....	897,400	897,400	3,693,224	23.2521	11.41	.....	34,957,140	38,650,364
Roosevelt Bor.	21,800	31,900	53,700	567,255	17.1689	22.40	.....	1,909,185	2,476,440
Rumson Bor.	160,200	284,000	444,200	8,658,035	12.3278	18.78	.....	35,408,979	44,067,014
Red Bank Bor.	191,900	318,750	510,650	14,710,205	11.9889	19.39	.....	53,226,774	67,936,979
Shrewsbury Twp. ....	.....	.....	.....	141,500	37.6816	19.57	.....	563,051	704,551
Sea Bright Bor. ....	.....	32,600	32,600	1,763,258	11.1224	19.18	.....	6,875,148	8,638,406
Sea Girt Bor. ....	.....	83,100	83,100	4,263,510	9.3570	14.84	.....	23,211,264	27,474,774
Shrewsbury Bor.	81,600	209,800	291,400	4,120,423	12.5132	19.19	.....	16,459,207	20,579,630
Spring Lake Bor.	43,700	93,200	136,900	7,757,527	8.0932	17.58	.....	31,770,612	39,528,139
Spring Lake Heights Bor. ..	52,400	167,000	219,400	3,340,498	9.9888	25.80	.....	9,602,391	12,942,889
South Belmar Bor. ....	.....	53,500	53,500	3,067,455	5.6824	40.39	.....	4,544,144	7,611,599
Upper Freehold Twp.	37,400	44,000	81,400	2,017,672	13.5597	14.70	.....	10,130,477	12,148,149
Union Beach Bor.	172,355	320,000	492,355	1,900,610	23.3900	14.43	.....	11,980,422	13,881,032
Wall Twp.	344,100	580,283	924,383	6,359,091	26.9660	10.94	.....	50,956,484	57,315,575
West Long Branch Bor.	128,900	293,500	422,400	4,051,775	15.2780	16.30	.....	20,584,038	24,635,813
Totals	\$4,692,073	\$12,907,087	\$17,599,160	\$442,322,282	.....	.....	\$22,968,297	\$1,014,438,556	\$1,433,792,541

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Continued)

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$75,557.05	\$.....	\$.....	\$137.28	\$.....	\$75,419.77	\$1,710.84	\$157,312.87	\$60,609.59 R	\$.....	\$14,624.22	\$309,677.29
2	348,758.06	.....	.....	490.98	.....	348,267.08	.....	786,869.50	.....	.....	1,456,334.30	2,591,470.88
3	69,163.64	.....	.....	79.20	.....	69,084.44	1,567.35	239,192.00	.....	.....	141,732.19	451,575.98
4	17,938.54	.....	.....	207.80	.....	17,730.74	402.28	*68,528.94	.....	.....	32,937.98	119,599.94
5	37,239.30	.....	.....	11.10	.....	37,228.20	844.64	32,500.00	.....	.....	130,469.21	201,042.05
6	67,480.00	.....	.....	272.09	.....	67,207.91	.....	96,929.00	.....	.....	114,700.00	278,836.91
7	144,940.84	.....	.....	616.55	.....	144,324.29	3,271.52	283,880.75	.....	.....	214,005.65	645,482.21
8	96,465.41	.....	.....	22.65	.....	96,442.76	.....	296,585.98	.....	.....	236,099.63	629,128.37
9	96,105.88	.....	.....	.....	.....	96,105.88	2,180.40	199,529.00	.....	.....	136,700.00	434,515.28
10	78,715.66	.....	.....	279.87	.....	78,435.79	1,780.16	249,032.00	.....	.....	226,864.10	556,112.05
11	107,919.00	.....	.....	262.91	.....	107,656.09	2,442.02	296,658.00	47,939.34 R	.....	142,536.43	597,231.88
12	14,985.26	.....	.....	161.92	.....	14,823.34	336.14	*31,768.21	24,802.29 R	.....	14,333.65	86,063.63
13	109,367.55	.....	.....	396.11	.....	108,971.44	2,472.19	240,553.75	122,394.27 R	.....	103,142.50	577,534.15
14	16,673.96	.....	.....	216.57	.....	16,457.39	373.16	43,710.00	28,788.70 R	.....	16,002.01	105,331.26
15	138,055.81	.....	.....	508.82	.....	137,546.99	3,119.77	341,343.00	243,644.94 R	.....	194,183.88	919,838.58
16	172,446.56	.....	.....	72.67	.....	172,373.89	.....	384,852.75	256,998.02 R	.....	321,627.80	1,135,852.46
17	68,552.19	.....	.....	35.40	.....	68,516.79	1,554.52	238,341.45	.....	.....	104,979.63	413,392.39
18	122,579.13	.....	.....	473.42	.....	122,105.71	2,770.34	412,164.00	251,970.08 R	.....	184,637.00	973,647.13
19	51,933.65	.....	.....	93.93	.....	51,839.72	1,176.20	144,681.00	.....	.....	141,098.00	338,794.92
20	37,357.74	.....	.....	52.00	.....	37,305.74	846.30	71,000.00	.....	.....	66,473.06	175,625.10
21	96,304.82	.....	.....	120.90	.....	96,183.92	.....	256,752.53	.....	.....	315,212.32	668,148.77
22	100,966.68	.....	.....	165.88	.....	100,800.80	2,286.69	292,188.50	.....	.....	300,230.33	695,506.32
23	147,281.65	.....	.....	1,002.04	.....	146,279.61	3,317.35	503,688.00	.....	.....	148,732.12	802,017.08
24	354,926.23	.....	.....	1,025.20	.....	353,901.03	.....	1,441,558.42	.....	.....	1,152,391.71	2,947,851.16
25	63,017.98	.....	.....	124.70	.....	62,893.28	1,426.71	*133,595.79	104,309.08 R	.....	37,028.98	339,253.84
26	69,891.86	.....	.....	451.00	.....	69,440.86	1,575.42	176,282.15	134,913.97 R	.....	100,782.34	482,994.74
27	95,454.58	.....	.....	699.96	.....	94,754.62	.....	337,683.09	.....	.....	158,393.33	590,831.04
28	650,063.07	.....	.....	1,883.75	.....	648,179.32	.....	1,979,254.00	.....	.....	700,198.96	3,327,632.28
29	41,375.69	.....	.....	129.47	.....	41,246.22	935.50	160,594.50	.....	.....	63,200.00	265,976.22
30	144,020.61	.....	.....	609.53	.....	143,411.08	3,252.49	284,061.00	.....	.....	238,223.28	668,947.85

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
31	\$92,102.90	\$.....	\$.....	\$238.08	\$.....	\$91,864.82	\$.....	\$*325,826.06	\$.....	\$.....	\$92,911.37	\$510,602.25
32	34,685.35	.....	.....	.....	.....	34,685.35	.....	786.92	.....	.....	116,415.72	246,286.95
33	346,825.55	.....	.....	733.97	.....	346,091.58	7,850.45	1,173,208.23	.....	.....	472,885.69	2,000,035.95
34	62,423.65	.....	.....	577.28	.....	61,846.37	1,402.62	208,689.06	.....	.....	141,895.10	413,833.15
35	131,974.89	.....	.....	2,702.76	.....	129,272.13	2,931.73	*510,809.74	37,498.95 R	.....	191,291.00	871,803.55
36	256,839.72	.....	.....	962.34	.....	255,877.38	5,804.66	826,250.50	.....	.....	348,233.76	1,436,166.30
37	108,844.51	.....	.....	126.72	.....	108,717.79	2,466.84	262,630.37	.....	.....	87,400.00	461,215.00
38	171,026.75	.....	.....	.....	.....	171,026.75	3,880.16	593,780.50	.....	.....	90,066.20	858,753.61
39	10,958.18	.....	.....	61.92	.....	10,896.26	.....	65,023.50	.....	.....	21,472.00	97,391.76
40	194,995.27	.....	.....	463.50	.....	194,531.77	4,412.69	320,109.00	295,066.06 R	.....	253,226.86	1,067,346.38
41	300,619.18	.....	.....	771.58	.....	299,847.60	.....	893,805.45	.....	.....	569,949.69	1,763,602.74
42	3,117.62	.....	.....	.....	.....	3,117.62	.....	*12,066.76	886.71 R	.....	37,248.50	53,319.59
43	38,224.70	.....	.....	54.92	.....	38,169.78	865.92	64,623.00	.....	.....	92,459.22	196,117.92
44	121,575.09	.....	.....	202.94	.....	121,372.15	2,753.85	111,514.00	.....	.....	163,300.00	398,940.00
45	91,064.27	.....	.....	272.32	.....	90,791.95	2,059.83	313,273.82	.....	.....	109,474.87	515,600.47
46	174,910.88	.....	.....	141.45	.....	174,769.43	.....	106,550.00	.....	.....	346,516.76	627,836.19
47	57,271.91	.....	.....	112.55	.....	57,159.36	1,296.89	207,309.00	.....	.....	67,911.00	333,676.25
48	33,681.11	.....	.....	65.76	.....	33,615.35	762.70	82,029.00	.....	.....	57,900.00	174,307.05
49	53,755.21	.....	.....	.....	.....	53,755.21	1,219.57	*205,356.06	.....	.....	13,260.00	273,590.84
50	61,423.17	.....	.....	239.46	.....	61,183.71	1,388.07	214,387.60	.....	.....	167,593.40	444,552.78
51	253,619.77	.....	.....	1,769.19	.....	251,850.58	5,712.41	1,226,795.76	.....	.....	230,438.00	1,714,796.75
52	109,012.77	.....	.....	276.66	.....	108,736.11	2,466.86	400,025.30	.....	.....	107,805.48	619,033.75
53	\$6,344,490.85	.....	.....	\$20,377.10	.....	\$6,324,113.75	\$87,704.16	\$18,399,551.85	\$1,609,822.00 R	.....	\$10,987,529.23	\$37,408,720.99

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ... \$1,559,840.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.44249713
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$0.01003913

*Denotes Joint Schools.
 R Denotes Regional Schools.

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Continued)

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Atlantic Twp. ....	\$.....	.....	\$122,700	\$50,000.00	\$60,528.00	\$10,000.00	\$120,528.00
2 Asbury Park City	8,714.83	.....	7,265,800	223,000.00	883,352.22	195,000.00	1,301,352.22
3 Atlantic Highlands Bor.	2,722.22	.....	804,300	58,000.00	67,142.00	19,000.00	144,142.00
4 Allentown Bor.	1,562.02	.....	184,990	14,000.00	8,000.00	8,000.00	30,000.00
5 Allenhurst Bor.	4,614.17	.....	412,250	26,000.00	161,827.66	3,700.00	191,527.66
6 Avon-By-The-Sea Bor. ....	.....	.....	150,780	83,484.25	81,090.00	13,000.00	177,574.25
7 Belmar Bor.	2,694.35	.....	1,643,695	126,523.00	276,842.00	36,000.00	439,365.00
8 Bradley Beach Bor.	2,600.37	.....	1,717,000	85,000.00	176,350.57	29,000.00	290,350.57
9 Brielle Bor. ....	.....	.....	191,950	62,527.34	31,058.00	14,000.00	107,585.34
10 Deal Bor. ....	.....	.....	622,200	50,000.00	221,557.92	15,000.00	286,557.92
11 Eatontown Bor.	1,288.57	.....	306,485	70,000.00	104,278.50	120,000.00	294,278.50
12 Englishtown Bor.	192.15	.....	134,225	15,000.00	5,521.00	5,000.00	25,521.00
13 Freehold Twp. ....	.....	.....	528,800	16,000.00	61,352.00	50,000.00	127,352.00
14 Farmingdale Bor.	906.55	.....	120,350	6,000.00	9,295.00	15,000.00	30,295.00
15 Fair Haven Bor.	358.97	.....	303,250	76,000.00	40,865.00	30,000.00	146,865.00
16 Freehold Bor.	9,276.34	.....	2,887,500	78,000.00	75,942.00	60,000.00	213,942.00
17 Holmdel Twp. ....	.....	.....	266,600	45,000.00	35,160.00	10,000.00	90,160.00
18 Howell Twp. ....	.....	.....	770,900	131,417.25	147,914.00	130,000.00	409,331.25
19 Highlands Bor. ....	.....	.....	1,397,800	27,500.00	48,329.00	51,600.00	127,429.00
20 Interlaken Bor. ....	.....	.....	26,850	18,000.00	15,323.00	5,500.00	38,823.00
21 Keyport Bor.	4,096.93	.....	1,187,675	60,000.00	52,691.00	41,000.00	153,691.00
22 Keansburg Bor.	2,641.19	.....	441,300	86,000.00	148,399.00	50,000.00	284,399.00
23 Little Silver Bor.	310.33	.....	213,825	28,000.00	51,779.85	32,000.00	111,779.85
24 Long Branch City	6,940.79	.....	7,601,774	400,000.00	588,946.00	170,000.00	1,158,946.00
25 Manalapan Twp. ....	.....	.....	74,900	67,777.77	43,399.00	45,000.00	156,176.77
26 Marlboro Twp. ....	.....	.....	7,412,900	100,000.00	39,000.00	50,000.00	189,000.00
27 Matawan Twp. ....	.....	.....	107,700	175,000.00	65,056.00	37,500.00	277,556.00
28 Middletown Twp.	809.54	.....	8,275,981	250,000.00	377,699.37	185,000.00	812,699.37
29 Millstone Twp. ....	.....	.....	90,500	29,716.40	29,700.00	45,000.00	104,416.40
30 Manasquan Bor.	1,936.20	.....	830,000	20,000.00	167,972.16	16,000.00	203,972.16

Total County Taxes Apportioned \$6,393,725.60
 Less: Bank Stock Taxes Due County 69,611.85

Net County Taxes Apportioned (12 A III) 6,324,113.75
 †Adjustments (Net Total 12 A IIB) ± 20,377.10

Total County Taxes Apportioned
 (Including Adjustments—Total 12 A I) \$6,344,490.85

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

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
31 Matawan Bor.	\$3,889.47	.....	\$347,555	\$52,000.00	\$47,519.28	\$14,000.00	\$113,519.28
32 Monmouth Beach Bor. ....	.....	.....	373,813	25,000.00	32,921.00	15,000.00	72,921.00
33 Neptune Twp. ....	.....	.....	3,552,926	225,000.00	268,450.00	170,000.00	663,450.00
34 Neptune City Bor. ....	.....	.....	191,785	45,000.00	44,066.00	29,500.00	118,566.00
35 New Shrewsbury Bor. ....	.....	.....	7,321,925	75,000.00	50,301.00	42,000.00	167,301.00
36 Ocean Twp. ....	.....	.....	739,125	237,000.00	146,967.00	90,000.00	473,967.00
37 Oceanport Bor. ....	.....	.....	2,823,220	106,330.78	46,346.00	15,000.00	167,676.78
38 Raritan Twp. ....	.....	.....	251,150	215,000.00	79,350.00	45,000.00	339,350.00
39 Roosevelt Bor. ....	.....	.....	66,110	14,000.00	7,228.00	2,000.00	23,228.00
40 Rumson Bor. ....	.....	.....	1,167,900	52,400.00	89,475.10	46,500.00	188,375.10
41 Red Bank Bor.	10,816.02	.....	2,894,350	125,000.00	216,394.59	100,000.00	441,394.59
42 Shrewsbury Twp. ....	.....	.....	106,624	2,000.00	14,503.00	.....	16,503.00
43 Sea Bright Bor.	827.04	.....	217,810	35,000.00	97,553.58	27,500.42	160,054.00
44 Sea Girt Bor. ....	.....	.....	176,230	56,300.00	63,200.00	9,000.00	128,500.00
45 Shrewsbury Bor. ....	.....	.....	399,680	55,000.00	22,450.00	10,000.00	87,450.00
46 Spring Lake Bor.	2,333.24	.....	584,700	170,000.00	103,542.00	12,000.00	285,542.00
47 Spring Lake Heights Bor. ....	.....	.....	378,000	51,900.00	31,043.00	10,000.00	92,943.00
48 South Belmar Bor. ....	.....	.....	133,780	25,000.00	25,177.00	8,000.00	58,177.00
49 Upper Freehold Twp. ....	.....	.....	90,250	35,000.00	36,000.00	24,000.00	95,000.00
50 Union Beach Bor. ....	.....	.....	693,500	67,941.00	44,892.00	30,000.00	142,833.00
51 Wall Twp. ....	.....	.....	3,262,100	200,276.00	152,268.00	125,000.00	477,544.00
52 West Long Branch Bor.	80.55	.....	943,625	45,000.00	60,720.00	28,000.00	133,720.00
53 Totals	\$69,611.84	.....	\$72,811,138	\$4,393,093.79	\$5,756,736.80	\$2,343,800.42	\$12,493,631.01

***Bank Stock Tax Due Municipality \$69,611.84
 Bank Stock Tax Due County \$69,611.85
 Total Bank Stock Tax \$139,223.69

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Boonton Town	\$3,383,850	\$10,783,395	\$14,167,245	\$35,842	\$397,500	.....	\$1,370,200	\$2,839,825	\$4,607,525
Boonton Twp.	789,400	2,693,075	3,482,475	.....	72,400	\$1,550	800	177,550	252,300
Butler Bor.	572,825	3,097,575	3,670,400	10,728	307,050	.....	215,110	328,340	850,500
Chatham Bor.	2,086,525	8,886,150	10,972,675	34,706	905,500	.....	194,360	305,450	1,405,310
Chatham Twp.	1,457,700	5,581,350	7,039,050	.....	474,400	1,000	6,050	338,125	819,575
Chester Bor.	184,660	807,780	992,440	.....	51,800	2,500	41,565	56,375	152,240
Chester Twp.	628,650	2,034,350	2,663,000	.....	148,650	42,250	4,900	215,275	411,075
Denville Twp.	1,377,100	6,238,050	7,615,150	95,182	570,750	10,700	730,720	8,975	1,321,145
Dover Town	3,459,475	8,508,240	11,967,715	51,035	705,305	.....	449,820	1,375,920	2,531,045
East Hanover Twp.	700,400	3,983,600	4,684,000	2,187	196,200	4,700	170,400	164,880	536,180
Florham Park Bor.	1,614,330	6,496,595	8,110,925	.....	539,580	.....	65,600	163,155	768,335
Hanover Twp.	2,207,380	11,267,150	13,474,530	10,135	445,500	1,700	41,400	2,267,455	2,756,055
Harding Twp.	1,342,150	3,765,550	5,107,700	.....	501,400	54,800	8,000	77,200	641,400
Jefferson Twp.	2,525,169	5,636,840	8,162,009	1,278	514,350	800	19,350	306,690	841,190
Kinnelon Bor.	1,224,199	3,357,009	4,581,208	1,534	457,650	750	4,650	27,000	490,050
Lincoln Park Bor.	620,744	2,627,825	3,248,569	3,363	310,075	4,800	400	64,225	379,500
Madison Bor.	4,275,500	14,727,625	19,003,125	68,154	1,140,400	.....	147,250	471,950	1,759,600
Mendham Bor.	749,275	2,727,350	3,476,625	.....	176,850	10,700	38,500	93,650	319,700
Mendham Twp.	2,753,950	6,288,700	9,042,650	.....	262,900	14,600	2,000	105,100	384,600
Mine Hill Twp.	856,965	2,275,100	3,132,065	.....	266,850	900	10,950	331,100	609,800
Montville Twp.	818,433	3,166,710	3,985,143	13,102	258,400	22,300	39,600	114,463	434,763
Morris Twp.	5,036,375	15,110,700	20,147,075	10,329	1,149,825	11,250	147,475	685,650	1,994,200
Morris Plains Bor.	2,274,230	10,858,500	13,132,730	11,747	324,700	.....	286,800	312,625	924,125
Morristown Town	7,041,367	19,228,394	26,269,761	135,307	2,258,675	.....	1,190,555	433,855	3,883,085
Mountain Lakes Bor.	1,349,820	3,933,420	5,283,240	16,320	415,000	400	20,950	96,975	533,325

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Mt. Arlington Bor.	\$643,809	\$959,935	\$1,603,744	\$511	\$125,310	\$200	\$6,360	\$120,625	\$252,495
Mt. Olive Twp.	999,900	2,083,650	3,083,550	980	366,300	17,700	100,139	26,215	510,354
Netcong Bor.	342,550	1,468,200	1,810,750	14,059	163,400	.....	93,200	131,000	387,600
Parsippany-Troy Hills Twp.	3,485,854	10,345,838	13,831,692	411	1,228,750	10,050	272,525	259,480	1,770,805
Passaic Twp.	2,818,050	7,985,300	10,803,350	7,296	378,750	4,500	185,350	630,825	1,199,425
Pequanock Twp.	1,733,050	6,922,300	8,655,350	2,616	788,550	3,050	99,500	73,750	964,850
Randolph Twp.	2,104,740	7,191,265	9,296,005	4,117	650,650	16,550	213,250	334,280	1,214,730
Riverdale Bor.	698,975	1,866,375	2,565,350	4,364	87,750	.....	140,250	499,930	727,930
Rockaway Bor.	874,300	3,308,850	4,183,150	3,374	235,500	2,400	418,650	319,465	976,015
Rockaway Twp.	3,079,441	8,495,395	11,574,836	902	755,600	1,300	251,020	426,375	1,434,295
Roxbury Twp.	2,187,385	7,510,510	9,697,895	191,360	447,800	5,200	119,700	1,418,775	1,991,475
Victory Gardens Bor.	225,325	1,291,525	1,516,850	.....	58,400	.....	.....	7,000	65,400
Washington Twp.	1,186,850	3,518,050	4,704,900	2,209	.....	65,400	27,100	386,500	479,000
Wharton Bor.	532,570	2,072,405	2,604,975	4,312	192,400	.....	109,115	183,398	484,913
Totals	\$70,243,271	\$229,100,631	\$299,343,902	\$737,460	\$18,330,870	\$312,050	\$7,243,564	\$16,179,426	\$42,065,910

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Boonton Town	\$152,250	\$225,400	\$377,650	\$18,432,962	\$5.58	35.46	.....	\$25,785,504	\$44,218,466
Boonton Twp.	69,500	69,600	139,100	3,595,675	6.93	21.16	.....	12,975,346	16,571,021
Butler Bor.	155,100	182,400	337,500	4,194,128	13.57	16.92	.....	18,022,271	22,216,399
Chatham Bor.	276,700	490,000	766,700	11,645,991	13.67	17.39	.....	52,124,938	63,770,929
Chatham Twp.	152,100	273,600	425,700	7,432,925	14.22	16.83	.....	34,785,370	42,218,295
Chester Bor.	25,400	31,825	57,225	1,087,455	9.99	21.74	.....	3,572,601	4,660,056
Chester Twp.	53,900	58,500	112,400	2,961,675	11.44	15.83	.....	14,159,488	17,121,163
Denville Twp.	254,650	546,675	801,325	8,230,152	16.53	12.55	.....	53,063,336	61,293,488
Dover Town	318,700	447,510	766,210	13,783,585	10.92	20.86	.....	45,403,881	59,187,466
East Hanover Twp.	96,300	186,500	282,800	4,939,567	9.94	15.51	.....	25,515,871	30,455,438
Florham Park Bor.	153,580	398,120	551,700	8,327,560	10.70	18.19	.....	36,479,096	44,806,656
Hanover Twp.	220,500	511,850	732,350	15,508,370	11.26	18.94	.....	57,668,711	73,177,081
Harding Twp.	64,500	113,700	178,200	5,570,900	7.33	15.87	.....	27,076,925	32,647,825
Jefferson Twp.	109,400	244,460	353,860	8,650,617	9.89	19.35	.....	34,018,916	42,669,533
Kinnelon Bor.	103,300	208,050	311,350	4,761,442	14.45	11.89	.....	33,948,716	38,710,158
Lincoln Park Bor.	155,200	292,250	447,450	3,183,982	16.77	14.91	.....	18,539,284	21,723,266
Madison Bor.	392,900	617,150	1,010,050	19,820,829	10.44	22.61	.....	65,044,309	84,865,138
Mendham Bor.	52,700	96,700	149,400	3,646,925	9.69	24.52	.....	10,702,106	14,349,031
Mendham Twp.	56,500	87,300	143,800	9,283,450	4.46	44.44	.....	11,305,347	20,588,797
Mine Hill Twp.	89,100	172,100	261,200	3,480,665	8.62	26.17	.....	8,836,085	12,316,750
Montville Twp.	128,500	254,700	383,200	4,049,808	19.10	10.12	.....	35,393,740	39,443,548
Morris Twp.	234,600	432,100	666,700	21,484,904	8.97	23.36	.....	66,098,965	87,583,869
Morris Plains Bor.	111,700	202,500	314,200	13,754,402	5.27	39.25	.....	20,326,454	34,080,856
Morristown Town	211,750	376,000	587,750	29,700,403	8.82	26.50	.....	72,861,412	102,561,815
Mountain Lakes Bor.	100,600	178,800	279,400	5,553,485	17.01	18.46	.....	23,336,694	28,890,179

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Mt. Arlington Bor.	\$26,100	\$45,300	\$71,400	\$1,785,350	\$10.85	18.48	.....	\$7,074,524	\$8,859,874
Mt. Olive Twp.	97,200	155,500	252,700	3,342,184	18.24	15.89	.....	16,322,051	19,664,235
Netcong Bor.	66,500	87,525	154,025	2,058,384	11.05	19.41	.....	7,518,204	9,576,588
Parsippany-Troy Hills Twp.	455,800	891,500	1,347,300	14,255,608	15.08	15.01	.....	78,318,154	92,573,762
Passaic Twp.	144,100	269,750	413,850	11,596,221	7.02	37.54	.....	17,974,886	29,571,107
Pequanock Twp.	268,800	592,510	861,310	8,761,506	13.84	17.07	.....	42,049,688	50,811,194
Randolph Twp.	183,900	308,450	492,350	10,022,502	9.27	22.04	.....	32,881,876	42,904,378
Riverdale Bor.	59,000	141,050	200,050	3,097,594	9.86	17.09	.....	12,445,475	15,543,069
Rockaway Bor.	117,100	251,000	368,100	4,794,439	15.36	16.25	.....	21,559,311	26,353,750
Rockaway Twp.	193,000	352,510	545,510	12,464,523	13.25	17.06	.....	56,272,971	68,737,494
Roxbury Twp.	216,600	418,850	635,450	11,245,280	10.21	19.14	.....	40,970,312	52,215,592
Victory Gardens Bor.	29,200	51,200	80,400	1,501,850	4.95	100.00	.....	.....	1,501,850
Washington Twp. ....	.....	96,600	96,600	5,089,509	9.72	23.67	.....	15,172,159	20,261,668
Wharton Bor.	96,200	147,490	243,690	2,850,510	14.13	19.82	.....	10,538,188	13,388,698
Totals	\$5,692,930	\$10,507,025	\$16,199,955	\$325,947,317	.....	.....	.....	\$1,166,143,165	\$1,492,090,482

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$129,324.67	\$.....	\$.....	\$78.94	\$.....	\$129,245.73	\$5,915.46	\$555,086.56	\$.....	\$.....	\$337,829.40	\$1,028,077.15
2	48,464.86	.....	.....	119.97	.....	48,344.89	2,212.91	150,007.50	.....	.....	48,511.00	249,076.30
3	64,975.76	.....	.....	179.49	.....	64,796.27	2,965.91	395,503.95	.....	.....	105,532.54	568,798.67
4	186,509.28	.....	.....	422.56	.....	186,086.72	.....	1,000,615.84	.....	.....	404,706.56	1,591,409.12
5	123,474.82	.....	.....	1,361.85	.....	122,112.97	5,591.02	777,962.00	.....	.....	151,226.12	1,056,892.11
6	13,629.15	.....	.....	8.40	.....	13,620.75	623.41	41,211.91	24,210.28	.....	28,887.46	108,553.81
7	50,073.85	.....	.....	325.76	.....	49,748.09	2,277.35	150,377.09	88,610.81	.....	47,579.76	338,593.10
8	179,263.57	.....	.....	1,214.83	.....	178,048.74	8,151.00	541,174.89	332,771.92	.....	300,051.95	1,360,198.50
9	173,104.14	.....	.....	166.88	.....	172,937.26	.....	887,858.41	.....	.....	443,956.86	1,504,752.53
10	89,072.28	.....	.....	587.31	.....	88,484.97	4,051.97	223,420.12	174,999.96	.....	.....	490,957.02
11	131,044.93	.....	.....	208.35	.....	130,836.58	5,988.53	374,730.62	217,379.01	.....	161,758.60	890,693.34
12	214,019.23	.....	.....	167.38	.....	213,851.85	9,788.32	716,578.43	333,149.53	.....	472,461.47	1,745,829.60
13	95,484.30	.....	.....	88.59	.....	95,395.71	4,366.23	263,729.50	.....	.....	44,691.46	408,182.90
14	124,794.54	.....	.....	706.02	.....	124,088.52	5,680.47	533,734.94	.....	.....	191,354.61	854,858.54
15	113,214.65	.....	.....	669.31	.....	112,545.34	5,152.14	454,062.68	.....	.....	116,223.09	687,983.25
16	63,533.51	.....	.....	169.40	.....	63,364.11	2,900.34	320,765.50	.....	.....	146,892.45	533,922.40
17	248,203.00	.....	.....	321.28	.....	247,881.72	.....	1,254,018.18	.....	.....	566,507.43	2,068,407.33
18	41,966.26	.....	.....	.....	.....	41,966.26	1,920.71	132,584.70	103,157.04	.....	73,541.15	353,169.86
19	60,215.55	.....	.....	298.08	.....	59,917.47	2,742.83	155,749.42	90,097.71	.....	105,237.95	413,745.38
20	36,022.50	.....	.....	837.45	.....	35,185.05	1,611.81	189,546.09	.....	.....	73,415.51	299,758.46
21	115,359.58	.....	.....	828.64	.....	114,530.94	5,243.27	540,599.36	.....	.....	113,043.07	773,416.64
22	256,154.41	.....	.....	2,391.39	.....	253,763.02	11,618.35	1,200,339.26	.....	.....	460,602.05	1,926,322.68
23	99,675.45	.....	.....	197.33	.....	99,478.12	4,553.26	483,673.41	.....	.....	136,877.78	724,582.57
24	299,960.04	.....	.....	8,528.41	.....	291,431.63	13,352.88	1,430,897.75	.....	.....	881,795.24	2,617,477.50
25	84,494.40	.....	.....	156.48	.....	84,337.92	3,860.26	665,098.45	.....	.....	190,889.75	944,186.38

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
26	\$25,912.26	\$.....	\$.....	\$238.15	\$.....	\$25,674.11	\$1,175.46	\$92,672.44	\$.....	\$.....	\$74,017.98	\$193,539.99
27	57,511.51	.....	.....	252.43	.....	57,259.08	2,621.07	208,853.38	158,311.04	.....	182,555.73	609,600.30
28	28,008.41	.....	.....	29.90	.....	27,978.51	1,280.57	160,251.83	.....	.....	37,933.58	227,444.49
29	270,748.22	.....	.....	2,151.77	.....	268,596.45	12,298.73	1,571,458.50	.....	.....	296,653.23	2,149,006.91
30	86,485.90	.....	.....	367.85	.....	86,118.05	3,942.65	308,013.98	210,199.29	.....	205,370.15	813,644.12
31	148,606.26	.....	.....	379.78	.....	148,226.48	6,784.69	765,498.66	.....	.....	291,561.68	1,212,071.51
32	125,481.39	.....	.....	706.87	.....	124,774.52	5,712.21	613,254.36	.....	.....	184,366.51	928,107.60
33	45,458.43	.....	.....	120.36	.....	45,338.07	2,075.23	200,137.63	.....	.....	57,851.77	305,402.70
34	77,076.17	.....	.....	1,699.83	.....	75,376.34	.....	326,722.50	140,829.70	.....	193,342.48	736,271.02
35	201,034.87	.....	.....	2,441.03	.....	198,593.84	9,092.96	585,964.18	371,126.10	.....	485,654.66	1,650,431.74
36	152,713.67	.....	.....	544.11	.....	152,169.56	6,965.44	729,650.00	.....	.....	258,733.85	1,147,518.85
37	4,392.42	.....	.....	4.35	.....	4,388.07	200.84	24,985.00	.....	.....	44,628.27	74,202.18
38	59,258.81	.....	.....	453.29	.....	58,805.52	2,691.72	189,030.55	158,428.12	.....	85,605.73	494,561.64
39	39,157.60	.....	.....	17.02	.....	39,140.58	.....	160,423.98	73,163.78	.....	129,926.32	402,654.66
40	\$4,363,880.65	.....	.....	\$29,440.84	.....	\$4,334,439.81	\$165,410.00	\$19,376,243.55	\$2,476,434.29	.....	\$8,131,775.20	\$34,484,302.85
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget							\$1,689,909.62	Total County Taxes Appropriated				\$4,382,473.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes							\$0.292467561	Less: Bank Stock Taxes Due County				48,033.19
								Net County Taxes Apportioned (12 A III)				4,334,439.81
								Adjustments (Net Total 12 A Iib) +				29,440.84
								Total County Taxes Apportioned (Including Adjustments—Total 12 A D)				\$4,363,880.65

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(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)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Boonton Town	\$3,525.13	.....	\$1,332,425	\$100,000.00	\$96,844.09	\$20,000.00	\$216,844.09
2 Boonton Twp. ....	.....	.....	230,300	20,000.00	18,200.00	7,000.00	45,200.00
3 Butler Bor.	1,337.42	.....	701,000	57,997.00	171,098.00	42,000.00	271,095.00
4 Chatham Bor.	2,770.94	.....	1,733,700	265,000.00	107,344.00	30,000.00	402,344.00
5 Chatham Twp. ....	.....	.....	219,800	85,000.00	81,749.00	23,000.00	189,749.00
6 Chester Bor.	119.09	.....	192,900	11,550.00	10,448.00	2,900.00	24,898.00
7 Chester Twp. ....	.....	.....	100,300	67,000.00	69,100.00	18,000.00	154,100.00
8 Denville Twp.	1,450.87	.....	1,961,820	146,000.00	100,631.00	47,000.00	293,631.00
9 Dover Town	10,417.74	.....	2,496,460	65,300.00	159,820.00	50,000.00	275,120.00
10 East Hanover Twp. ....	.....	.....	543,880	100,000.00	255,554.00	9,641.59	365,195.59
11 Florham Park Bor.	581.86	.....	2,688,840	169,000.00	117,668.00	20,000.00	306,668.00
12 Hanover Twp.	1,880.81	.....	579,100	172,000.00	141,881.00	26,000.00	339,881.00
13 Harding Twp. ....	.....	.....	214,100	75,000.00	39,035.00	9,072.77	123,107.77
14 Jefferson Twp. ....	.....	.....	418,250	92,000.00	152,051.00	70,000.00	314,051.00
15 Kinnelon Bor. ....	.....	.....	220,550	58,000.00	34,240.00	26,000.00	118,240.00
16 Lincoln Park Bor.	15.30	.....	208,800	24,055.46	54,944.54	23,000.00	102,000.00
17 Madison Bor.	4,795.69	.....	4,121,800	183,000.00	395,460.00	32,000.00	610,460.00
18 Mendham Bor. ....	.....	.....	1,313,425	31,000.00	14,584.86	10,000.00	55,584.86
19 Mendham Twp. ....	.....	.....	859,950	47,000.00	21,386.00	20,000.00	88,386.00
20 Mine Hill Twp. ....	.....	.....	151,150	45,000.00	28,621.00	12,000.00	85,621.00
21 Montville Twp. ....	.....	.....	390,600	84,000.00	80,068.00	40,000.00	204,068.00
22 Morris Twp. ....	.....	.....	2,291,650	161,000.00	150,242.00	53,000.00	364,242.00
23 Morris Plains Bor.	692.04	.....	877,250	69,905.00	56,641.00	8,000.00	134,546.00
24 Morristown Town	14,013.79	.....	5,465,410	172,000.00	391,737.15	85,000.00	648,737.15
25 Mountain Lakes Bor. ....	.....	.....	883,240	87,100.00	54,292.00	5,000.00	146,392.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1959—(Concluded)

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
26 Mt. Arlington Bor. ....	\$.....	.....	\$99,220	\$5,000.00	\$21,160.00	\$12,000.00	\$38,160.00
27 Mt. Olive Twp. ....	.....	.....	621,750	40,000.00	56,269.00	40,000.00	136,269.00
28 Netcong Bor.	2,694.04	.....	535,150	15,800.00	32,941.00	7,500.00	56,241.00
29 Parsippany-Troy Hills Twp.	488.77	.....	12,423,850	159,000.00	187,958.00	75,000.00	421,958.00
30 Passaic Twp. ....	.....	.....	873,000	70,000.00	84,524.00	32,000.00	186,524.00
31 Pequannock Twp.	518.64	.....	911,900	100,000.00	130,760.00	32,000.00	262,760.00
32 Randolph Twp. ....	.....	.....	478,100	110,000.00	64,439.00	60,000.00	234,439.00
33 Riverdale Bor. ....	.....	.....	139,095	41,860.00	45,330.00	14,000.00	101,190.00
34 Rockaway Bor.	2,090.21	.....	3,293,275	20,000.00	47,457.00	25,000.00	92,457.00
35 Rockaway Twp. ....	.....	.....	40,512,105	100,000.00	86,910.00	100,000.00	286,910.00
36 Roxbury Twp.	266.15	.....	778,040	70,000.00	81,321.00	50,000.00	201,321.00
37 Victory Gardens Bor. ....	.....	.....	120,200	10,000.00	4,069.00	.....	14,069.00
38 Washington Twp. ....	.....	.....	876,100	35,000.00	34,785.00	35,000.00	104,785.00
39 Wharton Bor.	374.70	.....	512,600	29,000.00	28,517.00	5,000.00	62,517.00
40 Totals	\$48,033.19	.....	\$92,371,085	\$3,193,567.46	\$3,710,079.64	\$1,176,114.36	\$8,079,761.46

***Bank Stock Tax Due Municipality \$48,033.19
 Bank Stock Tax Due County 48,033.19
 Total Bank Stock Tax \$96,066.38

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Barnegat Light Bor.	\$421,091	\$348,135	\$769,226		\$63,725		\$1,525	\$8,000	\$73,250
Bay Head Bor.	635,350	1,501,200	2,136,550	\$104,162	169,450		7,300	34,250	211,000
Beach Haven Bor.	1,144,675	2,620,325	3,765,000		301,350		17,025	81,640	400,015
Beachwood Bor.	598,570	1,183,750	1,782,320		157,315		1,965	28,625	187,905
Berkeley Twp.	1,460,080	1,875,750	3,335,830	24	193,750	\$2,400	10,000	214,750	420,900
Brick Twp.	2,626,405	5,920,275	8,546,680		1,242,250	2,650	35,200	189,025	1,469,125
Dover Twp.	3,702,900	10,147,250	13,850,150	2,475	2,449,450	1,600	181,400	932,300	3,564,750
Eagleswood Twp.	123,065	205,535	328,600		33,930	1,650	3,250	15,900	54,730
Harvey Cedars Bor.	238,975	526,700	765,675		28,525		1,950	25,325	55,800
Island Beach Bor.									
Island Heights Bor.	171,505	844,200	1,015,705		129,350		3,125	10,825	143,300
Jackson Twp.	715,415	2,161,785	2,877,200	858	174,250	95,110	13,815	117,140	400,315
Lacey Twp.	1,173,990	1,299,145	2,473,135	48	276,150	1,300	9,800	80,270	367,520
Lakehurst Bor.	205,255	784,970	990,225	3,042	52,450	250	14,200	46,900	113,800
Lakewood Twp.	13,123,100	56,019,300	69,142,400	7,622	932,660	179,007	930,100	4,196,080	6,237,847
Lavallette Bor.	815,386	2,790,370	3,605,756		303,345		9,000	44,125	356,470
Little Egg Harbor Twp.	298,735	328,450	627,185		47,625	850	8,800	96,450	153,725
Long Beach Twp.	2,488,478	5,541,885	8,030,363		767,600			115,825	883,425
Manchester Twp.	419,910	298,600	718,510	2,310	90,380	3,525	9,460	62,375	165,740
Mantoloking Bor.	1,024,910	1,680,180	2,705,090		98,600		1,800	44,000	144,400
Ocean Twp.	332,115	681,600	1,013,715	12	214,400		900	34,690	249,990
Ocean Gate Bor.	596,415	880,150	1,476,565		85,650		6,000	11,445	103,095
Pine Beach Bor.	296,114	564,550	860,664		66,900		700	14,435	82,035
Plumsted Twp.	197,640	805,535	1,003,175	4,098	85,375	21,000	32,410	107,075	245,860
Point Pleasant Bor.	2,295,675	7,931,950	10,227,625		728,525	3,500	36,850	441,000	1,209,875
Pt. Pleasant Beach Bor.	1,573,800	4,060,250	5,634,050	11,738	387,075		85,200	141,300	613,575
Seaside Heights Bor.	1,139,560	2,555,675	3,695,235		168,825		28,450	57,750	255,025
Seaside Park Bor.	1,172,573	2,271,285	3,443,858		214,915		19,350	85,710	319,975
Ship Bottom Bor.	519,975	1,035,960	1,555,935		138,725		18,075	66,560	223,360
South Toms River Bor.	88,498	375,377	463,875	6,059	26,850	750	62,075	60,563	150,238
Stafford Twp.	669,385	989,350	1,658,735		177,175	300	32,000	645,515	854,990
Surf City Bor.	800,575	1,521,600	2,322,175		227,675		7,500	13,000	248,175
Tuckerton Bor.	260,250	710,520	970,770		96,625		33,670	70,015	200,310
Union Twp.	368,381	520,460	888,841	6,289	77,650	1,000	22,000	64,135	164,785
Totals	\$41,698,751	\$120,982,067	\$162,680,818	\$148,737	\$10,208,520	\$314,892	\$1,644,895	\$8,156,998	\$20,325,305

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$1,205,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.42445464
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$0.01258899

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Barnegat Light Bor.	\$8,900	\$24,125	\$33,025	\$809,451	\$12.35	14.01	.....	\$4,721,324	\$5,530,775
Bay Head Bor. ....	.....	39,200	39,200	2,412,512	7.71	13.89	.....	13,245,379	15,657,891
Beach Haven Bor.	100,700	64,555	165,255	3,999,760	9.37	19.87	.....	15,183,163	19,182,923
Beachwood Bor.	100,450	142,330	242,780	1,727,445	10.28	15.83	.....	9,476,808	11,204,253
Berkeley Twp.	39,150	117,575	156,725	3,600,029	13.14	14.91	.....	19,037,275	22,637,304
Brick Twp.	767,600	919,490	1,687,090	8,328,715	20.16	9.11	.....	85,269,785	93,598,500
Dover Twp.	1,057,500	860,400	1,917,900	15,499,475	16.12	9.56	.....	131,025,896	146,525,371
Eagleswood Twp.	17,425	28,600	46,025	337,305	15.26	10.36	.....	2,843,215	3,180,520
Harvey Cedars Bor. ....	.....	19,775	19,775	801,700	15.92	10.25	.....	6,704,325	7,506,025
Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Island Heights Bor.	55,250	59,050	114,300	1,044,705	17.64	19.58	.....	4,171,757	5,216,462
Jackson Twp.	168,200	126,325	294,525	2,963,848	17.94	13.50	.....	18,435,393	21,419,241
Lacey Twp.	51,000	100,215	151,215	2,689,488	12.29	11.23	.....	19,549,438	22,238,926
Lakehurst Bor.	30,200	88,320	118,520	988,547	13.97	16.31	.....	5,081,050	6,069,597
Lakewood Twp.	384,500	524,850	909,350	74,478,519	2.47	115.56	\$9,309,932	.....	65,168,587
Lavallette Bor. ....	.....	71,250	71,250	3,890,976	7.91	16.86	.....	17,780,697	21,671,673
Little Egg Harbor Twp.	32,600	42,075	74,675	706,235	14.24	13.42	.....	4,046,325	4,752,560
Long Beach Twp.	337,035	126,700	463,735	8,450,053	10.19	15.19	.....	44,835,753	53,285,806
Manchester Twp.	49,700	34,790	84,490	802,070	18.97	11.36	.....	5,606,402	6,408,472
Mantoloking Bor.	1,800	7,800	9,600	2,839,890	5.00	16.85	.....	13,348,857	16,188,747
Ocean Twp.	30,000	57,325	87,325	1,176,392	14.42	11.69	.....	7,657,927	8,834,319
Ocean Gate Bor.	27,100	44,950	72,050	1,507,610	10.02	21.52	.....	5,384,797	6,892,407
Pine Beach Bor.	47,600	72,300	119,900	822,799	13.16	13.52	.....	5,505,194	6,327,993
Plumsted Twp.	27,300	86,305	115,605	1,137,528	14.23	14.71	.....	5,816,505	6,954,033
Point Pleasant Bor.	318,500	528,825	847,325	10,590,175	9.21	19.66	.....	41,794,883	52,385,058
Pt. Pleasant Beach Bor.	97,100	171,050	268,150	5,991,213	12.76	13.21	.....	37,015,836	43,007,049
Seaside Heights Bor.	7,375	49,500	56,875	3,893,385	8.72	18.82	.....	15,939,382	19,832,767
Seaside Park Bor.	21,300	79,500	100,800	3,663,033	10.39	17.97	.....	15,720,627	19,383,660
Ship Bottom Bor. ....	.....	44,700	44,700	1,734,595	12.86	13.10	.....	10,321,431	12,056,026
South Toms River Bor.	17,900	17,500	35,400	584,772	9.66	20.62	.....	1,785,761	2,370,533
Stafford Twp.	51,250	71,350	122,600	2,391,125	9.41	20.38	.....	6,480,298	8,871,423
Surf City Bor.	15,700	40,125	55,825	2,514,525	9.46	17.22	.....	11,163,162	13,677,687
Tuckerton Bor.	41,300	61,200	102,500	1,068,580	14.29	14.83	.....	5,575,218	6,643,798
Union Twp.	39,200	52,190	91,390	968,525	14.02	15.91	.....	4,697,840	5,666,365
Totals	\$3,943,635	\$4,776,245	\$8,719,880	\$174,434,980	.....	.....	\$9,309,932	\$595,221,703	\$760,346,751

*Apportionment of Taxes Consolidated School District of Toms River Schools
 Total School Tax \$1,549,124.00
 Plus Adjustments for Appeals etc. \$4,816.16
 Net amount to be apportioned \$1,553,940.16
 Rate per \$100 of Equalized Valuation \$0.93370031

**Apportionment of Taxes Consolidated School District of Long Beach Island
 Total School Tax \$185,273.78
 Plus Adjustments for Appeals etc. \$313.86
 Net amount to be apportioned \$185,587.64
 Rate per \$100 of Equalized Valuation \$0.20160228

†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 1959—(Continued)

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$23,475.63	\$.....	\$.....	\$68.75	\$.....	\$23,406.88	\$694.24	*\$11,115.60	***\$23,865.76	\$.....	\$40,842.01	\$99,924.49
2	66,460.65	.....	.....	.....	.....	66,460.65	1,971.17	61,335.87	.....	.....	56,159.86	185,927.55
3	81,422.81	.....	.....	26.05	.....	81,396.76	.....	50,913.00	***83,032.51	.....	159,310.78	374,653.05
4	47,556.97	.....	.....	132.06	.....	47,424.91	1,406.59	*104,341.63	.....	.....	24,300.00	177,473.13
5	96,085.09	.....	.....	297.20	.....	95,787.89	2,841.02	177,703.00	††137,405.18	.....	59,007.89	472,744.98
6	397,283.18	.....	.....	4,378.01	.....	392,905.17	11,653.58	1,274,635.95	.....	.....	-779.25	1,678,415.45
7	621,933.74	.....	.....	2,051.81	.....	619,881.93	.....	*1,363,876.05	.....	.....	514,355.14	2,498,113.12
8	13,499.86	.....	.....	18.30	.....	13,481.56	399.86	37,584.00	.....	.....	.....	51,465.42
9	31,859.67	.....	.....	75.14	.....	31,784.53	942.71	**15,094.52	***32,411.03	.....	47,335.61	127,568.40
10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	22,141.52	.....	.....	125.62	.....	22,015.90	652.98	44,226.00	††68,310.29	.....	49,046.80	184,251.97
12	90,914.96	.....	.....	613.59	.....	90,301.37	2,678.31	345,571.00	.....	.....	96,499.62	535,050.30
13	94,394.15	.....	.....	450.67	.....	93,943.48	2,786.32	63,357.72	††94,334.32	.....	76,115.95	330,537.79
14	25,762.69	.....	.....	89.08	.....	25,673.61	761.46	84,189.00	.....	.....	27,432.39	138,056.46
15	276,611.09	.....	.....	2,807.04	.....	273,804.05	.....	901,228.08	.....	.....	658,396.13	1,833,428.26
16	91,986.42	.....	.....	28.47	.....	91,957.95	2,727.41	58,422.50	.....	.....	154,488.46	307,596.32
17	20,172.46	.....	.....	305.12	.....	19,867.34	589.25	80,043.00	.....	.....	.....	100,499.59
18	226,174.08	.....	.....	239.12	.....	225,934.96	6,701.07	**107,305.14	***230,443.98	.....	290,294.31	860,679.46
19	27,201.06	.....	.....	43.11	.....	27,157.95	805.48	100,579.00	.....	.....	23,586.05	152,128.48
20	68,713.89	.....	.....	9.00	.....	68,704.89	2,037.73	11,000.00	.....	.....	60,125.00	141,867.62
21	37,497.68	.....	.....	190.99	.....	37,306.69	1,106.50	99,878.00	.....	.....	31,277.93	169,569.12
22	29,255.14	.....	.....	.....	.....	29,255.14	867.69	27,153.34	††33,014.60	.....	60,771.72	151,062.49
23	26,859.46	.....	.....	143.29	.....	26,716.17	792.39	*58,788.87	.....	.....	21,929.32	108,226.75
24	29,516.72	.....	.....	128.41	.....	29,388.31	871.64	125,825.50	.....	.....	5,693.78	161,779.23
25	222,350.81	.....	.....	408.52	.....	221,942.29	6,582.67	584,521.00	.....	.....	162,064.25	975,110.21
26	182,545.42	.....	.....	142.79	.....	182,402.63	5,409.93	351,841.50	.....	.....	224,483.60	764,137.66
27	84,181.10	.....	.....	92.97	.....	84,088.13	2,494.00	35,100.00	††74,953.14	.....	142,706.48	339,341.75
28	82,274.84	.....	.....	24.34	.....	82,250.50	2,439.49	40,447.00	††81,259.67	.....	173,980.64	380,377.30
29	51,172.36	.....	.....	161.68	.....	51,010.68	1,512.93	**24,232.82	***52,029.88	.....	94,136.68	222,922.99
30	10,061.84	.....	.....	7.86	.....	10,053.98	298.20	*22,117.45	.....	.....	23,976.83	56,446.46
31	37,655.17	.....	.....	59.70	.....	37,595.47	1,115.05	54,226.00	***38,341.99	.....	93,601.01	224,879.52
32	58,055.58	.....	.....	97.06	.....	57,958.52	1,719.01	**27,525.70	***59,108.43	.....	91,459.04	237,770.70
33	28,199.91	.....	.....	222.21	.....	27,977.70	829.81	109,787.00	.....	.....	14,004.64	152,595.15
34	24,051.15	.....	.....	61.76	.....	23,989.39	711.51	93,983.00	.....	.....	17,084.02	135,767.92
35	\$3,227,327.10	.....	.....	\$13,499.72	.....	\$3,213,827.38	\$66,400.00	\$6,547,948.24	\$1,008,510.78	.....	\$3,493,682.69	\$14,330,369.09

***Apportionment of Taxes Southern Regional School District
 Total School Tax \$519,233.58
 Plus Adjustments for Appeals etc. 857.78
 Net amount to be apportioned \$520,091.36
 Rate per \$100 of Equalized Valuation \$0.43301014

††Apportionment of Taxes Central Regional School District

Net amount to be apportioned \$111,283.13
 Rate per \$100 of Equalized Valuation \$0.11567709
 Total County Taxes Appropriated \$3,241,970.88
 Less: Bank Stock Taxes Due County \$28,143.50
 Net County Taxes Apportioned (12 A III) \$3,213,827.38
 †Adjustments (Net Total 12 A IIB) + \$13,499.72

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1959—(Concluded)

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Barnegat Light Bor. ....	\$.....	.....	\$174,570	\$21,000.00	\$14,416.00	\$9,000.00	\$44,416.00
2 Bay Head Bor.	540.14	.....	152,050	50,749.00	16,991.00	5,500.00	73,240.00
3 Beach Haven Bor.	1,289.22	.....	557,135	78,000.00	39,364.00	13,000.00	130,364.00
4 Beachwood Bor. ....	.....	.....	58,530	65,000.00	25,961.00	10,000.00	100,961.00
5 Berkeley Twp. ....	.....	.....	479,300	120,000.00	84,135.00	22,000.00	226,135.00
6 Brick Twp.	779.25	.....	146,090	290,000.00	225,225.00	85,139.97	600,364.97
7 Dover Twp.	9,917.17	.....	722,200	270,000.00	343,002.36	139,000.00	752,002.36
8 Eagleswood Twp. ....	.....	.....	16,200	8,000.00	17,254.00	6,000.00	31,254.00
9 Harvey Cedars Bor. ....	.....	.....	55,915	8,250.00	7,747.00	9,000.00	24,997.00
10 Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....
11 Island Heights Bor. ....	.....	.....	17,520	23,509.20	18,278.00	18,300.00	60,087.20
12 Jackson Twp. ....	.....	.....	189,540	29,000.00	55,117.00	40,000.00	124,117.00
13 Lacey Twp. ....	.....	.....	147,780	25,000.00	44,604.00	28,000.00	97,604.00
14 Lakehurst Bor.	785.08	.....	248,640	.....	16,899.34	6,500.00	23,399.34
15 Lakewood Twp.	4,932.87	.....	4,236,800	175,000.00	203,076.00	130,000.00	508,076.00
16 Lavallette Bor. ....	.....	.....	257,875	52,000.00	105,054.09	14,000.00	171,054.09
17 Little Egg Harbor Twp. ....	.....	.....	109,200	34,000.00	33,099.00	11,000.00	78,099.00
18 Long Beach Twp. ....	.....	.....	524,210	88,000.00	76,894.00	40,000.00	204,894.00
19 Manchester Twp. ....	.....	.....	2,382,379	21,300.00	45,698.00	15,000.00	81,998.00
20 Mantoloking Bor. ....	.....	.....	30,280	12,500.00	15,500.00	4,000.00	32,000.00
21 Ocean Twp. ....	.....	.....	60,675	17,000.00	24,046.00	13,000.00	54,046.00
22 Ocean Gate Bor. ....	.....	.....	134,750	4,000.00	22,910.70	5,000.00	31,910.70
23 Pine Beach Bor. ....	.....	.....	189,873	20,000.00	22,614.00	6,000.00	48,614.00
24 Plumsted Twp.	998.91	.....	302,530	15,000.00	28,914.00	14,000.00	57,914.00
25 Point Pleasant Bor. ....	.....	.....	402,275	95,000.00	113,516.00	52,000.00	260,516.00
26 Pt. Pleasant Beach Bor.	3,780.95	.....	625,050	70,000.00	107,342.00	36,000.00	213,342.00
27 Seaside Heights Bor.	1,755.50	.....	1,548,868	268,000.00	325,092.24	13,000.00	606,092.24
28 Seaside Park Bor. ....	.....	.....	1,203,154	44,500.00	111,500.00	20,000.00	176,000.00
29 Ship Bottom Bor.	773.54	.....	112,500	79,500.00	30,493.00	10,000.00	119,993.00
30 South Toms River Bor. ....	.....	.....	21,600	16,000.00	15,012.00	2,200.00	33,212.00
31 Stafford Twp.	515.69	.....	1,819,100	.....	60,162.00	15,000.00	75,162.00
32 Surf City Bor. ....	.....	.....	98,925	85,000.00	26,610.00	9,000.00	120,610.00
33 Tuckerton Bor.	719.52	.....	234,600	20,000.00	18,861.00	6,000.00	44,861.00
34 Union Twp.	1,355.66	.....	211,500	35,000.00	29,800.00	16,000.00	80,800.00
35 Totals	\$28,143.50	.....	\$17,471,614	\$2,140,308.20	\$2,325,187.73	\$822,639.97	\$5,288,135.90

***Bank Stock Tax Due Municipality \$28,143.50
 Bank Stock Tax Due County \$28,143.50
 Total Bank Stock Tax \$56,287.00

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bloomington, Bor. of	\$804,275	\$3,084,775	\$3,889,050	\$1,522	\$302,700	\$.....	\$123,100	\$112,300	\$538,100
Clifton, City of	25,171,650	124,709,950	149,881,600	134,438	3,226,400	.....	8,046,200	5,898,900	17,171,500
Haledon, Bor. of	1,464,225	5,992,225	7,456,450	.....	121,600	.....	209,350	317,025	647,975
Hawthorne, Bor. of	4,872,550	21,239,750	26,112,300	56,059	1,069,500	.....	526,700	803,730	2,399,930
Little Falls, Twp. of	2,362,650	9,061,050	11,423,700	11,760	454,500	.....	357,450	1,061,350	1,873,300
North Haledon, Bor. of	2,684,830	8,906,505	11,591,335	.....	142,600	8,700	27,600	93,275	272,175
Passaic, City of	16,058,300	55,608,950	71,667,250	409,762	1,601,550	.....	14,465,250	7,834,300	23,901,100
Paterson, City of	50,282,190	127,155,130	177,437,320	892,027	4,828,984	.....	9,959,177	12,894,569	27,682,730
Pompton Lakes, Bor. of	2,307,200	8,353,795	10,660,995	8,565	462,750	.....	895,975	546,675	1,905,400
Prospect Park, Bor. of	838,785	4,237,905	5,076,690	.....	619,500	.....	72,325	247,775	939,600
Ringwood, Bor. of	2,457,160	4,349,925	6,807,085	.....	259,000	400	3,550	145,275	408,225
Totowa, Bor. of	3,676,450	11,167,275	14,843,725	4,370	586,500	8,200	282,900	205,250	1,082,850
Wanaque, Bor. of	1,107,851	3,590,725	4,698,576	15,864	262,900	.....	52,150	231,526	546,576
Wayne, Twp. of	7,761,300	31,831,800	39,593,100	5,514	1,537,000	27,000	384,000	544,300	2,492,300
West Milford, Twp. of	6,363,025	8,290,850	14,653,875	866	908,300	.....	102,850	277,500	1,288,650
West Paterson, Bor. of	1,352,525	7,214,650	8,567,175	350	251,075	1,600	32,450	376,065	661,190
Totals	\$129,564,966	\$434,795,260	\$564,360,226	\$1,541,097	\$16,634,859	\$45,900	\$35,541,027	\$31,589,815	\$83,811,601

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bloomington, Bor. of	\$150,900	\$192,475	\$343,375	\$4,085,297	\$10.37	18.40	.....	\$17,247,091	\$21,332,388
Clifton, City of	1,613,200	2,808,300	4,421,500	162,766,038	5.95	34.82	.....	280,565,269	443,331,307
Haledon, Bor. of	121,600	142,625	264,225	7,840,200	6.92	33.50	.....	14,801,609	22,641,809
Hawthorne, Bor. of	534,700	718,200	1,252,900	27,315,389	6.83	29.36	.....	62,826,051	90,141,440
Little Falls, Twp. of	218,100	410,600	628,700	12,680,060	9.56	21.92	.....	40,691,719	53,371,779
North Haledon, Bor. of	142,600	237,900	380,500	11,483,010	5.53	39.16	.....	18,008,601	29,491,611
Passaic, City of	601,700	738,850	1,340,550	94,637,562	8.22	40.57	.....	104,983,600	199,621,162
Paterson, City of	2,170,400	2,013,300	4,183,700	201,828,377	8.56	45.15	.....	215,557,851	417,386,228
Pompton Lakes, Bor. of	231,700	533,500	765,200	11,809,760	9.94	24.46	.....	32,924,430	44,734,190
Prospect Park, Bor. of	176,800	128,250	305,050	5,711,246	5.63	29.76	.....	11,982,080	17,693,320
Ringwood, Bor. of	154,400	133,175	287,575	6,927,735	8.66	24.33	.....	21,171,069	28,098,804
Totowa, Bor. of	226,200	470,800	697,000	15,233,945	7.03	29.85	.....	34,883,996	50,117,941
Wanaque, Bor. of	174,600	356,150	530,750	4,730,266	15.52	18.19	.....	21,131,968	25,862,234
Wayne, Twp. of	624,400	1,244,400	1,868,800	40,222,114	8.29	23.72	.....	127,325,534	167,547,648
West Milford, Twp. of	420,200	353,575	773,775	15,169,616	9.22	21.83	.....	52,473,358	67,642,974
West Paterson, Bor. of	169,300	384,625	553,925	8,674,790	7.69	27.24	.....	22,883,540	31,558,330
Totals	\$7,730,800	\$10,866,725	\$18,597,525	\$631,115,399	.....	.....	.....	\$1,079,457,766	\$1,710,573,165

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$2,351,838.36

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.4905829391

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A, 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$104,653.06	\$.....	\$.....	\$212.68	.....	\$104,440.38	\$.....	\$261,000.00	\$.....	\$.....	\$58,197.27	\$423,637.65
2	2,174,907.76	.....	.....	4,218.48	.....	2,170,689.28	.....	4,009,338.53	.....	386,954.00	3,115,256.68	9,682,238.49
3	111,076.85	.....	.....	11.40	.....	111,065.45	.....	306,682.00	24,109.96	.....	100,612.64	542,470.05
4	442,218.53	.....	.....	571.12	.....	441,647.41	.....	972,653.25	.....	.....	449,848.69	1,864,149.35
5	261,832.84	.....	.....	280.20	.....	261,552.64	.....	421,635.25	217,198.99	.....	311,090.05	1,211,476.93
6	144,680.81	.....	.....	262.14	.....	144,418.67	.....	343,138.00	30,061.90	.....	116,750.00	634,368.57
7	979,307.36	.....	.....	3,477.75	.....	975,829.61	.....	2,908,515.46	.....	201,468.00	3,686,463.77	7,772,276.84
8	2,047,625.62	.....	.....	2,979.06	.....	2,044,646.56	.....	6,754,006.12	.....	196,106.23	8,279,376.33	17,274,135.24
9	219,458.30	.....	.....	113.58	.....	219,344.72	.....	628,165.25	.....	.....	326,218.90	1,173,728.87
10	86,800.41	.....	.....	106.81	.....	86,693.60	.....	180,348.32	18,698.14	.....	35,630.45	321,370.51
11	137,847.94	.....	.....	90.58	.....	137,757.36	.....	168,413.00	167,091.62	.....	126,433.65	599,695.63
12	245,870.07	.....	.....	238.61	.....	245,631.46	.....	360,509.50	203,979.57	.....	259,611.43	1,069,731.96
13	126,875.71	.....	.....	292.10	.....	126,583.61	.....	211,748.80	256,637.38	.....	139,076.68	734,046.47
14	821,960.18	.....	.....	2,487.91	.....	819,472.27	.....	2,100,556.53	.....	.....	410,856.44	3,330,885.24
15	331,844.89	.....	.....	1,409.56	.....	330,435.33	.....	804,880.75	.....	.....	263,142.99	1,398,459.07
16	154,819.78	.....	.....	22.07	.....	154,797.71	.....	305,527.00	128,558.44	.....	77,797.16	666,680.31
17	\$8,391,780.11	.....	.....	\$16,774.05	.....	\$8,375,006.06	.....	\$20,737,117.76	\$1,046,336.00	\$784,528.23	\$17,756,363.13	\$48,699,351.18
Total County Taxes Appropriated						\$8,526,919.80	Total County Taxes Apportioned (Including Adjustments—Total 12 A D)			\$8,391,780.11		
Less: Bank Stock Taxes Due County						151,913.74						
Net County Taxes Apportioned (12 A III)						\$8,375,006.06	†Net Overpayments are added to the Net Taxes Apportioned and Net Under-					
‡Adjustments (Net Total 12 A IIb) ±						16,774.05	payments are deducted.					

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1959—(Concluded)

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)
1 Bloomingdale Bor.	\$2,633.03	.....	\$781,900	\$35,000.00	\$51,889.00	\$24,000.00	\$110,889.00
2 Clifton City	16,695.20	.....	13,193,540	1,244,000.00	1,108,720.50	173,000.00	2,525,720.50
3 Haledon Bor.	1,955.89	.....	2,624,900	62,000.00	106,786.00	6,000.00	174,786.00
4 Hawthorne Bor.	1,864.82	.....	3,159,000	225,000.00	190,102.00	38,000.00	453,102.00
5 Little Falls Twp.	2,399.45	.....	1,684,775	150,000.00	128,530.00	56,000.00	334,530.00
6 North Haledon Bor. ....	.....	.....	1,098,990	75,000.00	57,400.00	12,000.00	144,400.00
7 Passaic City	37,739.45	.....	21,097,400	112,410.00	989,962.00	375,000.00	1,477,372.00
8 Paterson City	67,761.44	13,992	56,176,930	225,000.00	2,488,849.10	1,085,000.00	3,798,849.10
9 Pompton Lakes Bor.	2,053.61	.....	1,989,025	73,000.00	114,128.00	26,000.00	213,128.00
10 Prospect Park Bor.	14,890.50	.....	614,790	60,000.00	29,126.00	2,000.00	91,126.00
11 Ringwood Bor.	12.55	.....	733,650	100,000.00	53,800.00	33,000.00	186,800.00
12 Totowa Bor.	752.53	.....	6,120,475	104,970.76	142,676.00	29,000.00	276,646.76
13 Wanaque Bor.	246.32	.....	1,450,800	8,100.00	81,816.00	58,500.00	148,416.00
14 Wayne Twp.	2,140.49	.....	10,855,715	333,000.00	379,354.73	100,000.00	812,354.73
15 West Milford Twp.	442.62	.....	1,558,450	160,000.00	140,096.00	160,000.00	460,096.00
16 West Paterson Bor.	325.84	.....	2,466,850	128,000.00	98,613.79	58,515.00	285,128.79
17 Totals	\$151,913.74	\$13,992	\$125,607,190	\$3,095,480.76	\$6,161,849.12	\$2,236,015.00	\$11,493,344.88

***Bank Stock Tax Due Municipality \$151,913.74
 Bank Stock Tax Due County \$151,913.74
 Total Bank Stock Tax \$303,827.48

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Alloway Twp.	\$352,000	\$510,475	\$862,475	\$.....	\$77,650	\$96,000	\$13,875	\$22,000	\$209,525
Elmer Bor.	153,050	754,100	907,150	2,564	80,000	.....	105,575	.....	185,575
Elsinboro Twp.	161,827	500,219	662,046	.....	39,500	62,650	5,575	77,295	185,020
L. A. Creek Twp.	292,530	406,755	699,285	.....	111,100	87,100	.....	28,385	226,585
L. P. Neck Twp.	1,220,198	14,369,629	15,589,827	1,211	378,550	23,700	14,062,309	325,470	14,790,029
Mannington Twp.	751,225	1,192,150	1,943,375	1,929	84,175	105,675	317,300	107,275	614,425
Oldmans Twp.	379,463	708,499	1,087,962	597	86,200	37,800	12,325	42,238	178,563
Penns Grove Bor.	739,488	2,392,987	3,132,475	18,124	437,105	.....	233,500	.....	670,605
Pilesgrove Twp.	723,985	1,224,895	1,948,880	622	73,700	181,950	13,100	39,850	308,600
Pittsgrove Twp.	847,300	1,836,400	2,683,700	112	118,700	102,300	38,500	161,300	420,800
Quinton Twp.	298,100	961,150	1,259,250	.....	73,000	62,020	.....	85,760	220,780
Salem City	1,206,305	5,136,945	6,343,250	13,515	510,600	3,600	745,170	264,970	1,524,340
U. P. Neck Twp.	647,434	5,181,544	5,828,978	.....	430,745	27,300	1,721,298	216,350	2,395,693
U. Pittsgrove Twp.	620,473	786,065	1,406,538	83	110,000	156,415	7,215	15,440	289,070
Woodstown Bor.	391,900	2,079,400	2,471,300	3,134	197,000	8,000	161,100	38,015	404,115
Totals	\$8,785,278	\$38,041,213	\$46,826,491	\$41,891	\$2,808,025	\$954,510	\$17,436,842	\$1,424,348	\$22,623,725

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alloway Twp.	\$48,500	\$56,350	\$104,850	\$967,150	\$13.18	14.71	.....	\$5,000,713	\$5,967,863
Elmer Bor.	41,200	47,900	89,100	1,006,189	11.46	19.15	.....	3,829,925	4,836,114
Elsinboro Twp.	29,700	40,000	69,700	777,366	11.01	20.11	.....	2,630,077	3,407,443
L. A. Creek Twp.	36,900	39,485	76,385	849,485	13.09	20.94	.....	2,640,184	3,489,669
L. P. Neck Twp.	79,900	512,875	592,775	29,788,292	6.05	25.74	.....	44,976,711	74,765,003
Mannington Twp.	38,800	39,200	78,000	2,481,729	8.34	22.75	.....	6,598,932	9,080,661
Oldmans Twp.	30,700	51,800	82,500	1,184,622	13.89	14.51	.....	6,410,053	7,594,675
Penns Grove Bor.	132,700	121,600	254,300	3,566,904	11.89	23.28	.....	10,323,173	13,890,077
Pilesgrove Twp.	51,100	71,000	122,100	2,136,002	11.57	16.82	.....	9,637,802	11,773,804
Pittsgrove Twp.	100,700	98,000	198,700	2,905,912	9.20	21.66	.....	9,706,420	12,612,332
Quinton Twp.	39,200	62,625	101,825	1,378,205	10.99	20.35	.....	4,928,710	6,306,915
Salem City	144,300	183,000	327,300	7,553,805	10.74	28.76	.....	15,712,556	23,266,361
U. P. Neck Twp.	196,650	337,250	533,900	7,690,771	9.88	23.00	.....	19,514,404	27,205,175
U. Pittsgrove Twp.	50,600	22,900	73,500	1,622,191	10.28	18.25	.....	6,300,519	7,922,710
Woodstown Bor.	74,400	92,000	166,400	2,712,149	10.32	22.16	.....	8,680,775	11,392,924
Totals	\$1,095,350	\$1,775,985	\$2,871,335	\$66,620,772	.....	.....	.....	\$156,890,954	\$223,511,726

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$36,655.76	\$.....	\$.....	\$100.65	\$29.02	\$36,584.13	\$.....	\$81,124.00	\$.....	\$.....	\$9,671.50	\$127,379.63
2	29,704.34	.....	.....	.....	.....	29,704.34	.....	68,920.00	.....	.....	16,673.72	115,298.06
3	20,929.17	.....	.....	.....	.....	20,929.17	.....	53,280.00	.....	.....	11,325.49	85,534.66
4	21,434.22	.....	.....	.....	.....	21,434.22	.....	68,767.07	.....	.....	20,982.27	111,183.56
5	459,221.02	.....	.....	261.38	40.11	458,999.75	.....	1,289,786.34	.....	.....	52,230.76	1,801,016.85
6	55,775.16	.....	.....	.....	.....	55,775.16	.....	131,182.50	.....	.....	19,838.40	206,796.06
7	46,647.95	.....	.....	.....	.....	46,647.95	.....	111,157.00	.....	.....	6,686.25	164,491.20
8	85,315.52	.....	.....	428.26	169.03	85,056.29	.....	.....	221,235.57	.....	117,681.82	423,973.68
9	72,316.97	.....	.....	164.92	.....	72,152.05	.....	.....	184,908.13	.....	.....	257,060.18
10	77,467.37	.....	.....	248.56	13.88	77,232.69	.....	190,096.25	.....	.....	.....	267,328.94
11	38,738.28	.....	.....	1.77	.....	38,736.51	.....	92,603.57	.....	.....	20,047.48	151,387.56
12	142,906.46	.....	.....	228.72	.....	142,677.74	.....	473,428.25	.....	.....	178,304.46	810,778.20
13	167,099.41	.....	.....	296.95	.....	166,802.46	.....	.....	433,313.11	.....	159,144.92	759,260.49
14	48,662.81	.....	.....	400.43	.....	48,262.38	.....	118,453.00	.....	.....	166,715.38	275,978.41
15	69,977.53	.....	.....	299.97	.....	69,677.56	.....	.....	178,926.39	.....	31,044.46	279,648.41
16	\$1,372,851.97	.....	.....	\$2,431.61	\$252.04	\$1,370,672.40	.....	\$2,678,797.98	\$1,018,383.20	\$16,367.75	\$643,631.53	\$5,727,852.86

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$784,322.52
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.614219215

Total County Taxes Appropriated \$1,387,950.00
 Less: Bank Stock Taxes Due County 17,277.60
 Net County Taxes Apportioned (12 A III) \$1,370,672.40
 †Adjustments (Net Total 12 A IIb) ± 2,179.57
 Total County Taxes Apportioned
 (Including Adjustments—Total 12 A D) \$1,372,851.97
 †Penns Grove-Upper Penns Neck School District \$654,548.68
 *Pilesgrove-Woodstown School District \$363,834.52

†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 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Alloway Twp. ....	\$.....	.....	\$86,300	\$34,877.20	\$22,480.00	\$6,000.00	\$63,357.20
2 Elmer Bor.	3,299.84	.....	139,600	23,175.03	5,719.00	3,000.00	31,894.03
3 Elsinboro Twp. ....	.....	.....	31,790	9,000.00	11,426.00	10,000.00	30,426.00
4 L. A. Creek Twp. ....	.....	.....	98,850	37,789.52	12,112.00	3,000.00	52,901.52
5 L. P. Neck Twp. ....	.....	.....	443,550	135,450.00	703,880.00	30,000.00	869,330.00
6 Mannington Twp. ....	.....	.....	694,650	86,412.08	44,960.00	25,000.00	156,372.08
7 Oldmans Twp.	1,000.55	.....	56,075	20,000.00	27,923.00	9,000.00	56,923.00
8 Penns Grove Bor.	4,063.63	.....	842,700	16,000.00	81,280.48	38,000.00	135,280.48
9 Pilesgrove Twp. ....	.....	.....	27,030	58,300.77	50,314.00	8,000.00	116,614.77
10 Pittsgrove Twp. ....	.....	.....	1,142,000	55,000.00	69,050.00	31,302.00	155,352.00
11 Quinton Twp. ....	.....	.....	78,850	15,000.00	24,218.00	26,000.00	65,218.00
12 Salem City	5,681.50	.....	1,334,450	42,709.97	163,345.08	35,000.00	241,055.05
13 U. P. Neck Twp. ....	.....	.....	338,050	48,000.00	80,906.00	37,000.00	165,906.00
14 U. Pittsgrove Twp. ....	.....	.....	200,250	46,478.72	44,840.40	5,000.00	96,319.12
15 Woodstown Bor.	3,232.08	.....	665,400	36,770.27	36,228.00	8,000.00	80,998.27
16 Totals	\$17,277.60	.....	\$6,179,545	\$664,963.56	\$1,378,681.96	\$274,302.00	\$2,317,947.52

Rate per hundred of Net Valuation \$2.06
 ***Bank Stock Tax Due Municipality \$17,277.60
 Bank Stock Tax Due County \$17,277.60
 Total Bank Stock Tax \$34,555.20

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bedminster Twp.	\$1,034,500	\$3,152,200	\$4,186,700	\$.....	\$232,100	\$82,950	\$11,650	\$110,190	\$436,890
Bernards Twp.	2,411,410	6,071,000	8,482,410	10,255	546,600	10,300	22,800	786,500	1,366,200
Bernardsville Bor.	1,844,600	4,294,500	6,139,100	88,577	645,800	18,400	144,100	386,475	1,194,775
Bound Brook Bor.	1,683,900	6,462,200	8,146,100	137,905	587,750	.....	165,450	584,850	1,338,050
Branchburg Twp.	695,600	2,507,600	3,203,200	7,595	258,200	57,400	31,900	126,735	474,235
Bridgewater Twp.	2,914,750	12,212,650	15,127,400	36,219	709,450	10,450	3,481,880	2,957,875	7,159,655
Far Hills Bor.	273,900	783,650	1,057,550	10,187	93,400	7,100	50,400	21,075	171,975
Franklin Twp.	3,583,285	13,684,457	17,267,742	3,164	863,500	52,900	126,250	502,347	1,544,997
Greenbrook Twp.	825,650	2,679,850	3,505,500	.....	191,100	.....	65,500	88,475	345,075
Hillsborough Twp.	1,379,460	4,374,424	5,753,884	10,500	438,250	145,475	109,150	191,875	884,750
Manville Bor.	907,950	5,062,328	5,970,278	86,458	447,400	.....	430,779	1,572,681	2,450,860
Millstone Bor.	59,900	265,340	325,240	.....	18,000	1,150	300	3,450	22,900
Montgomery Twp.	645,300	1,737,817	2,383,117	33,121	214,600	79,650	79,450	39,014	412,714
North Plainfield Bor.	2,841,300	12,797,800	15,639,100	.....	1,087,200	.....	236,200	657,400	1,980,800
Peapack-Gladstone Bor. ...	461,050	1,421,475	1,882,525	8,450	176,100	11,450	70,700	82,175	340,425
Raritan Bor.	538,900	2,905,475	3,444,375	60,607	245,800	10,050	465,100	159,150	880,100
Rocky Hill Bor.	97,450	332,550	430,000	.....	34,800	200	1,550	10,075	46,625
Somerville Bor.	2,467,175	8,502,950	10,970,125	134,361	765,050	.....	356,500	1,033,460	2,155,010
South Bound Brook Bor. ...	336,785	2,195,075	2,531,860	671	224,250	.....	87,300	292,515	604,065
Warren Twp.	1,855,690	4,103,020	5,958,710	.....	427,850	19,265	15,100	116,170	578,385
Watchung Bor.	940,300	2,115,100	3,055,400	.....	184,100	1,100	129,325	54,500	369,025
Totals	\$27,798,855	\$97,661,461	\$125,460,316	\$628,070	\$8,391,300	\$507,840	\$6,081,384	\$9,776,987	\$24,757,511

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bedminster Twp.	\$59,200	\$85,300	\$144,500	\$4,479,090	\$7.78	17.80	.....	\$19,334,087	\$23,813,177
Bernards Twp.	164,000	299,600	463,600	9,395,265	10.01	20.00	.....	33,929,640	43,324,905
Bernardsville Bor.	125,300	196,700	322,000	7,100,452	10.47	15.00	.....	34,788,233	41,888,685
Bound Brook Bor.	229,300	344,350	573,650	9,048,405	12.25	19.33	.....	33,996,166	43,044,571
Branchburg Twp.	84,900	144,700	229,600	3,455,430	12.05	16.00	.....	16,816,800	20,272,230
Bridgewater Twp.	386,400	688,725	1,075,125	21,248,149	10.94	12.50	.....	105,891,800	127,139,949
Far Hills Bor.	18,500	19,950	38,450	1,201,262	9.32	12.00	.....	7,755,367	8,956,629
Franklin Twp.	429,200	716,250	1,145,450	17,670,453	9.53	23.42	.....	56,463,009	74,133,462
Greenbrook Twp.	93,300	238,975	332,275	3,518,300	11.95	17.29	.....	16,769,225	20,287,525
Hillsborough Twp.	152,900	273,150	426,050	6,223,084	12.10	14.61	.....	33,629,306	39,852,390
Manville Bor.	235,300	411,375	646,675	7,860,921	15.42	14.39	.....	35,518,798	43,379,719
Millstone Bor.	8,200	14,200	22,400	325,740	12.78	17.08	.....	1,578,975	1,904,715
Montgomery Twp.	78,200	94,550	172,750	2,656,202	10.98	14.43	.....	14,131,900	16,788,102
North Plainfield Bor.	383,300	739,900	1,123,200	16,496,700	10.99	22.30	.....	54,491,393	70,988,093
Peapack-Gladstone Bor.	46,800	56,375	103,175	2,128,225	11.15	16.00	.....	9,883,256	12,011,481
Raritan Bor.	119,900	189,480	309,380	4,075,702	15.57	13.44	.....	22,183,415	26,259,117
Rocky Hill Bor.	14,900	19,100	34,000	442,625	8.61	20.00	.....	1,720,000	2,162,625
Somerville Bor.	383,450	398,250	781,700	12,477,796	12.58	18.83	.....	47,288,637	59,766,433
South Bound Brook Bor.	78,100	137,820	215,920	2,920,676	11.19	23.25	.....	8,357,860	11,278,536
Warren Twp.	140,500	211,200	351,700	6,185,395	10.74	20.00	.....	23,834,840	30,020,235
Watchung Bor.	85,300	136,400	221,700	3,202,725	16.34	11.93	.....	22,555,665	25,758,390
Totals	\$3,316,950	\$5,416,350	\$8,733,300	\$142,112,597	.....	.....	.....	\$600,918,372	\$743,030,969

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$63,995.77	\$.....	\$.....	\$235.02	\$.....	\$63,760.75	\$4,565.86	\$184,000.00	\$.....	\$.....	\$95,743.63	\$348,070.24
2	116,431.77	.....	.....	438.55	.....	115,993.22	8,306.52	688,382.00	.....	.....	127,637.42	940,319.16
3	112,572.06	.....	.....	175.76	.....	112,396.30	8,048.11	389,107.50	.....	.....	233,214.34	742,766.25
4	115,678.40	.....	.....	124.47	.....	115,553.93	.....	629,250.34	.....	.....	363,149.95	1,107,954.22
5	54,479.80	.....	.....	150.53	.....	54,329.27	3,890.45	280,086.88	.....	.....	77,791.63	416,098.23
6	341,677.15	.....	.....	636.27	.....	341,040.88	24,420.45	.....	1,768,509.88	.....	189,519.28	2,323,490.49
7	24,070.13	.....	.....	33.21	.....	24,036.92	1,721.14	47,000.00	.....	.....	39,095.39	111,853.45
8	199,227.00	.....	.....	3,306.10	.....	195,920.90	14,038.94	1,273,807.06	.....	.....	199,903.77	1,683,670.67
9	54,520.90	.....	.....	137.54	.....	54,383.36	3,894.28	303,952.99	.....	.....	58,046.84	420,277.47
10	107,099.70	.....	.....	43.54	.....	107,056.16	7,665.30	548,560.98	.....	.....	89,204.00	752,486.44
11	116,579.09	.....	.....	143.78	.....	116,435.31	8,337.19	695,187.50	.....	.....	391,990.05	1,211,950.05
12	5,118.75	.....	.....	.....	.....	5,118.75	366.50	35,809.25	.....	.....	334.90	41,629.40
13	45,116.51	.....	.....	106.40	.....	45,010.11	3,223.05	201,770.25	.....	.....	41,622.08	291,625.49
14	190,774.10	.....	.....	236.14	.....	190,537.96	13,643.19	1,146,509.50	.....	.....	462,121.58	1,812,812.23
15	32,279.77	.....	.....	577.88	.....	31,701.89	2,271.77	141,939.00	.....	.....	61,229.08	237,141.74
16	70,567.32	.....	.....	155.51	.....	70,411.81	5,041.97	.....	365,232.12	.....	193,466.07	634,151.97
17	5,811.86	.....	.....	18.61	.....	5,793.25	414.86	31,439.88	.....	.....	433.94	38,081.93
18	160,616.90	.....	.....	229.71	.....	160,387.19	.....	827,546.56	.....	.....	581,242.00	1,569,175.75
19	30,310.05	.....	.....	76.37	.....	30,233.68	2,164.97	177,455.00	.....	.....	116,965.48	326,819.13
20	80,676.68	.....	.....	463.85	.....	80,212.83	5,744.76	287,895.40	215,143.14	.....	74,719.76	663,715.89
21	69,223.35	.....	.....	229.60	.....	68,993.75	4,940.69	246,264.63	126,004.66	.....	76,854.19	523,057.92
22	\$1,996,827.06	.....	.....	\$7,518.84	.....	\$1,989,308.22	\$122,700.00	\$8,135,964.72	\$2,474,889.80	.....	\$3,474,285.38	\$16,197,148.12

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$720,900.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.26874075

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities) \$0.01924167

Total County Taxes Appropriated \$2,021,499.05

Less: Bank Stock Taxes Due County 32,190.83

Net County Taxes Apportioned (12 A IID) \$1,989,308.22

+ Adjustments (Net Total 12 A IIB) + \$7,518.84

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$1,996,827.06

†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 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Bedminster Twp. ....	\$.....	.....	\$172,150	\$50,000.00	\$30,738.00	\$10,000.00	\$90,738.00
2 Bernards Twp.	629.47	.....	2,722,250	187,900.00	63,635.00	43,000.00	294,535.00
3 Bernardsville Bor.	2,933.89	.....	604,300	60,000.00	64,971.00	40,200.00	165,171.00
4 Bound Brook Bor.	8,249.05	.....	2,136,300	112,000.00	127,684.00	20,000.00	259,684.00
5 Branchburg Twp. ....	.....	.....	122,000	27,000.00	55,838.00	28,500.00	111,338.00
6 Bridgewater Twp.	641.52	.....	972,950	212,000.00	222,922.00	55,000.00	489,922.00
7 Far Hills Bor. ....	.....	.....	63,700	13,000.00	5,818.00	.....	18,818.00
8 Franklin Twp.	604.23	.....	1,407,650	230,000.00	334,887.00	90,000.00	654,887.00
9 Greenbrook Twp. ....	.....	.....	223,650	50,000.00	45,716.00	33,000.00	128,716.00
10 Hillsborough Twp. ....	.....	.....	6,801,305	133,000.00	103,753.00	30,000.00	266,753.00
11 Manville Bor.	3,020.73	.....	861,500	135,000.00	116,933.37	25,000.00	276,933.37
12 Millstone Bor. ....	.....	.....	35,000	2,500.00	4,395.00	2,000.00	8,895.00
13 Montgomery Twp. ....	.....	.....	1,537,420	50,000.00	52,856.00	10,000.00	112,856.00
14 North Plainfield Bor.	1,515.42	.....	2,109,500	170,000.00	195,704.00	68,000.00	433,704.00
15 Peapack-Gladstone Bor.	2,226.54	.....	397,525	38,000.00	16,612.00	.....	54,612.00
16 Raritan Bor.	2,233.73	.....	878,800	63,500.00	54,946.83	10,000.00	128,446.83
17 Rocky Hill Bor. ....	.....	.....	103,700	3,600.00	6,843.00	1,200.00	11,643.00
18 Somerville Bor.	10,136.25	.....	3,808,695	120,000.00	215,220.63	40,000.00	375,220.63
19 South Bound Brook Bor. ....	.....	.....	311,885	54,000.00	31,466.00	6,500.00	91,966.00
20 Warren Twp. ....	.....	.....	532,015	36,000.00	52,411.00	45,000.00	133,411.00
21 Watchung Bor. ....	.....	.....	206,000	30,000.00	74,400.00	26,000.00	130,400.00
22 Totals	\$32,190.83	.....	\$26,008,295	\$1,777,500.00	\$1,877,749.83	\$583,400.00	\$4,238,649.83

***Bank Stock Tax Due Municipality \$32,190.83
 Bank Stock Tax Due County 32,190.83
 Total Bank Stock Tax \$64,381.66

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Andover Bor.	\$67,670	\$344,200	\$411,870	\$4,365	\$51,950	\$15,785	\$9,700	\$14,060	\$91,495
Andover Twp.	468,405	1,186,600	1,655,005	266	120,200	48,250	39,750	46,025	254,225
Branchville Bor.	80,625	501,600	582,225	2,849	42,200	2,900	40,225	28,750	114,075
Byram Twp.	635,026	1,197,600	1,832,626	396	232,125	150	2,900	50,447	285,622
Frankford Twp.	543,095	1,602,480	2,145,575	158	176,115	125,545	23,965	19,245	344,870
Franklin Bor.	296,740	1,249,725	1,546,465	14,141	103,100	3,750	43,650	46,065	196,565
Fredon Twp.	309,350	872,200	1,181,550	129	95,400	93,000	3,450	17,450	209,300
Green Twp.	174,455	504,865	679,320	823	38,400	55,650	5,200	17,829	117,079
Hamburg Bor.	120,500	616,900	737,400	.....	9,600	2,600	35,475	34,700	82,375
Hampton Twp.	297,375	518,050	815,425	220	53,750	63,200	12,165	7,600	136,715
Hardyston Twp.	630,470	902,675	1,533,145	552	286,450	43,075	19,885	18,895	368,305
Hopatcong Bor.	2,319,080	3,853,765	6,172,845	.....	542,450	.....	104,060	.....	646,510
Lafayette Twp.	217,850	453,850	671,700	963	31,400	120,000	25,475	500	177,375
Montague Twp.	222,200	335,200	557,400	.....	98,900	18,450	.....	106,800	224,150
Newton, Town of	783,202	4,137,660	4,920,862	10,751	244,120	.....	972,735	400	1,217,255
Ogdensburg Bor.	1,287,866	1,170,371	2,458,237	1,417	49,900	1,450	49,497	17,180	118,027
Sandyston Twp.	378,275	737,200	1,115,475	.....	62,900	20,725	5,950	17,800	107,375
Sparta Twp.	2,011,537	5,994,347	8,005,884	1,191	511,925	31,625	99,715	228,905	872,170
Stanhope Bor.	363,070	848,120	1,211,190	.....	85,550	50	83,775	75,920	245,295
Stillwater Twp.	379,415	807,500	1,186,915	10	98,890	82,610	24,590	7,320	213,410
Sussex Bor.	181,375	1,008,600	1,189,975	2,316	14,950	6,400	162,850	8,755	192,955
Vernon Twp.	1,246,475	1,259,675	2,506,150	1,360	79,200	69,650	137,825	5,200	291,875
Walpack Twp.	187,097	302,715	489,812	.....	24,250	13,800	2,300	10,700	51,050
Wantage Twp.	769,500	1,261,400	2,030,900	939	45,000	161,000	32,275	228,800	467,075
Totals	\$13,970,653	\$31,667,298	\$45,637,951	\$42,846	\$3,098,725	\$979,665	\$1,937,412	\$1,009,346	\$7,025,148

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Andover Bor.	\$18,700	\$34,650	\$53,350	\$454,380	\$16.140	15.89	.....	\$2,180,138	\$2,634,518
Andover Twp.	55,400	68,300	123,700	1,785,796	18.700	14.41	.....	9,830,110	11,615,906
Branchville Bor.	19,500	30,500	50,000	649,149	15.416	16.00	.....	3,056,681	3,705,830
Byram Twp.	99,950	71,125	171,075	1,947,569	12.560	17.07	.....	8,903,320	10,850,889
Frankford Twp.	44,415	71,295	115,710	2,374,893	16.312	15.75	.....	11,477,123	13,852,016
Franklin Bor.	66,150	128,725	194,875	1,562,296	21.714	13.55	.....	9,866,561	11,428,857
Fredon Twp.	20,600	21,050	41,650	1,349,329	8.661	21.06	.....	4,428,849	5,778,178
Green Twp.	18,700	13,500	32,200	765,022	14.628	17.58	.....	3,184,844	3,949,866
Hamburg Bor.	3,800	43,900	47,700	772,075	15.548	17.03	.....	3,592,605	4,364,680
Hampton Twp.	18,700	32,050	50,750	901,610	16.036	9.44	.....	7,822,552	8,724,162
Hardyston Twp.	98,250	80,000	178,250	1,723,752	14.703	12.42	.....	10,811,018	12,534,770
Hopatcong Bor.	202,725	142,647	345,372	6,473,983	10.422	20.12	.....	24,507,299	30,981,282
Lafayette Twp.	15,400	20,100	35,500	814,538	16.937	16.28	.....	3,454,221	4,268,759
Montague Twp.	30,200	32,100	62,300	719,250	11.810	10.20	.....	4,907,306	5,626,556
Newton, Town of	108,500	175,500	284,000	5,864,868	12.361	23.44	.....	16,072,577	21,937,445
Ogdensburg Bor.	24,900	37,900	62,800	2,514,881	9.952	21.15	.....	9,164,633	11,679,514
Sandyston Twp.	25,500	47,750	73,250	1,149,600	14.971	14.21	.....	6,734,455	7,884,055
Sparta Twp.	161,315	310,788	472,103	8,407,142	13.368	18.01	.....	36,446,554	44,853,696
Stanhope Bor.	42,900	59,590	102,490	1,353,995	13.555	19.33	.....	5,054,666	6,408,661
Stillwater Twp.	33,700	58,425	92,125	1,308,210	13.581	12.12	.....	8,606,113	9,914,323
Sussex Bor.	6,100	42,150	48,250	1,336,996	13.005	21.40	.....	4,370,656	5,707,652
Vernon Twp.	37,900	78,775	116,675	2,682,710	16.085	12.10	.....	18,205,833	20,888,543
Walpack Twp.	6,300	18,860	25,160	515,702	15.071	14.72	.....	2,837,715	3,353,417
Wantage Twp.	20,800	66,100	86,900	2,412,014	15.364	13.10	.....	13,472,153	15,884,167
Totals	\$1,180,405	\$1,685,780	\$2,866,185	\$49,839,760	.....	.....	.....	\$228,987,982	\$278,827,742

Sussex County

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$14,845.87	\$.....	\$.....	\$33.09	\$.....	\$14,812.78	\$474.34	\$.....	\$47,022.12	\$.....	\$11,021.10	\$73,330.34
2	65,457.22	.....	.....	841.50	.....	64,615.72	2,067.70	.....	201,730.23	.....	65,523.00	333,936.65
3	20,882.86	.....	.....	16.00	.....	20,866.86	668.27	70,273.50	.....	.....	8,264.05	100,072.68
4	61,146.25	.....	.....	1,552.13	.....	59,594.12	1,905.32	133,879.50	.....	.....	49,230.50	244,609.44
5	78,058.01	.....	.....	213.39	.....	77,844.62	2,492.66	206,154.39	.....	.....	100,897.77	387,389.44
6	64,403.17	.....	.....	1,091.72	.....	63,311.45	2,025.44	197,851.50	.....	.....	76,036.41	339,224.80
7	32,560.83	.....	.....	156.33	.....	32,404.50	1,037.50	72,000.00	.....	.....	11,414.50	116,856.50
8	22,258.04	.....	.....	22.30	.....	22,235.74	712.10	77,954.00	.....	.....	11,000.00	111,901.84
9	24,595.57	.....	.....	84.63	.....	24,510.94	784.85	91,218.36	.....	.....	3,521.90	120,036.05
10	49,161.85	.....	.....	143.01	.....	49,018.84	1,569.61	87,000.00	.....	.....	6,985.00	144,573.45
11	70,635.15	.....	.....	328.78	.....	70,306.37	2,251.09	158,381.69	.....	.....	22,500.00	253,439.15
12	174,583.77	.....	.....	1,285.60	.....	173,298.17	5,547.17	266,057.00	.....	38,850.50	190,945.50	674,698.34
13	24,065.04	.....	.....	12.94	.....	24,042.10	770.05	79,736.00	.....	.....	33,409.00	137,957.15
14	31,706.41	.....	.....	.....	.....	31,706.41	1,015.46	46,491.92	.....	.....	5,728.80	84,942.59
15	123,620.51	.....	.....	462.42	.....	123,158.09	3,943.47	400,868.00	.....	.....	196,969.68	724,939.24
16	65,815.66	.....	.....	17.53	.....	65,798.13	2,107.28	100,852.50	.....	.....	81,500.00	250,257.91
17	44,427.73	.....	.....	226.42	.....	44,201.31	1,415.15	.....	101,751.43	.....	24,735.55	172,103.44
18	252,756.72	.....	.....	5,896.77	.....	246,859.95	7,893.88	605,595.08	.....	.....	263,516.60	1,123,865.51
19	36,113.68	.....	.....	1,060.81	.....	35,052.87	1,120.59	95,082.50	.....	.....	52,264.88	183,520.84
20	55,868.57	.....	.....	193.42	.....	55,675.15	1,782.64	105,366.25	.....	.....	14,832.00	177,656.04
21	32,163.40	.....	.....	41.71	.....	32,121.69	1,028.67	93,612.36	.....	.....	47,101.67	173,864.39
22	117,709.80	.....	.....	751.75	.....	116,958.05	3,744.18	251,301.75	.....	.....	59,500.00	431,503.98
23	18,896.97	.....	.....	55.07	.....	18,841.90	603.32	.....	40,759.07	.....	17,515.60	77,719.89
24	89,509.47	.....	.....	582.48	.....	88,926.99	2,846.75	170,296.65	.....	.....	108,495.35	370,565.74
25	\$1,571,232.55	.....	.....	\$15,069.80	.....	\$1,556,162.75	\$49,807.49	\$3,309,972.95	\$391,262.85	\$38,850.50	\$1,462,908.86	\$6,808,965.40

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$882,172.49
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.5635137

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Andover Bor. ....	\$.....	.....	\$39,900	\$7,000.00	\$5,317.00	\$4,600.00	\$16,917.00
2 Andover Twp. ....	.....	.....	135,000	30,000.00	28,419.00	19,000.00	77,419.00
3 Branchville Bor.	1,313.95	.....	26,850	11,000.00	23,498.00	1,000.00	35,498.00
4 Byram Twp. ....	.....	.....	91,725	20,000.00	19,747.00	20,000.00	59,747.00
5 Frankford Twp. ....	.....	.....	152,380	50,000.00	24,607.00	60,000.00	134,607.00
6 Franklin Bor.	1,528.47	.....	574,915	22,000.00	40,093.00	30,000.00	92,093.00
7 Fredon Twp. ....	.....	.....	61,200	15,000.00	16,926.00	9,000.00	40,926.00
8 Green Twp. ....	.....	.....	45,850	8,566.37	11,928.00	9,600.00	30,094.37
9 Hamburg Bor.	1,750.74	.....	100,950	15,000.00	28,706.00	6,000.00	49,706.00
10 Hampton Twp. ....	.....	.....	16,500	20,000.00	18,886.00	9,000.00	47,886.00
11 Hardyston Twp. ....	.....	.....	67,700	36,000.00	38,128.67	26,000.00	100,128.67
12 Hopatcong Bor. ....	.....	.....	169,145	50,000.00	32,756.50	30,000.00	112,756.50
13 Lafayette Twp. ....	.....	.....	334,800	11,000.00	19,397.04	12,000.00	42,397.04
14 Montague Twp. ....	.....	.....	23,150	10,000.00	22,488.00	5,000.00	37,488.00
15 Newton Town	5,130.32	.....	1,120,059	70,000.00	51,594.00	25,000.00	146,594.00
16 Ogdensburg Bor. ....	.....	.....	117,800	.....	6,187.00	6,500.00	12,687.00
17 Sandyston Twp. ....	.....	.....	231,825	30,000.00	20,273.00	15,000.00	65,273.00
18 Sparta Twp.	540.93	.....	460,482	40,000.00	67,870.00	85,000.00	192,870.00
19 Stanhope Bor. ....	.....	.....	68,710	14,000.00	12,683.00	10,000.00	36,683.00
20 Stillwater Twp. ....	.....	.....	123,100	17,400.00	32,975.00	10,000.00	60,375.00
21 Sussex Bor.	1,926.83	.....	270,900	15,000.00	13,414.00	4,000.00	32,414.00
22 Vernon Twp. ....	.....	.....	140,050	50,000.00	33,908.00	18,000.00	101,908.00
22 Walpack Twp. ....	.....	.....	18,920	10,000.00	15,060.00	5,000.00	30,060.00
24 Wantage Twp. ....	.....	.....	431,400	27,000.00	29,849.00	30,000.00	86,849.00
25 Totals	\$12,191.24	.....	\$4,823,311	\$578,966.37	\$614,710.21	\$449,700.00	\$1,643,376.58

Total County Taxes Appropriated \$1,568,353.99
 Less: Bank Stock Taxes Due County 12,191.24
 Net County Taxes Apportioned (12 A III) \$1,556,162.75
 ‡Adjustments (Net Total 12 A IIb) + 15,069.80
 Total County Taxes Apportioned
 (Including Adjustments—Total 12 A D) \$1,571,232.55

***Bank Stock Tax Due Municipality \$12,191.24
 Bank Stock Tax Due County 12,191.24
 Total Bank Stock Tax \$24,382.48

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

Abstract of Ratables and Exemptions in the County of Union, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Assessed Thereon	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Berkeley Heights Twp.	\$2,256,400	\$11,799,850	\$14,056,250	\$507	\$346,600	\$200	\$265,425	\$2,169,300	\$2,781,525
Clark Twp.	1,983,330	10,672,170	12,655,500	3,559	952,150	1,500	652,650	1,172,000	2,778,300
Cranford Twp.	5,934,200	27,749,600	33,683,800	355,015	2,289,900	.....	311,100	1,571,400	4,172,400
Elizabeth, City	36,030,100	97,589,900	133,620,000	3,173,953	.....	.....	6,702,850	13,153,700	19,856,550
Fanwood Bor.	1,836,350	8,446,750	10,283,100	23,125	569,300	.....	34,950	288,320	892,570
Garwood Bor.	1,139,285	4,324,025	5,463,310	19,125	267,100	.....	263,865	1,253,473	1,784,438
Hillside Twp.	5,883,755	33,665,970	39,549,725	47,076	1,463,900	.....	3,687,600	3,808,001	8,959,501
Kenilworth Bor.	1,562,155	8,852,950	10,415,105	40,109	413,000	.....	1,900,700	518,425	2,832,125
*Linden City	12,194,352	79,851,067	92,045,419	251,712	517,000	5,500	13,963,753	9,450,569	23,936,822
Mountainside Bor.	2,287,550	9,790,625	12,078,175	.....	687,675	1,650	410,475	747,150	1,846,950
New Providence Bor.	3,263,925	13,864,350	17,128,275	2,252	385,000	.....	368,200	594,500	1,347,700
Plainfield, City	18,478,950	51,223,700	69,702,650	248,614	3,423,800	.....	2,763,425	5,286,575	11,473,800
Rahway, City	7,020,700	29,686,200	36,706,900	526,648	1,546,650	.....	2,282,300	3,482,750	7,311,700
Roselle Bor.	4,959,750	18,543,725	23,503,475	28,167	1,779,350	.....	485,550	1,735,150	4,000,050
Roselle Park Bor.	2,664,700	12,581,200	15,245,900	57,514	650,200	.....	302,500	700,400	1,653,100
Scotch Plains Twp.	4,767,130	20,416,300	25,183,430	89	1,584,300	6,400	136,750	794,948	2,522,398
Springfield Twp.	11,107,600	28,861,300	39,968,900	3,331	1,445,000	.....	1,023,200	1,876,400	4,344,600
Summit, City	13,544,100	37,213,500	50,757,600	181,424	2,512,400	.....	1,004,400	2,671,270	6,188,070
Union Twp.	10,780,505	64,508,390	75,288,895	17,650	2,761,100	.....	9,382,600	3,986,734	16,130,434
Westfield, Town	12,408,700	41,443,050	53,851,750	4,663	3,404,100	.....	525,375	1,773,597	5,703,072
Winfield Twp.	98,000	512,400	610,400	.....	69,700	.....	3,000	4,800	77,500
Totals	\$160,201,537	\$611,597,022	\$771,798,559	\$4,984,533	\$27,068,225	\$15,250	\$46,470,668	\$57,039,462	\$130,593,605

*Linden City includes Linden Borough and Linden Township. Linden Borough and Linden Township consolidated with Linden City.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Berkeley Heights Twp.	\$172,800	\$357,000	\$529,800	\$16,308,482	\$9.82	21.15	.....	\$52,403,560	\$68,712,042
Clark Twp.	290,500	777,900	1,068,400	14,368,959	9.52	15.65	.....	68,210,314	82,579,273
Cranford Twp.	711,300	1,303,500	2,014,800	36,196,415	8.08	26.50	.....	93,424,879	129,621,294
Elizabeth, City .....	.....	1,781,950	1,781,950	154,868,553	8.92	38.49	.....	213,535,105	368,403,658
Fanwood Bor.	193,800	506,400	700,200	10,498,595	9.43	25.94	.....	29,358,765	39,857,360
Garwood Bor.	139,400	221,275	360,675	6,906,198	9.19	23.83	.....	17,462,875	24,369,073
Hillside Twp.	648,000	764,125	1,412,125	47,144,177	7.27	29.01	.....	96,781,626	143,925,803
Kenilworth Bor.	206,500	416,725	623,225	12,664,114	8.47	22.55	.....	35,771,613	48,435,727
*Linden City	514,000	1,374,000	1,888,000	114,345,953	6.11	26.15	.....	259,944,711	374,290,664
Mountainside Bor.	168,000	326,250	494,250	13,430,875	7.78	23.67	.....	38,949,180	52,380,055
New Providence Bor.	191,400	465,925	657,325	17,820,902	7.41	29.49	.....	40,953,362	58,774,264
Plainfield, City	1,332,400	1,396,475	2,728,875	78,696,189	8.56	34.11	.....	134,644,022	213,340,211
Rahway, City	739,300	1,245,250	1,984,550	42,560,698	8.24	32.22	.....	77,218,922	119,779,620
Roselle Bor.	614,600	873,900	1,488,500	26,043,192	8.91	28.89	.....	57,851,578	83,894,770
Roselle Park Bor.	325,100	461,000	786,100	16,170,414	8.13	29.38	.....	36,646,203	52,816,617
Scotch Plains Twp.	454,700	956,450	1,411,150	26,294,767	8.68	26.51	.....	69,812,533	96,107,300
Springfield Twp.	411,800	740,300	1,152,100	43,164,731	5.35	45.35	.....	48,165,388	91,330,119
Summit, City	550,400	741,600	1,292,000	55,835,094	6.54	29.00	.....	124,268,606	180,103,700
Union Twp.	1,360,800	2,134,400	3,495,200	87,941,779	7.81	23.70	.....	242,385,767	330,327,546
Westfield, Town	783,900	1,356,800	2,140,700	57,418,785	8.72	27.73	.....	140,348,574	197,767,359
Winfield Twp.	69,700	.....	69,700	618,200	35.23	44.50	.....	761,285	1,379,485
Totals	\$9,878,400	\$18,201,225	\$28,079,625	\$879,297,072	.....	.....	.....	\$1,878,898,868	\$2,758,195,940

*Linden City includes Linden Borough and Linden Township. Linden Borough and Linden Township consolidated with Linden City.

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$211,296.71	\$.....	\$.....	\$282.23	.....	\$211,014.48	\$.....	\$703,909.25	\$351,219.48	\$.....	\$333,969.63	\$1,600,112.84
2	253,939.89	.....	.....	1,450.73	.....	252,489.16	.....	650,942.86	422,101.40	.....	41,337.67	1,366,871.09
3	398,599.02	.....	.....	1,029.28	.....	397,569.74	.....	1,693,313.72	.....	.....	831,441.88	2,922,325.34
4	1,132,879.75	.....	.....	2,397.32	.....	1,130,482.43	.....	5,818,832.63	.....	444,228.50	6,415,428.70	13,808,972.26
5	122,565.55	.....	.....	183.91	.....	122,381.64	.....	587,090.58	.....	.....	279,565.30	989,037.52
6	74,937.45	.....	.....	240.70	.....	74,696.75	.....	239,005.00	124,561.76	.....	196,160.78	634,424.29
7	442,586.89	.....	.....	410.31	.....	442,176.58	.....	1,549,152.82	.....	.....	1,432,164.89	3,423,494.29
8	148,944.92	.....	.....	99.15	.....	148,845.77	.....	353,926.50	247,577.72	.....	321,227.20	1,071,577.19
*9	1,150,982.91	.....	.....	1,974.51	.....	1,149,008.40	.....	3,180,386.94	.....	401,682.50	2,246,341.88	6,977,419.72
10	161,074.14	.....	.....	426.79	.....	160,647.35	.....	509,390.25	267,739.04	.....	106,426.84	1,044,203.48
11	180,737.00	.....	.....	1,119.39	.....	179,617.61	.....	859,096.95	.....	.....	280,319.70	1,319,034.26
12	656,043.44	.....	.....	796.09	.....	655,247.35	.....	3,156,280.00	.....	442,985.67	2,476,268.46	6,730,781.48
13	368,334.85	.....	.....	325.07	.....	368,009.78	.....	1,508,380.42	.....	153,502.37	1,475,132.54	3,505,025.11
14	257,985.19	.....	.....	513.45	.....	257,471.74	.....	1,300,843.82	.....	.....	761,151.87	2,319,467.43
15	162,416.62	.....	.....	212.10	.....	162,204.52	.....	781,799.68	.....	.....	370,506.74	1,314,510.94
16	295,539.99	.....	.....	1,098.23	.....	294,441.76	.....	1,415,640.42	.....	.....	572,236.95	2,282,319.13
17	280,849.66	.....	.....	16,322.46	.....	264,527.20	.....	836,811.99	466,831.08	.....	741,057.06	2,309,227.33
18	553,837.70	.....	.....	768.07	.....	553,069.63	.....	1,759,069.50	.....	281,099.50	1,057,244.95	3,650,483.58
19	1,015,791.72	.....	.....	1,987.34	.....	1,013,804.38	.....	3,948,516.00	.....	.....	1,899,679.49	6,861,999.87
20	608,155.30	.....	.....	1,016.65	.....	607,138.65	.....	3,221,341.00	.....	.....	1,177,733.43	5,006,213.08
21	4,242.06	.....	.....	.....	.....	4,242.06	.....	184,092.00	.....	.....	29,421.00	217,755.06
22	\$8,481,740.76	.....	.....	\$32,653.78	.....	\$8,499,086.98	.....	\$34,257,822.23	\$1,880,030.48	\$1,723,498.54	\$23,044,816.96	\$69,355,255.29

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .. \$2,234,050.96 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.307510450

*Linden City includes Linden Borough and Linden Township. Linden Borough and Linden Township consolidated with Linden City.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1959—(Concluded)

TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)
1 Berkeley Heights Twp.	\$896.63	\$.....	\$1,890,350	\$200,000.00	\$138,975.00	\$20,000.00	\$358,975.00
2 Clark Twp. ....	.....	.....	1,695,059	459,000.00	216,960.00	15,000.00	690,960.00
3 Cranford Twp.	3,859.90	.....	4,721,200	350,000.00	335,000.00	50,000.00	735,000.00
4 Elizabeth City	26,478.29	.....	30,694,450	577,719.00	2,322,563.44	315,000.00	3,215,282.44
5 Fanwood Bor.	671.03	.....	391,550	101,147.05	88,066.93	15,000.00	204,213.98
6 Garwood Bor.	736.35	.....	850,440	55,000.00	57,865.00	15,000.00	127,865.00
7 Hillside Twp.	8,310.24	.....	7,037,195	300,000.00	247,147.84	50,000.00	597,147.84
8 Kenilworth Bor.	316.73	.....	553,900	165,000.00	107,745.00	25,000.00	297,745.00
*9 Linden City	11,109.40	.....	6,650,046	282,000.00	2,076,776.53	70,000.00	2,428,776.53
10 Mountainside Bor. ....	.....	.....	982,650	65,000.00	146,000.00	30,000.00	241,000.00
11 New Providence Bor.	1,202.52	.....	1,985,475	190,000.00	119,775.28	45,100.00	354,875.28
12 Plainfield City	16,937.14	.....	8,352,400	700,000.00	656,893.50	215,000.00	1,571,893.50
13 Rahway City	5,907.47	.....	7,335,500	202,000.00	424,724.25	77,000.00	703,724.25
14 Roselle Bor.	2,245.13	.....	3,120,325	295,000.00	185,087.00	55,000.00	535,087.00
15 Roselle Park Bor.	1,425.43	.....	1,262,900	175,000.00	106,668.00	19,000.00	300,668.00
16 Scotch Plains Twp.	1,468.82	.....	2,872,300	400,000.00	226,400.00	50,000.00	676,400.00
17 Springfield Twp.	1,094.94	.....	3,526,200	715,000.00	369,825.00	55,000.00	1,139,825.00
18 Summit City	12,274.90	.....	6,981,400	595,000.00	623,905.50	58,000.00	1,276,905.50
19 Union Twp.	10,594.02	.....	18,159,693	750,000.00	695,096.00	120,000.00	1,565,096.00
20 Westfield Town	8,254.60	.....	6,436,275	200,000.00	187,821.00	32,000.00	419,821.00
21 Winfield Twp. ....	.....	.....	219,500	3,600.00	6,932.00	.....	10,532.00
22 Totals	\$113,783.54	.....	\$115,718,808	\$6,780,466.05	\$9,340,227.27	\$1,331,100.00	\$17,451,793.32

Total County Taxes Appropriated \$8,595,524.30
 Less: Bank Stock Taxes Due County 113,783.54
 Net County Taxes Apportioned \$8,481,740.76
 †Adjustments (Net Total 12 A IIb) 32,653.78**
 Total County Taxes Apportioned
 (Including Adjustments) \$8,449,086.98

***Bank Stock Tax Due Municipality \$113,783.54
 Bank Stock Tax Due County \$113,783.54

Total Bank Stock Tax \$227,567.08

*Linden City includes Linden Borough and Linden Township. Linden Borough and Linden Township consolidated with Linden City.

†Net Overpayments are added to the Net Tax Apportioned and Net Underpayments are deducted.
 **Amount deducted in error; should have been added. Adjustments to be made in 1960 by County Tax Board.

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Allamuchy Twp.	\$240,525	\$432,150	\$672,675	\$1,180	\$52,150	\$99,250	\$2,950	\$17,400	\$171,750
Alpha Bor.	189,780	1,113,275	1,303,055	3,347	181,500	8,950	92,400	12,975	295,825
Belvidere Town	268,525	2,330,125	2,598,650	11,237	172,900	1,400	106,150	133,995	414,445
Blairstown Twp.	297,350	941,025	1,238,375	8,659	117,100	79,675	36,550	48,550	281,875
Franklin Twp.	303,310	693,905	997,215	665	91,100	58,800	2,300	230,759	382,959
Frelinghuysen Twp.	186,145	488,905	675,050	708	84,700	82,200	5,000	20,280	192,180
Greenwich Twp.	298,520	839,650	1,138,170	1,276	117,750	84,000	15,300	103,305	320,355
Hackettstown Town	898,100	5,359,200	6,257,300	6,857	314,300	17,300	371,200	214,500	917,300
Hardwick Twp.	136,475	250,200	386,675	253	48,850	37,400	3,150	2,900	92,300
Harmony Twp.	326,340	883,300	1,209,640	3,424	102,300	69,625	3,100	38,850	213,875
Hope Twp.	244,750	710,025	954,775	.....	43,300	52,800	7,900	2,225	106,225
Independence Twp.	521,900	1,519,350	2,041,250	1,760	93,800	42,600	11,700	26,465	174,565
Knowlton Twp.	225,275	633,425	858,700	2,472	74,050	42,050	5,850	9,650	131,600
Liberty Twp.	196,010	445,550	641,560	152	26,080	20,600	1,200	2,650	50,530
Lopatcong Twp.	643,350	1,859,515	2,502,865	30,154	159,750	38,350	37,950	285,040	521,090
Mansfield Twp.	397,910	1,003,950	1,401,860	1,343	142,025	106,425	29,700	123,805	401,955
Oxford Twp.	148,850	521,395	670,245	315	93,250	168,866	22,500	15,000	299,616
Pahaquarry Twp.	85,000	89,500	174,500	.....	8,500	2,800	.....	3,100	14,400
Phillipsburg 1st Ward	201,050	2,025,775	2,226,825	522,378	152,850	.....	123,000	681,750	957,600
Phillipsburg 2nd Ward	79,375	702,675	782,050	.....	84,900	.....	22,100	9,900	116,900
Phillipsburg 3rd Ward	116,150	1,444,350	1,560,500	.....	146,750	.....	5,475	4,875	157,100
Phillipsburg 4th Ward	230,575	1,280,675	1,511,250	.....	98,850	.....	18,450	266,025	383,325
Phillipsburg 5th Ward	118,825	1,515,100	1,633,925	.....	140,750	.....	58,250	110,400	309,400
Phillipsburg 6th Ward	787,550	2,758,025	3,545,575	.....	197,300	.....	62,400	48,475	308,175
Phillipsburg 7th Ward	483,175	3,347,350	3,830,525	.....	151,500	.....	373,250	609,600	1,134,350
Pohatcong Twp.	379,945	1,944,950	2,324,895	6,255	198,400	54,400	104,350	148,788	505,938
Washington Bor.	1,044,435	4,141,895	5,186,330	31,061	651,900	1,680	667,980	446,915	1,768,475
Washington Twp.	583,390	1,864,385	2,447,775	1,323	257,900	80,455	35,575	300,919	674,849
White Twp.	317,910	875,525	1,193,435	3,988	101,975	98,370	7,800	36,540	244,685
Totals	\$9,950,495	\$42,015,150	\$51,965,645	\$638,827	\$4,106,480	\$1,247,996	\$2,233,530	\$3,955,636	\$11,543,642
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 Budget					Less: Bank Stock Tax Due County				
***Bank Stock Tax Due Municipality					Net County Taxes Appropriated (12 A III)				
Bank Stock Tax Due County					Adjustments (Net Total 12 A IIB)				
					Total County Taxes Apportioned				

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1959—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allamuchy Twp.	\$23,100	\$17,500	\$40,600	\$805,005	\$11.25	14.98		\$3,817,805	\$4,622,810
Alpha Bor.	60,600	79,225	139,825	1,462,402	10.23	24.89		3,932,195	5,394,597
Belvidere Town	82,300	107,400	189,700	2,834,632	9.76	26.97		7,036,680	9,871,312
Blairstown Twp.	48,950	47,100	96,050	1,432,859	12.35	14.31		7,415,535	8,848,394
Franklin Twp.	46,200	37,800	84,000	1,296,839	12.61	13.72		6,271,115	7,567,954
Frelinghuysen Twp.	27,000	28,400	55,400	812,538	12.66	15.09		3,798,440	4,610,978
Greenwich Twp.	41,900	45,750	87,650	1,372,151	10.24	20.24		4,485,190	5,857,341
Hackettstown Town	99,000	148,900	247,900	6,933,557	9.43	30.35		14,359,830	21,293,387
Hardwick Twp.	16,000	10,500	26,500	452,728	11.92	14.75		2,234,845	2,687,573
Harmony Twp.	51,200	70,900	122,100	1,304,839	14.54	18.30		5,400,410	6,705,249
Hope Twp.	21,300	35,800	57,100	1,003,900	8.16	22.09		3,367,425	4,371,325
Independence Twp.	42,250	49,850	92,100	2,125,475	7.48	35.53		3,703,890	5,829,365
Knowlton Twp.	34,100	42,700	76,800	915,972	15.72	13.60		5,455,270	6,371,242
Liberty Twp.		20,225	20,225	672,017	16.07	12.67		4,422,050	5,094,067
Lopatcong Twp.	79,300	128,750	208,050	2,846,059	8.37	21.13		9,342,205	12,188,264
Mansfield Twp.	57,600	54,600	112,200	1,692,958	14.33	13.30		9,138,440	10,831,398
Oxford Twp.	47,500	56,465	103,965	866,211	14.60	16.06		3,503,135	4,369,346
Pahaquarry Twp.	3,500	1,500	5,000	183,900	6.26	23.87		556,540	740,440
Phillipsburg 1st Ward	55,400	55,500	110,900	3,595,903	9.35	28.68		37,526,670	41,122,573
Phillipsburg 2nd Ward	34,300	40,000	74,300	824,650					824,650
Phillipsburg 3rd Ward	72,400	85,650	158,050	1,559,550					1,559,550
Phillipsburg 4th Ward	47,900	100,900	148,800	1,745,775					1,745,775
Phillipsburg 5th Ward	69,000	96,000	165,000	1,778,325					1,778,325
Phillipsburg 6th Ward	89,100	110,350	199,450	3,654,300					3,654,300
Phillipsburg 7th Ward	74,400	101,250	175,650	4,789,225					4,789,225
Pohatcong Twp.	100,000	153,663	253,663	2,583,425	11.83	19.72		9,464,625	12,048,050
Washington Bor.	179,600	227,905	407,505	6,578,381	9.22	26.70		14,238,120	20,816,501
Washington Twp.	87,900	131,600	219,500	2,904,447	11.69	16.49		12,396,215	15,300,662
White Twp.	48,900	50,000	98,900	1,343,208	12.61	16.87		5,880,865	7,224,073
Totals	\$1,640,700	\$2,136,183	\$3,776,883	\$60,371,231				\$177,747,495	\$238,118,726

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)			III Net County Taxes Apportioned	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipal Budget
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$26,182.66	\$.....	\$.....	\$44.43	\$578.02	\$26,716.25	\$494.69	\$55,429.00	\$.....	\$.....	\$7,909.65	\$90,549.59
2	30,553.90	.....	.....	268.42	.....	30,285.48	.....	86,293.00	.....	.....	32,909.27	149,487.75
3	55,909.10	.....	.....	3,458.27	.....	52,450.83	.....	169,448.77	.....	.....	54,488.21	276,387.81
4	50,115.50	.....	.....	12.42	1,803.09	51,906.17	946.88	88,956.10	.....	.....	35,101.43	176,910.58
5	42,863.35	.....	.....	.....	2,236.40	45,099.75	809.85	89,029.00	.....	.....	28,544.60	163,483.20
6	26,115.64	.....	.....	.....	1,143.17	27,258.81	493.42	62,788.77	.....	.....	12,326.30	102,867.30
7	33,174.79	.....	.....	.....	1,006.84	34,181.63	626.79	93,496.00	.....	.....	12,171.34	140,475.76
8	120,601.41	.....	.....	4,789.31	.....	115,812.10	.....	374,602.80	.....	.....	162,903.00	653,317.90
9	15,221.87	.....	.....	.....	942.00	16,163.87	287.60	31,498.00	.....	.....	5,990.45	53,939.92
10	37,977.17	.....	.....	11.32	1,335.10	39,300.95	717.53	126,784.00	.....	.....	22,879.98	189,682.46
11	24,758.30	.....	.....	107.43	.....	24,650.87	467.77	45,670.50	.....	.....	11,050.80	81,839.94
12	33,016.34	.....	.....	5,544.71	.....	27,471.63	623.80	96,821.40	.....	.....	34,000.00	158,916.83
13	36,085.42	.....	.....	156.46	2,602.92	38,531.88	681.79	92,391.61	.....	.....	12,333.76	143,939.04
14	28,851.76	.....	.....	6.18	2,230.11	31,075.69	545.12	53,000.00	.....	.....	23,370.76	107,991.57
15	69,031.85	.....	.....	50.82	441.89	69,422.92	1,304.27	134,984.22	.....	.....	32,467.97	238,179.38
16	61,346.84	.....	.....	593.68	5,166.55	65,919.71	1,159.07	153,965.00	.....	.....	21,515.88	242,559.66
17	24,747.09	.....	.....	7.25	1,524.68	26,264.52	467.56	82,102.00	.....	.....	17,566.20	126,400.28
18	4,193.70	.....	.....	.....	37.69	4,231.39	79.23	3,000.00	.....	.....	4,200.00	11,510.62
19	314,195.71	.....	.....	15,643.83	.....	298,551.88	.....	570,000.00	.....	129,855.75	678,202.52	1,676,610.15
20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	68,237.71	.....	.....	118.40	1,526.87	69,646.18	1,289.26	190,100.95	.....	.....	44,500.00	305,536.39
27	117,900.43	.....	.....	2,776.07	.....	115,124.36	.....	299,952.50	.....	.....	190,928.94	606,005.80
28	86,659.84	.....	.....	375.55	4,694.03	90,978.32	1,637.32	211,216.14	.....	.....	35,442.91	339,274.69
29	40,915.68	.....	.....	.....	1,631.23	42,546.91	773.05	99,478.50	.....	.....	26,486.21	169,284.67
30	\$1,348,656.06	.....	.....	\$33,964.55	\$28,900.59	\$1,343,592.10	\$13,405.00	\$3,211,008.26	.....	\$129,855.75	\$1,507,290.18	\$6,205,151.29

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1959—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Allamuchy Twp. ....	\$.....	.....	\$121,600	\$5,000.00	\$8,360.00	\$4,000.00	\$17,360.00
2 Alpha Bor. ....	.....	.....	196,350	21,000.00	27,272.00	2,500.00	50,772.00
3 Belvidere Town	1,381.20	441	675,100	24,000.00	14,123.00	15,000.00	53,123.00
4 Blairstown Twp.	1,039.25	.....	469,300	5,000.00	29,062.00	13,000.00	47,062.00
5 Franklin Twp. ....	.....	.....	100,300	10,000.00	20,209.00	6,000.00	36,209.00
6 Frelinghuysen Twp. ....	.....	.....	45,300	11,000.00	25,104.00	7,000.00	43,104.00
7 Greenwich Twp. ....	.....	.....	120,400	4,000.00	21,390.00	4,700.00	30,090.00
8 Hackettstown Town	3,893.63	.....	1,340,800	43,000.00	55,409.00	49,600.00	148,009.00
9 Hardwick Twp. ....	.....	.....	12,250	6,000.00	26,589.45	2,000.00	34,589.45
10 Harmony Twp. ....	.....	.....	110,000	10,000.00	19,410.00	17,500.00	46,910.00
11 Hope Twp.	949.20	.....	112,000	10,871.42	18,524.00	8,000.00	37,395.42
12 Independence Twp. ....	.....	.....	147,550	1,717.49	18,045.00	15,000.00	34,762.49
13 Knowlton, Twp. ....	.....	.....	56,400	15,000.00	21,783.00	17,000.00	53,783.00
14 Liberty Twp. ....	.....	.....	6,450	.....	13,800.00	12,000.00	25,800.00
15 Lopatcong Twp. ....	.....	.....	74,350	25,000.00	24,348.00	10,000.00	59,348.00
16 Mansfield Twp. ....	.....	.....	225,200	23,000.00	35,274.00	7,000.00	65,274.00
17 Oxford Twp. ....	.....	.....	116,600	6,000.00	15,574.00	12,500.00	34,074.00
18 Pahaquarry Twp. ....	.....	.....	3,100	2,720.43	24,000.00	.....	26,720.43
19 Phillipsburg, 1st Ward	7,965.00	411	1,000,700	167,500.00	224,911.75	45,000.00	437,411.75
20 Phillipsburg, 2nd Ward ....	.....	260	117,375	.....	.....	.....	.....
21 Phillipsburg, 3rd Ward ....	.....	453	134,375	.....	.....	.....	.....
22 Phillipsburg, 4th Ward ....	.....	226	1,382,175	.....	.....	.....	.....
23 Phillipsburg, 5th Ward ....	.....	408	67,650	.....	.....	.....	.....
24 Phillipsburg, 6th Ward ....	.....	561	1,906,700	.....	.....	.....	.....
25 Phillipsburg, 7th Ward ....	.....	453	361,175	.....	.....	.....	.....
26 Pohatcong Twp. ....	.....	.....	74,500	7,373.12	28,500.00	25,000.00	60,873.12
27 Washington Bor.	5,482.39	.....	1,302,635	64,000.00	71,875.00	37,000.00	172,875.00
28 Washington Twp. ....	.....	.....	309,900	25,000.00	36,617.00	12,000.00	73,617.00
29 White Twp. ....	.....	.....	137,300	4,000.00	32,500.00	13,000.00	49,500.00
30 Totals	\$20,710.67	3,213	\$10,727,535	\$491,182.46	\$812,680.20	\$334,800.00	\$1,638,662.66

Abstract of Ratables in the State of New Jersey, for the Year 1959

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Atlantic	\$57,670,701	\$108,138,016	\$165,808,717	\$654,355	\$6,482,695	\$116,055	\$782,450	\$10,498,022	\$17,879,222
Bergen	254,540,943	764,030,208	1,018,571,151	2,567,789	50,759,226	168,939	36,181,188	48,737,841	135,847,194
Burlington	27,304,310	98,385,149	125,689,459	136,707	8,332,003	751,185	4,110,157	9,085,302	22,278,647
Camden	90,818,519	310,833,967	401,652,486	3,292,364	19,889,395	84,775	17,266,539	21,192,109	58,432,618
Cape May	50,745,730	130,559,603	181,305,333	159,814	5,188,387	126,050	1,699,741	3,624,944	10,639,122
Cumberland	28,571,705	83,721,270	112,292,975	142,217	6,974,250	649,550	5,943,350	6,673,162	20,240,312
Essex	398,305,230	1,130,469,920	1,528,775,150	10,514,284	56,373,600	92,500	99,646,815	104,729,770	260,842,685
Gloucester	17,596,875	81,445,306	99,042,181	93,605	7,367,950	526,125	4,626,385	4,515,450	17,035,910
Hudson	266,648,452	565,353,725	832,002,177	129,327,297	.....	45,600	17,423,542	128,839,485	146,308,627
Hunterdon	8,896,801	36,755,366	45,652,167	143,741	3,445,915	1,296,180	2,006,115	3,578,187	10,326,397
Mercer	87,495,983	321,131,203	408,627,186	2,686,406	16,251,696	614,805	24,859,264	28,114,211	69,839,976
Middlesex	97,073,003	338,188,436	435,261,439	6,629,409	16,852,204	260,600	34,173,793	28,686,522	79,973,119
Monmouth	110,741,340	309,668,352	420,409,692	656,808	18,149,208	1,070,725	4,304,754	15,330,255	38,854,942
Morris	70,243,271	229,100,631	299,343,902	737,460	18,330,870	312,050	7,243,564	16,179,426	42,065,910
Ocean	41,698,751	120,982,067	162,680,818	148,737	10,208,520	314,892	1,644,895	8,156,998	20,325,305
Passaic	129,564,966	434,795,260	564,360,226	1,541,097	16,634,859	45,900	35,541,027	31,589,815	83,811,601
Salem	8,785,278	38,041,213	46,826,491	41,891	2,808,025	954,510	17,436,842	1,424,348	22,623,725
Somerset	27,798,855	97,661,461	125,460,316	628,070	8,391,300	507,840	6,081,384	9,776,987	24,757,511
Sussex	13,970,653	31,667,298	45,637,951	42,846	3,098,725	979,665	1,937,412	1,009,346	7,025,148
Union	160,201,537	611,597,022	771,798,559	4,984,533	27,068,225	15,250	46,470,668	57,039,462	130,593,605
Warren	9,950,495	42,015,150	51,965,645	638,827	4,106,480	1,247,996	2,233,530	3,955,636	11,543,642
Totals	\$1,958,623,398	\$5,884,540,623	\$7,843,164,021	\$165,768,257	\$306,713,533	\$10,181,192	\$371,613,415	\$542,737,278	\$1,231,245,418

Abstract of Ratables in the State of New Jersey, for the Year 1959—(Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic	\$3,005,860	\$5,324,639	\$8,330,499	\$176,011,795	.....	.....	\$.....	\$564,709,058	\$740,720,853
Bergen	18,160,840	32,590,106	50,750,946	1,106,235,188	.....	.....	.....	3,148,531,275	4,254,766,463
Burlington	3,925,100	7,036,245	10,961,345	137,143,468	.....	.....	.....	534,775,843	671,919,311
Camden	8,443,950	15,194,970	23,638,920	439,738,748	.....	.....	.....	887,671,148	1,327,409,896
Cape May	163,800	1,986,028	2,149,828	189,954,441	.....	.....	2,861,998	268,711,475	455,803,918
Cumberland	2,621,700	2,854,275	5,475,975	127,199,529	.....	.....	.....	249,324,193	376,523,722
Essex	16,536,000	21,745,365	38,281,365	1,761,850,754	.....	.....	.....	2,122,888,559	3,884,739,313
Gloucester	3,163,875	5,282,265	8,446,160	107,725,536	.....	.....	.....	431,009,786	538,735,322
Hudson .....	.....	8,152,325	8,152,325	1,099,485,776	.....	.....	.....	767,243,932	1,866,729,708
Hunterdon	1,237,100	1,756,290	2,993,390	53,128,915	.....	.....	.....	240,970,054	294,098,969
Mercer	6,658,800	9,613,640	16,272,440	464,881,128	.....	.....	.....	650,335,462	1,115,216,590
Middlesex	7,523,775	19,212,655	26,736,430	495,127,537	.....	.....	.....	1,492,396,220	1,987,523,757
Monmouth	4,692,073	12,907,087	17,599,160	442,322,282	.....	.....	22,968,297	1,014,438,556	1,433,792,541
Morris	5,692,930	10,507,025	16,199,955	325,947,317	.....	.....	.....	1,166,143,165	1,492,090,482
Ocean	3,943,635	4,776,245	8,719,880	174,434,980	.....	.....	9,309,932	595,221,703	760,346,751
Passaic	7,730,800	10,866,725	18,597,525	631,115,399	.....	.....	.....	1,079,457,766	1,710,573,165
Salem	1,095,350	1,775,985	2,871,335	66,620,772	.....	.....	.....	156,890,954	223,511,726
Somerset	3,316,950	5,416,350	8,733,300	142,112,597	.....	.....	.....	600,918,372	743,030,969
Sussex	1,180,405	1,685,780	2,866,185	49,839,760	.....	.....	.....	228,987,862	278,827,742
Union	9,878,400	18,201,225	28,079,625	879,297,072	.....	.....	.....	1,878,898,868	2,758,195,940
Warren	1,640,700	2,136,183	3,776,883	60,371,231	.....	.....	.....	177,747,495	238,118,726
Totals	\$110,612,043	\$199,021,428	\$309,633,471	\$8,930,544,225	.....	.....	\$35,140,227	\$18,257,271,866	\$27,152,675,864

Abstract of Ratables in the State of New Jersey, for the Year 1959—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$3,854,301.50	\$.....	\$.....	\$17,193.11	\$.....	\$3,837,108.39	\$30,610.00	\$2,577,202.82	\$126,792.50	\$4,299,938.71	\$9,322,037.65	\$20,193,690.07
2	12,510,035.13			39,795.38	1,847.68	12,472,087.43		52,251,415.88	3,562,966.69	344,536.55	27,642,300.22	96,273,306.77
3	3,064,316.64	21,046.68		32,582.25		3,010,687.71	72,060.00	7,837,679.86	1,098,552.90	91,508.00	2,368,000.75	14,478,489.22
4	8,475,650.42			45,395.84		8,430,254.58	55,000.00	14,981,497.35	1,570,416.37	123,545.00	11,263,848.65	36,424,561.95
5	1,704,174.74			2,124.74	586.41	1,702,636.41	21,116.48	2,332,662.01		95,935.60	*4,577,940.12	8,729,767.36
6	1,960,072.08			9,525.70	9.05	1,950,555.43		4,814,248.13		165,064.75	2,051,421.30	8,981,289.61
7	26,906,242.77			269,868.65		26,636,374.12		59,083,403.28	125,183.56	2,945,084.13	65,838,251.81	154,628,296.90
8	1,776,168.14			4,658.17	16.00	1,771,525.97		7,018,104.45	104,585.00	23,269.00	2,010,852.10	10,928,336.52
9	24,261,166.56			88,236.05		24,172,930.51		28,112,223.94		1,149,663.87	42,657,973.18	96,092,791.50
10	918,598.33			1,570.40	57.67	917,085.60	29,660.00	2,346,619.31	1,368,715.85		871,053.90	5,533,134.66
11	6,114,655.44			32,365.80	1,001.48	6,083,291.12	66,426.00	13,447,647.76	1,370,766.80	411,049.25	10,838,281.84	32,217,462.77
12	8,447,858.83			37,098.78	8,274.53	8,419,034.58		27,563,610.22		578,123.20	12,864,174.23	49,424,942.23
13	6,344,490.85			20,377.10		6,324,113.75	87,704.16	18,399,551.85	1,609,822.00		10,987,529.23	37,408,720.99
14	4,363,880.65			29,440.84		4,334,439.81	165,410.00	19,376,243.55	2,476,434.29		8,131,775.20	34,484,302.85
15	3,227,327.10			13,499.72		3,213,827.38	66,400.00	4,813,550.46	2,742,908.56		3,493,682.69	14,330,369.09
16	8,391,780.11			16,774.05		8,375,006.06		20,737,117.76	1,046,336.00	784,528.23	17,756,363.13	48,699,351.18
17	1,372,851.97			2,431.61	252.04	1,370,672.40		2,678,797.98	1,018,383.20	16,367.75	643,631.53	5,727,852.86
18	1,996,827.06			7,518.84		1,989,308.22	122,700.00	8,135,964.72	2,474,889.80		3,474,285.38	16,197,148.12
19	1,571,232.55			15,069.80		1,556,162.75	49,807.49	3,309,972.95	391,262.85	38,850.50	1,462,908.86	6,808,965.40
20	8,481,740.76			32,653.78		8,449,086.98		34,257,822.33	1,880,030.48	1,723,498.54	23,044,816.96	69,355,255.29
21	1,348,656.06			33,964.55	28,900.59	1,343,592.10	13,405.00	3,211,008.26		129,855.75	1,507,290.18	6,205,151.29
22	\$137,092,027.69	\$21,046.68		\$752,145.16	\$40,945.45	\$136,359,781.30	\$780,299.13	\$337,286,344.87	\$22,968,046.85	\$12,920,818.83	*\$262,808,418.91	\$773,123,186.63

*Bank Stock Tax in the amount of \$523.26 NOT deducted from Column 12CII.
See Cape May County Abstract.

Abstract of Ratables in the State of New Jersey, for the Year 1959—(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				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)	(b)	(c)	(d)	
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	
1 Atlantic	\$36,733.05	.....	\$25,143,414	\$2,290,510.80	\$5,638,517.88	\$1,011,360.55	\$8,940,389.23	\$778,547,457
2 Bergen	175,159.29	.....	155,254,524	7,734,688.28	10,448,226.50	2,036,450.00	20,219,364.78	4,667,570,291
3 Burlington	36,439.37	.....	53,436,378	1,937,169.25	4,631,854.27	884,723.21	7,453,746.73	748,203,476
4 Camden	82,049.74	.....	89,676,882	2,794,334.10	6,050,638.24	1,338,984.23	10,183,956.57	1,528,447,991
5 Cape May	15,030.18	.....	18,329,206	1,212,692.49	1,619,464.94	525,485.92	3,357,643.35	1,008,678,523
6 Cumberland	28,896.29	1,648	18,391,610	679,026.12	1,645,378.54	507,793.15	2,832,197.81	603,444,159
7 Essex	385,711.54	.....	414,587,217	10,693,880.99	22,011,868.19	3,968,000.00	36,673,749.18	3,975,487,232
8 Gloucester	28,474.03	1,789	13,894,175	1,282,746.80	1,788,033.08	654,580.34	3,725,360.22	539,740,622
9 Hudson	151,627.73	.....	369,334,833	11,255,127.37	17,671,062.39	2,543,900.00	31,470,089.76	1,865,030,622
10 Hunterdon	19,253.27	1,676	14,810,232	1,003,372.25	869,401.93	411,978.00	2,284,752.18	295,866,938
11 Mercer	75,558.88	.....	245,731,745	1,558,320.00	6,318,112.62	1,614,037.00	9,490,469.62	1,154,418,914
12 Middlesex	75,491.32	.....	167,812,647	5,728,281.50	9,952,420.87	1,369,300.00	17,050,002.37	1,989,216,448
13 Monmouth	69,611.84	.....	72,811,138	4,393,093.79	5,756,736.80	2,343,800.42	12,493,631.01	2,200,201,150
14 Morris	48,033.19	.....	92,371,085	3,193,567.46	3,710,079.64	1,176,114.36	8,079,761.46	1,643,804,398
15 Ocean	28,143.50	.....	17,471,614	2,140,308.20	2,325,187.73	822,639.97	5,288,135.90	1,208,816,840
16 Passaic	151,913.74	13,992	125,607,190	3,095,480.76	6,161,849.12	2,236,015.00	11,493,344.88	1,702,581,915
17 Salem	17,277.60	.....	6,179,545	664,963.56	1,378,681.96	274,302.00	2,317,947.52	222,769,968
18 Somerset	32,190.83	.....	26,008,295	1,777,500.00	1,877,749.83	583,400.00	4,238,649.83	789,667,167
19 Sussex	12,191.24	.....	4,823,311	578,966.37	614,710.21	449,700.00	1,643,376.58	282,991,980
20 Union	113,783.54	.....	115,718,808	6,780,466.05	9,340,227.27	1,331,100.00	17,451,793.32	2,751,549,760
21 Warren	20,710.67	.....	10,727,535	491,182.46	812,680.20	334,800.00	1,638,662.66	241,539,929
22 Totals	\$1,604,280.84	19,105	\$2,058,121,384	\$71,285,678.60	\$120,622,882.21	\$26,418,464.15	\$218,327,024.96	\$30,198,575,184

TABLE OF EQUALIZED VALUATIONS

Year 1959

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. The Division is required by statute to complete any revision by January 10, 1960.

A Table of Equalized Valuations will be published subsequently indicating any revisions, and will be available upon request to the Local Property Tax Bureau, 314 East State Street, Trenton, N. J.

Table of Equalized Valuations in the County of Atlantic for the Year 1959 (See page 116)

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	\$4,938,650	25.42%	\$19,428,206	\$13,981	\$368,662	\$19,810,849
Atlantic City	89,906,675	31.74	283,259,846	542,812	8,060,595	291,863,253
Brigantine City	3,598,198	12.13	29,663,627	.....	351,690	30,015,317
Buena Bor.	967,850	9.81	9,865,953	2,197	172,075	10,040,225
Buena Vista Twp.	1,054,415	7.62	13,837,467	1,593	220,415	14,059,475
Corbin City	120,925	14.22	850,387	154	17,475	868,016
Egg Harbor City	1,992,245	18.12	10,994,730	1,560	409,220	11,405,510
Egg Harbor Twp.	2,047,142	8.05	25,430,335	33	564,370	25,994,738
Estelle Manor City	271,930	10.84	2,508,579	60	55,065	2,563,704
Folsom Bor.	371,873	12.36	3,008,681	265	166,655	3,175,601
Galloway Twp.	10,438,645	47.48	21,985,352	12,625	620,255	22,618,232
Hamilton Twp.	3,701,575	11.57	31,992,869	1,485	791,200	32,785,554
Hammonton Town	4,867,090	12.41	39,219,098	34,229	1,188,150	40,441,477
Linwood City	2,030,795	12.43	16,337,852	38	289,000	16,626,890
Longport Bor.	2,460,055	16.40	15,000,335	.....	211,895	15,212,230
Margate City	9,006,335	12.77	70,527,291	.....	1,033,070	71,560,361
Mullica Twp.	1,316,815	12.91	10,199,961	516	250,700	10,451,177
Northfield City	2,568,153	13.55	18,953,159	144	296,440	19,249,743
Pleasantville City	7,867,261	20.64	38,116,575	42,221	690,330	38,848,126
Port Republic City	231,425	12.72	1,819,379	.....	56,150	1,877,529
Somers Point City	5,244,895	26.31	19,934,987	192	778,290	20,713,469
Ventnor City	10,545,450	19.94	52,885,908	.....	1,236,525	54,122,433
Weymouth Twp.	260,320	10.59	2,458,168	250	48,995	2,507,413
Totals	\$165,808,717	.....	\$738,278,745	\$654,355	\$17,879,222	\$756,812,322

*Exclusive of Class II Railroad Property

Table of Equalized Valuations in the County of Bergen for the Year 1959 (See page 120)

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.	\$4,369,400	19.33%	\$22,604,242	\$9,711	\$355,550	\$22,969,503
Alpine Bor.	2,740,925	17.70	15,485,452	.....	656,600	16,142,052
††Bergenfield Bor.	23,708,140	17.70	133,944,294	13,525	2,113,825	136,071,644
Bogota Bor.	7,246,660	19.33	37,489,188	22,677	1,395,347	38,907,212
Carlstadt Bor.	16,592,335	40.25	41,223,193	970	3,117,107	44,341,270
Cliffside Park Bor.	15,259,900	21.53	70,877,380	.....	1,924,300	72,801,680
Closter Bor.	8,029,945	19.63	40,906,495	7,365	926,007	41,839,867
Cresskill Bor.	10,057,645	25.23	39,863,833	929	910,852	40,775,614
Demarest Bor.	5,691,320	22.74	25,027,792	2,000	381,930	25,411,722
Dumont Bor.	14,096,825	16.69	84,462,702	52,456	2,204,372	86,719,530
††East Paterson Bor.	17,806,730	19.53	91,176,293	2,403	2,745,875	93,924,571
East Rutherford Bor.	10,780,800	24.18	44,585,608	24,088	2,665,730	47,275,426
Edgewater Bor.	17,503,346	69.38	25,228,230	1,088,016	4,141,459	30,457,705
Emerson Bor.	9,908,675	26.11	37,949,732	1,101	813,950	38,764,783
Englewood City	42,742,000	25.90	165,027,027	46,600	6,300,700	171,374,327
Englewood Cliffs Bor.	6,664,614	23.05	28,913,727	.....	896,518	29,810,245
Fairlawn Bor.	42,625,580	22.47	189,699,955	30,228	7,261,050	196,991,233
Fairview Bor.	9,412,110	23.90	39,381,213	3,609	1,233,999	40,618,821
Fort Lee Bor.	22,892,077	16.83	136,019,471	.....	1,896,769	137,916,240
††Franklin Lakes Bor.	5,724,625	21.04	27,208,294	1,065	413,100	27,622,459
Garfield City	23,309,575	27.99	83,278,224	4,609	3,941,175	87,224,008
Glen Rock Bor.	16,872,950	22.31	75,629,538	16,761	1,614,750	77,261,049
Hackensack Bor.	75,836,023	45.21	167,741,701	62,591	15,855,575	183,659,867
Harrington Park Bor.	5,095,315	23.08	22,076,755	9,911	326,603	22,413,269
Hasbrouck Heights Bor.	13,685,995	20.77	65,893,091	3,786	1,311,489	67,208,366
Haworth Bor.	5,769,045	25.01	23,066,953	9,781	464,350	23,541,084
Hillsdale Bor.	8,056,438	17.06	47,224,138	7,976	1,277,138	48,509,252
Hohokus Bor.	6,772,747	19.69	34,396,887	14,109	480,255	34,891,251
Leonia Bor.	11,592,300	24.87	46,611,580	5,941	1,551,679	48,169,200
Little Ferry Bor.	4,087,334	15.80	25,869,203	.....	693,853	26,563,056
Lodi Bor.	25,179,000	34.91	72,125,465	8,203	2,985,000	75,118,668
Lyndhurst Twp.	17,604,700	19.86	88,644,008	216,129	2,073,330	90,933,467
Mahwah Twp.	14,427,670	24.44	59,033,020	242,225	2,816,475	62,091,720
Maywood Bor.	11,598,655	18.04	64,294,096	1,112	1,397,146	65,692,354
Midland Park Bor.	7,411,420	20.94	35,393,601	2,617	946,655	36,343,373

Montvale Bor.	3,565,650	16.63	21,441,070	2,453	432,836	21,876,361
Moonachie Bor.	3,260,500	35.95	9,069,541	.....	282,950	9,352,491
New Milford Bor.	16,339,693	20.96	77,956,551	.....	1,404,804	79,361,355
North Arlington Bor.	14,507,350	19.58	74,092,697	2,059	1,256,050	75,352,906
††Northvale Bor.	2,115,070	15.81	13,378,052	2,375	310,684	13,691,111
Norwood Bor.	3,094,215	19.53	15,843,395	6,318	320,250	16,169,963
††Oakland Bor.	10,963,000	25.06	43,747,007	316	757,400	44,504,723
Old Tappan Bor.	3,006,897	19.46	15,451,680	.....	307,756	15,759,436
Oradell Bor.	12,338,775	19.63	62,856,724	1,943	1,209,250	64,067,917
Palisades Park Bor.	11,971,530	22.27	53,756,309	973	891,035	54,648,317
Paramus Bor.	35,911,765	22.56	159,183,355	.....	5,531,915	164,715,270
Park Ridge Bor.	6,482,300	20.62	31,436,954	740	577,721	32,015,415
Ramsey Bor.	14,270,325	23.01	62,017,927	11,011	1,577,550	63,606,488
Ridgefield Bor.	12,718,561	20.50	62,041,761	292,841	1,563,054	63,897,656
Ridgefield Park Twp.	57,495,200	97.29	59,096,721	105,378	8,604,665	67,806,764
Ridgewood Twp.	41,725,500	22.19	188,037,404	40,869	5,374,300	193,452,573
River Edge Bor.	12,051,473	17.98	67,027,102	3,144	1,701,636	68,731,882
River Vale Twp.	5,422,270	18.08	29,990,431	.....	649,831	30,640,262
Rochelle Park Twp.	5,849,150	17.57	33,290,552	3,114	679,631	33,973,297
Rockleigh Bor.	492,227	32.64	1,508,048	.....	71,050	1,579,098
††Rutherford Bor.	24,331,800	23.50	103,539,574	14,241	2,632,265	106,186,080
Saddle Brook Twp.	9,504,709	14.97	63,491,710	21,455	988,038	64,501,203
Saddle River Bor.	5,171,601	20.75	24,923,378	.....	198,300	25,121,678
South Hackensack Twp.	4,750,795	36.70	12,944,946	848	1,089,782	14,035,576
Teaneck Twp.	56,218,205	22.42	250,750,245	61,228	6,404,040	257,215,513
Tenafly Bor.	24,826,080	22.23	111,678,273	4,088	2,689,250	114,371,611
Teterboro Bor.	7,792,976	26.82	29,056,585	19,496	1,204,418	30,260,499
Upper Saddle River Bor.	6,037,050	21.36	28,263,343	.....	472,400	28,735,743
Waldwick Bor.	8,596,335	18.87	45,555,564	43,432	624,830	46,223,826
Wallington Bor.	6,693,025	20.17	33,183,069	385	776,578	33,960,032
Washington Twp.	7,919,090	21.61	36,645,488	.....	481,252	37,126,740
Westwood Bor.	11,553,320	21.51	53,711,390	11,544	973,225	54,696,159
Woodcliff Lake Bor.	4,914,895	24.18	20,326,282	623	211,670	20,538,575
Wood Ridge Bor.	11,819,315	18.14	65,156,092	1,198	2,556,493	67,713,783
††Wyckoff Twp.	13,707,685	18.57	73,816,290	3,023	947,470	74,766,783
Totals	\$1,018,571,151	.....	\$4,242,617,891	\$2,567,789	\$135,847,194	\$4,381,032,874

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Burlington for the Year 1959 (See page 128)

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.	\$594,005	16.78%	\$3,539,958	\$	\$85,678	\$3,625,636
Beverly City	1,632,064	19.07	8,558,280	2,700	420,259	8,981,239
Bordentown City	2,721,200	20.79	13,088,985	7,401	441,675	13,538,061
Bordentown Twp.	4,122,335	13.27	31,065,072	2,258	794,625	31,861,955
Burlington City	8,687,750	19.01	45,700,947	43,015	1,955,250	47,699,212
††Burlington Twp.	6,537,900	20.59	31,752,793	2,508	1,700,125	33,455,426
Chesterfield Twp.	1,115,020	12.64	8,821,361	. . . . .	282,450	9,103,811
Cinnaminson Twp.	5,388,725	17.80	30,273,736	. . . . .	859,275	31,133,011
Delanco Twp.	2,134,005	18.22	11,712,431	722	406,095	12,119,248
Delran Twp.	3,046,304	13.58	22,432,283	. . . . .	335,703	22,767,986
Eastampton Twp.	557,200	14.02	3,974,322	2,421	149,050	4,125,793
††Edgewater Park Twp.	1,810,434	9.43	19,198,664	5,291	381,890	19,585,845
Evesham Twp.	2,701,803	16.69	16,188,155	. . . . .	370,605	16,558,760
Fieldsboro Bor.	266,475	16.81	1,585,217	34	44,350	1,629,601
Florence Twp.	5,938,775	17.59	33,762,223	6,331	1,583,165	35,351,719
Hainesport Twp.	1,455,520	15.95	9,125,517	1,025	267,700	9,394,242
Lumberton Twp.	2,716,030	23.27	11,671,809	953	291,790	11,964,552
††Mansfield Twp.	1,206,725	12.98	9,296,803	1,233	253,173	9,551,211
Maple Shade Twp.	8,822,145	21.28	41,457,448	3,498	1,432,575	42,893,521
Medford Twp.	3,815,258	17.62	21,652,997	400	660,100	22,313,497
Medford Lakes Bor.	2,846,575	20.76	13,711,826	. . . . .	120,700	13,832,526
Moorestown Twp.	12,362,538	17.05	72,507,554	7,768	1,800,750	74,316,072
Mt. Holly Twp.	7,722,100	20.26	38,115,005	22,124	2,161,300	40,298,429
Mt. Laurel Twp.	4,106,800	21.00	19,556,190	396	550,169	20,106,755
New Hanover Twp.	109,219	14.12	773,506	2,880	207,908	984,294
North Hanover Twp.	605,950	10.87	5,574,517	120	170,830	5,745,467
Palmyra Bor.	4,745,000	21.47	22,100,605	3,978	730,030	22,834,613
Pemberton Bor.	646,350	19.69	3,282,631	74	189,275	3,471,980
Pemberton Twp.	4,641,445	16.20	28,650,895	7,484	460,565	29,118,944
Riverside Twp.	4,331,745	15.68	27,625,925	6,305	1,123,717	28,755,947
Riverton Bor.	3,101,600	22.44	13,821,747	3,217	374,700	14,199,664
Shamong Twp.	521,640	16.74	3,116,129	. . . . .	75,225	3,191,354
Southampton Twp.	1,548,375	12.11	12,785,921	2,231	393,365	13,181,517
Springfield Twp.	1,141,750	11.95	9,554,393	36	344,625	9,899,054
Tabernacle Twp.	599,535	11.33	5,291,571	. . . . .	123,240	5,414,811
Washington Twp.	265,925	11.29	2,355,403	. . . . .	27,475	2,382,878
††Westampton Twp.	1,442,130	22.20	6,496,081	. . . . .	259,125	6,755,206
Willingboro Twp.	8,758,114	53.70	16,309,337	. . . . .	146,050	16,455,387
Woodland Twp.	343,715	9.49	3,621,865	101	50,725	3,672,691
Wrightstown Bor.	579,280	21.85	2,651,167	203	253,338	2,904,708
Totals	\$125,689,459	. . . . .	\$682,761,269	\$136,707	\$22,278,647	\$705,176,623

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Camden for the Year 1959

(See page 132)

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.	\$8,996,300	24.27%	\$37,067,573	\$3,100	\$1,051,550	\$38,122,223
Audubon Park Bor.	894,150	61.86	1,445,457	.....	5,300	1,450,757
Barrington Bor.	5,257,430	19.10	27,525,812	100	965,230	28,491,142
Bellmawr Bor.	6,695,967	21.12	31,704,389	.....	430,450	32,134,839
Berlin Bor.	2,437,865	17.97	13,566,305	4,978	394,500	13,965,783
Berlin Twp.	1,243,195	16.16	7,693,038	.....	101,135	7,794,173
Brooklawn Bor.	1,765,350	23.35	7,560,385	640	261,150	7,822,175
Camden City	125,972,700	42.85	293,985,298	3,173,369	30,029,905	327,188,572
Chesilhurst Bor.	134,385	24.00	559,938	.....	32,575	592,513
Clementon Bor.	2,260,995	18.89	11,969,269	1,828	236,585	12,207,682
Collingswood Bor.	16,711,975	27.18	61,486,295	7,787	1,710,650	63,204,732
Delaware Twp.	27,036,095	19.05	141,921,759	567	2,772,470	144,694,796
Gibbsboro Bor.	2,165,296	30.33	7,139,123	4,282	484,879	7,628,284
Gloucester City	11,157,175	26.44	42,198,090	15,050	2,805,595	45,018,735
Gloucester Twp.	8,900,730	20.35	43,738,231	2,785	1,096,415	44,837,431
Haddon Twp.	17,565,780	24.20	72,585,868	1,658	1,096,895	73,684,421
Haddonfield Bor.	71,438,700	90.67	78,789,787	12,465	4,596,100	83,398,352
Haddon Heights Bor.	8,373,225	22.52	37,181,283	2,000	1,002,290	38,185,573
Hi-Nella Bor.	348,863	25.19	1,384,927	30	26,500	1,411,457
Laurel Springs Bor.	1,492,133	23.48	6,354,911	280	209,317	6,564,508
Lawnside Bor.	1,033,080	18.82	5,489,267	.....	100,704	5,589,971
Lindenwold Bor.	4,501,816	26.55	16,955,992	1,823	206,700	17,164,515
Magnolia Bor.	2,278,800	19.59	11,632,466	100	330,340	11,962,906
Merchantville Bor.	4,511,850	28.49	15,836,609	6,913	948,365	16,791,887
Mount Ephraim Bor.	3,498,852	19.48	17,961,253	.....	272,185	18,233,438
Oaklyn Bor.	4,951,750	28.10	17,621,886	9,374	610,059	18,241,310
Pennsauken Twp.	37,384,595	27.78	134,573,776	26,687	4,001,255	138,601,718
Pine Hill Bor.	3,497,715	41.21	8,487,539	1,045	244,750	8,733,334
Pine Valley Bor.	187,460	15.62	1,200,128	.....	9,500	1,209,628
Runnemede Bor.	4,427,675	17.86	24,791,013	.....	394,000	25,185,013
Somerdale Bor.	2,797,595	18.66	14,992,471	50	316,430	15,308,951
Stratford Bor.	2,771,465	22.61	12,257,606	710	288,700	12,547,106
Tavistock Bor.	95,600	20.13	474,913	.....	6,600	481,513
++Voorhees Twp.	2,348,170	16.08	14,603,047	1,268	248,475	14,852,790
Waterford Twp.	1,666,644	14.50	11,494,097	2,411	283,235	11,779,743
Winslow Twp.	2,547,775	12.09	21,073,408	11,064	545,688	21,630,160
Woodlynne Bor.	2,303,325	29.79	7,731,873	.....	316,350	8,048,223
Totals	401,652,486	.....	\$1,263,035,172	\$3,292,364	\$58,432,818	\$1,324,760,354

*Exclusive of Class II Railroad Property

NOTE: The Taxing District marked ++ has filed an appeal with the State Division of Tax Appeals. The matter was pending when this report went to press.

Table of Equalized Valuations in the County of Cape May for the Year 1959 (See page 134)

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.	\$3,773,568	21.36%	\$17,666,517	.....	\$233,320	\$17,899,837
Cape May City	6,512,742	31.41	20,734,613	\$33,896	614,715	21,383,224
Cape May Point Bor.	2,721,975	104.42	2,606,756	.....	83,300	2,690,056
Dennis Twp.	934,630	14.29	6,540,448	417	184,230	6,725,095
Lower Twp.	39,122,350	96.54	40,524,498	11,257	1,402,900	41,938,655
Middle Twp.	3,101,290	11.47	27,038,274	12,265	555,090	27,605,629
North Wildwood City	40,301,552	97.58	41,301,037	.....	1,733,148	43,034,185
Ocean City	21,495,070	15.48	138,857,041	41,810	2,238,870	141,137,721
Sea Isle City	3,601,311	18.88	19,074,740	.....	264,335	19,339,075
Stone Harbor Bor.	5,269,050	16.45	32,030,699	.....	498,345	32,529,044
Upper Twp.	1,800,157	12.50	14,401,256	3,319	250,820	14,655,395
West Cape May Bor.	3,427,265	107.87	3,177,218	2,116	62,975	3,242,309
West Wildwood Bor.	2,646,290	99.34	2,663,872	.....	55,725	2,719,597
Wildwood City	12,330,875	22.14	55,695,009	52,881	1,841,024	57,588,914
Wildwood Crest Bor.	33,486,500	102.94	32,530,115	.....	472,600	33,002,715
Woodbine Bor.	780,708	20.96	3,724,752	1,853	147,725	3,874,330
Totals	\$181,305,333	.....	\$458,566,845	\$159,814	\$10,639,122	\$469,365,781

*Exclusive of Class II Railroad Property

Table of Equalized Valuations in the County of Cumberland for the Year 1959

(See page 140)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$15,515,925	24.35%	\$63,720,431	\$70,639	\$4,579,075	\$68,370,145
Commercial Twp.	1,858,415	32.55	5,709,416	130	652,560	6,362,106
Deerfield Twp.	968,225	14.79	6,546,484	.....	195,785	6,742,269
Downe Twp.	935,390	20.29	4,610,103	787	209,490	4,820,380
Fairfield Twp.	1,253,130	15.64	8,012,340	1,324	230,080	8,243,744
Greenwich Twp.	700,942	21.10	3,322,000	.....	127,460	3,449,460
Hopewell Twp.	1,937,175	17.85	10,852,521	651	294,800	11,147,972
Lawrence Twp.	1,144,575	23.34	4,903,920	2,669	235,635	5,142,224
Maurice River Twp.	1,189,055	16.59	7,167,300	4,326	428,790	7,600,416
Millville City	15,621,925	22.90	68,218,013	13,700	3,120,475	71,352,188
Shiloh Bor.	357,985	20.91	1,712,028	.....	61,150	1,773,178
Stow Creek Twp.	684,770	22.62	3,027,277	.....	146,725	3,174,002
Upper Deerfield Twp.	3,327,713	15.52	21,441,450	3,275	727,837	22,172,562
Vineland City	66,797,750	45.58	146,550,570	44,716	9,230,450	155,825,736
Totals	\$112,292,975	.....	\$355,793,853	\$142,217	\$20,240,312	\$376,176,382

*Exclusive of Class II Railroad Property

Table of Equalized Valuations in the County of Essex for the Year 1959 (See page 144)

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	\$55,983,900	37.20%	\$150,494,355	\$56,368	\$7,453,000	\$158,003,723
††Bloomfield Town	81,796,100	34.22	239,030,099	309,747	13,102,000	252,441,846
Caldwell Bor.	13,205,490	34.78	37,968,631	9,053	1,561,800	39,539,484
Caldwell Twp.	10,625,700	34.67	30,648,111	.....	2,265,400	32,913,511
Cedar Grove Twp.	18,214,730	30.34	60,035,366	1,793	1,396,860	61,434,019
East Orange City	136,167,400	46.38	293,590,772	229,864	16,154,900	309,975,536
Essex Fells Bor.	7,332,600	31.98	22,928,705	5,712	579,100	23,513,517
Glen Ridge Bor.	16,567,400	33.66	49,219,846	14,135	1,873,350	51,107,331
Irvington Town	75,009,900	36.41	206,014,556	313,821	13,195,300	219,523,677
Livingston Twp.	64,950,230	47.96	135,425,834	.....	2,713,950	138,139,784
Maplewood Twp.	49,448,650	33.09	149,436,839	27,346	5,165,075	154,629,260
Millburn Twp.	53,434,200	26.32	203,017,477	33,269	7,491,200	210,541,946
Montclair Town	89,852,200	40.22	223,401,790	281,330	9,312,000	232,995,120
Newark City	571,722,400	48.22	1,185,654,085	8,833,036	147,150,900	1,341,638,021
North Caldwell Bor.	10,025,400	36.76	27,272,579	.....	639,800	27,912,379
Nutley Town	55,930,850	40.83	136,984,693	15,533	6,956,425	143,956,651
Orange City	50,882,300	48.56	104,782,331	212,336	7,055,600	112,050,267
Roseland Bor.	5,230,200	26.74	19,559,461	3,846	581,900	20,145,207
South Orange Village	38,217,300	34.07	112,172,879	142,201	3,389,625	115,704,705
Verona Bor.	23,152,500	31.91	72,555,625	1,240	2,581,600	75,138,465
West Caldwell Bor.	16,165,200	34.15	47,335,871	.....	979,600	48,315,471
West Orange Town	84,860,500	38.52	220,302,440	23,654	9,243,300	229,569,394
Totals	\$1,528,775,150	.....	\$3,727,832,345	\$10,514,284	\$260,842,685	\$3,999,189,314

*Exclusive of Class II Railroad Property

NOTE: The Taxing District marked †† has filed an appeal with the State Division of Tax Appeals. The matter was pending when this report went to press.

Table of Equalized Valuations in the County of Gloucester for the Year 1959

(See page 148)

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.	\$2,560,415	20.65%	\$12,399,104	\$5,611	\$397,965	\$12,802,680
Deptford Twp.	7,451,560	16.52	45,106,295	165	1,122,635	46,229,095
East Greenwich Twp.	2,246,900	24.90	9,023,695	320	352,025	9,376,040
Elk Twp.	1,305,178	17.54	7,441,152	119	245,705	7,686,976
Franklin Twp.	2,277,220	11.25	20,241,956	638	485,640	20,728,234
††Glassboro Bor.	6,002,023	17.08	35,140,650	22,308	1,234,530	36,397,488
Greenwich Twp.	16,788,500	22.41	74,915,216	8,224	2,637,572	77,561,012
Harrison Twp.	1,600,375	18.48	8,660,038	319	286,355	8,946,712
Logan Twp.	1,384,141	18.24	7,588,492	59	285,988	7,874,539
Mantua Twp.	4,036,850	19.18	21,047,185	1,879	609,965	21,659,029
Monroe Twp.	4,055,350	13.23	30,652,683	3,338	841,690	31,497,711
National Park Bor.	1,293,805	17.57	7,363,717	.....	159,385	7,523,102
Newfield Bor.	555,165	13.24	4,193,089	1,664	92,260	4,287,013
Paulsboro Bor.	5,212,990	23.36	22,315,882	1,600	928,310	23,245,792
Pitman Bor.	6,945,365	23.03	30,157,903	4,726	1,056,840	31,219,469
South Harrison Twp.	474,825	11.68	4,065,283	12	90,795	4,156,090
Swedesboro Bor.	1,785,200	24.96	7,152,244	3,945	719,675	7,875,864
Washington Twp.	2,529,400	12.27	20,614,507	.....	388,590	21,003,097
Wenonah Bor.	2,178,150	23.47	9,280,571	3,094	241,350	9,525,005
West Deptford Twp.	11,560,175	12.57	91,966,388	.....	1,440,600	93,406,988
Westville Bor.	3,416,825	24.82	13,766,418	15,746	490,095	14,272,259
Woodbury City	10,921,663	23.51	46,455,393	17,770	2,318,300	48,791,463
Woodbury Heights Bor.	1,177,256	17.64	6,673,787	1,595	228,560	6,903,942
Woolwich Twp.	1,282,850	20.78	6,173,484	483	381,080	6,555,047
Totals	\$99,042,181	.....	\$542,395,132	\$93,605	\$17,035,910	\$559,524,647

*Exclusive of Class II Railroad Property

NOTE: The Taxing District marked †† has filed an appeal with the State Division of Tax Appeals. The matter was pending when this report went to press.

Table of Equalized Valuations in the County of Hudson for the Year 1959 (See page 152)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Bayonne City	\$117,408,400	48.09%	\$244,143,065	\$1,297,034	\$19,256,900	\$264,696,999
East Newark Bor.	2,583,350	54.19	4,767,208	.....	1,901,200	6,668,408
Guttenberg Town	5,669,975	51.29	11,054,738	.....	831,925	11,886,663
Harrison Town	26,984,900	47.59	56,702,879	924,634	12,472,200	70,099,713
Hoboken City	62,179,800	67.17	92,570,791	9,734,043	10,518,400	112,823,234
††Jersey City	339,345,395	55.64	609,894,671	89,527,949	61,887,800	761,310,420
††Kearny Town	73,806,800	33.87	217,912,017	2,792,169	17,950,602	238,654,788
North Bergen Twp.	69,236,975	43.41	159,495,450	799,932	5,027,800	165,323,182
Secaucus Town	12,801,300	22.33	57,327,810	864,948	1,644,075	59,836,833
Union City	62,140,500	59.61	104,245,093	20,879	8,068,800	112,354,772
Weehawken Twp.	19,365,582	45.17	42,872,663	16,506,913	1,773,850	61,153,426
West New York Town	40,479,200	48.63	83,239,153	6,858,796	4,955,075	95,053,024
Totals	\$832,002,177	.....	\$1,684,225,538	\$129,327,297	\$146,308,627	\$1,959,861,462

*Exclusive of Class II Railroad Property.

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Hunterdon for the Year 1959

(See page 156)

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.	\$1,167,725	14.02%	\$8,328,994	\$29	\$200,125	\$8,529,148
Bethlehem Twp.	1,018,350	18.53	5,495,683	4,585	186,455	5,686,723
Bloomsbury Bor.	542,775	20.95	2,590,811	7,076	174,000	2,771,887
Califon Bor.	539,831	17.87	3,020,879	1,632	123,225	3,145,736
Clinton Town	1,276,200	22.11	5,772,049	4,301	298,322	6,074,672
Clinton Twp.	2,767,850	13.17	21,016,325	7,655	399,595	21,423,575
Delaware Twp.	2,331,958	15.02	15,525,686	322	501,620	16,027,628
East Amwell Twp.	2,011,468	14.06	14,306,316	900	292,136	14,599,352
Flemington Bor.	3,579,375	20.66	17,325,145	9,145	627,740	17,962,030
Franklin Twp.	1,227,250	12.60	9,740,079	5,326	255,300	10,000,705
Frenchtown Bor.	959,000	18.62	5,150,376	1,998	231,120	5,383,494
Glen Gardner Bor.	308,000	19.45	1,583,548	430	81,015	1,664,993
Hampton Bor.	537,017	19.40	2,768,129	6,563	140,459	2,915,151
High Bridge Bor.	1,782,125	18.94	9,409,319	17,093	523,425	9,949,837
Holland Twp.	2,172,500	12.28	17,691,368	7,746	569,850	18,268,964
Kingwood Twp.	1,481,625	14.56	10,175,996	311	275,750	10,452,057
Lambertville City	2,737,751	31.69	8,639,164	39,741	736,155	9,415,060
Lebanon Bor.	590,900	18.17	3,252,064	2,883	163,265	3,418,212
Lebanon Twp.	1,556,924	12.26	12,689,217	299	339,642	13,039,158
Milford Bor.	1,886,590	18.69	10,094,114	4,102	1,171,565	11,269,781
Raritan Twp.	5,286,298	16.49	32,057,599	4,898	1,402,595	33,465,092
Readington Twp.	4,482,375	13.95	32,131,720	11,417	794,106	32,937,243
Stockton Bor.	294,950	22.09	1,335,220	1,844	69,190	1,406,254
Tewksbury Twp.	2,059,215	12.31	16,727,985	.....	318,882	17,046,867
Union Twp.	1,229,700	15.09	8,149,105	3,412	248,730	8,401,247
West Amwell Twp.	1,824,415	13.49	13,524,203	33	202,130	13,726,366
Totals	\$45,652,167	.....	\$288,511,094	\$143,741	\$10,326,397	\$298,981,232

*Exclusive of Class II Railroad Property

NOTE: The Taxing District marked †† has filed an appeal with the State Division of Tax Appeals. The matter was pending when this report went to press.

Table of Equalized Valuations in the County of Mercer for the Year 1959 (See page 160)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$3,432,950	21.85%	\$15,711,442	\$12	\$457,825	\$16,169,279
Ewing Twp.	28,425,075	28.64	99,249,564	110,572	7,396,500	106,756,636
Hamilton Twp.	63,427,470	26.23	241,812,695	127,189	9,705,004	251,644,888
Hightstown Bor.	4,825,400	26.72	18,059,132	16,717	760,705	18,836,554
Hopewell Bor.	1,766,255	22.17	7,966,870	20,996	317,295	8,305,161
Hopewell Twp.	7,700,560	18.44	41,760,087	2,080	1,323,860	43,086,027
Lawrence Twp.	21,357,380	27.41	77,918,205	6,538	3,374,115	81,298,858
Pennington Bor.	2,327,600	21.54	10,805,942	16,115	297,735	11,119,792
Princeton Bor.	21,636,310	29.25	73,970,291	44,215	2,784,190	76,798,696
Princeton Twp.	78,001,101	88.23	88,406,552	41,477	3,709,885	92,157,914
Trenton City	162,967,650	43.63	373,522,003	1,976,605	37,586,225	413,084,833
Washington Twp.	2,432,610	22.05	11,032,245	2,236	412,535	11,447,016
West Windsor	10,326,825	31.10	33,205,225	321,654	1,714,102	35,240,981
Totals	\$408,627,186	.....	\$1,093,420,253	\$2,686,406	\$69,839,976	\$1,165,946,635

*Exclusive of Class II Railroad Property

Table of Equalized Valuations in the County of Middlesex for the Year 1959

(See page 164)

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.	\$14,309,475	13.14%	\$108,900,114	\$25,299	\$3,417,580	\$112,342,993
Cranbury Twp.	3,306,800	24.69	13,393,277	1,273	351,000	13,745,550
Dunellen Bor.	5,406,910	17.24	31,362,587	80,844	1,097,902	32,541,333
East Brunswick Twp.	24,075,745	24.34	98,914,318	5,447	3,140,840	102,060,605
Edison Twp.	46,158,035	21.18	217,932,177	214,274	5,294,043	223,440,494
Helmetta Bor.	831,690	17.15	4,849,504	1,089	497,595	5,348,188
Highland Park Bor.	16,914,575	31.20	54,213,381	6,967	1,270,330	55,490,678
Jamesburg Bor.	2,582,125	31.79	8,122,444	7,645	272,900	8,402,989
Madison Twp.	13,682,887	17.74	77,130,141	51,206	1,773,030	78,954,377
Metuchen Bor.	12,110,233	17.75	68,226,665	249,461	1,508,355	69,984,481
Middlesex Bor.	10,252,600	21.10	48,590,521	6,187	1,754,935	50,351,643
Milltown Bor.	5,643,050	21.26	26,543,039	7,856	619,550	27,170,445
Monroe Twp.	3,423,480	15.34	22,317,340	3,038	495,705	22,816,083
††New Brunswick City	49,317,430	29.65	166,331,973	489,533	9,843,580	176,665,086
North Brunswick Twp.	16,036,370	19.90	80,584,774	153,738	4,604,560	85,343,072
Perth Amboy City	53,807,280	33.37	161,244,471	1,237,832	10,944,970	173,427,273
††Piscataway Twp.	17,183,373	20.21	85,024,112	1,450	4,145,590	89,171,152
Plainsboro Twp.	2,747,235	22.72	12,091,703	7,847	496,047	12,595,597
Sayreville Bor.	28,974,690	20.21	143,368,085	118,222	9,149,210	152,635,517
††South Amboy City	4,769,630	15.08	31,628,846	1,530,999	394,353	33,554,198
South Brunswick Twp.	7,717,773	18.65	41,382,161	251,975	1,854,410	43,488,546
South Plainfield Bor.	34,798,750	46.00	75,649,457	150,231	5,640,270	81,439,953
South River Bor.	8,358,125	17.17	48,678,655	3,073	1,264,830	49,946,558
Spotswood Bor.	3,657,380	15.82	23,118,710	117,102	569,365	23,805,177
Woodbridge Twp.	49,195,798	12.58	391,063,577	1,906,821	9,572,169	402,542,567
Totals	\$435,261,439	.....	\$2,040,662,032	\$6,629,409	\$79,973,119	\$2,127,264,560

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

MIDDLESEX COUNTY

Table of Equalized Valuations in the County of Monmouth for the Year 1959

(See page 168)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$2,212,675	23.98%	\$9,227,168	\$17,220	\$203,750	\$9,448,138
Allentown Bor.	1,112,705	27.39	4,062,450	.....	140,275	4,202,725
††Asbury Park City	24,103,900	33.50	71,951,940	137,451	3,541,950	75,631,341
Atlantic Twp.	2,018,475	12.32	16,383,726	.....	226,550	16,610,276
Atlantic Highlands Bor.	3,130,535	18.93	16,537,427	25,139	465,175	17,027,741
Avon-by-the-Sea Bor.	4,969,970	30.36	16,370,125	12,147	275,390	16,657,662
Belmar Bor.	11,354,400	33.00	34,407,273	13,941	1,134,746	35,555,960
Bradley Beach Bor.	5,998,700	28.10	21,347,687	18,077	536,760	21,902,524
Brielle Bor.	2,958,825	12.70	23,297,835	421	279,550	23,577,806
Deal Bor.	7,379,900	44.32	16,651,399	2,000	508,700	17,162,099
Eatontown Bor.	3,415,850	15.04	22,711,769	4,590	656,685	23,373,054
Englishtown Bor.	511,608	16.54	3,093,156	160	140,425	3,233,741
Fair Haven Bor.	5,137,430	16.09	31,929,335	.....	594,150	32,523,485
Farmingdale Bor.	902,470	20.51	4,400,146	12,404	79,079	4,491,629
Freehold Bor.	8,233,700	22.31	36,905,872	22,758	1,789,100	38,717,730
Freehold Twp.	3,100,300	14.92	20,779,491	5,936	354,975	21,140,402
Highlands Bor.	2,365,458	22.35	10,583,705	7,563	276,700	10,867,968
Holmdel Twp.	2,299,500	13.91	16,531,272	.....	318,950	16,850,222
Howell Twp.	5,486,963	19.66	27,909,273	2,760	504,140	28,416,173
Interlaken Bor.	1,679,310	20.58	8,159,913	10,604	123,014	8,293,531
Keansburg Bor.	4,679,285	21.76	21,504,067	4,560	618,875	22,127,502
Keyport Bor.	4,485,100	19.21	23,347,736	5,665	842,075	24,195,476
Little Silver Bor.	6,399,875	19.05	33,595,144	4,654	601,400	34,201,198
††Lock Arbor* .....	.....	.....	.....	.....	.....	.....
Long Branch City	20,049,750	24.51	81,802,326	180,008	2,723,420	84,705,754
Manalapan Twp.	1,683,350	11.96	14,074,833	616	251,865	14,327,314
Manasquan Bor.	4,552,160	13.73	33,034,543	9,598	288,300	33,332,441
Marlboro Twp.	2,497,125	14.67	17,021,984	2,255	331,335	17,355,574
††Matawan Bor.	3,269,806	14.85	22,018,896	6,561	173,635	22,199,092
Matawan Twp.	3,272,808	16.01	20,442,274	8,484	185,700	20,636,458
Middletown Twp.	163,619,225	104.75	156,199,737	5,858	8,584,975	164,790,570
††Millstone Twp.	1,356,365	15.61	8,689,078	.....	81,905	8,770,983
Monmouth Beach Bor.	1,668,794	22.51	7,413,567	.....	148,840	7,562,407
Neptune Twp.	15,681,531	19.37	80,957,827	33,527	1,877,988	82,869,342
Neptune City	2,852,770	18.08	15,778,595	.....	377,310	16,155,905

New Shrewsbury Bor.	4,201,971	13.61	30,874,144	.....	550,015	31,424,159
Ocean Twp.	9,520,045	16.26	58,548,862	2,972	622,705	59,174,539
Oceanport Bor.	9,252,485	45.36	20,397,895	6,576	475,975	20,880,446
Raritan Twp.	4,502,325	11.34	39,703,042	1,299	87,000	39,791,341
Red Bank Bor.	12,803,215	19.22	66,614,022	58,605	2,359,035	69,031,662
Roosevelt Bor.	551,105	20.07	2,745,914	.....	69,850	2,815,764
Rumson Bor.	8,187,400	17.48	46,838,673	.....	914,835	47,753,508
Sea Bright Bor.	1,631,593	19.65	8,303,272	.....	164,265	8,467,537
Sea Girt Bor.	4,044,800	15.32	25,567,636	11,310	290,500	25,869,446
Shrewsbury Bor.	3,908,578	19.17	20,389,035	.....	503,245	20,892,280
Shrewsbury Twp.	137,000	19.57	700,051	.....	4,500	704,551
South Belmar Bor.	3,078,980	38.42	8,014,003	.....	41,975	8,055,978
Spring Lake Bor.	6,776,600	17.83	38,006,730	16,677	1,101,150	39,124,557
Spring Lake Heights Bor.	3,338,837	23.89	13,975,877	1,926	219,135	14,196,938
Union Beach Bor.	2,020,305	14.05	14,379,395	730	371,930	14,752,055
Upper Freehold Twp.	1,745,815	16.77	10,410,346	677	352,580	10,763,603
Wall Twp.	6,259,420	10.20	61,366,863	1,079	1,022,975	62,390,917
West Long Branch Bor.	4,008,600	16.15	24,821,053	.....	465,575	25,286,628
Totals	\$420,409,692	.....	\$1,440,778,382	\$656,808	\$38,854,942	\$1,480,290,132

(*New Municipality)

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Morris for the Year 1959 (See page 176)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	\$14,167,245	36.42%	\$38,899,629	\$35,842	\$4,607,525	\$43,542,996
Boonton Twp.	3,482,475	21.35	16,311,358	.....	252,300	16,563,658
Butler Bor.	3,670,400	15.77	23,274,572	10,728	850,500	24,135,800
Chatham Bor.	10,972,675	17.73	61,887,620	34,706	1,405,310	63,327,636
††Chatham Twp.	7,039,050	15.09	46,647,117	.....	819,575	47,466,692
Chester Bor.	992,440	21.38	4,641,908	.....	152,240	4,794,148
Chester Twp.	2,663,000	17.06	15,609,613	.....	411,075	16,020,688
Denville Twp.	7,615,150	12.02	63,353,993	95,182	1,321,145	64,770,320
Dover Town	11,967,715	20.92	57,207,051	51,035	2,531,045	59,789,131
East Hanover Twp.	4,684,000	14.90	31,436,242	2,187	536,180	31,974,609
Florham Park Bor.	8,110,925	19.22	42,200,442	.....	768,335	42,968,777
Hanover Twp.	13,474,530	18.45	73,032,683	10,135	2,756,055	75,798,873
Harding Twp.	5,107,700	16.05	31,823,676	.....	641,400	32,465,076
Jefferson Twp.	8,162,009	19.60	41,642,903	1,278	841,190	42,485,371
Kinnelon Bor.	4,581,208	12.15	37,705,416	1,534	490,050	38,197,000
Lincoln Park Bor.	3,248,569	13.77	23,591,641	3,363	379,500	23,974,504
Madison Bor.	19,003,125	21.96	86,535,178	68,154	1,759,600	88,362,932
Mendham Bor.	3,476,625	24.88	13,973,573	.....	319,700	14,293,273
Mendham Twp.	9,042,650	44.82	20,175,480	.....	384,600	20,560,080
Mine Hill Twp.	3,132,065	22.72	13,785,497	.....	609,800	14,395,297
Montville Twp.	3,985,143	10.33	38,578,345	13,102	434,763	39,026,210
Morris Twp.	20,147,075	23.28	86,542,418	10,329	1,994,200	88,546,947
Morris Plains Bor.	13,132,730	38.32	34,271,216	11,747	924,125	35,207,088
Morristown Town	26,269,761	27.01	97,259,389	135,307	3,883,085	101,277,781
Mountain Lakes Bor.	5,283,240	18.07	29,237,631	16,320	533,325	29,787,276
Mount Arlington Bor.	1,603,744	17.97	8,924,563	511	252,495	9,177,569
Mount Olive Twp.	3,083,550	14.61	21,105,749	980	510,354	21,617,083
Netcong Bor.	1,810,750	20.04	9,035,679	14,059	387,600	9,437,338
Parsippany-Troy Hills Twp.	13,831,692	14.00	98,797,800	411	1,770,805	100,569,016
Passaic Twp.	10,803,350	35.07	30,805,104	7,296	1,199,425	32,011,825
Pequanock Twp.	8,655,350	16.20	53,428,086	2,616	964,850	54,395,552
Randolph Twp.	9,296,005	21.39	43,459,584	4,117	1,214,730	44,678,431
Riverdale Bor.	2,565,350	17.09	15,010,825	4,364	727,930	15,743,119
Rockaway Bor.	4,183,150	15.32	27,305,157	3,374	976,015	28,284,546
Rockaway Twp.	11,574,836	17.18	67,373,900	902	1,434,295	68,809,097
Roxbury Twp.	9,697,895	19.44	49,886,291	191,360	1,991,475	52,069,126
Victory Gardens Bor.	1,516,850	75.00	2,022,467	.....	65,400	2,087,867
Washington Twp.	4,704,900	21.17	22,224,374	2,209	479,000	22,705,583
Wharton Bor.	2,604,975	18.26	14,266,019	4,312	484,913	14,755,244
Totals	\$299,343,902	.....	\$1,493,270,189	\$737,460	\$42,065,910	\$1,536,073,559

*Exclusive of Class II Railroad Property

NOTE: The Taxing District marked †† has filed an appeal with the State Division of Tax Appeals. The matter was pending when this report went to press.

Table of Equalized Valuations in the County of Ocean for the Year 1959

(See page 184)

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.	\$769,226	13.69%	\$5,618,890	\$.....	\$73,250	\$5,692,140
Bay Head Bor.	2,136,550	13.17	16,222,855	104,162	211,000	16,538,017
Beach Haven Bor.	3,765,000	20.11	18,722,029	.....	400,015	19,122,044
Beachwood Bor.	1,782,320	14.58	12,224,417	.....	187,905	12,412,322
Berkeley Twp.	3,335,830	13.11	25,444,928	24	420,900	25,865,852
Brick Twp.	8,546,680	8.43	101,384,104	.....	1,469,125	102,853,229
Dover Twp.	13,850,150	9.68	143,080,062	2,475	3,564,750	146,647,287
Eagleswood Twp.	328,600	10.24	3,208,984	.....	54,730	3,263,714
Harvey Cedars Bor.	765,675	11.13	6,879,380	.....	55,800	6,935,180
Island Beach Bor. ....	.....	.....	.....	.....	.....	.....
Island Heights Bor.	1,015,705	19.98	5,083,609	.....	143,300	5,226,909
Jackson Twp.	2,877,200	14.29	20,134,360	858	400,315	20,535,533
Lacey Twp.	2,473,135	11.38	21,732,293	48	367,520	22,099,861
Lakehurst Bor.	990,225	15.30	6,472,059	3,042	113,800	6,588,901
Lakewood Twp.	69,142,400	110.75	62,431,061	7,622	6,237,847	68,676,530
Lavallette Bor.	3,605,756	16.53	21,813,406	.....	356,470	22,169,876
Little Egg Harbor Twp.	627,185	13.84	4,531,684	.....	153,725	4,685,409
††Long Beach Twp.	8,030,363	14.81	54,222,573	.....	883,425	55,105,998
Manchester Twp.	718,510	12.48	5,757,292	2,310	165,740	5,925,342
Mantoloking Bor.	2,705,090	17.24	15,690,777	.....	144,400	15,835,177
Ocean Twp.	1,013,715	10.58	9,581,427	12	249,990	9,831,429
Ocean Gate Bor.	1,476,565	21.54	6,854,991	.....	103,095	6,958,086
Pine Beach Bor.	860,664	12.96	6,640,926	.....	82,035	6,722,961
Plumsted Twp.	1,003,175	15.86	6,325,189	4,098	245,860	6,575,147
Point Pleasant Bor.	10,227,625	19.01	53,801,289	.....	1,209,875	55,011,164
Point Pleasant Beach Bor.	5,634,050	13.11	42,975,210	11,738	613,575	43,600,523
Seaside Heights Bor.	3,695,235	18.22	20,281,202	.....	255,025	20,536,227
Seaside Park Bor.	3,443,858	16.91	20,365,807	.....	319,975	20,685,782
Ship Bottom Beach Bor.	1,555,935	12.83	12,127,319	.....	223,360	12,350,679
††South Toms River Bor.	463,875	13.78	3,366,292	6,059	150,238	3,522,589
Stafford Twp.	1,658,735	22.72	7,300,770	.....	854,990	8,155,760
Surf City Bor.	2,322,175	17.73	13,097,434	.....	248,175	13,345,609
Tuckerton Bor.	970,770	15.01	6,467,488	.....	200,310	6,667,798
Union Twp.	888,841	17.42	5,102,417	6,289	164,785	5,273,491
Totals	\$162,680,818	.....	\$764,942,524	\$148,737	\$20,325,305	\$785,416,566

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

OCEAN COUNTY

Table of Equalized Valuations in the County of Passaic for the Year 1959 (See page 188)

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
Bloomington Bor.	\$3,889,050	17.91%	\$21,714,405	\$1,522	\$538,100	\$22,254,027
††Clifton City	149,881,600	33.19	451,586,622	134,438	17,171,500	468,892,560
Haledon Bor.	7,456,450	30.76	24,240,735	.....	647,975	24,888,710
Hawthorne Bor.	26,112,300	27.69	94,302,275	56,059	2,399,930	96,758,264
Little Falls Twp.	11,423,700	22.53	50,704,394	11,760	1,872,300	52,589,454
North Haledon Bor.	11,591,335	37.26	31,109,326	.....	272,175	31,381,501
††Passaic City	71,667,250	42.37	169,146,212	409,762	23,901,100	193,457,074
Paterson City	177,437,320	44.48	398,914,838	892,027	27,682,730	427,489,595
Pompton Lakes Bor.	10,660,995	23.95	44,513,549	8,565	1,905,400	46,427,514
Prospect Park Bor.	5,076,690	28.54	17,787,982	.....	939,600	18,727,582
Ringwood Bor.	6,807,085	24.03	28,327,445	.....	408,225	28,735,670
Totowa Bor.	14,843,725	28.95	51,273,661	4,370	1,082,850	52,360,881
Wanaque Bor.	4,698,576	18.60	25,261,161	15,864	546,576	25,823,601
Wayne Twp.	39,593,100	25.16	157,365,262	5,514	2,492,300	159,863,076
††West Milford Twp.	14,653,875	22.31	65,682,990	866	1,288,650	66,972,506
West Paterson Bor.	8,567,175	25.31	33,848,973	350	661,190	34,510,513
Totals	\$564,360,226	.....	\$1,665,779,830	\$1,541,097	\$83,811,601	\$1,751,132,528

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Salem for the Year 1959 (See page 192)

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.	\$862,475	15.25%	\$5,655,574	\$.....	\$209,525	\$5,865,099
††Elmer Bor.	907,150	22.03	4,117,794	2,564	185,575	4,305,933
Elsinboro Twp.	662,046	20.62	3,210,698	.....	185,020	3,395,718
Lower Alloways Creek Twp.	699,285	21.32	3,279,948	.....	226,585	3,506,533
††Lower Penns Neck Twp.	15,589,827	21.90	71,186,425	1,211	14,790,029	85,977,665
Mannington Twp.	1,943,375	19.91	9,760,799	1,929	614,425	10,377,153
Oldmans Twp.	1,087,962	15.98	6,808,273	597	178,563	6,987,433
Penns Grove Bor.	3,132,475	22.80	13,738,925	18,124	670,605	14,427,654
Pilesgrove Twp.	1,948,880	17.45	11,168,367	622	308,600	11,477,589
Pittsgrove Twp.	2,683,700	23.73	11,309,313	112	420,800	11,730,225
††Quinton Twp.	1,259,250	21.49	5,859,702	.....	220,780	6,080,482
††Salem City	6,343,250	27.52	23,049,600	13,515	1,524,340	24,587,455
Upper Penns Neck Twp.	5,828,978	23.40	24,910,162	.....	2,395,693	27,305,855
††Upper Pittsgrove Twp.	1,406,538	17.90	7,857,754	83	289,070	8,146,907
Woodstown Bor.	2,471,300	21.85	11,310,297	3,134	404,115	11,717,546
Totals	\$46,826,491	.....	\$213,223,631	\$41,891	\$22,623,725	\$235,889,247

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

SALEM COUNTY

Table of Equalized Valuations in the County of Somerset for the Year 1959 (See page 196)

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.	\$4,186,700	15.86%	\$26,397,856	\$.....	\$436,890	\$26,834,746
Bernards Twp.	8,482,410	20.70	40,977,826	10,255	1,366,200	42,354,281
Bernardsville Bor.	6,139,100	16.90	36,326,036	88,577	1,194,775	37,609,388
††Bound Brook Bor.	8,146,100	18.86	43,192,471	137,905	1,338,050	44,668,426
Branchburg Twp.	3,203,200	16.54	19,366,365	7,595	474,235	19,848,215
††Bridgewater Twp.	15,127,400	11.71	129,183,604	36,219	7,159,655	136,379,478
Far Hills Bor.	1,057,550	10.99	9,622,839	10,187	171,975	9,805,001
††Franklin Twp.	17,267,742	21.36	80,841,489	3,164	1,544,997	82,389,650
Green Brook Twp.	3,505,500	17.69	19,816,280	.....	345,075	20,161,355
Hillsborough Twp.	5,753,884	13.89	41,424,651	10,500	884,750	42,319,901
††Manville Bor.	5,970,278	14.02	42,584,009	86,458	2,450,860	45,121,327
Millstone Bor.	325,240	19.25	1,689,558	.....	22,900	1,712,458
Montgomery Twp.	2,383,117	13.49	17,665,804	33,121	412,714	18,111,639
North Plainfield Bor.	15,639,100	22.57	69,291,537	.....	1,980,800	71,272,337
Peapack Gladstone Bor.	1,882,525	15.80	11,914,715	8,450	340,425	12,263,590
Raritan Bor.	3,444,375	15.34	22,453,553	60,607	880,100	23,394,260
Rocky Hill Bor.	430,000	18.77	2,290,890	.....	46,625	2,337,515
Somerville Bor.	10,970,125	18.51	59,265,937	134,361	2,155,010	61,555,308
††South Bound Brook Bor.	2,531,860	21.83	11,598,076	671	604,065	12,202,812
††Warren Twp.	5,958,710	17.78	33,513,555	.....	578,385	34,091,940
††Watchung Bor.	3,055,400	11.39	26,825,285	.....	369,025	27,194,310
Totals	\$125,460,316	.....	\$746,242,356	\$628,070	\$24,757,511	\$771,627,937

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Sussex for the Year 1959

(See page 200)

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.	\$411,870	17.43%	\$2,362,995	\$4,365	\$91,495	\$2,458,855
Andover Twp.	1,655,005	16.24	10,190,917	266	254,225	10,445,408
Branchville Bor.	582,225	16.88	3,449,200	2,849	114,075	3,566,124
Byram Twp.	1,832,626	15.45	11,861,657	396	285,622	12,147,675
Frankford Twp.	2,145,575	15.44	13,896,211	158	344,870	14,241,239
††Franklin Bor.	1,546,465	13.22	11,697,920	14,141	196,565	11,908,626
Fredon Twp.	1,181,550	22.02	5,365,804	129	209,300	5,575,233
††Green Twp.	679,320	8.97	7,573,244	823	117,079	7,691,146
Hamburg Bor.	737,400	16.21	4,549,044	.....	82,375	4,631,419
Hampton Twp.	815,425	9.99	8,162,412	220	136,715	8,299,347
Hardyston Twp.	1,533,145	11.86	12,927,024	552	368,305	13,295,881
Hopatcong Bor.	6,172,845	18.84	32,764,570	.....	646,510	33,411,080
Lafayette Twp.	671,700	16.37	4,103,238	963	177,375	4,281,576
Montague Twp.	557,400	9.75	5,716,923	.....	224,150	5,941,073
Newton Town	4,920,862	20.35	24,181,140	10,751	1,217,255	25,409,146
Ogdensburg Bor.	2,458,237	21.54	11,412,428	1,417	118,027	11,531,872
Sandyston Twp.	1,115,475	12.68	8,797,121	.....	107,375	8,904,496
Sparta Twp.	8,005,884	16.94	47,260,236	1,191	872,170	48,133,597
Stanhope Bor.	1,211,190	19.10	6,341,309	.....	245,295	6,586,604
Stillwater Twp.	1,186,915	12.43	9,548,793	10	213,410	9,762,213
Sussex Bor.	1,189,975	21.72	5,478,706	2,316	192,955	5,673,977
Vernon Twp.	2,506,150	11.71	21,401,793	1,360	291,875	21,695,028
Walpack Twp.	489,812	11.92	4,109,161	.....	51,050	4,160,211
Wantage Twp.	2,030,900	12.36	16,431,230	939	467,075	16,899,244
Totals	\$45,637,951	.....	\$289,583,076	\$42,846	\$7,025,148	\$296,651,070

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Table of Equalized Valuations in the County of Union for the Year 1959 (See page 204)

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.	\$14,056,250	14.82%	\$94,846,491	\$507	\$2,781,525	\$97,628,523
Clark Twp.	12,655,500	16.57	76,375,981	3,559	2,778,300	79,157,840
Cranford Twp.	33,683,800	25.55	131,834,834	355,015	4,172,400	136,362,249
Elizabeth City	133,620,000	34.68	385,294,118	3,173,953	19,856,550	408,324,621
Fanwood Bor.	10,283,100	25.48	40,357,535	23,125	892,570	41,273,230
Garwood Bor.	5,463,310	23.52	23,228,359	19,125	1,784,438	25,031,922
Hillside Twp.	39,549,725	29.92	132,184,910	47,076	8,959,501	141,191,487
Kenilworth Bor.	10,415,105	21.47	48,510,037	40,109	2,832,125	51,382,271
Linden City	92,045,419	25.14	366,131,340	251,712	23,936,822	390,319,874
Mountainside Bor.	12,078,175	24.80	48,702,319	.....	1,846,950	50,549,269
New Providence Bor.	17,128,275	29.21	58,638,394	2,252	1,347,700	59,988,346
Plainfield City	69,702,650	34.61	201,394,539	248,614	11,473,800	213,116,953
Rahway City	36,706,900	29.51	124,388,004	526,648	7,311,700	132,226,352
Roselle Bor.	23,503,475	29.23	80,408,741	28,167	4,000,050	84,436,958
Roselle Park Bor.	15,245,900	28.44	53,607,243	57,514	1,653,100	55,317,857
Scotch Plains Twp.	25,183,430	26.02	96,784,896	89	2,522,398	99,307,383
Springfield Twp.	39,968,900	42.12	94,892,925	3,331	4,344,600	99,240,856
Summit City	50,757,600	28.25	179,672,920	181,424	6,188,070	186,042,414
Union Twp.	75,288,895	23.17	324,941,282	17,650	16,130,434	341,089,366
Westfield Town	53,851,750	27.96	192,671,735	4,663	5,703,072	198,379,470
Winfield Twp.	610,400	44.50	1,371,685	.....	77,500	1,449,185
Totals	\$771,798,559	.....	\$2,756,238,288	\$4,984,533	\$130,593,605	\$2,891,816,426

*Exclusive of Class II Railroad Property

Table of Equalized Valuations in the County of Warren for the Year 1959

(See page 208)

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.	\$672,675	15.26%	\$4,408,093	\$1,180	\$171,750	\$4,581,023
Alpha Bor.	1,303,055	22.17	5,877,560	3,347	295,825	6,176,732
Belvidere Town	2,598,650	26.16	9,933,677	11,237	414,445	10,359,359
††Blairstown Twp.	1,238,375	13.94	8,883,608	8,659	281,875	9,174,142
Franklin Twp.	997,215	14.79	6,742,495	665	382,959	7,126,119
Frelinghuysen Twp.	675,050	14.39	4,691,105	708	192,180	4,883,993
Greenwich Twp.	1,138,170	23.85	4,772,201	1,276	320,355	5,093,832
Hackettstown Town	6,257,300	27.11	23,081,151	6,857	917,300	24,005,308
Hardwick Twp.	386,675	11.23	3,443,232	253	92,300	3,535,785
Harmony Twp.	1,209,640	17.50	6,912,229	3,424	213,875	7,129,528
Hope Twp.	954,775	24.06	3,968,308	.....	106,225	4,074,533
††Independence Twp.	2,041,250	23.30	8,760,730	1,760	174,565	8,937,055
Knowlton Twp.	858,700	12.38	6,936,187	2,472	131,600	7,070,259
††Liberty Twp.	641,560	11.94	5,373,199	152	50,530	5,423,881
Lopatcong Twp.	2,502,865	20.51	12,203,145	30,154	521,090	12,754,389
Mansfield Twp.	1,401,860	13.80	10,158,406	1,343	401,955	10,561,704
Oxford Twp.	670,245	15.37	4,360,735	315	299,616	4,660,666
††Pahaquarry Twp.	174,500	15.81	1,103,732	.....	14,400	1,118,132
Phillipsburg Town	15,090,650	30.11	50,118,399	522,378	3,366,850	54,007,627
Pohatcong Twp.	2,324,895	18.87	12,320,588	6,255	505,938	12,832,781
Washington Bor.	5,186,330	27.47	18,879,978	31,081	1,768,475	20,679,534
Washington Twp.	2,447,775	17.27	14,173,567	1,323	674,849	14,849,739
††White Twp.	1,193,435	13.75	8,679,527	3,988	244,685	8,928,200
Totals	\$51,965,645	.....	\$235,781,852	\$638,827	\$11,543,642	\$247,964,321

*Exclusive of Class II Railroad Property

NOTE: The Taxing Districts marked †† have filed appeals with the State Division of Tax Appeals. These matters were pending when this report went to press.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959

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	24.01	4,242,617,891	2,567,789	135,847,194	4,381,032,874
Burlington	125,689,459	18.41	682,761,269	136,707	22,278,647	705,176,623
Camden	401,652,486	31.80	1,263,035,172	3,292,364	58,432,818	1,324,760,354
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	41.01	3,727,832,345	10,514,284	260,842,685	3,999,189,314
Gloucester	99,042,181	18.26	542,395,132	93,605	17,035,910	559,524,647
Hudson	832,002,177	49.40	1,684,225,538	129,327,297	146,308,627	1,959,861,482
Hunterdon	45,652,167	15.82	288,511,094	143,741	10,326,397	298,981,232
Mercer	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	435,261,439	21.33	2,040,662,032	6,629,409	79,973,119	2,127,264,560
Monmouth	420,409,692	29.18	1,440,778,382	656,808	38,854,942	1,480,290,132
Morris	299,343,902	20.05	1,493,270,189	737,460	42,065,910	1,536,073,559
Ocean	162,680,818	21.27	764,942,524	149,737	20,325,305	785,416,566
Passaic	564,360,226	33.88	1,665,779,830	1,541,097	83,811,601	1,751,132,528
Salem	46,826,491	21.96	213,223,631	41,891	22,623,725	235,889,247
Somerset	125,460,316	16.81	746,242,356	628,070	24,757,511	771,627,937
Sussex	45,637,951	15.76	289,583,076	42,846	7,025,148	296,651,070
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.04	235,781,852	638,827	11,543,642	247,964,321
State Totals	\$7,843,164,021	29.35	\$26,723,940,297	\$165,768,257	\$1,231,245,418	\$28,120,953,972

*Exclusive of Class II Railroad Property

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 County Ratio Per Cent**	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	15,428,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester	95,368,699	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	131,933,310	145,523,177	1,865,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,830	288,725,692
Mercer	387,618,630	37.21	1,041,713,437	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	573,977,726	142,001	18,779,068	592,898,805
Camden	326,188,685	27.09	1,203,959,820	3,525,358	51,197,179	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland	65,890,642	19.62	335,897,036	160,865	15,158,715	351,216,616
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex	379,384,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,257	29.51	2,375,992,340	4,842,701	125,607,515	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals	\$6,762,850,349	28.46	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

*Exclusive of Class II Railroad Property

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	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,976	30.98	939,305,912	2,990,471	62,158,948	1,004,455,331
Middlesex	339,115,706	22.59	1,501,115,626	7,385,368	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,160,525	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,059,755	2,306,947,520
Warren	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	\$6,361,413,337	29.10	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

*Exclusive of Class II Railroad Property

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,573	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	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	1,336,783,257	1,533,158	69,055,316	1,409,371,731
Salem	39,607,488	21.47	184,436,427	48,913	21,228,411	205,713,751
Somerset	90,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex	35,981,402	17.15	209,840,225	77,181	5,188,959	215,106,365
Union	629,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,689,016	29.44	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.60%	\$629,663,392	\$797,721	\$15,153,299	\$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,429,556	3,500,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,032,623
Hudson	806,795,652	55.69	1,448,036,025	138,393,506	154,003,197	1,741,232,728
Hunterdon	36,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	174,627,246	21.83	799,974,776	728,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem	38,342,042	19.20	199,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,735	18,782,523	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,109,405	1,786,855,874
Warren	42,686,263	23.74	179,795,553	688,641	10,275,249	190,759,443
State Totals	\$5,831,646,047	32.74	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

*Exclusive of Class II Railroad Property



INDEX

A

	PAGE
ABSTRACTS OF RATABLES, EXEMPTIONS, ETC.:	
By counties and in State, for 1959	116-215
ASSESSORS:	
List of, in State	97-114
ATLANTIC COUNTY:	
County Board of Taxation in	94
List of assessors and collectors in	97
Abstract of ratables, exemptions, etc., in	116-119
AVERAGE STATE RATE, 1959	47

B

BANK STOCK TAX:	
Total in State	53
Proportion of, due each taxing district	118-215
BERGEN COUNTY:	
County Board of Taxation in	94
List of assessors and collectors, in	98-99-100
Abstract of ratables, exemptions, etc., in	120-127
BEVERAGE TAXES AND LICENSES:	
Amount of, collected since 1942	41
BURLINGTON COUNTY:	
County Board of Taxation in	94
List of assessors and collectors in	100-101
Abstract of ratables, exemptions, etc., in	128-131

C

CALENDAR OF TAX EVENTS	55-91
CAMDEN COUNTY:	
County Board of Taxation in	94
List of assessors and collectors in	101-102
Abstract of ratables, exemptions, etc., in	132-135
CAPE MAY COUNTY:	
County Board of Taxation in	94
List of assessors and collectors in	102
Abstract of ratables, exemptions, etc., in	136-139

	PAGE
CHART—THE TAX DOLLAR:	
Local Property Tax Source and Use	49
CIGARETTE TAXES:	
Amount of, collected since creation of Bureau, 1949	41
COLLECTORS:	
List of, in State	97-114
CORPORATION TAXES:	
Amount of, collected since 1940	42
COUNTY BOARDS OF TAXATION:	
Directory of	94-96
COUNTY TAXES:	
Amounts of, 1959, by taxing districts and counties	116-215
CUMBERLAND COUNTY:	
County Board of Taxation in	94
List of assessors and collectors in	103
Abstract of ratables, exemptions, etc., in	140-143
E	
EQUALIZED VALUATIONS TABLE	217-239
Compilation of Equalized Valuations of N. J. 1959	240
Compilation of Equalized Valuations of N. J. 1958, 1957, 1956, 1955, 1954, as amended	241-245
ESSEX COUNTY:	
County Board of Taxation in	94
List of assessors and collectors in	103-104
Abstract of ratables, exemptions, etc., in	144-147
ESTATE TAXES:	
Amount of, collected since 1940	43
EXEMPTIONS:	
Amounts of, for 1959, by taxing districts and counties	119-211
Increases and decreases in, from 1958 to 1959	51
F	
FRANCHISE TAX ON PUBLIC UTILITIES:	
See MUNICIPAL FRANCHISE TAX.	
G	
GLOUCESTER COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	104
Abstract of ratables, exemptions, etc., in	148-151
GROSS RECEIPTS TAX:	
Amount of, apportioned	38
Amount of, assessed since 1940	44

H

	PAGE
HUDSON COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	105
Abstract of ratables, exemptions, etc., in	152-155
HUNTERDON COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	105
Abstract of ratables, exemptions, etc., in	156-159

I

INHERITANCE TAXES:	
Amount of, collected since 1940	43
INSURANCE TAXES:	
Amount of, collected since 1940	42

L

LOCAL TAX STATISTICS:	
Valuations and amounts of taxes collected locally, since 1940 ..	52-53

M

MERCER COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	106
Abstract of ratables, exemptions, etc., in	160-163
MIDDLESEX COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	106-107
Abstract of ratables, exemptions, etc., in	164-167
MONMOUTH COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	107-108
Abstract of ratables, exemptions, etc., in	168-175
MORRIS COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	108-109
Abstract of ratables, exemptions, etc., in	176-183
MOTOR FUELS TAXES:	
Amount of, collected since 1940	44
MUNICIPAL FRANCHISE TAX:	
Amount of, apportioned to counties, year 1959	38
Amount of, assessed since 1940	44

	PAGE
O	
OCEAN COUNTY:	
County Board of Taxation in	95
List of assessors and collectors in	110
Abstract of ratables, exemptions, etc., in	184-187
OUTDOOR ADVERTISING TAXES AND LICENSES:	
Amount of, collected since 1940	44
P	
PASSAIC COUNTY:	
County Board of Taxation in	96
List of assessors and collectors in	111
Abstract of ratables, exemptions, etc., in	188-191
PERSONAL PROPERTY:	
Valuation of, for 1959 by taxing districts and in State	116-215
PUBLIC UTILITIES:	
See MUNICIPAL FRANCHISE TAX.	
See GROSS RECEIPTS.	
R	
RAILROAD TAX:	
Amount of, property and franchise assessed since 1940	45
RATABLES:	
Increase in, by counties, from 1958 to 1959	51
Abstract of, for 1959 by counties and in State	116-215
RATE OF TAX, AVERAGE STATE	47
REAL ESTATE:	
Valuation of, for 1959, by taxing districts and in State	116-215
S	
SALEM COUNTY:	
County Board of Taxation in	96
List of assessors and collectors in	111
Abstract of ratables, exemptions, etc., in	192-195
SOMERSET COUNTY:	
County Board of Taxation in	96
List of assessors and collectors in	112
Abstract of ratables, exemptions, etc., in	196-199
STATE EQUALIZATION TABLE	46
STATE DIVISION OF TAX APPEALS DIRECTORY	93

PAGE

STATE DIVISION OF TAXATION:

Bureau of, giving name of head of each bureau	2
Due dates of State taxes	55-91
Summary of functions of each bureau	13-40
Summary of taxes levied	41-45

STATE TAX RATE AVERAGE	47
------------------------------	----

STATE TAX REVENUES	14-15
--------------------------	-------

SUSSEX COUNTY:

County Board of Taxation in	96
List of assessors and collectors in	112-113
Abstract of ratables, exemptions, etc., in	200-203

T

Comparative tables 1958-1959, net valuation taxable	51
State, due dates	55-91
Summary of State, for State and local purposes	50
Summary of, levied, collected and apportioned by Division of Taxation	41-45
Summary, description of	20-27

TAX RATE:

Average State, 1959	47
In each taxing district in State, for 1959	117-209

U

UNION COUNTY:

County Board of Taxation in	96
List of assessors and collectors in	113-114
Abstract of ratables, exemption, etc., in	204-207

W

WARREN COUNTY:

County Board of Taxation in	96
List of assessors and collectors in	114
Abstract of ratables, exemptions, etc., in	208-211

Handwritten scribbles and marks, possibly including the word "LITERATURE" written upside down.