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ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1970



STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

JOSEPH M. McCRANE, JR., *State Treasurer*

DIVISION OF TAXATION

West State and Willow Streets*

Trenton, New Jersey 08625

SIDNEY GLASER, *Acting Director*

J. ROBERT MURPHY, *Deputy Director*

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

BEVERAGE TAX BUREAU

JOSEPH A. CANNON, *State Supervisor*
Beverage Tax

CIGARETTE TAX BUREAU

ALBERT B. BAYTEL, *Assistant State Supervisor*
Cigarette Tax;
Unfair Cigarette Tax Act

CORPORATION TAX BUREAU

EDWARD S. LANDERKIN, *State Supervisor*
Corporation Business Tax;
Financial Business Tax;
Insurance Premiums Tax;
Business Personal Property Tax;
Bank Stock Tax

LOCAL PROPERTY TAX BUREAU

ALAN F. HART, *State Supervisor*
Supervisor of Local Property Tax;
Realty Transfer Fee

MOTOR FUELS TAX BUREAU

IRVING GOLL, *State Supervisor*
Motor Fuels Tax;
Unfair Motor Fuels Practices Tax Act

OUTDOOR ADVERTISING TAX BUREAU

VINCENT R. STOLOWSKI, *State Supervisor*
Outdoor Advertising Tax

PUBLIC UTILITY TAX BUREAU

J. HENRY DITMARS, *State Supervisor*
Public Utility Tax;
Railroad Tax

SALES TAX BUREAU

ROBERT J. COSTIGAN, *State Supervisor*
Sales and Use Tax;
Retail Gross Receipts Tax

TRANSFER INHERITANCE TAX BUREAU

NICHOLAS C. MAIDA, *State Supervisor*
Inheritance and Estate Tax

* All Division offices located at this address.

NOTE: The foregoing organizational structure in effect during fiscal 1970 is being replaced by the reorganized Division. At press time, several of the bureaus had been absorbed into the new structure, and only the Local Property Tax, Public Utility Tax and Transfer Inheritance Tax Bureaus, as such, remain.

THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

These are the 18 major taxes collected during the fiscal year ended June 30, 1970 by the Division of Taxation for State use or distribution to local governments. (See Table 1) \$1,153.0 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

These are the collections during the fiscal year ended June 30, 1970 from Motor Vehicle Fees, Motor Carriers Road Tax, Boxing and Wrestling, and Pari-mutuel Racing. (See Table 1) \$168.6 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

These are the Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during the fiscal year ended June 30, 1970 for collection by counties and municipalities during the calendar year 1970 \$146.2 million

TAXES ADMINISTERED BY COUNTIES

This category includes the Bank Stock Tax, for state, county and municipal use during the calendar year 1970 \$15.7 million

TAXES ADMINISTERED BY MUNICIPALITIES

These are the general property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during the calendar year 1970 \$1,933.8 million

Total State and Local Taxes \$3,417.3 million

This tabulation does not include miscellaneous license fees or the local sales tax applicable in Atlantic City.

THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE
(in millions of dollars)

Year	Taxes Collected by the Division of Taxation	Taxes Collected by the State Outside of the Division	Taxes Apportioned by State for Local Collection	Taxes Administered by Counties	Taxes Administered by Municipalities (3)	Total State and Local Taxes
1955	\$ 167.9	\$ 80.1	\$ 47.7	\$2.5	\$ 520.0	\$ 818.2
1956	185.2	76.8	51.8	2.7	565.9	882.4
1957	204.0	86.3	57.1	2.9	631.5	981.8
1958	206.8	87.2	66.1	3.0	696.4	1,059.5
1959	254.1	91.1	70.0	3.2	758.6	1,177.0
1960	277.6	95.5	75.5	3.5	819.6	1,271.7
1961	292.7	99.6	80.7	3.7	886.2	1,362.9
1962	336.3	102.6	90.0	4.1	956.7	1,489.7
1963	367.2	110.1	95.4	4.4	1,021.3	1,598.4
1964	407.8	118.9	99.4	4.6	1,142.7	1,773.4
1965	426.6	120.2	105.5	5.1	1,220.6	1,878.0
1966	466.2	125.3	111.7	5.5	1,262.8	1,971.5
1967	706.7	127.1	119.5	5.9	1,444.7	2,403.9
1968	818.0	134.8	127.2	6.4	1,553.0 ¹	2,639.4
1969	1,013.1	159.9	135.9	7.0	1,677.7	2,993.6
1970	1,153.0 ²	168.6	146.2	15.7 ²	1,933.8	3,417.3

¹ 1968. Prior to 1968, business personal property was subject to the general property tax. Effective in 1968, business tangible personal property other than telephone and telegraph, was eliminated from the local property tax base in favor of replacement taxes collected by the State for distribution to the local taxing districts.

² This does not include \$3,684,772 paid to the State by counties, representing the first installment of one half of the Bank Stock Tax due. Column 1, Taxes Collected by The Division of Taxation, differs from Table 1 due to the exclusion of the Bank Stock Tax to avoid duplication in reporting. The Bank Stock Tax was doubled from $\frac{3}{4}$ of 1% to 1 $\frac{1}{2}$ % (Chap. 8, Laws of 1970) with the additional tax being paid to the State by the counties.

³ Exclusive of Atlantic City Sales Tax Collections:

1955	\$1,546,985.32	1963	\$1,842,467.39
1956	1,584,672.50	1964	1,853,252.09
1957	1,645,039.56	1965	2,005,564.46
1958	1,555,976.25	1966	2,100,804.16
1959	1,808,101.18	1967	2,066,634.24
1960	1,778,585.22	1968	2,973,159.04
1961	1,742,352.35	1969	3,319,758.18
1962	1,810,259.61	1/1-6/30-1970	1,296,571.80

DIVISION OF TAXATION

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30

TOTAL DIVISION REVENUE

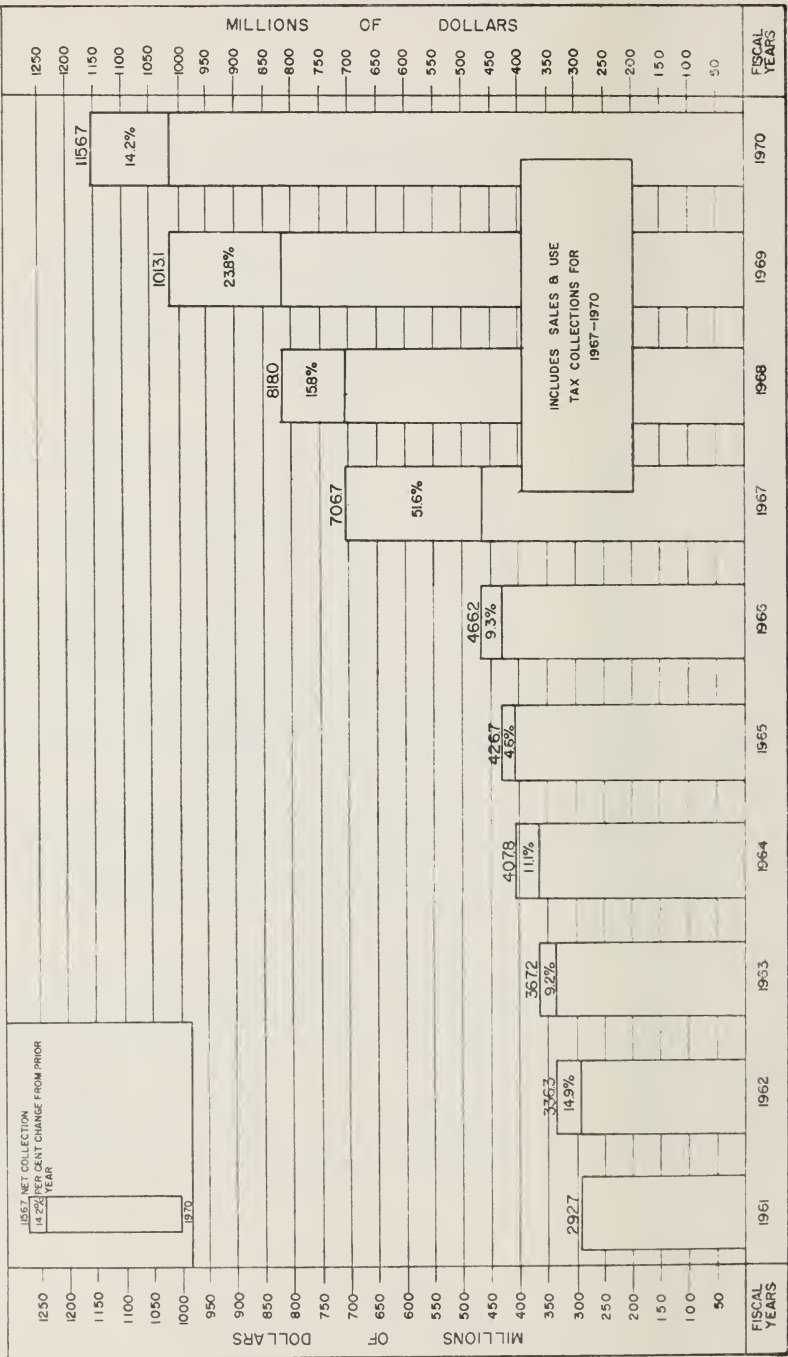


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LETTER OF TRANSMITTAL

Trenton, July 1, 1970.

*To the Hon. William T. Cahill, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R. S. 54:1-13. It covers the activities of the 10 Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1970 and it sets forth the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. Also included are tables showing the distribution of personal property tax replacement revenues to local taxing districts pursuant to P. L. 1966, c. 135, as amended, tables showing the distributions of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, as well as other miscellaneous data. Principal activities during the covered year are summarized in the statement accompanying this letter of transmittal.

The New Division of Taxation Building

In the Spring of 1970, each of the ten bureaus of the Division of Taxation completed its move into the new building. For the first time, the Division was in a position to operate as a single entity. Among other advantages, occupancy of the new building made it possible to think in terms of consolidated services and activities in areas where duplication had been made necessary by the dispersal of the ten bureaus in ten locations.

Reorganization

Adjustments associated with occupancy of the new Division of Taxation building have been more far reaching than the simple consolidation of services previously duplicated. Central location of the entire Division made it possible to reorganize along functional lines, as contrasted with the original 10-Bureau organization. Detailed plans for accomplishing the reorganization were developed and their im-

plementation is expected to be completed during the second half of 1970. It is anticipated that the reorganization will result in greater economy and efficiency of operation. It will enable us to consolidate our activities in a manner to permit utilization of our manpower in the most efficient manner possible. It is also anticipated that the reorganization will generate an atmosphere of continuing research and development of administrative techniques and practices as well as adjustment of traditional procedures to the new environment and new requirements.

As developed by a transition team, plans for implementing the reorganization entail the assignment of personnel to new activities, the movement of furniture and equipment to new locations, the composition of new job specifications and numerous conferences with Civil Service, Budget and other personnel of other departments. Some of the results of the reorganization will be manifested by a central payroll, reduction in the number of budgets from 11 to 3, consolidated audit activity whereby all taxes of a single taxpayer will be audited by one team rather than by several different bureaus, comprehensive training programs as well as many other activities directed to economy and efficiency in government.

Sales and Use Tax

Effective March 1, 1970, the Sales and Use Tax rate was increased from 3% to 5%. Notwithstanding the increased tax rate, the New Jersey tax continues to compare favorably with the 6% state tax rate in Pennsylvania, and the 6% combined state and local tax rate in New York City.

Prior Annual Reports have called attention to the fact that the New Jersey sales tax contains perhaps more exemptions than any other state sales tax. The recent increase in tax rate places New Jersey in such a competitive position as to suggest that future revenue requirements can perhaps be more appropriately met from a curtailment of exemptions than from further increases in the tax rate. Suggestions for such curtailments have been made by the Commission on State Tax Policy in its 12th Report and by the Advisory Commission on Intergovernmental Relations.

Tax Study Committee

The Division of Taxation is dedicated to maximum cooperation with the newly created Governor's Tax Study Committee. The Committee is charged with the responsibility for a comprehensive review of the entire tax and financing structure of the State and its local governments. It began its investigations on a broad front involving a large amount of information—quantitative and qualitative. In this connection, the Division has furnished—and is continuing to furnish—the Committee with pertinent tax data and the Director and key Division personnel have met with some of its Task Forces. By way of emphasizing the importance of the Committee's assignment, it is significant to note that revenues collected by the Division of Taxation exceeded \$1 billion for the second successive year. Local Property taxes for the year 1970 will yield almost \$2 billion from real estate. Taxes of this magnitude clearly require intensive study with special regard for any burdensome aspects. It is anticipated that the recommendations of the Tax Study Committee will be instrumental in pointing the way toward a resolution of the state and local tax problems and burdens.

Multistate Tax Commission

The interest of the Congress in the state taxation of interstate business has resulted in the creation of a Multistate Tax Commission as an answer to pointed criticism by the Special Subcommittee of the Committee of the Judiciary. It is the states' belief that Congressional legislation cannot entirely solve the problem. As a result, many states have joined the Commission, either as members or as associate members. The Commission, in conjunction with the National Association of Tax Administrators, the Council of State Governments and other national organizations, is attempting to reconcile conflicting views and derive a viable solution to the problem. To this end New Jersey, through Governor William T. Cahill, has requested Associate Membership in the Commission. (Note:—New Jersey became an Associate Member on October 14, 1970.)

Property Tax Exemptions

Adoption of the personal property tax replacement program—effective for the tax year 1968—caused the local property tax in New Jersey to become for all practical purposes a tax upon real estate. The only property other than real estate which remains subject to taxation as local property is the personal property of telephone and telegraph companies.

As a “real estate tax,” the local property tax rests heavily upon residential (the homeowner), business and farm real estate subject to the tax. It is important in this respect, however, to recognize that all real estate is not subject to the tax. Real estate tax exemptions have the effect of narrowing the property tax base and concentrating the tax load upon real estate remaining taxable after the exemptions.

Property tax exemptions were the subjects of extensive studies and reporting by two Legislative Committees.¹ In cooperation with these Committees, the Division developed revised exempt property tax lists in a manner to provide a much improved source of information in this long neglected area of property tax administration. Practical need for reliable information on this subject is reason enough to anticipate that the Division must dedicate itself to continued improvement in the reporting of tax exempt properties and their values.

Review of Title 54

In the past, we have noted the need to revise and codify our tax statutes—specifically Title 54, “Taxation.” The need to eliminate antiquated sections, no longer operative, and to effect necessary procedural changes and revisions should receive legislative consideration. In particular, the State Uniform Procedure Law requires updating in the light of recently enacted tax statutes. In any revision which may be undertaken, the Division will extend every assistance to any Commission or study group which may be designated to carry out this task.

¹ Commission to Study the Adequacy of Existing Laws Pertaining to Taxation of State-owned Land by Local Taxing Districts. Commission to Study the Laws of New Jersey Exempting Real Property Held by Religious, Educational, Charitable and Philanthropic Organizations, and Cemeteries from Taxation.

Taxation of Banks

The question of bringing savings banks and savings and loan associations into the tax structure has received the attention of the Division. It has met with representatives of the Banking Department and with representatives of the financial community. The Director testified before the Taxation Committee when it was considering certain legislation affecting banks and savings institutions. It now appears that the Federal Reserve is engaged in a comprehensive nationwide study concerned with the taxation of national banks. Presumably, it will determine whether recent Federal legislation which repealed the restriction on the taxation of such banks beginning in 1972 will prevail. In such event, it will be incumbent upon New Jersey to develop a practical and effective way for taxing all financial institutions.

Litigation

The passage of several new tax laws in recent years, as well as amendments to existing laws, has resulted in increased tax litigation. Most of this litigation occurs in connection with sales taxes, corporation taxes, inheritance taxes and property taxes. We have endeavored to keep pace with this increased activity by expanding our legal section, and we are in close communication with the Deputy Attorneys General assigned to taxation. We have supplied them with necessary data and preliminary legal memoranda in order to assist them in every way possible.

Respectfully submitted,

SIDNEY GLASER,
Acting Director,
Division of Taxation.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET)* 1968-1970

	Collections for Fiscal Years				Percent Change		
	1970	1969	% of Total	1968	% of Total	1970-1969	1969-1968
<i>Collected by Division of Taxation</i>							
BEVERAGE TAX BUREAU							
Alcoholic Beverage Tax	\$42,474,480	\$36,033,318	3.2%	\$33,608,070	3.5%	+ 17.9%	+ 7.2%
CIGARETTE TAX BUREAU							
Cigarette Tax	117,921,850	116,940,470	8.9	100,620,798	10.5	+ 0.8	+ 16.2
CORPORATION TAX BUREAU							
Corporation Business Tax	221,812,921	207,223,401	16.7	123,479,632	13.0	+ 7.0	+ 67.8
Bank Stock Tax	3,684,772		0.3				
Financial Business Tax	4,250,048	1,724,380	0.3	1,501,870	0.2	+ 146.5	+ 14.8
Insurance Premiums Tax	34,690,167	33,545,404	2.6	31,440,650	3.3	+ 3.4	+ 6.7
Business Personal Property Tax	45,842,490	41,950,322	3.5	21,734,247	2.3	+ 9.3	+ 93.0
EMERGENCY TRANSPORTATION TAX BUREAU							
Commuter Benefits Tax	17,030,300	14,601,810	1.3	12,440,888	1.3	+ 16.6	+ 17.4
Unincorporated Business Tax	16,695,230	16,074,007	1.3	14,861,494	1.6	+ 3.9	+ 8.2
MOTOR FUELS TAX BUREAU							
Motor Fuels Tax	199,599,110	187,392,295	15.1	156,136,926	16.4	+ 6.5	+ 20.0
OUTDOOR ADVERTISING TAX BUREAU							
Outdoor Advertising Tax	126,171	130,298	<0.1	128,609	<0.1	- 3.2	+ 1.3

PUBLIC UTILITY TAX BUREAU

Public Utility Surtax	18,822,217	1.4	17,445,908	1.5	16,410,203	1.7	+ 7.9	+ 6.3
Railroad Franchise Tax	97,948	<0.1	151,665	<0.1	123,194	0.1	- 35.4	+23.1
Railroad Property Tax	7,434,522	0.6	7,981,270	0.7	8,083,210	0.8	- 6.9	- 1.3

SALES TAX BUREAU

Sales and Use Tax	355,613,486	26.8	264,902,239	22.6	238,208,358	25.0	+ 34.2	+11.2
Retail Gross Receipts Tax	3,948,827	0.3	3,837,995	0.3	3,480,321	0.4	+ 2.9	+10.3

TRANSFER INHERITANCE TAX BUREAU

Transfer Inheritance Tax	64,236,363	4.8	62,610,564	5.3	55,279,687	5.8	+ 2.3	+13.3
Estate Tax	2,414,618	0.2	565,688	<0.1	510,804	0.5	+326.8	+10.7

Total Collected by the Division of Taxation

	\$1,156,695,520	87.3%	\$1,013,111,034	86.4%	\$818,048,961	86.4%	+ 14.2%	+23.8%
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Collected Outside Division of Taxation

Boxing-Wrestling Taxes	\$22,927	<0.1%	\$17,900	<0.1%	\$18,547	<0.1%	+ 28.1%	- 3.5%
Motor Carriers Road Tax	3,157,312	0.2	2,269,805	0.2	1,837,205	0.2	+ 39.1	+23.5
Motor Vehicle Fees	130,232,394	9.8	122,229,476	10.4	99,860,018	10.5	- 6.5	+22.4
Pari-Mutuel Taxes	35,239,189	2.7	35,456,581	3.0	33,064,516	3.5	- 0.6	+ 7.2
Total Collected Outside Division	\$168,651,822	12.7%	\$159,973,762	13.6%	\$134,780,286	14.1%	+ 5.4%	+18.7%

Total Major State Tax Collections

	\$1,325,347,342	100.0%	\$1,173,084,796	100.0%	\$952,829,247	100.0%	+ 13.0%	+23.1%
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Note: Difference in totals due to rounding. Above revenue figures are reported on an accrual basis which may vary somewhat from revenue figures reporting actual collections.

* Gross and net amounts are shown in the bureau reports following.

TABLE 2
MAJOR STATE TAXES
Monthly Revenue Collections—Fiscal Year 1970*

Collected By Division of Taxation	July 69	August	September	October	November	December
Alcoholic Beverage Tax	\$3,053,893	\$3,638,973	\$3,118,387	\$4,472,988	\$2,650,222	\$4,333,797
Cigarette Tax	10,359,970	10,292,712	9,671,085	10,577,949	8,488,287	10,832,371
Corporation Franchise Tax	12,483,427	5,779,487	8,032,801	16,050,779	8,692,644	6,981,528
Emergency Transportation Tax	1,268,124	2,636,194	81,621	2,709,281	1,693,112	73,535
Insurance Tax	304,014	101,240	2,433	1,985	10,157	3,563
Motor Fuels Tax	16,925,597	17,540,068	17,849,604	16,293,357	16,716,924	16,138,917
Outdoor Advertising Tax	1,588	1,165	1,363	1,363	244,338	504
Personal Property Tax—Business	95,846	186,136	18,059,183	530,744	1,078	210,405
Public Utility Surtax	1,661	2,251	37	1,082	1,078	4
Railroad Tax	.....	.....	.....	.....	5,483	6,235,115
Retail Gross Receipts Tax	6,995	5,014	2,486	2,404	2,707	2,421
Sales Tax	32,063,684	20,050,053	24,451,479	27,118,910	11,159,539	35,305,745
Transfer Inheritance Tax	6,131,306	4,955,922	4,307,935	6,628,007	4,716,530	6,065,983
Unincorporated Business Tax	347,215	183,922	118,053	198,266	83,025	96,108
Sub-Total	\$82,983,336	\$64,773,087	\$86,325,850	\$84,627,095	\$54,413,609	\$86,822,128
Other Revenue Sources	.....	.....	.....	.....	.....	.....
Motor Carriers Road Tax	\$130,659	\$428,501	\$91,231	\$107,113	\$369,313	\$521,785
Motor Vehicle Fees	13,298,545	7,986,299	7,493,354	7,374,875	6,459,622	6,233,313
Parl-Mutuel Tax	5,336,583	6,007,894	3,531,115	5,023,923	3,756,709	37,094
Totals	\$101,718,523	\$79,195,781	\$97,741,550	\$97,733,006	\$64,999,283	\$93,014,320

Note: Items may not add to totals due to rounding and refunds in September of \$262,894. Revenue figures reported above are actual collections which may vary somewhat from revenue figures reported on an accrual basis.

* Gross and net amounts are shown in the bureau reports following.

TABLE 2--(Continued)
MAJOR STATE TAXES
Monthly Revenue Collections--Fiscal Year 1970*

Collected By Division of Taxation	January '70	February	March	April	May	June	Totals
Alcoholic Beverage Tax	\$5,922,293	\$2,138,496	\$2,898,633	\$3,785,998	\$3,010,233	\$3,463,523	\$19,486,725
Cigarette Tax	9,263,254	8,771,091	9,279,264	10,189,416	9,538,980	10,717,455	117,921,850
Corporation Franchise Tax	10,280,596	6,096,814	11,851,191	118,799,804	9,293,333	7,649,067	221,882,171
Emergency Transportation Tax	1,891,066	3,406,288	185,354	3,224,665	2,085,360	1,273,431	17,080,500
Insurance Tax	8,453	71,310	24,078	244,029	9,158,351	23,132,385	33,142,008
Motor Fuels Tax	16,815,746	16,132,495	15,001,231	16,223,459	16,652,019	17,369,063	199,699,110
Outdoor Advertising Tax	284	15,107	96,840	4,148	2,433	1,043	126,026
Personal Property Tax--Business	1,089,981	23,276,861	711,572	494,425	176,940	136,069	45,842,490
Public Utility Surtax			3,379	206,127	18,590,457	11,913	18,817,989
Railroad Tax						151,490	6,395,188
Retail Gross Receipts Tax	304	127,362	3,629,457	213,487	38,333	26,530	3,957,446
Sales Tax	27,515,216	14,150,514	28,595,772	30,468,279	36,413,469	45,018,975	332,254,635
Transfer Inheritance Tax	4,443,430	4,818,352	5,554,204	7,002,896	6,203,139	5,283,877	66,650,981
Undeclared Business Tax	272,251	697,972	1,429,439	9,267,857	3,518,204	482,288	16,695,230
Sub-Total	\$77,336,394	\$79,702,582	\$79,130,414	\$290,124,530	\$114,712,171	\$112,113,847	\$1,122,802,149
Other Revenue Sources		\$442,411	\$397,828	\$226,842	\$488,390	\$47,577	\$3,371,886
Motor Carriers Road Tax	6,899,692	9,452,046	32,914,834	13,583,621	8,512,579	8,824,081	129,632,881
Motor Vehicle Fees	39,063	14,986	6,835	13,926	6,187,156	4,987,306	35,239,590
Parl Mutuel Tax							
Totals	\$84,392,895	\$89,612,055	\$112,450,011	\$213,948,919	\$129,430,296	\$125,972,761	\$1,291,046,506

Note: Items may not add to totals due to rounding and refunds in September of 1969, 1970. Revenue figures reported above are actual collections which may vary somewhat from revenue figures reported on an accrual basis.

* Gross and net amounts are shown in the Bureau reports following.

SUMMARY OF ACTIVITIES

Six Kinds of Activity

The responsibilities and activities of the Division of Taxation under various statutory provisions fall into six broad categories:

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

Tax Apportionments: Assessment and apportionment of taxes upon public utilities and domestic insurance companies for local collection. The Division also certifies "save-harmless" revenues under the personal property tax replacement program adopted in 1966.

Equalization Table: Promulgation of annual Table of Equalized Valuations in each of the 567 local taxing districts, as a basis for apportioning State financial aid to local school districts; promulgation of annual table of distribution of 10% of sales tax revenues.

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

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

and promulgation of regulations pursuant to the Administrative Procedure Act.

Police Functions: Administration of fair trade practice requirements under "Unfair Cigarette Sales Act" and "an act to regulate the sale of motor fuels." The Division is also responsible for enforcement of standards under which permits are granted for outdoor advertising displays.

1. *Tax Collections*

Taxes collected by the Division of Taxation totalled \$1,156,695,520 during the fiscal year ended June 30, 1970. As shown in Table 1 this was 87.3% of all major State tax collections within and outside the Division of Taxation. Taxes collected by the Division increased \$143,584,486 or 14.2%, between 1969-1970. Table 2 shows revenue collections by month.

Table 3 shows administrative costs incurred in fiscal 1970 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a percent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division's figure of 1.1% these collection costs range from 0.5% for motor fuels to 2.4% for inheritance taxes. Any tabulation of costs incurred by the Division for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

2. *Tax Apportionments*

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$146,225,952 of public utility and insurance taxes to municipalities and counties for local collection during the year 1970. As indicated below, all taxes apportioned increased \$10,357,105 (7.6%) between 1969-1970 as compared to \$8,711,335 (6.9%) between 1968-1969. These taxes are for the sole use of local governments and are not available for State purposes.

	1968	1969	1970	Increase 1969-70
Public Utility Taxes (other than railroad) Payable directly to the several taxing districts of the State (less State Administrative costs: 1968, \$57,370; 1969, \$63,048; 1970, \$69,651) ..	\$121,950,294	\$130,235,686	\$140,492,674	\$10,256,988
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	4,556,316	4,929,016	5,016,618	87,602
Payable directly to counties —12½%	650,902	704,145	716,660	12,515
Total Insurance	\$5,207,218	\$5,633,161	\$5,733,278	\$100,117
Total Taxes Apportioned..	\$127,157,512	\$135,868,847	\$146,225,952	\$10,357,105

3. Equalization Tables

On October 1 of each year the Division of Taxation publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) as a basis for determining the local share of foundation school program costs and thus the amount of State aid to local school districts. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost of a large number of regional school districts among their component districts. In addition to their use in the apportionment of property taxes, the equalized valuations are the basis for measuring debt limits for local governmental units.

The average ratio of assessed value to true value of all real estate in 1969 was shown to be 65.81%. Like all averages, this statewide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 15.24% in Logan Township. (Gloucester County) to a high of 130.27% in Lumberton Township. (Burlington County).

4. Services to Local Taxing Districts

An important function of the Division of Taxation is the supervision and coordination of local property tax procedures. In 1970 local prop-

erty taxes (net after senior citizen and veterans deductions) increased \$257,098,055 over 1969, to aggregate \$1,933,765,030 as compared with major State tax collections of \$1,325,347,342. Taxes locally collected totaled \$2,095,643,622 for 1970. Included in this figure are general property taxes upon real estate, the Bank Stock Tax and Public Utility and Insurance Taxes apportioned by the State for local collection. State and local responsibilities for tax revenue administration in New Jersey were 38.7% and 61.3% respectively. This is in sharp contrast to the 46% of State collections average for all states. The heavier than average dependence upon local revenue sources means heavy dependence upon local property taxes and emphasizes the importance of overall efforts to assist local tax administrators to maintain maximum uniformity and effectiveness of the largest single portion of the State and local tax structure.

Any comprehensive review of the areas of assistance to local taxing districts would in effect be a review of the Local Property Tax Bureau activities. These activities are described elsewhere in this Report and require no repetition here.

5. *Tax Study*

The Division of Taxation engages in a continuing study of tax problems, tax procedures and tax results. This includes the compiling and dissemination of statistical information as well as a constant review of administrative operation. The Division also concentrates upon possible new procedures and the development of new solutions for special problems. An important part of this activity is the anticipation of future tax developments and administrative requirements in a manner to facilitate smooth and efficient adjustment to changing circumstances with minimum resort to emergency or crash programs.

Research activity during the fiscal year ended June 30, 1970 was affected by adjustments associated with the occupancy of the new Division of Taxation Building. Central location of all parts of the Division made it possible to reorganize in a manner to provide an integrated operation. Reorganization plans have been developed to reconstitute the Division along functional lines contrasted to the traditional organization in ten tax bureaus. Implementation of the reorganization plan is expected to result in greater economy and efficiency of

operation. It also is expected to generate an atmosphere of continuing research and development of administrative techniques and practices as well as adjustment of traditional procedures to the new environment and new requirements.

In addition to its own administrative procedures, division research has been directed along traditional lines of revenue estimating and legislative development. These activities include the making of revenue estimates for the preparation of "fiscal notes" in reference to a large number of legislative proposals. They also include the development of administrative procedures as well as detailed estimates associated with expanded tax revenue requirements. During the year just completed, these efforts have been especially concerned with increases in the Sales and Use Tax rate and with revision of bank stock and financial business taxes.

A 31 member Tax Study Committee was created by Governor Cahill, appointed in the Spring of 1970 and charged with responsibility for a comprehensive review of the entire tax and financing structure of the State and its local governments. This New Jersey Tax Study Committee began investigations on a broad front involving a large amount of quantitative and qualitative information. The Division of Taxation is dedicated to maximum cooperation with this Tax Study Committee.

Commensurate with their prominent place within the New Jersey tax structure, local property taxes were the objects of continuing tax study and investigation. For example, progress in the area of data processing of local tax records has been such that the pilot program developed in Somerset County—first applied in 1967—is being replaced by a completely rewritten and expanded program expected to be implemented with production of the 1971 local tax rolls.

Looking to continued improvement in the local property tax rolls, 88 taxing districts had revaluations officially accepted for the 1970 tax year. These revaluations involved the appraisal of 284,379 parcels of real estate. Although 780 revaluations were completed in the 567 taxing districts between 1951 and 1970, the application of these revaluations was in no way uniform throughout the State. Of the 567 taxing districts 41 have had no revaluations, 303 have had one revaluation, 195 have had two revaluations, 25 have had three revaluations and 3 have had four revaluations.

As the interest in revaluation continues the Division has been developing measures by which to judge the need for—and the benefits derived therefrom. Statistical measures have been developed for each of the State's local taxing districts to indicate the extent of assessment uniformity which prevails. These measures are subjects of continuing study, discussion and review.

Property tax exemptions were the subject of extensive studies and reporting by two legislative committees.¹ In cooperation with these committees the Division developed revised exempt property tax lists in a manner to provide much improved sources of information in this long neglected area of property tax administration.

The Division has worked closely with the Farmland Assessment Committee and Rutgers University in compiling information to facilitate administration of the Farmland Assessment Act. For the tax year 1970, assessors reported 17,705 line items qualified under the act, an increase of 3,288 line items over the previous year. The total acres qualified for 1970 was 760,197, an increase of 107,184 acres over 1969.

Expanded legal activity in the Division consists in furnishing the Director and all supervisory heads with necessary legal advice and assistance. In cooperation with the office of the Attorney General, our legal branch is obtaining basic information and legal memoranda in preparation for the increased litigation confronting the Division. Future plans envision greater activity in preparing regulations, interpreting tax laws and, in general, providing the Division with complete legal assistance.

6. *Police Functions*

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

¹ Commission to Study the Adequacy of Existing Laws Pertaining to Taxation of State-owned Land by Local Taxing Districts, S. Howard Woodson, Jr., Chairman. Commission to Study the Laws of New Jersey Exempting Real Property Held by Religious, Educational, Charitable, and Philanthropic Organizations, and Cemeteries from Taxation, Chester Apy, Chairman.

Following a Supreme Court decision upholding the constitutionality of R. S. 56:6-2(e) (An act to regulate the retail sale of motor fuels) the Director of Taxation issued Regulation No. 18:19-19 (May 11, 1961) to prohibit any retail dealer from giving away anything of value when the gift is conditioned upon the purchase of motor fuels and would tend to produce sharp price reductions, create price wars and generate price instability within the industry.

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

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

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

Table 3
 DIVISION OF TAXATION
 COSTS OF ADMINISTRATION
 Fiscal Years Ended June 30

Tax Source	Cost of Administration						Number of Personnel*		
	1970		1969		1968		1970	1969	1968
	Amount	Per-Cent of Revenue	Amount	Per-Cent of Revenue	Amount	Per-Cent of Revenue			
Beverage	\$749,457	1.8%	\$718,286	2.0%	\$672,509	2.0%	79	81	83
Cigarette	658,433	0.6	613,655	0.5	542,806	0.5	67	69	61
Corporation and Insurance	2,124,872	0.7	1,821,503	0.6	1,585,269	0.9	247	237	202
Emergency Transportation	686,831	2.0	600,828	2.0	543,107	1.9	58	58	49
Inheritance	1,619,370	2.4	1,455,002	2.5	1,339,762	2.4	166	161	155
Motor Fuels	619,499	0.3	571,352	0.3	546,201	0.3	65	69	65
Public Utility	226,852	0.9	228,448	0.9	202,397	0.8	19	18	18
Sales Tax	3,708,189	1.0	3,300,305	1.2	2,996,617	1.2	451	401	367
Totals	\$10,393,503	0.9%	\$9,309,379	0.9%	\$8,428,668	1.0%	1,152	1,094	1,000
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau	\$825,855	.....	\$747,599	.....	\$704,442	.....	73	72	73
Outdoor Advertising Tax Bureau	94,068	.....	86,116	.....	84,390	.....	11	11	11
Totals	\$919,923	.....	\$833,715	.....	\$788,832	.....	84	83	84
Director's Office	\$242,771	.....	\$187,238	.....	\$143,484	.....	18	13	11
Division Totals	\$11,556,197	1.0%	\$10,330,332	1.0%	\$9,360,984	1.1%	1,254	1,190	1,095

* As of June 30 for the fiscal year.

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

BANK STOCK TAX

Bank Stock Tax—Rate Increase—Preferred Stock Subject to Tax— $\frac{1}{2}$ Receipts to State—Chapter 8, P. L. 1970 (approved February 9, 1970). Amends the Bank Stock Tax, R. S. 54:9-1, et seq., (1) to include preferred stock in the tax base; (2) to increase the rate from $\frac{3}{4}$ of 1% to $1\frac{1}{2}\%$; and, (3) to provide that $\frac{1}{2}$ of the receipts shall be for state use, $\frac{1}{4}$ to county and $\frac{1}{4}$ to taxing districts where bank maintains an office; and, (4) requires returns to be filed with the Director.

Bank Stock Tax—Annual Statements—Tax Apportionment—Chapter 123, P. L. 1969 (approved June 30, 1969). Amends the Bank Stock Tax, R. S. 54:9-1, et seq. to require banks to file annual statements with every county board of taxation within which the bank has a principal office or branch office, including total deposit balances of each office; provides for apportionment of tax on basis of deposit balances.

CORPORATION BUSINESS TAX

Corporation Business Tax Act—Alternative Minimum Tax—Subsidiary Deduction—Chapter 93, P. L. 1970 (approved June 8, 1970). Provides for an alternative minimum tax calculation in computing liability for domestic corporations under the Corporation Business Tax Act, N. J. S. A. 54:10A-1, et seq. The alternative is the greater of a tax based upon $\frac{5}{10}$ of a mill per dollar of real and tangible personal property and the lesser of a tax at $\frac{1}{400}$ of a mill per dollar on total assets, a tax based upon authorized shares of capital stock or \$100,000. Other amendments provided for a subsidiary deduction where the subsidiary is subject to tax under the bank stock tax, the financial business tax, the insurance premium tax and the railroad tax act. The amendments are effective with respect to corporate taxpayers whose accounting periods end after June 30, 1970.

EMERGENCY TRANSPORTATION TAX

State Lottery Law—Prizes—Chapter 13, P. L. 1970 (approved February 15, 1970). Provides that prizes received from the state lottery are exempt from the Commuter's Tax.

FINANCIAL BUSINESS TAX

Financial Business Tax—Rate Increase—Distribution of Tax—Chapter 9, P. L. 1970 (approved February 9, 1970). Amends N. J. S. A. 54:10B-1, et seq. to increase the rate from $\frac{3}{4}$ of 1% to $1\frac{1}{2}\%$ and to provide for the distribution of the tax, $\frac{1}{2}$ to the state, $\frac{1}{4}$ each to the county and to the municipalities.

LOCAL PROPERTY TAX

South Jersey Port Corporation—Exemption—Chapter 240, P. L. 1969 (approved December 18, 1969). Exempts from property tax any real property owned by the South Jersey Port Corporation which is leased to private marine terminal operators.

Condominiums—Assessment—Chapter 257, P. L. 1969 (approved January 7, 1970). Provides for the creation and administration of condominiums and for their property taxation against individual units and not on the condominiums as a whole. Exemptions from taxation and deductions from tax bills are applicable to these units to the same extent they are applicable to other separate property.

School Aid Equalization Table—Review—Chapter 269, P. L. 1969 (approved January 12, 1970). Requires a taxing district to appeal the Director's Table of Equalized Valuations within 30 days from October 1, instead of 10 days.

Veterans Deductions—Active Service in Time of War—Chapter 286, P. L. 1969 (approved January 15, 1970). Amends N. J. S. A. 54:4-8.10 to include in the definition of active service in time of war the period of service with the United States military forces in Russia, April 6, 1917 to April 1, 1920.

Property Tax Interest—Maximum—Chapter 46, P. L. 1970 (approved May 6, 1970). Amends R. S. 54:4-67 to increase the maximum rate of interest charged for nonpayment of property taxes to 8% for the first \$1,000 of delinquency and 12% per year on the amount over \$1,000. (The rate was previously 8%.)

Tax Assessors—Certificate Without Examination—Chapter 145, P. L. 1970 (approved July 17, 1970). Provides for issuance of a tax assessor certificate without examination to a person who failed to present his application and proof to the Director on or before June 30, 1969, if such proof is filed within 60 days of effective date and where the applicant otherwise met all prerequisites on or before said June 30, 1969.

County Tax Rates—Federal Aid to Cuban Refugees—Chapter 53, P. L. 1970 (approved May 15, 1970). Provides that a county board of taxation may recalculate and reduce the tax rate of municipalities that have certified that they will receive during the 1970 tax year, federal funds that were not anticipated for the education of Cuban refugee school pupils. The county board must be notified prior to June 30, 1970.

Senior Citizens Tax Deduction—Proposed Constitutional Amendment—ACR 75, 1970 (filed June 12, 1970). Proposes to amend ART. VIII, Section 1, paragraph 4 of the Constitution by increasing the senior citizen tax deduction from \$80 to \$160 and by eliminating Social Security benefits in determining whether applicant meets the \$5,000 income limitation. To be voted upon November 3, 1970 at the general election.

Table of Equalized Valuations—School Aid—Chapter 121, P. L. 1970 (Approved June 30, 1970). Eliminates the adjustment of equalized valuation of a taxing district with respect to pupils whose parents live and work on Federal property. Presumably, elimination would increase the amount of State school aid to such districts.

SALES TAX

Sales Tax—Rate Increase—New Tax Bracket—Taxation of Manufacturing Equipment and Advertising Services—Transitional Provisions—Hearings—Penalties—Chapter 7, P. L. 1970 (approved February 9, 1970). (1) Increases

the rate from 3% to 5% and provides for new tax brackets, effective March 1, 1970; (2) provides for the taxation of manufacturing production machinery (N. J. S. A. 54:32B-8(m) (1)), newspaper production machinery (N. J. S. A. 54:32B-8(dd)), and advertising services (N. J. S. A. 54:32B-3(b)(5)); (3) provides for the taxation of visual or sound transcriptions to be exhibited in theatres, or on radio or television, if the transcriptions are for advertising purposes (sec. 8(r)) and repeals the exemption of the sale of commercial advertising produced on special order (section 8(v)); (4) provides transitional provisions so that sales and services prior to March 1, 1970 are subject to the 3% rate, but if the property or service is delivered after February 28, 1970, the 5% rate applies (see Chapter 25, P. L. 1970 for modified rule). The amendments also contain special transitional provisions relating to contractors, service and maintenance agreements, occupancies and admissions. (5) Hearings before the Director must be requested within 30 days instead of 90 days after determination and, (6) failure to pay over any tax may render the offender a disorderly person.

Sales Tax—Amended Transitional Provisions—Chapter 25, P. L. 1970 (approved April 3, 1970 and effective March 1, 1970). Adds to the Sales Tax, section 5(d)(3) relating to sales pursuant to written contracts entered into on and after May 9, 1966 and prior to February 9, 1970 for goods and services delivered after March 1, 1970 and establishing the rate of tax on receipts received from such sales received on or after March 1, 1970, and on or before December 31, 1970. The rate is the one in effect on February 9, 1970 provided the contract was accompanied by a partial payment or deposit. This latter requirement is waived if it is established that it is the custom in the trade not to require such payment or deposit. Vendor in such event must collect the 5% and the purchaser must apply for a refund.

GENERAL

Airports—Head Tax—Chapter 200, P. L. 1969 (passed over Governor's veto December 1, 1969). Imposes a head tax on passengers embarking from airports located in municipalities with populations of 100,000 or more; Domestic flights—\$1; Foreign flights—\$2; and Helicopter—\$0.50. Requires passenger carriers to file monthly returns. (Note: Declared unconstitutional in *Allegheny Airlines v. Sills, et al.*, 100 N. J. Super. 54 (April 21, 1970).)

PENDING LEGISLATION

At press time, the following bills had passed both Houses of the Legislature and were awaiting the action of the Governor:

A-259—Local Property—Repeals P. L. 1947, c. 267, permitting municipalities to regulate the collection of tangible personal property taxes.

A-263—Cigarette Tax—Requires a person leasing a car to certify that the vehicle will not be used to illegally transport cigarettes.

A-843—Corporations—Voiding and Reinstating—Empowers the Secretary of State in lieu of the Governor to void corporate charters and reinstate same.

A-845—Motor Fuels—Reduces the tax from 7¢ per gallon to 3½¢ per gallon the tax on liquefied petroleum gas and liquefied natural gas sold or used to propel motor vehicles.

S-328(Sca)—Farmland Assessment Act—Requires assessor to notify applicant of disallowance of application for benefits under the Act.

S-331—Cigarette Tax—Provides for a refund to a distributor for cigarettes which were stolen or destroyed.

S-575(Sca, Aca)—State School Aid—Provides for a new state school aid formula which continues use of the State Table of Equalized Valuations.

S-600—Property Tax—Repeals the statute which requires the tax collector to submit to the county board of taxation a list of veterans exemptions.

S-607(Aa)—Property Tax—Civil Service—Pensions—Defines the Vietnam conflict for above purposes. Establishes August 4, 1964 as the qualifying date for service in the Armed Forces during the Vietnam Conflict—such service need not be in Vietnam, however, service between January 1, 1964 and August 3, 1964 must have been in the southeast Asia area of warlike conditions.

S-613—Tax Search—Requires tax search certificates to state whether land is under the Farmland Assessment Act.

S-690—Farmland Assessment Act—Changes application date from October 1 to August 1.

SUMMARY OF RECENT COURT DECISIONS

AFFECTING TAXATION

SEE APPENDIX 3, PAGE 383

The Beverage Tax Bureau

ALCOHOLIC BEVERAGE TAX

Total Bureau Collections: \$42,474,480.33

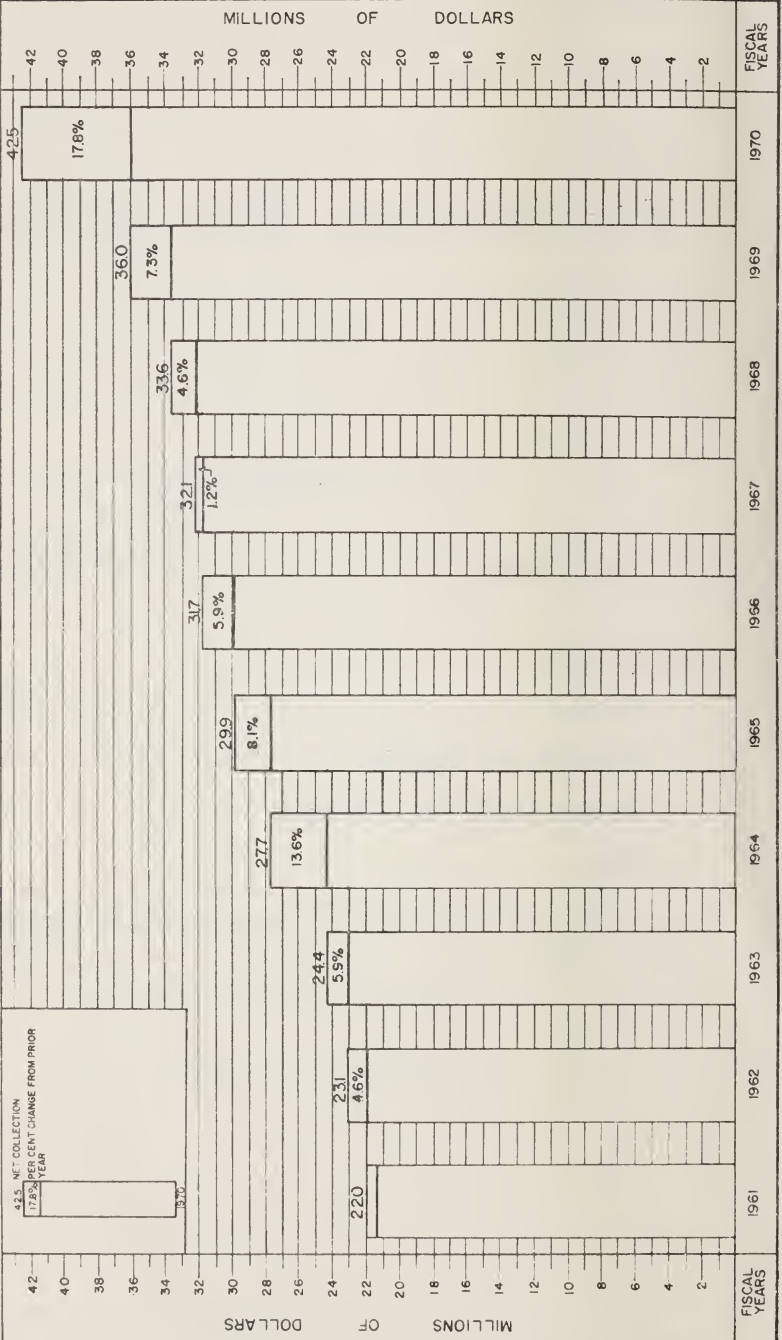
Bureau Costs:

Salaries	\$ 691,315.14
Materials and Supplies	10,878.78
Services Other Than Personal	44,968.14
Other	2,294.54
	<hr/>
Total	\$ 749,456.60

BEVERAGE TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30

ALCOHOLIC BEVERAGE TAX



TAX: ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Law N. J. S. A. 54:41-1 et seq.

Description

The New Jersey tax on alcoholic beverages, administered by the Beverage Tax Bureau is an inventory tax collected from "State Licensees" (*i.e.* manufacturers, wholesalers, transporters and warehouses) on sales made to retailers and levied upon the first sale or delivery of alcoholic beverages in this State at the following rates:

- a. Beer—\$0.03 $\frac{1}{3}$ per gallon or fraction thereof.
- b. Liquor—\$2.30 per gallon. (Rate change from \$1.80 per gallon effective 6-1-69.)
- c. Still Wines—\$0.10 per gallon.
- d. Vermouth—\$0.15 per gallon.
- e. Sparkling Wines—\$0.40 per gallon.

Collections

REVENUE FOR FISCAL YEARS

<i>Classifications</i>	<i>1968</i>	<i>1969</i>	<i>1970</i>
Beer	\$4,349,579.91	\$4,416,070.42	\$4,480,545.74
Liquor	27,998,516.78	30,300,061.41	36,453,120.38
Still Wines	873,555.16	903,821.63	992,719.29
Vermouth	114,069.42	115,787.63	115,014.07
Sparkling Wines	247,318.46	297,576.61	410,752.21
Total	\$33,583,039.73	\$36,033,317.70	\$42,452,151.69
(Add) Penalties, Interest, Judgments and Fees	25,502.00	24,034.42	23,187.49
Gross Collections	\$33,608,541.73	\$36,057,352.12	\$42,475,339.18
(Less) Refunds	471.30	10,282.55	858.85
Net Collections	\$33,608,070.43	\$36,047,069.57	\$42,474,480.33

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

	<i>1968</i>	<i>1969</i>	<i>1970</i>
Beer	130,487,403.00	132,482,128.00	134,416,377.00
Liquor	15,554,732.00	16,833,265.00	15,849,631.58
Still Wines	8,735,546.00	9,038,213.00	9,927,187.18
Vermouth	760,461.00	771,916.00	766,715.00
Sparkling Wines	618,296.00	743,941.00	1,026,880.52
Total Gallonage	156,156,438.00	159,869,463.00	161,986,791.28

The Bureau is also responsible for administering certain revenue exemptions required by the law. In the 1970 fiscal year these revenue exemptions amounted to \$279,952.89. In terms of a net loss in revenue, this amount can be broken down in the following manner:

LOSS IN REVENUE

	<i>Amount</i>
(a) Exempt sales under R. S. 54:43-2 for Medicinal, Industrial and Non-Beverage Use	\$21,350.10
(b) Exempt sales under R. S. 54:43-2 for Army, Air Force, Navy and Coast Guard	230,087.24
(c) Exempt sales under R. S. 54:43-2 for National Guard Units	28,515.55
Total	<u><u>\$279,952.89</u></u>

Exemptions detailed in the following tables:

(A) TAX AMOUNTS BECAUSE OF EXEMPTIONS
TAKEN UNDER R. S. 54:43-2

	<i>Beer</i>	<i>Liquor</i>	<i>St. Wine</i>	<i>Vermouth</i>	<i>Sphl. Wine</i>	<i>Alcohol</i>	<i>Alcohol for Resale</i>	<i>In Dollars</i>
Patent, Proprietary, Medicinal, Pharmaceutical, etc.		\$375.08	\$154.10					\$529.18
Flavoring, Extracts, Syrups and Food Products		14,629.61	5,761.35	\$45.00				20,435.96
Scientific, Chemicals, Mechanical, etc.	\$2.00	103.39	.62	.35	\$.16			106.52
Medicinal and Dental		67.62	122.50			\$88.32		278.44
Total	<u>\$2.00</u>	<u>\$15,175.70</u>	<u>\$6,038.57</u>	<u>\$45.35</u>	<u>\$.16</u>	<u>\$88.32</u>		<u>\$21,350.10</u>

(B) EXEMPTIONS TAKEN ON SALES TO FEDERAL ORGANIZATIONS
AS PER CH. 327, P. L. 1941, CH. 68, P. L. 1951

	<i>1967-1968</i>		<i>1968-1969</i>		<i>1969-1970</i>	
<i>Beverages</i>	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>
Beer	1,647,787.00	\$54,926.36	1,746,126.00	\$58,204.28	2,125,971.00	\$70,865.72
Liquor ...	71,280.73	128,305.35	71,906.21	129,431.19	68,415.02	157,354.57
Still						
Wines ..	4,777.15	477.73	4,411.45	441.18	6,231.11	623.14
Vermouth	1,187.25	178.09	1,319.08	197.90	1,426.39	213.98
Sparkling						
Wines ..	2,871.40	1,148.58	2,536.81	1,014.74	2,574.51	1,029.83
Total Tax Exemption		<u>\$185,036.11</u>		<u>\$189,289.29</u>		<u>\$230,087.24</u>

(C) EXEMPTIONS TAKEN ON SALES TO NATIONAL GUARD
UNITS AS PER CH. 327, P. L. 1941

	1967-1968		1968-1969		1969-1970	
Beer	19,130.00	\$637.70	43,711.00	\$1,457.07	24,416.49	\$813.92
Liquor	6,360.88	11,449.58	9,446.79	17,004.20	11,946.23	27,476.33
Still						
Wines	191.57	19.07	503.01	50.31	553.43	55.36
Vermouth	85.68	12.86	142.55	21.38	262.15	39.33
Sparkling						
Wines	173.38	69.35	309.69	123.88	326.54	130.61
Total Tax						
Exemption		<u>\$12,188.56</u>		<u>\$18,656.84</u>		<u>\$28,515.55</u>

Disposition of Revenues

All revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Monthly reports are filed by approximately 859 bonded and 12,369 non-bonded State and 12,373 municipal licensees and permittees on or before the 15th and 20th, respectively, of the month succeeding the reporting period.

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

Failure, upon the part of any licensee to file reports or pay taxes, results in the assessment of penalties of \$5.00 per day for the late filing of each report, 5% of the tax indebtedness and interest at the rate of 1% per month or fraction thereof.

Failure to pay any penalties, taxes or interest results in the filing of a claim against the bonding company or a judgment against the licensee in Superior Court and a request for the suspension or revocation of the license.

Analysis and Comparisons

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between \$1.00 and \$1.50 (New Jersey's rate is \$1.03⅓ per barrel). Rates on

distilled liquor range from 50¢ to \$2.50 depending upon the various classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states:

Connecticut	Beer—\$2.50 per barrel Liquor—\$2.50 per gallon Wines—25¢ to 62.5¢ per gallon
Delaware	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3½¢ per gallon or \$1.03½ per barrel Liquor—\$2.30 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—4¼¢ per gallon or \$1.38 per barrel Liquor—\$2.25 per gallon Wines—10¢ to 53½¢ per gallon
Pennsylvania	Beer—\$2.48 per barrel Liquor—18% of net price Wines—.005¢ per unit proof per wine gallon

Reports

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

Plenary Breweries	4
Limited Breweries	2
Plenary Wineries	9
Limited Wineries	1
Limited Distillers	2
Rectifiers and Blenders	10
Plenary Wholesalers	87
Limited Wholesalers	65
Wine Wholesalers	17
State Beverage Distributors (Beer)	123
Transporters	254
Public Warehouse	19
Broker	1
Warehouse Receipts Brokers	5
Plenary Retail Transit (trains, boats, etc.)	94
Total	<u>693</u>

Historical Development

Total Revenue

1933—Effective April 6 and continuing until December 5, 1933, the Beverage Tax Division was created under c. 85, L. 1933, to administer the collection of tax on beer, containing no more than 3.2% of alcohol by weight, at the rate of 3¢ per gallon or fraction thereof. The 21st Amendment to the Constitution of the United States repealed the 18th (Prohibition) Amendment. The Alcoholic Beverage Tax Act (c. 434, L. 1933), effective December 5, 1933, imposed tax rates ranging from 3 $\frac{1}{3}$ ¢ per gallon of beer to \$1.00 per gallon for liquor. The Beverage Tax Division was authorized to administer this Act.	
1935—During the first full fiscal year, the Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and seek solutions for the many incumbent problems resulting from repeal of prohibition	\$5,683,885.62
1938—The rates were revised by c. 319, L. 1938, to tax all still wines at 10¢ per gallon and establish a tax rate of 15¢ per gallon of vermouth	8,734,562.87
1940—The tax rate on fruit brandies was reduced to 50¢ per gallon (c. 168, L. 1940)	9,328,839.45
1944—Total collections passed the \$10 million mark and the Beverage Tax Division was reclassified as a Bureau in the Division of Taxation, and transferred to the new Department of Taxation and Finance	10,162,572.62
1947—The tax rate on liquor, including fruit brandies, was increased to \$1.50 per gallon (c. 18, L. 1947)	\$13,169,336.72
1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation, establishing minimum wholesale prices, issued by the Alcoholic Beverage Commission	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying, especially liquor	15,892,064.79
1963—The tax rate on liquor was increased to \$1.80 per gallon (c. 43, L. 1963)	24,422,290.92
1964—First full year with liquor tax rate of \$1.80 per gallon	27,526,120.71
1967—Economic conditions, slum clearance with the accompanying closing of retail licensees and discontinuance of New York State fair trade law were responsible for the decline in growth rate	32,118,024.11
1969—The tax rate on liquor was increased to \$2.30 per gallon (c. 52, L. 1969)	36,047,069.57
1970—First full year with liquor tax rate of \$2.30 per gallon	42,474,480.33

The Cigarette Tax Bureau

CIGARETTE TAX

Total Bureau Collections: \$117,921,849.62

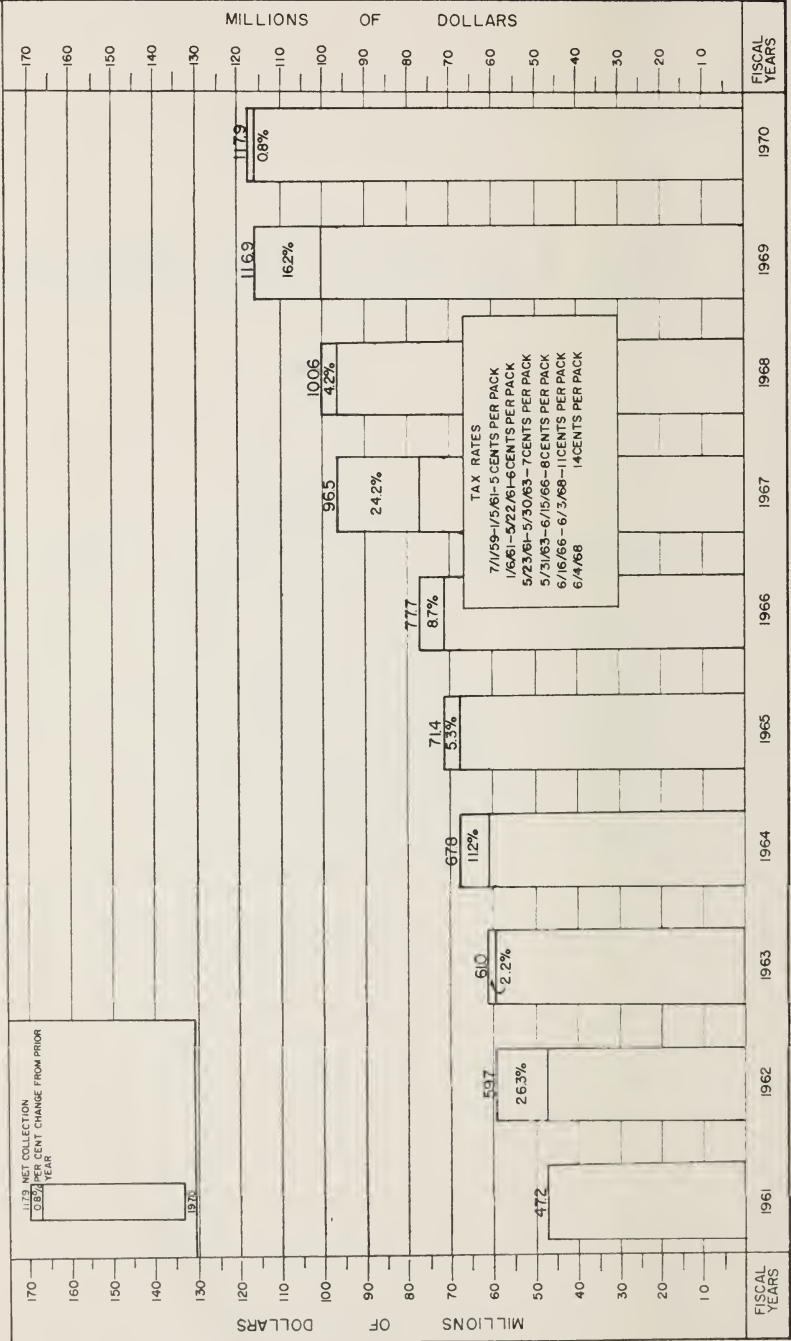
Bureau Costs:

Salaries	\$	571,166.19
Materials and Supplies		10,699.94
Services Other Than Personal		72,133.61
Other		4,433.30

Total \$ 658,433.04

CIGARETTE TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30



TAX: CIGARETTE TAX

Citation: The Cigarette Tax Act: N. J. S. A. 54:40A-1 et seq.
 Unfair Cigarette Sales Act of 1952, N. J. S. A. 56:7-18
 et seq.

Description

The Cigarette Tax Act presently imposes a tax of 14¢ per package of 20 cigarettes. The tax, administered by the Cigarette Tax Bureau is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

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

Collections (Net after discounts)

	1968	1969	1970
Tax Rate	(11¢-14¢)	(14¢)	(14¢)
Cigarette Tax Stamps (Net)	\$100,208,840.01	\$116,565,273.09	\$117,612,130.32
License Fees	246,526.00	244,373.00	242,577.00
Fines and Penalties	3,214.90	6,853.05	8,559.00
Miscellaneous	162,217.44	123,970.56	58,583.30
Total	\$100,620,798.35	\$116,940,469.70	\$117,921,849.62

DISCOUNT TO DISTRIBUTORS

Licensed cigarette distributors are allowed a discount to defray the cost of affixing stamps on the cigarette packs (N. J. S. A. 54:40A-11, as amended).

	Rate	Amount
1968	(2.5%-1.97%)	\$2,515,641.78
1969	(1.97%)	2,371,448.62
1970	(1.97%)	2,379,856.32

LICENSE FEES

Distributor	\$350.00
Wholesale Dealer	200.00
Retail Dealer	5.00
Vending Machine	1.00
Carrier	5.00
Manufacturer	10.00
Manufacturer's Representative	5.00

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

	1968		1969		1970	
	Number	Amount	Number	Amount	Number	Amount
Distributors	137	\$47,950	134	\$46,900	129	\$45,150.00
Wholesale Dealers	269	53,800	278	55,600	292	58,400.00
Retail Dealers	20,458	102,290	19,950	99,750	19,375	96,875.00
Carriers	43	215	43	215	43	215.00
Vending Machines	43,444	43,444	43,006	43,006	41,267	41,267.00
Manufacturers .....	.....	.....	10	100	10	100.00
Manufacturers Rep. ....	.....	.....	213	1,065	262	1,310.00
Misc. License Rev.	514	257	538	269	467	233.50
Total		\$247,956		\$246,905		\$243,550.50

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

	<i>Packages of Cigarettes</i>	<i>Net Stamp Sales</i>
1968	911,502,160	\$99,745,848.32
1969	859,892,900	118,013,557.38
1970	862,912,130	118,427,841.88

"Sales" will not necessarily be the same as "Collections" due to sales on account.

Per capita cigarette tax collections in New Jersey have increased almost continuously since the adoption of the cigarette tax in 1948. This increase is due largely to the six rate increases that have been enacted since 1948. Per capita cigarette consumption has decreased from the high of 2,886 in 1966 to 2,370 in 1970, the lowest since 1958. For selected years, per capita figures have been as follows:

<i>Year</i>	<i>Per Capita Cigarette Consumption</i>	<i>Per Capita Cigarette Taxes</i>
1950	2,571	\$3.71
1952	2,647	3.82
1954	2,624	3.81
1956	2,519	4.22
1958	2,514	6.13
1960	2,768	6.75
1962	2,749	9.40
1964	2,667	10.32
1965	2,816	10.91
1966	2,886	11.42
1967	2,669	14.25
1968	2,684	14.37
1969	2,388	16.24
1970	2,370	16.19

Collection, Enforcement, Policing Procedures

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

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person, wherever resident or located, who brings or causes to be brought into this state unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 128 distributors were licensed to do business in New Jersey.

In most cases (99.10% of all cigarettes) meters are used to affix an impression equivalent to a cigarette tax stamp on each package of cigarettes. Bureau authorized agency banks sell stamp impression units on sealed meters which are rented by the distributors. Stamp impressions and all printed stamps are sold through the Bureau's main office. On purchases of 1,000 stamps or more, purchasers are allowed a discount to defray the cost of affixing stamps on the cigarettes.

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

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

Licensees who sell unstamped cigarettes are subject to penalties. Cigarettes which have poor or unidentifiable tax stamps may be confiscated and the improper transportation of unstamped cigarettes in or through New Jersey results in penalties and confiscation of cigarettes and vehicles.

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

<i>Fiscal Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1968	Civil Action		
	(Licensees)	20	\$1,370 Fines levied.
	Transporters	87	\$86,854 Fines and 542 days jail term levied.
	Disciplinary	0	None.
	Total	107	
1969	Civil Action		
	(Licensees)	38	\$3,301.25 Fines levied.
	Transporters	68	\$43,525 Fines and 225 days jail term.
	Disciplinary	1	5 days license suspension.
	Total	107	
1970	Civil Action		
	(Licensees)	54	\$4,060 Fines levied.
	Transporters	62	\$26,650 Fines and 690 days jail term.
	Disciplinary	1	5 days license suspension.
	Total	117	

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

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1967	18,460,660	1 vehicle
1968	16,074,514	8 vehicles
1969	17,285,620	4 vehicles
1970	11,405,040	8 vehicles

Disposition of Revenues

Revenues are paid to the Treasurer for State use.

Miscellaneous Activities

Interstate Cooperation: New Jersey and each of the other states which tax cigarettes (50 plus the District of Columbia) cooperate in exchanging information on interstate shipments of cigarettes. This information, which New Jersey receives monthly as an importing state, aids in determining whether or not the proper tax or accountability has been rendered. Exporting states are informed if discrepancies are found in order that appropriate adjustments can be made.

Through a collective endeavor the cigarette tax states are seeking Federal legislation to assist in the abatement of cigarette smuggling by offering amendments to the existing Federal laws.

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

Historical Development

	<i>Total Revenue</i>
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, Laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised \$208,152 of the total revenue	\$17,730,804
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. Revenue from licenses, fines and penalties comprised \$227,046 of the total revenue	19,358,215
1955—A health scare caused total revenue to decrease by \$473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised \$275,290 of the total revenue	19,538,292
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956)	23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate	33,734,035
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961)	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised \$258,629 of the total revenue	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963)	61,046,005

Total Revenue

1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised \$256,911 of the total revenue	\$67,887,532
1966—The cigarette tax rate was increased from 8¢ to 11¢, effective June 16, 1966 (Chapter 105, Laws of 1966)	77,725,395
1967—Total revenue increased 24.18% over fiscal 1966 during the first full year at the 11¢ per pack tax rate	96,516,738
1968—The cigarette tax rate was increased from 11¢ to 14¢, effective June 4, 1968 (Chapter 51, Laws of 1968)	100,620,798
1969—Total revenue increased 16.22% over fiscal 1968 during the first full year at the 14¢ per pack tax rate	116,940,469
1970—Total revenue increased .84% over fiscal 1969	117,921,849

The Corporation Tax Bureau

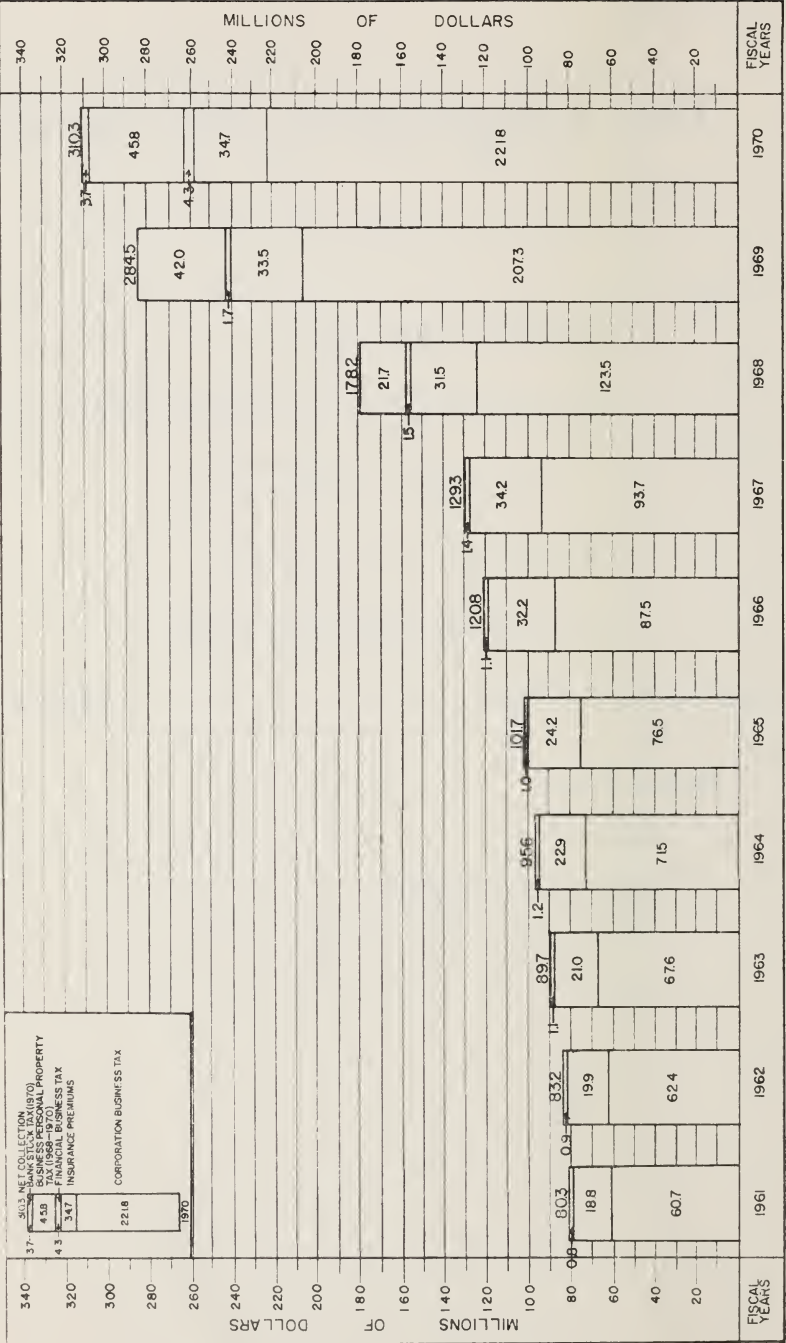
- BANK STOCK TAX
- BUSINESS PERSONAL PROPERTY TAX
- CORPORATION BUSINESS TAX
(Net Income and Net Worth)
- FINANCIAL BUSINESS TAX
- INSURANCE PREMIUMS TAXES

Total Bureau Collections: \$310,349,653.11

Bureau Costs:

Salaries	\$ 1,745,197.74
Materials and Supplies	43,083.14
Services Other Than Personal	312,193.71
Other	24,397.51
	<hr/>
Total	\$ 2,124,872.10

CORPORATION TAX BUREAU
NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30
 CORPORATION BUSINESS TAX INSURANCE PREMIUMS TAX
 FINANCIAL BUSINESS TAX BUSINESS PERSONAL PROPERTY TAX BANK STOCK TAX



TAX: BANK STOCK TAX

Citation

The Bank Stock Tax Act: N. J. S. A. 54:9-1 et seq. (c. 265, Laws of 1918, as amended and supplemented).

N. J. S. A. 54:9-13 (c. 8, Laws of 1970) provided for payment of 50% of the tax to the State.

Description

The tax is imposed on all banks and banking associations organized under the authority of New Jersey or the United States, and trust companies organized under New Jersey laws, whose principal place of business is in New Jersey. Savings Banks incorporated as such, and non-stock bank entities are exempt.

The Bank Stock Tax is a tax based on the value of common and preferred stock as of the annual assessment date of December 31. The value of each class of preferred stock is the par value of the issued and outstanding shares thereof, plus such additional sum in excess of par value as of the holders thereof are entitled to receive upon the retirement thereof. The value of common stock is the total of capital stock, capital surplus and undivided profits, less the value of preferred stock and the assessed value of real estate owned by the bank or by subsidiaries which are 100% owned by the bank.

The tax rate is $1\frac{1}{2}\%$ of the value for common and preferred stock. This rate was increased from $\frac{3}{4}$ of 1% effective for taxes due and payable in 1970 and thereafter.

Annual reports are filed with each county in which a bank has an office and with the Director of the Division of Taxation on or before January 10 of each year for the preceding calendar year. Tax billings are levied by County Boards of Taxation on or before March 1 of each year. Taxes are payable—50% on June 1 and 50% on December 1 of each year to the county.

Tax distribution formula, N. J. S. A. 54:9-13 (c. 8, Laws of 1970), provides that 25% of the tax collected at the increased rate of $1\frac{1}{2}\%$

should be retained by the counties, 25% thereof distributed to the taxing districts in which the banks maintained offices, under a statutory formula, and the remaining 50% of the tax collected is to be forwarded to the State by the disbursing officers of the counties. This tax is administered, assessed and collected by the counties. Prior to this amendment, all the tax collected under the Bank Stock Tax Act was distributed to the taxing districts and counties.

Receipts by the State during the fiscal year 1970 \$3,684,772.61*

TAX: BUSINESS PERSONAL PROPERTY TAX

Citation

The Business Personal Property Tax Act: N. J. S. A. 54:11A-1 et seq. (c. 136, L. 1966).

Description

The Business Personal Property Tax is a tax on tangible personal property used in business in the State of New Jersey.

Individuals, partnerships, corporations, etc. which own tangible personal property used in business in New Jersey are subject to the tax.

Taxpayers pay the tax on the basis of 50% of the original cost, generally as determined for Federal income tax purposes (N. J. S. A. 54:11A-2(c)).

The tax rate is 1.3% or \$1.30 per \$100 of taxable value. Taxable value is 50% of original cost as previously defined.

Definitions of Personal Property Used in Business: Personal property used in business means tangible goods and chattels used or held for use in any business, transaction, activity or occupation conducted for profit, exclusive of inventories, personal property for use in agriculture and other property set forth in N. J. S. A. 54:11A-2(b).

Tax returns are due annually on February 15 at which time one half of the tax must be paid. The remaining 50% of the tax is pay-

* Represents 50% of tax collected by counties and remitted to the State during the first half of calendar year 1970. The balance of \$3,684,772.61 is divided, on an equal share basis, to each county and municipality in which the taxpayer had a place of business.

able on or before September 15 of the same year. The assessment date is October 1 of the year preceding the year of payment.

Collections

1968	\$21,734,246.89 (First Year)*
1969	41,950,322.48
1970	45,842,489.67

Disposition of Revenues

Moneys from this tax are paid to the State Treasurer for distribution to municipalities pursuant to Chapter 135, Laws of 1966 as amended and supplemented (N. J. S. A. 54:11D-1 et seq.). For distribution to taxing districts, see Table in Appendix.

TAX: CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes)

Citation

The Corporation Business Tax Act: N. J. S. A. 54:10A-1 et seq. (c. 162, L. 1945 as amended and supplemented).

Description

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

Domestic and foreign corporations that acquire a taxable status in New Jersey, except corporations specifically exempted, are subject to the corporation business tax. Corporations pay the tax on the basis of net worth and net income, allocable to New Jersey.

Taxable net worth, used to determine that portion of the Corporation Business Tax based on net worth, includes the following: (1) issued

*These revenues represent approximately one-half of the tax for a full year.

and outstanding capital stock; (2) undivided profits and surplus (paid-in, capital or earned); (3) surplus reserves (not including reasonable valuation reserves); and (4) indebtedness owing directly or indirectly to a stockholder and to members of his immediate family who together or in the aggregate own 10% or more of all classes of outstanding stock.

In general, when determining net worth, taxpayer is permitted to deduct from the value of its assets the amount of its corporate liabilities. The allocated net worth is taxable. Certain minimum tax provisions apply.

Taxable net income includes (1) net income before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest except as provided by Section 4(k)(1) of the Act; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended and supplemented and any tax paid or accrued relating to subsidiary dividends excluded by Section 4(k)(1) of the Act; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest on indebtedness (on or over \$1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax and 100% of subsidiary dividends as set forth in Section 4(k)(1) of the Act. Only net income allocated to New Jersey is taxable.

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

(a) **General**

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

(b) **Allocation of Net Worth**

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

$$\frac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere} + \text{Receipts in New Jersey}} = \%$$

$$\frac{\text{Receipts everywhere} + \text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \%$$

The aggregate resulting percentages are divided by three.

Note: For business years beginning before December 31, 1968 the effective allocation percentage to be applied to the net worth is the greater of the above percentages or the following:

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

(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 the three factor formula above, under the caption "Allocation of Net Worth."

(d) **Investment Companies**

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

(e) **Regulated Investment Companies**

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

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

This third method was further amended by Chapter 93, Laws of 1970, for taxpayers whose accounting periods ended after June 30, 1970. Said amendment provides that the minimum tax (but in no event less than \$25.00 or 0.5 of a mill per dollar on the first \$100,000,000 and 0.2 of a mill per dollar on all amounts in excess of \$100,000,000 of the average value of allocated real and tangible personal property) for domestic corporations only, be the least of the following: (1) a tax based on the number of shares of stock which the taxpayer was authorized to issue; or (2) 11/100 of a mill per dollar on the total assets of the corporation; or (3) \$100,000.00.

To January 1, 1967, the net income base rate is $1\frac{3}{4}\%$ of the allocated net income of the taxpayer; from January 1, 1967 through December 31, 1967 such rate is $3\frac{1}{4}\%$; after January 1, 1968 such rate is $4\frac{1}{4}\%$.

The net income tax provides neither a minimum nor a short rate tax table.

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

Chapter 112, Laws of 1968 imposed a prepayment tax liability upon *every* taxpayer as follows:

With respect to its fiscal or calendar accounting year ended after February 29, 1968 and prior to March 1, 1969, each and every taxpayer shall pay as a partial payment of franchise tax (in addition to the tax for such fiscal or accounting year) an amount equal to $\frac{1}{4}$ of the tax payable for said year (i.e. a total of 125% of tax liability for such year).

With respect to its fiscal or calendar accounting years ending after February 28, 1969 each taxpayer shall annually pay as a partial payment of franchise tax (in addition to the tax for such particular fiscal or accounting year) an amount equal to $\frac{1}{2}$ of the tax payable for said year (i.e. a total of 150% of tax liability for such year).

A credit for the required prepayment made during the taxable period preceding the current taxable year will be applied to the current year's tax liability.

For accounting periods beginning after December 31, 1968 the following changes apply: (N. J. S. A. 54:10A-4 et seq.)

1) Taxpayer may reduce its aggregate net worth by a portion of its book value for investments in the capital stock of certain subsidiaries (See Section 4(d) of the Act.);

2) Taxpayer may exclude 100% of the dividends received by it from certain subsidiaries in computing the net income tax base (See Section 4(k)(1) of the Act.);

3) The asset allocation factor cannot be used in computing the net worth base;

4) Dividends received from certain subsidiaries are excluded in determining the receipts fraction of the business allocation factor;

5) The subsidiary deduction computation has been revised; and

6) Intangible personal property has been eliminated in determining the minimum tax now based on taxpayer's allocated real and tangible personal property.

With respect to accounting periods ending after June 30, 1970, Chapter 93, Laws of 1970 provides for subsidiary deduction for certain subsidiaries which are taxed in New Jersey under laws other than the Corporation Business Tax Act. (N. J. S. A. 54:10A-9.)

Collections

CORPORATION NET WORTH TAX

	1968	1969	1970
Foreign	\$22,811,543.66	\$25,194,854.88	\$25,981,812.48
Domestic	23,493,378.25	24,769,088.59	24,753,425.50
Interest and Penalties	921,113.42	1,063,486.04	1,322,130.77
Total	\$47,226,035.33	\$51,027,429.51	\$52,057,368.75

CORPORATION NET INCOME TAX

	1968	1969	1970
Foreign	\$40,410,323.12	\$60,655,594.76	\$63,663,606.46
Domestic	35,843,274.01	54,015,994.74	63,557,918.61
Total	\$76,253,597.13	\$114,671,589.50	\$127,221,525.07

CORPORATION PREPAYMENT TAX

	1968	1969	1970
Foreign		\$21,875,535.63	\$42,647,876.66
Domestic		19,547,015.11	41,096,570.64
Interest and Penalties		113,478.50	225,010.64
Total		\$41,536,029.24	\$83,969,457.94
Total Corporation Taxes	\$123,479,632.46	\$207,235,048.25	\$263,248,351.76
Adjustments—			
Add: Tax Certificate fees	48,893.68	55,390.90	56,374.06
Less: Prepayment Credit			41,422,550.74
Total Amount Collected	\$123,528,526.14	\$207,290,439.15	\$221,882,175.08

Disposition of Revenues

That portion* of the tax based upon net income, pursuant to Chapter 135, Laws of 1966 (N. J. S. A. 54:10D-1 et seq.), paid over to the State Treasurer (for the benefit of the municipalities in this State as partial replacement of the revenues previously derived by such municipalities from the local taxation of personal property used in business), amounted to \$35,059,021.39 N. J. S. A. 54:10A-24 provides for an appropriation of \$4 million annually for the purpose of maintaining free public schools. All other collections are for general use.

* "That portion" refers to the net income tax revenue derived from the difference between the tax on allocated net income at the rate of 1.75% and on allocated net income at the rate of 3% (i.e., a 1.25% corporation net income tax for municipal use).

TAX: FINANCIAL BUSINESS TAX

Citation

The Financial Business Tax Law: N. J. S. A. 54:10B-1 et seq. (c. 174, L. 1946).

Description

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

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

The Financial Business Tax Rate is $1\frac{1}{2}\%$ of taxable net worth. The rate was doubled from $\frac{3}{4}$ of 1% to $1\frac{1}{2}\%$ effective with taxes collected in 1970.

The minimum tax is \$25.00.

Collections

Financial Business Taxes:

<i>1968</i>	<i>1969</i>	<i>1970</i>
\$1,501,870.05	\$1,724,379.60	\$4,250,047.95

Disposition of Revenues

Effective in 1970 one-half of the financial business tax is for general use by the State; the remaining one-half of the tax is dedicated for distribution, on an equal share basis, to each municipality and county in which the taxpayer had a place of business (N. J. S. A. 54:10B-24).

Thus, 50% of the proceeds are retained by the State, 25% is distributed to the county in which the taxpayer has a place of business, and 25% is distributed to the municipalities within the county, each municipality's share being dependent on the volume of business of the taxpayer in the municipality.

TAX: INSURANCE PREMIUMS TAX

Citation

The Insurance Premiums Tax Law: N. J. S. A. 54:16-1 et seq.; 54:16A-1 et seq.; 54:18A-1 et seq.; and 54:17-4 et seq.

Description

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

The tax rate on life insurance companies is 2% of the taxable premiums collected by the taxpayer under all policies on residents of this State. The tax rate on insurance other than life is 2% of the taxable premiums collected by the taxpayer from all business of the company in this State. Taxable premiums may not exceed a sum equal to 12½% of the total premiums.

Chapter 3 of the laws of 1966 requires that all taxable insurance companies now pay, in addition to the regular payments due June 1, a tax on ½ of the premiums written during the prior year (excepting fire insurance premiums of foreign corporations and marine insurance premiums). A credit for the prepayment is then allowed against the next year's tax liability. In computing the tax payable, taxpayers are allowed deductions for local property taxes.

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

(The Corporation Tax Bureau also determines and certifies franchise taxes payable by domestic life insurance companies (Ch. 101, Laws of 1950); and collects the costs of administration of the Motor Vehicle Security Responsibility Law [Ch. 176, Laws of 1952].)

Collections

	1968	1969	1970
Insurance Premium Taxes	(\$31,440,650.36)	(\$33,545,404.35)	(\$34,690,167.80)
Life Insurance Premium Taxes ..	9,462,801.09	9,756,799.55	9,739,133.00
Domestic :			
Life	410,267.13	339,316.93	350,751.61
Annuities .....	.....	.....	6.86
Total	<u>\$410,267.13</u>	<u>\$339,316.93</u>	<u>\$350,758.47</u>
Foreign :			
Life	9,051,858.35	9,417,482.62	9,384,732.30
Annuities	675.61	.....	3,642.23
Total	<u>\$9,052,533.96</u>	<u>\$9,417,482.62</u>	<u>\$9,388,374.53</u>
Domestic Insurance Premium Taxes (Other than Life)			
Comp. (¼%)	\$141,843.13	\$157,921.44	\$178,542.27
Marine	8.94	41.16	146.88
Fire	19,094.48	41,581.62	39,369.61
Auto	30,510.90	83,499.52	102,832.31
All Other	121,584.79	147,692.16	156,111.34
Total	<u>\$313,042.24</u>	<u>\$430,735.90</u>	<u>\$477,002.41</u>
Foreign Insurance Premium Taxes (Other than Life)			
Comp. (¼%)	\$323,792.99	\$382,417.00	\$362,738.36
Marine	587.20	1,306.32	1,739.61
Fire	357,457.06	381,380.08	453,020.19
Auto	7,695,484.42	7,970,431.71	8,445,947.02
Motor Vehicle Security Law	1,138,719.87	1,280,931.71	1,402,318.79
All Other	12,146,587.01	13,329,714.11	13,803,873.19
Interest	2,178.48	5,687.97	4,395.23
Total	<u>\$21,664,807.03</u>	<u>\$23,357,868.90</u>	<u>\$24,474,032.39</u>

Disposition of Revenues

All revenues are paid to the State Treasurer for State Use, with the following exceptions:

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

Association (N. J. S. A. 54:17-4). The following amounts were paid over to the Home and Association during the last three fiscal years:

<i>Year</i>	<i>N. J. Firemen's Home</i>	<i>N. J. State Firemen's Association</i>
1968	\$166,500.00	\$190,957.06
1969	166,500.00	214,880.08
1970	159,050.00	293,970.69

Bureau Historical Development

Total Revenue

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

Total Revenue

1950—Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951)	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes	22,219,899
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau	64,011,897
1966—Legislation was enacted which increased the Corp. Bus. Tax rate on net income from 1¾% to 3¼% and provided a method of prorating the increase for privilege periods including any period prior to Jan. 1, 1967. (Chapter 134, Laws of 1966).	
1967—Revenue from the insurance tax comprised \$34,225,012.45 of the total revenue	129,328,184
The Business Personal Property Tax Act was enacted (Chapter 136, Laws of 1966). This tax applies to individuals, partnerships, corporations, etc. using tangible personal property in business in New Jersey.	
1968—Revenue from the insurance tax comprised \$31,440,650.36 of the total revenue. Revenue from business personal property tax comprised \$21,734,246.89 of the total revenue	\$178,205,293
The Corporation Business Tax Act was amended (Chapter 112, Laws of 1968) by adding a required prepayment provision and by increasing the net income tax rate by 1% from 3.25% to 4.25%.	
The Corporation Business Tax Act was amended (Chapter 250, Laws of 1968) 1) by adding a reduction from net worth of a percentage of investments in certain subsidiaries; 2) by allowing an exclusion of 100% of dividends received from certain subsidiaries; 3) by eliminating the asset allocation factor in the computation of the net worth tax base; 4) by excluding certain dividends in determining the receipts fraction of the business allocation factor; 5) by revising the subsidiary deduction; and, 6) by eliminating intangible personal property in determining the minimum tax now based on a percentage of taxpayer's real and personal property allocated to New Jersey.	
The Corporation Business Tax Act was amended (Chapter 377, Laws of 1968) to clarify tax-exempt status of certain agricultural co-operative associations.	
1969—Revenue from the insurance taxes comprised \$33,545,404.35 of the total revenue. Revenue from the business personal property comprised \$41,950,322.48 of total revenue	\$284,510,545
1970—The Bank Stock Tax Act was amended (Chapter 8, Laws of 1970) to increase the rate from ¾ to 1% to 1½% and to provide for the distribution of ½ of the proceeds to the State ..	\$310,349,653

The Emergency Transportation Tax Bureau

- EMERGENCY TRANSPORTATION TAX
- UNINCORPORATED BUSINESS TAX

Total Bureau Collections: \$33,725,530.70

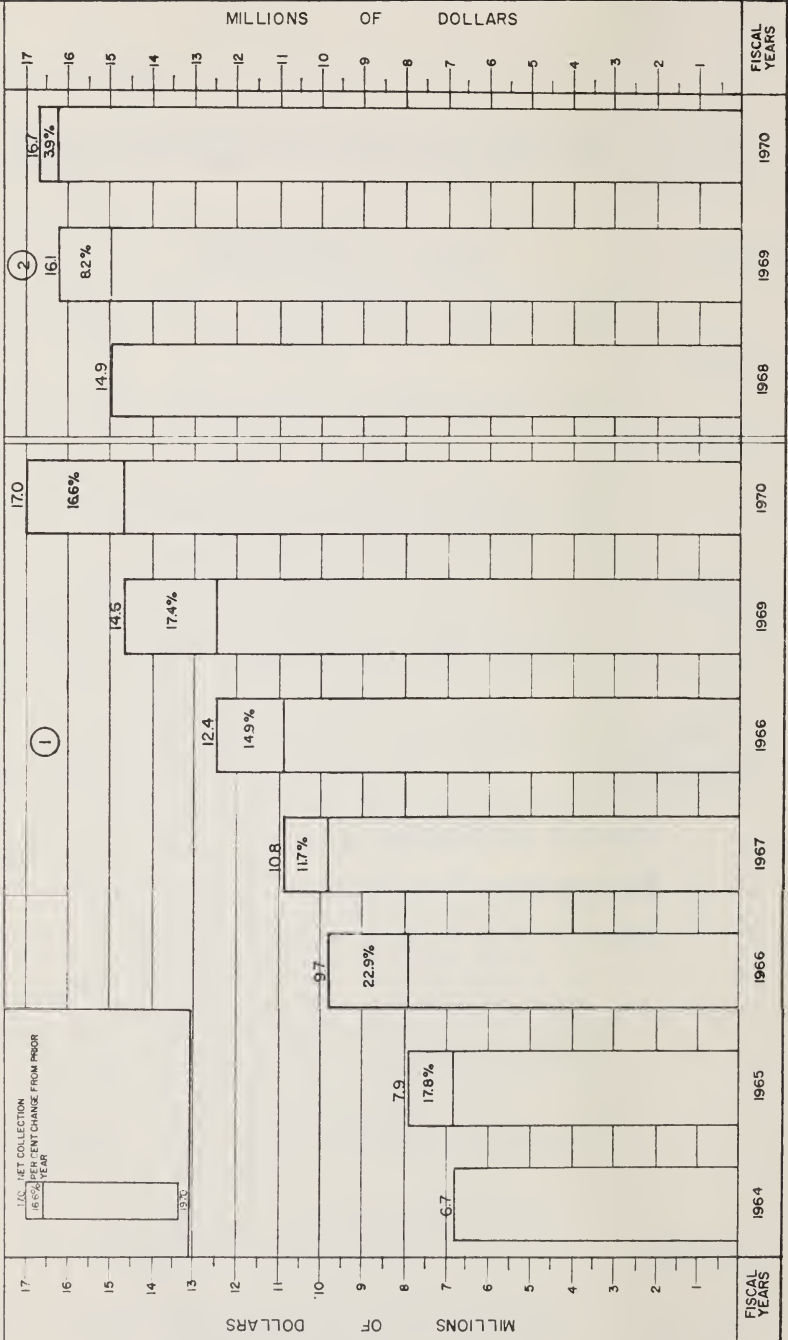
Bureau Costs:

Salaries	\$	455,839.55
Materials and Supplies		68,147.33
Services Other Than Personal		159,884.94
Other		2,959.01
		<hr/>
Total	\$	686,830.83

EMERGENCY TRANSPORTATION TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30

(1) EMERGENCY TRANSPORTATION TAX; (2) UNINCORPORATED BUSINESS TAX



TAX: EMERGENCY TRANSPORTATION TAX

Citation

The Emergency Transportation Tax Act : N. J. S. A. 54:8A- 1et seq.

Description

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days after the first day of each year. New York has been declared a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961-1969 tax years, are not required to file with New Jersey for said tax years.

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

<i>If New Jersey taxable income is:</i>		<i>the tax is</i>	
<i>over</i>	<i>but not over</i>		
\$0	\$1,000		2%
1,000	3,000	\$20 plus	3% of excess over \$1,000
3,000	5,000	80 plus	4% of excess over 3,000
5,000	7,000	160 plus	5% of excess over 5,000
7,000	9,000	260 plus	6% of excess over 7,000
9,000	11,000	380 plus	7% of excess over 9,000
11,000	13,000	520 plus	8% of excess over 11,000
13,000	15,000	680 plus	9% of excess over 13,000
15,000	17,000	860 plus	10% of excess over 15,000
17,000	19,000	1,060 plus	11% of excess over 17,000
19,000	21,000	1,280 plus	12% of excess over 19,000
21,000	23,000	1,520 plus	13% of excess over 21,000
23,000		1,780 plus	14% of excess over 23,000

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

Exemptions are allowed as follows: for each taxpayer, \$600.00; for the taxpayer's spouse, if taxpayer does not file a joint return if such

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

Collections

	<i>1968</i>	<i>1969</i>	<i>1970</i>
Tax Withheld	\$14,298,852.57	\$16,750,166.55	\$19,415,393.70
Tax Balance Paid	1,353,679.20	1,956,667.33	2,055,474.73
Penalties and Interest	8,009.78	20,880.29	43,641.09
	<hr/>	<hr/>	<hr/>
Gross Collections	\$15,660,541.55	\$18,727,714.17	\$21,514,509.52
Refunds for Overpayments	3,219,653.63	4,125,904.16	4,484,209.43
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Net Collections	\$12,440,887.92	\$14,601,810.01	\$17,030,300.09

Disposition of Revenues

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and critical states of which New York is the only one so declared.

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

Historical Development

	<i>Net Revenue</i>
1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).	
1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962)	\$6,485,067
1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau	7,428,623
1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax	6,691,360
1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964	7,884,070
1966—Administration of Unincorporated Business Tax (Chapter 137, Laws of 1966) assigned to this Bureau	9,689,320
1967—Unincorporated Business Tax Act amended (Chapter 49, Laws of 1967) to eliminate certain allocation requirements ..	10,823,367
1968—Chapter 59, Laws of 1968 effective July 1, 1968, amended Section 6 (54:8A-6) of the Emergency Transportation Tax Act by adding four tax brackets to the schedule of graduated rates	12,440,887
1969—Chapter 36, Laws of 1969 effective May 9, 1969, amended Section 57 (54:8A-57) of the Emergency Transportation Tax Act by extending expiration date to December 31, 1980	14,601,810
1970—Studies were made by the bureau to conform the Emergency Transportation Tax Act to the Federal Tax Reform Act of 1969	17,030,300

TAX: UNINCORPORATED BUSINESS TAX

Citation

The Unincorporated Business Tax Act: N. J. S. A. 54:11B-1 et seq.

Description

The Unincorporated Business Tax is an excise tax of $\frac{1}{4}$ of 1% on the gross receipts of unincorporated businesses received on and after January 1, 1967. The Act defines gross receipts as all receipts, of whatever kind and in whatever form, derived by an unincorporated business, without any deduction therefrom on account of any item of cost, expense or loss, except that gross receipts shall not include the sales price of property returned by customers to the extent that the sales price

thereof is refunded either in cash or credit (R. S. 54:11B-2(b)). The Act also specifies that Unincorporated Business shall mean and include any trade, business, profession or occupation conducted or practiced for profit in whole or in part within this State by any individual or other unincorporated entity not subject to the Corporation Business Tax Act (1945) (P. L. 1945, c. 162) or the Financial Business Tax Law (1946) (P. L. 1946, c. 174), except that :

I. The performance of services by an individual as an employee, or as a fiduciary, or as an officer or director of a corporation or an unincorporated entity, shall not be deemed an unincorporated business, unless such services constitute part of a business regularly carried on by such individual as a principal ;

II. An individual or other unincorporated entity, except a dealer holding property primarily for sale to customers in the ordinary course of his or its trade or business, shall not be deemed engaged in an unincorporated business solely by reason of the purchase, sale or exchange of property for his or its own account, but this subparagraph shall not apply if the unincorporated entity is taxable as a corporation for Federal Income Tax purposes.

If an individual or other unincorporated entity carries on 2 or more unincorporated businesses, all such businesses shall be treated as one unincorporated business for the purpose of this act.

Any individual or other unincorporated entity whose total gross receipts for a taxable year do not exceed \$5,000.00 shall be exempt from the tax imposed by this act, and from the requirements of reporting and filing a tax return under this act, for such taxable year.

Any individual or other unincorporated entity whose total gross receipts for a taxable year exceed \$5,000.00, but whose allocated gross receipts for such taxable year do not exceed \$5,000.00, shall be subject to the requirements of reporting and filing a tax return under this act, but shall be exempt from the tax imposed by this act, for such taxable year.

Any individual or other unincorporated entity whose total gross receipts for a taxable year exceed \$5,000.00, and whose allocated gross receipts for such taxable year also exceed \$5,000.00, shall be subject to the requirements of reporting and filing a tax return under this act with respect to his or its total gross receipts, but shall be subject to the

tax imposed by this act only with respect to his or its allocated gross receipts, for such taxable year.

Collections

Collections for Fiscal Year '70 are \$16,695,230.61.

Disposition of Revenues

Moneys from this tax are paid to the State Treasurer for distribution to municipalities pursuant to Chapter 135, Laws of 1966 as amended and supplemented (N. J. S. A. 54:11D-1 et seq.) for distribution to taxing districts, see table in Appendix.

Collection, Enforcement, Policing Procedures

Gross receipts must be reported upon the same basis, cash or accrual, used in the taxpayer's Federal Income Tax return and every taxpayer must use the same calendar or fiscal accounting year upon which it reports to the United States Treasury Department for Federal Income Tax purposes.

Returns and full payment of tax are due annually on or before April 15, for calendar year taxpayers, and on or before the 15th day of the fourth month after the close of the taxable year for fiscal year taxpayers.

Historical Development

1966—The Emergency Transportation Tax Bureau became responsible for the administration of the Unincorporated Business Tax during the year 1966. The New Jersey Unincorporated Business Tax Act (Chapter 137, Laws of 1966, approved June 17, 1966) imposed an excise tax upon the gross receipts of unincorporated businesses.

1967—Chapter 49, Laws of 1967 effective May 15, 1967 amended Section 4(b) (54:11B-4(b)) of the Unincorporated Business Tax Act. In essence the amendment clarified that portion of the Law which had to do with receipts from shipments of tangible personal property located outside the State which were shipped to points within the State.

The Local Property Tax Bureau

● LOCAL PROPERTY TAX

Realty Transfer Fee

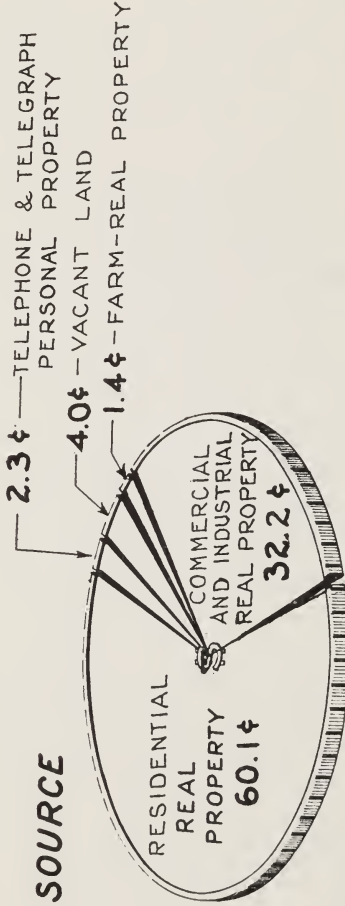
Bureau Costs:

Salaries	\$660,540.31
Materials and Supplies	15,158.18
Services Other Than Personal	137,619.94
Other	12,536.30
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Total	\$825,854.73

THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1970-\$1,967.6 MILLIONS

ITS SOURCE

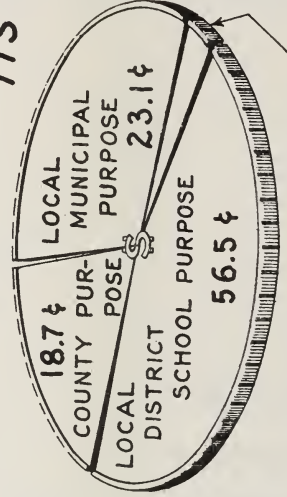


TAX SOURCE

REAL PROPERTY	\$	77,890,000
Vacant Land		1,183,276,000
Residential		28,448,000
Farm		654,802,000
Commercial & Industrial		44,279,000
PERSONAL PROPERTY		1,968,695,000
Telephone & Telegraph		
Total Tax	\$	1,968,695,000

* Total Tax Levy as reported in County Abstract of Rates is \$1,967,618,000
 The total of \$1,968,695,000 was derived by applying Local Tax Rates rounded to the nearest cent.

ITS USE



TAX USE	
County	\$ 366,679,000
Municipal	453,838,000
School	1,111,248,000
Total (net) Tax	1,933,765,000
Deductions allowed:	
Veterans	22,434,000
Senior Citizens	11,419,000
* Total Tax	\$1,967,618,000

LOCAL PROPERTY TAX BUREAU

Citation

The Local Property Tax N. J. S. A. 54:4-1 et seq.

The Realty Transfer Fee Tax N. J. S. A. 46:15-5 et seq.

Description

An ad valorem tax—The general property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer.

A local tax—The New Jersey general property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for the support of State government.

Amount of tax (a residual tax)—The amount of the general property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by moneys available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the whole amount. As a residual local tax, the general property tax reflects all local expenditures not financed in any other way, and its total is thus determined by local budgets rather than by property valuations.

Property assessment (the tax base)—All general property is assessed (valued for taxation) by local assessors in each municipality. Each taxable property pays that portion of the total tax within its municipality which its assessed value bears to the total of all assessed values in the municipality. Uniform taxation of all taxable properties within each municipality thus depends upon uniform assessments.

The Tax Rate—The general property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$ per \$100 of taxable (assessed) value, the tax rate is nothing more than a multiplier for use in determining the amount of tax levied upon each property. A \$5 per \$100 tax rate means a tax at 5% of the taxable (assessed) value.

Note that the tax rate is determined after the amount of the tax and the tax base (assessed value) are known, and thus does not determine either of them.

Summary of Functions

Equalization Tables

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some \$210,000,000 of State school aid funds to local school districts. Chapter 72, Laws of 1964 amended the local bond act to relate the permissible limits of the school, municipal and county bonded indebtedness to equalized valuations rather than assessed valuations. The Table is also used as a guideline by county boards of taxation in apportioning county taxes among local taxing districts. The apportionment of current and/or capital costs of multiple sending school districts is also based upon the Table and more recently the Table is utilized for the apportionment of certain State aid health grants. The sales-assessment ratio data, compiled in connection with the preparation of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 138, Laws of 1966, these data are also used by the local assessor to determine the taxable value of the tangible personal property used in business of telephone, telegraph and messenger system companies.

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,910,233 parcels of taxable real property in the State. These properties are assessed by approximately 859 local assessors in 567 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the cooperation of the County Boards of Taxation and municipal assessors.

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

Assistance to County Boards of Taxation

Local Property Tax Bureau assists the 21 County Boards of Taxation in the discharge of their duties. Almost daily contact with county tax boards is maintained by correspondence or telephone and by visits of the field staff. Bureau staff meet monthly with the executive committee of the N. J. Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and the assessors. An agenda supported by related material is prepared for each meeting. In recent years the Bureau has worked hand in glove with the Secretaries and Commissioners of the county boards of taxation to secure uniform implementation of new laws or amendments to existing statutes involving procedures of a complex nature.

Assistance to Local Taxing Districts

Direct assistance to local assessors is designed to meet the overall objectives of equity, uniformity, and efficiency in local property tax administration. The Local Property Tax Bureau's field staff advises and assists local assessors in solving the day-to-day administrative problems involved in the administration of the numerous tax and tax exemption and deduction statutes and in establishing effective work flow procedures in the conduct of the assessor's office. The Bureau further assists assessors in property appraisals and methods for assessing unusual or complex properties. New assessors receive special attention in order to acquaint them with their responsibilities under the law and with the methods and procedures. This is particularly significant in that the turnover of assessors has averaged 12% in recent years.

Since 1954 the Local Property Tax Bureau has co-sponsored annual in-service training courses for assessors conducted by the Bureau of

Government Research of Rutgers, the State University, at strategic locations throughout the State. The Bureau is represented on the planning committee of and participates in the annual Rutgers Conference for Assessing Officers. The *New Jersey Real Property Appraisal Manual*, *The Handbook for New Jersey Assessors*, and the *Assessors Law Manual*, which are mentioned below, are the primary textbooks used in all in-service training courses.

Property Tax Exemption Study

In November, 1969 a comprehensive study to determine the number, type and use of tax exempt properties was undertaken by the Local Property Tax Bureau. The Director of the Division of Taxation advised all local tax assessors, in July of the same year, to forward their listings of tax exempt properties to the Local Property Tax Bureau indicating the assessments that would appear in their 1970 tax rolls.

As the exempt property information was received, it was computer processed using the State Electronic Data Processing Program currently being utilized by the local and county assessment jurisdictions for the processing of their tax rolls.

The study involved the processing of data for 80,551 line items of exempt property. In addition to displaying block and lot, ownership, location of the exempt property, land size and, both the assessed and the 100% valuations of land and improvements, there is a wealth of statistical data.

The statistical data included district, county and state summaries relative to ownership and specific use of each type of exempt property. Alphabetical indexes and page totals were also included in the report.

The State of New Jersey now has on magnetic tape a list of exempt properties for the 567 taxing districts. The State EDP Program provides a procedure for the maintenance of these records through the revision, deletion or addition to existing data.

The Local Property Tax Roll Conversion Program

The New Jersey State Division of Taxation has had a complete and operable Electronic Data Processing Program for the conversion of the local tax rolls since 1967.

Presently, the Counties of Cape May, Hunterdon, Mercer, Morris, Ocean, Passaic, Salem and Somerset have been converted and are now using the new procedural method. These 8 counties represent 179 taxing districts which have 651,551 line items of real property.

The Counties of Bergen, Camden, Gloucester and Warren are now in the midst of their conversion process. These 4 counties represent 154 taxing districts which have 444,836 line items of real property.

In addition to these 12 counties, there are 27 individual taxing districts that have completed their conversion, while 27 additional individual taxing districts are now in the process of converting their tax rolls. These 54 individual taxing districts represent 297,249 line items of real property.

On January 10, 1971, 387 taxing districts whose line items total 1,393,636 will submit their tax lists to the county boards of taxation having utilized the State Electronic Data Processing Program.

The Division of Taxation is now engaged in the expansion and modernization of the present program. The modernized program will provide the assessors with an efficient mechanized procedure that will aid them in the equalization process and relieve them of some of the time consuming and laborious tasks that are now required of them.

The Division of Taxation in conjunction with Rutgers University, through a Federal Grant, conducted courses in "EDP and Tax Administration" in Atlantic, Camden, Hunterdon and Passaic Counties during the fall of 1969. Approximately 165 assessors, collectors and other tax personnel attended these courses. Classes will again be held in Paramus, Bergen County; Cherry Hill, Camden County; Freehold, Monmouth County and Netcong, Morris County beginning in October, 1970.

Certification of Assessors

The Bureau conducts semi-annual examinations which cover the fields of real property appraisal and property tax administration and issues tax assessor certificates to successful candidates.

The Division of Taxation has issued tax assessor certificates to 654 applicants under the provisions of Chapter 44, Laws of 1967, which

Act provides for the qualification, examination and certification of tax assessors. Of this total 482 are officially elected or appointed assessors presently incumbent in office. One hundred seventy-two tax assessor certificates have been issued to either (a) persons on the staff of an assessor's office, or (b) persons who have no connection with the property tax assessment function at the local level at the present time. Since the inception of the tax assessor certification program, 9 persons holding certificates have died and 51 have left office for other reasons.

Certification has been achieved by 87 applicants through submitting to writing one of the five certification examinations conducted up to this point. Tax Assessor Certificate holders who have acquired certification other than through examination did so by means of that provision of Chapter 44, Laws of 1967, which granted certification without examination to applicants who were either in office as an assessor or performing the duties of an assessor as of June 30, 1969, and who furnished proof of successful completion of prescribed training courses or their equivalent.

The provision of the law which permitted certification without examination expired on June 30, 1969. Since that time each applicant for a tax assessor certificate must pass the certification examination conducted in March and September of each year in order to be eligible to receive a tax assessor certificate.

Implementation of Tax Legislation

In recent years there have been numerous changes in the laws relating to the taxation of real and tangible personal property. A major part of the Bureau's continuing activities is that of implementing legislation affecting local property taxation. During 1968 activities of this nature included development of an application form required by Chapter 260, Laws of 1967 (exemption of sanitary facilities in migrant labor camps) and development of forms and of rules and regulations required by Chapter 49, Laws of 1968 (Realty Transfer Fee).

In 1969, the Bureau implemented new procedures for the administration of the Senior Citizen Tax Deduction Act as provided under Chapter 140, Laws of 1969. The new provisions, which are designed to make it easier for senior citizens to apply for the deduction and to comply with the requirements of the Act, will necessitate the

preparation of revised forms with appropriate instructions and the promulgation of new rules and regulations.

Revised forms for use by claimants for the exemption of property of educational, religious and charitable organizations were promulgated and distributed. The new forms require that the claimant furnish the assessor with additional information and with supporting documents to enable the assessor to make a proper determination as to the validity of the claim.

Taxation of Business Personalty

Effective in the tax year 1968, business personalty was assessed and taxed by the State (Chapter 136, Laws of 1966) but tangible personal property used in business of telephone, telegraph and messenger system companies continued to be assessed and taxed (the basis of which is depreciated book value times average assessment ratio) locally as provided by Chapter 138, Laws of 1966. To offset the revenue loss to municipalities resulting from the exemption from taxation of inventories and farm personalty, and the taxation by the State of other business personalty, Chapter 135, Laws of 1966, as amended contains a "save-harmless" provision whereby the municipalities will receive no less than the greater of their business personalty taxes in 1964, 1965, 1966 or 1967. In addition, the law requires that any excess revenue obtained from certain revenue sources should be distributed to all the municipalities in accordance with a statutory formula. The property tax revision was the outgrowth of recommendations made by the Governor's Committee on Local Property Taxation in its report of December 15, 1965.

Miscellaneous Activities

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

Municipal officials, as well as assessors, are kept abreast of developments in the assessment field by receipt of the Local Property Tax Bureau News and by topical letters and notices.

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

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

- (A) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*: A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the State in 1963. The revised edition includes data on modern-type structures, new building techniques and new building materials. Extensive orientation and in-service training sessions in the use of the manual were conducted. Newly appointed or elected assessors are given personal instruction in the use of the manual from time-to-time. Holders of the appraisal manual annually receive loose-leaf insertions which update the manual with respect to construction costs, construction materials and construction styles.
- (B) *Handbook for New Jersey Assessors*: This Handbook was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the Real Property Appraisal Manual and the Assessors' Law Manual, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the administration of their office. At least three orientation sessions were conducted in each county to introduce and familiarize assessors with the content and practical use of the Handbook. Personal instruction is given to new assessors in the use of the Handbook.
- (C) *Assessors' Law Manual*: This Manual, first issued in 1954, was revised in 1958, 1960, and again in 1967 to reflect legislative changes. Copies were distributed to all assessors and county tax board officials.
- (D) *Local Property Tax Bureau News*: Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.
- (E) *Assessors' Daily Work Calendar*: This Calendar is provided to show important statutory dates as well as those of meetings which are of interest to the assessor.
- (F) *Specifications for Revaluation Project*: Suggested specifications for revaluation projects have been published and distributed to municipal officials in order to aid them in their planning of and securing bids for a professional revaluation project.
- (G) *Local Property Tax Bureau Appraisal Data*: A publication for assessors, devoted to complete demonstration appraisals of typical taxable properties and to discussion of new building materials and construction cost analysis is issued periodically.
- (H) *Report of the State Farmland Evaluation Advisory Committee*: This annual report of the advisory committee contains suggested acreage values for use by the assessor under Chapter 48, Laws of 1964. The Bureau assists the committee in its deliberations, prints the annual report and distributes the report to every local property tax official in the State.
- (I) *Reprints of New Legislation*: Significant legislation having a direct bearing on administration of the local property tax is reprinted by the Local Property Tax Bureau and distributed to county tax boards and assessors.

Historical Development

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

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

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

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

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

1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.

1955—First edition of “Assessors’ Law Manual” containing all property tax laws pertinent to conduct of assessor’s office. (Revised in 1958, 1960 and 1967.)

1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.

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

1959—“Assessors Daily Work Calendar” now distributed annually to all assessors.

1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.

1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).

1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.

Chapter 171, Laws of 1963, converted the \$500 valuation exemption for veterans or their widows into a \$50 deduction from the final property tax bill.

Chapter 172, Laws of 1963, converted the \$800 valuation exemption for persons 65 years or over into a \$80 deduction from the final property tax bill.

1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.

First edition of “Handbook for New Jersey Assessors.” (Revision in 1965).

1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964).

Analysis of duplicate business personal property returns forms (Chapter 51, Laws of 1960).

- 1966—Implementation of State EDP Program for the conversion of the local tax rolls.
- 1966—Publication of "Local Property Tax Bureau Appraisal Data," a new periodical for assessors, giving instruction in professional appraisal practice.
- Chapter 136, Laws of 1966, provided for a State assessed tax on business personality, with certain exceptions, effective in the tax year 1968; Chapter 135, Laws of 1966, provided for the distribution of certain replacement revenue to municipalities to compensate them for tax losses.
- 1967—Implementation of Chapter 44, Laws of 1967. Established Assessor Certification Section May 4, 1967 to discharge responsibilities imposed upon the Director of Taxation relating to the qualification, certification and examination of applicants for a Tax Assessor Certificate.
- 1968—Chapter 49, Laws of 1968, imposes a realty transfer fee upon the recording of deeds transferring title to real property at the rate of 50¢ for each \$500 of consideration, or any fractional part thereof, including any encumbrances.
- 1969—Implementation of Chapter 140, Laws of 1969, which permits applications for senior citizens tax deductions to be filed with the assessor of the taxing district on or before December 31 of the pretax year. The application, if not filed with the assessor within the time aforementioned, may be filed with the tax collector during the tax year.
- 1969—Expansion and modernization of State EDP Program started.

The Motor Fuels Tax Bureau

● MOTOR FUELS TAX

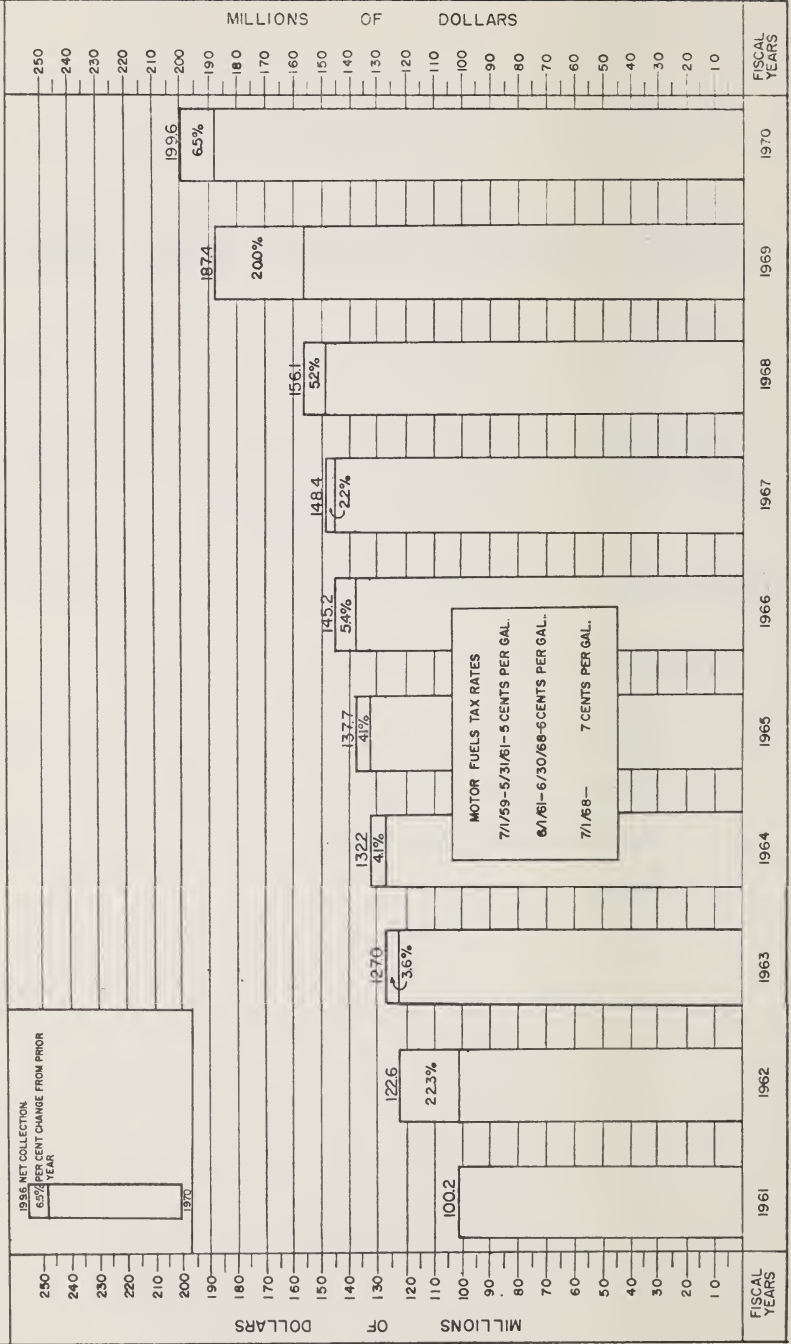
Total Bureau Net Collections: \$199,599,109.69

Bureau Costs:

Salaries	\$	569,120.34
Materials and Supplies		7,896.24
Services Other Than Personal		41,298.61
Other		1,184.19
		<hr/>
Total	\$	619,499.38

MOTOR FUELS TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30



TAX: MOTOR FUELS TAX

Citation

The New Jersey Motor Fuels Tax Law: N. J. S. A. 54:39-1 et seq.

Description

Tax at the rate of 7¢ per gallon on motor fuels applies if sold or used in New Jersey to "(1) any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and (2) any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, for the purpose of generating power for the propulsion of motor vehicles upon the public highways".

Collections

	1968	1969	1970
Gross Tax Receipts	\$161,840,966.91	\$194,695,889.64	\$205,567,180.16
License Fees	63,909.00	63,440.00	63,622.00
Interest, Fines, Penalties	17,096.30	29,232.52	16,643.47
Miscellaneous .....	.....	3.50	37.28
Gross Receipts	161,921,972.21	194,788,565.66	205,647,482.91
Refunds	5,785,045.90	7,396,271.15	6,048,373.22
Net Receipts	\$156,136,926.31	\$187,392,294.51	\$199,599,109.69
1970 Tax Receipts. Gasoline		\$189,833,779.33	
Special Fuels		15,733,400.83	
Total		\$205,567,180.16	

The 1970 receipts shown above resulted from the following fuel sale:

	1970 Gallonage Taxed
Gasoline	2,725,616,583 $\frac{1}{4}$ Gallons
Special Fuels	225,344,897 $\frac{5}{8}$ Gallons
Total	2,950,961,480 $\frac{9}{8}$ Gallons

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1970 such sales totaled 19,268,740 $\frac{3}{4}$ gallons. Other non-taxable fuel disposals (experimental uses; etc.) totaled 11,562 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1970 were 19,280,302 $\frac{3}{4}$ gallons for a tax allowance of \$1,349,621.17.

The Bureau is authorized to review for approval refunds of the state tax paid when consumed for certain specific uses as noted in R. S. 54:39-66.

The Bureau classifies tax refunds according to "refund use". The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1970 fiscal year:

<i>No.</i>	<i>Refund Use</i>	<i>Gallons</i>	<i>Dollars</i>
1.	County and Municipal	33,819,218	\$2,364,551.70
2.	Auto Buses	9,326,783	652,105.63
3.	Agricultural	5,659,104	395,671.89
4.	Aircraft	2,953,800	206,520.57
5.	Ambulances	97,077	6,789.30
6.	Rural Free Delivery	139,076	9,721.46
7.	Rails or Tracks	144,549	10,108.38
8.	Private Property	2,804,023	196,049.45
9.	Fishing	193,156	13,506.06
10.	Cleaning	88,099	6,160.55
11.	Exports	10,526,797	736,007.63
12.	Fire Engines	31,238	2,182.49
13.	Stat'y. Mach'y and Impl. ..	11,485,452	803,030.08
14.	Heat and Light	7,616	532.02
15.	State Departments	9,192,917	642,746.91
16.	Sea Scout Boats .....	.....	.....
	Total	86,468,905	\$6,045,684.12*

* Detail does not include \$2,689.10 due to taxes paid in error.

In addition to the above refunds, Licensed Distributors, by authority of R. S. 54:39-66, were granted permission to take tax credit on their monthly Distributor Fuel Tax Return during FY-70 in the amount of \$989,511.32 covering 14,135,876 gallons of fuels used by them for refundable purposes.

During the 1970 fiscal year the Bureau issued the following licenses:

<i>Type</i>	<i>Number</i>
Distributor	3
Gasoline Jobber	18
Special "A"	13
Special "B"	148
Wholesale	534
Retail	10,945
Transport	3,492

In addition, the following licenses remained in force :

<i>Type</i>	<i>Number</i>
Distributor	28
Special "A"	16
Special "B"	781

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

	<i>1968</i>	<i>1969</i>	<i>1970</i>
Gasoline Jobber	—	\$ 350	\$ 900
Retail	\$56,080	54,975	54,725
Wholesale	1,042	1,144	1,068
Transport	6,792	6,866	6,984
Total	\$63,914	\$63,335	\$63,677

Disposition of Revenues :

Revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Collections—This Bureau administers the New Jersey Motor Fuels Tax Law (R. S. 54:39-1 to 75 as amended and supplemented). Through 31 licensed Motor Fuel distributors, 15 gasoline jobbers, 29 special licensees "A", 929 special licensees "B", 7 army and navy reservations and other persons or groups acquiring untaxed fuels for use in New Jersey, it collects a tax of seven cents per gallon on "fuels" as defined by the law, sold or used in New Jersey. It authorizes refund of the tax on those uses of "fuels" subject to same, as provided in the law, and combats tax evasion by investigations, inspections, audits and prosecutions.

Present legislation provides for the issuance of "Gasoline Jobber" licenses to certain wholesale dealers. A "Gasoline Jobber" means a motor fuels wholesale dealer who regularly makes 95% or more of his gasoline sales to not less than 25 retail dealers, fleet operators or other large consumers, including farm accounts and who maintains fixed gasoline storage facilities having a capacity of 50,000 gallons or more either owned or rented under a lease for a term of not less than 1 year. (P. L. 1968, c. 420.)

Reports are submitted at stated times showing licensees' activities and accompanied by the tax due for the particular period; such reports are subject to audit.

Enforcement—The Bureau is responsible for the enforcement of an Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17, as supplemented by R. S. 56:6-2.1 to 2.5). This Act is not revenue producing but entirely regulatory. Its purpose is to stabilize the retail sales price of motor fuels in New Jersey. Under the provisions of this Act, licensed retail dealers are checked for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances and prizes, the maintenance of proper records and the misrepresentation of the grade of motor fuels.

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

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

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-12);
- (b) fines from \$25 to \$250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39-64b);
- (c) court imposed penalties up to six months in jail and \$1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39-55);
- (d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39-64b);
- (e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39-27 or 64b);
- (f) fines at the rate of \$1.00 per day for late reports (R. S. 54:39-64b);
- (g) interest charges at a rate of from $\frac{1}{2}\%$ to 1% per month on taxes due (R. S. 54:39-64b);

- (h) fines of up to \$200 for failing to keep proper records (R. S. 54:39-52), failing to register when hauling or transporting fuel (R. S. 54:39-53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39-54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39-51).

Federal and State Cooperation—The Bureau maintains close contact with the Federal Bureau of Internal Revenue regarding motor fuels tax. This cooperation has proved advantageous to both agencies.

Historical Development

	<i>Net Revenue</i>
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927)	\$4,097,985
1928—First full calendar year of tax yield	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930)	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate	17,177,754
1934—Tax loss from the sale of exempt fuels equaled \$4,934,770.10 ..	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39-66 were required to apply for refunds from the Motor Fuels Tax Division	17,914,362
1936—The first year under the refund act. Refunds totaled \$1,933,540	19,725,204
1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	
1946—First fiscal year of tax yield. Refunds totaled \$2,462,342	21,376,296
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled \$3,952,585	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled \$4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled \$4,968,851	92,455,947
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled \$4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled \$6,227,616	122,566,450
1968—The tax rate was increased from 6¢ to 7¢ per gallon, effective July 1 (Chapter 111, Laws of 1968). Refunds totaled \$5,785,045	156,136,926
1969—First fiscal year of yield at 7¢ per gallon rate. Refunds totaled \$7,396,271	187,392,294
1970—Refunds totaled \$6,048,373	199,599,109

The Outdoor Advertising Tax Bureau

● OUTDOOR ADVERTISING TAX

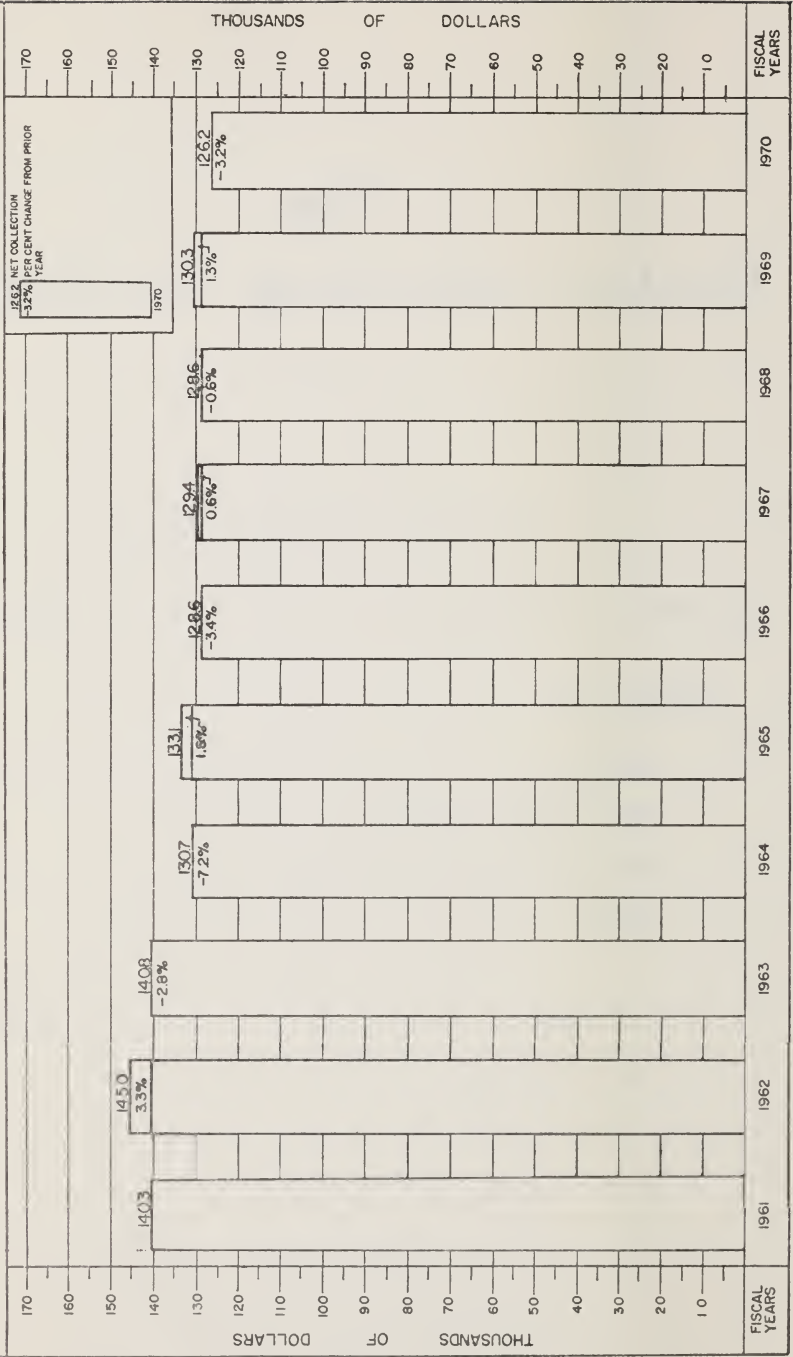
Total Bureau Collections: \$126,171.00

Bureau Costs:

Salaries	\$ 80,551.65
Materials and Supplies	1,233.31
Services Other Than Personal	11,376.24
Other	906.85
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Total	\$ 94,068.05

OUTDOOR ADVERTISING TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30



TAX: OUTDOOR ADVERTISING TAX

Citation

The Outdoor Advertising Tax: N. J. S. A. 54:40-50 et seq.

Description

The Act is designed primarily to regulate the display of outdoor advertising upon real property on any stationary object within public view in the State.

Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit through rental or other compensation received for the erection, use or maintenance of their sign. The annual license fee is \$200.00.

The permit fee is based on the size of the face of the sign to be used for outdoor advertising according to the following table:

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

A permit is issued for every sign location whether owned by a licensed operator or not. The difference being a licensed operator may change the copy month to month whereas the others can only advertise the business or service for which the permits are obtained. The permit year begins April 1st and expires March 31st of the ensuing year.

Collections

	<i>1968</i>	<i>1969</i>	<i>1970</i>
Licenses	\$16,000.00	\$15,600.00	\$16,400.00
Permits	107,391.70	110,813.00	105,216.50
Denied Applications	333.00	174.00	213.00
Penalties	4,665.00	3,650.00	4,258.00
Miscellaneous	260.30	61.80	83.50
	<u>\$128,650.00</u>	<u>\$130,298.80</u>	<u>\$126,171.00</u>
Licenses	80	78	82
Permits	21,012	20,888	20,495
Denied Applications	73	29	24
Refunds	\$193.00	\$75.00	\$37.00
Violations Processed	1,314	1,352	1,251
Violations Removed	305	375	332

Disposition of Revenues

All revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Approximately 80% of the collections are by mail via renewal applications for both licenses and permits.

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

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

Under 54:40-60, except for a conditional permit no permit, other than the renewal of an existing permit, shall be issued for the erection, use or maintenance of any structure for the display of outdoor advertising in any of the following locations :

- (1) where it would be injurious to the property in the vicinity thereof or injuriously affect any public interest ;
- (2) where it shall endanger the interests of public safety, health or morals ;
- (3) where it would reduce or impair the visibility of another licensed display or space ;
- (4) where it would be within a natural area along one side of any expressway, freeway or parkway, or land service road, in this State unless the natural area has been zoned by local ordinance for business, commerce or industry ;
- (5) along the outside curve of a highway or along a straightaway of a highway within 500 feet from such outside curve of a highway if the location would be less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings or other permanent objects unless the proposed structure is a back-up to an existing licensed advertising structure or is in a built-up area ;

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

Under Reg. 18:21-16j, no permit is being issued for a sign which exceeds 25 feet in height and 60 feet in horizontal dimension or the advertising surface of which exceeds 1,000 square feet.

Historical Development

	<i>Total Revenue</i>
1930—The first legislation was enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising (Chapter 41, Laws of 1930). The first permit fee was 3¢ per square foot. New Jersey was among the pioneer states to regulate outdoor advertising.	
1931—First year for which fees were collected	\$70,646
1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from \$0.50 for a space not exceeding 50 square feet in area to \$25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits	95,283
1943—First full year for which fees were based on the graduated schedule	61,370
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953)	73,836
1954—First full year for new rates	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established	92,429
1960—Collections for the fiscal year	91,000
1962—Year of greatest total revenue	144,401
1963—The Outdoor Advertising Act was amended to give partial jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963)	139,111

The Public Utility Tax Bureau

- PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX FOR STATE USE
- RAILROAD FRANCHISE TAX
- RAILROAD PROPERTY TAX
- PUBLIC UTILITY FRANCHISE TAX FOR MUNICIPAL USE
- PUBLIC UTILITY GROSS RECEIPTS TAX FOR MUNICIPAL USE
- TAX MAPS
- STATE AID TO MUNICIPALITIES
(in lieu of Class II Railroad Taxes)

Total Bureau Collections: \$ 26,354,687.79
(State Uses)

Computed Franchise and Gross Receipts Taxes for Municipalities: \$140,423,023.52

Computed State Aid to Municipalities: \$ 11,015,238.20

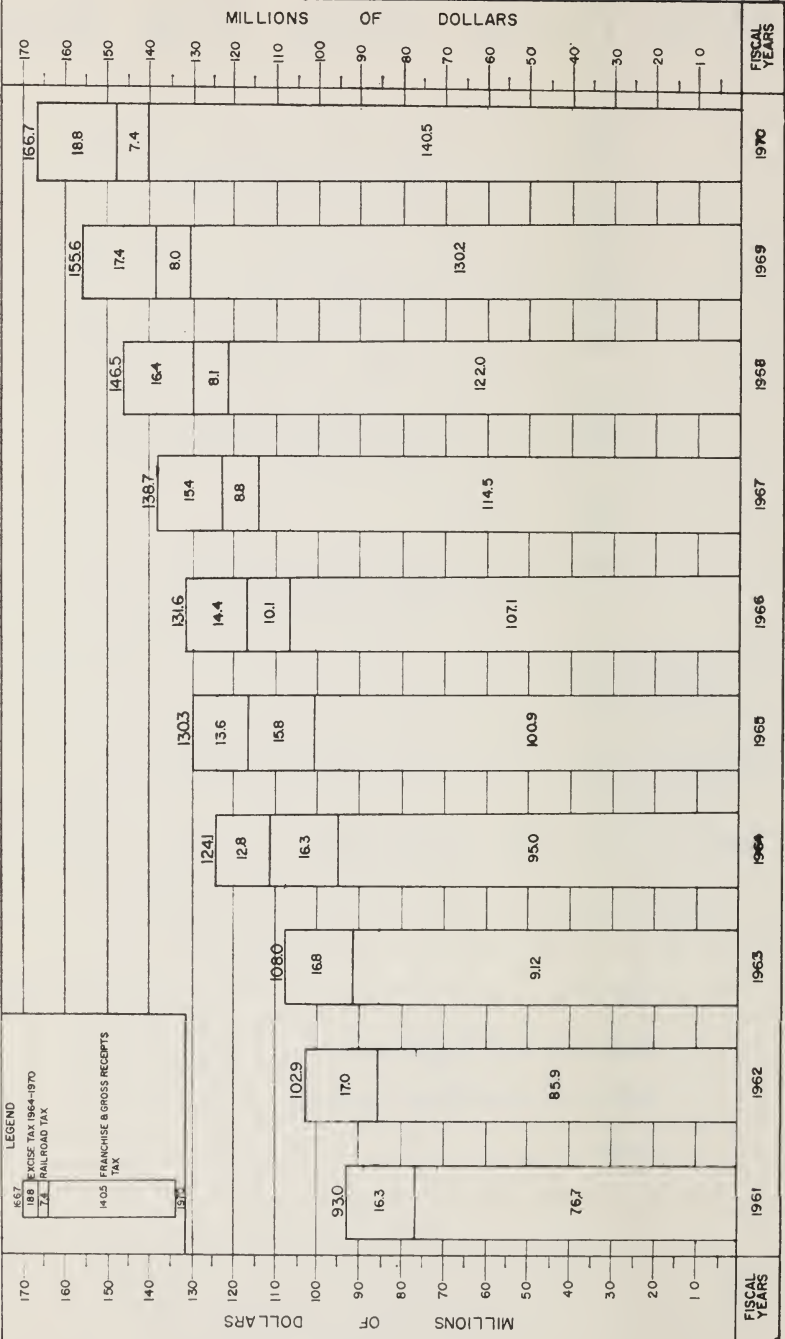
Bureau Costs:

Salaries	\$	190,686.01
Materials and Supplies		2,306.16
Services Other Than Personal		6,704.93
Other		27,118.82
		<hr/>
Total	\$	226,851.92

PUBLIC UTILITY TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30

1- FRANCHISE & GROSS RECEIPTS TAX 2- RAILROAD TAX 3- EXCISE TAX
 LOCAL USE STATE USE



TAX: PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX FOR STATE USE

Citation

Public Utility Surtax: N. J. S. A. 54:30A-16 et seq.

Description

Chapter 41 and 42, Laws of 1963, as amended by Chapter 4 and 5, Laws of 1966, imposes an additional franchise and gross receipts tax on public utility companies in addition to the municipal purpose franchise and gross receipts taxes. This excise tax is payable into the State Treasury for State use and is computed on the basis of:

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

Collections

	<i>1968</i>	<i>1969</i>	<i>1970</i>
Franchise Tax	\$ 6,534,639.03	\$ 6,922,478.01	\$ 7,442,853.79
Gross Receipts Tax	9,875,563.90	10,523,429.83	11,379,363.57
Total	<u>\$16,410,202.93</u>	<u>\$17,445,907.83</u>	<u>\$18,822,217.36</u>

Disposition of Revenues

Revenues are paid to the State Treasurer for State use.

TAX: RAILROAD FRANCHISE TAX

Citation

The Railroad Tax Law of 1948: N. J. S. A. 54:29A-1 et seq.

Description

The railroad franchise tax is assessed at the rate of 10% upon the net railway operating income of the preceding year of each system and

of each railroad not part of a system. However, the law provides for a minimum franchise tax of either \$100 or \$4,000, depending on railway operating revenues allocated to the State of New Jersey.

For the purpose of determining the franchise tax, net railway operating income of each system, and of each railroad not part of a system, shall be allocated to this State in the proportion that the number of miles of all track over which the railroad or system operates in this State bears to the total number of miles of all track over which the railroad or system operates.

Collections

Assessments made for the last three years:

FRANCHISE TAXES		
1968	1969	1970
\$123,194.50	\$151,664.90	\$97,948.40

NOTE: The Public Utility Tax Bureau does not collect railroad franchise taxes—this is the function of the State Comptroller.

Disposition of Revenues

Revenues are paid to the State Treasurer for State use.

Collection, Enforcement, Policing Procedures

Assessment of the Railroad Franchise Tax is served on each taxpayer in statement form, showing the amount of tax payable and the manner of computation thereof. Payments are due and delinquent on June 15th and are payable to the State Treasurer. The collection of the railroad franchise tax is the responsibility of the State Comptroller.

Returns of information:—On or before April first in each year, every taxpayer shall return to the Director, Division of Taxation, statements or schedules showing its railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions.

Penalties:—If any taxpayer shall willfully neglect to make returns as required, the taxpayer shall forfeit as a penalty not exceeding ten thousand dollars (\$10,000) for each offense to be assessed by a jury.

The penalty shall be recovered by a civil action in the Superior Court, brought in the name of the State, and shall be paid into the State treasury. The commissioner shall certify any such default to the Attorney General, who shall prosecute the action for the penalty.

Historical Development

Prior to 1941, franchise values were determined and taxed with the aggregate of all assessed valuations at the effective rates.

- 1941—In 1941 a franchise tax was enacted which set up a formula based on net railway operating income allocated to New Jersey on basis of all track miles operated within the State to system track miles. The rate of the tax was 3% of the excess of "franchise base" over total valuation of previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was allocated to the State, the other half was allotted to taxing districts in which railroad property was situated.
- 1942—In 1942 amendments were passed revising the "franchise base" in the 1941 Law by providing for a flat deduction of \$200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either \$4,000 or 30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax. The combined property and franchise taxes were limited to 6.6% of the total assessed valuations.
- 1948—Amendments to the 1941 tax law enacted a franchise tax at the rate of 10% of the net railway operating income allocated to the State of New Jersey on the basis of track miles; and certain minimum tax provisions were established.
- 1964—Amendments to the Railroad Tax Law of 1948 were passed, effective January 1, 1966. These amendments eliminated the maximum tax provision which affected the computation of the railroad franchise tax.

TAX: RAILROAD PROPERTY TAX

Citation

The Railroad Tax Law of 1948: N. J. S. A. 54:29A-1 et seq.

Description

The railroad property tax is a State tax on all property used for railroad purposes, other than main stem, tangible personal property and facilities used in passenger service. The property is taxed at the rate of \$4.75 for each \$100.00 of true value of such property.

On June 17, 1966, Chapter 139, P. L. of 1966, Railroad Tax Amendments, was signed into law. The most important provision of this act

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

Collections

* Total Bureau Assessments for the last three fiscal years :

	<i>1968**</i> <i>Class II</i>	<i>1969**</i> <i>Class II</i>	<i>1970**</i> <i>Class II</i>
For State Use	\$8,083,210.00	\$7,981,269.97	\$7,434,522.03

* Taxes are paid directly to the State Treasurer.

** Railroad tax law amended by C. 139, L. 1966, continued exemption of property tax on Classes I & III property and made Class II property taxes for State Uses rather than for Local Uses.

Disposition of Revenues

After 1966, the railroad property tax is for State uses. However, State aid is paid to municipalities to provide replacement revenue due to the elimination of the tax for local use by C. 139, L. 1966.** The amount of State aid paid to any municipality is based on the amount of tax derived on the property in that municipality for the year 1966 with appropriate adjustments for additions or withdrawals of property.* For 1970, State aid equalled \$11,015,238.20.

* Except that any locality that in 1966 received less than \$1,000 does not participate. For details of distribution, see Table in Appendix.

** For the year 1966, State aid was paid in addition to Class II taxes. For the year 1967, State aid was paid on the basis of Class II 1966 taxes plus the difference between 1966 and 1965 assessments. For 1970 State aid is on the basis of 1966 assessment, with adjustments, plus 70% of the difference between 1966 and 1965 assessments paid in State aid.

Collection, Enforcement, Policing Procedures

The railroad property tax is levied by the Bureau and is certified to the State Comptroller for collection.

Annual property reports are filed on or before March 1 by the railroads showing changes in property for the preceding calendar year. The railroads are subject to a fine not to exceed \$10,000 for willful neglect to make returns. The changes reported in the annual property reports are checked by field inspection.

Historical Development

- 1830—The first railroad was built in New Jersey, the Camden and Amboy Railroad, and was chartered on February 4, 1830. Early railroad charters provided for varying methods of payment to the State for the privilege of operating. In general, the early practice was to require railroads to pay annually to the State a tax of 0.5% of either capital stock or of the cost of the road, equipment and appurtenances.
- 1884—The first general railroad law was enacted (Chapter 101, Laws of 1884). Tax rates were fixed by statute: 0.5% of total valuations for State use; local rates on Class II property, but not to exceed 1% for local uses.
- 1897—Rates were increased on Class II property for local uses to 1.5% and taxes for State use were limited to 0.5% on all other property (Chapter 69, Laws of 1897).
- 1905-1908—A series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc., were enacted.
- 1941—The Railroad Tax Law of 1941 was enacted (Chapter 291, Laws of 1941). All property was taxed at the rate of 3%. Taxes were levied on Class II property, paid to the taxing district; taxes were levied on Class I, III and IV properties applied to State use.
- 1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); and certain minimum and maximum tax provisions were established.
- 1964—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 251, Laws of 1964), effective January 1, 1966. These amendments eliminated the tax on Classes I and III property, as well as the maximum tax provision.
- 1966—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 139, Laws of 1966), effective June 17, 1966. These amendments provide for an annual State property tax upon all property used for railroad purposes other than main stem, tangible personal property and facilities used in passenger service; also provide for State aid to replace the former Class II railroad property tax.

TAX: PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation

Public Utility Franchise Tax: N. J. S. A. 54:30-1 et seq.

Description

The excise tax assessed pursuant to Sec. 3 of Chapter 4 and Sec. 6(a) of Chapter 5 of the Laws of 1940, as amended, applies to persons, co-partnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place and is at the rate of either two percent or five percent of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of lines or mains in this State located in, on or over any street, highway or other public place, exclusive of service connections, bears to the whole length of lines or mains, exclusive of service connections.

Except for the deductions of the cost of administering the tax by the State, the tax is for local use. It is apportioned to the various municipalities in the proportion that the value of the property of the taxpayer scheduled in the act located in, on or over any street, highway 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 street, highway or other public place in the State.

The tax is payable to the municipal tax collectors in three installments: one-third within thirty days after certification of the apportionment; one-third on September first; and one-third on December first.

Franchise taxes for the year 1970 were assessed against 174 corporations, 2 municipal electric corporations and 1 individual. The total tax assessed amounted to \$59,542,830.02. Franchise tax assessments for the year 1970 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
4	Electric	\$144,688,062.87	\$ 7,234,403.15
5	Gas	107,022,552.17	5,349,932.97
2	Electric and Gas	596,695,267.12	29,834,763.36
119	Water	58,390,363.73	2,885,025.69
36	Sewer	3,016,057.06	137,605.35
9	Telephone and Telegraph	280,419,862.20	14,020,993.12
<hr/>			
175		\$1,190,232,165.15	\$59,462,723.64
2	Municipal Electric Corporations	1,602,127.55	80,106.38
<hr/>			
177		\$1,191,834,292.70	\$59,542,830.02

Disposition of Revenues

The franchise tax imposed by R. S. 54:30A-16 et seq. and R. S. 54:30A-49 et seq. and apportioned to the taxing districts under R. S. 54:30A-24 and R. S. 54:30A-60 is in the proportion that the apportionment 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 apportionment value of such scheduled property of such taxpayer in this State as of that date.*

TAX: PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation

Public Utility Gross Receipts Tax: N. J. S. A. 54:30A-49 et seq.

Description

The public utility 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 and Chapter 93, P. L. 1961, for the year 1970 amounted to \$80,949,844.75. Street railway, traction, sewerage, water, 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 is 7.50%, under Chapter 50, P. L. 1960 upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

The tax, except for the expenses of the State 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.

* For details of distribution see table in Appendix.

Assessments were levied against 165 corporations; 2 municipal electric corporations and 1 individual. The total tax is \$80,949,844.75. Assessments for the year 1970 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
4	Electric	\$214,058,383.86	\$16,054,378.79
5	Gas	111,342,051.91	8,350,653.90
2	Electric and Gas	688,064,093.16	51,604,806.99
119	Water	60,694,824.54	4,552,111.95
36	Sewer	3,336,895.77	250,267.21
166	.....	\$1,077,496,249.24	\$80,812,218.84
2	Municipal Electric Corporations	1,835,012.10	137,625.91
168		\$1,079,331,261.34	\$80,949,844.75

Disposition of Revenues

The gross receipts taxes imposed by R. S. 54:30A-49 et seq. and apportioned to the municipalities under R. S. 54:30A-61 is in the proportion that the apportionment value of the scheduled property of the taxpayer located in each municipality as of the preceding July first bears to the total apportionment value of the scheduled property of such taxpayer in this State as of that date.*

Historical Development—Public Utility Taxes

1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.

1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).

1906—Street railways were subjected to a franchise tax.

1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).

1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).

1929—Oil or pipeline companies were transferred to the Corporation Franchise Act for purposes of taxation by a ruling of the Attorney General.

* For details of distribution see Table in Appendix.

- 1940—The Public Utility Tax Laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.
- 1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).
- 1960—The use of "average rate of taxation" was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).
- 1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).
- 1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapters 41 and 42, Laws of 1963).
- 1964—The first year for the Public Utility Excise Tax for State use, which is comprised of an additional franchise and gross receipts tax.
- 1966—Chapters 4 and 5, Laws of 1963 eliminated expiration date of Chapters 41 and 42, Laws of 1963.

TAX: TAX MAPS

Citation

The law N. J. S. A. 54:1-15 et seq. gives the Director, Division of Taxation, the power to direct the taxing districts to provide the local assessors with accurate tax maps, to prescribe the methods of preparation, to assist the makers of tax maps and to approve the tax map when it meets the requirements of the Tax Map Specifications.

During the 1970 fiscal year, the Bureau approved 19 municipal tax maps. The following tax maps have been approved since 1931:

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939	10 years	76
1940-1949	10 years	56
1950-1959	10 years	111
1960-1964	5 years	170
1965-1969	5 years	58
1970	1 year	19
Total		<hr/> 490

Historical Development—Tax Maps

- 1913—The Tax Map Law was passed (Chapter 175, Laws of 1913).
- 1939—Amended by Chapter 167, Laws of 1939, which set forth procedures for townships to use in preparing tax maps.
- 1956—Amended by Chapter 48, Laws of 1956, which authorized taxing districts to issue special emergency notes for a five-year period to finance the cost of preparing Tax Maps.

The Sales Tax Bureau

- RETAIL GROSS RECEIPTS TAX
- SALES AND USE TAX

Total Bureau Collections: Fiscal 1970 \$359,562,313.00

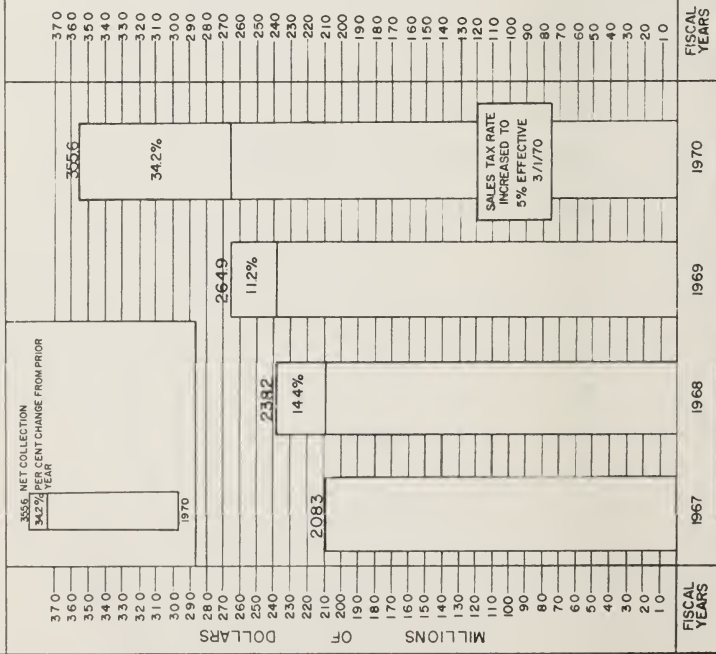
Bureau Costs:

Salaries	\$ 2,757,782.81
Materials and Supplies	119,234.02
Services Other Than Personal	813,712.72
Other	17,458.97
	<hr/>
Total	\$ 3,708,188.52

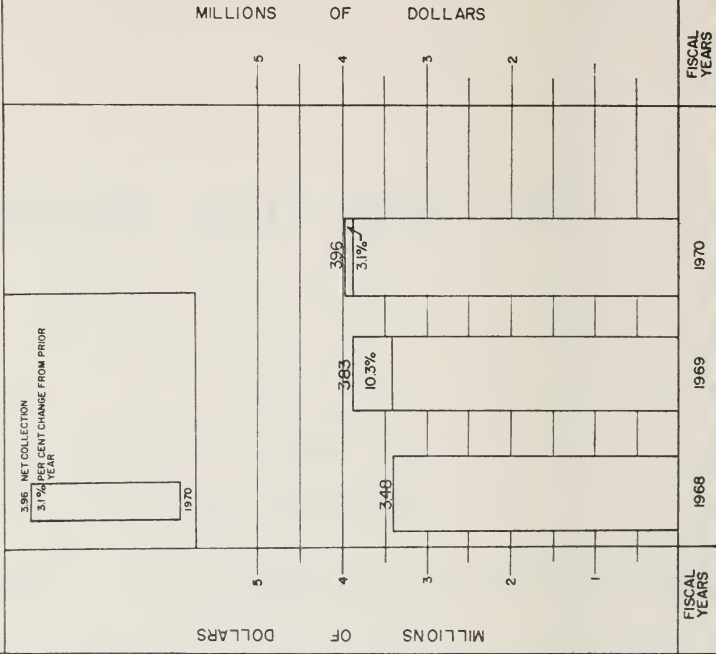
SALES TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30

SALES & USE TAX



RETAIL GROSS RECEIPTS TAX



TAX: RETAIL GROSS RECEIPTS TAX

Citation

Retail Gross Receipts Tax: N. J. S. A. 54:11C-1 et seq.

Description

The New Jersey Retail Gross Receipts Tax Act imposes a gross receipts tax on retail store sales. The gross receipts of all retail stores having gross receipts in excess of \$150,000 are taxed at the rate of 1/20th of 1%. The first \$150,000 of gross receipts is exempted from this tax. Annual returns and tax payments are due March 15.

Collections

Fiscal Year Ending 6/30/68	\$3,480,321
Fiscal Year Ending 6/30/69	\$3,837,995
Fiscal Year Ending 6/30/70	\$3,948,827

Disposition of Revenues

Revenue received from this tax provides *replacement* tax revenues for distribution to municipalities for local business personal property taxes. For details of distribution see Table in Appendix.

TAX: SALES AND USE TAX

Citation

The New Jersey Sales and Use Tax: N. J. S. A. 54:32B-1 et seq.

Description

The New Jersey Sales Tax Bureau administers the New Jersey Sales and Use Tax Act (L. 1966, c. 30, as amended by L. 1966, c. 53, c. 132 and c. 140; L. 1967, c. 25; L. 1968, c. 106; L. 1969, c. 143, and L. 1970, c. 7 and c. 25). The New Jersey Sales and Use Tax Act was signed into law by Governor Richard J. Hughes on April 27, 1966 and became effective on July 1 of the same year. Immediately upon passage of the Act, the Division of Taxation established the Sales Tax Bureau.

Amendments

On February 9, 1970 final approval was given to Chapter 7, Laws of 1970, which contains a number of amendments to the New Jersey Sales and Use Tax Act, effective March 1, 1970. The rate of sales and use tax was increased from 3% to 5%. Certain transitional provisions relating to the increased rate are included.

On April 3, 1970 final approval was given to Chapter 25, Laws of 1970, which contains further transitional provisions relating to the increased rate. The Act took effect March 1, 1970.

Summaries of Chapter 7 and Chapter 25, Laws of 1970 appear under the Section titled SUMMARY OF RECENT CHANGES IN THE TAX LAWS in this Annual Report.

Taxable and Nontaxable Transactions

The New Jersey Sales and Use Tax Act, as amended, imposes a tax at the rate of 5% on the sale, rental or use of tangible personal property, on storage charges, on charges for certain services, on charges for restaurant meals, on certain admission charges and on the charges made for the occupancy of hotel rooms. Exemptions include receipts from the sale or rental of real estate, the charges made for utility services, transportation, professional services, clothing, food for off-premises human consumption, and prescription medicines for human use.

An outline of taxable and nontaxable transactions, together with the applicable section of the law (N. J. S. A. 54:32B-1 et seq.) follows:

ADMISSIONS [See 3(e)(1), 9(f), 9(f)(3)]

Admission charges to places of amusement and athletic events in excess of 75 cents are taxable.

EXCEPTIONS: (a) Admission to sporting activities where patron is a participant—such as bowling alleys or swimming pools.
 (b) Charge where proceeds inure exclusively to the benefit of an exempt organization, a symphony orchestra, a veterans' organization, a police or fire department, or an ambulance squad.

(c) Admissions to historic shrines and agricultural fairs.

ADVERTISING SERVICES [See 3(b)(5)]

Sales of advertising services, except advertising services for use directly and primarily for publication in newspapers and magazines, are taxable.

BEER [See 3(c), 8(b)]

Beer is not taxable whether sold for on-premises or off-premises consumption.

BIBLES [See 8(z)]

Sales of the Bible or similar sacred scripture are exempt.

CABARET CHARGES [See 3(e)(2)]

Entertainment, cover and minimum charges made in addition to the charge for food in cabarets and similar places are taxable.

CASUAL SALES [See 8(f)]

Sales by a person who is not regularly engaged in the business of making sales at retail, where such property was obtained by the person making the sale for his own use, are exempt.

EXCEPTION: Motor vehicles and boats registered under New Jersey Law.

CLOTHING [See 8(d)]

Clothing for human use, including sales to non-commercial purchasers of wearing apparel materials intended to be incorporated into wearing apparel, such as fabrics, thread, knitting yarn, buttons and zippers, are exempt.

COMMERCIAL SHIPS [See 8(1)]

Sales, repairs, or alterations of commercial ships of 50 ton burden or more engaged in interstate or foreign commerce and governmentally owned ships are exempt; fuel, provisions, supplies, maintenance, and repair parts for such ships are also exempt.

EXCEPTION: Articles purchased for the original equipping of a new ship.

CONTRACTORS, SALES TO [See 2(e)(1)]

Sales to contractors and repairmen of materials and supplies for use in construction of, or in improving, altering or repairing real property are deemed to be retail sales and are accordingly taxable.

EXCEPTION: Materials and supplies for use in construction for Exempt Organizations.

EXEMPT ORGANIZATIONS, SALES BY OR TO [See 9(a) and 9(b)]

Sales by or to an exempt governmental organization or an exempt non-profit educational, religious or charitable organization are not taxable.

EXCEPTION: Sales of motor vehicles.

FARM SUPPLIES AND EQUIPMENT [See 8(p)]

Sales of tangible personal property used on farms directly and exclusively in the production of tangible personal property for sale are exempt.

EXCEPTIONS: (a) Motor vehicles.

(b) Property to be incorporated into a building or structure.

FILMS AND TAPES [See 8(r)]

Sales of films, records, tapes or visual or sound transcriptions to, or produced for use in, theaters and radio and television stations are exempt except when used for advertising purposes.

FLAGS [See 8(aa)]

Sales of the flag of the United States of America and of the flag of the State of New Jersey are exempt.

FOOD FOR OFF PREMISES CONSUMPTION [See 8(b)]

Sales of food and drink such as groceries for off-premises consumption by humans are exempt.

- EXCEPTIONS:** (a) Candy, confectionery and carbonated soft drinks.
(b) Liquor and wine.

FUEL AND UTILITIES [See 8(g)]

Residential and industrial fuel, gas, water, steam, electricity, telephone or telegraph services delivered through mains, lines, pipe or in containers or bulk are exempt.

FUNERAL DIRECTORS, SALES BY [See 8(q)]

Tangible personal property sold by a funeral director is exempt. However, tangible personal property sold to a funeral director for use in conducting funerals is not deemed to be sold for resale and is taxable.

INSTALLATIONS [See 3(b)(2)]

Installation of tangible personal property is a taxable service.

EXCEPTIONS: Installation of tangible personal property which, when installed, becomes a capital improvement to real property. The purchase of tangible personal property for such installation is taxable. The exceptions listed under **SERVICING AND REPAIRING TANGIBLE PERSONAL PROPERTY** also apply to the installation of tangible personal property.

LAUNDERING, ETC. [See 3(b)(2)]

Laundrying, dry cleaning, weaving, pressing, shoe repairing and shoe shining are exempt.

MEALS [See 3(c)]

Food and drink sold in or by restaurants or by caterers for on-premises consumption are subject to tax. Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are also subject to the tax.

- EXCEPTIONS:** (a) Alcoholic beverages.
(b) Sales to students and teachers in elementary and secondary schools, and sales to students in institutions of higher education. [8(c)]
(c) Sales to airlines for consumption while in flight.
(d) Food other than sandwiches, sold unheated, of a type commonly sold in the same form in stores.

MOTOR FUELS [See 8(h) and N. J. A. C. 18:24-98.1]

Sales of motor fuels, sales of fuel to an airline or a railroad and sales of fuels used to propel any aircraft or motor vessel are exempt.

MOTOR VEHICLE SALES TO NONRESIDENTS [See 10(a)]

Sales of motor vehicles to nonresidents where such vehicles are not for use in a business in New Jersey are exempt.

NEWSPAPER ADVERTISING [See 8(ee)]

The sale of advertising to be published in a newspaper is exempt.

NEWSPRINT [See 11(5)]

The sale of paper for use in the publication of newspapers and periodicals is exempt.

PACKAGED ALCOHOLIC BEVERAGES [See 8(b)]

Alcoholic beverages sold in package stores are taxable.

EXCEPTION: Beer.

PACKAGING SUPPLIES [See 8(o)]

Sales or use of wrapping materials and non-returnable containers, when such use is incidental to the delivery of any personal property, are exempt.

PERIODICALS AND TEXTBOOKS [See 8(e) and 8(u)]

Sales of newspapers, magazines and periodicals, and sales of school textbooks required for educational purposes are exempt.

PRESCRIPTION MEDICINES AND DRUGS [See 8(a)]

Sales of prescription medicines and drugs for human use are exempt.

PRODUCTION MACHINERY [See 8m(2) and 8m(5)]

Machinery or equipment used directly and primarily in production of gas, electricity, refrigeration or steam for sale or in the operation of sewerage systems is exempt.

- EXCEPTIONS:
- (a) Machinery or equipment, the use of which is incidental to such production or operation.
 - (b) Parts with useful life of one year or less.
 - (c) Motor vehicles.
 - (d) Tools or supplies.

PROFESSIONAL AND PERSONAL SERVICES [See 2(e)(2)(A)]

(A) Professional, insurance, or personal service transactions which involve transfer of tangible personal property as an inconsequential element, for which no separate charges are made, are exempt.

PROPERTY FOR EXPERIMENTAL RESEARCH [See 8(n)]

The sale of tangible personal property for use directly and exclusively in experimental research and development is exempt.

EXCEPTION: Property used in ordinary testing and inspection.

PROSTHETIC AIDS AND ORTHOPEDIC APPLIANCES [See 8(a)]

Crutches, artificial limbs, artificial eyes, artificial hearing devices, corrective eyeglasses, prosthetic aids, dentures, braces, tampons and like products, orthopedic appliances, medical oxygen, human blood, wheel chairs, and replacement parts for such items are exempt.

RAILROAD ROLLING STOCK AND BUSES [See 8(bb) and 8(cc)]

Sales of railroad rolling stock, school buses, buses used for public passenger transportation, and replacement parts for any of these are exempt.

RENTAL OF TANGIBLE PERSONAL PROPERTY [See 2(f), 3(a) and 8(x)]

Rental of tangible personal property is taxable if the retail sale of the item is taxable.

EXCEPTIONS: (a) The renting of trucks, tractors and trailers by owners not engaged in the business of renting such vehicles to the public, provided such renting is to persons regularly engaged in a business involving carriage of freight, and further provided that the tax was paid at the time of acquisition by the owner.

(b) When the item rented is intended for re-rental.

ROOM OCCUPANCY [See 2(m), 2(n), 3(d), 9(e)]

Rent for occupancy of rooms in a hotel or motel is taxable.

EXCEPTIONS: (a) Occupancy for meetings.

(b) Occupancy for at least 90 consecutive days or more.

(c) Rent of \$2 per day or less.

(d) Rent received by an Exempt Organization from the operation of a hotel on its premises in the furtherance of its purposes.

(e) Occupancy charges paid from treasury of an Exempt Organization. The Exempt Organization may apply for a refund. [See N. J. A. C. 18:24-68.2.]

SALES TAXED BY A MUNICIPALITY [See 8(s)]

Sales and services taxed by a municipal ordinance imposing a local sales tax are exempt, but only to the extent that such sales are taxable under the ordinance.

SERVICING CUSTOMER'S PERSONAL PROPERTY [See 3(b)(1)]

Producing, fabricating, processing or printing tangible personal property furnished by the customer, which was not purchased by him for resale, are taxable services.

SERVICING AND REPAIRING REAL PROPERTY [See 3(b)(4)]

Maintaining, servicing, or repairing real property, including window cleaning and pest control, are taxable services.

EXCEPTIONS: (a) Services by an individual who is not in a regular trade or business offering such services to the public.

(b) Janitorial and custodial services performed on a regular contractual basis of not less than 30 days.

(c) Garbage removal and sewer services performed on a regular contractual basis of not less than 30 days.

(d) Servicing or repairing a residential heating system serving not more than three families.

(e) Improving realty by a capital improvement.

SERVICING AND REPAIRING TANGIBLE PERSONAL PROPERTY

[See 3(b)(2)]

Maintaining, servicing, or repairing tangible personal property not held for resale are taxable services.

EXCEPTIONS: (a) Services by an individual who is not in a regular trade or business, and who is engaged directly by a private homeowner or lessee in or about the residence.

(b) Laundering, dry cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining.

(c) Services rendered with respect to trucks, trailers or tractors by a person who is not engaged directly or indirectly in a regular trade or business of offering such services to the public.

(d) Services rendered with respect to personal property exempt from taxation under subsection 8(a).

STORAGE [See 3(b)(3)]

Storage of tangible personal property and the rental of safe deposit boxes or similar space are taxable.

EXCEPTION: Storing of property held for resale.

TELEPHONE AND TELEGRAPH EQUIPMENT [See 8(m)(3)]

Telephone or telegraph lines, cables, central office equipment or station apparatus, for use in receiving, transmitting and switching telephone or telegraph communications are exempt.

EXCEPTIONS: (a) Machinery or equipment, the use of which is incidental to such use.

(b) Parts with useful life of one year or less.

(c) Motor vehicles.

(d) Tools or supplies.

TRANSFERS OF PROPERTY TO CORPORATIONS AND PARTNERSHIPS [See 2(e)(2) (B-F)]

Transfer of personal property to a corporation solely for its stock or to a partnership in consideration of an interest in the partnership and distribution of property in liquidation by a corporation or partnership are excluded from the definition of "retail sale" and are not subject to the tax.

TRANSFER OF PROPERTY AS SECURITY [See 2(e)(2)(G)]

Transfer of personal property as security for an obligation is excluded from the definition of "retail sale" and is not subject to the tax.

TRANSPORTATION [See 8(k)]

Charges for the transportation of persons or property are exempt.

VENDING MACHINE SALES UNDER TEN CENTS [See 8(i)]

Vending machine sales of ten cents or less by dealers who are primarily engaged in making such sales are exempt.

The Compensating Use Tax

Compensating use tax is the tax on tangible personal property and services used in New Jersey upon which the New Jersey sales tax has not been paid. The rate of the tax is the same as for the sales tax.

The New Jersey Sales and Use Tax Act defines "use" as follows: The exercise of any right or power over tangible personal property by the purchaser thereof and includes, but is not limited to, the receiving, storage or any keeping or retention for any length of time, withdrawal from storage, any installation, any affixation to real or personal property, or any consumption of such property.

Tax Bracket Schedule

The following schedule shows the amount of tax to be collected on each sale:

<i>Amount of Sale</i>	<i>Amount of Tax</i>
\$0.01-\$0.10	No Tax
0.11- 0.25	1¢
0.26- 0.46	2¢
0.47- 0.67	3¢
0.68- 0.88	4¢
0.89- 1.10	5¢

In addition to a tax of five cents on each full dollar, a tax is collected on each part of a dollar in excess of a full dollar in accordance with the above formula. The tax must be computed on the amount of the total sale of taxable items and not on the prices of individual items included in the sale.

Collections

	<i>1968</i>	<i>1969</i>	<i>1970</i>
Gross Collections	\$238,461,171.43	\$265,150,287.70	\$355,927,578.19
Refunds	252,813.17	248,048.72	314,092.04
Net Collections	<u>\$238,208,358.26*</u>	<u>\$264,902,238.98*</u>	<u>\$355,613,486.15*</u>

* Includes Penalty and Interest:
 \$98,405.30 in 1968
 \$338,155.76 in 1969
 \$547,216.47 in 1970

Disposition of Revenues

All revenues are deposited in General Treasury Funds.

P. L. 1968, c. 302 provides for the distribution of an amount equal to 10% of the net receipts of sales tax revenues, but not in excess of \$25 million, derived by the State in any fiscal year commencing with the fiscal year 1968-1969.

Procedures—Application for Registration

All persons required to collect the New Jersey Sales and Use Tax must file an Application for Registration. A Certificate of Authority, issued by the Division of Taxation, is sent to each registrant and is his authority to collect the sales tax. It must be prominently displayed at each place of business to which it applies.

Procedures—Returns

All vendors are required to file returns quarterly. These returns are due on or before the 28th day of April, July, October and January, to cover the periods of January 1 through March 30, April 1 through June 30, July 1 through September 30, and October 1 through December 31, respectively.

In addition to filing the Quarterly Return, a vendor whose sales and use tax liability exceeds One Hundred (\$100) Dollars for either of the first two months of any quarter must file a Monthly Remittance Statement (Form ST-51) with the Sales Tax Bureau for each month (of those first two months of any quarter) in which his liability exceeds \$100, and must remit therewith the tax due for that month by the 28th day of the following month. The balance of his quarterly liability must accompany his Quarterly Return.

Liability for Tax

Every vendor, recipient of amusement charges and operator of a hotel required to collect the tax is personally liable for the tax collected or required to be collected. He has the same right to collect the tax from his customer as if the tax were a part of the price of the property, service, amusement charge or rent.

Penalties

Any person failing to file a return or to pay any tax to the Director of the Division of Taxation within the time required by the Act shall be subject to a penalty of five per cent of the amount of the tax due, plus interest at the rate of one percent of such tax per month excepting the first month after such return or tax was due. In addition to these penalties, a person found guilty of willful disregard of the provisions of the New Jersey Sales and Use Tax Act shall be charged as a disorderly person.

Taxpayers' Rights

Within three months after any decision or action of the Director of the Division of Taxation, made pursuant to the provisions of the Act, any aggrieved taxpayer may appeal to the Division of Tax Appeals by filing a petition of appeal in the manner prescribed by said Division. This appeal shall be the exclusive remedy available to any taxpayer for review of a decision of the Director in respect to the determination of the liability for the taxes imposed under the Act.

Enforcement

Bureau personnel are organized and deployed in such manner that they may quickly contact and investigate any vendor who fails to meet his obligation under the Act, in an effort to obtain compliance. These contacts are made by field investigators and auditors.

The internal control system of the Bureau provides for various checks and balances which permit the Bureau's staff and field personnel to detect tax avoidance, evasion or delinquency by vendors.

The enforcement program relies heavily upon the automated data processing system for delinquency and audit information. The automated data processing services required by the Bureau are performed by the Data Processing Bureau of the Division of Budget and Accounting.

**SALES TAX BUREAU
DISTRICT OFFICE LOCATIONS**

ASBURY PARK	710 Mattison Avenue, Room 512 Asbury Park, New Jersey 07712 PHONE: 201-988-2424
CAMDEN	Parkade Building, Room 300 519 Federal Street Camden, New Jersey 08103 PHONE: 609-966 4016
HACKENSACK	Hillman Building 10 First Street Hackensack, New Jersey 07601 PHONE: 201-342-7833
JERSEY CITY	910 Bergen Avenue, Room 201 Jersey City, New Jersey 07306 PHONE: 201-792-3600
NEWARK	1100 Raymond Boulevard, Room 210 Newark, New Jersey 07105 PHONE: 201-648-2590
NEW BRUNSWICK	63 Morris Street New Brunswick, New Jersey 08901 PHONE: 201-249-4100
NEWTON	100 Sparta Avenue Newton, New Jersey 07860 PHONE: 201-383-6655
PATERSON	45 Church Street, Room 901 Paterson, New Jersey 07505 PHONE: 201-684-2410
TRENTON	Division of Taxation Building West State and South Willow Streets Trenton, New Jersey 08625 PHONE: 609-292-6630
VINELAND	Varsity Building 80 South Main Road, Suite 112 Vineland, New Jersey 08360 PHONE: 609-691-9020

History of Sales Tax Bureau

1966—The New Jersey Sales and Use Tax Act signed into law by Governor Hughes on April 27, 1966; became effective July 1, 1966. Sales Tax Bureau established in Division of Taxation.	
1967—Net collections for fiscal year 1966-1967	\$208,279,837
1968—Net collections for fiscal year 1967-1968	\$238,208,358
1969—Net collections for fiscal year 1968-1969	\$264,902,238
1970—Rate increased to 5%, effective March 1, 1970. Net collections for fiscal year 1969-1970	\$355,613,486

The Transfer Inheritance Tax Bureau

- TRANSFER INHERITANCE TAX
- ESTATE TAX

*Total Collections.** \$66,650,980.84

Bureau Costs:

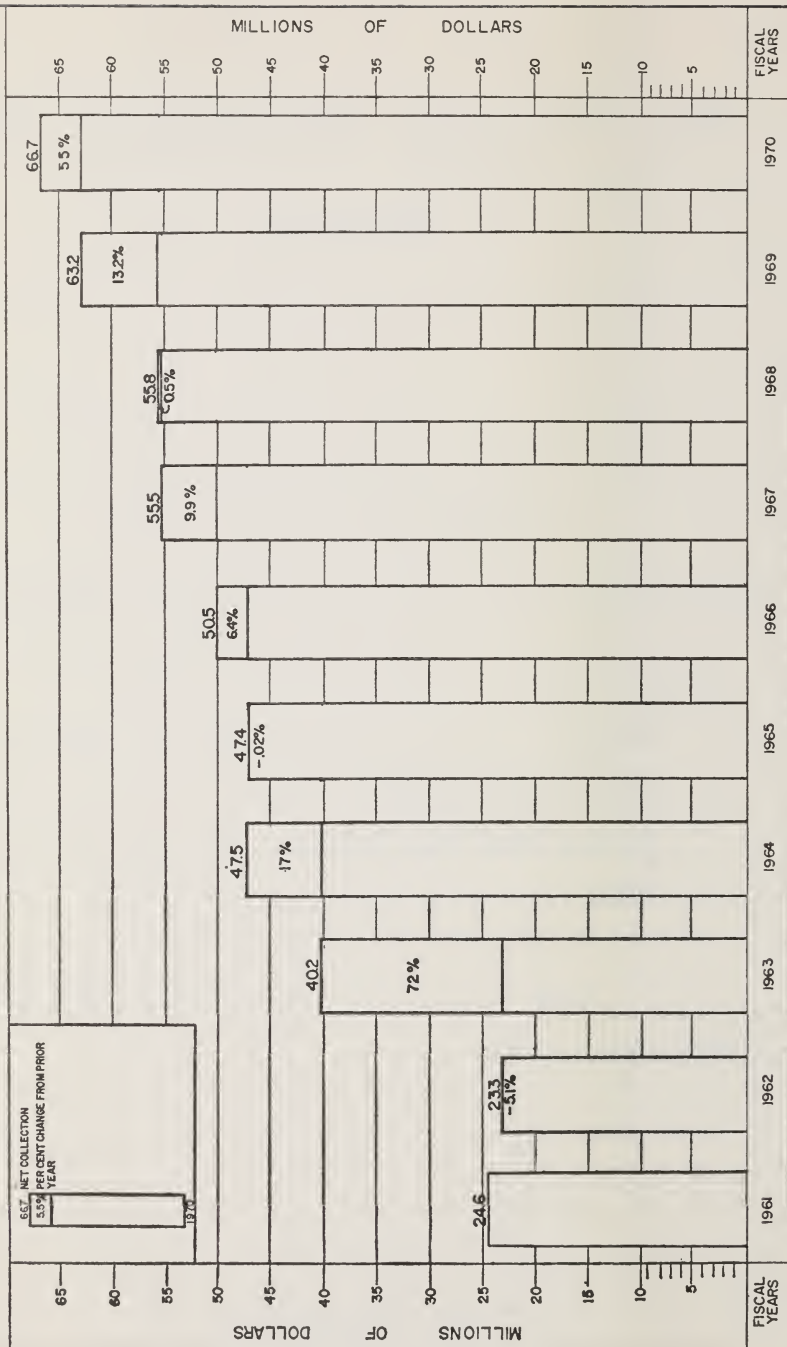
Salaries	\$ 1,474,791.84
Materials and Supplies	19,335.95
Services Other Than Personal	110,366.09
Other	14,876.05

Total	\$ 1,619,369.93
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* Before refund to counties.

TRANSFER INHERITANCE TAX BUREAU

NET COLLECTIONS: FISCAL YEARS ENDED JUNE 30



TAX: TRANSFER INHERITANCE TAX

Citation

The Transfer Inheritance Tax Law: N. J. S. A. 54:33-1 et seq.

Description

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

Tables of Rates and Exemptions

Rates of tax:

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

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

Amounts of Exemptions :

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

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

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

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

Definitions of Beneficiary Classes

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

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

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

CLASS D Every other transferee, distributee or beneficiary.

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

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

Collections*

	1968	1969	1970
Inheritance Taxes			
Resident decedents	\$57,828,370.34	\$65,974,802.31	\$67,236,970.70
Foreign decedents	351,152.44	443,926.80	441,624.19
Subtotal	\$58,179,522.78	\$66,418,729.11	\$67,678,594.89
Estate Tax			
Resident decedents	*513,649.11	*565,688.96	*2,414,618.14
Gross total	\$58,693,171.89	\$66,984,418.07	\$70,093,213.03
Refunds to estates**	2,902,680.65	3,808,165.14	3,442,232.19
Net total	\$55,790,491.24	\$63,176,252.93	\$66,650,980.84

* For convenience of reference, Estate Tax Collections have been included here. See also page 182.

** Allocation of Refunds: 1968: Inheritance, \$2,899,835.87; Estate \$2,844.78, 1969: Inheritance, \$3,808,058.90; Estate, \$106.24; 1970: Inheritance, \$3,437,774.56; Estate, \$4,457.63.

Disposition of Revenues

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

1968	1969	1970
\$2,446,883.02	\$3,078,455.75	\$2,876,998.18

The remainder is for State use.

TAX: ESTATE TAX

Citation

New Jersey Estate Tax: N. J. S. A. 54:38-1 et seq.

Description

All estates of resident decedents are subject to a New Jersey Estate Tax. The purpose of this statute is not to lay an additional death duty but to absorb any portion of the credit allowed under the Federal Estate Tax statutes on account of death taxes paid this State and all other

states which is not fully taken up by the taxes paid under the present inheritance tax statutes of this State and those payable to the other states. The tax, therefore, is computed by subtracting the New Jersey inheritance tax and the death taxes paid to other states from the amount of the Federal estate tax credit.

Collections

<i>1968</i>	<i>1969</i>	<i>1970</i>
\$513,649.11	\$565,688.96	\$2,414,618.14

Disposition of Revenues

All revenues are for State use.

Collection, Enforcement, Policing Procedures

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

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

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

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

The Director, Division of Taxation, is precluded by statute from issuing a certificate showing payment of taxes to this State for use under Treasury Regulations, until the estate tax due under R. S. 54:38-1 et seq. has been paid or it is established to his satisfaction that no such tax is chargeable.

Historical Development

	<i>Total Revenue*</i>
1892—First inheritance tax legislation passed (Chapter 122, Laws of 1892). It imposed a 5% tax on property transferred from a decedent to a beneficiary.	
1893—Property, or the income therefrom, given to churches, hospitals and orphan asylums was exempted from the Inheritance Tax (Chapter 210, Laws of 1893).	
1902—The Comptroller received authorization to retain counsel to represent him in court proceedings for the collection of unpaid taxes (Chapter 217, Laws of 1902).	
1906—Gifts made in contemplation of death became taxable and the New Jersey property of nonresident decedents was also subjected to the Inheritance Tax (Chapter 228, Laws of 1906).	
1909—Inheritance tax legislation was enacted which formed the basis of the present act (Chapter 228, Laws of 1909). The Inheritance Tax Bureau was created	\$569,449.67
1910—Transfers of property to be used for the erection of a public monument or public memorial, in this State were granted exemption (Chapter 28, Laws of 1910)	658,641.68
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt	903,190.89
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of \$5,000 but not more than \$50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State	1,090,298.78
1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920)	5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922)	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925)	6,519,716.27

*Total Revenue**

1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927)	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932)	10,679,873.77
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934)	\$6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in Transfer Inheritance Tax matters	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, \$15,000,000.00 was collected from one large estate ...	21,748,557.44
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised \$507,625.00 of the total revenue	5,620,997.01
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised \$711,169.00 of the total revenue	9,113,773.36
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax	9,590,173.69
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed \$200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951)	9,553,290.66
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised \$425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions, were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised \$895,948.00 of total revenue ..	41,827,802.94

* Before refunds to estates.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

- 15th day of each month.**
(On or before.)
- State licensees' reports:** State licensees must file reports setting forth all transactions made in alcoholic beverages during the preceding month. A penalty of Five Dollars (\$5.00) per day accrues 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 each month.**
(Not later than.)
- Taxes payable:** State licensees must pay taxes due on alcoholic beverages sold during the preceding month. If not paid, there shall be added to the tax a sum equivalent to five percent (5%) thereof and interest charged at the rate of one percent (1%) per month or fraction of a month from the time the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 54:44-1; P. L. 1939, c. 357, sec. 1, N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.)
- 20th day of each month.**
(On or before.)
- Municipal licensees' reports:** Retail licensees must file reports setting forth all transactions made in alcoholic beverages during the preceding month. A penalty of Five Dollars (\$5.00) per day accrues 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.)
- Last day of each month.**
- Inventories:** All State and municipal licensees must make a physical count of inventory on hand as of the last business day of each month. (Reg. 16:13-6.160; Reg. 16:13-54.150.)
- Prepayments prior to delivery.**
- Taxes, except those which have been secured, shall be due and payable prior to release for delivery.**

CIGARETTE TAX

- 20th day of each month.**
(On or before.)
- Distributors' reports:** Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (c. 65, P. L. 1948 as amended.)
- Last day of each month.**
- Distributors' inventories:** Distributors must take and report a physical inventory of unstamped cigarettes and unused cigarette stamps on hand on the last day of each calendar month. (c. 65, P. L. 1948 as amended.)

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

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

Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (c. 65, P. L. 1948 as amended.)

Miscellaneous report: Wholesale Dealers, Retail Dealers, Manufacturers and Manufacturers Representatives must submit special reports on such dates and containing such information as the Director may prescribe. (c. 65, P. L. 1948 as amended.)

March 31.

Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (c. 65, P. L. 1948 as amended.)

March 31.

Wholesale, retail, consumers', manufacturers and manufacturer's representative licenses: Expire on March 31 of each year. Fee for Wholesale Dealer's license \$200.00, Retail Dealer's license (over-the-counter) \$5.00, Vending Machine license \$1.00 per machine, consumer's license \$1.00, Manufacturer's license \$10.00, Manufacturer's Representative license \$5.00. (c. 65, P. L. 1948 as amended.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

BANK STOCK TAX

December 1.

Second installment of $\frac{1}{2}$ of Bank Stock Tax is due and payable to the county (or counties). (N.J.S.A. 54:9-11.)

December 31.

Assessment date for determining value of capital stock. (N.J.S.A. 54:9-5.)

January 1.

Bank Stock tax lien attaches: The lien for bank stock tax attaches on stockholders' shares of stock on and after January 1 of the year in which the tax is due and payable (N.J.S.A. 54:9-13). However, upon resolution of a bank's board of directors, the lien becomes an attachment against the property and assets of the bank. (N.J.S.A. 54:9-14.)

January 10. (On or before.)	Due date for filing annual statement. (N.J.S.A. 54:9-5.)
March 1. (On or before.)	Each county board of taxation ascertains the amount of tax payable based on financial statement filed. (N.J.S.A. 54:9-9.)
June 1.	First installment of $\frac{1}{2}$ of bank stock tax is due to the county. (N.J.S.A. 54:9-11.)
Tax remittances to State.	Amounts due the State and each taxing district are payable immediately upon collection by the county disbursing officer. (N.J.S.A. 54:9-13.)
30 days for filing bank directors' resolution.	Certified copy of resolution must be filed with the County Board of Taxation in which the bank maintains an office at least 30 days before January 1 in any year and an additional copy is to be filed at the same time with the Commissioner of Banking. (N.J.S.A. 54:9-15.)
30 days for revocation of resolution.	Notice of revocation of the Banks Board of Directors' Resolution must be filed at least 30 days before the assessment date in any year. (N.J.S.A. 54:9-15.)

BUSINESS PERSONAL PROPERTY TAX

September 15. (On or before.)	Second installment of $\frac{1}{2}$ of Business Personal Property Tax is due.
October 1.	An assessment date for determining taxable values of tangible personal property used in business. Values so determined are basis for taxes due in subsequent year.
February 15. (On or before.)	Due date for filing Business Personal Property Tax Return and for remittance of $\frac{1}{2}$ of said tax liability.
April 15.	Extension of Time: Last day for filing returns or the payment of tax, or both, for those taxpayers who have obtained an extension of time from the Director. Effective with returns due on the preceding February 15 of the same calendar year. (N.J.S.A. 54:11A-13.)
Within three months.	Appeal to the Division of Tax Appeals: Taxpayers subject to tax under N.J.S.A. 54:11A-1 et seq. may, within 3 months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N.J.S.A. 54:11A-14.)

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 Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)
- January 15 **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 September. (N. J. S. A. 54:10A-15.)
- February 15 **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 October. (N. J. S. A. 54:10A-15.)
- March 15 **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 November. (N. J. S. A. 54:10A-15.)
- 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. (N. J. S. A. 54:10A-15.)
- Extension of time:** Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)
- May 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-15.)
- June 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (N. J. S. A. 54:10A-15.)
- July 15.
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-15.)

- August 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-15.)
- September 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-15.)
- October 15.**
(On or before.) **Due date for return and tax payment:** Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-15.)
- November 15** **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 July. (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 15** **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 August. (N. J. S. A. 54:10A-15.)
- Within three months.** **Appeal to Division of Tax Appeals:** Taxpayers subject to tax under N. J. S. A. 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 the 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

- November 1.
(On or before.) **Determination of distribution to counties and municipalities:** On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N.J.S.A. 54:10B-24.)
- November 10.
(On or before.) **Director to transmit warrant upon State Treasury:** On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N.J.S.A. 54:10B-24.)
- December 1.
(On or before.) **Revocation of authority of foreign corporation for failure to pay tax:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N.J.S.A. 54:10B-20.)
- December 31. **Balance sheet date:** For the purpose 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.)
- January 1. **Financial business tax lien attaches:** The lien for financial business taxes attaches on all of the taxpayer's 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.)

INSURANCE PREMIUMS TAX

- March 1. **Annual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- March 1. **Annual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)
- March 1.
(On or before.) **Annual tax by foreign fire insurance companies due:** Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)
- March 1.
(On or before.) **Annual tax by agents and brokers of foreign fire insurance companies due:** Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)
- March 1.
(On or before.) **Filing annual report:** Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-8.)

- March 1.**
(On or before.) **Filing annual report:** Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-19.)
- April 1.**
(On or before.) **Annual statement by local firemen's relief association due:** In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17-5.)
- April 1.**
(On or before.) **Report by Commissioner of Banking and Insurance:** Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 54:18A-19.)
- May 1.**
(On or before.) **Certification by Director of Division of Taxation:** Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A-19.)
- June 1.**
(On or before.) **Due date of tax:** Insurance premiums tax is due on or before this date. (N. J. S. A. 54:18A-1.)
- November 15.**
(On or before.) **Certification by Commissioner of Banking and Insurance:** Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)
- December 31.**
(On or before.) **Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law:** The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

EMERGENCY TRANSPORTATION TAX

- Last day of month following close of each calendar quarter.**
(On or before.) **Employer report of taxes withheld:** Employers, required by c. 32, L. 1961, as amended, to deduct and withhold specified taxes, must file form NJTT-2101 and pay such taxes withheld to the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-49 (a).)

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

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

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

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

UNINCORPORATED BUSINESS TAX

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

Taxpayers required to pay tax imposed: All businesses subject to the Unincorporated Business Tax must file form UBT-102 and to pay any amount of taxes due. (N. J. S. A. 54:11B-8.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See page 143-148.)

Year Previous to Tax Year.

January 1.

Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business by telephone, telegraph and messenger systems shall be determined annually as of January 1, which shall be the date as of which the assessment is made with respect to the taxes payable in the succeeding calendar year. (N.J.S.A. 54:4-2.46.)

January 30.

Payments in lieu of taxes made by nonprofit urban renewal corporations: The annual "in lieu of taxes" payment for urban renewal nonprofit corporations are to be paid annually as of January 30. (N.J.S.A. 40:55C-97.)

April 1.
(On or before.)

County Boards of Taxation to establish percentage level: County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, of the year preceding the tax year. (N.J.S.A. 54 4-2.27.)

April 10.
(Not later than.)

Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate: Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (N.J.S.A. 54:4-2.27.)

September 1.
(On or before.)

Tangible business personal property returns of telephone, telegraph and messenger systems filed: On or before September 1, of the pretax year and thereafter, owners of tangible personal property used in business of telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48.)

October 1.

Valuation date of real property: Assessors shall determine the assessed value of real property as of October 1, of the pretax year. (N.J.S.A. 54:4-23.)

October 1.

Prerequisites for veterans' tax deduction must exist: Assessor must determine whether claimant for veterans' tax deduction establishes that on October 1 of pretax year, claimant held honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (N.J.S.A. 54:4-8.15.)

October 1.
(*Note.)

Prerequisites for senior citizens' tax deduction must exist: Assessor must determine whether claimant for senior citizens' tax deduction establishes that on October 1 of pretax year; claimant had legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (N.J.S.A. 54:4-8.44.)

October 1.
(On or before.)

File initial application for exemption of certain water supply and sewerage disposal facilities: Application for water supply and sewerage disposal facilities exemption must be filed with the assessor. (N.J.S.A. 54:4-3.61.)

October 1.
(On or before.)

File application for exemption of blast or radiation fallout shelter with assessor: Application for blast or radiation fallout shelter exemption must be filed with assessor. (N.J.S.A. 54:4-3.50.)

- October 1.**
(On or before.) **File application for valuation of land as farmland:** Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (N.J.S.A. 54:4-23.13.)
- 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. (N.J.S.A. 54:4-4.4.)
- December 1.**
(Before.) **Tax bills for first two installments of local tax to be mailed by collector to taxpayers:** At least two months prior to the date on which the first installment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second installments of tax computed at one-half of the complete tax last previously levied. (N.J.S.A. 54:4-64.)
- December 10.**
(On or before.) **Director to certify to county boards of taxation the true value of railroad property:** The Director, Division of Taxation, shall certify any adjustments in base value in each municipality to the several county boards of taxation for use in determining equalized valuation in the succeeding tax year. (N.J.S.A. 54:29A-24.6.)
- December 15.**
(Not later than.) **Director delivers statement of amount of State aid payable for the following year:** The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (N.J.S.A. 54:29A-24.5.)
- December 31.**
(On or before.) **Application for veteran's (or veteran's widow's) tax deduction:** Proper application must be timely filed; fileable any time in pretax year with assessor or any time in tax year with collector. (N.J.S.A. 54:4-8.13.)

- December 31.
(On or before.) **Notice of time and place where assessment list may be inspected:** Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (N.J.S.A. 54:4-38.)
- December 31.
(On or before.)
(*Note.) **Initial application for senior citizens tax deduction:** Proper initial application must be timely filed; filable from October 1 to December 31 of pretax year with assessor on January 1 to December 31 of tax year with collector. (N.J.S.A. 54:4-8.43.)

* Entries above marked with * Note reflect changes to senior citizens tax deduction law effected by amendment approved and effective July 22, 1969 (c. 140, P. L. 1969).

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. 5, sec. 8; N.J.S.A. 54:30A-56.)
- January 1.
(Before.)
(Note 2.) **Real property sold or improved after October 1 and before January 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. (N.J.S.A. 54:4-63.2.)

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

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

- 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. (N.J.S.A. 54:5-6.)
- January 1. **Collectors report and pay collections to municipality:** Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (N.J.S.A. 54:4-73.)
- January 10.
(Before.) **Notify assessor of material depreciation of structure between October 1 and January 1:** When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1 (N.J.S.A. 54:4-35.1.)
- January 10.
(On or before.) **Assessor file with county board of taxation copy of Initial Statement and Further Statement:** Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (N.J.S.A. 54:4-4.4.)
- January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. Such statements must also be filed in each county where bank has branch office or offices. (N.J.S.A. 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. (N.J.S.A. 54:4-35.)
- January 25. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting February 1. (N.J.S.A. 54:3-17.)
- February 1. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (N.J.S.A. 54:3-18.)
- February 1. **First installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- February 1.
(On or before.)
(*Note.) **Annual statement by senior citizens:** Deduction once approved and allowed continues so long as claimant remains eligible provided claimant files with collector and in time proper annual statement evidencing continued compliance with all income and other requirements. (N.J.S.A. 54:4-8.45; 54:4-8.44a.)

* Reflects changes to senior citizens tax deduction law, effected by amendment approved and effective July 22, 1969. (c. 140, P. L. 1969.)

- 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. (N.J.S.A. 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. (N.J.S.A. 54:4-45; N.J.S.A. 18:7-79.)
- March 1.
(On or before.) Bank stock tax to be determined by county boards of taxation: Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (N.J.S.A. 54:9-9.)
- First Monday
in March.
(On or before.) Apportionment of valuations of franchise taxes collected from public utilities 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. (N.J.S.A. 54:30A-57.)
- March 10.
(Before.) County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (N.J.S.A. 54:3-18.)
- March 10.
(After.) County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (N.J.S.A. 54:3-19.)
- March 15.
(On or before.) Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (N.J.S.A. 54:1-29.)
- April 1.
(Before.) Municipal and county budget requirements to be certified to county board of taxation: The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (N.J.S.A. 54:4-41 and 42.)
- April 1.
(On or before.) County boards of taxation to certify general tax rates: Each county board of taxation is to certify the general tax rate in each taxing district in the county.

- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to railroad property. (N.J.S.A. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (N.J.S.A. 54:4-52.)
- May 1.
(On or before.) **Completed duplicates to be delivered to collectors by county board of taxation:** The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (N.J.S.A. 54:4-55.)
- May 1. **Second installment of real and tangible personal property tax due:** (N.J.S.A. 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. (N.J.S.A. 54:30A-62.)
- May 11.
(On or before.)
(Note 3.) **Municipal collectors to bill franchise taxes to utility companies:** Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)
- May 15. **Second installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (N.J.S.A. 54:4-74.)
- Third Monday
in May.
(On or before.) **Railroad property tax appeals to be filed:** Any taxpayer, desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A-31.)
- Third Monday
in May.
(On or before.) **Municipalities may file appeals concerning railroad property tax:** The authorities of any taxing district desiring to contest the validity or amount of the railroad assessment on any additions or withdrawals of railroad property may appeal to the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A-24.3.)

- 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 certain tangible business personal property at least two months before the third installment of taxes falls due (August 1). (N.J.S.A. 54:4-64.)
- June 1. **One-half of bank stock tax due and payable to county treasurer:** (N.J.S.A. 54:9-11.)
- June 5.
(On or before.)
(Note 3.) **Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
- June 6.
(On or before.)
(Note 3.) **Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (N.J.S.A. 54:30A-62.)
- 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. (N.J.S.A. 54:30A-62.)
- Second Monday
in June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16.)
- June 15. **Franchise tax due and payable:** The full amount of franchise tax assessed by the commissioner (Director, Division of Taxation) is due and payable. (N.J.S.A. 54:29A-46.)
- 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. (N.J.S.A. 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. (N.J.S.A. 54:30A-62.)
- Ten days before
second Tuesday
in July. **Director shall prepare, mail and post state equalization table:** The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon. (Second Tuesday in July.) (N.J.S.A. 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. (N.J.S.A. 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. (N.J.S.A. 54:1-35.)
- August 1.** **Third installment of real and tangible personal property tax due:** (N.J.S.A. 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. (N.J.S.A. 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. (N.J.S.A. 54:3-21.)
- August 25.** **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards of Tax Appeals. (N.J.S.A. 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. (N.J.S.A. 54:30A-62.)
- September 10. (Before.)** **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (N.J.S.A. 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 30 days of the date of promulgation. (N.J.S.A. 54:1-35.1 et seq.)

- October 1. **Real property sold or improved between January 1 and October 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 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. (N.J.S.A. 54:4-63.3.)
- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (N.J.S.A. 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. (N.J.S.A. 54:4-63.17.)
- October 10.
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.5.)
- October 10.
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.17.)
- October 25.
(On or before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 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. (N.J.S.A. 54:4-63.19.)
- November 1.
(Before.) Review of state equalization table to be completed: The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (N.J.S.A. 54:2-38.)
- November 1. Fourth installment of real and tangible personal property tax due: (N.J.S.A. 54:4-66.)
- November 1. Added assessment taxes payable: Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (N.J.S.A. 54:4-63.8.)
- November 1. Omitted property assessment taxes payable: Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October 1 of that year. When the judgment of the county board of taxation is rendered subsequent to October 1 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 1 of the year in which the judgment of the county board of taxation shall be rendered. (N.J.S.A. 54:4-63.20.)
- November 1.
(After.) Collector to enforce collection of personal taxes: The collector shall after the date when the last installment of the taxes for the year are due and delinquent enforce the payment of all taxes on personal property by distress and sale of any goods and chattels of the delinquent in the state (N.J.S.A. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or imprisonment for default in payment of taxes on real estate. (N.J.S.A. 54:4-79.)
- November 1.
(On or before.) The Director shall determine and classify all real property used for railroad purposes in this State: The Director shall determine the true value as of the preceding January 1, of all Class II property used for railroad purposes in this State. (N.J.S.A. 54:4-29A-17.)

- November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (N.J.S.A. 54:4-74.)
- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (N.J.S.A. 54:3-26.)
- December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (N.J.S.A. 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. (N.J.S.A. 54:4-63.23.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A-62.)
- December 1. **One-half of bank stock tax due and payable to county treasurer.** (N.J.S.A. 54:9-11.)
- December 1. **Class II Railroad property tax due and payable:** The full amount of the Class II property tax due and payable to the State Treasurer. (N.J.S.A. 54:29A-46.)
- December 10.
(On or before.) **State aid pursuant to railroad tax law payable to municipalities:** State aid pursuant to railroad tax law shall be paid to collector or other proper officer of each municipality entitled thereto by the State Treasurer, on warrant of the Director of the Division of Budget and Accounting. (N.J.S.A. 54:29A-24.4.)
- December 15.
(Not later than.) **Delivery of statement to municipality concerning state aid payable in following year:** The commissioner (Director, Division of Taxation) shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (N.J.S.A. 54:29A-24.5.)
- 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. (N.J.S.A. 54:2-39.)

- December 31.**
(Not later than.) **Filing or allowance of application for veterans or senior citizens tax deduction:** No application for a tax deduction for any tax year shall be filed with, or allowed by, any assessor, collector or governing body after December 31 of such year. (N.J.S.A. 54:4-8.13 and 54:4-8.43.)
- January 2.** **Year following tax year:**
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.) (N.J.S.A. 54:4-63.11.)
- January 15.**
(On or before.) **Collector to file with county board of taxation list of veterans' tax deduction:** Collector shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4-8.14.)
- January 30.**
(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 30 following the date of promulgation. (N.J.S.A. 54:1-35.4.)
- 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.) (N.J.S.A. 54:4-63.11.)
- February 15.** **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. (N.J.S.A. 54:4-63.10; N.J.S.A. 54:4-63.22.)
- March 1.**
(On or before.) **Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (N.J.S.A. 54:4-91.)
- March 1.** **Lien results if posted senior citizens tax deduction revoked for income or other reasons remains unpaid:** Where tax-deduction-credit has been granted to senior citizen and is subsequently revoked for income or other reasons and remains unpaid, same becomes delinquent, a lien and a personal debt on March 1 date. (N.J.S.A. 54:4-8.44a.)

- May 1.
(On or before.)
- Collector's list of delinquent taxes believed uncollectible: On or before May 1 annually collector files with governing body and thereafter as may be necessary, list in duplicate of delinquent taxes which he believes are uncollectible, together with such additional information and explanation concerning same as statute requires. (N.J.S.A. 54:4-91.1.)
- June 30.
(On or before.)
- Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same: Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (N.J.S.A. 54:4-91.2.)
- July 1.
(After.)
- Sale of property to enforce delinquent tax lien: Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (N.J.S.A. 54:5-19.)

**SUMMARY
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December 10 (On or before.)	Certifies to County Boards of Taxation true value of railroad property and any adjustments in base value in each municipality	131
December 15 (Not later than.)	Delivers statement to municipalities of amount of State Aid payable for following year	131

Tax Year.

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May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	135
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	136
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	136
Second Tuesday in July	Hearing before Director on State equalization table	137
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	137
August 25	State equalization table completed	137
October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	137

MUNICIPALITY

Tax Year.

Third Monday in May (On or before.)	Taxpayers may file complaint for review of Director's valuations of railroad property	135
Third Monday in May (On or before.)	Municipalities may file appeals concerning railroad property tax	135
February 15	First installment of County Tax due county	134
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Thirty days after October 1 (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 30 days after the promulgation of the Table on or before October 1	137
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MOTOR FUELS TAX BUREAU

- Next to the last business day of following month. (On or before.) **Distributors' and gasoline jobbers' report:** Distributors and gasoline jobbers shall file a 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' and gasoline jobbers' inventories:** Distributors and gasoline jobbers shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)
- Next to the last business day of following month. (On or before.) **Tax payable by distributors and gasoline jobbers:** Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
- No time prescribed. **Distributors', Special "A" and Special "B" licenses:** Distributors', Special "A" and Special "B" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)
- March 31. **Gasoline jobbers', retail dealers', wholesale dealers' and transport licenses:** Expire on March 31 in each year. (R. S. 54:39-32.) Fee for gasoline jobbers' license \$50; retail dealers' license \$5; wholesale dealers' and transport licenses \$2. (R. S. 54:39-31.1, 30, 31 and 41.)
- Within 30 days after close of month of report. **Carriers of fuels:** Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)
- Within five days from receipt of fuels. **Special "A" licensees:** Shall file a report and pay tax within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64 (a).)
- Fifteenth day of following month. (On or before.) **Special "B" licensees:** Shall file a report of number of gallons used or sold for use in N. J. during the preceding month. Tax is due with report. (R. S. 54:39-64 (b).)
- Last business day of 6th month following purchase. (On or before.) **Refunds of tax on fuels used for refundable purposes:** Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the sixth month following purchase. (R. S. 54:39-67.)
- Within one year after payment. **Refunds of erroneous payments:** Taxes collected erroneously may be refunded but a refund may be refused in case more than one year has elapsed from date the erroneous payment was made. (R. S. 54:39-29.)
- One year after order or assessment. **Appeals:** Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

- March 15.**
(On or before.) **Licenses:** All licenses shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (c. 191, sec. 3, P. L. 1959.)
- March 15.**
(On or before.) **Permits:** All permits and conditional permits shall expire on March 31 following the date of issue, and may be renewed for the ensuing year under the same terms and conditions of the original applications. All applications for renewal of permits or conditional permits shall be in writing on forms prescribed and furnished by the Director, which forms shall be filed with the Director not later than March 15 preceding their expiration date. (c. 191, sec. 7, P. L. 1959.)

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

- July 1.** **Scheduled property and length of lines determined:** A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)
- September 1.**
(On or before.) **Property return by utility:** Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)
- January 1.**
(Prior to.) **Director shall apportion property valuations and certify to municipalities:** The Director, Division of Taxation, shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:30A-20; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

Year in Which Taxes are Payable.

- February 1.** **Gross receipts report by utility:** Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

- First Monday in March.**
(On or before.) **Apportionment of valuations may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:30A-21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57.)
- April 1.**
(On or before.) **State excise tax computed:** The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
- April 6.**
(On or before.) **The Director, Division of Taxation, to certify amount of excise taxes due to State:** Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
- May 1.**
(On or before.) **Excise taxes payable to the State:** The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
- May 1.**
(On or before.) **Franchise tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:30A-60.)
- May 6.**
(On or before.) **Certification of apportioned franchise tax to municipal tax collectors:** Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- May 6.**
(On or before.) **The Director, Division of Taxation, to certify amount of franchise tax due to State:** The Director, Division of Taxation, before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- May 11.**
(On or before.) **Municipal collectors bill franchise taxes to utility companies:** Within five days of receipt of director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

- June 1.
(Before.) **Gross receipts tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:30A-61.)
- June 5.
(On or before.) **Franchise taxes due municipalities (first payment):** One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 5.
(On or before.) **Franchise taxes payable to the State:** The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 6.
(Before.) **Certification of apportioned gross receipts tax to municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 6.
(Before.) **The Director, Division of Taxation, to certify amount of gross receipts tax due to State:** The Director, Division of Taxation, shall certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 11.
(Before.) **Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.
(Before.) **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.
(Before.) **Gross receipts taxes payable to State:** The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

- September 1.** Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- December 1.** Franchise and gross receipts taxes due municipalities (third payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

- January 1.** Property valuations: Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; P. L. 1964, c. 251, sec. 6; P. L. 1966, c. 139, sec. 4; N.J.S.A. 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-44.)
- 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.)
- November 1.**
(On or before.) Valuations to be fixed: The Director, Division of Taxation, to determine true value of Class II property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; P. L. 1964, c. 251, sec. 6; P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A-17.)
- November 10.**
(Not later than.) Statement of valuations to taxpayer: The Director, Division of Taxation, shall deliver a detailed statement of Class II property valuations to each taxpayer. (P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A-17.)
- December 1.**
(Prior to.) Taxpayer may confer with Director concerning valuations: Any taxpayer may inspect the Director's valuations and confer with the Director concerning these valuations. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A-18.1.)

- December 10.
(On or before.) **Certify changes in base value to county boards of taxation:** The Director, Division of Taxation, shall certify any changes in base value to the several county boards of taxation for use in determining equalized valuation for the succeeding year. (P. L. 1966, c. 139, sec. 24; N.J.S.A. 54:29A-24.6.)
- December 15.
(Not later than.) **Deliver statement of amount of State aid payable to each municipality for the following year:** The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the amount of State aid payable for the following year. (P. L. 1966, c. 139, sec. 23; N. J. S. A. 54:29A-24.5.)
- December 15.
(Not later than.) **Deliver detailed statement of Class II property and property tax to taxpayers:** The Director, Division of Taxation, shall deliver to each taxpayer a detailed statement of the Class II property and the tax for the property for the following year. (P. L. 1966, c. 139, sec. 6; N. J. S. A. 54:29A-18.1.)
- December 15.
(After.) **Certify property tax to State Comptroller:** The Director, Division of Taxation, shall report and certify property tax assessments to the State Comptroller. (P. L. 1941, c. 291, sec. 22; P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A-22.)

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.)
- 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.)
- 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; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44.)
- 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; P. L. 1942, c. 337, sec. 6; P. L. 1966, c. 139, secs. 13 and 21d; N.J.S.A. 54:29A-24:3 and N.J.S.A. 54:29A-31.)

- Third Monday of May. **Division of Tax Appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; P. L. 1942, c. 337, sec. 7; N.J.S.A. 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; P. L. 1942, c. 169, sec. 2; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-15.)
- June 1.
(After.) **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. (P. L. 1941, c. 291, sec. 22; P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A-22.)
- 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; P. L. 1964, c. 251, sec. 7; P. L. 1966, c. 139, sec. 7; N.J.S.A. 54:29A-21.)
- June 15. **Due date franchise tax:** Franchise 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; P. L. 1966, c. 139, sec. 18; N.J.S.A. 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; P. L. 1942, c. 337, sec. 6; P. L. 1966, c. 139, sec. 13; N.J.S.A. 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; P. L. 1942, c. 337, sec. 7; N.J.S.A. 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; P. L. 1942, c. 337, sec. 8; N.J.S.A. 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; P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and N.J.S.A. 54:29A-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; P. L. 1966, c. 139, sec. 18; N.J.S.A. 54:29A-46.)

December 10.
(On or before.)

Payments of State aid shall be made: The State Treasurer shall pay State aid to collector or proper officer of each municipality entitled to State aid under railroad tax law. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)

SALES TAX

28th day of
January, April,
July, and
October.
(On or before.)

Quarterly Returns: All vendors are required to file Quarterly Returns with the Sales Tax Bureau on or before the 28th day of January, April, July and October. Penalty for late payment is five percent of the tax due, plus interest at the rate of one percent of such tax per month excepting the First month after such return or tax was due.

28th day of the
month following
the first two
months of each
quarter.
(On or before.)

Monthly Remittance Statement: In addition to filing the Quarterly Return, a vendor whose sales and use tax liability exceeds One Hundred (\$100) Dollars for either of the first two months of any quarter must file a Monthly Remittance Statement (Form ST-51) with the Sales Tax Bureau for each month (of those first two months of any quarter) in which his liability exceeds \$100, and must remit therewith the tax due for that month by 28th day of the following month. The balance of his quarterly liability must accompany his Quarterly Return.

DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Anthony M. Lario, *President Judge*, Camden Term Expires June 30, 1974
Paul E. Doherty, *Judge*, Jersey City Term Expires June 30, 1970
Carmine F. Savino, Jr., *Judge*, Lyndhurst Term Expires June 30, 1971
Inez M. Stanziale, *Judge*, Newark Term Expires June 30, 1971
Charles W. Convery, *Judge*, Paterson Term Expires June 30, 1972

VACANCY

VACANCY

Mrs. Anna D. Flynn, *Secretary*.

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

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Harry Brown ('72), Harry F. Waters ('73), Charles E. Halliwell ('72).
Secretary: John Murtland, Guarantee Trust Building, Atlantic City, N. J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: Benjamin Green ('73), Robert J. Inglima ('72), Samuel P. Bartoletta ('74), Bernard Stracher ('71), Arthur Minuskin ('72).
Secretary: Dante Leodori, New Court House Wing, 2nd floor, Room 205, Hackensack, N. J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: Walter D. Lamon, Jr. ('70), Harry F. Renwick ('68).
Secretary: Wilbur S. Lippincott, County Office Building, Mount Holly, N. J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('71), M. Leroy Cobbin ('73), J. John Gasparre ('72).
Secretary: Harold F. Walters, Court House, 7th Floor, Camden, N. J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: Henry Silling ('71), Carmine J. Giampietro ('73), Ellery M. Bowman ('72).
Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N. J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: Ralph A. Brandt ('71), Harry Triantos ('73), Howard Winter ('73).
Secretary: Keron D. Chance, Court House, Bridgeton, N. J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: Joseph C. Glavin, Jr. ('71), Fred W. Federici, Jr. ('75), Francis A. Byrne ('72), Fred Corrado ('73).
Secretary: Joseph Solimine, 110 South Grove St., East Orange, N. J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: Joseph Minotty ('71), George J. Daminger ('73), Frank W. Cunningham ('72).
Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: John P. Botti ('74), Anthony Cilento ('75), George Jensen ('75), Gerard F. Brill ('71), John J. Barry ('72).
Secretary: Dennis D. S. McAlevy, Hudson County Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: Theodore H. Schroeder ('71), Robert Wackendorf ('73), Hiram B. Ely, Jr. ('73).
Secretary: Vincent J. Maguire, P. O. Box 282, Flemington, N. J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: Joseph M. Pierson ('73), J. Russell Smith ('71), Edward J. Hritz ('73).
Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J. 08608.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('72), William Shelley ('73), A. Clayton Hollender ('71).
Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: Frederick Freibott ('73), Martin Wigdortz ('73), Hugh B. Meehan ('71).
Secretary: John Ferruggiaro, Hall of Records, Freehold, N. J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: Thomas Hillery ('72), George Korpita, Jr. ('71), M. Corriell Fancher ('73).
Secretary: Fred C. McCoy, Court House, Morristown, N. J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('72), Mrs. Georgian Kolber ('73), Ruben D. Silverman ('68).
Secretary: J. Chester Holman, Court House, Toms River, N. J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: Matthew S. Trella ('73), John A. Gavin ('73), Samuel E. Nochimson ('73).
Secretary: James J. Munner, Jr., Court House Annex, Paterson, N. J. 07501.

SALEM COUNTY BOARD OF TAXATION

President: Norman C. Stout ('72), Loren F. Hitchner ('73), Herbert O. Wegner ('71).
Secretary: Preston R. Ware, Secretary, Court House, 92 Market St., Salem, N. J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: H. Edward Gabler ('72), Frank E. MacDonald ('73), David C. Wyckoff ('73).
Secretary: Lewis J. Gray, County Administration Building, Somerville, N. J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: Charles P. Childs ('73), Donald Richard ('73), George F. Van Atta, Sr. ('73).
Secretary: Benjamin Jager, Municipal Building, 16 Church St., Newton, N. J. 07860.

UNION COUNTY BOARD OF TAXATION

President: Lawrence M. Wolf ('71), John K. Meeker, Jr. ('72), Leslie J. Cunningham, Jr. ('73).
Secretary: Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J. 07202.

WARREN COUNTY BOARD OF TAXATION

President: Lester J. Toth ('71), Frank DeCello ('73).
Secretary: Owen R. Lyons, Court House, Belvidere, N. J. 07823.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1970

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon	Mrs. Mildred D. Murphy, Absecon.
	George F. Gillespie, Absecon	
	Harvey T. Staake, Jr., Absecon	
Atlantic City	William G. Ferry, Pres., Atlantic City	John J. Sweeney, Atlantic City.
	Edmund J. Seidenburg, Atlantic City	
	Paul J. Longo, Atlantic City	
Brigantine City	John Jacobs, Sec., Brigantine	J. Edward Bridgehouse, Brigantine.
	R. Kenneth Gwaltney, Brigantine	
	William Hipple, Brigantine	
Buena Bor.	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp.	Cosmo Leone, Buena Vista	Peter Micheletti, Richland.
Corbin City	Ronald J. Kulesza, R. D., Woodbine.	Mrs. Adle G. Kulesza, Woodbine.
Egg Harbor City	Adolph H. Joseph, Sec., Egg Harbor City	Adolph Joseph, Egg Harbor City.
	William H. Reeser, Pres., Egg Harbor City	
	Louis W. Bauer, Vice-Pres., Egg Harbor City	
Egg Harbor Twp.	John Jacobs, Sec., Linwood	Bernard M. Murphy, Linwood.
	William F. Roeske, Chm., Cardiff	
	Joseph J. Grasso, Jr., Pleasantville	
Estell Manor City	Edward Graubart, Sec., Estell Manor	Mrs. Jeanne Prickett, Estell Manor.
	Theodore W. Netolicka, Dorothy	
	Joseph Nicolosi, Estell Manor	
Folsom Boro.	Joseph D. Ingemi, Hammonton	Frank E. Byrnes, Williamstown.
Galloway Twp.	Charles R. Braun, Cologne	John P. Dermanoski, Cologne.
Hamilton Twp.	John J. O'Hanlon, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town	Warren N. Murphy, Sec., Hammonton	Ralph M. Palmieri, Hammonton.
	Samuel J. Cappuccio, Pres., Hammonton	
	Michael L. Rubertron, Hammonton	
Linwood City	Stanley Gandy, Pres., Linwood	Mrs. Jennie Bruce, Linwood.
	Claude E. Gibson, Jr., Pomona	
	Ackley O. Elmer, II, Somers Point	
Longport Bor.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate	G. Roland Brown, Margate.
	Jeffrey Wolf, Margate	
	James B. Lewis, Margate	
Mullica Twp.	Mrs. Dorothea W. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield	Richard E. Squires, Northfield.
	Frederick W. Mitchell, Northfield	
Pleasantville City	Richard E. Squires, Pleasantville	Raymond J. Beckman, Jr., Pleasantville.
	Ackley O. Elmer, II, Pleasantville	
Port Republic City	Cornelius Garrison, Sr., Sec., Port Republic	Mrs. Sara E. Garrison, Port Republic.
	Cornelius Garrison, Jr., Pres., Port Republic	
	George F. Huntley, Vice-Pres., Port Republic	
	Port Republic	
Somers Point City	William S. Hartley, Sec., Somers Point	Harry Smith, Somers Point.
	Douglas Somers, Somers Point	
	Walter J. Friedrichs, Somers Point	
Ventnor City	Ackley O. Elmer, II, Ventnor	Owen Kertland, Ventnor City.
Weymouth Twp.	Bernard Netolicka, Dorothy	Mrs. Amelia Messina, Belcoville.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Mrs. Annette Baum, Sec., Allendale Robert Cross, Allendale	Helmuth C. Falcke, Allendale.
Alpine Bor.	Clarence Buechner, Sec., Alpine Edward L. Berry, Alpine David Baxter, Alpine	Mrs. Dorothy L. Jax, Alpine.
Bergenfield Bor.	Mrs. Lois J. Mangold, Bergenfield	Eather L. Gormley, Bergenfield.
Bogoto Bor.	Harry P. Northrop, Bogota	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	Francis X. Hickey, Sec., Carlstadt Thomas Lawlor, Carlstadt William F. Dermody, Carlstadt	Henry Bade, Carlstadt.
Cliffside Park Bor.	Robert N. Iulo, Cliffside Park	Vincent T. McKenna, Cliffside Park
Closter Bor.	Harold Jonassen, Closter	William L. Murphy, Closter.
Cresskill Bor.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	Caesar P. Secchia, Demarest.
Dumont Bor.	Thomas F. Walsh, Dumont	Frank A. Baldachino, Dumont.
East Paterson Bor.	Foster W. Periccioli, Sec., E. Paterson Patrick J. Collura, E. Paterson Harry Chiappelli, E. Paterson	Salvatore Spinato, E. Paterson.
East Rutherford Bor.	Lester Plosia, Sec., East Rutherford Mario J. Pedoto, E. Rutherford William Jones, East Rutherford	Mrs. Nellie A. Carty, East Rutherford.
Edgewater Bor.	Owen J. Sheehan, Edgewater	Michael M. Monaghan, Edgewater.
Emerson Bor.	William J. Sheehan, Emerson	Kenneth W. Rau, Emerson.
Englewood City	Norman Harvey, Englewood	Norman C. Loder, Englewood.
Englewood Cliffs Bor.	Francis A. Deshusses, Englewood Cliffs Charles M. Reggiani, Englewood Cliffs Robert Abromovitz, Englewood Cliffs	William Hoinash, Englewood Cliffs.
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn
Fairview Bor.	Carmine Pellechio, Sec., Fairview Angelo M. Maffetone, Fairview John La Marca, Fairview	Anthony M. Orecchio, Fairview
Fort Lee Bor.	Joseph C. Howell, Jr., Fort Lee	Edward A. McDermott, Fort Lee.
Franklin Lakes Bor.	Otto K. Mutzberg, Franklin Lakes	Peter Piekema, Franklin Lakes.
Garfield City	Philip Gannuscio, Garfield	Louis S. Mallia, Garfield.
Glen Rock Bor.	Harley W. Hesson, Jr., Glen Rock	Mrs. Dorothy Ferry, Glen Rock.
Hackensack City	Russel T. Wilson, Hackensack	Elythe W. Holzman, Hackensack.
Harrington Park Bor.	Robert L. Humphreys, Sec., Harrington Park Mario G. Bettega, Harrington Park Kenneth E. Snyder, Harrington Park	Mrs. Edith D. Stockman, Harrington Park.
Hasbrouck Hts. Bor.	Joseph A. Cordo, Sec., Hasbrouck Heights William E. Mentis, Hasbrouck Hts. Kenneth V. Cantoli, Hasbrouck Heights	Miss Ada K. Stephens, Hasbrouck Hts
Haworth Bor.	Clinton C. Simmon, Haworth	Mrs. Alma L. Shinn, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale	Edna S. Halloran, Hillsdale.
Hohokus Bor.	Arthur R. Conaty, Hohokus	Leon P. Kleist, Hohokus.
Leonia Bor.	John C. Gardner, Leonia Joseph E. Corker, Leonia Allen R. Hill, Leonia	Mrs. I. Gwendolyn Shanno, Leonia
Little Ferry Bor.	Charles A. Ramsey, Sec., Little Ferry Harry J. Kohring, Little Ferry Frank Kurz, Little Ferry	Mrs. Mary N. Fairchild, Little Ferry

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Bor.	Salvatore M. Banca, Sec., Lodi John L. Tamborini, Lodi Joseph Buchichio, Lodi	Joseph P. Luna, Lodi.
Lyndhurst Twp.	Dominick Notte, Lyndhurst	Peter A. Grisafi, Lyndhurst.
Mahwah Twp.	Ernest Ponessa, Mahwah	Mrs. Elizabeth Heffin, Mahwah.
Maywood Bor.	Harold J. Shea, Sec., Maywood Lawrence DeQuintal, Jr., Maywood Gordon L. Matray, Maywood	Harold C. Hotaling, Maywood.
Midland Park Bor. ...	Stephen M. Szekely, Midland Park	Thomas McKim, Midland Park.
Montvale Bor.	Michael R. Carrara, Montvale	Mrs. Hazel M. Wermer, Montvale.
Moonachie Bor.	William Nagle, Sec., Moonachie Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie.
New Milford Bor. ...	Lawrence A. Hardy, Sec., New Milford Walter C. Nelson, New Milford Joseph D. Lee, New Milford	Harold W. Kimble, New Milford.
N. Arlington Bor. ...	Frank P. Graham, North Arlington	Adam M. Szura, North Arlington.
Northvale Bor.	Robert Campora, Sec., Northvale Ronald Fletcher, Northvale Anthony Magnani, Northvale	Victor De Martini, Northvale.
Norwood Bor.	Robert A. McPherson, Norwood	Mrs. Dorothy Heffernan, Norwood.
Oakland Bor.	Frank P. Bosnich, Sec., Oakland James Van Delden, Oakland C. Daniel Marino, Oakland	W. Bruce Knapp, Jr., Oakland.
Old Tappan Bor. ...	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan.
Oradell Bor.	Thomas E. D. Hardy, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor. ...	Harold F. Wrightington, Palisades Park	Mrs. Florence Egan, Palisades Park.
Paramus Bor.	Everett G. Manning, Paramus	Preston J. O'Toole, Paramus.
Park Ridge Bor. ...	George Kiessling, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	M. Richard Muti, Ramsey	Mrs. Eleanor Ameye, Ramsey.
Ridgefield Bor.	Michael Denenberg, Ridgefield	Walter Pellacani, Ridgefield.
Ridgefield Park Twp. ...	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Village ...	Clarence N. Delgado, Ridgewood	Edward F. Andercheck, Ridgewood.
River Edge Bor.	Joseph M. Lukowiak, River Edge	Edwin C. Herrick, River Edge.
River Vale Twp.	Irwin Sabin, Westwood	Joseph C. McIlveen, Westwood.
Rochelle Park Twp. ...	Willibald Rebhahn, Sec., Rochelle Park Harold W. Griffin, Rochelle Park Henry Dorrity, Rochelle Park	Philip J. Galfo, Rochelle Park.
Rockleigh Bor.	George V. Kershaw, Northvale	Alfred J. Locarni, Rockleigh.
Rutherford Bor.	Andrew M. Rollins, Rutherford Seymour E. Consovoy, Rutherford	Frank Balkely, Rutherford.
Saddle Brook Twp. ...	Charles J. Hofsaes, Sec., Saddle Brook P. M. Clear, Saddle Brook Raymond F. Flood, Saddle Brook	Michael Rodak, Jr., Saddle Brook.
Saddle River Bor. ...	Vincent J. Hubin, Saddle River	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp. ...	Charles S. Picardi, Sec., S. Hackensack John Jannuzzi, S. Hackensack Leonard Parrelli, Sr., S. Hackensack	Louis Rossi, S. Hackensack.
Teaneck Twp.	Joseph B. Krupinski, Teaneck	Gary E. Saage, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly	Charles W. Syreen, Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro	G. V. Anderson, Teterboro.
Upper Saddle River Bor.	Ernest J. Appel, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor.	Raymond W. Westervelt, Waldwick	Mrs. Adeline Portsmore, Waldwick.
Wallington Bor.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington.
Washington Twp. ...	Orfeo Cesareo, Westwood	Florence Jancek, Westwood.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Westwood Bor.	Edwin J. Hander, Westwood	Eugene F. Young, Westwood.
Woodcliff Lake Bor...	Paul Dattoli, Woodcliff Lake	Arthur G. Henke, Jr., Woodcliff Lake.
Wood-Ridge Bor.	Frank L. Porfido, Wood-Ridge	Clarence F. Mathe, Jr., Wood-Ridge.
Wyckoff Twp.	Frederick H. Mott, Wyckoff	Raymond B. Dorhout, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Elaine B. Allen, New Gretna.
Beverly City	E. Arthur Smith, Sec., Beverly Arthur L. Cooper, Beverly John A. Centinaro, Beverly	Frank C. Parsons, Beverly.
Bordentown City ...	H. Ashby Sholl, Sec., Bordentown William R. Ryan, Bordentown Thomas J. Burns, Bordentown	Mrs. Elizabeth L. Mackinnon, Bordentown.
Bordentown Twp. ...	John L. Aloj, Bordentown Donald D. Vuolo, Bordentown	Mrs. Elizabeth D. Thompson, Bordentown.
Burlington City	Raird M. Applegate, Jr., Sec., Burlington George F. Broadbent, Sr., Burlington Armando DeFrancesco, Burlington	Thomas C. Stewart, Burlington.
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Mary Denbo, Burlington.
Chesterfield Twp. ...	James Harvey, Trenton	Charles S. Parker, Trenton.
Cinnaminson Twp. ...	A. James Reeves, Palmyra	Armand Pagliarmini, Cinnaminson.
Delanco Twp.	A. Rowan Bright, Delanco	Harold R. Neville, Delanco.
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside August C. Leusner, Riverside	George B. Barton, Delran.
Easthampton Twp. ...	Matthew S. Chudoba, Mt. Holly	J. Franklin Broadrick, Mt. Holly.
Edgewater Pk. Twp.	Felix Cri toforo, Beverly	Louis H. Kite, Edgewater Park.
Evesham Twp.	John Howarth, Marlton Henry W. Haines, Marlton James Hogan, Marlton	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	Vincent W. Sapp, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Samuel O. Paglioni, Roebling	Harry Fauver, Jr., Florence.
Hamborsp Twp. ...	Frederick R. Reynolds, Sr., Mt. Holly	Doris M. Platt, Mt. Holly.
Lumberton Twp. ...	Calvin F. Chase, Mt. Holly	Mrs. Shirley J. Cornelius, Lumberton.
Mansfield Twp. ...	William H. Pigott, Bordentown	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp.	William S. Zeigler, Sec., Maple Shade Seamour Sanders, Maple Shade	Joseph C. Sheridan, Jr., Maple Shade.
Medford Twp.	Justus C. Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor.	Harry C. Rainey, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp.	Walter W. Salmon, Moorestown	William H. Cromley, Moorestown.
Mount Holly Twp.	George C. Thomulka, Mt. Holly	Robert L. Emmons, Mt. Holly.
Mount Laurel Twp.	Franklin F. Childers, Moorestown	Mrs. Barbara Gnan, Mt. Holly.
New Hanover Twp.	Donal B. Malloy, Cookstown	Mrs. Sully Rogaczewski, New Hanover.
North Hanover Twp.	Mrs. Jeanette Bowers, Wrightstown	Mrs. Margaret B. Davis, Allentown.
Palmyra Bor.	William H. Evaul, Palmyra	Robert W. Donahoo, Jr., Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	Arthur C. Borden, Pemberton.
Pemberton Twp.	Earl D. Emmons, Pemberton	Ambruse Garber, Jr., New Lisbon.
Riverside Twp. ...	Chester J. Jankowski, Sec., Riverside Edward W. Snow, Riverside Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside.
Riverton Bor.	John H. McDermott, Riverton	Mrs. Anna May Whitelock, Riverton.
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp.	Howard Githens, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	Frank A. Commercial, Bordentown.
Tabernacle Twp.	Mrs. Dorothy Yates, Vincentown	Carmine C. Coppola, Jr., Vincentown.
Washington Twp.	Bertram M. Thomas, Chatsworth	William Walters, Egg Harbor.
Westampton Twp.	James J. Noble, Mt. Holly	Walter W. Hancock, Burlington.
Willingboro Twp.	William G. Skelly, Willingboro	William J. Palmer, Willingboro.
Woodland Twp.	George Wills, Chatsworth	Albert Morison, Chatsworth.
Wrightstown Bor.	Mrs. Marybelle Harris, Wrightstown	I. Haines Crowsaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Louis R. Kirby, Sec., Audubon Elwood L. Bigler, Sr., Audubon Charles W. Arthur, Audubon	Rudolph K. Creyaufmiller, Jr., Audubon.
Audubon Park Bor.	John R. Kerfoot, Audubon	Thomas J. Moran, Audubon Park.
Barrington Bor.	Earl J. Houseknecht, Sec., Haddonfield Vincent G. DiAntonio, Haddonfield	Thomas M. Redanauer, Barrington.
Bellmawr Bor.	Fred W. Holtzbaur, Bellmawr Carman R. Caprice, Bellmawr George L. Bechtel, Bellmawr	Joseph F. Murray, Bellmawr.
Berlin Bor.	Lewis P. Orchard, Berlin	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp.	John McGee, W. Berlin	Richard F. McCarthy, Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn Herman J. vander Straeten, Brooklawn Edward H. Irwin, Brooklawn	Joseph J. Cerrone, Brooklawn.
Camden City	Patrick T. Corbett, Camden	Thomas A. Quattrochi, Camden.
Cherry Hill Twp.	Joseph Zerbo, Cherry Hill	John J. Zarrolli, Cherry Hill.
Chesilhurst Bor.	Earl K. Parker, Chesilhurst	William R. Lancaster, Chesilhurst.
Clementon Bor.	Roy Pratt, Sec., Clementon Charles E. Warrington, Clementon Alfred J. Zardus, Clementon	Mrs. Kathryn Stiles, Clementon.
Collingswood Bor.	Walter Young, Collingswood	Mrs. F. Adelaide Spear, Collingswood.
Gibbsboro Bor.	Willis S. Tinney, Jr., Gibbsboro	Peggy Mason, Gibbsboro.
Gloucester City	Luke S. McKenna, Sec., Gloucester William F. James, Gloucester Louis A. Kelly, Gloucester	Francis J. Gorman, Gloucester.
Gloucester Twp.	William J. Davenport, Sec., Blackwood Frank F. Smiriglia, Blackwood Edward J. Tuszl, Blackwood	Charles Mellon, Blackwood.
Haddon Twp.	Raymond E. Hawk, Sec., Westmont Elmer J. Morgan, Collingswood Michael R. Scian, Collingswood	Mary Smith, Collingswood.
Haddonfield Bor.	Wallace L. Root, Sec., Haddonfield Charles H. Fisher, Haddonfield	Paul N. Jepson, Haddonfield.
Haddon Heights Bor.	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Arthur S. Potter, Hi-Nella	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor.	Albert C. Stack, Jr., Laurel Springs	Charles A. Descamps, Laurel Springs
Lawnside Bor.	William T. Lamb, Sec., Lawnside	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Kathleen M. Anderson, Lindenwold.
Magnolia Bor.	Peter Pilenas, Jr., Magnolia James L. Nack, Magnolia George F. Stoddart, Magnolia	Mrs. Barbara Gorman, Magnolia.
Merchantville Bor.	A. Hobart Grant, Merchantville	Ben F. Lerch, Merchantville.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mt. Ephraim Bor.	Matthew P. Pawlowski, Sec., Mount Ephraim	Mrs. Anne G. Cogliser, Mt. Ephraim.
	Joseph A. Beach, Mt. Ephraim	
	Edward Stock, Mt. Ephraim	
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn	Mary A. Deering, Oaklyn.
	Peter V. Mancine, Oaklyn	
	Howard D. Summerfield, Oaklyn	
Pennsauken Twp.	Charles B. Crabiel, Sec., Pennsauken	Harold Roesler, Pennsauken.
	William R. Buffington, Pennsauken	
	Filomena D. Ward, Pennsauken	
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill	Mrs. Mildred Mayer, Pine Hill.
	Melvin W. Heyworth, Clementon	
	Emil F. Traenkner, Pine Hill	
Pine Valley Bor.	Edward F. Magee, Clementon	Robert Mather, Clementon.
Runnemede Bor.	Thomas F. Beal, Sec., Runnemede	John J. Wark, Jr., Runnemede.
	James A. Hogan, Runnemede	
	Larry Macewicz, Runnemede	
Somerdale Bor.	Walter A. Baxter, Jr., Somerdale	John H. White, Jr., Somerdale.
Stratford Bor.	Harvey E. Duus, Stratford	C. Donald Carlson, Stratford.
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert M. Sapio, Haddonfield	Mrs. Florence E. Brady, Haddonfield.
Waterford Twp.	James C. Del Fidio, Sec., Atco	John Sikora, Atco.
	Albert B. Fischer, Atco	
	Harry Kass, Atco	
Winslow Twp.	Joseph Iulucchi, Sec., Berlin	Charles A. Mauriello, Waterford.
	Neil H. Pastore, Elm	
	William H. Issertell, Berlin	
Woodlyne Bor.	Charles H. McLaughlin, Woodlyne	Michael J. Wolf, Woodlyne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	Frank J. Dunn, Avalon	Harry A. Helms, Avalon.
Cape May City	John T. Dollinger, Cape May	Mrs. J. Hope Taylor, Cape May.
Cape May Point Bor.	Clayton K. Shenk, Cape May Point	William Lance Lamlauer, Cape May Point.
Dennis Twp.	Walter W. Robinson, Dennisville	J. Loren Swagler, Dennisville.
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City	Thomas E. Owens, North Wildwood	Leslie M. Truitt, North Wildwood.
Ocean City	Wallace T. Kuhn, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle	Mrs. Margaret B. Mazurie, Sea Isle.
Stone Harbor Bor.	Daniel R. Deger, Stone Harbor	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
West Cape May Bor.	Harold Roop, West Cape May	Everett V. Ebsall, West Cape May.
West Wildwood Bor.	Robert E. Merkel, West Wildwood	Miss Mary F. O'Neill, W. Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Domenic Longobardi, Wildwood.
Wildwood Crest Bor.	James F. Dennison, Wildwood Crest	Mrs. Janetta B. Miller, Wildwood Crest.
Woodbine Bor.	William Boyce, Woodbine	Arthur Levy, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton	Mrs. Jean S. Whyte, Bridgeton.
Commercial Twp.	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris.
Deerfield Twp.	Joseph F. Crispo, Bridgeton	Mrs. Doris J. Constantino, Rosenhayn.
Downe Twp.	Wayne Mounts, Dividing Creek	Harvey S. Hall, Sr., Newport.
Fairfield Twp.	Lee W. Van Meter, Bridgeton	Frank Sabota, Bridgeton.
Greenwich Twp.	Seifert Lodge, Greenwich	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	Edward S. Rider, Bridgeton	Warren W. Richardson, Bridgeton.
Lawrence Twp.	Arthur Schafer, Cedarville	William Patitucci, Cedarville.
Maurice River Twp.	Edward Carlisle, Heislerville	Edwin F. Tomlin, Dorchester.
Millville City	Meihale S. Lascarides, Millville	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp.	B. Frank Harris, Bridgeton	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp.	Donald W. Gifford, Seabrook	Clair H. Miller, Seabrook.
Vineland City	Marriott G. Haines, Vineland	Alan Bernardini, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield Town	Francis X. Murray, Bloomfield	Victor A. Patti, Bloomfield.
Caldwell Bor.	Horace V. Terhune, Caldwell	Mrs. Marie A. Nurowski, Caldwell.
Cedar Grove Twp.	George J. Fiore, Cedar Grove	Mrs. Jean Petersen, Cedar Grove.
East Orange City	Bertram R. Brown, East Orange	James J. Callahan, East Orange.
Essex Fells Bor.	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Fairfield Bor.	Charles G. Schmitz, Fairfield	John Jorgensen, Fairfield.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	Stephen C. Berry, Glen Ridge.
Irvington Town	Myron M. Leski, Chm., Irvington Peter Smith, Clk., Irvington William J. Ziegele, Irvington	Richard Hildebrand, Irvington.
Livingston Twp.	Thomas B. Cannon, Jr., Livingston	Lawrence R. Traver, Livingston.
Maplewood Twp.	Miss Marie A. Burkhardt, Maplewood	Joseph W. Bonin, Maplewood.
Millburn Twp.	John J. Murray, Sec., Millburn Sargent Dumper, Millburn J. Franklin Shank, Millburn	Milan H. Hartz, Millburn.
Montclair Town	Herbert M. Morris, Montclair	Herbert M. Morris, Montclair.
Newark City	Vacancy	Ralph C. Caprio, Newark.
N. Caldwell Bor.	Charles G. Schmitz, North Caldwell	Mrs. Helen Dobosh, North Caldwell.
Nutley Town	Joseph F. Reilley, Nutley	Mrs. Eunice P. Drake, Nutley.
Orange City	William H. Merdinger, Orange	Joel L. Shain, Orange.
Roseland Bor.	William J. Varley, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village	Edward T. Coll, South Orange	Miss Anne K. Smith, South Orange.
Verona Bor.	Edwin R. Allen, Sec., Verona A. Leslie Hathaway, Verona Richard T. Price, Verona	Miss Claire P. Boyle, Verona.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
West Caldwell Bor.	Ralph W. Todd, Sec., W. Caldwell Henry A. Wefferling, Jr., W. Caldwell Joseph Marziale, W. Caldwell	Donald E. West, West Caldwell.
West Orange Town	Joseph Scatturo, Jr., W. Orange Louis Lando, West Orange John J. McNulty, West Orange	Miss Nellie Magliola, West Orange.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Joseph A. Crane, Sec., Clayton Augustus W. Stasche, Clayton Robert Checchia, Clayton	Alice Anton, Clayton.
Deptford Twp.	Joseph A. Crane, Sec., Deptford Norvan G. Vaughn, Deptford John J. Novack, Westville	Mrs. Edna M. Matlack, Woodbury.
East Greenwich Twp.	John F. D'Andrea, Clarksboro	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Charles P. Shimp, Sec., Monroeville Ben Wolffbrandt, Glassboro John J. Miller, Monroeville	Mrs. Louise N. Zienker, Mullica Hill.
Franklin Twp.	James Parave, Franklinville	Alex Clemick, Franklinville.
Glassboro Bor.	Joseph Sevel, Sec., Glassboro Paul S. Adams, Pitman Francis Flynn, Glassboro	Miss Florence E. Kline, Glassboro.
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp.	Kenneth Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Charles Fey, Williamstown.
National Park Bor.	Mrs. Justine Berry, National Park James H. Jones, National Park	Mrs. Anna M. Cianci, National Park.
Newfield Bor.	George Dyer, Sec., Newfield Dominick J. Principe, Newfield Edwin Davis, Newfield	William Hopkins, Newfield.
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro Harry J. Whitelam, Paulsboro Ezio A. Fiorile, Paulsboro	Vera Bender, Paulsboro.
Pitman Bor.	T. Russell McClure, Sec., Pitman James I. Cobbin, Sewell Clinton M. Kandle, Jr., Pitman	William C. Hall, Pitman.
S. Harrison Twp.	W. Kirk Horner, Harrisonville	William Pettit, Harrisonville.
Swedesboro Bor.	Mrs. Frank A. Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp.	T. Russell McClure, Sec., Sewell James I. Cobbin, Sewell William F. Keyser, Blackwood	Franklin G. Atkinson, Sewell.
Wenonah Bor.	James F. Danser, Sec., Wenonah Philip J. Schuler, Wenonah Carl H. Gottschling, Wenonah	Mrs. Alberta Sargent, Wenonah.
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare	Mrs. Margaret D. Finan, Thorofare.
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	Richard A. Dann, Sec., Woodbury	H. C. Moffett, Woodbury.
Woodbury Heights Bor.	John W. Kenler, Sec., Woodbury Hgts George Tice, Woodbury Heights Frank Rizzo, Jr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights.
Woolwich Twp.	William Schoener, Swedesboro	Willard Mattson, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Myron H. Solonyka, Bayonne	Edward C. Dolan, Bayonne.
East Newark Bor.	Henry Michaliszyn, East Newark	Stanley L. Ringail, East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg.	Frank J. Barre, Guttenberg.
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison.
Hoboken City	Dominick J. Spinetto, Pres., Hoboken	Miss Lillian Kearins, Hoboken.
	Woodrow S. Monte, Hoboken	
	Andrew P. McGuire, Hoboken	
Jersey City	Anthony J. Ferrara, Jersey City	Francis X. Beirne, Jersey City.
Kearny Town	George J. McLaughlin, Kearny	Daniel L. Furphy, Kearny.
	Albert A. Garofalo, Kearny	
North Bergen Twp.	George Burger, Jr., Chm., North Bergen	Philip Avia, North Bergen.
	Lewis H. Reiser, North Bergen	
	Henry A. Sundt, North Bergen	
Secaucus Town	George Schaeffer, Sec., Secaucus	Albert G. Bartolozzi, Secaucus.
	Edward Suckiel, Secaucus	
	Anthony J. Clisura, Secaucus	
Union City	Bernard Scacchetti, Chm., Union City	Mrs. Rose Greene, Union City.
	E. Philip Yandolino, Union City	
	Richard W. Snyder, Union City	
Weehawken Twp.	Mrs. Mae F. Introcaso, Chm., Weehawken	Mrs. Amelia R. Zensinger, Weehawken.
	John Kazenski, Weehawken	
West New York Town.	Vincent P. Truncellito, Chm., West New York	Bernard J. McDonald, West New York.
	Richard L. Finch, West New York	
	Robert J. Cowan, West New York.	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mrs. Mary F. Smith, Milford.
Bethlehem Twp.	Robert C. Housedorf, Asbury	Mrs. Shirley C. Hanson, Asbury.
Bloomsbury Bor.	Brian H. Richardson, Bloomsbury	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor.	James M. Dowd, Califon	Mrs. Clara A. Moore, Califon.
Clinton Town	Frederick G. Wille, Clinton	Mrs. Jane Schuback, Clinton.
Clinton Twp.	Frank F. Jones, Annandale	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont	Vincent Abraitys, Sergeantsville.
East Amwell Twp.	Kenneth W. Moser, Ringoes	Mrs. Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reynier V. Jones, Pittstown	Mrs. Elsie B. Rogers, Pittstown.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	John E. DeRemer, Glen Gardner	Mrs. Elizabeth Heft, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Robert C. Smith, Hampton.
High Bridge Bor.	Henry F. Weigand, High Bridge	Mrs. John Hatchman, Jr., High Bridge.
Holland Twp.	Robert E. Phillips, Milford	William F. Case, Milford.
Kingwood Twp.	Joseph F. Gessler, Stockton	Marguerite Alpaugh, Flemington.
Lambertville City	Joseph P. Musselman, Lambertville	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sannis, Lebanon	Kenneth H. Sentz, Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor.	Gregory R. Williams, Milford	Charles F. May, Milford.
Raritan Twp.	William A. Brewer, Flemington	John E. Tine, Jr., Flemington.
Readington Twp.	Norman A. Stevens, Whitehouse Station	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Charles J. Soriero, Jr., Stockton.
Tewksbury Twp.	Henry H. Barlow, Califon	Joseph C. Farley, Lebanon.
Union Twp.	John H. Zibriskie, Hampton	Robert Gyuro, Pittstown.
West Amwell Twp.	W. Alfred Wooden, Sr., Lambertville	Mrs. Mildred E. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Edward C. Noller, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Charles Drotar, Jr., Chm., Trenton H. Edward Klenk, Trenton Frederick G. Kraft, Trenton	Earl K. Allen, Trenton.
Hamilton Twp.	H. Randolph Brokaw, Trenton	Hugh W. Maguire, Jr., Trenton.
Hightstown Bor.	C. Scott Letcher, Hightstown	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	Mrs. Ruth E. Carver, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Wayne T. Savidge, Titusville.
Lawrence Twp.	Joseph H. Martin, Lawrenceville	Thomas R. Kalisch, Lawrenceville.
Pennington Bor.	William C. Rockel, Pennington	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Mrs. Christine D. St. John, Princeton.
Princeton Twp.	Stuart Robson, Princeton	Theodore H. Kennedy, Princeton.
Trenton City	Joseph T. Kucinski, Trenton	Mrs. Emily G. Massara, Trenton.
Washington Twp.	Edward D. Delzell, Windsor	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Eleanor B. Dearborn, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury Asa Mowery, Cranbury Richard M. Scott, Cranbury	Mrs. Wilton Clayton, Cranbury.
Dunellen Bor.	Henry J. Holulik, Dunellen	Mrs. C. A. Gangemi, Dunellen.
E. Brunswick Twp.	William T. Bailey, East Brunswick	Melvin Worth, East Brunswick.
Edison Twp.	John W. Mooney, Nixon	Richard F. Knudson, Edison.
Helmetta Bor.	Walter K. Krenzel, Helmetta	Mrs. Margaret J. Wilson, Helmetta
Highland Park Bor.	John Rizzo, Sec., Highland Park Anthony J. Billings, Highland Park Harold M. Bruskin, Highland Park	Bernard Hertz, Highland Park.
Jamesburg Bor.	Carmen C. Pirre, Jamesburg	Frank Jawidzik, Jamesburg.
Madison Twp.	Courtney Powell, Old Bridge	George Schofield, Old Bridge.
Metuchen Bor.	Joseph P. Marra, Sec., Metuchen Thomas J. Patten, Metuchen Walter K. Timpson, Metuchen	Mrs. Donna R. Borven, Metuchen.
Middlesex Bor.	Francis T. Zupko, Middlesex	Robert E. Katz, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City	Louis Schick, New Brunswick	Elizabeth S. Ewing, New Brunswick
North Brunswick Twp.	Mrs. Margaret M. Kikelhan, North Brunswick	Mrs. Bernice M. Eclert, North Brunswick.
Perth Amboy City	James Goumas, Perth Amboy Albert J. Cerulo, Perth Amboy John B. Dyke, Perth Amboy	Francis Kenny, Perth Amboy.
Piscataway Twp.	Rinaldo A. Iozzi, Piscataway Edward R. Fitzgerald, Piscataway William F. Holdsworth, Piscataway	Mrs. Mabel D. Huffman, Piscataway.
Plainsboro Twp.	J. R. Britton, Plainsboro	Phillip Redefeld, Plainsboro.
Sayreville Bor.	John H. Kolb, Sayreville	Miss Celia J. Wrobel, Sayreville.
South Amboy City	John A. Coan, Sec., South Amboy Joseph Noble, South Amboy	Mrs. Mary Wenzel, South Amboy.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	Joseph E. Rauch, Monmouth Junction.
South Plainfield Bor.	J. James Puha, Sec., South Plainfield Catherine C. Santaniello, South Plainfield Irving Babes, South Plainfield	John A. Bori, South Plainfield.
South River Bor.	Carl J. Alongi, Jr., South River	John J. Wornowicz, South River.
Spotswood Bor.	Matthew W. Costello, Spotswood	Jean Gretch, Spotswood.
Woodbridge Twp.	John J. Samons, Port Reading	Harold F. Mullin, Woodbridge.

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst.
Allentown Bor.	Wesley A. Mount, Allentown	Mrs. H. Marie Mika, Allentown.
Asbury Park City	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	William J. Griffin, Atlantic Highlands	Mrs. Jesamine Barker, Atlantic High-lands.
Avon-by-the-Sea Bor.	Charles Bramhall, Avon	Albert R. Dorn, Avon.
Belmar Bor.	Stephen Marron, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	John J. Dougherty, Bradley Beach	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Colts Neck Twp.	Alexander B. Iler, Colts Neck	Mrs. Anne Wylie, Colts Neck.
Deal Bor.	Benjamin P. Lissner, Jr., Sec., Allenhurst Robert M. Drazin, Chm., Deal Arthur Bahlav, Deal Harry Alikas, Deal	Margaret Mazza, Deal.
Eatontown Bor.	Harry S. Rowland, Sr., Clerk, Eatontown. Theodore McGinness, Eatontown Edward H. Emmons, Eatontown	Mrs. Elsie A. Demarest, Eatontown.
Englishtown Bor.	Albert W. Dey, Englishtown	Norman Forman, Englishtown.
Fair Haven Bor.	W. Raymond Van Horn, Fair Haven	Melvin Stout, Fair Haven.
Farmingdale Bor.	Mrs. Gladys P. Ascough, Farmingdale.	Mrs. Marguerite Cusson, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Edward T. Fountain, Freehold.
Freehold Twp.	Alfred J. Parenteau, Freehold	Robert H. Ferrell, Freehold.
Hazlet Twp.	Michael R. Brennan, Hazlet	Robert R. Brady, Hazlet.
Highlands Bor.	Cornelius J. Guiney, Jr., Highlands	Herbert Hartsgrove, Highlands.
Holmdel Twp.	Vincent M. Pomarico, Holmdel	Mrs. Francis Stilwell, Holmdel.
Howell Twp.	Fred R. Wittenberg, Jr., Farmingdale.	Mrs. Hedda Barkalow, Farmingdale.
Interlaken Bor.	Hugh S. Grieco, Interlaken	Mrs. Cecelia M. Tompkins, Interlaken.
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	Mrs. Annette Morrison, Keansburg.
Keyport Bor.	Leo Brown, Keyport	Mrs. Dorothy H. Walker, Keyport.
Little Silver Bor.	Bernard J. Marx, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village	Charles Bramhall, Loch Arbour	Mrs. Helen Pines, Allenhurst.
Long Branch City	William Stender, Long Branch	Frank Quirk, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Martin Rover, Tennent.
Manasquan Bor.	Theodore C. Miller, Sec., Manasquan Harvey M. Bush, Manasquan Alfred L. DeBow, Manasquan	Charles E. Patterson, Manasquan.
Marlboro Twp.	Joseph La Mura, Jr., Marlboro	Mrs. Mary Kuhn, Marlboro.
Matawan Bor.	Henry Ellis, Matawan	Mrs. Mary M. Geran, Matawan.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Twp.	Allen V. Trauben, Matawan	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	John F. Lawley, Middletown	Herbert E. Bradshaw, Middletown.
Millstone Twp.	Lawrence Marzocca, Clarksburg	David H. Baird, Cream Ridge.
Monmouth Beach Bor.	Roy H. Oisen, Monmouth Beach	Edwin R. Feste, Monmouth Beach.
Neptune Twp.	William C. Hogan, Neptune	James T. Burke, Neptune.
Neptune City Bor. .	F. Leroy Garrabrant, Jr., Neptune	Harold J. Rowland, Neptune.
New Shrewsbury Bor..	Mrs. Sheila C. O'Keefe, New Shrewsbury	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Martin L. Bailey, Oakhurst.
Oceanport Bor.	Ernest G. Hoffman, Sec., Oceanport } Miles Abernathy, Portaupeck }	Harry Van Note, Oceanport.
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Albert MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Irene C. Posey, Rumson.
Sea Bright Bor.	John J. Picknally, Jr., Sea Bright	Mrs. Mary Larson, Sea Bright.
Sea Girt Bor.	Lester S. Naylor, Sec., Sea Girt } Henry J. Kupiec, Sea Girt } Rudolph F. Schreitmueller, Sea Girt }	Mrs. Helen B. Brash, Sea Girt.
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp.	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. .	Mrs. Rose Tomkiel, South Belmar	Mrs. Claire Haggerty, 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. Ida E. Chetkin, Spring Lake Heights.
Union Beach Bor. .	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp.	John C. Field, Jr., Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall.
West Long Branch Bor.	F. Donald Squillante, Sec., West Long Branch Leo C. Bizzarro, Chm., West Long Branch Ralph E. Manna, West Long Branch }	Miss Frances L. Townsend, West Long Branch.

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Louis C. Pisacane, Sec., Boonton Arthur J. Higgins, Boonton William E. Edwards, Boonton }	Robert L. Wahrenbrock, Boonton
Boonton Twp.	Homer L. Stickle, Boonton	Mrs. Mary Rusnuck, Boonton
Butler Bor.	Clayton D. Brown, Sec., Butler William L. Gornley, Butler Floyd V. Decker, Butler	William H. Meier, Butler.
Chatham Bor.	Kenneth J. Hume, Sec., Chatham William B. Leri, Chatham Robert G. Huntington, Jr., Chatham }	John H. Mowen, Chatham.
Chatham Twp.	Mrs. Millicent Underwood, Chatham	E. A. Alpaugh, Chatham.
Chester Bor.	Walter A. Metzger, Chester	Julia A. Robinson, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	Gloria A. Cross, R. D. Dover	Robert W. Gantert, Denville.
Dover, Town	Lena DiYanni, Dover	James V. Nazzaro, Sr., Dover.
East Hanover Twp.	Arthur W. Caccia, Sec., Hanover Gordon W. Gould, Hanover Roswell N. Hart, Hanover }	Arthur W. Cacci, Hanover.

TAXING DISTRICT	ASSESSOR—F. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Florham Park Bor.	Hugh E. McKenna, Sec., Florham Park Theodore J. T. Short, Florham Park John R. Massarano, Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Henry F. deMena, Sec., Whippany Edward F. Vogel, Whippany Ralph Meloro, IV, Whippany	Louis B. Dombroski, Whippany.
Harding Twp.	William Astor, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong.
Kinnelon Bor.	Edward Nevius, Sec., Kinnelon John H. Bott, Kinnelon Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon.
Lincoln Park Bor.	Harold C. Krulder, Jr., Sec., Lincoln Park George Leur, Lincoln Park Philip Schneider, Lincoln Park	Fred Bufulco, Lincoln Park.
Madison Bor.	John E. Meyers, Sec., Madison Carl Fruehling, Madison William I. Bate, Jr., Madison	Louise T. Gordon, Madison.
Mendham Bor.	Richard Apgar, Mendham	John J. Moeri, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside.
Mine Hill Twp.	John F. Gaynor, Dover	Mrs. Marcello Gallo, Dover.
Montville Twp.	Thomas A. Sabatini, Montville	Marjorie Witty, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown Charles E. Dabinett, Morristown Keith M. Quimby, Morristown	Roland F. Meslar, Convent.
Morris Plains Bor.	Kenneth K. Gorry, Sec., Morris Plains Allan W. Adams, Morris Plains Charles J. Smith, Morris Plains	John P. McLaughlin, Morris Plains.
Morristown, Town	Sidney E. Margolin, Chm., Morristown John P. Koyce, Morristown Ralph A. D'Olivo, Morristown	John Watson, Jr., Morristown.
Mountain Lakes Bor.	John W. Hurst, Mountain Lakes	John W. Hurst, Mountain Lakes.
Mt. Arlington Bor.	Frank A. Menne, Sec., Ledgewood Morris M. Perugini, Mt. Arlington	Mrs. Laura D. Speaker, Mt. Arlington.
Mount Olive Twp.	John C. Bartholomae, Sec., Budd Lake Barney Gorman, Budd Lake Nelson Walters, Flanders	Val Bandini, Budd Lake.
Netcong Bor.	Augustine A. Amendola, Netcong	Julius Direnzo, Netcong.
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles M. Kennedy, Jr., Parsippany.
Passaic Twp.	Henry J. Payne, Sec., Gillette Lester G. Pyle, Gillette Richard C. Schaedel, Millington	Armando Rossi, Millington.
Pequanock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains.
Randolph Twp.	Charles J. Femminella, Jr., Mt. Freedom	Mrs. Marjorie Polsbrock, Mt. Freedom.
Riverdale Bor.	Frank Dalton, Sec., Riverdale John P. Wood, Riverdale Anthony Dedio, Riverdale	Mrs. Mary E. Harding, Riverdale.
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevil, Rockaway Robert S. Halprin, Rockaway	Mrs. Mary L. Hocking, Rockaway.
Roxbury Twp.	Albert Fuge, Sec., Ledgewood William A. Eebert, Wharton Douglas Haugk, Succasunna	Harold J. Davis, Succasunna.
Victory Gardens Bor.	Gerald F. Hartman, Sr., Dover	Patricia E. Moran, Victory Gardens.
Washington Twp.	Robert H. Williams, Long Valley	Ruth M. McKloskey, Long Valley.
Wharton Bor.	Francis A. Duplissis, Sec., Wharton Wilfred Keats, Wharton	Mrs. Eleanore Williams, Wharton.

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor.	Carl G. Bjornberg, Sec., Barnegat Light Carr R. Leonard, Barnegat Light Stephen G. Dickerson, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head Raymond Van Schoick, Bay Head Andrew Cox, Bay Head	Mrs. May Osborn, Bay Head.
Beach Haven Bor.	John B. Moyant, Beach Haven	Harold Kearus, Beach Haven.
Beachwood Bor.	Carlton Hamilton, Beachwood	Mrs. Maude L. Voight, Beachwood.
Berkeley Twp.	Miss Lorraine A. Effenberger, Sec., Bayville Arthur Kaschel, Bayville Russell M. Hall, Bayville	Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	Ruth Ruban, Brick Town	Mrs. Helen C. Schaefer, Brick Town.
Dover Twp.	Kenneth H. Beck, Sec., Toms River Kendall L. Mitchell, Toms River Thomas C. McCandless, Toms River	Carl F. Heagey, Toms River.
Eagleswood Twp.	Milton Salmons, West Creek	Mrs. Blanche Pharo, West Creek.
Harvey Cedars Bor.	Mrs. Elsie Vosseller, Harvey Cedars	Mrs. Amelia Maxwell, Harvey Cedars.
Island Heights Bor.	Conrad Bieger, Island Heights	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp.	William W. Morrison, Jackson	Carl Goetz, Jackson.
Lacey Twp.	Hans N. Hendricksen, Sec., Forked River Howard E. Ross, Forked River Walter G. Voll, Forked River	Robert R. Gaff, Sr., Forked River.
Lakehurst Bor.	Alton Tilton, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard Turtora, Sec., Lakewood Sol Kramer, Lakewood	Amory J. Parmentier, Lakewood.
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette Ralph Anteau, Lavallette Robert Schroeder, Lavallette	Mrs. Mildred Lamb, Lavallette.
Little Egg Harbor Twp.	Raymond Eick, Sec., W. Tuckerton Ralph H. Cummings, Tuckerton John Fricke, Tuckerton	Mrs. Carolyn Rider, Tuckerton.
Long Beach Twp.	Bernard J. Tool, Jr., Brant Beach	Mrs. Florence Gorman, Brant Beach.
Manchester Twp.	Richard R. Herring, Sec., Lakehurst John Novak, Lakehurst Joyce A. Terry, Lakehurst	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor.	August St. John, Sec., Mantoloking Harold D. Morgan, Mantoloking James J. Turner, Jr., Mantoloking	William R. Wesson, Mantoloking.
Ocean Twp.	Max W. Ekelmann, Sec., Waretown William C. Sattler, Waretown Joseph Horner, Waretown	Mrs. Margaret Gale, Waretown.
Ocean Gate Bor.	Carl L. Bach, Ocean Gate	Mrs. Carolyn E. Dunn, Ocean Gate.
Pine Beach Bor.	Robert Anderson, Pine Beach	Patrick Vellucci, Pine Beach.
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	C. Ferdinand Van Horn, New Egypt.
Point Pleasant Bor.	James L. Anderson, Sec., Point Pleasant Harvey D. Bennette, Point Pleasant Lulu Sacher, Point Pleasant	Harry E. O'Dell, Point Pleasant.
Pt. Pleasant Beach Bor.	Barnet B. Lynch, Sec., Pt. Pleasant Beach Owen H. Truex, Pt. Pleasant Beach A. Noel Wilson, Point Pleasant	Mrs. Esther Winkhofer, Pt. Pleasant Beach.
Seaside Heights Bor	Leo J. Kiernan, Seaside Heights	Irwin Lee, Seaside Heights.
Seaside Park Bor.	Joseph Dwyer, Sec., Seaside Park Mrs. Linda C. Mescoe, Seaside Park Walter Sturko, Seaside Park	Mrs. Florence A. Mitchell, Seaside Park.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Ship Bottom Bor.	Mrs. Virginia E. May, Sec., Ship Bottom } Herbert F. Jewson, Ship Bottom } John M. Marshall, Ship Bottom }	Mrs. Lillian Douglass, Ship Bottom.
So. Toms River Bor.	Frederick A. Ottenbacher, So. Toms River	Mrs. Marie Goodwin, So. Toms River.
Stafford Twp.	Melvin C. Cranmer, Manahawkin	Mrs. Martha L. Cranmer, Manahawkin.
Surf City Bor.	H. Elvin Smith, Sec., Surf City } Richard M. Warren, Jr., Surf City } C. Reed Vennel, Surf City }	H. Elvin Smith, Surf City.
Tuckerton Bor.	Douglas O. Downs, Sec., Tuckerton } C. Ira Mathis, Tuckerton } John O'Neill, Tuckerton }	Mrs. Anna Jacobi, Tuckerton.
Union Twp.	Charles Cramer, Sec., Barnegat } Kenneth Cranmer, Barnegat } Orest Caselli, Barnegat }	Anderson B. King, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor.	Laurence W. Bennett, Sec., Bloomingtondale } Kenneth Mathews, Bloomingtondale } Clayton F. Schulster, Bloomingtondale }	Mrs. Josephine Bennett, Bloomingtondale.
Clifton City	Alfred J. Greene, Jr., Clifton	John T. Murphy, Clifton.
Haledon Bor.	Robert G. Gillespie, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp.	Martin Van Ostenbridge, Sec., Little Falls } Mrs. Margaret G. Poster, Little Falls } James Morano, Jr., Little Falls }	Philip E. Stainton, Little Falls.
North Haledon Bor.	Cornelius LaFleur, North Haledon	Louis A. Vanderspiegel, North Haledon.
Passaic City	Albert R. Galik, Passaic	Edward A. Ancukatis, Passaic.
Paterson City	Noah Krieger, Paterson } Charles S. Parmelli, Paterson } George J. Sokalski, Paterson } Arthur Guillermain, Paterson } Elmo G. Valle, Paterson } John B. Hall, Paterson }	Mrs. Ruth A. O'Byrne, Paterson.
Pompton Lakes Bor.	James McGrath, Pompton Lakes } John A. Steinhauser, Pompton Lakes }	Willis H. Young, Pompton Lakes.
Prospect Park Bor.	Bert Nawyn, Prospect Park	Donald E. Van Heemst, Prospect Park.
Ringwood Bor.	Olaf H. Fostvedt, Ringwood	Oliver Conklin, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Joseph R. Gilbert, Jr., Sec., Midvale } Giles Ackerman, Wanaque } Clyde Her, Haskill }	Mrs. Margaret Cisco, Wanaque.
Wayne Twp.	Thomas S. Harraka, Chief Assr., Wayne } Jonathan R. Shepherd, Wayne }	Vincent R. Rinaldo, Wayne.
West Milford Twp.	Leslie D. Freeland, Sec., West Milford	Harry H. Michelfelder, West Milford.
West Paterson Bor.	Andrew L. Allu, West Paterson	Charles E. Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Joseph Hetzer, Bridgeton	George D. Loper, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Mannington Twp. ...	Robert J. Buechler, III, Salem	John L. Stewart, Salem.
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown	J. Warren Bouvier, Pedricktown.
Penns Grove Bor. ...	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pennsville Twp. ...	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville.
Pilesgrove Twp. ...	J. Willard Gardiner, Jr., Woodstown	Elmer C. Brown, Woodstown.
Pittsgrove Twp. ...	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Lee A. Harris, Salem	Henry R. Howell, Quinton.
Salem City	Henry N. Nelson, Salem	David A. Cawman, Salem.
Upper Penns Neck Twp.	T. Ralph Smith, Carney's Point	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Daretown.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	R. Earl Smith, Bedminster	John Jestrzanski, Pluckemin.
Bernards Twp.	Harold W. Heimbach, Basking Ridge	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor. ...	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	Alfonso C. Coccorese, Bound Brook	Mrs. Mildred Schank, Bound Brook.
Branchburg Twp. ...	Clark T. Sully, Somerville	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp. ...	Noel A. Haywood, Somerville	Mrs. Mae E. Battistoni, Somerville.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Shirley Potts, Far Hills.
Franklin Twp.	Roger S. Payne, Somerset	Thomas Homyak, Somerset.
Green Brook Twp. ...	Henry Brain, Green Brook	Walter T. Pritchard, Plainfield.
Hillsborough Twp. ...	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville Dominic M. Rock, Manville Frank J. Kutek, Manville	Edward J. Marshall, Manville.
Millstone Bor.	Henry Wittman, Millstone	Ann H. Butler, Millstone.
Montgomery Twp. ...	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburg.
North Plainfield Bor.	August Church, North Plainfield	Mrs. Magdalen S. Servis, North Plainfield.
Peapack Gladstone Bor.	Paul R. Hess, Peapack	Harold L. Crater, Peapack.
Raritan Bor.	James Del Monte, Raritan	Anthony J. Santora, Raritan.
Rocky Hill Bor. ...	Wilbur Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	Rudolph C. Stys, South Bound Brook	William E. Hartpence, South Bound Brook.
Warren Twp. ...	Mrs. Paul Kerwin, Warren	Mrs. Murie Kuell, Warren
Watchung Bor.	Ralph Barrett, Watchung	Mrs. Hazel Roberts, Plainfield.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	Anthony Donadio, Andover	Mrs. Dorothy B. Puffer, Andover.
Andover Twp.	Russell D. Lightly, Lafayette	Mrs. Mida L. Smith, Lafayette.
Branchville Bor. ...	Glenn Lantz, Jr., Branchville	Douglas Sinley, Branchville.
Byram Twp.	George I. Beers, Andover	George Micklesavage, Sparta.
Frankford Twp. ...	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Augusta.
Franklin Bor.	Albert A. Saleeby, Franklin	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp.	Mrs. Alice L. Roy, Newton	Alfred M. Snook, Newton.
Green Twp.	Carlton Daly, Tranquility	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor.	Peter E. Scovern, Hamburg	James Holleran, Hamburg.
Hampton Twp.	George P. Zink, Newton	Paul Cummins, Newton.
Hardyston Twp. ...	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	William J. Kenny, Sec., Hopatcong ... Mrs. Virginia B. Gonzalez, Andover ... Meyer Kirszner, Landing	Mrs. Frances B. Connor, Hopatcong.
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	Anton Jerger, Port Jervis, N. Y.	Mrs. Alice Aschenbrenner, Port Jervis, N. Y.
Newton Town	William Bene, Newton	Stanford Tidaback, Newton.
Ogdensburg Bor. ...	Victor Szanyi, Ogdensburg	Mrs. Patricia Chambers, Ogdensburg.
Sandyston Twp.	Mrs. Elizabeth Aber, Layton	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Richard B. Curtis, Sparta	Vacancy.
Stanhope Bor.	Vacancy	Mrs. Marie G. Young, Stanhope.
Stillwater Twp. ...	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	William N. Hunt, Sussex	Charles Stock, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Mrs. Anna E. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Richard A. Martin, Walpack.
Wantage Twp.	Donald J. DeKorte, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Charles F. Monica, Berkeley Heights ..	Florence Lynch, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Robert Byrnes, Clark.
Cranford Twp.	John M. Duryee, Cranford	Harold Seymour, Jr., Cranford.
Elizabeth City	John F. Mottley, Elizabeth	Anthony R. Chiodo, Elizabeth.
Fanwood Bor.	S. Arthur Gaylord, Fanwood	John H. Campbell, Jr., Fanwood.
Garwood Bor.	John Accardi, Sec., Garwood	William J. Gilbert, Garwood.
	I. George Casabona, Garwood	
	Leonard J. DiSteffano, Garwood	
Hillside Twp.	Samuel Katz, Sec., Hillside	John C. Pozar, Hillside.
	Elfrieda K. Ostermiller, Hillside	
Kenilworth Bor. ...	Harold Frolich, Sec., Kenilworth	Mrs. Adolpha A. Rein, Kenilworth.
	John Rowinsky, Kenilworth	
	Frank Cree, Kenilworth	
Linden City	John A. Zaleski, Linden	Louis Weitzman, Linden.
	Charles E. McCrann, Jr., Linden	
	Frank J. Pakulski, Linden	
Mountainside Bor. ...	Robert Koser, Sec., Mountainside	Elmer A. Hoffarth, Mountainside.
	Walter W. Young, Jr., Mountainside ..	
	Frank Torma, Mountainside	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
New Providence Bor.	Stanwood C. Slack, New Providence Harold E. Lundberg, New Providence Leo J. Kelly, New Providence	Mrs. Jane K. Parcels, New Providence.
Plainfield City	Daniel P. Kieiy, Jr., Plainfield	Martin Goldstein, Plainfield.
Rahway City	Salvatore Cocuzza, Acting Assessor, Rahway	Eugene F. Keema, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor.	Paul J. Endler, Roselle Park	Bernard H. Dreifoos, Roselle Park.
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains Roger Crilly, Scotch Plains Louis R. DiCavalcante, Scotch Plains	Mrs. Patrina C. Thinnes, Scotch Plains.
Springfield Twp.	J. Everett Longfield, Sec., Springfield R. G. Laurencelle, Springfield Charles A. Remlinger, Springfield	Mrs. Marie Smith, Springfield.
Summit City	Michael J. Heaney, Sec., Summit J. Henry Negus, Summit Roland E. Levesque, Summit	Mrs. Ethel V. Martin, Summit.
Union Twp.	Charles W. Sommer, Sec., Union Homer F. Dukes, Union Francis A. Kopecky, Union	Howard R. Leary, Union.
Westfield Town	Eugene Hermann, Sec., Westfield Jack Mann, Westfield Warren L. Gravely, Westfield	Stephen W. Bogert, Westfield.
Winfield Twp.	Francis A. Kelly, Winfield	Mrs. Margaret Gallagher, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Dale B. Drake, Great Meadows.
Alpha Bor.	Joseph L. Dyrek, Jr., Alpha	Stuart E. Davis, Alpha.
Belvidere Town	Russell A. Parsons, Belvidere	Lester P. Stout, Jr., Belvidere.
Blairstown Twp.	Henry C. Scheer, Jr., Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Washington	Warren Davidson, Washington.
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	Mrs. Gloria Molnar, Blairstown.
Greenwich Twp.	Charles D. Appar, Stewartsville	Miss Gordon Kobler, Stewartsville.
Hackettstown Town	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	Richard F. Shepherd, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Hope.
Independence Twp.	Joseph J. Darna, Hackettstown	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Martin N. Frey, Columbia.
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere.
Lopatcong Twp.	Robert A. Merritt, Phillipsburg	Oswald Belli, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford George H. Messerly, Port Murray	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Herman P. Pfaff, Oxford.
Pahaquarry Twp.	Godfrey S. Steeg, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town	Enrico D. Angelozzi, Phillipsburg	Joseph Ritz, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mac Spangenberg Washington.
Washington Twp.	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Donald D. Rowe, Belvidere	Mrs. Helen Smith, Buttzville.

APPENDIX 1

Tax Tables

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License ² revenues	Total
1950	\$14,622,628.31	\$1,847.96	\$14,620,780.35	\$17,787,795.27	\$221,907.50	\$18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52
1966	31,742,479.83	480.62	31,741,999.21	**77,468,859.91	256,534.60	77,725,394.51
1967	32,118,281.75	257.64	32,118,024.11	96,263,226.53	253,511.50	96,516,738.03
1968	33,608,541.73	471.30	33,608,070.43	**100,371,057.45	249,740.90	100,620,798.35
1969	36,057,352.12	10,282.55	36,047,069.57	116,689,243.65	251,226.05	116,940,469.70
1970	42,475,339.18	858.85	42,474,480.33	117,670,713.62	251,136.00	117,921,849.62

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

* For figures of prior years, see Annual Reports of 1955 and 1969.

** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; from 6 to 7 cents effective May 23, 1961; from 7 to 8 cents effective May 31, 1963; and from 8 to 11 cents effective June 16, 1966, and from 11 to 14 cents effective June 3, 1968.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

CORPORATION TAX 1

Year	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	Business Personal Property Tax	Bank Stock Tax	Total
	Domestic	Foreign									
1950	\$5,815,695	\$2,452,000	\$57,675	\$3,789,446	\$130,303	\$3,429,120	\$370,827	\$19,009	.....	.....	\$10,644,877
1951	6,244,810	3,717,982	59,687	4,211,304	860,006	3,636,449	441,118	22,986	.....	.....	19,195,226
1952	6,359,161	3,592,786	52,883	5,003,134	692,260	4,290,878	532,238	22,708	.....	.....	20,180,148
1953	6,629,471	3,812,166	96,877	5,935,159	914,765	4,271,061	526,225	23,532	.....	.....	20,219,898
1954	6,352,969	3,794,301	127,465	6,901,941	725,066	4,579,164	574,789	20,194	.....	.....	23,315,922
1955	12,697,952	8,615,220	129,830	7,496,696	775,885	4,799,502	643,293	21,814	.....	.....	35,480,166
1956	14,802,152	9,865,275	127,034	8,047,348	629,536	5,169,904	687,488	20,876	.....	.....	39,319,018
1957	15,783,027	10,807,211	125,376	8,452,438	580,806	5,411,403	763,200	22,715	.....	.....	41,946,178
1958	16,715,042	11,723,656	73,715	9,072,784	583,574	5,735,828	882,644	25,630	.....	.....	44,812,905
1959	125,256,551	21,489,450	129,128	9,549,559	833,085	5,989,014	757,889	27,208	.....	.....	64,011,897
1960	431,845,530	27,804,726	182,020	10,641,997	490,444	6,216,641	701,817	29,770	.....	.....	77,912,248
1961	431,340,297	29,293,411	120,694	11,631,598	664,497	6,400,634	824,117	27,832	.....	.....	80,274,803
1962	433,099,386	29,381,210	276,894	12,395,340	619,083	6,714,124	870,672	33,239	.....	.....	89,200,862
1963	434,028,497	33,561,595	228,559	13,363,939	511,492	6,901,274	1,069,685	36,019	.....	.....	89,731,835
1964	435,875,934	35,649,632	297,167	14,637,349	473,631	7,552,338	1,154,810	44,771	.....	.....	93,646,295
1965	437,945,976	38,497,597	338,332	15,500,600	554,068	7,808,076	1,015,150	59,505	.....	.....	101,720,118
1966	443,507,191	43,870,305	383,923	20,940,438	733,084	10,178,523	1,120,739	65,704	.....	.....	120,818,910
1967	440,817,664	46,882,232	460,198	23,107,815	716,985	9,940,013	1,359,222	43,729	.....	.....	129,328,184
1968	460,257,765	63,296,239	313,042	21,664,807	610,267	9,652,633	1,501,870	64,521	\$21,794,246	.....	178,265,293
1969	499,509,662	107,710,328	430,735	23,357,868	339,316	9,417,482	1,724,379	71,047	41,060,922	.....	284,510,545
1970	1111,408,041	110,404,879	477,032	24,474,632	350,758	9,888,374	4,250,047	69,294	45,842,489	\$3,684,772	310,349,653

1 Fiscal Year ending June 30th.

* For figures of prior years, see Annual Reports of 1955 and 1960.

† Includes interest and penalties—\$210,433 for 1959; \$356,386 for 1960; \$474,434 for 1961; \$134,130 for 1962; \$538,023 for 1963; \$566,243 for 1964; \$594,028 for 1965; \$766,194 for 1966; \$651,057 for 1967; \$921,113 for 1968; \$1,176,964 for 1969; \$1,547,141 for 1970.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						Total death taxes ²
	INHERITANCE						
	RESIDENT			Nonresident	Total inheritance	Estate	
	State use	County use	Total				
1950	\$7,764,655.80	\$418,884.88	\$8,183,540.68	\$91,220.42	\$8,274,761.10	\$1,325,403.99	\$9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	338,225.16	49,367,742.83	539,464.84	49,907,207.67
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,657.91	463,969.10	52,687,627.01
1967	54,691,669.32	2,339,601.52	57,031,270.84	274,914.07	57,306,184.91	634,536.99	57,940,721.90
1968	55,381,487.32	2,446,883.02	57,828,370.34	351,152.44	58,179,522.78	513,649.11	58,693,171.89
1969	62,896,376.56	3,078,455.75	65,974,802.31	443,926.80	66,418,729.11	565,688.96	66,984,418.07
1970	64,359,972.52	2,876,998.18	67,236,970.70	441,624.19	67,678,594.89	2,414,618.14	70,093,213.03

¹ Fiscal year ending June 30th.² Before refunds to estates.

* For figures of prior years, see Annual Reports of 1955 and 1969.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX				OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ³			
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise and Gross Receipts Jan-3	Excise Tax for State Use	Total Utility Jan-3		
	1950	\$36,256,493.84	\$3,756,143.27	\$32,500,350.571	\$7,600.00	\$63,239.00	\$70,839.00	\$29,129,993.63	\$29,129,993.63	
1951	40,440,049.79	3,587,409.94	36,852,639.851	8,000.00	63,453.60	71,453.60	32,164,568.02	.....	32,164,568.02	
1952	42,776,396.94	3,118,331.53	39,658,065.411	7,900.00	62,977.50	70,877.50	35,741,173.49	.....	35,741,173.49	
1953	43,813,542.53	2,685,204.71	41,128,337.821	8,100.00	65,736.45	73,836.45	38,741,035.30	.....	38,741,035.30	
1954	47,383,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	43,378,581.42	.....	43,378,581.42	
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	47,742,676.46	.....	47,742,676.46	
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	51,845,272.12	.....	51,845,272.12	
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	57,166,724.04	.....	57,166,724.04	
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	61,589,959.53	.....	61,589,959.53	
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	66,431,182.08	.....	66,431,182.08	
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	71,582,234.34	.....	71,582,234.34	
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	76,682,815.52	.....	76,682,815.52	
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	85,917,733.46	.....	85,917,733.46	
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	91,224,286.70	.....	91,224,286.70	
1964	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	95,054,621.90	\$12,803,923.76	107,858,545.66		
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	100,921,217.82	.....	114,509,951.45	
1966	151,459,682.85	6,277,988.26	145,181,694.59	16,200.00	112,411.00	128,611.00	107,071,551.85	14,400,886.54	121,472,438.39		
1967	154,594,708.50	6,200,645.61	148,394,062.89	15,800.00	113,614.40	129,414.40	114,528,723.08	15,403,310.00	129,932,033.00		
1968	161,921,972.21	5,785,045.90	156,136,926.31	16,000.00	112,609.00	128,609.00	122,007,663.80	16,410,203.00	138,417,867.00		
1969	194,788,565.66	7,396,271.15	187,392,294.51	15,600.00	114,698.80	130,298.80	130,235,686.55	17,445,907.83	147,681,594.38		
1970	205,647,482.91	6,048,393.22	199,599,089.69	16,400.00	109,771.00	126,171.00	140,492,674.77	18,822,217.36	159,314,892.13		

¹ Fiscal year ending June 30th.

² 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.

³ Public Utility Franchise and Gross Receipts taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover cost of administration.

* For figures of prior years, see Annual Reports of 1955 and 1969.

COLLECTION OF TAXES BY THE DIVISION OF TAXATION

Year	Sales Tax Bureau		Emergency Transportation Tax Bureau	
	Sales Tax	Retail Gross Receipts Tax	Unincorporated Business Gross Receipts Tax	Emergency Transportation Tax
1967	\$208,279,837	.....	.....	\$10,823,368
1968	238,208,358	\$3,480,321	\$14,861,494	12,440,888
1969	265,150,288	3,837,995	16,074,007	14,601,810
1970	355,613,486*	3,957,446	16,695,230	17,030,300

* Sales Tax rate increased to 5% effective March 1, 1970.

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION*

RAILROAD TAX¹

Year	PROPERTY TAX			FRANCHISE TAX		Total railroad tax
	For State use	For local use	Total property tax	For State use		
1950	\$2,959,768.44	\$12,333,854.67	\$15,293,623.11	\$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		17,177,334.62
1952	3,069,848.17	13,044,772.31	16,114,620.48	1,489,705.81		17,604,326.29
1953	3,123,070.62	12,944,411.21	16,067,481.83	1,698,194.30		17,765,676.13
1954	2,869,148.25	14,287,600.33	17,156,748.58	1,673,042.02		18,829,790.60
1955	2,988,249.49	13,931,773.34	16,920,022.83	1,168,008.90		18,088,031.73
1956	3,046,983.23	13,898,240.43	16,945,223.66	1,292,052.00		18,237,275.66
1957	2,765,121.20	14,115,717.35	16,880,838.55	1,390,381.20		18,271,219.75
1958	2,738,569.53	14,536,490.93	17,295,060.46	797,901.24		18,092,961.70
1959	2,685,345.38	14,453,886.41	17,139,231.79	392,522.74		17,531,754.53
1960	2,527,338.49	15,087,703.30	17,615,041.79	319,307.46		17,934,349.25
1961	2,708,479.51	13,497,392.67	16,205,872.18	108,561.19		16,314,433.37
1962	2,401,111.80	14,464,054.74	16,865,166.54	129,856.54		16,995,023.08
1963	2,358,744.54	14,317,698.11	16,676,442.65	165,818.78		16,842,261.43
1964	2,354,342.54	13,712,500.72	16,066,843.26	207,770.08		16,274,613.34
1965	2,303,156.48	13,206,977.68	15,510,134.16	267,207.00		15,777,341.16
1966	8,083,210.48	9,615,002.07	9,615,002.07	518,033.60		10,133,035.67
1967	7,981,269.97	7,981,269.97	8,083,210.48	649,372.40		8,732,582.88
1968 ²	7,434,522.03	7,434,522.03	7,434,522.03	151,664.90		8,104,464.47
1969	7,312,073.16	7,312,073.16	7,312,073.16	97,948.40		7,586,186.93
1970						7,410,021.56

¹ Calendar Year

* For figures of prior years, see Annual Reports of 1955 and 1969.

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.

Chapter 251, Laws of 1964 eliminated the property tax for State use on Classes I and III.

² Law amended by chapter 139, laws of 1966; removes Class II taxes for local uses and applies them entirely for State uses.

CORPORATION TAX BUREAU 1968 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1968 THROUGH JUNE 30, 1969

Tax Amount	Number Corporations	Corporation Tax			Penalty and Interest	Payment Received
		Net Income	Net Worth	Pre-Payments		
Under \$100—						
Domestic	71,835	\$106,154.78	\$1,117,310.59	\$308,824.28	\$69,873.80	\$1,602,171.45
Foreign	7,270	—195,236.52	10,078.47	31,735.60	6,564.93	—146,857.50
Total	79,105	—\$89,081.74	\$1,127,389.06	\$340,559.88	\$76,438.73	\$1,455,313.95
\$100- \$199—						
Domestic	11,159	\$474,223.33	\$811,198.36	\$309,379.98	\$36,792.54	\$1,631,594.21
Foreign	1,237	35,616.06	108,780.42	26,506.06	6,411.33	177,313.87
Total	12,396	\$509,839.39	\$919,978.78	\$335,886.04	\$43,203.87	\$1,808,908.08
\$200- \$299—						
Domestic	5,919	\$551,432.30	\$612,489.46	\$290,165.10	\$24,975.64	\$1,479,062.50
Foreign	606	46,266.29	77,676.15	23,031.68	3,674.78	150,638.36
Total	6,525	\$597,698.59	\$690,165.61	\$313,196.78	\$28,650.42	\$1,629,700.86
\$300 \$399—						
Domestic	4,098	\$595,009.71	\$536,494.82	\$286,170.69	\$20,780.54	\$1,438,455.76
Foreign	429	54,841.63	67,903.02	25,820.88	3,496.38	152,061.91
Total	4,527	\$649,851.34	\$604,397.84	\$311,991.57	\$24,276.92	\$1,590,517.67
\$400- \$499—						
Domestic	2,917	\$605,275.96	\$432,825.24	\$265,910.22	\$15,980.91	\$1,319,992.33
Foreign	289	51,501.37	53,817.22	23,285.56	2,251.52	130,855.67
Total	3,206	\$656,777.33	\$486,642.46	\$289,195.78	\$18,232.43	\$1,450,848.00

\$500- \$999—									
Domestic	8,121	\$2,951,426.49	\$1,642,778.75	\$1,166,908.25	\$59,321.48	\$5,820,434.97			
Foreign	998	290,066.13	291,217.42	132,236.66	10,747.35	724,267.55			
Total	9,119	\$3,241,492.62	\$1,933,996.17	\$1,299,144.91	\$70,068.83	\$6,544,702.52			
\$1,000- \$1,999—									
Domestic	7,036	\$5,565,653.05	\$2,338,024.83	\$2,059,488.65	\$76,674.82	\$10,039,841.15			
Foreign	996	664,035.13	503,455.50	260,296.31	15,642.74	1,443,429.68			
Total	8,032	\$6,229,688.18	\$2,841,480.33	\$2,319,784.96	\$92,317.56	\$11,483,270.83			
\$2,000- \$2,999—									
Domestic	2,408	\$3,251,432.46	\$1,385,130.25	\$1,201,663.91	\$36,850.16	\$5,875,076.76			
Foreign	528	622,513.57	431,100.45	237,116.81	13,707.51	1,304,430.34			
Total	2,936	\$3,873,946.03	\$1,816,230.70	\$1,438,780.72	\$50,557.67	\$7,179,507.10			
\$3,000- \$3,999—									
Domestic	1,130	\$2,203,755.19	\$903,787.98	\$782,766.47	\$20,346.66	\$3,910,656.30			
Foreign	350	569,423.94	417,825.23	233,647.80	8,750.13	1,229,647.10			
Total	1,480	\$2,773,179.13	\$1,321,613.21	\$1,016,414.27	\$29,096.79	\$5,140,303.40			
\$4,000- \$4,999—									
Domestic	693	\$1,741,488.80	\$721,615.85	\$621,204.77	\$18,548.96	\$3,102,858.38			
Foreign	231	476,819.31	360,634.48	193,246.88	9,502.54	1,040,203.21			
Total	924	\$2,218,308.11	\$1,082,250.33	\$814,451.65	\$28,051.50	\$4,143,061.59			
\$5,000- \$9,999—									
Domestic	1,318	\$5,324,942.02	\$1,915,515.94	\$1,848,466.62	\$44,966.80	\$9,133,891.38			
Foreign	604	2,152,500.63	1,383,835.81	800,193.43	29,008.22	4,365,538.09			
Total	1,922	\$7,477,442.65	\$3,299,351.75	\$2,648,660.05	\$73,975.02	\$13,499,429.47			
\$10,000- \$24,999—									
Domestic	806	\$7,162,055.87	\$2,429,287.07	\$2,384,974.13	\$32,428.99	\$12,008,746.06			
Foreign	521	4,320,940.36	2,375,862.27	1,513,853.38	41,280.90	8,251,936.91			
Total	1,327	\$11,482,996.23	\$4,805,149.34	\$3,898,827.51	\$73,709.89	\$20,260,682.97			

CORPORATION TAX BUREAU 1968 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1968 THROUGH JUNE 30, 1969

Tax Amount	Number Corporations	Corporation Tax		Penalty and Interest	Payment Received
		Net Income	Net Worth		
\$25,000-\$49,999—					
Domestic	219	\$4,419,697.47	\$1,638,947.59	\$22,402.32	\$7,521,173.72
Foreign	288	5,529,825.64	2,532,559.82	34,138.75	10,063,366.26
Total	507	\$9,949,523.11	\$4,171,507.41	\$56,541.07	\$17,584,539.92
\$50,000-\$74,999—					
Domestic	56	\$2,016,132.95	\$740,451.93	\$5,922.83	\$3,463,513.42
Foreign	99	3,250,118.84	1,613,607.06	39,456.48	6,063,568.41
Total	155	\$5,266,251.79	\$2,354,058.99	\$45,379.31	\$9,527,081.83
\$75,000-\$99,999—					
Domestic	30	\$1,610,361.60	\$524,156.83	\$1,895.26	\$2,592,175.68
Foreign	58	2,649,540.01	1,366,231.30	12,050.87	5,015,311.05
Total	88	\$4,259,901.61	\$1,890,388.13	\$13,946.13	\$7,607,486.73
\$100,000 and Over—					
Domestic	74	\$13,453,790.41	\$6,480,170.15	\$47,132.79	\$24,976,693.58
Foreign	170	39,590,241.22	13,133,761.48	104,145.01	66,659,085.66
Total	244	\$53,044,031.63	\$19,613,931.63	\$151,277.80	\$91,635,779.24
Total—					
Domestic	117,819	\$52,032,832.39	\$24,230,185.64	\$534,894.50	\$95,916,337.65
Foreign	14,674	60,109,013.61	24,728,346.10	340,829.44	106,624,796.51
Total	132,493	\$112,141,846.00	\$48,958,531.74	\$875,723.94	\$202,541,134.16

Note: The total of unaudited corporation tax cash receipts for each category varies from tax collections shown on Table 1, Table 2, and Appendix I, Corporation Tax, since the above analysis reflects credits for the following: lateral transfers to other tax bureaus, transfers within different tax categories, transfers to other return years, bad checks and bank errors.

LOCAL PROPERTY TAXES—1968, 1969 and 1970
(Amounts in Thousands of Dollars)

Class of Property	1968	1969	1970	Increase 1970 over 1968	% Change 1970 over 1968
RESIDENTIAL					
Real Estate	\$932,978	\$1,029,509	\$1,183,328	\$250,350	26.83%
Less: Senior Citizen and Veterans					
Deductions	33,772	33,865	33,853	81	0.24%
*Less: Miscellaneous Exemptions	126	129	52	-74	-58.73%
Total	\$899,080	\$995,515	\$1,149,423	\$250,343	27.84%
COMMERCIAL AND INDUSTRIAL					
Real Estate	\$511,591	\$558,308	\$634,920	\$123,329	24.11%
Less: Air and Water Pollution					
Equipment	90	99	118	28	31.11%
Telephone and Telegraph Personal					
Property	34,673	38,471	44,279	9,606	27.70%
Total	\$546,174	\$596,680	\$679,081	\$132,907	24.33%
FARM					
Real Estate	\$21,700	\$23,931	\$28,452	\$6,752	31.12%
Less: Certain Water Supply and					
Sewage Disposal Structures		2	4	4	100.00%
Total	\$21,700	\$23,929	\$28,448	\$6,748	31.10%
VACANT LAND					
	53,208	61,536	77,890	24,682	46.39%
Total (net) Taxes	**\$1,520,162	**\$1,677,660	**\$1,934,842	\$414,680	27.28%
** Tax totals derived by applying local tax rates rounded to the nearest cent. Total tax reported on County Abstract of Ratables:					
1968—\$1,519,249,000, 1969—\$1,676,667,000, and 1970—\$1,933,765,000.					
* Miscellaneous Exceptions.					
	1968	1969	1970		
Parsonages	\$105,500	\$93,309	\$9,270		
Fallout shelters	5,500	5,395	42,344		
Totally Disabled Veterans	14,800	29,934			
Total	\$125,800	\$128,638	\$51,614		

*Percentage Levels of Taxable Value of Real Property
Established by County Tax Boards*

(Section 3, Chapter 51, Laws of 1960, as amended)

<i>County</i>	<i>For the Tax Year†</i>					
	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>
Atlantic	*50%	*50%	*50%	*50%	*50%	*50%
Bergen	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	50%	100%
Cape May	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	40%	100%
Essex	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	30%	100%
Hudson	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	*50%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%
Monmouth	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	*50%
Ocean	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	30%	100%
Somerset	*50%	*50%	*50%	*50%	*50%	50%
Sussex	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	*50%
Warren	100%	100%	100%	100%	100%	100%

* The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

† This law became effective for the first time with respect to property tax assessment in the tax year 1965.

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1970

(R. S. 54:1-33)

County	Assessed value of personal property	Assessed value of real property	Percentage by which assessed value of real property should be increased or decreased	* True value of real property
Atlantic	\$16,458,471	\$560,550,889	99.20	\$1,116,635,237
Bergen	100,351,809	7,595,787,038	12.27	8,527,884,852
Burlington	37,628,283	1,529,944,290	-0.53	1,521,878,335
Camden	27,433,010	1,047,662,875	108.94	2,189,015,618
Cape May	11,384,195	782,033,861	5.21	822,760,506
Cumberland	6,027,713	211,851,964	153.04	536,062,662
Essex	137,704,767	4,904,218,100	12.51	5,517,797,142
Gloucester	5,548,625	251,210,920	248.92	876,521,005
Hudson	59,252,893	2,501,207,066	11.28	2,783,448,771
Hunterdon	15,067,018	519,225,703	16.93	607,139,503
Mercer	24,683,726	802,274,129	124.32	1,799,627,925
Middlesex	33,920,098	1,924,886,065	114.50	4,128,884,738
Monmouth	56,572,969	3,040,760,083	4.09	3,165,150,498
Morris	29,449,861	1,495,085,169	127.74	3,404,885,377
Ocean	36,897,729	1,734,591,880	9.70	1,902,799,342
Passaic	51,746,312	3,075,908,580	3.14	3,172,347,958
Salem	3,142,365	93,824,198	202.94	284,229,621
Somerset	11,662,320	737,215,663	135.13	1,733,401,512
Sussex	14,556,038	587,603,157	12.71	662,311,944
Union	31,117,685	1,967,511,820	138.95	4,701,342,461
Warren	9,937,488	386,197,618	16.33	449,275,963
Totals	\$720,543,375	\$35,749,551,068		\$49,903,400,970

* Adjustments were made to take into consideration the effect of Revaluation and/or Reassessment programs adopted in 1970 by several taxing districts.

Confirmed and promulgated this 14th day of July, 1970.

SIDNEY GLASER,
Acting Director, Division of Taxation.

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1970	1969	<i>Increases or Decreases</i>
Bank stock taxes (divided $\frac{1}{2}$ equally between county and municipality and $\frac{1}{2}$ to the state)	\$15,652,640.28	\$6,991,283.50	\$8,661,356.78
LEVIED BY LOCAL ASSESSORS :			
County taxes (exclusive of counties' quota of bank stock taxes)	\$365,347,436.64	\$332,532,189.92	\$32,815,246.72
County Library taxes	3,331,620.89	2,879,040.55	452,580.34
Local Purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	1,111,248,145.31	956,672,341.65	154,575,803.65
Other local taxes	453,837,827.61	384,583,403.28	69,254,424.33
Total Tax levy	\$1,933,765,030.45	\$1,676,666,975.41	\$257,098,055.04
Deductions Allowed Veterans and Senior Citizens	33,853,040.00	33,864,716.90	—11,576.00
Total on which tax rate is com- puted	\$1,967,618,070.45	\$1,710,531,691.41	\$257,086,379.04

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEARS 1969 and 1970

<i>County</i>	1970	1969	<i>Increase</i>
Atlantic	\$ 577,009,360	\$ 543,492,146	\$ 33,517,214
Bergen	7,696,134,847	7,070,383,550	625,751,297
Burlington	1,567,572,573	1,364,796,957	202,775,616
Camden	1,075,095,385	1,033,292,958	41,802,427
Cape May	793,417,056	670,165,856	123,251,200
Cumberland	217,877,717	206,190,113	11,687,604
Essex	5,041,920,367	4,980,908,847	61,011,520
Gloucester	256,744,945	235,046,311	21,698,634
Hudson	2,560,394,859	1,668,023,445	892,371,414
Hunterdon	534,291,721	502,331,569	31,960,152
Mercer	826,873,780	796,555,513	30,318,267
Middlesex	1,958,752,463	1,725,708,162	233,044,301
Monmouth	3,097,331,052	2,631,438,081	465,892,971
Morris	1,524,224,880	1,358,091,503	166,133,377
Ocean	1,771,489,609	1,612,736,442	158,753,167
Passaic	3,127,052,892	2,643,242,775	483,810,117
Salem	96,949,463	81,267,974	15,681,489
Somerset	747,617,983	684,664,170	62,953,813
Sussex	602,159,195	543,092,756	59,066,439
Union	1,998,629,505	1,916,854,209	81,775,296
Warren	396,135,106	348,758,984	47,376,122
Totals	\$36,467,674,758	\$32,617,042,321	\$3,850,632,437

*SUMMARY OF EXEMPT PROPERTY

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

	1970	1969	<i>Increase or Decrease</i>
Public school property	\$2,069,170,922	\$1,622,201,311	\$446,969,611
Other school property	743,266,711	527,975,078	215,291,633
Public property	2,340,928,367	1,899,427,545	441,500,822
Church and charitable property	1,292,931,466	997,816,114	295,115,352
Cemeteries and graveyards	116,011,731	84,333,968	31,677,763
Other Exemptions:			
Real	2,508,019,631	742,676,877	1,765,342,754
Personal		8,129,163	—8,129,163
Totals	<u>\$9,070,328,828</u>	<u>\$5,882,560,056</u>	<u>\$3,187,768,772</u>

Source: County Abstracts of Ratables

STATE SUMMARY
1970 NEW JERSEY EXEMPT PROPERTY

Code & Name of Owner	No. of Parcels	Land 100% Value	Improvement 100% Value	Total 100% Value	Land Assmt. Value	Improvement Assmt. Value	Total Assmt. Value
01—Federal Government	1,722	\$1,138,366,863	\$629,658,965	\$1,768,025,828	\$1,123,117,008	\$524,283,981	\$1,647,400,989
02—State Government	7,302	427,095,016	559,285,826	986,380,842	331,385,175	361,581,955	692,967,130
03—County Government	2,251	333,354,684	323,512,025	656,866,709	247,962,869	255,455,546	503,418,415
04—Municipal Gov't.	52,926	905,157,309	2,886,693,523	3,791,850,832	724,349,260	2,270,290,894	2,994,640,154
05—Del. River & Bay Authority	6	91,550	1,000,000	1,091,550	91,550	1,000,000	1,091,550
06—Del. River Basin Com.	2	60,900	179,200	240,100	57,400	164,600	222,000
07—Del. River Joint Toll Bridge Com.	94	160,310	1,799,260	1,959,570	112,555	1,645,130	1,757,685
08—Del. River Port Authority	122	4,828,493	12,134,507	16,963,000	2,409,884	6,032,720	8,442,604
09—Del. Valley Regional Planning Com.	1	2,850	5,550	8,400	1,425	2,775	4,200
10—N. J. Turnpike Auth.	461	20,114,130	14,548,770	34,662,900	12,368,718	8,312,685	20,681,403
11—Garden State Pky. Com.	43	4,398,150	7,778,400	12,176,550	4,378,500	7,778,400	12,156,900
12—Interstate Sanitation Com.	13	763,100	29,650	792,750	400,940	29,650	430,590
13—Mid. Atl. States Air Pol. Cont. Com.							
14—New York-New Jersey Transp. Agency	7	93,950	25,000	118,950	93,575	12,500	106,075
15—Palisades Interstate Park Com.	53	121,376,400	872,150	122,248,550	121,376,400	872,150	122,248,550
16—Port of N. Y. Auth.	143	132,199,820	112,114,550	244,314,370	124,935,681	106,676,125	231,611,806
17—Tri-State Transp. Com.	9	28,150		28,150	25,060		25,060
18—So. Jersey Port Com.	4	1,061,030	1,499,870	2,560,900	530,515	749,935	1,280,450
19—Waterfront Com. of New York	1	205,900		205,900	205,900		205,900
20—Char. & Non-Profit Organizations	2,735	95,861,036	573,998,380	669,859,416	77,304,371	412,244,200	489,548,571
21—Fraternal Org's.	398	5,825,102	21,219,519	27,044,621	4,724,077	16,126,986	20,851,063
22—Veterans Org's.	627	7,660,457	14,618,105	22,278,562	6,519,853	10,958,283	17,478,136
23—Religious Org's.	11,979	254,631,826	1,290,034,431	1,544,666,257	203,379,426	1,009,520,187	1,212,899,613
24—Other	2,585	127,219,941	428,192,081	555,412,022	89,804,402	307,952,177	397,756,579
TOTALS	83,484	\$3,580,556,967	\$6,879,199,762	\$10,459,756,729	\$3,075,534,544	\$5,301,690,879	\$8,377,225,423

* This is a summary of results obtained from a detailed exempt property study completed in 1970 in cooperation with the Commission to study the adequacy of existing laws pertaining to taxation of State-owned land by local taxing districts, S. Howard Woodson, Jr., Chairman and the Commission to study the laws of New Jersey exempt real property held by religious, educational, charitable and philanthropic organizations and cemeteries from taxation, Chester Apy, Chairman. Totals may differ from amounts shown in the State Abstract of Rates due to continuous revisions and adjustments.

LOCAL TAX STATISTICS *

Year	Valuations of land and Improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
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	174,502,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,074,687,049	1,159,626,661	172,667,564	108,168,888	188,845,809	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,498,575	142,793,091	.....	214,984,847	.....	12,779,207,591
1963	15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	.....	16,855,362,388
1964	21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965	25,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269
1966	26,765,368,437	1,556,544,450	107,034,390	.....	.....	.....	28,428,947,277
1967	28,154,060,515	1,597,733,878	.....	.....	.....	.....	29,751,794,393
1968	29,981,896,455	610,471,259	.....	.....	.....	.....	30,592,367,714
1969	31,964,938,621	652,103,700	.....	.....	.....	.....	32,617,042,321
1970	35,747,131,383	720,543,375	.....	.....	.....	.....	36,467,674,758

1 All intangibles excluded except intangibles of Insurance Companies (N. J. S. A. 54:4-1, as amended, chapter 163, L. 1945).
 2 All intangibles excluded. Intangibles of Insurance Companies excluded by N. J. S. A. 54:4-20, as amended by chapter 101, L. 1950.
 * Per figures of prior years, see Annual Reports of 1955 and 1969.
 † Exclusive of Parsonage Exemptions in amount of \$1,878,200 and Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.
 ‡ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.
 § Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.
 ¶ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

LOCAL TAX STATISTICS *—(Continued)

Year	Average rate per \$100 of valuation	County taxes	County library taxes	District school taxes	Local municipal purpose taxes	**Deductions Allowed Veterans and Senior Citizens	Total property taxes	Total bank stock taxes
1950	6.201	\$68,513,188.05	\$278,129.34	\$148,875,101.55	\$151,024,847.40	.....	\$368,691,266.34	\$1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	.....	394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.03	169,103,001.29	.....	433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	.....	464,636,428.43	2,192,887.36
1954	7.50099	89,087,528.82	374,579.96	225,955,595.09	194,366,666.69	.....	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	.....	533,934,313.09	2,535,930.12
1956	7.888	104,458,926.61	480,208.75	252,888,889.39	222,008,667.79	.....	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	.....	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	.....	710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.55	262,808,418.91	.....	773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	.....	834,652,779.84	3,477,833.88
1961	8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	.....	899,718,941.50	3,735,300.26
1962	7.599	172,409,967.34	1,200,506.27	481,065,813.53	316,499,297.49	.....	971,174,356.33	4,080,504.90
1963	6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51	.....	1,035,591,144.06	4,395,530.90
1964	4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	\$31,924,041.98	1,156,436,549.00	4,560,211.56
1965	4.508	213,016,348.98	1,783,018.99	637,984,133.26	348,342,805.03	32,688,649.19	1,233,814,955.45	5,134,073.60
1966	4.476	235,232,202.84	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	4.856	261,030,134.44	2,235,225.67	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	5.076	304,769,147.73	2,620,013.57	839,145,342.98	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	5.244	332,532,189.92	2,879,040.55	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50
1970	5.396	365,347,436.64	3,331,620.89	1,111,248,145.31	453,837,827.61	33,853,040.00	1,967,618,070.45	15,652,640.28

* For figures of prior years, see Annual Reports of 1955 and 1969.

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

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY AND MUNICIPAL COLLECTION

1970

The attached Tables reflect State aid to municipalities and counties totaling \$294,335,854 in 1970. This includes \$4,103,062 of State tax collections for distribution to counties, and \$144,076,490 to municipalities. It also includes \$145,439,642 of taxes apportioned by the State for collection; by counties \$716,660 and municipalities \$146,156,302.

FINANCIAL BUSINESS TAX

(N. J. S. A. 54:10B-1 et seq.)

This is a State collected tax of $1\frac{1}{2}\%$ upon allocated net worth of financial businesses in substantial competition with the business of national banks.

$\frac{1}{4}$ to Counties \$1,226,064. $\frac{1}{4}$ to Municipalities \$1,226,064.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N. J. S. A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax levy upon commercial, industrial and farm real estate. To Municipalities \$106,835,188.

RAILROAD PROPERTY TAX

(N. J. S. A. 54:29A-7)

The railroad property tax law was amended in 1966 (P. L. 1966, c. 139) when a state imposed tax of \$4.75 per \$100 of true value was substituted for the former tax on class II property. Replacement tax

revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities \$11,015,238.

PUBLIC UTILITY TAX

(N. J. S. A. 54:30A-16 et seq.)

The Division of Taxation apportions both the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax to municipalities for collection after deducting administration costs (\$69,651).

To Municipalities \$140,423,023.

INSURANCE PREMIUMS TAXES

(N. J. S. A. 54:18A-12 et seq. and N. J. S. A. 54:16A-1 et seq.)

Insurance premium taxes are payable by domestic insurance companies (87½%) to the municipality and (12½%) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties \$716,660. To Municipalities \$5,016,618.

INHERITANCE AND ESTATE TAX

(N. J. S. A. 54:33-10)

This tax law provides that 5% of the amount of inheritance taxes collected by the State on the property of resident decedents in a county shall be paid to the county.

To Counties \$2,876,998.

THE SALES AND USE TAXES

(N. J. S. A. 54:32B-31)

This tax law provides that 10% of the net receipts of Sales Tax Revenues by the State in any fiscal year, but not in excess of \$25,000,000, shall be annually apportioned as State aid to municipalities for general municipal purposes on the basis of population.

To Municipalities \$25,000,000.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION
TO COUNTIES AND TAXES APPORTIONED BY THE
STATE FOR COUNTY COLLECTION—1970

<i>County</i>	<i>Collections for Distribution to Counties</i>		<i>Apportioned for County Collection</i>	
	<i>Financial Business Tax</i>	<i>Inheritance Tax</i>	<i>Insurance Taxes</i>	<i>Total</i>
Atlantic	\$31,730	\$93,560	\$901	\$126,191
Bergen	127,095	509,736	1,109	637,940
Burlington	8,022	62,349	.....	70,371
Camden	149,794	95,396	4,184	249,374
Cape May	1,826	42,261	.....	44,087
Cumberland	17,163	46,683	.....	63,846
Essex	258,846	601,107	674,419	1,534,372
Gloucester	12,419	30,239	.....	42,658
Hudson	77,414	174,534	1,131	253,079
Hunterdon	857	32,574	580	34,011
Mercer	95,614	115,109	24,167	234,890
Middlesex	72,519	138,293	.....	210,812
Monmouth	71,105	266,746	1,743	339,594
Morris	36,424	129,065	.....	165,489
Ocean	6,078	61,812	.....	67,890
Passaic	111,776	115,887	37	227,700
Salem	3,673	15,988	.....	19,661
Somerset	11,968	72,705	.....	84,673
Sussex	1,414	18,604	8,218	28,236
Union	128,276	219,027	170	347,473
Warren	2,051	35,322	.....	37,373
Totals	\$1,226,064	\$2,876,998	\$716,660	\$4,819,722

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR MUNICIPAL COLLECTION—1970

County	STATE TAX COLLECTIONS FOR DISTRIBUTION LOCALLY					STATE APPORTIONMENT—LOCAL COLLECTIONS				Total
	Sales Tax (P. L. 1968, c. 302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Gross Receipts	Public Utilities		Insurance Tax		
						Franchise				
Atlantic	\$667,809	\$31,730	\$1,576,747	\$29,250	\$2,374,123	\$1,844,912		\$6,310	\$6,530,881	
Bergen	3,192,164	127,095	9,736,400	45,343	8,244,623	8,077,107		7,762	29,430,494	
Burlington	813,471	8,022	2,456,663		3,649,481	2,575,391			9,503,028	
Camden	1,627,328	149,794	5,046,886	136,746	2,500,516	3,710,402		29,291	13,200,963	
Cape May	191,011	1,826	673,750	1,176	1,767,995	869,310			3,505,068	
Cumberland	443,532	17,163	1,577,411	9,026	727,789	882,146			3,657,067	
Essex	3,833,614	258,846	20,658,590	1,434,531	5,670,490	7,515,722		4,720,936	44,092,729	
Gloucester	559,718	12,419	1,320,671	2,182	1,384,095	1,351,615			4,630,700	
Hudson	2,535,143	77,414	14,266,006	8,334,751	13,155,292	3,624,564		7,917	42,001,087	
Hunterdon	224,597	857	1,001,157		1,341,863	483,863		4,059	3,056,396	
Mercer	1,105,787	95,614	5,330,643	176,354	4,832,201	2,732,996		169,170	14,442,765	
Middlesex	1,800,926	72,519	9,654,790	340,082	9,425,539	4,952,782			26,246,638	
Monmouth	1,388,091	71,105	2,830,683	21,342	3,823,151	3,796,121		12,199	11,942,692	
Morris	1,085,979	36,424	3,994,338	38,052	2,857,469	2,638,954			10,651,216	
Ocean	449,306	6,078	1,019,759	10,773	3,181,416	2,336,574			7,003,906	
Passaic	1,687,862	111,776	7,955,870	46,768	2,974,927	3,525,049		261	16,302,513	
Salem	243,708	3,673	2,457,510		1,414,784	505,937			4,625,612	
Somerset	597,380	11,968	3,432,770	23,598	1,989,805	2,132,260			8,187,781	
Sussex	204,456	1,414	742,592		570,714	464,441		57,526	2,041,143	
Union	2,093,151	128,276	9,993,836	337,020	7,083,109	4,994,458		1,187	24,631,037	
Warren	254,968	2,051	1,108,116	28,244	1,940,429	498,609			3,832,417	
Totals	\$25,000,000	\$1,226,064	\$106,835,188	\$11,015,238	\$80,909,811	\$59,513,213		\$5,016,618	\$289,516,132	

Difference in totals due to rounding.

ATLANTIC COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Receipts		Insurance Tax		
					Gross Receipts	Franchise			
1. Absecon City	\$17,932		\$14,026		\$40,536	\$54,788		\$127,282	
2. Atlantic City	247,166	\$24,185	881,990	\$23,900	862,467	610,592	\$5,422	2,655,722	
3. Brigantine City	17,438		7,811		31,378	46,270		102,897	
4. Buena Bor.	13,462		21,457		23,495	36,400		94,814	
5. Buena Vista Twp.	16,251		14,256		49,242	55,100		134,849	
6. Corbin City	1,125		1,158		2,491	4,545		9,319	
7. Egg Harbor City	18,331	1,317	41,046		27,961	34,712		123,367	
8. Egg Harbor Twp.	23,216	204	38,959		680,831	138,498		881,708	
9. Estell Manor City	2,059		2,663		12,943	15,876		33,541	
10. Folsom Bor.	2,001		10,968		4,680	16,757		33,506	
11. Galloway Twp.	23,387		69,184	1,069	51,017	102,817		247,474	
12. Hamilton Twp.	24,976		78,803		96,362	120,467		320,508	
13. Hamptonton Town	40,904	1,271	119,481	2,607	57,196	91,367		312,826	
14. Linwood City	15,969		8,937		37,296	49,764		111,966	
15. Longport Bor.	4,471		2,830		14,358	17,810		39,469	
16. Margate City	39,326		39,819		72,933	68,736		220,814	
17. Mullica Twp.	12,220		22,904		19,208	42,417		96,749	
18. Northfield City	24,279		40,825		50,318	58,513		173,935	
19. Pleasantville City	62,979	3,933	79,820	1,673	105,782	123,955	888	379,030	
20. Port Republic City	2,329		4,595		6,433	8,336		21,693	
21. Somers Point City	18,696		38,007		52,718	65,414		174,835	
22. Ventnor City	36,064	821	34,653		59,909	70,693		202,140	
23. Weymouth Twp.	3,229		3,455		14,569	11,085		32,338	
Total	\$667,809	\$31,730	\$1,576,747	\$29,250	\$2,374,123	\$1,844,912	\$6,310	\$6,530,882	

Difference in totals due to rounding.

BERGEN COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	APPORTIONED FOR LOCAL COLLECTIONS		Total
				Gross Receipts	Franchise	

1. Allendale Bor.	\$16,986	\$21,473		\$41,303	\$51,784	\$131,546
2. Alpine Bor.	3,823	8,401		31,469	30,636	74,329
3. Bergenfield Bor.	112,919	129,796		107,213	179,855	530,218
4. Bogota Bor.	33,062	229,528		34,132	69,650	366,372
5. Carlstadt Bor.	25,080	167,681		92,243	135,972	420,976
6. Cliffside Park Bor.	73,232	103,254		66,731	95,384	339,120
7. Closter Bor.	32,241	53,980		70,158	110,755	267,134
8. Cresskill Bor.	30,261	31,920		76,121	78,981	217,283
9. Demarest Bor.	17,563	7,487		36,123	49,499	110,672
10. Dumont Bor.	78,379	39,584		100,017	144,228	362,208
11. East Paterson Bor.	80,296	327,530		75,957	132,675	624,754
12. East Rutherford Bor.	32,249	316,688		144,127	155,491	648,555
13. Edgewater Bor.	17,073	596	\$14,356	28,640	42,645	767,518
14. Emerson Bor.	28,430	28,930		41,629	74,015	173,904
15. Englewood City	108,162	367,575	1,421	184,945	338,982	1,004,017
16. Englewood Cliffs Bor.	12,092	156,389		63,214	77,821	328,700
17. Fairlawn Bor.	151,183	550,403	2,257	275,838	383,389	1,365,401
18. Fairview Bor.	39,015	155,380		66,645	77,038	338,078
19. Fort Lee Bor.	90,554	41,636		109,485	187,523	430,408
20. Franklin Lakes Bor.	13,765	27,797		111,927	94,377	247,866
21. Garfield City	121,428	367,992		75,172	167,122	733,599
22. Glen Rock Bor.	53,531	59,602		61,917	123,739	298,886
23. Hackensack City	126,692	977,859	3,053	226,385	413,143	1,777,733
24. Harrington Park Bor.	14,865	3,974		38,914	54,134	111,887
25. Hasbrouck Heights Bor.	54,154	56,038		87,697	115,833	314,887
26. Haworth Bor.	13,345	2,984		86,722	61,010	164,061
27. Hillsdale Bor.	36,255	50,188		88,546	127,997	302,986
28. Hohokus Bor.	16,554	24,550		23,954	46,679	111,737
29. Leonia Bor.	34,802	29,722		98,043	86,737	249,304
30. Little Ferry Bor.	25,632	56,282		54,010	82,364	218,400
31. Lodi Bor.	97,556	228,111		68,917	140,706	535,334
32. Lyndhurst Twp.	90,769	339,588	2,036	80,863	121,592	635,570
33. Mahwah Twp.	30,618	249,497	7,590	188,275	101,136	577,116
34. Maywood Bor.	47,570	109,230		47,933	84,608	289,341
35. Midland Park Bor.	31,311	94,674		24,611	56,775	207,371

36. Montvale Bor.	15,354	10,937	55,997	103,246	79,737	265,271
37. Moonachie Bor.	12,669		59,446	30,109	66,001	168,225
38. New Milford Bor.	78,080	176	42,833	141,023	137,565	399,677
39. North Arlington Bor.	72,547	721	114,024	93,993	97,720	379,005
40. Northvale Bor.	12,005		113,734	36,834	42,378	204,951
41. Norwood Bor.	11,839		22,661	59,836	57,293	151,629
42. Oakland Bor.	39,210		46,682	57,653	91,948	235,493
43. Old Tappan Bor.	9,672		17,824	159,390	45,569	232,455
44. Oradell Bor.	31,078		21,753	173,649	109,703	336,183
45. Palisades Park Bor.	49,575	502	74,157	60,256	92,592	277,082
46. Paramus Bor.	96,460	36,491	696,230	261,247	375,762	1,466,190
47. Park Ridge Bor.	26,521		57,087	69,000	74,547	227,155
48. Ramsey Bor.	39,546	761	120,150	109,196	102,171	371,824
49. Ridgefield Bor.	—0—*		165,343	2,495,227	143,175	2,815,831
50. Ridgefield Park Twp.	52,722	994	156,568	60,721	106,587	377,592
51. Ridgewood Village	105,397	622	147,639	139,931	260,807	654,396
52. Riveredge Bor.	55,059	709	43,896	86,872	114,416	300,952
53. Rivervale Twp.	23,312		20,358	60,529	83,073	187,272
54. Rochelle Park Twp.	25,400		50,054	28,990	67,581	172,025
55. Rockleigh Bor.	—0—*		23,513	5,796	8,693	38,002
56. Rutherford Bor.	84,983	529	82,544	84,023	167,515	419,594
57. Saddle Brook Twp.	57,425	11	237,703	105,960	122,497	524,854
58. Saddle River Bor.	7,372		3,918	20,626	37,464	68,480
59. South Hackensack Twp.	7,642		210,236	38,427	45,745	302,050
60. Teaneck Twp.	174,694	1,755	215,619	227,258	365,246	992,334
61. Tenafly Bor.	59,209	369	80,422	96,832	178,961	415,793
62. Teterboro Bor.	—0—*		129,259	11,921	32,738	173,918
63. Upper Saddle River Bor.	14,819	1,359	31,545	57,800	76,812	182,335
64. Waldwick Bor.	43,564		46,133	54,139	63,379	208,499
65. Wallington Bor.	38,442		78,833	31,649	63,421	212,345
66. Washington Twp.	27,621		13,312	53,412	91,591	185,936
67. Westwood Bor.	37,550	1,030	107,020	81,308	115,531	342,439
68. Woodcliff Lake Bor.	11,382		6,483	32,215	70,572	120,652
69. Wood-Ridge Bor.	33,058		319,843	40,731	74,654	468,286
70. Wyckoff Twp.	46,512		44,550	64,948	119,388	275,398
Total	\$3,192,164	\$127,095	\$9,736,400	\$8,244,623	\$8,077,107	\$29,430,494
					\$7,762	

* Non-participant.
Difference in totals due to rounding.

BURLINGTON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bass River Twp.	\$3,059		\$17,996		\$5,347	\$12,300		\$38,702
2. Beverly City	14,113		17,257		15,651	22,925		69,946
3. Bordentown City	20,647	\$555	50,481		28,113	40,992		140,788
4. Bordentown Twp.	24,640	245	68,088		42,398	86,840		222,211
5. Burlington City	52,663	6	91,719		1,938,738	117,808		2,200,934
6. Burlington Twp.	26,114		240,941		74,054	123,201		464,310
7. Chesterfield Twp.	10,456		13,450		18,292	31,580		73,778
8. Cinnaminson Twp.	34,461		176,038		156,416	178,220		545,135
9. Delanco Twp.	16,650		133,066		23,462	35,201		208,379
10. Delran Twp.	22,112		125,988		57,499	81,187		286,786
11. Eastampton Twp.	5,820		7,172		11,530	27,763		52,285
12. Edgewater Park Twp.	11,897		62,438		30,520	54,158		159,013
13. Evesham Twp.	18,879		19,425		161,256	124,907		324,467
14. Fieldsboro Bor.	2,420		61,416		2,908	6,158		72,902
15. Florence Twp.	33,735		331,880		93,339	78,470		537,424
16. Hainesport Twp.	13,578		30,428		10,183	25,818		80,007
17. Lumberton Twp.	11,760		51,410		21,174	46,344		130,688
18. Mansfield Twp.	8,651		12,398		27,203	51,094		99,346
19. Maple Shade Twp.	53,743	1,021	62,523		62,523	107,027		285,438
20. Medford Twp.	20,107	245	39,157		57,458	102,175		219,142
21. Medford Lakes Bor.	11,938		3,912		16,088	26,835		58,773
22. Moorestown Twp.	51,875	1,599	277,732		93,552	180,222		604,980
23. Mount Holly Twp.	55,088	17	113,301		76,762	110,575		355,743
24. Mount Laurel Twp.	21,788		57,974		76,734	122,632		279,128
25. New Hanover Twp.	—0—*	12	426		20,839	44,570		65,847
26. North Hanover Twp.	11,606		10,204		62,379	22,950		107,139
27. Palmyra Bor.	29,206		35,105		30,569	54,222		149,102
28. Pemberton Bor.	5,189		6,292		2,719	8,867		23,067
29. Pemberton Twp.	56,976		23,839		77,903	159,097		317,815
30. Riverside Twp.	35,175	1,022	149,425		53,743	74,875		314,240
31. Riverton Bor.	13,798		10,992		13,952	24,155		62,897

32. Shamong Twp.	3,213	4,051	4,395	13,894	25,553
33. Southampton Twp.	13,142	19,929	23,824	59,583	116,478
34. Springfield Twp.	8,119	16,615	11,724	36,465	72,923
35. Tabernacle Twp.	6,729	2,734	5,703	17,656	32,822
36. Washington Twp.	2,246	11,598	3,554	9,081	26,479
37. Westampton Twp.	4,624	20,271	31,320	49,525	105,740
38. Willingboro Twp.	49,235	67,683	198,249	179,204	495,771
39. Woodland Twp.	7,903	2,266	3,825	12,973	26,967
40. Wrightstown Bor.	20,116	10,442	3,583	13,842	49,883
Total	\$813,471	\$2,456,663	\$3,649,481	\$2,575,391	\$9,503,028

Difference in totals due to rounding.
 * Non-participant.

CAMDEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Audubon Bor.	\$43,336	\$2,317	\$96,435		\$67,552	\$76,754		\$286,394	
2. Audubon Park Bor.	7,111		2		1,225	3,413		11,751	
3. Barrington Bor.	32,971		196,448		33,364	59,913		322,696	
4. Bellmawr Bor.	49,202	41	36,493		92,002	93,760		271,498	
5. Berlin Bor.	14,852	1,310	32,171		30,323	46,830		125,486	
6. Berlin Twp.	13,960		5,984		21,973	27,164		69,081	
7. Brooklawn Bor.	10,394		12,927		10,729	23,801		57,851	
8. Camden City	486,324	95,386	2,519,316	\$133,655	498,672	847,066	\$29,118	4,609,537	
9. Cherry Hill Twp.	130,847	35,676	474,396		405,013	620,521		1,666,453	
10. Chesilhurst Bor.	1,594		3,739		6,038	9,647		21,018	
11. Clementon Bor.	15,633		17,522		17,693	35,000		85,848	
12. Collingswood Bor.	72,102	1,410	67,582		53,188	111,108		305,390	
13. Gibbsboro Bor.	8,887		47,570		18,931	20,467		95,855	
14. Gloucester City	64,386	2,648	305,417		118,692	117,749		608,892	
15. Gloucester Twp.	73,020	1,311	77,964		166,171	199,765	173	518,231	
16. Haddon Twp.	70,978		51,491		77,545	126,783		326,970	
17. Haddonfield Bor.	54,797	2,219	47,323		49,596	139,874		293,809	
18. Haddon Heights Bor.	38,438	223	22,628		67,965	82,362		211,616	
19. Hi-Nella Bor.	1,968		1,085		7,448	8,469		18,970	
20. Laurel Springs Bor.	8,418		4,371		13,216	27,440		53,445	
21. Lawnside Bor.	8,945		14,966		23,781	26,876		74,568	
22. Lindenwold Bor.	30,447		8,698		47,023	60,509		146,677	
23. Magnolia Bor.	17,430		13,917		30,922	42,771		105,040	
24. Merchantville Bor.	16,915	343	16,500		20,548	66,834		121,140	
25. Mt. Ephraim Bor.	22,610		15,844		18,964	45,994		103,412	
26. Oaklyn Bor.	19,833		13,596		21,027	30,345		84,801	
27. Pennsauken Twp.	140,183	6,421	703,257	3,990	235,142	344,266		1,432,359	
28. Pine Hill Bor.	16,351		5,182		32,579	29,269		83,381	
29. Pine Valley Bor.	83		277		179	486		1,025	
30. Rummelme Bor.	34,852	487	44,489		71,318	65,097		216,243	

31. Somerdale Bor.	20,087	20,574	36,377	48,494	125,532
32. Straiford Bor.	17,882	22,894	45,163	55,078	141,017
33. Tavistock Bor.	42	1,533	91	70	1,736
34. Voorhees Twp.	15,707	18,445	50,025	55,929	140,106
35. Waterford Twp.	15,811	10,900	35,584	43,430	105,725
36. Winslow Twp.	57,048	111,020	67,218	102,692	318,878
37. Woodlynnne Bor.	12,984	3,930	7,239	14,376	38,529
Total	\$1,627,328	\$5,046,886	\$2,500,516	\$3,710,402	\$13,200,560

Difference in totals due to rounding.

CAPE MAY COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Avalon Bor.	\$2,885		\$11,939		\$29,354	\$43,558		\$87,736
2. Cape May City	18,584		45,258		30,650	38,195		132,687
3. Cape May Point Bor.	1,092		138		1,190	3,031		5,451
4. Dennis Twp.	9,659		6,799		108,852	39,731		165,041
5. Lower Twp.	26,284	\$46	92,169		59,098	117,491		295,088
6. Middle Twp.	27,886	368	38,791		112,404	108,482		287,931
7. North Wildwood City	14,935		69,821		39,904	51,422		176,082
8. Ocean City	31,622	904	156,588		202,252	206,478		597,844
9. Sea Isle City	5,782		7,233		22,549	37,292		72,856
10. Stone Harbor Bor.	3,462		10,939		25,609	29,884		69,894
11. Upper Twp.	—0—*		4,203		913,718	52,935		970,856
12. West Cape May Bor.	4,276		2,699		5,643	9,757		22,375
13. West Wildwood Bor.	859		1,830		4,704	5,538		12,931
14. Wildwood City	19,468	509	165,516	\$1,176	174,643	73,746		435,058
15. Wildwood Crest Bor.	12,499		42,438		31,316	39,741		125,994
16. Woodbine Bor.	11,718		17,389		6,109	12,029		47,245
Total	\$191,011	\$1,826	\$673,750	\$1,176	\$1,767,995	\$869,310		\$3,505,069

* Non-participant.
Difference in totals due to rounding.

CUMBERLAND COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Bridgeton City	\$87,029	\$1,311	\$462,819	\$3,188	\$112,063	\$122,093		\$788,503	
2. Commercial Twp.	13,466		32,778		20,425	39,586		106,255	
3. Deerfield Twp.	8,522		12,398		16,808	26,280		64,008	
4. Downe Twp.	7,762		27,250		21,926	26,783		83,721	
5. Fairfield Twp.	16,255		8,073		17,546	34,817		76,721	
6. Greenwich Twp.	4,598		7,919		3,448	10,030		25,905	
7. Hopewell Twp.	14,885		14,456		13,451	35,641		78,433	
8. Lawrence Twp.	10,954		16,887		11,538	22,610		61,989	
9. Maurice River Twp.	12,889		49,253		33,257	46,947		142,346	
10. Millville City	79,267	2,830	314,495	3,116	177,001	179,830		756,539	
11. Shiloh Bor.	2,300		2,153		1,076	3,972		9,501	
12. Stow Creek Twp.	4,192		10,762		7,135	11,405		33,494	
13. Upper Deerfield Twp.	25,072		60,788		27,242	58,973		172,075	
14. Vineland City	156,430	13,021	557,380	2,722	264,873	263,149		1,257,575	
Total	\$443,532	\$17,163	\$1,577,411	\$9,026	\$727,789	\$882,146		\$3,657,065	

Difference in totals due to rounding.

ESSEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Belleville Town	\$145,305	\$3,256	\$673,445	\$2,386	\$209,136	\$301,769		\$1,335,297	
2. Bloomfield Town	215,299	5,830	660,298	12,343	211,653	362,264		1,467,687	
3. Caldwell Bor.	28,816	1,861	70,152		46,119	92,505		239,453	
4. Cedar Grove Twp.	60,617	1,373	101,773		65,170	99,929		328,862	
5. East Orange City	320,700	77,324	779,969	21,583	256,048	516,745	\$133,574	2,105,943	
6. Essex Fells Bor.	9,024		2,439		15,753	37,192		64,408	
7. Fairfield Bor.	13,740		254,005		38,987	108,432		421,312	
8. Glen Ridge Bor.	34,544		20,743	1,149	29,143	51,523		137,102	
9. Irvington Town	246,481	9,142	442,596	12,297	217,794	371,686		1,299,996	
10. Livingston Twp.	95,987	362	142,605		242,550	274,622		756,126	
11. Maplewood Twp.	99,528	2,625	169,474	1,470	113,051	202,979		589,127	
12. Millburn Twp.	78,034	966	206,808		252,224	298,900	299,171	1,136,103	
13. Montclair Town	179,027	1,321	240,402	20,855	188,397	373,106	128	1,003,236	
14. Newark City	1,682,059	127,457	15,222,679	1,340,939	2,715,237	2,838,650	4,218,305	28,145,326	
15. North Caldwell Bor.	17,281		15,367		30,716	56,575		119,939	
16. Nutley Town	122,508	1,273	325,270		167,928	224,068		841,047	
17. Orange City	148,559	12,632	576,270	12,957	154,392	331,065		1,235,875	
18. Roseland Bor.	11,639		75,759		103,998	45,745		237,141	
19. South Orange Village	67,142	509	75,867	8,553	118,002	210,416		480,489	
20. Verona Bor.	57,209	160	110,316		54,412	129,365	69,758	421,220	
21. West Caldwell Bor.	34,511		68,720		108,498	116,482		328,211	
22. West Orange Town	165,603	6,607	423,633		331,282	471,704		1,398,829	
Total	\$3,833,614	\$258,846	\$20,658,590	\$1,434,531	\$5,670,490	\$7,515,722	\$4,720,936	\$44,092,729	

Difference in totals due to rounding.

GLOUCESTER COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Clayton Bor.	\$19,555		\$19,817		\$41,902	\$37,071		\$118,345
2. Deptford Twp.	74,211		94,265		145,814	167,897		482,187
3. East Greenwich Twp.	11,299		9,950		120,552	28,034		169,835
4. Elk Twp.	10,938		5,675		12,109	27,704		56,426
5. Franklin Twp.	30,929		21,430		64,530	90,515		207,404
6. Glassboro Bor.	42,560		162,216	\$1,083	172,403	94,637		474,025
7. Greenwich Twp.	16,874	\$1,126	213,354		100,041	31,615		361,884
8. Harrison Twp.	10,004		11,360		25,325	34,671		81,360
9. Logan Twp.	7,986		34,786		21,761	25,498		90,031
10. Mantua Twp.	33,170		25,604		62,042	74,637		195,453
11. Monroe Twp.	39,003		69,704		174,058	128,708		411,789
12. National Park Bor.	14,030	316	4,108		70,202	21,719		110,059
13. Newfield Bor.	5,392		11,445		7,783	9,767		34,387
14. Paulsboro Bor.	33,710	1,613	72,358		19,845	33,481		161,007
15. Pitman Bor.	35,881	2,078	84,814		37,009	55,649		215,431
16. South Harrison Twp.	4,043		7,523		3,417	9,851		24,834
17. Swedesboro Bor.	10,166		73,259		11,935	15,190		110,550
18. Washington Twp.	20,435		23,802		90,329	109,320		243,886
19. Wenonah Bor.	8,717		2,440		9,363	16,214		36,734
20. West Deptford Twp.	46,292		188,027		61,775	123,617		419,711
21. Westville Bor.	20,551	2,124	28,611		20,703	36,744		108,733
22. Woodbury City	51,692	5,161	93,606	1,100	70,827	124,207		346,593
23. Woodbury Heights Bor.	7,152		21,666		17,935	33,564		80,317
24. Woolwich Twp.	5,126		40,851		22,435	21,305		89,717
Total	\$559,718	\$12,419	\$1,320,671	\$2,182	\$1,384,095	\$1,351,615		\$4,630,698

Difference in totals due to rounding.

HUDSON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Bayonne City	\$308,065	\$6,376	\$1,938,127	\$78,871	\$257,693	\$375,684	.....	\$2,964,816
2. East Newark Bor.	7,771	.....	204,624	.....	7,227	17,222	.....	236,844
3. Guttenburg Town	21,245	.....	70,114	.....	16,375	29,706	.....	137,440
4. Harrison Town	48,745	2,432	946,969	24,326	1,826,389	138,081	.....	2,986,942
5. Hoboken City	201,077	3,083	1,423,257	1,040,941	138,620	198,002	.....	3,004,980
6. Jersey City	1,146,089	43,466	5,227,194	4,944,838	6,717,790	1,523,672	\$7,917	19,610,966	
7. Kearny Town	155,545	2,785	1,712,246	198,260	3,434,630	320,786	.....	5,824,252
8. North Bergen Twp.	175,947	3,269	602,413	100,129	292,916	350,603	.....	1,525,277
9. Secaucus Town	50,451	2,481	344,327	59,848	111,094	153,817	.....	722,018
10. Union City	216,598	11,262	747,060	1,627	141,855	292,024	.....	1,410,426
11. Weehawken Twp.	56,055	.....	386,022	1,183,610	53,887	68,165	.....	1,747,739
12. West New York Town	147,555	2,260	663,653	702,301	156,816	156,802	.....	1,829,387
Total	\$2,535,143	\$77,414	\$14,266,006	\$8,334,751	\$13,155,292	\$3,624,564	\$7,917	\$42,001,087	

Difference in totals due to rounding.

HUNTERDON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY					APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Alexandria Twp.	\$6,762		\$17,693		\$35,955	\$14,734		\$75,144	
2. Bethlehem Twp.	4,525		11,949		26,841	8,138		51,453	
3. Bloomsbury Bor.	3,479		9,023		1,947	3,827		18,276	
4. Calton Bor.	3,225		9,508		4,531	7,738		25,002	
5. Clinton Town	4,807		25,950		4,705	11,753		47,215	
6. Clinton Twp.	15,649		43,906		48,693	37,301		145,549	
7. Delaware Twp.	10,315		22,434		23,384	23,069		79,202	
8. East Amwell Twp.	8,223		26,495		23,466	20,353		78,537	
9. Flemington Bor.	13,416	\$538	64,635		24,438	25,184		128,211	
10. Franklin Twp.	7,376		17,717		26,393	13,369		64,855	
11. Frenchtown Bor.	5,562		36,527		5,629	6,808		54,526	
12. Glen Gardner Bor.	3,267		2,907		4,753	5,216		16,143	
13. Hampton Bor.	4,711		4,223		4,092	4,849		17,875	
14. High Bridge Bor.	8,916		75,935		6,620	10,230		101,701	
15. Holland Twp.	10,357		35,828		628,920	20,913		700,077	
16. Kingwood Twp.	7,642		17,738		13,060	18,313		56,753	
17. Lambertville City	17,721	319	56,209		29,324	22,030	\$4,059	125,603	
18. Lebanon Bor.	3,653		1,774		4,039	7,237		16,703	
19. Lebanon Twp.	11,793		27,308		174,018	22,818		235,937	
20. Milford Bor.	4,624		170,207		3,946	6,899		185,676	
21. Raritan Twp.	18,866		220,670		84,139	75,437		399,112	
22. Readington Twp.	25,516		32,477		74,042	57,345		189,380	
23. Stockton Bor.	2,159		3,513		6,686	4,387		16,745	
24. Tewksbury Twp.	7,920		35,894		27,844	21,067		92,725	
25. Union Twp.	7,127		23,590		19,433	15,941		66,096	
26. West Amwell Twp.	6,986		7,047		34,960	18,907		67,900	
Total	\$224,597	\$857	\$1,001,157		\$1,341,863	\$483,863	\$4,059	\$3,056,396	

Difference in totals due to rounding.

MERCER COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. East Windsor Twp.	\$9,539	.....	\$112,418	.....	\$47,425	\$99,459	.....	\$268,841
2. Ewing Twp.	110,532	\$5,217	1,046,638	\$4,513	172,079	336,859	\$169,170	1,845,008
3. Hamilton Twp.	269,959	1,630	663,671	6,706	3,360,711	677,705	.....	4,980,382
4. Hightstown Bor.	17,920	2,152	57,368	.....	24,504	40,020	.....	141,964
5. Hopewell Bor.	8,003	.....	21,871	.....	8,181	17,510	.....	55,565
6. Hopewell Twp.	32,452	.....	135,722	.....	81,495	129,883	.....	379,552
7. Lawrence Twp.	56,723	.....	338,530	.....	195,893	190,624	.....	784,433
8. Pennington Bor.	8,563	.....	14,820	.....	8,897	21,830	.....	54,110
9. Princeton Bor.	49,355	471	107,857	1,528	70,321	129,652	.....	359,184
10. Princeton Twp.	43,216	2,188	94,789	.....	89,605	156,567	.....	386,365
11. Trenton City	473,905	81,293	2,600,441	152,696	664,571	747,206	.....	4,720,112
12. Washington Twp.	8,950	.....	28,495	.....	23,020	49,687	.....	110,152
13. West Windsor Twp.	16,670	.....	108,023	10,910	85,499	135,994	.....	357,096
Total	\$1,105,787	\$95,614	\$5,330,643	\$176,354	\$4,832,201	\$2,732,996	\$169,170	\$14,442,764

Difference in totals due to rounding.

MIDDLESEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Carteret Bor.	\$85,103	\$642	\$679,007	\$1,199	\$180,012	\$159,590	\$1,105,553	
2. Cranbury Twp.	8,306		66,218		17,287	50,062	141,873	
3. Dunellen Bor.	28,393	499	179,212	2,552	30,376	68,453	309,485	
4. East Brunswick Twp.	82,874	4,652	318,774		166,823	340,394	913,517	
5. Edison Twp.	185,960	43,747	574,466	14,223	1,531,189	652,820	3,002,405	
6. Helmetta Bor.	3,234		60,609		4,718	12,307	80,868	
7. Highland Park Bor.	45,864	335	82,523		41,835	109,424	279,981	
8. Jamesburg Bor.	11,843		22,937		18,370	32,667	86,017	
9. Madison Twp.	94,526	1,852	145,474	3,693	167,440	286,722	699,707	
10. Metuchen Bor.	58,284	1,493	212,958	20,095	94,400	159,408	546,638	
11. Middlesex Bor.	43,668		156,703		108,678	152,993	462,042	
12. Milltown Bor.	22,561		75,602		24,682	27,653	150,498	
13. Monroe Twp.	24,204		47,533		71,817	106,565	250,119	
14. New Brunswick City	166,616	5,132	787,303	24,214	200,201	359,193	1,542,659	
15. North Brunswick Twp.	41,921	3,102	822,033	3,237	304,004	179,715	1,354,012	
16. Perth Amboy City	157,766	5,551	1,216,360	43,163	158,127	260,579	1,841,546	
17. Piscataway Twp.	82,563	33	433,050		291,682	387,849	1,195,177	
18. Plainsboro Twp.	4,861		43,560		43,117	34,645	126,183	
19. Sayreville Bor.	93,617	192	1,173,384	1,961	1,199,638	206,154	2,674,946	
20. South Amboy City	34,959		26,852		343,040	52,882	570,096	
21. South Brunswick Twp.	42,664	1,242	373,703	12,912	132,161	190,782	753,464	
22. South Plainfield Bor.	74,215	376	268,696	9,922	173,460	221,752	748,421	
23. South River Bor.	55,611	366	85,957		25,861	54,419	222,214	
24. Spotswood Bor.	24,026		205,000	4,999	45,626	47,491	327,142	
25. Woodbridge Twp.	327,288	3,307	1,596,876	85,549	4,050,795	798,263	6,862,078	
Total	\$1,800,926	\$72,519	\$9,654,790	\$340,082	\$9,425,539	\$4,952,782	\$26,246,638	

Difference in totals due to rounding.

MONMOUTH COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 502	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allenhurst Bor.	\$3,300		\$4,453		\$27,875	\$9,289	\$44,917	
2. Allentown Bor.	5,782		2,594		4,326	10,193	22,895	
3. Asbury Park City	72,086	\$21,511	355,577	\$5,347	87,669	135,140	677,330	
4. Atlantic Highlands Bor.	17,098	1,275	18,750		73,243	34,419	144,785	
5. Avon-by-the-Sea Bor.	7,086		7,241		11,532	17,170	43,029	
6. Belmar Bor.	21,544		31,555		53,701	45,232	152,032	
7. Bradley Beach Bor.	17,451		23,661		38,055	31,966	111,133	
8. Brielle Bor.	10,871		16,688		17,689	30,941	75,429	
9. Colts Neck Twp.	9,037		16,688		167,076	76,364	269,165	
10. Deal Bor.	7,841		4,290		35,170	52,102	99,403	
11. Eatontown Bor.	42,896		151,854		63,506	84,453	348,259	
12. Englishtown Bor.	4,745	5,550	11,917		2,540	8,640	27,842	
13. Fair Haven Bor.	23,569		14,868		30,864	38,988	108,289	
14. Farmingdale Bor.	3,981		14,484		3,834	9,260	31,559	
15. Freehold Bor.	37,940	1,786	122,861	1,693	46,970	66,780	278,030	
16. Freehold Twp.	19,838	522	73,455		94,713	154,041	342,569	
17. Hazlet Twp.	63,651		100,169		111,481	132,504	407,805	
18. Highlands Bor.	14,678		11,767		19,048	22,927	68,420	
19. Holmdel Twp.	12,283		234,568		85,492	132,338	464,681	
20. Howell Twp.	46,296		58,922		297,082	200,295	602,595	
21. Interlaken Bor.	4,848		14		8,660	14,843	28,365	
22. Keansburg Bor.	28,451	451	40,262		41,732	47,617	158,513	
23. Keypoint Bor.	26,732	748	56,209		26,083	61,183	170,955	
24. Little Silver Bor.	21,593		30,646		37,326	56,668	146,433	
25. Loch Arbour Village	1,233		2,342		2,147	3,899	9,621	
26. Long Branch City	108,872	3,104	148,241	7,122	564,793	212,741	1,044,873	
27. Manalapan Twp.	16,562		20,522		198,329	139,582	374,995	
28. Manasquan Bor.	16,695	475	20,842		33,319	39,987	111,318	
29. Marlboro Twp.	33,366		27,776		76,630	104,483	242,255	
30. Matawan Bor.	21,158		25,023		89,720	51,155	187,056	

31. Matawan Twp.	30,547	.....	163,264	.....	124,501	86,320	404,632
32. Middletown Twp.	164,690	2,437	113,495	.....	364,455	466,054	1,111,131
33. Millstone Twp.	10,585	.....	7,268	.....	22,901	39,412	80,166
34. Monmouth Beach Bor.	5,658	8,102	3,562	.....	13,671	20,046	51,039
35. Neptune Twp.	89,192	2,049	124,791	2,150	183,083	185,517	586,782
36. Neptune City Bor.	16,658	.....	35,531	.....	30,359	36,899	119,447
37. New Shrewsbury Bor.	30,356	.....	76,239	.....	51,019	70,164	227,778
38. Ocean Twp.	48,243	.....	60,678	.....	114,311	166,821	390,053
39. Oceanport Bor.	20,493	.....	25,373	.....	32,137	40,921	118,924
40. Red Bank Bor.	51,812	3,377	214,487	5,029	128,728	98,000	513,632
41. Roosevelt Bor.	3,171	.....	1,552	.....	4,444	6,679	15,846
42. Rumson Bor.	26,587	727	11,294	.....	55,239	81,624	175,471
43. Sea Bright Bor.	4,724	.....	13,500	.....	13,867	15,879	47,970
44. Sea Girt Bor.	7,463	.....	4,933	.....	13,670	23,237	49,303
45. Shrewsbury Bor.	13,374	.....	42,185	.....	18,773	30,913	105,245
46. Shrewsbury Twp.	4,998	.....	749	.....	515	830	7,092
47. South Belmar Bor.	6,380	.....	4,256	.....	7,571	13,415	31,622
48. Spring Lake Bor.	12,129	.....	12,143	.....	23,177	53,365	100,814
49. Spring Lake Heights Bor.	13,736	.....	8,428	.....	23,580	35,802	81,546
50. Union Beach Bor.	24,333	.....	67,593	.....	37,877	31,386	161,189
51. Upper Freehold Twp.	9,809	.....	18,513	.....	21,357	42,207	91,886
52. Wall Twp.	49,517	.....	82,436	.....	142,832	169,640	444,425
53. West Long Branch Bor.	22,154	18,991	90,934	.....	44,279	55,790	232,148
Total	\$1,388,091	\$71,105	\$2,830,683	\$21,342	\$3,823,151	\$3,796,121	\$11,942,692

Difference in totals due to rounding.

MORRIS COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Receipts		Insurance Tax		
					Gross Receipts	Franchise			
1. Boonton Town	\$ 33,129	\$ 769	\$ 272,712	\$ 2,900	\$ 45,423	\$ 70,744	.....	\$ 425,677
2. Boonton Twp.	8,294	.....	33,062	.....	8,567	23,822	.....	73,745
3. Butler Bor.	22,473	.....	130,658	.....	89,716	54,796	.....	297,643
4. Chatham Bor.	39,505	487	77,079	2,470	38,694	67,319	.....	225,554
5. Chatham Twp.	24,619	.....	8,384	.....	70,969	78,338	.....	182,310
6. Chester Bor.	4,458	27	13,476	.....	7,822	11,691	.....	37,474
7. Chester Twp.	8,746	.....	18,965	.....	94,541	28,557	.....	150,809
8. Denville Twp.	44,133	782	151,744	5,000	184,549	75,639	.....	461,847
9. Dover Town	54,104	2,780	198,377	4,339	138,942	75,452	.....	473,994
10. East Hanover Twp.	18,177	.....	95,403	.....	348,985	77,952	.....	540,517
11. Florham Park Bor.	29,978	.....	77,664	.....	54,890	84,743	.....	247,275
12. Hanover Twp.	38,724	1,624	634,283	.....	80,497	152,721	.....	907,849
13. Harding Twp.	11,137	.....	9,218	.....	19,898	49,276	.....	89,529
14. Jefferson Twp.	28,575	.....	28,326	.....	228,374	63,880	.....	349,155
15. Kinnelon Bor.	18,393	.....	13,417	.....	42,996	41,082	.....	115,888
16. Lincoln Park Bor.	25,105	.....	43,581	.....	30,730	47,840	.....	147,256
17. Madison Bor.	62,771	603	91,475	2,971	37,947	88,231	.....	283,998
18. Mendham Bor.	9,842	.....	25,424	.....	48,231	26,918	.....	110,415
19. Mendham Twp.	9,365	.....	2,431	.....	22,579	34,693	.....	69,068
20. Mine Hill Twp.	13,956	.....	54,164	.....	22,101	14,204	.....	104,425
21. Montville Twp.	28,110	.....	89,226	.....	142,061	91,321	.....	350,718
22. Morris Twp.	50,194	.....	221,528	.....	104,616	181,001	.....	557,339
23. Morris Plains Bor.	19,522	.....	139,852	.....	38,689	57,220	.....	255,283
24. Morristown Town	73,522	28,471	267,829	8,712	93,316	174,821	.....	646,671
25. Mountain Lakes Bor.	16,757	.....	18,402	.....	23,932	40,772	.....	99,863
26. Mount Arlington Bor.	5,172	.....	11,506	.....	14,586	15,650	.....	46,914
27. Mount Olive Twp.	15,803	.....	39,170	.....	57,464	59,345	.....	171,782
28. Netcong Bor.	11,477	.....	33,810	1,191	22,539	16,328	.....	85,345
29. Parsippany-Troy Hills Twp	106,087	201	200,597	.....	151,541	241,599	.....	700,025

30. Passaic Twp.	22,984	66,867	105,834	85,226	280,911
31. Pequannock Twp.	43,805	67,324	50,764	94,683	256,576
32. Randolph Twp.	30,281	101,714	103,790	78,427	314,212
33. Riverdale Bor.	10,776	53,197	26,408	38,644	129,025
34. Rockaway Bor.	22,469	124,468	32,082	41,504	220,523
35. Rockaway Twp.	42,988	194,170	74,924	66,795	378,877
36. Roxbury Twp.	41,439	266,543	102,676	120,363	541,789
37. Victory Gardens Bor.	4,504	1,513	2,812	2,490	11,319
38. Washington Twp.	13,823	56,697	58,452	41,071	170,043
39. Wharton Bor.	20,780	60,082	34,532	23,796	139,571
Total	\$1,085,979	\$3,994,338	\$2,857,469	\$2,638,954	\$10,651,214
			\$38,052		

Difference in totals due to rounding.

OCEAN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Barnegat Light Bor.	\$1,191		\$2,777		\$5,688	\$10,351		\$20,007	
2. Bay Head Bor.	3,420		4,336	\$10,773	13,337	21,411		53,277	
3. Beach Haven Bor.	4,321		10,695		22,114	28,904		66,034	
4. Beachwood Bor.	11,477		4,695		17,802	36,726		70,700	
5. Berkeley Twp.	17,733		46,253		216,655	110,833		391,474	
6. Brick Twp.	67,657	\$1,521	72,451		189,154	305,079		635,862	
7. Dover Twp.	72,285	836	428,322		394,503	465,493		1,361,439	
8. Eagleswood Twp.	3,180		2,379		14,788	19,465		39,812	
9. Harvey Cedars Bor.	556		1,320		6,097	13,839		21,812	
10. Island Heights Bor.	4,774		1,601		6,922	11,721		25,018	
11. Jackson Twp.	24,653	1,536	62,872		94,264	145,416		328,741	
12. Lacey Twp.	8,053		16,299		1,397,019	98,202		1,519,573	
13. Lakehurst Bor.	11,540		5,364		5,171	12,641		34,716	
14. Lakewood Twp.	66,499	1,415	116,060		200,498	226,857		611,329	
15. Lavallette Bor.	3,454		5,608		14,637	21,285		44,984	
16. Little Egg Harbor Twp.	3,516		14,942		72,562	77,464		167,584	
17. Long Beach Twp.	6,480		11,675		78,512	102,089		198,756	
18. Manchester Twp.	15,687		12,369		33,251	63,872		125,179	
19. Mantoloking Bor.	664		864		10,792	14,749		27,069	
20. Ocean Twp.	3,823		6,695		29,845	42,275		82,638	
21. Ocean Gate Bor.	2,931		1,480		9,845	13,961		28,217	
22. Pine Beach Bor.	4,089		1,018		16,645	15,579		37,331	
23. Plumstead Twp.	13,619		8,467		14,048	34,084		70,218	
24. Pt. Pleasant Bor.	42,265		39,191		67,952	120,412		269,820	
25. Pt. Pleasant Beach Bor.	16,077	488	55,053		42,714	51,341		165,673	
26. Seaside Heights Bor.	3,960		16,096		14,128	14,253		48,437	
27. Seaside Park Bor.	4,375		12,015		20,213	25,999		62,602	
28. Ship Bottom Bor.	2,976		12,161		25,242	25,648		66,027	
29. South Toms River Bor.	6,654		11,148		17,413	25,581		60,796	
30. Stafford Twp.	8,011	281	16,309		84,473	90,412		199,486	
31. Surf City Bor.	1,739		6,053		13,459	27,451		48,702	
32. Tuckerton Bor.	6,376		7,399		17,597	28,961		60,333	
33. Union Twp.	5,272		6,692		14,076	34,220		60,260	
Total	\$449,306	\$6,078	\$1,019,759	\$10,773	\$3,181,416	\$2,336,574		\$7,003,906	

Difference in totals due to rounding.

PASSAIC COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bloomingdale Bor.	\$21,971	.....	\$45,014	.....	\$36,734	\$42,398	.....	\$146,117
2. Clifton City	340,729	.....	2,630,916	\$2,999	832,883	697,517	.....	4,509,289
3. Haledon Bor.	25,574	.....	47,418	.....	43,957	69,059	.....	186,008
4. Hawthorne Bor.	73,618	.....	180,423	.....	89,181	153,195	.....	496,915
5. Little Falls Twp.	40,389	.....	166,002	.....	92,218	130,327	.....	428,988
6. North Haledon Bor.	25,014	.....	28,419	.....	28,833	63,707	.....	145,973
7. Passaic City	223,999	.....	1,895,903	12,856	192,528	411,367	\$261	2,742,996
8. Paterson City	596,342	.....	2,021,586	30,913	1,086,158	946,677	.....	4,775,223
9. Pompton Lakes Bor.	39,206	.....	212,909	.....	37,014	78,567	.....	367,981
10. Prospect Park Bor.	21,589	.....	39,801	.....	12,880	25,886	.....	100,156
11. Ringwood Bor.	17,359	.....	4,015	.....	54,745	61,287	.....	137,406
12. Totowa Bor.	45,233	.....	119,356	.....	63,635	119,650	.....	350,295
13. Wanakee Bor.	29,580	.....	75,398	.....	27,369	52,162	.....	184,509
14. Wayne Twp.	121,844	.....	307,354	.....	220,117	446,072	.....	1,099,632
15. West Milford Twp.	33,860	.....	49,592	.....	119,654	152,474	.....	355,981
16. West Paterson Bor.	31,556	.....	131,764	.....	37,021	74,704	.....	275,045
Total	\$1,687,862	\$111,776	\$7,955,870	\$46,768	\$2,974,927	\$3,525,049	\$261	\$16,302,514

Difference in totals due to rounding.

SALEM COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Alloway Twp.	\$9,240	.....	\$14,207	.....	\$11,092	\$19,852	.....	\$54,391
2. Elmer Bor.	6,247	.....	12,582	.....	6,057	11,526	.....	36,412
3. Elsinboro Twp.	5,064	.....	3,886	.....	2,898	9,249	.....	21,097
4. Lower Alloways Creek Twp	5,367	.....	9,246	.....	6,871	18,735	.....	40,219
5. Mannington Twp.	8,402	.....	67,635	.....	27,291	23,278	.....	126,606
6. Oldmans Twp.	12,092	.....	19,503	.....	16,367	27,475	.....	75,437
7. Penns Grove Bor.	25,636	.....	48,234	.....	27,094	35,327	.....	138,132
8. Pennsville Twp.	43,241	\$1,841	1,785,829	.....	1,061,409	86,195	.....	2,977,872
9. Pilesgrove Twp.	10,456	.....	18,245	.....	48,898	36,252	.....	113,851
10. Pittsgrove Twp.	15,711	.....	19,941	.....	39,614	51,514	.....	126,780
11. Quinton Twp.	10,128	.....	13,849	.....	13,817	25,189	.....	62,983
12. Salem City	37,114	634	189,009	.....	66,699	36,380	.....	329,836
13. Upper Penns Neck Twp. ...	31,527	.....	222,678	.....	48,250	67,825	.....	370,280
14. Upper Pittsgrove Twp. ...	11,270	.....	20,908	.....	25,680	38,306	.....	96,164
15. Woodstown Bor.	12,212	.....	11,758	.....	12,747	18,834	.....	55,551
Total	\$243,708	\$3,673	\$2,457,510	.....	\$1,414,784	\$505,937	.....	\$4,625,611

Difference in totals due to rounding.

SOMERSET COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Bedminster Twp.	\$9,639	.....	\$6,980	.....	\$38,469	\$36,668	.....	\$91,756
2. Bernards Twp.	37,434	.....	20,837	.....	99,315	109,357	.....	266,943
3. Bernardsville Bor.	22,893	\$287	50,911	\$2,800	50,683	51,760	.....	179,334
4. Bound Brook Bor.	42,601	537	51,436	5,329	54,401	95,083	.....	249,387
5. Branchburg Twp.	15,529	.....	36,434	.....	501,911	59,591	.....	613,465
6. Bridgewater Twp.	65,540	8,366	1,729,373	.....	365,185	372,185	.....	2,540,649
7. Far Hills Bor.	2,914	.....	6,949	.....	5,300	4,959	.....	20,122
8. Franklin Twp.	82,430	.....	72,041	.....	225,824	349,465	.....	729,760
9. Green Brook Twp.	15,035	.....	32,144	.....	35,975	51,481	.....	134,635
10. Hillsborough Twp.	31,481	.....	77,415	.....	114,808	185,317	.....	409,021
11. Manville Bor.	45,640	605	534,624	5,062	37,987	80,313	.....	704,231
12. Millstone Bor.	1,698	.....	732	.....	6,965	7,418	.....	16,813
13. Montgomery Twp.	15,985	.....	44,136	1,374	55,571	108,186	.....	225,252
14. North Plainfield Bor.	70,538	995	76,524	.....	86,003	155,890	.....	389,950
15. Peapack-Gladstone Bor.	7,488	.....	13,631	.....	15,257	17,780	.....	54,156
16. Raritan Bor.	25,475	.....	199,523	4,498	41,534	66,902	.....	337,932
17. Rocky Hill Bor.	2,192	.....	22,959	.....	4,096	9,669	.....	38,916
18. Somerville Bor.	51,713	1,171	152,940	4,535	123,077	139,170	.....	472,606
19. South Bound Brook Bor.	15,051	.....	63,300	.....	20,254	34,939	.....	133,544
20. Warren Twp.	22,357	.....	74,262	.....	60,645	111,095	.....	268,359
21. Watchung Bor.	13,748	6	165,619	.....	46,545	85,032	.....	310,950
Total	\$597,380	\$11,968	\$3,432,770	\$23,598	\$1,989,805	\$2,132,260	.....	\$8,187,781

Difference in totals due to rounding.

SUSSEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS				Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax		
					Gross Receipts	Franchise			
1. Andover Bor.	\$3,047	.....	\$6,598	.....	\$2,843	\$6,134	.....	\$18,622
2. Andover Twp.	9,037	.....	37,719	.....	24,241	18,607	.....	89,604
3. Branchville Bor.	3,997	\$572	24,189	.....	2,560	6,804	\$57,526	95,648
4. Byram Twp.	6,708	.....	19,174	.....	28,550	25,576	.....	80,008
5. Frankford Twp.	9,008	.....	37,469	.....	31,034	21,787	.....	99,298
6. Franklin Bor.	15,043	.....	36,354	.....	60,806	24,516	.....	136,719
7. Fredon Twp.	3,337	.....	17,372	.....	17,198	15,064	.....	52,971
8. Green Twp.	3,545	.....	8,161	.....	6,417	6,778	.....	24,901
9. Hamburg Bor.	6,359	.....	21,374	.....	14,826	8,538	.....	51,097
10. Hampton Twp.	4,873	.....	18,964	.....	26,710	26,091	.....	76,638
11. Hardyston Twp.	9,157	.....	22,578	.....	26,171	18,732	.....	76,638
12. Hopatcong Bor.	14,076	.....	8,854	.....	44,844	45,679	.....	113,453
13. Lafayette Twp.	4,566	.....	23,280	.....	5,855	6,282	.....	39,983
14. Montague Twp.	3,649	.....	6,981	.....	12,563	14,536	.....	37,729
15. Newton Town	27,243	587	190,075	.....	50,767	37,468	.....	306,140
16. Ogdensburg Bor.	5,031	.....	49,345	.....	4,849	7,860	.....	67,085
17. Sandyston Twp.	4,230	249	7,945	.....	12,039	11,550	.....	36,013
18. Sparta Twp.	27,882	6	81,759	.....	58,817	60,470	.....	228,934
19. Stanhope Bor.	7,530	.....	30,009	.....	4,382	10,765	.....	52,686
20. Stillwater Twp.	5,558	.....	8,643	.....	21,480	15,881	.....	51,562
21. Sussex Bor.	6,874	.....	17,564	.....	15,518	7,680	.....	56,986
22. Vernon Twp.	8,945	.....	1,697	.....	51,874	33,661	.....	112,044
23. Walpack Twp.	1,029	.....	39,574	.....	9,834	22,782	.....	22,782
24. Wantage Twp.	13,731	.....	.....	.....	36,536	23,760	.....	113,601
Total	\$204,456	\$1,414	\$742,592	.....	\$570,714	\$464,441	\$57,526	\$2,041,143

Difference in totals due to rounding.

UNION COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Berkeley Heights Twp.	\$36,201	.....	\$516,537	.....	\$89,953	\$116,220	.....	\$758,911
2. Clark Twp.	50,621	\$638	447,862	.....	170,286	155,948	.....	825,355
3. Cranford Twp.	109,685	22,594	195,929	\$12,410	290,907	284,500	.....	916,025
4. Elizabeth City	447,052	47,686	1,979,487	261,821	1,628,454	894,475	.....	5,258,975
5. Fanwood Bor.	33,054	956	21,530	.....	104,235	79,737	.....	239,512
6. Garwood Bor.	22,523	.....	189,229	.....	29,971	44,518	.....	286,241
7. Hillside Twp.	92,583	3,491	759,947	2,098	188,918	190,903	.....	1,237,940
8. Kenilworth Bor.	34,781	7,500	343,913	.....	88,258	99,629	.....	574,081
9. Linden City	165,753	5,005	1,944,366	13,389	2,339,734	418,129	.....	4,886,376
10. Mountainside Bor.	26,255	.....	180,746	.....	85,240	97,098	.....	389,339
11. New Providence Bor.	42,518	6,307	121,426	.....	87,364	129,505	.....	387,120
12. Plainfield City	188,164	6,129	588,770	11,050	250,738	423,392	.....	1,468,243
13. Rahway City	114,978	4,102	623,946	25,468	153,917	258,115	.....	1,180,526
14. Roselle Bor.	87,303	1,027	136,885	.....	132,277	192,840	.....	550,332
15. Roselle Park Bor.	52,078	943	74,501	1,702	67,205	97,844	.....	294,273
16. Scotch Plains Twp.	76,756	.....	61,083	.....	203,974	221,220	.....	563,033
17. Springfield Twp.	60,052	3,553	271,285	.....	140,432	153,000	\$1,187	629,509
18. Summit City	98,283	1,174	234,221	9,083	354,364	252,631	.....	949,756
19. Union Twp.	213,771	16,986	1,067,638	.....	454,866	537,682	.....	2,290,943
20. Westfield Town	130,536	184	230,740	.....	217,239	340,764	.....	919,463
21. Winfield Twp.	10,203	.....	3,795	.....	4,777	6,308	.....	25,083
Total	\$2,093,151	\$128,276	\$9,993,836	\$337,020	\$7,083,109	\$4,994,458	\$1,187	\$24,631,036

Difference in totals due to rounding.

WARREN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allamuchy Twp.	\$4,039		\$26,164		\$24,010	\$18,916		\$73,129
2. Alpha Bor.	9,987		23,914		18,376	12,950		65,227
3. Belvidere Town	10,942		68,512		19,571	10,725		109,750
4. Blairstown Twp.	0—*		24,592		1,213,502	21,194		1,259,288
5. Franklin Twp.	7,177		49,836		83,103	17,621		157,737
6. Frelinghuysen Twp.	3,508		14,001		30,715	8,701		56,925
7. Greenwich Twp.	5,799		14,850		25,303	12,217		58,169
8. Hackettstown Town	21,901	\$315	137,561		52,968	41,339		254,084
9. Hardwick Twp.	1,536		4,488		14,578	5,568		26,170
10. Harmony Twp.	8,464		37,756		16,263	13,969		76,452
11. Hope Twp.	3,458		8,575		14,354	11,224		37,611
12. Independence Twp.	6,264		14,210		10,529	11,527		42,530
13. Knowlton Twp.	5,986		19,613		25,435	13,443		64,477
14. Liberty Twp.	3,155		5,329		12,449	4,415		25,348
15. Lopatcong Twp.	11,220		48,202		74,776	30,050		164,248
16. Mansfield Twp.	8,842		26,426		52,723	33,276		121,267
17. Oxford Twp.	6,878		27,978		8,926	9,643		53,425
18. Pahaquarry Twp.	262		396		6,428	1,856		8,942
19. Phillipsburg Town	76,801	796	370,771	\$26,212	110,070	109,827		694,477
20. Pohatcong Twp.	14,707		33,052		20,926	23,109		91,794
21. Washington Bor.	23,756	940	79,028	2,033	50,880	34,697		191,334
22. Washington Twp.	12,681		41,937		30,079	31,085		115,782
23. White Twp.	7,605		30,925		24,465	21,257		84,252
Total	\$254,968	\$2,051	\$1,108,116	\$28,244	\$1,940,429	\$498,609		\$3,832,418

* Non-participant.
Difference in totals due to rounding.

EFFECTIVE TAX RATES

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
ATLANTIC COUNTY					
Absecon City	\$6.96	57.58	\$4.01	\$3.40	\$3.17
Atlantic City	9.69	52.41	5.08	5.05	4.90
Brigantine City	7.47	47.81	3.57	3.39	3.37
Buena Bor.	7.63	50.75	3.87	3.32	3.17
Buena Vista Twp.	8.73	53.95	4.71	3.75	3.40
Corbin City	7.57	45.06	3.41	3.30	3.90
Egg Harbor City	12.03	52.38	6.30	5.68	5.01
Egg Harbor Twp.	5.51	52.00	2.87	2.34	2.45
Estell Manor City	5.38	58.02	3.12	2.23	2.61
Folsom Bor.	6.99	58.64	4.10	3.41	3.48
Galloway Twp.	9.26	44.90	4.16	3.73	3.41
Hamilton Twp.	7.79	49.19	3.83	3.51	3.18
Hammonton Town	8.12	50.09	4.07	3.79	3.91
Linwood City	7.63	53.75	4.10	3.56	3.32
Longport Bor.	5.36	41.87	2.24	2.23	2.30
Margate City	6.16	48.22	2.97	2.85	2.64
Mullica Twp.	9.09	39.67	3.61	3.66	3.77
Northfield City	7.93	50.90	4.04	3.45	3.09
Pleasantville City	10.90	50.07	5.46	5.04	5.00
Port Republic City	7.39	38.00	2.81	2.92	3.31
Somers Point City	7.29	48.63	3.55	3.42	3.41
Ventnor City	7.65	47.72	3.65	3.54	3.55
Weymouth Twp.	6.61	52.73	3.49	3.29	3.67
BERGEN COUNTY					
Allendale Bor.	3.77	95.17	3.59	3.43	3.23
Alpine Bor.	2.68	75.48	2.02	1.76	1.85
Bergenfield Bor.	4.91	77.02	3.78	3.62	3.38
Bogota Bor.	3.33	102.75	3.42	3.15	3.05
Carlstadt Bor.	2.25	61.32	1.38	1.58	1.58
Cliffside Park Bor.	4.10	76.76	3.15	2.71	2.77
Closter Bor.	3.98	92.85	3.70	3.54	3.16
Cresskill Bor.	3.80	76.81	2.92	2.94	2.96
Demarest Bor.	4.49	79.79	3.58	3.22	3.00
Dumont Bor.	3.48	103.89	3.62	3.59	3.38
East Paterson Bor.	2.94	80.44	2.36	2.42	2.34
East Rutherford Bor.	2.56	89.60	2.29	1.77	2.09
Edgewater Bor.	2.54	87.38	2.22	2.18	2.02
Emerson Bor.	4.84	76.17	3.69	3.74	3.65
Englewood City	4.91	80.24	3.94	3.57	3.19
Englewood Cliffs Bor.	1.98	93.33	1.85	1.66	1.76
Fairlawn Bor.	4.08	76.21	3.11	3.12	2.87
Fairview Bor.	3.46	64.16	2.22	2.14	2.06
Fort Lee Bor.	2.29	99.21	2.27	2.10	1.93
Franklin Lakes Bor.	2.46	113.10	2.78	2.75	2.41
Garfield City	3.31	77.99	2.58	2.65	2.70
Glen Rock Bor.	4.79	80.96	3.88	3.87	3.64
Hackensack City	3.92	77.84	3.05	2.78	2.92
Harrington Park Bor.	4.06	90.93	3.69	3.28	3.13
Hasbrouck Heights Bor.	3.46	76.32	2.64	2.69	2.51
Haworth Bor.	3.76	92.15	3.46	3.15	2.99
Hillsdale Bor.	4.16	97.08	4.04	3.84	3.71

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
BERGEN COUNTY—Con.					
Hohokus Bor.	\$3.35	78.19	\$2.62	\$2.41	\$2.34
Leonia Bor.	3.75	87.03	3.26	3.31	3.03
Little Ferry Bor.	2.54	114.11	2.90	2.61	2.56
Lodi Bor.	4.13	72.71	3.00	2.70	2.75
Lyndhurst Twp.	3.42	74.99	2.56	2.25	2.09
Mahwah Twp.	3.25	83.19	2.70	2.55	2.09
Maywood Bor.	3.26	97.50	3.18	3.28	2.95
Midland Park Bor.	4.12	103.18	4.25	3.45	3.27
Montvale Bor.	3.93	78.09	3.07	3.15	3.31
Moonachie Bor.	1.31	116.24	1.52	1.40	1.44
New Milford Bor.	4.62	76.73	3.54	3.42	3.22
North Arlington Bor.	3.85	71.50	2.75	2.72	2.24
Northvale Bor.	3.55	90.45	3.21	2.94	2.66
Norwood Bor.	3.62	90.61	3.28	2.77	2.42
Oakland Bor.	4.36	95.35	4.16	4.12	3.93
Old Tappan Bor.	2.64	120.82	3.19	3.12	2.75
Oradell Bor.	2.83	103.67	2.93	2.75	2.50
Palisades Park Bor.	4.33	70.30	3.04	2.76	2.63
Paramus Bor.	3.59	79.29	2.85	2.72	2.41
Park Ridge Bor.	3.88	101.38	3.93	3.62	3.28
Ramsey Bor.	4.41	78.77	3.47	3.60	3.57
Ridgefield Bor.	1.08	95.92	1.04	.84	.70
Ridgefield Park Twp.	4.94	78.17	3.86	3.59	3.46
Ridgewood Village	5.23	75.45	3.95	3.78	3.60
River Edge Bor.	4.58	70.25	3.22	3.28	2.96
River Vale Twp.	5.25	76.84	4.03	3.84	3.43
Rochelle Park Twp.	3.11	78.91	2.45	2.17	2.20
Rockleigh Bor. ....	.58	137.46	.80	.86	.82
Rutherford Bor.	2.85	103.46	2.95	3.07	2.67
Saddle Brook Twp.	3.28	85.38	2.80	2.98	2.84
Saddle River Bor.	1.72	105.43	1.81	1.64	1.69
South Hackensack Twp.	2.11	94.18	1.99	2.02	1.94
Teaneck Twp.	5.01	73.18	3.67	3.63	3.23
Tenafly Bor.	3.26	97.91	3.19	3.02	2.84
Teterboro Bor. ....	.68	106.10	.72	.69	.61
Upper Saddle River Bor.	3.92	86.40	3.39	3.26	3.05
Waldwick Bor.	4.14	109.32	4.53	3.92	3.64
Wallington Bor.	2.66	80.57	2.14	2.05	2.01
Washington Twp.	3.98	80.33	3.20	3.11	2.97
Westwood Bor.	4.17	79.02	3.30	3.25	3.18
Woodcliff Lake Bor.	4.01	98.46	3.95	3.85	3.83
Wood-Ridge Bor.	2.27	90.01	2.04	1.77	1.89
Wyckoff Twp.	3.23	94.27	3.04	3.30	3.01
BURLINGTON COUNTY					
Bass River Twp.	3.18	78.27	2.49	3.00	3.09
Beverly City	4.47	86.06	3.85	3.89	3.20
Bordentown City	5.00	88.06	4.40	3.83	4.25
Bordentown Twp.	3.76	85.71	3.22	3.19	3.07
Burlington City	2.48	97.57	2.42	1.92	1.73
Burlington Twp.	3.07	100.00	3.07	3.03	3.15
Chesterfield Twp.	3.55	89.86	3.19	3.27	2.74
Cinnaminson Twp.	4.26	86.38	3.68	3.48	3.25
Delanco Twp.	4.13	78.08	3.22	3.38	4.16

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
BURLINGTON COUNTY—Con.					
Delran Twp.	\$3.95	83.03	\$3.28	\$3.53	\$3.29
Eastampton Twp.	4.82	86.47	4.17	3.72	3.19
Edgewater Park Twp.	3.54	100.00	3.54	3.88	3.40
Evesham Twp.	3.81	78.39	2.99	2.94	2.85
Fieldsboro Bor.	3.61	92.35	3.33	2.78	2.78
Florence Twp.	3.33	97.29	3.24	3.07	3.84
Hainesport Twp.	4.47	100.00	4.47	3.86	3.80
Lumberton Twp.	4.25	100.00	4.25	3.41	3.74
Mansfield Twp.	3.05	90.14	2.75	2.60	2.47
Maple Shade Twp.	4.68	79.40	3.72	3.63	3.47
Medford Twp.	4.01	80.85	3.24	3.07	2.87
Medford Lakes Bor.	4.44	87.30	3.88	3.47	3.03
Moorestown Twp.	4.27	89.83	3.84	3.75	3.58
Mount Holly Twp.	5.50	87.12	4.79	4.80	4.11
Mount Laurel Twp.	3.50	100.00	3.50	3.40	3.10
New Hanover Twp.	1.03	100.00	1.03	.65	.51
North Hanover Twp.	2.59	100.00	2.59	2.27	2.04
Palmyra Bor.	4.44	84.15	3.74	3.71	3.81
Pemberton Bor.	3.94	97.72	3.85	3.42	3.03
Pemberton Twp.	2.96	81.53	2.41	2.13	1.86
Riverside Twp.	4.20	83.03	3.49	3.36	3.44
Riverton Bor.	5.23	77.84	4.07	4.05	3.65
Shamong Twp.	4.22	91.65	3.87	3.19	2.42
Southampton Twp.	3.71	83.73	3.11	2.77	2.31
Springfield Twp.	3.03	100.00	3.03	2.45	2.35
Tabernacle Twp.	4.63	76.66	3.55	3.46	3.20
Washington Twp.	2.68	100.00	2.68	2.01	1.99
Westampton Twp.	3.81	100.00	3.81	4.28	3.74
Willingboro Twp.	4.26	100.00	4.26	3.67	4.08
Woodland Twp.	2.19	100.00	2.19	3.60	2.78
Wrightstown Bor.	2.00	100.00	2.00	1.89	1.75
CAMDEN COUNTY					
Audubon Bor.	8.50	44.65	3.80	3.47	3.34
Audubon Park Bor.	17.20	50.00	8.60	7.13	7.22
Barrington Bor.	8.30	44.85	3.72	3.46	3.57
Bellmawr Bor.	8.16	48.64	3.97	4.11	3.58
Berlin Bor.	7.20	52.27	3.76	3.16	3.41
Berlin Twp.	13.52	38.41	5.19	4.34	3.46
Brooklawn Bor.	6.42	49.77	3.20	3.18	2.91
Camden City	14.36	48.21	6.92	6.02	5.69
Cherry Hill Twp.	7.87	56.87	4.48	3.89	3.67
Chesilhurst Bor.	10.64	59.43	6.32	5.93	4.43
Clementon Bor.	10.96	46.36	5.08	4.90	4.36
Collingswood Bor.	9.08	45.87	4.16	3.77	3.68
Gibbsboro Bor.	9.78	44.14	4.32	4.23	3.99
Gloucester City	7.86	47.16	3.71	3.62	3.85
Gloucester Twp.	9.52	43.63	4.15	4.04	3.96
Haddon Twp.	9.06	46.39	4.20	4.00	3.74
Haddonfield Bor.	10.32	38.21	3.94	3.56	3.61
Haddon Heights Bor.	10.00	39.16	3.92	3.67	3.55
Hi-Nella Bor.	5.44	48.93	2.66	3.42	3.23
Laurel Springs Bor.	8.20	45.99	3.77	3.67	3.43
Lawnside Bor.	7.92	41.65	3.30	3.32	3.09

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
CAMDEN COUNTY—Con.					
Lindenwold Bor.	\$8.34	58.79	\$4.90	\$4.84	\$3.93
Magnolia Bor.	8.54	51.20	4.37	3.84	3.53
Merchantville Bor.	9.18	39.45	3.62	3.41	3.34
Mt. Ephraim Bor.	8.44	41.98	3.54	3.55	3.42
Oaklyn Bor.	8.62	43.01	3.71	3.69	3.59
Pennsauken Twp.	7.10	45.36	3.22	3.05	3.08
Pine Hill Bor.	12.92	45.51	5.88	5.95	5.39
Pine Valley Bor.	7.74	32.37	2.51	2.54	2.24
Runnemede Bor.	7.86	43.60	3.43	3.14	3.00
Somerdale Bor.	9.86	40.37	3.98	4.14	4.23
Stratford Bor.	8.80	45.09	3.97	3.96	3.56
Tavistock Bor.	3.38	47.07	1.59	1.43	1.57
Voorhees Twp.	7.66	41.50	3.18	3.04	3.46
Waterford Twp.	11.96	41.90	5.01	4.91	3.99
Winslow Twp.	9.94	42.55	4.23	4.23	3.50
Woodlynne Bor.	11.02	43.11	4.75	4.44	4.55
CAPE MAY COUNTY					
Avalon Bor.	1.812	132.11	2.39	2.19	2.26
Cape May City	3.686	120.68	4.45	4.15	4.11
Cape May Point Bor.	3.490	72.94	2.55	2.64	2.46
Dennis Twp.	2.888	80.49	2.32	2.35	2.14
Lower Twp.	2.929	100.29	2.94	2.78	2.59
Middle Twp.	3.944	87.70	3.46	3.18	2.80
North Wildwood City	2.530	103.88	2.63	2.33	2.44
Ocean City	3.186	88.26	2.81	2.62	2.51
Sea Isle City	2.961	97.15	2.88	2.54	2.51
Stone Harbor Bor.	2.209	65.62	1.45	1.46	1.53
Upper Twp.	1.199	70.57	.85	.87	.89
West Cape May Bor.	5.139	87.62	4.50	4.17	4.46
West Wildwood Bor.	2.804	103.64	2.91	2.57	2.87
Wildwood City	2.768	108.43	3.00	2.68	2.30
Wildwood Crest Bor.	2.772	85.98	2.38	2.45	2.40
Woodbine Bor.	5.753	92.51	5.32	5.56	4.97
CUMBERLAND COUNTY					
Bridgeton City	12.81	38.58	4.94	4.21	3.74
Commercial Twp.	16.94	27.50	4.66	4.01	3.44
Deerfield Twp.	8.68	41.04	3.56	2.94	2.59
Downe Twp.	11.23	35.22	3.96	3.64	3.00
Fairfield Twp.	12.11	30.40	3.68	3.04	2.80
Greenwich Twp.	10.61	40.46	4.29	3.68	3.71
Hopewell Twp.	7.84	45.04	3.53	2.96	2.85
Lawrence Twp.	10.71	43.48	4.66	3.43	2.99
Maurice River Twp.	9.66	40.15	3.88	4.11	3.73
Millville City	13.28	36.66	4.87	4.31	3.58
Shiloh Bor.	9.18	38.78	3.56	3.08	3.14
Stow Creek Twp.	9.77	37.33	3.65	3.07	2.83
Upper Deerfield Twp.	9.52	35.12	3.34	3.15	2.79
Vineland City	9.95	42.23	4.20	3.59	2.97

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
ESSEX COUNTY					
Belleville Town	\$4.61	101.56	\$4.68	\$4.22	\$4.05
Bloomfield Town	5.55	79.24	4.40	4.09	3.96
Caldwell Bor.	4.37	114.34	5.00	4.63	4.36
Cedar Grove Twp.	4.50	91.24	4.11	4.00	4.09
East Orange City	8.31	79.52	6.61	6.16	5.62
Essex Fells Bor.	3.95	93.17	3.68	3.72	3.56
Fairfield Bor.	3.97	94.08	3.73	3.52	3.14
Glen Ridge Bor.	5.77	111.63	6.44	5.34	5.00
Irvington Town	4.96	101.59	5.04	4.44	4.31
Livingston Twp.	4.61	90.77	4.18	3.97	3.99
Maplewood Twp.	5.23	95.55	5.00	4.51	4.20
Millburn Twp.	3.25	102.06	3.32	3.05	2.98
Montclair Town	6.00	88.22	5.29	4.90	4.33
Newark City	8.44	81.03	6.84	7.08	6.67
North Caldwell Bor.	5.34	91.51	4.89	4.49	4.22
Nutley Town	3.82	101.15	3.86	3.55	3.47
Orange City	7.09	91.08	6.46	6.10	5.51
Roseland Bor.	3.93	95.30	3.75	3.79	3.97
South Orange Village	5.92	84.23	4.99	4.49	4.19
Verona Bor.	5.11	85.13	4.35	4.07	4.14
West Caldwell Bor.	4.69	94.91	4.45	4.24	4.02
West Orange Town	6.29	79.50	5.00	4.81	4.52
GLOUCESTER COUNTY					
Clayton Bor.	16.07	28.39	4.56	4.58	3.98
Deptford Twp.	15.44	25.64	3.96	4.02	3.34
East Greenwich Twp.	13.45	24.26	3.26	3.02	2.87
Elk Twp.	8.99	36.73	3.30	3.28	2.78
Franklin Twp.	18.63	27.21	5.07	4.10	3.70
Glassboro Bor.	13.27	36.55	4.85	4.60	4.05
Greenwich Twp.	7.54	28.56	2.15	2.15	2.00
Harrison Twp.	15.91	22.53	3.58	3.52	3.12
Logan Twp.	13.01	18.28	2.38	2.37	2.34
Mantua Twp.	17.44	26.72	4.66	4.04	3.28
Monroe Twp.	12.82	26.86	3.44	3.21	3.35
National Park Bor.	14.35	29.95	4.30	4.61	4.38
Newfield Bor.	12.27	33.88	4.16	4.08	4.47
Paulsboro Bor.	13.14	31.96	4.20	3.75	3.39
Pitman Bor.	15.69	26.16	4.10	3.71	3.47
South Harrison Twp.	17.50	20.66	3.62	3.56	4.29
Swedesboro Bor.	11.66	38.94	4.54	4.12	4.23
Washington Twp.	13.54	33.44	4.53	3.59	3.27
Wenonah Bor.	14.26	26.35	3.76	3.64	3.46
West Deptford Twp.	11.37	32.48	3.69	2.68	2.83
Westville Bor.	14.64	28.99	4.24	3.90	3.55
Woodbury City	15.48	27.08	4.19	4.21	3.64
Woodbury Heights Bor.	10.84	29.13	3.16	2.76	2.77
Woolwich Twp.	13.32	21.61	2.88	2.44	1.92

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
HUDSON COUNTY					
Bayonne City	\$4.602	99.32	\$4.57	\$4.39	\$4.37
East Newark Bor.	5.453	81.58	4.45	2.29	3.36
Guttenburg Town	3.837	100.37	3.85	3.39	3.48
Harrison Town	3.289	86.18	2.83	2.97	2.86
Hoboken City	8.402	106.08	8.91	8.36	6.92
Jersey City	7.964	94.17	7.50	5.93	6.25
Kearny Town	3.567	85.63	3.05	2.85	2.85
North Bergen Twp.	5.047	82.47	4.16	3.98	4.41
Secaucus Town	4.314	74.88	3.23	2.40	3.20
Union City	9.124	81.67	7.45	6.78	6.01
Weehawken Twp.	4.520	88.58	4.00	4.54	4.02
West New York Town	7.544	91.72	6.92	6.25	5.85
HUNTERDON COUNTY					
Alexandria Twp.	3.85	87.74	3.38	3.28	3.22
Bethlehem Twp.	4.62	71.85	3.32	2.78	2.63
Bloomsbury Bor.	4.17	86.00	3.59	3.33	3.41
Califon Bor.	4.20	93.02	3.91	3.18	2.67
Clinton Town	3.84	97.48	3.74	3.15	3.19
Clinton Twp.	4.31	88.26	3.80	3.42	2.79
Delaware Twp.	4.47	76.09	3.40	3.24	2.79
East Amwell Twp.	4.30	65.01	2.80	2.82	2.66
Flemington Bor.	5.29	70.85	3.75	3.65	3.39
Franklin Twp.	2.72	118.55	3.22	3.03	2.51
Frenchtown Bor.	5.90	80.13	4.73	4.02	3.71
Glen Gardner Bor.	4.23	87.33	3.69	3.23	2.82
Hampton Bor.	5.52	86.52	4.78	4.08	4.55
High Bridge Bor.	5.23	83.62	4.37	4.08	4.04
Holland Twp.	1.96	83.20	1.63	1.49	1.27
Kingwood Twp.	3.72	89.16	3.32	2.81	2.62
Lambertville City	5.48	88.90	4.87	4.44	4.43
Lebanon Bor.	2.86	127.91	3.66	3.10	2.94
Lebanon Twp.	3.46	92.85	3.21	2.85	2.57
Milford Bor.	3.03	103.84	3.15	3.05	2.98
Raritan Twp.	3.40	103.73	3.53	3.08	2.81
Readington Twp.	4.89	75.88	3.71	3.44	3.32
Stockton Bor.	3.50	92.51	3.24	2.90	2.94
Tewksbury Twp.	4.25	72.57	3.08	2.81	2.53
Union Twp.	4.36	73.34	3.20	3.04	3.02
West Amwell Twp.	2.85	93.56	2.67	2.50	2.75
MERCER COUNTY					
East Windsor Twp.	9.02	47.32	4.27	4.11	3.81
Ewing Twp.	8.69	40.19	3.49	3.23	3.31
Hamilton Twp.	7.94	42.01	3.34	3.11	3.08
Hightstown Bor.	9.12	51.72	4.72	4.60	4.25
Hopewell Bor.	11.10	36.87	4.09	3.77	3.64
Hopewell Twp.	8.69	34.86	3.03	3.13	3.01
Lawrence Twp.	9.34	43.89	4.10	3.71	3.43
Pennington Bor.	10.62	39.90	4.24	3.97	3.63
Princeton Bor.	7.16	42.33	3.03	2.89	2.66
Princeton Twp.	7.09	46.84	3.32	3.13	3.39
Trenton City	13.53	50.05	6.77	6.63	6.31
Washington Twp.	7.81	46.69	3.65	3.04	3.07
West Windsor Twp.	5.41	52.94	2.86	2.72	2.72

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
MIDDLESEX COUNTY					
Carteret Bor.	\$7.21	44.00	\$3.17	\$3.24	\$2.99
Cranbury Twp.	5.93	49.00	2.91	2.56	2.61
Dunellen Bor.	8.38	42.00	3.52	3.24	3.11
East Brunswick Twp.	7.67	44.00	3.37	3.62	3.37
Edison Twp.	7.75	38.00	2.95	2.80	2.65
Helmetta Bor.	7.06	43.00	3.04	3.18	2.46
Highland Park Bor.	8.96	41.00	3.67	3.66	3.82
Jamesburg Bor.	8.90	43.00	3.83	3.52	3.65
Madison Twp.	11.58	39.00	4.52	4.49	3.40
Metuchen Bor.	9.50	38.00	3.61	3.45	3.36
Middlesex Bor.	7.88	42.00	3.31	3.37	3.21
Milltown Bor.	5.65	47.00	2.66	2.71	2.68
Monroe Twp.	6.89	42.00	2.89	2.83	2.68
New Brunswick City	7.84	46.00	3.61	3.42	3.49
North Brunswick Twp.	6.22	41.00	2.55	2.43	2.14
Perth Amboy City	17.31	21.00	3.64	4.25	3.71
Piscataway Twp.	8.33	41.00	3.42	3.46	3.31
Plainsboro Twp.	4.66	40.00	1.86	1.77	1.70
Sayreville Bor.	6.34	37.00	2.35	2.27	2.25
South Amboy City	7.43	38.00	2.82	2.99	2.52
South Brunswick Twp.	7.94	46.00	3.65	3.46	3.43
South Plainfield Bor.	6.77	50.00	3.39	3.34	3.21
South River Bor.	8.01	44.00	3.52	3.31	3.13
Spotswood Bor.	8.82	41.00	3.62	3.78	3.53
Woodbridge Twp.	5.69	50.00	2.85	2.79	2.70
MONMOUTH COUNTY					
Allenhurst Bor.	3.733	78.59	2.93	2.91	2.96
Allentown Bor.	6.270	74.36	4.66	3.83	3.78
Asbury Park City	5.708	87.13	4.97	4.38	4.87
Atlantic Highlands Bor.	4.294	90.82	3.90	3.57	3.46
Avon-by-the-Sea Bor.	2.774	94.96	2.63	2.62	2.40
Belmar Bor.	3.684	94.54	3.48	3.30	3.27
Bradley Beach Bor.	4.208	109.82	4.62	4.48	3.70
Brielle Bor.	4.711	74.78	3.52	3.36	3.20
Colts Neck Twp.	3.262	89.78	2.93	2.67	2.27
Deal Bor.	4.370	76.24	3.33	3.41	3.56
Eatontown Bor.	3.284	107.54	3.53	3.08	2.92
Englishtown Bor.	4.768	88.17	4.20	4.01	3.97
Fair Haven Bor.	3.904	114.75	4.48	3.99	3.81
Farmingdale Bor.	4.390	114.66	5.03	4.40	3.79
Freehold Bor.	5.224	88.39	4.62	4.27	3.68
Freehold Twp.	3.490	136.37	4.76	4.08	3.37
Hazlet Twp.	3.982	105.45	4.20	3.84	3.63
Highlands Bor.	5.115	104.56	5.35	4.66	4.04
Holmdel Twp.	3.159	84.82	2.68	2.69	2.75
Howell Twp.	3.522	107.62	3.79	3.52	3.64
Interlaken Bor.	2.695	106.16	2.86	3.01	2.87
Keansburg Bor.	6.116	79.36	4.85	4.30	4.15
Keyport Bor.	5.689	81.38	4.63	4.36	3.74
Little Silver Bor.	4.194	89.71	3.76	3.23	3.07
Loch Arbour Village	5.973	105.40	6.30	5.31	4.56
Long Branch City	5.421	92.48	5.01	4.95	4.43
Manalapan Twp.	3.392	119.76	4.06	3.35	3.08

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
MONMOUTH COUNTY—Con.					
Manasquan Bor.	\$3.906	76.59	\$2.99	\$2.69	\$2.51
Marlboro Twp.	4.689	78.31	3.67	3.62	3.44
Matawan Bor.	5.229	79.74	4.17	3.51	3.06
Matawan Twp.	4.060	110.84	4.50	3.61	3.42
Middletown Twp.	5.127	76.55	3.92	3.46	3.40
Millstone Twp.	5.806	54.03	3.14	2.81	3.14
Monmouth Beach Bor.	4.140	115.50	4.78	4.39	4.12
Neptune Twp.	3.947	113.67	4.49	4.17	3.93
Neptune City Boro.	3.286	122.46	4.02	4.02	3.36
New Shrewsbury Bor.	5.524	85.53	4.72	4.38	4.52
Ocean Twp.	3.810	109.19	4.16	3.84	3.44
Oceanport Bor.	3.562	98.42	3.51	3.17	3.15
Red Bank Bor.	4.272	95.63	4.09	3.50	3.74
Roosevelt Bor.	4.244	110.87	4.71	5.00	4.96
Rumson Bor.	3.684	90.69	3.34	3.13	2.90
Sea Bright Bor.	3.297	92.52	3.05	3.03	2.89
Sea Girt Bor.	3.208	66.06	2.12	1.80	1.71
Shrewsbury Bor.	4.364	85.84	3.75	3.34	3.27
Shrewsbury Twp.	20.957	97.85	20.51	16.97	16.40
South Belmar Bor.	4.820	76.83	3.70	3.42	3.43
Spring Lake Bor.	2.962	64.85	1.92	1.73	1.83
Spring Lake Heights Bor.	3.566	94.60	3.37	3.13	3.05
Union Beach Bor.	4.455	105.19	4.69	3.52	3.09
Upper Freehold Twp.	3.420	69.70	2.38	2.38	2.12
Wall Twp.	3.283	130.53	4.29	3.75	3.68
West Long Branch Bor.	3.364	113.62	3.82	3.53	3.52
MORRIS COUNTY					
Boonton Town	6.46	51.92	3.35	2.87	2.90
Boonton Twp.	5.79	40.51	2.35	2.60	2.20
Butler Bor.	6.04	51.51	3.11	3.31	3.10
Chatham Bor.	8.19	38.91	3.19	3.36	3.20
Chatham Twp.	8.02	36.23	2.91	3.17	3.08
Chester Bor.	10.21	34.10	3.48	3.50	3.05
Chester Twp.	11.14	29.87	3.33	3.33	3.01
Denville Twp.	6.81	49.76	3.39	3.16	3.04
Dover Town	7.35	41.89	3.08	3.02	2.86
East Hanover Twp.	4.34	51.68	2.24	2.02	1.83
Florham Park Bor.	7.22	45.07	3.25	3.29	2.71
Hanover Twp.	8.00	31.70	2.54	2.61	2.89
Harding Twp.	5.41	30.31	1.64	1.75	1.82
Jefferson Twp.	9.32	39.60	3.69	4.20	3.68
Kinnelon Bor.	9.51	35.97	3.42	3.46	3.45
Lincoln Park Bor.	9.64	38.98	3.76	3.82	3.84
Madison Bor.	7.93	48.32	3.83	3.60	3.55
Mendham Bor.	9.37	36.60	3.43	3.40	3.74
Mendham Twp.	6.23	50.13	3.12	3.05	3.08
Mine Hill Twp.	9.18	42.78	3.93	4.07	3.81
Montville Twp.	9.17	38.88	3.57	3.03	2.86
Morris Twp.	7.11	41.26	2.93	3.10	2.92
Morris Plains Bor.	5.80	49.00	2.84	2.68	2.62
Morristown Town	9.28	40.25	3.74	3.82	3.50
Mountain Lakes Bor.	9.57	41.45	3.97	4.14	4.00

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
MORRIS COUNTY—Con.					
Mount Arlington Bor.	\$7.54	40.95	\$3.09	\$3.38	\$3.10
Mount Olive Twp.	11.26	36.81	4.14	3.86	2.97
Netcong Bor.	6.08	56.81	3.45	2.68	2.75
Parsippany-Troy Hills Twp. . .	9.55	33.19	3.17	3.11	3.03
Passaic Twp.	7.85	49.14	3.86	3.96	3.40
Pequanock Twp.	9.90	32.68	3.24	3.46	3.19
Randolph Twp.	9.28	40.79	3.79	3.92	3.94
Riverdale Bor.	5.07	51.10	2.59	2.75	2.76
Rockaway Bor.	7.29	48.46	3.53	3.20	3.01
Rockaway Twp.	7.28	51.28	3.73	3.62	3.35
Roxbury Twp.	8.89	39.95	3.55	3.79	3.37
Victory Gardens Bor.	12.62	37.58	4.74	4.63	4.55
Washington Twp.	10.07	34.33	3.46	3.76	3.33
Wharton Bor.	10.70	32.55	3.48	3.50	3.37
OCEAN COUNTY					
Barnegat Light Bor.	2.21	98.35	2.17	2.09	2.05
Bay Head Bor.	3.12	68.62	2.14	1.94	1.99
Beach Haven Bor.	2.86	81.26	2.32	2.35	2.39
Beachwood Bor.	4.34	85.80	3.72	3.22	2.97
Berkeley Twp.	3.84	90.92	3.49	3.28	3.45
Brick Twp.	3.69	95.02	3.51	3.25	3.08
Dover Twp.	3.81	93.11	3.55	2.96	2.76
Eagleswood Twp.	3.93	92.77	3.65	3.70	3.06
Harvey Cedars Bor.	2.12	118.29	2.51	2.34	2.35
Island Heights Bor.	5.33	84.60	4.51	4.40	4.53
Jackson Twp.	4.74	107.47	5.09	4.57	4.05
Lacey Twp.	1.94	87.87	1.70	1.67	1.64
Lakehurst Bor.	3.29	99.47	3.27	3.38	3.10
Lakewood Twp.	4.78	92.38	4.42	4.06	3.78
Lavallette Bor.	2.08	78.95	1.64	1.86	1.86
Little Egg Harbor Twp.	2.22	93.69	2.08	1.78	1.56
Long Beach Twp.	2.28	90.51	2.06	1.97	1.95
Manchester Twp.	3.11	92.01	2.86	2.37	2.37
Mantoloking Bor.	1.70	70.11	1.19	1.20	1.14
Ocean Twp.	2.64	85.32	2.25	1.97	1.99
Ocean Gate Bor.	4.76	82.55	3.93	3.57	3.25
Pine Beach Bor.	4.36	73.89	3.22	2.73	2.64
Plumstead Twp.	3.77	100.10	3.77	3.29	2.85
Point Pleasant Bor.	3.39	98.58	3.34	3.36	3.22
Point Pleasant Beach Bor.	3.25	92.27	3.00	3.03	2.77
Seaside Heights Bor.	1.93	107.34	2.07	1.97	1.85
Seaside Park Bor.	2.43	87.93	2.14	2.24	2.22
Ship Bottom Bor.	2.59	99.63	2.58	2.39	2.40
South Toms River Bor.	4.15	79.74	3.31	2.71	2.53
Stafford Twp.	3.08	95.60	2.94	2.68	2.52
Surf City Bor.	2.00	108.63	2.17	2.10	2.03
Tuckerton Bor.	3.63	95.55	3.47	3.35	3.38
Union Twp.	4.06	75.81	3.08	3.16	3.19

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
PASSAIC COUNTY					
Bloomington Bor.	\$4.26	96.93	\$4.13	\$3.74	\$3.71
Clifton City	2.91	86.22	2.51	2.27	2.20
Haledon Bor.	2.82	100.00	2.82	2.63	2.39
Hawthorne Bor.	3.18	84.32	2.68	2.50	2.55
Little Falls Twp.	2.65	100.00	2.65	2.73	2.50
North Haledon Bor.	3.49	89.38	3.12	2.91	2.98
Passaic City	5.53	82.46	4.56	3.99	3.92
Paterson City	5.94	84.37	5.01	4.60	4.69
Pompton Lakes Bor.	3.68	100.00	3.68	3.68	3.38
Prospect Park Bor.	2.79	100.00	2.79	2.64	2.57
Ringwood Bor.	3.27	100.00	3.27	3.12	2.85
Totowa Bor.	2.33	100.00	2.33	2.38	2.47
Wanaque Bor.	3.25	100.00	3.25	3.24	3.24
Wayne Twp.	3.06	100.00	3.06	2.80	2.73
West Milford Twp.	3.23	100.00	3.23	3.28	3.08
West Paterson Bor.	2.79	100.00	2.79	2.77	2.72
SALEM COUNTY					
Alloway Twp.	12.03	27.57	3.32	2.88	2.24
Elmer Bor.	13.47	34.74	4.68	3.54	3.25
Elsinboro Twp.	13.23	29.25	3.87	3.30	2.77
Lower Alloways Creek Twp. ..	17.97	24.88	4.47	3.07	2.80
Mannington Twp.	10.52	32.86	3.46	3.19	2.53
Oldmans Twp.	13.32	23.73	3.16	3.21	2.99
Penns Grove Bor.	16.36	30.19	4.94	4.12	3.45
Pennsville Twp.	8.36	38.69	3.23	3.78	1.77
Pilesgrove Twp.	11.64	28.61	3.33	3.11	2.49
Pittsgrove Twp.	12.03	31.18	3.75	3.48	2.74
Quinton Twp.	13.32	26.58	3.54	3.04	2.50
Salem City	16.64	32.31	5.38	3.90	4.28
Upper Penns Neck Twp.	20.27	24.49	4.96	4.04	3.17
Upper Pittsgrove Twp.	13.39	22.20	2.97	3.02	2.72
Woodstown Bor.	14.06	27.52	3.87	3.68	3.14
SOMERSET COUNTY					
Bedminster Twp.	5.24	32.96	1.73	1.85	1.89
Bernards Twp.	9.50	40.23	3.82	3.58	3.36
Bernardsville Bor.	7.93	37.25	2.95	2.68	2.58
Bound Brook Bor.	7.73	51.00	3.94	3.45	3.48
Branchburg Twp.	5.25	57.69	3.03	2.75	2.81
Bridgewater Twp.	8.69	39.56	3.44	2.99	2.92
Far Hills Bor.	4.53	40.59	1.84	1.80	1.77
Franklin Twp.	8.12	40.26	3.27	3.43	3.64
Green Brook Twp.	9.44	39.43	3.72	3.22	3.17
Hillsborough Twp.	5.47	57.16	3.13	2.90	2.95
Manville Bor.	9.01	37.98	3.42	2.92	2.71
Millstone Bor.	7.77	43.26	3.36	2.92	2.76
Montgomery Twp.	10.33	24.13	2.49	2.54	2.50
North Plainfield Bor.	8.71	44.31	3.86	3.45	3.14
Peapack-Gladstone Bor.	7.18	33.90	2.43	2.43	2.44
Raritan Bor.	8.75	43.91	3.84	3.23	3.19
Rocky Hill Bor.	6.56	56.21	3.69	3.51	3.25
Somerville Bor.	10.39	42.21	4.39	3.73	3.35
South Bound Brook Bor.	8.52	48.84	4.16	3.81	3.76
Warren Twp.	6.41	55.60	3.56	3.18	3.04
Watchung Bor.	5.90	46.57	2.75	2.43	2.35

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
SUSSEX COUNTY					
Andover Bor.	\$5.262	74.76	\$3.93	\$3.72	\$3.48
Andover Twp.	3.448	132.35	4.56	4.28	3.53
Branchville Bor.	5.253	77.08	4.05	3.64	3.58
Byram Twp.	4.329	80.30	3.48	3.22	3.39
Frankford Twp.	3.027	116.57	3.53	2.79	2.76
Franklin Bor.	4.826	90.12	4.35	3.92	3.91
Fredon Twp.	3.324	106.76	3.55	3.37	2.97
Green Twp.	5.091	78.82	4.01	3.31	3.10
Hamburg Bor.	5.539	79.04	4.38	3.25	3.15
Hampton Twp.	5.116	70.28	3.60	2.67	2.86
Hardyston Twp.	5.519	70.02	3.86	3.21	2.95
Hopatcong Bor.	3.913	119.03	4.66	4.54	3.23
Lafayette Twp.	6.045	68.62	4.15	3.14	2.88
Montague Twp.	3.039	70.46	2.14	1.72	1.81
Newton Town	4.662	94.23	4.39	4.20	3.60
Ogdensburg Bor.	5.464	98.80	5.40	4.50	4.32
Sandyston Twp.	4.273	57.46	2.46	2.28	1.92
Sparta Twp.	4.353	99.56	4.33	4.13	3.54
Stanhope Bor.	6.326	82.22	5.20	4.46	3.78
Stillwater Twp.	4.776	67.88	3.24	2.52	2.19
Sussex Bor.	6.598	84.52	5.58	5.12	4.60
Vernon Twp.	4.347	75.20	3.27	2.63	2.19
Walpack Twp.	3.167	74.82	2.37	2.07	1.82
Wantage Twp.	5.116	58.12	2.97	2.69	2.79
UNION COUNTY					
Berkeley Heights Twp.	5.94	48.52	2.88	2.59	2.69
Clark Twp.	8.17	39.29	3.21	2.98	2.61
Cranford Twp.	7.58	44.91	3.40	3.05	2.93
Elizabeth City	9.10	45.80	4.17	3.70	3.37
Fanwood Bor.	10.60	39.50	4.19	4.16	3.74
Garwood Bor.	6.87	45.20	3.11	2.85	2.80
Hillside Twp.	8.18	40.51	3.31	3.09	2.76
Kenilworth Bor.	6.55	37.18	2.44	2.22	2.17
Linden City	5.34	41.10	2.19	1.93	1.64
Mountainside Bor.	7.42	40.78	3.03	2.77	2.53
New Providence Bor.	6.36	55.97	3.56	3.41	3.40
Plainfield City	11.52	46.89	5.40	4.64	4.43
Rahway City	10.56	33.92	3.58	3.34	3.19
Roselle Bor.	7.78	42.73	3.32	2.93	2.83
Roselle Park Bor.	10.37	36.12	3.75	3.58	3.24
Scotch Plains Twp.	8.59	44.93	3.86	3.88	3.55
Springfield Twp.	7.92	43.64	3.46	3.15	3.02
Summit City	7.78	37.77	2.94	2.90	2.77
Union Twp.	6.67	37.38	2.49	2.38	2.19
Westfield Town	8.95	38.40	3.44	3.18	3.26
Winfield Twp.	41.98	50.38	21.15	18.31	13.49

County and District	1970		Effective Tax Rates		
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	1970	1969	1968
WARREN COUNTY					
Allamuchy Twp.	\$4.85	75.22	\$3.65	\$2.69	\$2.15
Alpha Bor.	4.40	95.57	4.21	3.77	3.64
Belvidere Town	4.13	79.16	3.27	3.31	3.82
Blairstown Twp. ....	.79	117.86	.93	.98	.49
Franklin Twp.	4.48	87.86	3.94	3.47	2.91
Frelinghuysen Twp.	6.31	53.66	3.39	2.71	2.58
Greenwich Twp.	5.05	66.35	3.35	3.38	3.04
Hackettstown Town	3.89	120.68	4.69	4.21	3.54
Hardwick Twp.	5.47	55.08	3.01	2.88	2.17
Harmony Twp.	5.30	62.06	3.29	2.89	2.60
Hope Twp.	3.13	94.99	2.97	2.56	2.09
Independence Twp.	5.82	69.04	4.02	3.72	3.07
Knowlton Twp.	5.72	63.71	3.64	2.60	2.89
Liberty Twp.	5.14	65.43	3.36	2.96	2.94
Lopatcong Twp.	3.58	72.69	2.60	2.53	2.70
Mansfield Twp.	4.18	91.01	3.80	3.51	3.34
Oxford Twp.	6.64	63.78	4.23	3.80	3.99
Pahaquarry Twp.	3.24	74.41	2.41	1.22	.82
Phillipsburg Town	4.67	92.50	4.32	3.20	3.50
Pohatcong Twp.	4.51	76.28	3.44	2.67	2.61
Washington Bor.	4.47	92.87	4.15	3.68	4.03
Washington Twp.	4.79	76.38	3.66	3.44	3.46
White Twp.	4.67	75.66	3.53	3.10	3.06

APPENDIX 2

Abstracts of Ratables

Tables of Equalized Valuations

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph Systems and Messenger Companies (C. 138, L. 1966)	5 Deductions			6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))
1 Absecon City	\$3,917,900	\$13,207,750	\$17,125,650	\$233,705				\$17,359,355
2 Atlantic City	46,136,135	116,475,840	162,611,975	5,843,800				168,455,775
3 Brigantine City	8,412,715	21,162,830	29,575,535	340,582				29,856,117
4 Buena Bor.	1,115,150	6,630,175	7,745,325	329,786				8,075,111
5 Buena Vista Twp.	3,880,075	8,255,350	12,135,425	283,575				12,419,000
6 Corbin City	125,300	430,145	555,445	12,231				567,676
7 Egg Harbor City	1,173,085	6,119,479	7,292,564	412,059				7,704,623
8 Egg Harbor Twp.	12,355,250	19,512,935	31,898,185	2,058,914				33,957,099
9 Estell Manor City	2,120,275	871,750	2,992,025	87,820				3,079,875
10 Folsom Bor.	1,395,435	2,530,255	3,925,690	326,105				4,251,795
11 Galloway Twp.	4,805,610	14,100,915	18,906,525	491,806				19,488,421
12 Hammonton Twp.	8,543,500	17,701,450	26,244,950	872,825				27,120,775
13 Hammonton Town	7,910,785	21,368,795	29,279,580	1,265,874				30,545,454
14 Linwood City	4,647,165	16,074,350	20,721,515	173,723				20,895,238
15 Longport Bor.	4,243,010	7,826,070	12,069,080	68,053				12,137,133
16 Margate City	16,922,200	36,071,500	52,993,700	312,050				53,305,750
17 Mallica Twp.	2,924,450	5,416,825	8,341,275	214,977				8,556,252
18 Northfield City	7,296,200	26,857,550	34,153,750	141,708				34,295,458
19 Pleasantville City	4,086,905	21,307,005	25,393,910	1,577,475				26,971,385
20 Port Republic City	403,675	866,450	1,270,125	80,919				1,351,044
21 Somers Point City	4,800,100	17,931,980	22,732,080	455,840				23,187,920
22 Ventnor City	12,486,500	28,408,700	40,895,200	797,124				41,692,324
23 Weymouth Twp.	941,830	1,255,930	2,197,760	87,430				2,285,190
Totals	\$160,043,230	\$400,507,659	\$560,550,889	\$16,458,471				\$577,009,300

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property to R. S. 54:3-17 (R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 and R. S. 54:3-19 to N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37)
							Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Over-payment	
1 Absecon City	\$6.96	57.58	\$12,326		\$12,958,351	\$30,330,032	\$271,064.28	\$323.94	
2 Atlantic City	9.69	52.41	140,127		166,986,883	335,182,785	2,956,850.60		\$8,479.50
3 Brigantine City	7.47	47.81			32,454,941	62,311,068	545,717.97	625.68	
4 Buena Bor.	7.63	50.75	1,528		8,166,858	16,243,497	142,835.88	169.19	
5 Buena Vista Twp.	8.73	53.95	791		10,771,938	23,191,729	203,261.56		
6 Corbin City	7.57	45.06	154		714,318	1,282,148	11,228.44		
7 Egg Harbor City	12.03	52.38	2,000		7,347,457	15,064,080	131,943.94	162.89	
8 Egg Harbor Twp.	5.51	52.00	22		31,350,868	65,307,939	591,878.30	607.24	
9 Estell Manor City	5.38	58.02	23		2,259,129	5,339,027	51,274.49	77.08	
10 Folsom Bor.	6.99	48.64	652		3,001,335	7,254,382	63,710.71	76.43	
11 Galloway Twp.	9.24	41.90	33,129		25,207,253	44,728,803	392,337.70	433.34	
12 Hamilton Twp.	7.79	49.19			29,410,255	56,531,600	495,694.12	578.25	
13 Hammon Town	8.12	50.69	79,413		32,367,570	62,992,437	552,155.91	652.40	
14 Linwood City	7.63	53.75	38		17,530,023	37,825,889	331,302.78	404.80	
15 Longport Bor.	5.36	41.87			16,882,145	29,069,278	254,078.06	270.51	
16 Margate City	6.16	48.22			58,296,333	111,602,063	978,097.40	1,105.61	
17 Mullica Twp.	9.09	39.67	1,258		13,349,017	21,906,527	192,250.63	218.37	
18 Northfield City	7.93	50.90	144		24,248,777	48,544,379	425,363.85	513.82	
19 Pleasantville City	10.90	50.07	41,157		27,075,062	54,147,604	474,435.58	525.27	
20 Port Republic City	7.39	38.00			2,229,146	3,550,100	31,353.59	36.90	
21 Somers Point City	7.29	48.63			25,175,919	48,363,839	423,649.17	456.51	
22 Ventnor City	7.65	47.72			45,777,767	87,476,091	767,140.66	877.43	
23 Weymouth Twp.	6.91	52.73			2,076,384	4,361,574	38,114.31	44.46	
Totals			\$312,762		\$565,238,899	\$1,172,561,021	\$10,325,540.93	\$8,479.50	

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)				
	III Net County Taxes Apportioned				I—District School Purposes							
	II—Adjustments Resulting from			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget						
Deduct Over-payment	Add Under payment											
1 Absecon City	\$5,448.88		\$265,291.96	\$1,938.33	\$550,808.00		\$40,680.50	\$308,790.23				
2 Atlantic City	21,480.29		2,943,849.81	3,982.16	4,576,908.25		64,843.50	8,508,359.76				
3 Brigantine City	27.56		545,064.73	1,638.09	670,025.00		59,873.75	906,553.69				
4 Buena Bor.	583.11		142,083.58	1,482.13	\$424,588.20			25,188.83				
5 Buena Vista Twp.	159.50		202,883.94		828,172.30			23,145.23				
6 Corbin City			11,216.21	81.94	29,292.00			32.11				
7 Egg Harbor City	107.52		131,673.33	962.07	251,475.00			174,899.73				
8 Egg Harbor Twp.	19,942.21		571,328.85	4,173.69	584,111.28			13,253.91				
9 Estell Manor City	4,517.85		46,679.56	341.21	101,418.00			10,000.00				
10 Folsom Bor.	180.31		63,453.91	463.61	216,552.00							
11 Galloway Twp.	624.26		391,260.10	2,883.52	618,361.00			120,303.42				
12 Hamilton Twp.	427.44		494,498.43	3,612.81	764,134.00			214,504.41				
13 Hammonon Town	498.31		551,005.20	4,025.71	1,627,585.10			228,112.30				
14 Linwood City	41.76		330,856.22	2,417.37	421,747.73			835,314.98				
15 Longport Bor.	28.70		253,768.82	1,853.92	90,495.00		80,270.50	291,640.70				
16 Margate City	739.80		976,191.90	7,132.24	1,058,638.25		139,125.00	1,030,545.94				
17 Mullica Twp.	463.76		191,628.50	279,637.00	299,315.69			6,038.50				
18 Northfield City	293.43		424,614.60	3,102.36	453,328.50		24,645.59	500,546.73				
19 Pleasantville City	236.80		473,673.51	3,400.45	1,029,473.50			1,344,836.49				
20 Port Republic City			31,316.69	225.80	62,975.00							
21 Somers Point City	101.83		423,090.83	3,090.83	406,984.00		43,684.50	439,886.18				
22 Ventnor City	1,119.49		705,143.74	5,590.02	997,709.30		77,945.00	1,299,987.98				
23 Weymouth Twp.	\$82.27		38,152.12	278.74	104,339.00			1,651.25				
Totals	\$56,904.31	\$82.27	\$10,268,727.89	\$53,515.00	\$14,865,991.91	\$4,820,645.59	\$531,078.25	\$15,778,412.34				

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1970—(Concluded)

Section D—Tax Levy			13		14		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I Total Tax Levy [Cols. A, H, I + B + C, b, c + CH, b, c + CH, b, c]	II Add: Deductions Allowed (C. 173, L. 1963)		III Total Tax Which Rate Is Computed (Cols. I + II)	Bank Stock Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	
	(a) Veterans	(b) Senior Citizens								
1	\$1,162,509.02	\$13,320	\$1,208,029.02	\$2,083.01	\$3,406,000	\$160,000.00	\$165,063.72	\$35,000.00	\$360,063.72	
2	16,093,941.32	146,960	16,316,701.32	48,856.88	44,172,815	3,024,000.00	7,342,767.69	900,000.00	11,266,767.69	
3	2,185,499.33	12,880	2,228,079.33	1,330.56	5,006,270	160,000.00	265,189.25	90,000.00	545,189.25	
4	592,898.70	11,750	615,528.70	3,255.01	877,865	68,335.00	101,372.62	42,000.00	211,707.62	
5	1,055,683.60	12,600	1,068,803.60	631.89	1,010,175	125,000.00	182,808.07	116,000.00	426,808.07	
6	40,562.26	1,650	42,972.26	4,412.77	126,630	11,750.00	9,597.91	2,000.00	23,357.91	
7	894,312.51	17,950	926,712.51	4,720.82	2,038,344	95,000.00	138,130.71	30,000.00	263,130.71	
8	1,820,235.00	26,050	1,870,126.90	4,720.82	41,273,320	416,000.00	925,202.41	100,000.00	1,411,202.41	
9	161,692.68	1,800	165,412.68	1,412.77	447,230	18,000.00	31,583.88	30,000.00	79,583.88	
10	290,469.48	3,630	296,899.58	296,899.58	377,715	32,000.00	52,713.77	11,250.13	98,965.90	
11	1,751,094.09	25,900	1,804,074.09	1,496.58	1,784,730	200,000.00	266,000.00	90,000.00	556,000.00	
12	2,054,390.65	24,650	2,110,640.65	1,929.69	6,580,850	181,000.00	422,405.43	160,000.00	763,405.43	
13	2,410,728.31	36,900	2,478,188.31	4,071.30	10,471,170	350,000.00	350,879.00	125,000.00	825,879.00	
14	1,565,822.84	33,000	1,547,982.84	2,048.43	3,452,850	100,000.00	194,322.31	18,000.00	312,322.31	
15	637,759.44	6,950	619,109.44	1,790.140	1,790,140	50,000.00	110,240.00	23,000.00	192,240.00	
16	3,241,678.42	50,000	3,281,678.42	5,774.27	3,177,550	280,000.00	410,021.26	55,000.00	745,021.26	
17	748,019.69	12,950	777,369.69	2,600.23	2,603,025	92,254.45	120,812.48	95,000.00	308,016.93	
18	1,861,813.06	46,300	1,924,590.06	2,543.95	3,276,750	50,000.00	211,285.06	25,000.00	316,285.06	
19	2,851,443.05	46,400	2,943,923.95	3,684.28	3,443,570	273,000.00	423,861.99	200,000.00	898,861.99	
20	94,320.49	2,500	99,740.49	99,740.49	366,650	16,357.68	28,104.26	4,000.00	48,721.88	
21	1,633,639.39	27,100	1,688,689.99	1,688,689.99	6,647,615	70,000.00	312,312.00	53,000.00	435,312.00	
22	3,116,376.04	36,550	3,188,016.04	4,335.86	3,642,475	370,000.00	316,456.69	101,000.00	790,456.69	
23	144,321.11	2,800	150,881.11	150,881.11	363,980	29,000.00	30,397.46	10,000.00	75,397.46	
	\$46,315,370.98	\$597,850	\$47,398,580.98	\$94,101.39	\$145,984,619	\$6,173,917.13	\$12,490,190.51	\$2,321,250.13	\$20,985,357.77	

Total Amount of Miscellaneous Revenues (including Surplus Budget Revenues Appropriated) for the support of the County: \$2,811,451.50

Rate per \$100 to be applied to Col. II for apportionment of County Taxes: \$0.875752110

Total County Taxes Appropriated: \$10,304,007.24

Less: Bank Stock Tax Due County: \$91,101.39

Net County Taxes Apportioned (12 A 111): \$10,212,905.85

‡ Adjustments (Net Total 12 A 11b) + Total County Taxes Apportioned (including Adjustments Total 12 A 1): \$10,298,727.89

***Bank Stock Tax Due Municipality: \$91,101.39

Bank Stock Tax Due County: \$91,101.39

Bank Stock Tax Due State: \$188,202.78

Total Bank Stock Tax: \$376,405.51

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

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1970—(Continued)

	1	2	3	4	5			6	
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment, Telephone, Telegraph Systems and Messengers Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.5b)	(b) Exemption of Bellout Shelter (N. J. S. A. 54:4-3.4b)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.5b)	(d) Total Deductions (b) + (c)	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT									
36 Montvale Bor.	\$20,087,300	\$45,054,806	\$65,742,206	\$430,678					\$66,172,884
37 Moonachie Bor.	34,597,700	30,086,200	70,683,900	577,423				\$1,000	71,261,323
38 New Milford Bor.	31,577,100	74,357,200	105,934,300	420,130		\$1,000			106,353,250
39 North Arlington Bor.	22,402,500	69,182,575	91,585,075	492,701					92,077,776
40 Northvale Bor.	16,942,400	33,359,700	50,302,100	188,337					50,490,437
41 Norwood Bor.	13,769,530	26,035,400	39,794,930	283,267					40,078,257
42 Oakland Bor.	11,768,705	71,899,550	113,668,345	1,355,184					115,023,529
43 Old Tappan Bor.	26,440,700	26,875,700	53,325,400	185,211					53,510,611
44 Oradell Bor.	47,170,020	66,890,090	114,070,220	869,344					114,945,564
45 Palisades Park Bor.	15,751,880	57,501,572	73,253,458	352,522					73,591,980
46 Paramus Bor.	106,935,880	221,018,400	327,954,280	3,135,312					331,089,592
47 Park Ridge Bor.	29,630,600	44,078,500	73,709,100	533,067					74,262,167
48 Ramsey Bor.	29,011,800	73,958,500	102,970,300	2,183,609					105,153,909
49 Ridgewood Bor.	60,541,900	76,088,400	136,630,300	808,816					137,439,116
50 Ridgewood Park Twp.	18,362,400	54,120,800	72,483,200	419,988					72,903,188
51 Ridgewood Twp.	62,231,600	175,032,000	237,263,600	4,280,532		2,000		2,000	241,542,152
52 River Edge Bor.	21,934,505	59,527,025	81,461,520	2,483,899					83,945,519
53 Riverdale Twp.	22,478,175	42,281,190	64,759,365	258,914					65,018,279
54 Rochelle Park Twp.	11,955,600	34,275,600	46,231,200	6,276,992					52,508,192
55 Rockleigh Bor.	7,446,200	12,047,000	19,493,200	310,565					19,803,765
56 Rutherford Bor.	82,236,500	95,916,200	178,152,700	4,564,050					182,716,750
57 Saddle Brook Twp.	47,526,320	81,799,450	129,325,770	807,477					130,133,247
58 Saddle River Bor.	35,722,400	30,223,600	65,946,000	422,863					66,368,863
59 South Hackensack Twp.	16,510,900	30,868,600	47,379,500	402,114					47,781,614
60 Teaneck Twp.	67,644,220	220,618,650	288,262,870	2,758,001					291,020,871
61 Tenafly Bor.	44,592,600	118,045,200	202,637,800	1,006,574					203,643,374
62 Teterboro Bor.	23,490,650	36,016,490	59,507,140	1,283,556					60,790,696
63 Upper Saddle River Bor.	28,895,850	58,229,450	87,065,300	624,288					87,719,538
64 Walwick Bor.	18,866,700	55,195,500	74,062,200	421,259					74,483,459
65 Wallington Bor.	12,685,250	44,755,540	57,440,790	291,500					57,702,291
66 Washington Twp.	23,771,100	49,023,300	72,794,400	275,882					73,070,282
67 Westwood Bor.	51,976,200	51,976,200	103,952,400	633,904					104,242,044
68 Woodcliff Lake Bor.	22,927,900	41,244,000	64,171,900	453,491					64,625,391
69 Wood-Ridge Bor.	61,054,250	61,054,250	122,108,500	780,580					122,889,080
70 Wyckoff Twp.	71,097,300	116,787,700	187,885,000	1,599,351					189,444,351
Totals	\$2,563,790,526	\$5,031,906,512	\$7,595,757,038	\$100,351,809		\$4,000		\$4,000	\$7,606,134,847

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES						
	Section A—County Taxes (Less Tax Due County on Bank Stock)						
	7	8	9	10		11	I
General Tax Rate to Apply Per \$100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 64:2-37) Deduct Over-payment Add Under-payment
			(a)	(b)			
1 Allendale Bor.	\$3.77	95.17	\$12,378	\$3,818,042	\$65,801,301	\$297,973.05	
2 Alpine Bor.	3.98	75.48		9,150,140	35,880,705	146,123.00	
3 Bergenfield Bor.	4.61	77.02	3,004	54,780,514	226,290,825	921,439.83	
4 Bogota Bor.	3.33	102.75	8,724	3,808,596	69,713,206	283,904.76	
5 Carlstadt Bor.	2.25	61.32	72,123	83,065,426	189,251,962	770,722.44	
6 Cliffside Park Bor.	4.10	76.76		32,506,803	129,051,100	528,001.10	
7 Closter Bor.	3.88	92.85	6,444	8,017,526	91,966,778	372,898.64	
8 Cresskill Bor.	7.80	76.81	13	20,628,069	86,188,711	346,928.25	
9 Demarest Bor.	4.49	79.79		11,653,564	56,722,864	231,002.01	
10 Dumont Bor.	3.48	163.89	2,634	\$4,844,699	148,700,265	665,576.73	
11 East Paterson Bor.	2.94	80.44	1,236	49,432,056	195,545,742	796,353.66	
12 East Rutherford Bor.	2.56	89.60	22,984	31,976,099	141,702,272	577,077.88	
13 Edgewater Bor.	2.54	87.38	529,759	41,228,708	103,672,640	422,263.45	
14 Emerson Bor.	4.84	76.17		18,683,527	75,968,290	306,500.43	
15 Englewood City	4.91	89.24	49,527	67,688,568	304,812,067	1,241,337.20	
16 Englewood Cliffs Bor.	1.98	93.33		21,185,304	175,879,088	716,281.85	
17 Fair Lawn Bor.	4.08	76.21	82,215	103,289,501	376,280,312	1,332,389.30	
18 Fairview Bor.	3.46	64.16	4,335	40,192,007	97,692,186	396,628.50	
19 Fort Lee Bor.	2.29	99.21		4,315,338	356,224,175	1,446,038.86	
20 Franklin Lakes Bor.	2.46	113.10		13,115,600	107,866,357	439,025.66	
21 Garfield City	3.31	77.99	1,483	53,375,553	191,079,694	778,165.82	
22 Glen Rock Bor.	4.79	89.96	8,208	27,666,711	138,254,045	563,635.09	
23 Hackensack City	3.92	77.84	109,074	113,650,518	396,042,760	1,612,871.22	
24 Harrington Park Bor.	4.00	90.93	1,563	4,399,748	47,394,134	193,011.06	
25 Hasbrouck Heights Bor.	3.46	76.32	1,381	30,108,919	129,483,691	490,663.46	
26 Hawthorth Bor.	3.76	92.15	3,329	3,787,966	47,694,386	191,790.35	
27 Hilldale Bor.	4.16	97.08	5,324	4,348,008	104,828,774	426,911.76	
28 Ho-Ho-Kus Bor.	3.95	78.19	10,362	14,887,983	64,583,205	263,013.00	
29 Leonia Bor.	3.75	87.63	4,743	11,598,082	82,888,254	337,559.71	
30 Little Ferry Bor.	2.54	114.11		8,696,285	72,668,633	295,940.23	
31 Lodi Bor.	4.13	72.71	8,615	54,044,112	176,331,712	718,165.15	
32 Lyndhurst Twp.	3.42	74.99	85,947	55,292,697	177,075,771	721,147.52	
33 Mahwah Twp.	3.25	83.19	318,600	38,617,626	180,657,841	735,723.17	
34 Maywood Bor.	3.26	97.50	1,101	5,910,290	99,309,369	404,433.92	
35 Midland Park Bor.	4.12	163.18	1,694	1,018,151	70,213,837	285,943.56	

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1970--(Continued)

BERGEN COUNTY

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table-- Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class 11 Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12--APPORTIONMENT OF TAXES		
				(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 and N. J. S. A. 54:11D-7		Section A--County Taxes (Less Tax Due County on Bank Stock)	II--Adjustments Resulting from	
								I Total County Taxes Apportioned (Including Total Net Adjustments)	(a)--County Equalization Table Appraisals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
36 Montvale Bor.	\$3.483	78.09	\$394	\$7,140,515	\$20,357,755	\$86,531,033	\$352,394.81		
37 Monmouth Bor.	1.31	116.24	42,383		33,468,750	64,163,201	291,302.54		
38 New Milford Bor.	4.62	76.73			40,923,505	139,822,270	569,421.63		
39 North Arlington Bor.	3.85	71.50	1,671		9,707,643	133,002,952	511,650,148		
40 Northvale Bor.	3.55	90.45	1,740			60,199,820	245,161.80		
41 Norwood Bor.	3.02	90.01	1,080		5,014,005	45,093,342	183,641.16		
42 Oakland Bor.	4.36	95.35			6,795,481	121,819,010	496,103.91		
43 Old Tappan Bor.	2.64	120.82	400	8,801,983		141,502,628	182,092.21		
44 Oradell Bor.	2.83	103.67		3,413,800		111,532,068	451,210.71		
45 Palisades Park Bor.	4.33	70.30	365		33,710,522	107,302,807	366,987.18		
46 Paramus Bor.	3.59	79.29			113,013,922	444,103,514	1,808,597.07		
47 Park Ridge Bor.	3.88	101.38	540		767,414	75,030,121	305,657.72		
48 Ramsey Bor.	4.11	78.77	7,868		31,392,836	136,554,613	536,114.21		
49 Ridgewood Bor.	1.08	95.92	1,814,749		21,921,532	161,175,397	656,381.55		
50 Ridgewood Park Twp.	4.94	78.17	20,468		24,878,267	97,801,923	388,295.14		
51 Ridgewood Twp.	5.23	75.45	7,147		81,549,478	323,098,777	1,315,809.23		
52 River Edge Bor.	4.58	70.25	3,692		36,907,591	119,956,592	488,518.91		
53 River Vale Twp.	3.25	70.84			24,092,293	85,110,572	346,010.63		
54 Rochelle Park Twp.	3.11	78.91	2,431		14,573,945	67,084,598	273,109.72		
55 Rockleigh Bor.	.38	137.46		3,798,455		16,065,310	65,181.10		
56 Rutherford Bor.	2.87	103.46	13,011		3,801,628	178,928,133	728,678.98		
57 Saddle Brook Twp.	3.28	85.38	52,075		31,273,095	161,458,417	657,554.14		
58 Saddle River Bor.	1.72	105.43		3,211,759		63,157,104	257,295.25		
59 South Hackensack Twp.	2.11	94.18	1,990		14,151,550	62,035,154	252,636.14		
60 Teaneck Twp.	5.01	73.18	13,820		112,179,571	-603,214,262	1,612,076.93		
61 Tenally Bor.	3.29	107.91			7,293,254	210,881,628	558,808.55		
62 Teterboro Bor.	6.65	105.10	55,670		14,761,972	75,698,338	307,012.49		
63 Upper Saddle River Bor.	3.92	85.40			14,777,001	102,106,539	417,413.81		
64 Walwick Bor.	4.11	109.32	40,514		7,228,915	57,295,659	355,506.28		
65 Wallington Bor.	2.60	80.97	566		17,781,717	73,184,573	307,408.16		
66 Wallington Twp.	3.98	80.33			18,450,661	92,120,916	375,159.55		
67 Westwood Bor.	4.17	79.02	11,514		24,525,710	103,779,318	422,637.89		
68 Wood-Hill Lake Hor.	2.07	98.46	5,800		1,115,433	65,786,221	267,008.18		
69 Wood-Ridge Bor.	4.21	90.01	17,229		28,481,075	125,007,634	509,039.51		
70 Wyckoff Twp.	3.23	91.27			12,860,976	292,365,307	823,881.76		
Totals			\$3,473,391	\$64,056,825	\$1,816,055,019	\$9,451,696,465	\$38,491,359.01		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1970—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax—See Col. 13)	
	II—Adjustments Resulting from			I—District School Purposes				
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-55)	Deduct Over-payment		Add Under payment	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
1 Allendale Bor.		\$1,427.83		\$266,546.32		\$924,238.47		\$414,328.46
2 Alpine Bor.		1,981.13		146,123.00		446,370.00		117,934.21
3 Bergenfield Bor.		132.18		919,458.70		5,333,912.82		1,978,083.64
4 Bogota Bor.		701.07		283,772.58		1,573,862.00		275,212.65
5 Carlstadt Bor.		218.96		770,021.37		994,347.15		466,794.39
6 Cliffside Park Bor.		723.86		527,782.14		2,080,162.00		1,279,910.75
7 Closter Bor.		1,400.99		372,174.78		1,208,854.00		656,504.66
8 Cresskill Bor.		104.37		345,527.26		1,687,472.50		378,351.64
9 Demarest Bor.		3,264.52		231,002.01		827,999.06		298,584.98
10 Dumont Bor.		6,516.59		605,472.86		3,595,651.00		999,312.16
11 East Peterson Bor.		74.04		793,889.14		2,704,163.35		672,608.25
12 East Rutherford Bor.		34.92		370,961.19		1,217,465.00		861,478.94
13 Edgewater Bor.		8,941.65		422,129.41		678,848.00		451,348.59
14 Emerson Bor.		4,681.42		309,466.11		1,951,573.50		455,902.18
15 Englewood City		7,960.73		1,232,436.55		5,506,887.50		4,209,441.71
16 Englewood Cliffs Bor.		2,388.31		711,850.43		2,006,114.00		316,068.27
17 Fair Lawn Bor.		20,627.56		1,524,428.57		7,239,398.00		2,118,188.66
18 Fairview Bor.		267.71		394,238.19		964,510.00		565,595.26
19 Fort Lee Bor.		12,164.57		1,426,011.30		3,571,740.00		2,947,078.91
20 Franklin Lakes Bor.		167.64		438,757.89		1,281,610.00		371,564.19
21 Garfield City		16,481.43		766,001.25		2,373,468.00		1,057,025.87
22 Glen Rock Bor.		1,206.34		562,867.45		3,866,207.00		1,444,402.36
23 Hackensack City		3,842.01		1,596,389.79		5,370,317.00		3,287,669.69
24 Harrington Park Bor.		2,213.29		191,804.72		631,711.00		342,112.70
25 Hasbrouck Heights Bor.		1,369.11		486,821.45		1,842,429.05		712,261.55
26 Hawthorth Bor.		258.37		189,577.06		591,961.00		299,771.63
27 Hillsdale Bor.		240.51		426,773.78		1,373,339.50		1,169,943.48
28 Ho-Ho-Kus Bor.		22.10		262,754.83		997,492.49		376,479.91
29 Leonia Bor.		6.07		337,819.40		1,586,342.50		708,704.84
30 Little Ferry Bor.		26,201.74		295,918.13		1,210,609.00		478,608.14
31 Lodi Bor.		459.46		716,736.04		2,596,575.00		1,614,404.64
32 Lyndhurst Twp.		3,153.31		129,141.45		2,416,083.00		881,439.13
33 Mahwah Twp.				709,521.43		3,121,344.26		711,533.20
34 Maywood Bor.				403,974.46		1,793,358.51		770,528.30
35 Midland Park Bor.				282,720.25		1,803,891.50		704,601.00

O=Oradell River Edge Regional High School District Amount to be Apportioned
 P=Pascack Valley Regional High School District Amount to be Apportioned
 R=Ramapo Indian Hills Regional High School District Amount to be Apportioned

CE=Carlstadt-East Rutherford Regional High School District
 NH=Northern Highlands Regional High School District
 N=Northern Valley Regional High School District

\$225,900.00
 \$1,646,377.34
 \$4,401,574.00

\$2,986,949.00
 \$3,639,273.00
 \$3,961,497.00

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1970—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax—See Col. 13)
	III Net County Taxes Apportioned			(a) As Required by District School Budget	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget	
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment					
36 Monrovia Bor.	\$98.24	\$352,296.57		\$1,100,081.25	P8935,752.51		\$116,527.59
37 Meonachie Bor.	592.77	290,799.77		572,654.37			81,862.62
38 New Milford Bor.	1,701.13	587,720.50		3,232,663.76			998,984.83
39 North Arlington Bor.	5,319.25	536,319.93		1,859,971.54			1,054,623.58
40 Northvale Bor.	2,466.31	242,695.49		630,119.96	N671,070.55		217,621.74
41 Norwood Bor.	182.56	183,457.69		595,782.25	N506,958.94		136,684.98
42 Oakland Bor.	592.86	486,511.08		2,202,391.00	R1,378,135.29		859,667.30
43 Old Tappan Bor.	283.14	181,769.77		761,069.00	N362,313.71		
44 Oradell Bor.		431,666.73	\$395.92	1,905,688.33	01,508,352.48		518,324.75
45 Palisades Park Bor.	1,999.01	434,988.17		1,905,688.33			784,978.48
46 Paramus Bor.	751.35	1,807,845.72		8,119,116.00			1,773,689.35
47 Park Ridge Bor.	2,740.98	302,816.79		2,088,786.80			433,439.01
48 Ramsey Bor.	486.87	555,627.34		3,390,236.50			617,089.15
49 Ridgeland Bor.		656,381.55		767,509.80			
50 Ridgeland Park Twp.	2,492.16	395,802.98		2,223,538.75			907,426.40
51 Ridgewood Twp.	394.86	1,315,414.37		8,514,785.00			2,621,713.95
52 River Edge Bor.	182.17	488,336.77		866,584.63	01,618,566.52		779,641.43
53 River Vale Twp.	309.60	316,301.03		1,762,120.62	19,919,869.06		330,954.23
54 Rochelle Park Twp.	2.19	273,197.53		844,588.00			466,081.40
55 Rockleigh Bor.	690.73	64,490.37		27,000.00			21,325.00
56 Rutherford Bor.	361.92	728,317.06		2,843,354.00			1,520,518.62
57 Saddle Brook Twp.	548.53	656,995.61		2,502,198.27			993,273.20
58 Saddle River Bor.	1,264.25	255,911.00		608,024.78			262,333.61
59 South Hackensack Twp.	2,976.99	255,613.13		452,478.50			284,987.51
60 Teaneck Twp.	736.46	1,641,310.47		8,560,295.01			4,129,445.80
61 Tennyson Bor.	1,806.01	837,000.54		3,951,043.00			1,738,291.39
62 Teterboro Bor.		307,912.49		1,200.00			99,784.59
63 Upper Saddle River Bor.	79.21	417,334.60		1,562,959.51	NH1949,655.63		464,409.94
64 Waldwick Bor.	458.60	355,047.68		2,449,349.25			1,027,811.73
65 Wallington Bor.	389.77	307,018.69		799,688.00			358,713.54
66 Washington Twp.	19.95	375,136.60					546,454.26
67 Westwood Bor.	47.86	422,689.90					719,416.51
68 Woodcliff Lake Bor.	621.19	267,287.08		1,121,764.00			468,467.15
69 Wood-ledge Bor.	1,819.86	507,543.66		1,256,543.00			363,292.33
70 Wyckoff Twp.	1,635.72	822,848.04		2,677,111.00			747,255.54
Totals	\$159,652.32	\$8,372,011	\$8,372,011	\$148,499,413.10	\$29,967,479.84	\$1,437,393.75	\$60,163,100.91

W—Westwood Borough-Washington Township
 S—Saddle Brook Twp.—Saddle Brook Twp.
 T—Totals
 Net County Taxes Apportioned (12A III)
 † Adjustments (Net Total 12A 11b) +
 \$8,372,011
 \$4,045,969.50
 \$8,814,652.97
 479,584.27

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1970—(Continued)

12—APPORTIONMENT OF TAXES				13		14		15			
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I Total Tax Levy [Cols. A, H, I, B + C, a, b, c + CH]	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)	Bank Stock Tax Due Municipality	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 (Cols. a + b + c)		
	(a) Veterans	(b) Senior Citizens								(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1	\$2,301,804.96	\$4,400	\$2,334,047.96	\$2,549.62	\$8,874,850	\$64,000.00	\$154,200.81	\$59,000.00	\$277,200.81		
2	710,627.21	3,600	8,407,347.21	.....	68,723,550	85,000.00	84,317.05	20,000.00	189,347.05		
3	8,231,465.16	133,350	8,407,775.16	16,314.15	21,761,800	270,000.00	631,692.03	72,000.00	973,692.03		
4	2,132,847.23	22,800	2,187,847.23	7,298.89	6,746,900	225,000.00	385,161.53	20,000.00	630,161.53		
5	2,346,306.13	23,050	2,836,956.13	6,084.56	9,348,250	110,000.00	445,037.20	60,000.00	615,037.20		
6	3,887,854.89	47,400	3,976,114.89	6,214.40	8,880,750	385,050.00	442,139.68	70,000.00	897,219.68		
7	3,206,621.28	42,000	3,323,691.28	5,080.83	7,583,000	175,000.00	346,825.64	55,000.00	476,825.64		
8	2,391,303.10	10,640	2,458,901.10	1,475.53	6,458,100	150,000.00	318,610.12	24,000.00	386,610.12		
9	1,906,833.99	6,250	2,022,913.99	1,420.86	9,401,700	53,000.00	101,723.78	10,000.00	232,723.78		
10	3,209,455.32	36,720	5,354,253.52	4,895.71	13,699,835	308,000.00	474,460.53	121,900.00	906,960.53		
11	4,169,865.74	77,800	4,275,985.74	8,080.40	14,897,350	290,500.00	735,764.56	108,000.00	1,012,264.56		
12	2,760,261.91	21,250	2,799,911.91	2,759.68	5,432,300	24,434.23	687,642.84	190,000.00	902,077.17		
13	1,552,326.00	6,000	1,567,676.00	5,567.79	5,125,000	100,000.00	902,776.44	48,000.00	1,050,776.44		
14	2,716,941.79	45,250	2,771,231.79	1,178.99	7,621,300	100,000.00	276,905.05	47,000.00	423,905.05		
15	11,536,956.51	62,250	11,634,966.51	27,854.11	44,466,200	300,000.00	1,455,589.43	270,000.00	2,125,589.43		
16	3,633,792.70	4,640	3,602,232.70	3,595.87	43,333,500	324,000.00	434,647.80	70,000.00	828,647.80		
17	10,882,045.23	29,800	11,134,535.23	13,797.71	36,676,800	825,000.00	1,503,043.94	80,000.00	2,408,043.94		
18	1,924,343.45	27,200	1,980,923.45	1,990.50	4,328,345	100,000.00	359,564.03	29,000.00	488,564.03		
19	7,944,830.21	47,700	8,034,160.21	17,621.09	37,432,100	250,000.00	775,900.00	372,900.00	1,148,800.00		
20	2,925,418.44	32,950	2,962,928.44	3,699.47	11,007,800	250,000.00	327,988.64	60,000.00	637,988.64		
21	4,380,201.12	62,500	4,550,301.12	16,225.03	23,392,925	227,000.00	1,148,153.60	94,900.00	1,470,053.60		
22	5,263,477.41	10,500	5,256,087.41	5,180.16	13,276,000	380,000.00	401,681.00	40,000.00	1,021,681.00		
23	10,919,682.48	60,240	11,010,072.48	70,969.07	80,886,300	610,000.00	2,150,000.00	225,000.00	2,985,000.00		
24	1,745,901.11	3,600	1,742,917.11	782.65	4,564,400	70,000.00	121,136.65	8,000.00	189,136.65		
25	3,041,511.85	23,300	3,125,311.85	4,896.51	7,463,650	112,500.00	425,934.65	40,000.00	578,434.65		
26	1,605,506.08	2,000	1,626,206.08	919.60	4,970,000	94,200.52	170,370.39	40,000.00	304,370.91		
27	4,103,669.31	11,680	4,177,899.31	7,060.89	10,885,150	70,000.00	434,006.63	65,000.00	569,006.63		
28	1,636,697.23	24,400	1,662,663.23	3,672.74	3,995,850	85,000.00	139,159.10	22,000.00	246,159.10		
29	2,632,366.74	8,070	2,670,536.74	6,343.34	12,434,800	222,733.98	317,254.33	40,000.00	579,988.31		
30	2,015,135.27	28,050	2,061,295.27	2,262.58	15,638,900	258,700.00	247,900.00	32,000.00	578,600.00		
31	4,927,715.68	46,050	5,044,193.68	6,445.44	25,108,270	220,000.00	731,858.68	25,000.00	976,858.68		
32	4,018,669.58	82,300	4,154,923.58	7,218.31	8,811,000	468,000.00	1,000,000.00	70,000.00	1,321,000.00		
33	4,542,398.89	38,300	4,593,498.89	1,398.05	21,814,600	160,000.00	610,250.43	114,500.00	884,750.43		
34	2,967,861.27	53,800	3,035,981.27	1,922.90	9,296,312	150,000.00	238,759.76	20,000.00	503,759.76		
35	2,796,282.75	36,100	2,847,742.75	2,858.52	7,888,600	210,000.00	256,998.92	19,000.00	451,998.92		
Total County Taxes Apportioned											\$38,494,359.01
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget											\$4,348,005.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes											4.072467379
***Bank Stock Tax Due Municipality											\$479,584.27
Bank Stock Tax Due County											479,584.27
Bank Stock Tax Due State											869,168.54
Total Bank Stock Tax											\$1,918,337.08

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1970—(Concluded)

12—APPROPRIATIONMENT OF TAXES				13		14		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
Section D—Tax Levy				Bank Stock Tax Due Municipality	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a, b+c)	
I Total Tax Levy (Cols. AIII + B + C1a, b, c + C11)		II Add: Deductions Allowed (C, I3, L, 1963)								III Total on Which Tax Rate Is Computed (Cols. I + II a, b)
		(a) Veterans	(b) Senior Citizens							
35	\$2,564,687.92	\$31,000	\$3,760	\$2,539,447.92	\$10,333,100	\$231,358.72	\$297,800.46	\$50,000.00	\$579,249.18	
37	915,316.16	11,250	4,880	931,416.76	35,572,000	67,000.00	219,536.15	28,000.00	314,536.15	
38	4,780,360.09	31,830	17,700	4,908,979.09	19,939,050	300,000.00	429,358.88	30,000.00	759,508.88	
39	3,450,929.03	62,350	28,800	3,512,079.03	13,043,075	250,000.00	433,028.77	19,000.00	722,028.77	
40	1,761,897.74	22,450	6,000	1,789,997.74	3,176,800	80,000.00	261,239.63	49,000.00	390,239.63	
41	1,422,383.77	29,750	5,810	1,449,457.77	4,727,800	125,000.00	170,138.59	50,000.00	345,138.59	
42	4,935,151.58	65,250	6,320	5,006,724.58	13,364,400	122,000.00	322,211.69	125,000.00	569,211.69	
43	1,387,151.78	18,700	3,120	1,405,971.78	8,145,400	170,300.00	253,355.78	30,000.00	453,695.78	
44	3,181,947.96	51,750	9,680	3,233,377.96	13,256,200	370,000.00	436,534.36	28,000.00	834,534.36	
45	3,123,654.98	37,300	22,660	3,185,514.98	11,726,000	218,000.00	334,391.12	30,000.00	582,391.12	
46	11,700,651.07	168,200	16,480	11,885,331.07	86,329,750	430,000.00	1,735,186.04	130,000.00	2,295,186.04	
47	9,825,012.60	78,400	10,500	9,923,912.60	8,651,000	8,000.00	336,410.50	35,000.00	551,410.50	
48	4,562,002.09	60,250	9,410	4,632,592.09	19,670,100	450,000.00	464,857.36	100,000.00	1,014,857.36	
49	1,923,891.25	38,100	20,460	1,982,391.25	14,228,100	500,000.00	2,705,023.23	13,000.00	3,248,023.23	
50	3,526,768.13	48,800	23,160	3,599,328.13	9,320,500	573,000.00	437,891.36	63,000.00	1,075,391.36	
51	12,451,913.32	133,100	24,800	12,609,813.32	38,874,300	260,812.79	997,362.40	240,000.00	1,498,205.19	
52	3,753,129.35	70,700	12,800	3,836,629.35	14,644,175	200,000.00	379,269.71	12,000.00	591,269.71	
53	3,359,244.94	45,500	6,320	3,411,064.94	2,831,475	160,000.00	251,592.89	50,000.00	464,592.89	
54	1,588,816.93	32,650	13,440	1,629,906.93	2,309,500	120,000.00	190,354.83	2,000.00	312,354.83	
55	1,022,185.37	600	160	1,133,575.37	5,454,200	10,000.00	37,179.00	60,000.00	47,179.00	
56	5,092,869.68	76,950	29,270	5,198,409.68	26,237,500	290,000.00	574,915.95	80,000.00	924,915.95	
57	4,152,467.08	85,300	19,520	4,297,287.08	10,354,885	181,000.00	629,507.38	80,000.00	881,507.38	
58	1,126,969.59	10,200	1,280	1,137,779.59	4,213,000	135,000.00	75,100.14	30,000.00	240,100.14	
59	993,029.17	9,150	5,410	1,007,619.17	2,884,200	127,000.00	322,389.95	12,000.00	461,889.95	
60	14,331,081.28	173,550	62,160	14,566,719.28	20,665,000	650,000.00	1,570,476.27	150,000.00	2,376,476.27	
61	6,547,141.93	71,350	17,840	6,636,364.93	13,640,320	170,000.00	565,359.30	56,000.00	731,359.30	
62	408,897.08	2,080	2,080	408,897.08	3,324,100	100,000.00	189,315.00	...	289,315.00	
63	3,391,470.68	36,600	6,900	3,433,159.68	6,828,100	161,765.00	229,851.99	85,000.00	470,616.99	
64	3,832,208.66	11,600	11,600	3,908,358.66	12,602,300	150,000.00	216,157.15	40,000.00	436,157.15	
65	1,465,420.25	29,550	34,480	1,529,450.25	3,530,300	95,500.00	277,459.79	20,000.00	392,959.79	
66	2,869,449.58	55,000	3,760	2,929,209.58	12,005,100	100,000.00	213,477.60	15,000.00	328,477.60	
67	3,240,060.22	45,950	16,800	3,302,810.22	17,230,880	200,000.00	436,736.16	66,000.00	702,736.16	
68	2,557,527.11	25,400	3,680	2,586,807.11	8,792,950	110,000.00	153,085.98	30,000.00	293,085.98	
69	2,127,048.09	40,250	21,680	2,189,978.09	7,809,350	150,000.00	501,529.38	25,000.00	676,529.38	
70	5,967,010.02	80,350	14,280	6,100,670.02	18,150,750	450,000.00	433,469.70	110,000.00	993,469.70	
	\$269,392,190.30	\$3,614,250	\$1,310,616	\$274,317,362.30	\$1,208,810,707	\$15,436,885.24	\$36,370,394.00	\$1,514,800.00	\$56,322,079.24	

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

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Equipment and Telephones, Telegraph Systems (Companies (C. 138, L. 1966)	5 Deductions			6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))
1 Bass River Twp.	\$3 691,025	\$3,110,025	\$6,801,050	\$34,739				\$7,135,789
2 Beverly City	1,555,930	8,592,950	10,148,880	87,466				10,236,346
3 Bordentown City	2,100,000	17,097,275	19,197,275	243,171				17,340,446
4 Bordentown Twp.	7,996,135	33,622,566	41,618,701	1,346,889				42,965,590
5 Burlington City	11,753,725	41,391,325	53,145,050	3,029,587				56,174,637
6 Burlington Twp. RV	26,589,100	53,040,400	79,629,500	857,956				80,487,456
7 Chesterfield Twp.	5,819,700	10,016,000	15,835,700	723,103				16,558,803
8 Chinnahson Twp.	23,479,205	77,581,555	101,060,760	1,724,002				102,784,762
9 Delanco Twp.	6,320,215	14,305,000	20,625,215	196,959				17,192,174
10 Deiran Twp.	10,096,300	42,216,400	52,312,700	851,352				53,164,052
11 Eastampton Twp.	2,687,710	9,585,800	12,273,510	244,723				12,518,233
12 Edgewater Park Twp. RV	10,218,000	32,107,300	42,325,300	462,029				42,787,329
13 Evesham Twp.	17,313,600	48,372,200	65,685,800	1,485,449				67,171,249
14 Fieldsboro Twp.	416,400	2,319,050	2,735,450	25,191				2,760,641
15 Florence Twp.	13,721,115	42,653,095	56,374,210	835,851				57,210,061
16 Hainesport Twp. RA	3,967,550	10,132,475	14,100,025	288,634				14,388,659
17 Lumberton Twp.	8,025,600	16,026,800	24,052,400	360,852				24,413,252
18 Mansfield Twp.	5,823,400	10,688,500	16,511,900	367,573				16,879,473
19 Maple Shade Twp.	11,466,954	48,210,370	59,677,324	579,554				60,256,878
20 Medford Twp.	19,130,350	37,257,900	56,388,250	1,473,661				57,861,911
21 Medford Lakes Bor.	5,165,547	22,902,025	28,067,572	140,456				28,208,028
22 Moorestown Twp.	33,833,360	100,957,625	134,790,985	2,966,471				137,757,456
23 Mount Holly Twp.	8,129,625	33,420,750	41,550,375	3,366,339				44,916,714
24 Mount Laurel Twp. RV	39,197,500	62,102,500	101,300,000	1,164,887				102,464,887
25 New Hanover Twp.	808,880	1,181,425	1,990,305	2,060,904				4,051,209
26 North Hanover Twp. RV	5,618,150	7,795,300	13,413,450	347,595				13,761,045
27 Palmyra Bor.	5,814,990	20,714,550	26,529,540	331,958				26,861,498
28 Pemberton Bor.	634,600	3,829,450	4,464,050	360,285				4,824,335
29 Pemberton Twp.	10,432,887	33,387,582	43,820,469	1,658,548				45,479,017
30 Riverside Twp.	3,932,215	28,903,955	32,836,170	1,179,362				34,015,532
31 Riverton Bor.	2,532,200	10,993,700	13,525,900	262,326				13,788,226
32 Shamong Twp.	3,030,950	3,130,100	6,220,650	352,862				6,573,512
33 Southampton Twp.	6,639,150	14,350,850	22,970,000	1,132,625				24,102,625
34 Springfield Twp. RV	7,997,050	11,825,000	19,822,050	872,871				20,694,921
35 Tabernacle Twp.	2,433,000	6,040,300	8,473,300	188,138				8,661,438
36 Washington Twp. RA	1,634,035	5,433,726	7,067,761	707,672				7,775,433
37 Westampton Twp. RV	7,110,200	20,862,750	27,972,950	368,996				28,341,946
38 Willingboro Twp.	26,954,341	202,401,547	229,355,888	2,479,068				231,834,956
39 Woodland Twp. RV	11,856,325	1,936,300	13,792,625	201,125				13,993,750
40 Wrightstown Bor.	697,700	4,008,700	4,706,400	1,967,054				6,673,454
Totals	\$374,534,369	\$1,155,409,921	\$1,529,944,290	\$37,628,283				\$1,567,572,673

RD—Revalued District
RA—Reassessed District
REGIONAL SCHOOL DISTRICTS
L—Lenape Regional High School
N—Northern Burlington County Regional High School
NHV—New Hanover-Victrolstown District

BURLINGTON COUNTY

Section A—County Taxes (Less Tax Due County on Bank Stock)

County Equalization Table—

General Tax Rate Per \$100 Valuation	County Equalization Table— Average Ratio of True Value Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(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 and N. J. S. A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	II—Adjustments Resulting from	
						Total County Taxes Apportioned (Including Table Appeals (R. S. 54:2-37))	Deduct Over-payment Add Under-payment
\$3.18	78.27	\$1,816	\$2,625,007	\$9,760,886	\$57,445.41	\$344.07	
4.47	86.06	3,774	1,125,942	12,364,104	72,766.01	558.00	
5.00	88.06	3,774	3,575,351	20,919,571	125,177.24	1,061.88	
3.76	85.71	1,902	9,254,912	52,222,494	307,343.27	2,391.38	
2.48	40,609	46,717	6,005,328	62,316,734	366,750.55	3,019.84	
3.07	100.00	7,111	6,258,208	86,752,775	510,543.16	3,675.91	
3.55	80.86	2,327	2,327,287	18,886,090	111,149.66	676.96	
4.26	80.38	21,354	21,354,870	124,139,632	730,594.75	5,640.46	
4.13	78.08	9,141	9,141,010	26,340,420	155,020.38	1,141.48	
3.95	83.03	14,895	14,895,143	68,059,195	400,546.46	2,605.40	
86.47	176	2,152	2,152,124	14,670,533	86,339.99	602.21	
3.84	100.00	3,980	1,515,485	44,306,794	260,757.27	1,730.40	
3.81	74.39	18,822	18,822,375	86,003,604	506,134.09	3,310.21	
3.01	92.35	34	2,496,341	5,257,016	30,908.94	257.58	
3.33	97.29	7,344	12,681,981	69,901,386	411,463.90	3,168.99	
4.47	100.00	250	733,205	15,122,114	88,997.66	747.40	
4.25	100.00	950	1,507,625	25,921,828	152,556.85	1,370.62	
3.05	90.14	2,744	2,327,152	19,209,369	113,032.25	894.16	
4.68	79.40	2,656	17,446,870	77,706,404	457,322.86	3,115.81	
4.01	80.85	95	14,731,850	72,593,336	427,234.62	3,015.64	
4.44	87.30	3,322	4,294,909	32,412,937	199,758.75	1,408.29	
4.27	80.83	3,929	23,269,924	161,030,702	947,708.51	7,069.21	
3.50	87.12	17,908	9,558,063	59,492,775	350,130.80	2,544.10	
3.50	100.00	223	1,420,931	103,886,041	611,396.98	3,398.20	
1.03	100.00	63,538	63,538	4,116,747	24,228.13	170.80	
2.59	100.00	120	368,375	14,129,540	83,156.10	626.43	
4.44	84.15	1,022	6,016,928	32,878,528	183,498.88	1,478.17	
3.94	97.72	3,022	3,022,272	5,126,007	30,171.45	241.03	
4.26	81.53	7,414	12,143,105	62,329,536	306,825.90	2,707.51	
3.90	83.03	8,375	11,361,446	45,385,353	297,104.88	2,103.57	
5.23	77.84	4,153	804	17,947,030	65,623.05	796.24	
4.22	91.65	96	5,322,677	7,278,821	62,837.80	325.49	
3.03	83.73	36	4,434,948	29,425,308	173,170.29	1,217.91	
4.03	100.00	223	2,669,399	21,129,965	124,365.11	1,113.12	
4.63	76.06	263	1,350,857	11,350,857	66,664,199	449.96	
2.68	100.00	386	386,000	8,067,083	47,476.93	434.54	
3.71	100.00	418	418,222	21,650,568	127,419.35	781.45	
4.26	100.00	1,844	1,844,223	233,679,179	1,375,264.13	\$66,759.71	
2.19	100.00	290	62,424	14,056,434	82,725.85	289.32	
2.90	100.00	263	573,736	7,247,393	42,652.84	342.76	
		\$125,077	\$27,361,619	\$1,805,059,299	\$10,623,254.09	\$66,759.71	

Total Amounts of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$4,254,611.70

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.5885266

Total County Taxes Appropriated \$10,702,757.98

Less: Bank Stock Taxes Due County 102,571.89

Net County Taxes Apportioned (12 A 111) + Adjustments (Net Total 12 A 11B) + County Taxes \$10,600,186.09

\$23,068.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1970—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B		Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	II—Adjustments Resulting from		County Library Taxes	I—District School Purposes		(c) As Required by Local Municipal Budget	(b) Regional Consolidated and Joint School Budgets	
	Deduct Over-payment	Add Under-payment		(a) As Required by District School Budget	(c) As Required by Local Municipal Budget			
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Net County Taxes Apportioned						
1 Bass River Twp.		\$59.44	\$7,730.04	\$2,301.48	\$157,403.00		\$8,012.50	\$77,447.71
2 Beverly City	25.32		73,298.72	2,911.51	275,691.50		25,474.50	183,335.99
3 Bordentown City	1,974.78		122,904.34	4,877.63	290,791.50		25,570.30	145,670.25
4 Bordentown Twp.	198.01		369,469.64	12,318.69	592,243.50		86,831.59	
5 Burlington City	158.94		369,611.45	14,768.23	847,146.50			
6 Burlington Twp.		\$3,782.08	105,021.15	20,646.32	1,648,296.22		121,316.50	105,339.85
7 Chesterfield Twp.	41.84		111,784.78	4,455.97	231,423.75			34,342.85
8 Cinnaminson Twp.	19.69		736,215.52	29,303.05	3,193,784.00		N193,402.63	317,696.35
9 Delanco Twp.			156,161.86	6,217.83	511,552.55			8,000.00
10 Delran Twp.	102.19		403,049.67	16,061.30	1,437,429.00			192,165.31
11 Eastampton Twp.	161.72		86,750.51	3,455.84	245,689.25			56,895.32
12 Edgewater Park Twp.	181.16		922,006.00	10,450.88	1,011,892.00			170,001.48
13 Evesham Twp.	120.24		509,344.06	20,235.50	1,146,299.50			167,131.49
14 Fieldsboro Bor.			31,196.32	1,240.95	63,185.50			
15 Florence Twp.	6,981.15		407,893.74	10,191.50	1,240,651.75			168,351.08
16 Hahonesport Twp.	78.04		89,667.02	3,566.20	301,278.00			21,500.00
17 Lumberton Twp.	9,808.90		144,118.57	5,684.99	344,350.00			191,478.18
18 Mansfield Twp.	177.93		113,728.48	4,526.47	157,565.00			
19 Maple Shade Twp.	1,045.53		459,393.14	18,296.73	1,809,725.00			439,685.98
20 Medford Twp.	418.41		17,117.73	17,117.73	1,076,911.00			230,888.31
21 Medford Lakes Bor.	49.18		192,117.86	7,619.11	520,191.18			129,272.19
22 Moorestown Twp.	309.47		954,468.25	37,998.18	4,13,252.00			647,102.43
23 Mount Holly Twp.	417.48		352,257.51	14,025.15	1,053,013.83			514,744.20
24 Mount Laurel Twp.	431.72		614,383.46	24,569.85	1,754,461.50			358,110.49
25 North Hanover Twp.	436.03		23,962.92	952.44				
26 North Hanover Twp.	69.18		89,373.35	3,332.13	26,347.00			
27 Palmyra Bor.			184,717.05	7,761.20	712,612.00			227,436.51
28 Pemberton Bor.			30,412.48	1,210.17	116,475.00			35,841.91
29 Pemberton Twp.	422.87		369,110.54	14,694.55	547,530.00			474,357.64
30 Riversville Twp.			269,298.45	10,713.52	932,991.00			154,750.07
31 Riverton Bor.	82.91		106,336.38	4,232.84	433,268.00			138,551.51
32 Shamong Twp.	129.53		43,033.76	1,712.46	172,570.89			
33 Southampton Twp.	1,210.24		173,183.96	6,892.38	351,257.75			14,579.10
34 Springfield Twp.	199.09		125,269.14	4,979.03	215,041.25			66,066.00
35 Tabernacle Twp.	30.07		67,104.88	2,673.39	150,219.00			21,000.00
36 Washington Twp.	57.73		47,853.74	1,901.73	140,964.00			
37 Westampton Twp.	16.15		128,184.05	5,110.04	360,444.50			10,500.00
38 Willingboro Twp.	2,051.70		1,006,452.72	7,000.310.00				1,277,088.60
39 Woodland Twp.	28.11		82,997.06	3,316.88	185,350.75			29,000.00
40 Wrightstown Bor.	53.33		42,940.27	1,705.35				23,470.85
Totals		\$26,850.08	\$10,600,186.09	\$3,782.08	\$35,382,402.07		\$6,313,555.14	\$6,637,837.68

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A 1) \$10,623,254.00
 Bank Stock Tax Due State \$205,143.78
 Bank Stock Tax Due Municipality \$102,571.89
 Bank Stock Tax Due County \$102,571.89

BURLINGTON COUNTY

12—APPORTIONMENT OF TAXES				13		14		15				
Section D—Tax Levy				Bank Stock		Total Amount		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
I		II		III		Total Amount of Exempt Property	(a)	(b)	(c)	(d)		
Total Tax Levy [Cols. A111 + B + C1a, b, c + C11]		Add: Deductions Allowed (C. 173, L. 1963)		Total on Which Tax Rate Is Computed (Cols. 1 + 11)							Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Licenses	Total of Miscellaneous Revenues (Cols. a+b+c)
(a)	(b)	(a)	(b)	(a)	(b)							
Veterans		Senior Citizens										
1	\$217,434.52	\$3,000	\$0.080	\$226,514.52		\$2,394,735	\$13,933.00	\$48,667.00	\$27,000.00	\$119,580.00		
2	437,397.94	8,400	8.400	456,367.94		\$2,902.29	39,239.00	103,212.00	30,000.00	172,481.00		
3	845,200.77	12,000	9.060	868,260.77		7,011.51	70,000.00	202,178.00	70,000.00	342,178.00		
4	1,572,010.57	35,550	9.920	1,613,530.57		2,159.45	170,000.00	345,000.00	63,000.00	578,000.00		
5	1,318,339.27	35,820	9.640	1,330,829.27		11,286.73	3,500,000.00	2,243,300.61	62,699.39	2,686,000.00		
6	2,413,620.01	41,000	10.480	2,465,100.01		690.65	203,000.00	583,218.00	100,550.00	883,768.00		
7	573,469.98	4,000	4.000	587,069.98		680.15	45,000.00	101,807.00	30,000.00	176,807.00		
8	4,276,908.92	84,750	11.010	4,372,788.92		2,751.02	188,000.00	688,068.00	37,000.00	967,068.00		
9	681,932.24	17,500	9.010	7,08,472.24		1,086.800	95,000.00	431,818.37	97,316.28	367,164.85		
10	2,018,766.28	36,950	9.200	2,094,855.28		831.69	130,000.00	401,500.00	102,374.75	610,074.75		
11	592,891.20	7,450	2.210	602,587.20		451.68	15,000.00	85,650.92	31,000.00	131,650.92		
12	1,484,673.96	25,500	3.520	1,513,673.96		4,201.400	76,000.00	177,887.00	303,887.00	308,887.00		
13	2,500,221.58	47,600	7.660	2,555,581.58		3,397.51	324,000.00	330,368.00	90,000.00	744,368.00		
14	65,622.97	2,500	1.280	99,402.97		45.300	23,000.00	77,327.00	7,000.00	107,327.00		
15	1,832,760.87	38,400	32.080	1,963,270.87		3,648.92	97,000.00	577,000.00	121,510.62	736,510.62		
16	622,445.14	12,750	7.600	642,705.14		1,970.050	74,000.00	92,500.00	65,000.00	231,500.00		
17	1,017,805.44	16,100	3.600	1,037,505.44		2,464.200	72,000.00	134,364.00	12,100.64	298,724.64		
18	505,051.74	3,500	4.610	508,551.74		3,098.74	63,516.00	152,749.00	25,000.00	241,295.00		
19	2,727,104.55	58,200	29.520	2,814,820.85		6,398.02	292,000.00	340,300.00	62,000.00	634,300.00		
20	2,270,939.40	34,000	8.800	2,319,739.40		5,611.35	12,180,000.00	271,851.84	136,000.00	711,412.29		
21	1,222,207.66	24,700	3.360	1,250,207.66		1,319,250	67,000.00	122,500.00	26,000.00	215,500.00		
22	5,782,820.96	64,100	24.960	5,871,880.80		12,897.57	24,931,810	863,511.00	218,710.00	1,005,721.00		
23	2,615,372.85	47,000	22.210	2,745,412.85		10,412.80	115,000.00	489,543.00	89,000.00	704,043.00		
24	3,525,152.87	44,300	8.160	3,577,612.87		567.12	300,000.00	44,514.80	89,000.00	332,514.80		
25	39,988.31	950	5.600	41,498.31		1,277.57	45,215.00	87,000.00	300.00	132,945.00		
26	348,189.94	4,550	1.360	355,069.94		173.32	60,000.00	119,500.00	31,271.83	210,771.83		
27	1,142,816.70	31,300	18.000	1,192,116.70		2,493.70	58,000.00	257,258.50	50,000.00	365,258.50		
28	1,863,639.56	3,750	2.320	1,900,069.56		1,707.200	35,000.00	40,900.00	17,000.00	92,000.00		
29	1,405,722.73	61,050	12.610	1,480,312.73		1,678.05	105,000.00	401,584.31	75,000.00	581,684.31		
30	1,307,623.01	33,000	27.600	1,428,263.01		7,669.93	104,150.00	321,200.00	55,000.00	480,650.00		
31	762,388.76	13,100	5.260	790,768.76		3,338.67	4,292,750	85,516.85	23,000.00	126,866.85		
32	272,917.32	2,250	2.610	277,207.32		1,801.90	15,201.00	34,000.00	30,000.00	119,201.00		
33	898,800.50	16,000	4.720	924,800.50		965.100	1,000,000.00	133,875.00	35,000.00	278,875.00		
34	615,260.51	0.050	0.160	626,000.51		1,898.150	82,850.00	32,362.00	51,922.00	134,134.00		
35	388,931.12	6,560	5.380	400,201.12		1,856.350	38,000.00	47,000.00	60,178.50	145,178.50		
36	201,219.47	2,650	1.920	206,189.47		167.175	13,100.00	32,500.00	5,400.00	41,000.00		
37	789,508.27	15,950	2.610	808,698.27		5,284.14	90,000.00	158,177.10	28,257.25	276,434.44		
38	9,887,851.32	28,000	5.760	9,969,691.32		6,911.40	500,000.00	728,398.00	192,602.00	1,421,000.00		
39	301,104.60	1,960	1.960	305,594.60		10,283.447	21,000.00	41,300.00	40,074.29	102,374.29		
40	130,771.52	2,900	3.20	132,991.52		5,289.15	12,000.00	84,700.00	4,859.97	101,559.97		
	\$55,591,234.97		\$370,510	\$61,156,000.97		\$102,571.80	\$4,960,254.36	\$11,772,237.59	\$2,421,416.52	\$19,189,908.47		

1970 FIRE DISTRICTS
 Val at Risk Budget Rate
 Chestersfield Township \$4,062,600.00 \$1,270.00 \$0.63
 Delanceo Township 16,665,215.00 16,700.00 0.100
 Debran Township 52,312,700.00 91,024.10 0.174

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

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1		2		3		4		5			6
	Taxable Land Value	Taxable Improvements Thereon	Total Taxable Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	Exemption of Shelters (N. J. S. A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	Total Deductions (a) + (b) + (c)	(d)	Total Deductions (a) + (b) + (c) + (d)	Net Taxable Value (Cols. 3 + 4 - 5(d))	
1 Audubon Bor.	\$4,703,450	\$20,590,725	\$25,294,175	\$182,262							\$25,476,437	
2 Audubon Park Bor.	73,553	649,176	722,729	16,273							739,002	
3 Barrington Bor.	3,430,850	15,972,400	19,403,250	170,518							19,573,768	
4 Bellmawr Bor.	4,692,180	24,886,250	29,578,430	310,391							29,888,821	
5 Berlin Bor.	3,639,014	9,904,411	13,603,425	639,552							14,242,977	
6 Berlin Twp.	1,033,435	6,019,625	7,053,060	70,681							7,123,741	
7 Brooklawn Bor.	1,029,350	3,966,000	4,995,350	115,243							5,110,593	
8 Camden City	24,501,510	119,639,294	144,140,804	9,470,132							153,610,936	
9 Cherry Hill Twp.	75,427,415	201,799,603	277,227,020	2,801,394							280,028,414	
10 Chestluthurst Bor.	336,660	1,311,898	1,648,558	27,028							1,675,586	
11 Clementon Bor.	1,326,025	7,412,450	8,738,475	132,341							8,870,816	
12 Collingswood Bor.	6,432,650	29,478,800	35,911,450	1,199,422							37,110,872	
13 Gibbsboro Bor.	1,075,600	4,286,800	5,362,400	116,636							5,479,036	
14 Gloucester City	5,082,450	20,473,022	25,555,472	1,342,459							26,897,931	
15 Gloucester Twp.	9,130,400	38,449,350	47,579,750	1,088,132							48,667,882	
16 Haddon Twp.	9,055,950	31,719,375	40,775,325	332,029							41,107,354	
17 Haddonfield Bor.	10,367,275	29,048,525	39,415,800	1,124,417							40,540,217	
18 Haddon Heights Bor.	3,216,125	16,317,200	19,533,325	192,579							19,725,904	
19 Hi-Nella Bor.	309,110	2,691,325	3,000,435	28,920							3,029,355	
20 Laurel Springs Bor.	641,850	3,932,870	4,574,720	692,205							5,266,925	
21 Lawnside Bor.	1,594,475	4,994,595	6,589,070	42,624							6,631,694	
22 Lindenwald Bor.	6,381,825	14,770,675	21,152,500	198,368							21,350,868	
23 Magnolia Bor.	2,085,050	9,436,850	11,521,900	101,571							11,623,471	
24 Merchantville Bor.	1,555,525	7,545,025	9,100,550	1,246,081							10,346,631	
25 Mt. Ephraim Bor.	2,574,210	8,736,290	11,310,500	186,517							11,497,017	
26 Oaklyn Bor.	1,916,200	8,071,880	9,988,080	66,731							10,054,811	
27 Pennsauken Twp.	24,246,900	88,565,850	112,812,750	1,114,130							113,926,880	
28 Pine Hill Bor.	1,069,250	5,740,450	6,809,700	67,648				\$500	\$500		6,876,848	
29 Pine Valley Bor.	169,122	301,663	470,785	4,729							475,507	
30 Runnemede Bor.	3,507,025	16,218,525	19,725,550	397,658							20,123,208	
31 Somerdale Bor.	1,177,609	9,214,358	10,391,967	110,148							10,502,115	
32 Stratford Bor.	3,594,800	16,358,580	20,253,380	256,453							20,509,833	
33 Tavistock Bor.	173,500	272,550	451,050	1,804							452,854	
34 Voorhees Twp.	4,580,315	12,002,200	16,582,515	118,211							16,700,726	
35 Waterford Twp.	1,350,325	6,497,100	7,847,425	190,044							8,037,469	
36 Winslow Twp.	6,533,725	14,904,925	21,438,650	2,049,859							23,088,509	
37 Woodlynne Bor.	549,875	3,483,475	4,033,350	27,827							4,061,177	
Totals	\$229,008,583	\$818,651,292	\$1,047,662,875	\$27,433,010				\$500	\$500		\$1,075,065,385	

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.93828217667
 † Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$6,637,326.50

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for I—District School Purposes			Section D Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See C. 1. 13)				
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(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	III Net County Taxes Apportioned								
1 Audubon Bor.	\$125.19		\$560,096.87	\$12,245.80	\$1,187,657.00		\$326,197.59					
2 Audubon Park Bor.			13,715.42	299.80	66,836.00		46,350.00					
3 Barrington Bor.	101.01		463,915.09	10,142.86	965,725.75		134,149.48					
4 Bellmawr Bor.	2,084.11		550,820.21	12,741.62	767,195.66	1,856,910.01	443,836.65					
5 Berlin Bor.	197.14		257,387.62	5,632.70	1,250,797.88		76,712.83					
6 Berlin Twp.			174,115.72	3,809.15	277,981.00	1,379,867.55	102,311.98					
7 Brooklawn Bor.	78.54		99,164.99	2,169.35	190,943.00		18,315.73					
8 Camden City	20,778.28		3,307,912.31	8,250,177.00	13,977,180.00		10,046,957.32					
9 Cherry Hill Twp.	201,421.05		4,520,289.40	55,687.50	1,600,092.60		3,214,333.39					
10 Chesilhurst Bor.	426.54		26,272.41	584.27			32,547.32					
11 Clementon Bor.	183.41		181,368.01	3,968.50	179,436.50	1,498,167.89	170,317.44					
12 Collingswood Bor.	309.42		762,715.90	2,767.33	1,875,776.88		634,987.29					
13 Gloucester Bor.	258.30		126,341.35	13,110.17	983,788.00	1,155,801.54	19,339.11					
14 Gloucester City	566.92		599,197.86	22,991.07	1,873,523.75	1,120,169.80	423,363.32					
15 Gloucester Twp.	491.82		1,051,304.85				428,259.70					
16 Haddon Twp.	73.09		900,743.48	19,690.82	2,411,287.00		545,633.72					
17 Haddonfield Bor.	563.14		994,031.43	1,353.50	2,424,028.50		739,878.39					
18 Haddon Heights Bor.	18.75		475,830.39	1,047.52	1,047,582.50		381,245.28					
19 H.Nella Bor.	766.50		61,153.57	2,215.05	94,114.25		15,636.00					
20 Laurel Springs Bor.	.97		101,333.48	3,331.69	258,902.00		55,186.30					
21 Lavenside Bor.	102.64		152,225.50	3,323.00	254,417.00		99,000.00					
22 Lindensold Bor.	1,796.70		388,864.91	7,446.48	383,457.00	1,763,882.93	232,761.08					
23 Margolis Bor.	7,700.56		214,804.84	4,712.45	292,983.00	\$254,275.00	199,215.10					
24 Merchantville Bor.	4.30		259,966.80	5,092.49	419,269.50		267,342.52					
25 Mt. Ephraim Bor.	42.59		230,264.96	5,668.17	448,402.50		214,473.77					
26 Oaklyn Bor.	75.52		222,025.80	4,854.88	452,878.00		121,569.84					
27 Pennsauken Twp.	6,890.56		1,538,772.67	3,101.20	4,830,071.80	1,318,964.83	458,746.23					
28 Pine Hill Bor.	20.10		141,854.17	301.38	231,043.00		158,411.68					
29 Pine Valley Bor.			13,787.29				22,700.00					
30 Runnemede Bor.	213.36		441,293.56		445,811.25	1,469,734.37	166,590.37					
31 Somerdale Bor.	163.91		247,319.83	5,409.70	383,859.31	8,263,442.46	98,950.05					
32 Stratford Bor.	112.29		429,508.18	9,391.00	376,187.25	8,450,390.04	482,140.06					
33 Tavistock Bor.			10,013.26	218.88	1,980.00		3,070.00					
34 Voorhees Bor.	102.58		381,698.12	8,345.07	440,359.05	1,344,573.58	69,919.49					
35 Waterford Twp.	648.06		178,706.27	2,422.28	242,406.69	1,403,228.32	103,619.77					
36 Window Twp.	15,844.37		508,500.90	11,461.59	651,511.92	1,117,844.45	67,626.50					
37 Woodlynne Bor.	40.39		88,849.42	1,943.03	220,456.75		115,314.07					
Totals	\$255,647.31		\$21,678,046.87	\$185,000.00	\$47,696,143.43	\$7,395,143.25	\$20,693,339.00					
B=Black Horse Regional			\$2,142,814.18				11,909.65					
E=Eastern Regional			761,173.00				3,515,048.57					
Lower Regional			\$3,526,958.22				976,107.50					

I=Less Calendar Year Berlin Twp.
S= Sterling Regional

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1970—(Concluded)

CAMDEN COUNTY

12—APPORTIONMENT OF TAXES			Section D—Tax Levy		13		14		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
1	Total Tax Levy (Cols. A, B, C + C11)	Add: Deductions Allowed (C, 173, L, 1983)	11		Bank Stock Tax Due Municipality	Total Amount of Exempt Property	(a)	(b)	(c)	(d)	
			(a) Veterans	(b) Senior Citizens							Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)
2	3	4	5	6	7	8	9	10	11	12	
1	\$2,686,197.26	\$46,600	\$33,200		\$4,859.33	\$4,684,700	\$110,000.00	\$310,121.20	\$23,500.00	\$443,621.20	
2	127,291.22				157,291.22	474,432	4,000.00	12,000.00		16,000.00	
3	1,573,656.18	38,300	11,360		1,623,656.18	11,068,654	100,000.00	282,917.21	21,000.00	483,917.21	
4	2,306,504.15	64,150	10,480		2,441,134.15	11,376,300	240,400.00	360,215.00	36,000.00	535,615.00	
5	497,450.63	20,000	9,120		1,026,560.63	7,374,350	34,000.00	230,000.00	26,000.00	340,000.00	
6	658,430.10	15,000	9,840		963,620.45	1,128,600	30,000.00	96,925.00	61,000.00	187,925.00	
7	310,583.07	10,450	7,360		328,403.07	3,530,150	13,977.41	120,985.00	13,000.00	147,972.46	
8	21,635,046.63	109,625	270,800		22,055,471.63	82,635,730	650,000.00	8,883,166.42	990,000.00	10,503,166.42	
9	21,711,862.79	278,265	37,000		22,022,117.79	188,341,220	550,000.00	2,325,450.00	950,000.00	3,625,450.00	
10	175,184.10	1,600	1,520		178,308.70	2,88,300	12,000.00	23,819.98	30,000.00	65,819.98	
11	943,258.34	17,000	11,680		971,938.34	1,686,300	49,298.57	102,133.58	45,000.00	196,133.58	
12	3,253,400.07	52,750	42,320		3,369,150.07	12,883,750	140,000.00	351,557.00	120,000.00	611,557.00	
13	530,566.05	12,200	2,920		535,686.05	1,310,300	60,000.00	96,435.00	6,000.00	162,435.00	
14	2,019,681.35	46,150	43,760		2,111,591.35	7,361,100	138,000.00	778,271.80	91,897.64	1,008,169.44	
15	1,496,229.17	110,350	50,280		4,636,819.17	32,319,750	440,000.00	513,000.00	160,000.00	1,113,000.00	
16	3,876,755.02	77,650	39,040		3,993,445.02	10,512,500	375,000.00	347,600.00	90,000.00	813,600.00	
17	4,158,638.32	62,450	19,920		4,240,408.32	43,253,000	163,000.00	365,797.00	60,000.00	588,797.00	
18	1,904,658.17	23,120	41,350		1,972,128.17	14,714,980	70,000.00	253,532.05	8,600.00	332,132.05	
19	172,257.32	5,000	5,000		175,817.32	404,190	32,500.00	30,500.00	3,000.00	66,000.00	
20	417,636.83	10,400	5,250		433,316.83	640,180	35,799.65	111,000.00	2,800.00	149,599.65	
21	508,974.10	6,240	7,500		522,714.10	531,500	130,000.00	90,000.00	30,000.00	250,000.00	
22	758,412.43	38,300	14,480		1,781,192.43	13,398,500	325,000.00	212,300.00	70,000.00	637,300.00	
23	985,600.30	21,000	6,720		1,032,320.30	2,438,250	40,000.00	123,790.00	18,000.00	283,780.00	
24	621,982.31	15,500	9,100		949,362.31	4,259,450	65,000.00	108,300.00	6,500.00	240,000.00	
25	927,569.10	28,800	13,200		969,569.10	5,271,350	68,800.00	114,000.00	3,000.00	185,800.00	
26	851,625.32	10,650	14,720		877,000.32	2,111,200	60,000.00	129,135.00	13,000.00	202,135.00	
27	7,842,600.73	162,847	88,880		8,094,445.73	24,987,800	600,000.00	1,609,000.00	172,000.00	2,381,000.00	
28	853,374.89	25,900	8,400		888,674.88	5,792,025	98,000.00	99,150.10	44,000.00	241,150.10	
29	367,888.67	16,500	10,560		367,888.67	3,169,663	2,840.00	231,500.00	170,000.00	3,200.00	
30	1,514,339.55	48,700	16,560		1,579,599.55	7,374,450	151,500.00	231,500.00	30,000.00	553,000.00	
31	1,000,001.35	25,000	8,000		1,053,031.35	2,519,985	125,000.00	140,000.00	30,000.00	205,000.00	
32	1,753,616.53	14,300	4,400		1,802,916.53	8,476,934	2,900,000.00	162,910.00	4,000.00	306,910.00	
33	15,202.14				15,202.14	312,500	989.19	1,959.51		2,949.00	
34	1,244,805.31	28,800	6,320		1,277,985.31	5,918,050	170,000.00	185,500.00	35,500.00	371,000.00	
35	627,961.05	17,750	13,440		659,151.05	2,965,985	1,200,500	64,564.86	130,053.07	264,617.93	
36	2,349,692.54	27,600	21,840		2,399,432.54	13,320,450	398,000.00	339,250.00	150,000.00	837,250.00	
37	426,684.27	6,000	10,880		447,444.27	976,300	35,000.00	42,100.00	15,000.00	90,100.00	
38	897,557,671.56	81,379,725	\$858,090		\$99,391,489.65	\$544,055,000	\$5,703,660.98	\$19,187,163.97	\$3,565,734.67	\$28,546,622.59	
***Bank Stock Tax 100% Municipality					\$223,053.13	Bank Stock Tax Due State	85,703,660.98	\$19,187,163.97	\$3,565,734.67	\$28,546,622.59	
Bank Stock Tax 100% County					223,053.13	Total Bank Stock Tax				47,906.26	
										\$895,812.52	

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5			6	
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Equipment, Telephone, Telegraph and Messenger Systems (C. 1, 3, 3, L. 1, 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution (N. J. S. A. 54:4-3.56)	(d) Total Deductions (b) + (c)	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
1 Avalon Bor.	\$40,435,325	\$43,048,700	\$83,484,025	\$517,988					\$84,002,013
2 Cape May City	14,312,260	24,024,520	38,336,780	743,891					39,080,671
3 Cape May Point Bor.	644,500	2,641,200	3,285,700	17,307					3,303,007
4 Dennis Twp.	3,764,816	6,531,790	10,296,606	308,077		\$1,000		\$1,000	10,603,683
5 Lower Twp.	18,076,150	56,586,800	74,662,950	1,526,562					76,189,512
6 Middle Twp.	11,527,250	29,066,750	40,594,000	1,288,766					41,882,766
7 North Wildwood City	30,162,800	45,067,220	75,229,520	361,510					75,591,030
8 Ocean City	64,383,700	132,135,300	196,519,000	1,974,491					198,493,491
9 Sea Isle City	10,312,400	20,357,100	30,669,500	478,176					31,377,676
10 Stone Harbor Bor.	12,722,565	25,777,640	38,500,205	297,097					38,797,302
11 Upper Twp.	4,486,000	15,427,500	19,913,500	758,174					20,671,674
12 West Cape May Bor.	533,295	3,519,775	4,053,070	74,650					4,127,720
13 West Wildwood Bor.	1,022,870	3,256,850	4,279,700	20,652					4,300,352
14 Wildwood City	37,657,900	56,250,300	93,906,200	2,475,314					96,381,514
15 Wildwood Crest Bor.	19,984,700	44,091,500	64,076,200	254,783					64,330,983
16 Woodbine Bor.	512,275	3,484,330	3,996,605	286,757					4,283,362
Totals	\$270,766,656	\$511,267,275	\$782,033,861	\$11,384,195		\$1,000		\$1,000	\$793,417,056

Abstract of Rates and Exemptions in the County of Cape May, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table—Average Ratio of True Value of Real Property to R. S. 54:3-19	9 True Value of Class II Railroad Property (C. 139; L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Aided Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes (Including Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appearals (L. S. 54:2-37)	Add Under-payment
1 Avalon Bor.	\$1,812	132.11		\$19,963,779		\$64,035,234	\$350,592.27		
2 Cape May City	3,686	120.68		5,743,432		33,357,960	182,625.95		
3 Cape May Point Bor.	3,490	72.94	\$20,721		\$1,224,493	4,527,500	24,786.86		
4 Dennis Twp.	2,888	80.49	167		2,846,296	13,450,146	73,635.97		
5 Lower Twp.	2,929	100.29	211		2,620,090	78,810,323	431,465.53		
6 Middle Twp.	3,494	87.70	27,610		6,946,359	48,856,735	297,477.61		
7 North Wildwood City	2,330	103.88		561,951		75,029,079	410,764.22		
8 Ocean City	3,184	88.26	20,454		32,476,500	230,960,445	1,264,611.15		
9 Sea Isle City	2,961	97.15			1,193,929	32,571,665	178,320.86		
10 Stone Harbor Bor.	2,266	65.62			20,972,696	59,769,998	327,224.82		
11 Upper Twp.	1,169	70.57	3,119		8,822,475	29,497,268	101,489.69		
12 West Cape May Bor.	5,139	87.62	5,274		638,067	4,771,061	26,120.29		
13 West Wildwood Bor.	2,804	163.64	77,346			4,223,006	23,119.83		
14 Wildwood City	2,768	108.43	49,826		2,178,423	94,252,917	516,000.61		
15 Wildwood Crest Bor.	2,772	85.98			12,376,387	76,707,370	419,952.42		
16 Woodbine Bor.	5,753	92.51	93		638,990	4,922,745	26,930.72		
Totals			\$127,475	\$28,521,931	\$90,756,792	\$855,776,392	\$4,685,147.80		

Abstract of Rates and Exemptions in the County of Cape May, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)				Section B	Section C—Local Taxes to Be Raised for			Section D	
	II—Adjustments Resulting from		III	County Library Taxes		(a)	(b)	(c)	II	
	(b)—Appeals and Corrected Errors (L. S. 54:4-49, R. S. 54:4-53)	Add Under payment			Net County Taxes Apportioned				As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
1	Avalon Bor.		\$319.23	\$850,911.50	\$9,153.12	\$298,761.10				\$923,107.79
2	Cape May City	\$137.65		1,824,488.30	4,763.19	278,611.50		\$259,180.31		691,869.39
3	Cape May Point Bor.	6.37		24,780.48	646.09	13,200.00				70,651.50
4	Dennis Twp.		52.23	73,688.20	1,922.36	210,977.50				
5	Lower Twp.	91.38		431,374.13	1,237.23	715,283.01		734,281.33		223,367.86
6	Middle Twp.	24.58		207,453.03	6,979.13	1,173,099.00				
7	North Wildwood City		449.33	411,213.55	10,724.66	434,752.40				137,179.69
8	Ocean City	1,547.08		1,293,064.07		1,501,300.00			\$25,796.00	991,147.68
9	Sea Isle City	176.44		178,144.42	4,649.94	202,886.40			179,950.00	3,296,364.04
10	Stone Harbor Bor.		38.12	327,262.91	8,539.21	125,313.00			41,384.00	484,914.95
11	Upper Twp.	310.71		161,148.98	4,209.29	57,065.94				387,551.69
12	West Cape May Bor.		22.81	26,143.10	681.95	53,223.83		98,219.36		25,500.00
13	West Wildwood Bor.	45.20		23,074.63	602.41	23,000.00				70,500.00
14	Wildwood City	272.68		515,736.93	13,460.54	884,169.13			98,260.00	1,620,793.19
15	Wildwood Crest Bor.	13.47		419,938.95	10,957.97	494,646.00				820,293.73
16	Woodbine Bor.	584.93		26,365.79	693.94	195,273.52				14,463.18
	Totals	\$3,240.49	\$881.72	\$4,682,789.03	\$89,241.56	\$6,093,597.33	\$1,091,681.00	\$345,390.00		\$9,761,518.62

Abstract of Rates and Exemptions in the County of Cape May, for the Year 1970—(Concluded)

CAPE MAY COUNTY

12—APPORTIONMENT OF TAXES				13		14		15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Surplus Revenue Appropriated			
I Total Tax Levy [Cols. A(1) + B + C(a), b, c + (11)]		II Add: Deductions Allowed (C, 173, L, 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)		Total Amount of Exempt Property		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Deficient Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
		(a) Veterans	(b) Senior Citizens								
1	\$1,511,983.51	\$5,100	\$3,120	\$1,522,133.51	\$1,232.21	\$10,304,400	\$400,000.00	\$180,079.00	\$27,000.00	\$607,079.00	
2	1,416,112.69	12,350	12,000	1,440,462.69	3,140.16	14,343,135	191,896.56	298,651.42	110,000.00	603,547.98	
3	111,278.68	1,100	2,880	115,258.68	.....	129,275	8,000.00	8,549.71	6,000.00	22,549.71
4	286,588.06	8,000	11,000	306,188.06	.....	1,736,564	129,842.83	93,200.32	30,000.00	253,043.15
5	2,115,568.58	33,250	82,370	2,231,188.58	1,415.59	87,021,900	180,000.00	377,361.99	150,000.00	707,361.99	
6	1,584,710.85	37,250	40,080	1,652,040.85	4,519.79	9,299,000	126,000.00	355,500.00	125,000.00	606,500.00	
7	1,873,634.29	13,250	25,880	1,912,718.29	1,007.01	4,888,650	200,000.00	288,947.72	85,000.00	573,947.72	
8	6,240,678.11	40,400	42,640	6,323,718.11	10,063.11	7,276,890	595,000.00	1,031,742.33	210,000.00	1,806,742.33	
9	911,959.71	7,550	9,760	929,289.71	1,183.83	1,945,750	132,000.00	103,684.31	27,000.00	262,684.31	
10	848,666.84	3,900	4,400	856,996.84	1,848.31	3,176,350	661,102.38	104,737.91	10,000.00	775,840.29	
11	221,094.07	12,750	13,840	237,654.07	1,330.07	1,383,900	410,000.00	476,792.00	10,234.67	897,026.67	
12	263,765.24	2,900	5,440	272,108.24	273.350	273,350	22,703.09	26,000.00	17,400.00	66,103.09	
13	117,177.04	850	2,560	120,587.04	95,255	95,255	40,000.00	20,000.00	6,500.00	66,500.00	
14	2,632,421.79	10,250	25,120	2,667,701.79	9,628.51	11,380,860	81,000.00	1,177,067.61	185,300.00	1,443,357.61	
15	1,751,835.65	16,750	14,880	1,783,468.65	1,252.07	5,108,500	133,700.00	260,451.59	112,000.00	506,151.59	
16	294,736.43	5,050	4,610	304,426.43	922.35	4,408,260	45,000.00	67,244.29	37,000.00	149,244.29	
	\$22,064,217.54	\$290,730	\$363,210	\$22,598,157.54	\$37,487.94	\$162,785,730	\$3,359,244.86	\$4,860,000.20	\$1,178,434.67	\$9,397,679.73	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes
 Total County Taxes Appropriated
 Less: Bank Stock Taxes Due County
 Net County Taxes Apportioned (12A 111)

‡ Adjustments (Net Total 12 A 11b) ± \$2,358.77
 Total County Taxes Apportioned (including Adjustments Total 12A 11)
 Bank Stock Tax Due State
 Bank Stock Tax Due Municipality
 Bank Stock Tax Due County
 Total Bank Stock Tax \$119,951.70

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

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—40%

	1	2	3	4	5			6	
					Deductions				Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Equipment and Telegraph Systems Companies (C. 138, I. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bridgeton City	\$6,129,800	\$22,450,375	\$28,580,175	\$978,750					\$29,558,925
2 Commercial Twp.	673,040	2,324,084	2,997,124	191,218		\$960		\$960	3,187,982
3 Deerfield Twp.	981,000	3,170,140	4,151,140	240,342					4,364,482
4 Downe Twp.	918,505	1,491,580	2,410,085	83,274					2,493,359
5 Fairfield Twp.	1,187,850	3,687,225	4,875,075	105,238					4,980,313
6 Greenwich Twp.	898,825	1,303,230	2,202,055	47,759					2,249,814
7 Hopewell Twp.	3,627,250	6,602,650	10,229,900	168,602					10,398,502
8 Lawrence Twp.	1,521,585	1,905,725	3,427,310	163,561					3,590,871
9 Maurice River Twp.	1,771,576	3,209,734	4,981,310	161,008					5,142,318
10 Millville City	5,413,450	29,645,225	35,058,675	896,300					35,954,975
11 Sillibor Bor.	140,189	673,810	813,999	22,937					836,936
12 Stow Creek Twp.	726,925	1,108,850	1,835,775	58,567					1,894,342
13 Upper Deerfield Twp.	2,139,370	9,261,671	11,401,041	236,937					11,637,978
14 Vineland City	25,395,300	73,429,400	98,824,700	2,703,200		1,000		1,000	101,526,900
Totals	\$51,587,665	\$160,264,299	\$211,851,964	\$6,027,743		\$1,960		\$1,960	\$217,877,717

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,444,420.84

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1,165,127.434

Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Appointed (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES	
				(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 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)	
							I Total County Taxes Appointed (Including Total Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table Appeals (C. S. 94:2-37) Deduct Over- payment Add Under- payment
1 Bridgeport City	\$12.51	35.58	\$89,345	\$56,106,961	\$85,755,231	\$999,157.72		
2 Commercial Twp.	16.91	27.50	117	8,667,146	11,855,215	138,128.71		
3 Deerfield Twp.	8.68	41.01	417	6,417,580	10,782,062	125,624.76		
4 Downe Twp.	11.23	35.22	47	5,298,895	7,702,671	89,745.93		
5 Fairfield Twp.	12.11	30.40	1,312	11,444,468	16,426,093	191,384.92		
6 Greenwich Twp.	10.61	40.46		3,438,395	5,688,266	66,274.88		
7 Howewell Twp.	7.84	45.01	296	12,824,951	23,233,749	270,702.78		
8 Lawrence Twp.	10.71	43.48	3,164	4,875,064	8,469,069	98,675.80		
9 Maurice River Twp.	9.66	40.15	8,711	8,722,190	13,873,249	161,641.03		
10 Millville City	13.28	36.06	97,203	68,323,127	104,375,305	1,216,165.31		
11 Shloh Bot.	9.18	38.78		1,351,507	2,188,443	25,498.15		
12 Stow Creek Twp.	9.77	37.33		3,455,633	5,329,995	62,101.24		
13 Upper Deerfield Twp.	9.52	35.12	3,584	23,202,034	34,903,636	406,671.84		
14 Vineland City	9.85	42.25	105,105	130,736,832	252,368,897	2,940,419.26		
Totals			\$309,344	\$364,764,823	\$582,951,884	\$6,792,132.33		

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial Fire No. 1	\$1,524,238.00	\$9,160.00	\$.60
Commercial Fire No. 2	705,910.00	4,560.00	.64
Commercial Fire No. 3	958,794.00	6,060.00	.63
Commercial Light No. 1	1,524,238.00	6,060.00	.40
Commercial Light No. 2			
Commercial Light No. 3			
Downe Fire No. 1			
Downe Fire No. 2			
Downe Fire No. 3			
Maurice River Fire No. 1			
Vineland Garbage and Trash No. 1			
Commercial Light No. 1	705,910.00	2,500.00	.35
Commercial Light No. 2	958,794.00	4,589.00	.46
Commercial Light No. 3	1,169,409.00	7,572.50	.68
Commercial Light No. 1	1,634,253.00	3,500.00	.36
Commercial Light No. 2	1,109,668.00	2,500.00	.21
Commercial Light No. 3	40,343,100.00	130,000.00	.33

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES				13		14		15				
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
I		II		III		Total Amount of Exempt Property	(a)	(b)	(c)	(d)	Total of Miscellaneous Revenues (Cols. a + b + c)	
Total Tax Levy (Cols. A11 + B + C1a, b, c + C11)		Add: Deductions Allowed (C. 113, L. 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)							Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Miscellaneous Revenues
(a)	(b)	(a)	(b)	(a)	(b)							
Veterans	Senior Citizens											
1	\$3,695,379.81	\$45,600	\$5,640	\$3,786,619.81	\$18,048.12	\$8,274,000	\$298,339.51	\$975,741.05	\$228,000.00	\$1,410,081.16		
2	518,051.18	7,700	13,840	539,801.18	970.57	600,500	70,000.00	107,133.77	10,000.00	217,133.77		
3	267,271.50	4,650	6,800	278,790.10		330,820	32,000.00	73,083.00	36,000.00	143,083.00		
4	263,273.38	5,950	9,600	279,829.38		511,769	49,000.00	74,468.33	29,000.00	143,468.33		
5	582,384.20	9,750	10,240	602,970.20	228.57	182,800	56,797.32	147,036.23	35,000.00	298,833.75		
6	232,343.78	2,450	3,920	238,134.78	360.11	219,120	17,000.00	31,573.00	12,000.00	60,573.00		
7	798,171.16	9,950	6,800	811,921.16	877.55	2,476,600	55,283.75	86,500.00	50,000.00	191,783.75		
8	373,237.86	4,500	6,600	381,337.86	952.44	432,450	38,000.00	89,200.00	62,000.00	189,200.00		
9	472,537.21	9,950	13,840	496,327.21		2,205,889	86,750.00	184,574.30	75,000.00	346,324.30		
10	4,640,878.82	70,600	61,389	4,772,938.82	11,274.20	9,511,065	115,000.00	1,036,692.18	155,000.00	1,306,692.18		
11	73,890.19	1,250	1,680	76,820.19	185.37	69,900	6,790.00	8,246.64	200.00	15,136.64		
12	180,584.85	1,450	2,880	184,914.85	875.97	276,000	20,000.00	34,999.49	11,650.51	76,650.00		
13	1,086,684.78	14,900	11,250	1,112,634.78	29,049.67	1,277,819	67,174.10	187,044.90	35,000.00	289,619.00		
14	9,884,599.48	117,000	95,520	10,097,119.48		33,911,840	550,000.00	2,275,812.74	375,000.00	3,200,812.74		
	\$23,171,285.80	\$365,700	\$290,000	\$23,766,985.80	\$65,829.30	\$60,270,662	\$1,382,064.88	\$5,314,124.23	\$1,192,850.51	\$7,889,339.62		

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

NOTE: Land owned by the State of New Jersey as defined under R. S. 54-4.2-1 is included in Column 14 as exempt property.
 * Bank Stock Tax Due State
 ** Bank Stock Tax Due Municipality
 †† Bank Stock Due County

Total Bank Stock Tax \$283,317.22

Abstract of Rates and Exemptions in the County of Essex, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5			6	
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 2) + (Col. 3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph Systems and Messengers Companies (C. 138, L. 1968)	(a) Exemption of Certain Water Supply and Sewage Disposal Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	Total Deductions (Col. 5) + (Col. 6) + (Col. 7) + (Col. 8)	Net Valuation Taxable (Col. 3 + 4) - (Col. 8)
TAXING DISTRICT									
1	\$72,697,800	\$152,963,200	\$225,661,000	\$3,704,800					\$229,365,800
2	64,462,400	217,876,200	282,338,600	4,303,400					286,642,000
3	22,716,500	47,696,500	70,413,000	2,285,373					72,798,373
4	32,600,100	65,807,100	98,407,200	643,000					99,050,200
5	58,356,600	243,268,200	301,624,800	6,438,194					308,062,994
6	12,641,300	23,087,800	35,729,100	172,900					35,902,000
7	37,358,400	61,562,100	98,920,500	1,528,400					100,448,900
8	29,293,800	48,811,100	78,104,900	683,200					78,788,100
9	85,498,000	229,250,200	314,748,200	12,823,600					327,569,800
10	100,888,700	170,505,300	271,394,000	3,695,000					274,787,000
11	63,909,600	138,780,900	202,690,500	1,296,600					203,987,100
12	146,331,200	226,162,800	372,494,000	4,020,200					376,514,200
13	86,294,600	196,153,900	282,448,500	5,714,100					288,162,600
14	27,297,200	892,100	1,169,300	74,654,600					1,242,136,700
15	14,193,000	37,006,600	51,199,600	214,300					51,413,900
16	89,224,000	162,168,400	251,392,400	4,687,200					256,077,600
17	28,192,700	102,288,800	130,481,500	2,008,100					132,489,600
18	21,647,000	32,011,900	53,658,900	284,400					53,943,300
19	41,263,000	83,968,400	125,231,400	3,476,200					128,707,600
20	27,150,100	77,426,500	104,576,600	792,800				\$2,500	106,375,900
21	37,199,100	72,810,400	110,009,500	737,700					110,747,200
22	39,544,000	206,064,800	245,608,800	3,410,700					249,019,500
Totals	\$1,408,464,100	\$3,485,754,000	\$4,894,218,100	\$137,704,767		\$2,500		\$2,500	\$5,041,920,367

R = Revaluated and Reflected.

Abstract of Rates and Exemptions in the County of Essex, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1956)	10 Equalization		11 Net Valuation on Which County Taxes are Appointed (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19			I Total County Taxes Apportioned (Including Total Adjustments)	II—Adjustments Resulting from	
				(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 N. J. S. A. 54:11D-7				(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Bellville Town	\$4.61	101.56	\$62,329		\$12,499,711	\$241,867,840	\$2,874,278.00		
2 Bloomfield Town	5.55	79.24	343,243		90,693,193	377,638,436	4,487,731.17		
3 Caldwell Bor. R.	4.37	114.31	1,700	\$7,725,401		65,074,672	773,326.01		
4 Cedar Grove Twp.	1.50	91.24	1,343		12,172,110	111,223,653	1,321,745.38		
5 East Orange City	8.31	79.52	432,754		91,165,600	399,661,348	4,749,444.23		
6 Essex Falls Bor.	3.85	83.17	6,729		2,689,183	38,597,912	458,684.90		
7 Fairfield Bor.	3.97	91.08	27,697		13,641,851	114,090,731	1,355,817.02		
8 Glen Ridge Bor. R.	5.77	111.63	316,149	7,792,529		71,023,268	844,017.20		
9 Irvington Town	4.96	101.39	49,77		5,020,639	332,906,588	3,956,152.69		
10 Livingston Twp.	1.61	99.77			31,271,375	306,068,479	3,637,098.43		
11 Millburn Twp.	5.23	95.55	38,254		13,287,235	217,312,589	2,582,471.46		
12 Montclair Twp.	3.25	102.96	31,589		42,923,819	376,066,971	4,469,056.41		
13 Newark City	6.00	88.22	478,983	478,818		331,565,402	3,940,214.37		
14 Newark City	8.44	81.03	21,726,927		14,465,868	1,776,889,442	21,115,970.71		
15 North Caldwell Bor.	5.34	91.51			508,559,947	56,540,274	671,906,057		
16 Nutley Town	3.82	101.15	13,259		6,546,347	262,697,296	3,121,094.68		
17 Orange City	7.09	91.08	249,414		22,435,540	165,141,551	1,843,686.91		
18 Roseland Bor.	3.46	95.50	6,450		4,771,890	68,721,620	697,828.45		
19 South Orange Village	5.92	84.23	235,833		27,050,900	165,992,333	1,972,398.39		
20 Verona Bor.	5.11	85.13	729		20,965,170	126,431,799	1,562,473.88		
21 West Caldwell Bor.	4.69	91.91			7,591,500	118,338,700	1,406,298.29		
22 West Orange Town	6.29	79.50			77,043,613	346,653,113	4,119,511.78		
Totals			\$23,931,383	\$15,996,748	\$1,090,581,965	\$6,050,436,967	\$71,991,406.34		

* 1/4 Cedar Grove rebate

* 55,611,826

† For Lattice

\$5,994,825,141

\$71,240,533.65

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B		Section C—Local Taxes to Be Raised for				II		
	II—Adjustments Resulting from			County Library Taxes	I—District School Purposes				Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)			
	(b)—Adjustments and Corrected Errors R. S. 51:4-49; C. S. 54:4-53)	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											
1 Belleville Town	\$30,149.79		\$2,844,428.21			\$4,007,365.00					\$2,946,331.49	
2 Bloomfield Town	21,714.14		4,760,017.03			7,162,252.65					4,021,442.51	
3 Caldwell Bor. R	981.12		1,072,341.92				\$1,064,169.26				706,582.27	
4 Cedar Grove Twp.	339.68		1,321,005.10			2,878,077.00					846,201.50	
5 East Orange City	52,136.46		4,697,307.77			9,259,000.00				\$676,046.00	10,791,808.26	
6 Essex Falls Bor.			458,684.90			399,737.50	R333,259.70				213,763.98	
7 Fairfield Bor.	826.77		1,354,990.25			1,010,744.45	R1,432,618.31				444,030.18	
8 Glen Ridge Bor. R	51.68		843,965.52			2,633,946.00					1,019,316.93	
9 Irvington Town	64,909.44		3,891,453.45			5,809,105.00				348,280.50	5,958,581.71	
10 Livingston Twp.	6,856.90		3,030,241.53			7,573,581.00					1,275,710.81	
11 Maplewood Twp.	959.34		2,581,512.12				J4,851,220.92				2,083,717.23	
12 Milburn Twp.	1,581.02		4,467,475.39			5,464,117.46					2,103,488.33	
13 Montclair Town	7,961.02		3,032,550.34			8,096,813.00				335,673.45	4,708,929.43	
14 Newark City	1,973,000.06		19,112,039.75			37,381,710.00				4,186,796.50	43,417,480.01	
15 North Caldwell Bor.	212.96		671,684.09			839,139.00					101,529.39	
16 Nutley Town	670.26		3,120,424.42			4,162,791.50					2,317,400.06	
17 Orange City	11,401.80		1,832,055.34			3,667,137.00				181,607.00	3,622,217.90	
18 Roseland Bor.		\$173.16	698,001.61			610,863.40	R1616,583.31				140,039.23	
19 South Orange Village	683.62		1,971,914.77				J3,705,647.59				2,458,707.61	
20 Verona Bor.	1,897.38		1,600,576.50			2,831,105.22					967,107.92	
21 West Caldwell Bor.	1,997.30		1,404,300.96				C2,946,775.25				776,402.30	
22 West Orange Town	1,921.68		4,117,590.10			8,421,438.00					4,156,626.45	
Totals	\$2,484,158.33	\$173.16	\$69,720,421.37			\$112,848,855.88	\$16,273,187.20		\$5,728,433.45		\$96,293,500.19	

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$69,659,548.48

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$19,655,462.20

\$1,188,671.66

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

Net County Taxes Apportioned (12A, III) \$69,659,548.48

± Adjustments (Net Total 12A, IIB) ± \$2,180,985.17

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$71,240,533.65

R=Regional; Fairfield, Essex Falls, N. Caldwell, Roseland.
 J=Joint; Maplewood-South Orange.
 C=Consolidated; Caldwell Borough and West Caldwell.
 Total County Taxes Appropriated \$69,880,237.25
 Less: Bank Stock Taxes Due County \$20,688.77

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1970—(Concluded)

ESSEX COUNTY

12—APPORTIONMENT OF TAXES				13			14			15		
Section D—Tax Levy				Bank Stock Tax Due Municipality			Total Amount of Exempt Property			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
I		II		III			Total Amount of Exempt Property			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
Total Tax Levy [Col's. A, H, I + B + C, D, b, e + C, H]		Add: Deductions Allowed (C, 173, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)			Total Amount of Exempt Property			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
		(a) Veterans	(b) Seniors (Citizens)									
1	\$10,397,884.70	\$103,000	\$70,080	\$10,570,964.70	\$19,029.88	\$42,637,400	\$853,000.00	\$1,640,328.36	\$115,000.00	\$2,608,328.36		
2	15,649,712.19	135,650	102,400	15,907,762.19	24,298.37	55,470,700	1,095,000.00	2,155,478.24	300,000.00	3,518,478.24		
3	3,143,063.45	22,350	11,250	3,176,693.45	12,180.35	29,125,400	100,000.00	489,318.08	50,000.00	633,318.08		
4	5,645,890.20	59,975	8,680	5,714,545.20	6,753.73	45,475,200	300,000.00	366,153.72	60,000.00	726,153.72		
5	25,424,162.03	98,500	66,380	25,589,126.03	39,907.24	73,771,700	400,000.00	3,579,389.59	700,000.00	4,679,389.59		
6	1,405,440.08	10,000	800	1,416,240.08	.....	5,197,800	133,000.00	159,015.22	23,626.62	315,641.84	
7	3,912,391.59	28,550	6,960	3,977,901.89	4,379.51	4,984,200	310,000.00	533,674.75	100,000.00	943,674.75		
8	4,497,228.45	35,900	7,040	4,540,168.45	4,298.37	15,308,600	103,600.00	227,662.00	35,000.00	369,262.00		
9	16,067,120.36	99,600	126,000	16,232,720.36	32,216.69	40,903,700	1,100,000.00	5,710,791.69	200,000.00	7,046,791.69		
10	12,470,533.34	153,400	18,880	12,651,813.34	12,018.77	60,935,600	1,000,000.00	1,060,449.74	250,000.00	2,320,449.74		
11	10,310,150.27	94,700	48,040	10,659,790.27	18,122.24	24,512,200	580,000.00	683,029.46	35,000.00	1,358,029.66		
12	12,125,081.78	81,303	10,720	12,217,601.78	16,051.08	40,955,400	985,000.00	1,552,218.58	250,000.00	2,787,218.58		
13	17,125,768.22	115,700	42,400	17,251,868.22	40,620.64	71,992,900	688,848.32	2,030,724.01	375,000.00	3,124,572.93		
14	104,128,029.26	297,600	363,920	104,759,546.26	520,916.72	651,718,600	8,200,000.00	41,613,876.35	6,500,000.00	56,313,876.35		
15	2,721,259.43	22,850	1,600	2,745,706.43	15,615.200	15,615,200	112,000.00	293,982.32	43,250.00	452,233.52		
16	9,600,624.98	119,000	49,360	9,768,984.98	15,820.22	22,177,300	475,000.00	1,188,209.97	143,000.00	1,806,209.97		
17	9,303,107.01	38,150	10,720	9,382,297.01	19,366.63	38,337,700	565,000.00	1,703,449.00	250,000.00	2,498,449.00		
18	2,065,427.55	18,750	4,080	2,118,257.55	7,837.656	7,837,656	250,000.00	284,147.34	51,000.00	357,147.34		
19	8,136,250.97	57,800	16,320	8,210,389.97	12,065.86	50,022,400	420,000.00	696,023.16	135,000.00	1,251,023.16		
20	5,298,789.61	63,650	15,220	5,377,659.61	5,113.49	18,364,000	289,000.00	493,068.14	65,000.00	577,068.14		
21	5,127,178.60	52,000	10,560	5,190,638.60	3,854.15	13,271,500	450,000.00	392,439.22	122,000.00	574,439.22		
22	16,665,651.55	151,820	46,380	16,906,351.55	13,704.73	32,323,900	800,000.00	1,701,255.30	335,508.00	2,837,853.30		
	\$390,864,307.98	\$1,856,715	\$1,060,310	\$393,790,452.98	\$820,688.67	\$1,360,045,656	\$19,299,418.92	\$68,497,484.82	\$10,194,474.62	\$97,901,408.36		

***Bank Stock Due Municipality
Bank Stock Due County
Bank Stock Due State
Total Bank Stock Tax

*660,872.69
\$303,129,580.29
* One-half Cedar Grove Rebate.

\$820,688.67
\$20,688.77
1,691,377.44
\$3,982,751.88

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—30%

	1	2	3	4	5			6
					Deductions				Net Valuation Taxable (Cols. 3 + 4 - 5(d))
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implement and Equipment of Telephone, Telegaph Systems and Messager Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))
TAXING DISTRICT								
1 Clayton Bor.	\$710,555	\$4,100,000	\$4,810,555	\$164,018				\$4,974,573
2 Deepford Twp.	4,020,750	18,500,850	22,631,600	297,824				22,909,424
3 East of Greenwich Twp.	1,014,840	3,583,250	4,597,590	163,159				4,760,749
4 Elk Twp.	1,622,385	2,431,969	4,114,354	191,828				4,306,182
5 Franklin Twp.	2,166,175	7,423,073	9,589,250	333,102				9,927,352
6 Glassboro Bor.	5,247,675	13,867,200	19,114,875	642,308				19,757,183
7 Greenwch Twp.	2,128,730	27,684,040	29,760,770	130,449				29,891,219
8 Harrison Twp.	1,020,600	2,525,750	3,546,350	92,889				3,639,239
9 Logan Twp.	2,056,629	2,151,615	4,208,244	38,072				4,246,316
10 Mantua Twp.	1,920,475	7,800,600	9,721,075	307,600				10,028,675
11 Monroe Twp.	2,830,900	11,710,850	14,541,750	565,314				15,107,064
12 National Park Bor.	310,660	2,569,495	2,880,055	25,304				2,905,359
13 Newfield Bor.	319,650	1,814,300	2,133,950	30,600				2,164,550
14 Paulsboro Bor.	1,182,875	7,261,800	8,444,675	922,155				8,766,830
15 Pitman Bor.	1,862,075	10,049,340	11,911,415	127,130				12,038,545
16 South Harrison Twp.	534,635	919,900	1,454,535	14,810				1,469,345
17 Swedesboro Bor.	371,375	2,436,125	2,807,500	175,080				2,982,580
18 Washington Twp.	7,535,659	19,490,288	27,025,947	311,205				27,337,152
19 Wenonah Bor.	707,400	2,753,900	3,461,300	47,539				3,508,839
20 West Deptford Twp.	7,096,370	27,652,010	34,658,380	223,139			\$14,600	34,866,919
21 Westville Bor.	1,000,500	4,711,200	5,711,700	87,319				5,799,019
22 Woodbury City	4,106,400	11,326,600	15,433,000	1,016,477				16,449,477
23 Woodbury Heights Bor.	1,159,875	4,767,425	5,927,300	114,469				6,041,769
24 Woodrich Twp.	712,500	2,027,050	2,739,550	127,325				2,866,875
Totals	\$51,547,288	\$199,663,632	\$251,210,920	\$5,548,625			\$14,600	\$256,744,945

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1970—(Continued)

TAXING DISTRICT	7				9		10		11	12—APPORTIONMENT OF TAXES	
	General Tax Rate to Apply Per \$100 Valuation				True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))		Section A—County Taxes (Less Tax Due County on Bank Stock)	
	County Equalization Table—Average Ratio of True Value of Real Property to R. S. 54:3-17 to R. S. 54:3-19					(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19			I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 64:2-37)
1 Clayton Bor.	\$10.07	28.39	\$5,571		\$12,571,621		\$17,551,765	\$106,871,55			
2 Deptford Twp.	15.44	25.64	165		67,958,311		90,867,400	568,820,13			
3 East Greenwich Twp.	13.45	24.26	365		14,701,013		19,462,047	121,829,77			
4 Elk Twp.	8.99	36.73	119		7,269,498		11,515,299	72,084,13			
5 Franklin Twp.	18.63	37.21	427		26,195,409		36,423,188	226,126,02			
6 Glassboro Bor.	13.27	36.55	32,104		35,876,083		55,665,370	318,457,30			
7 Greenwich Twp.	7.54	28.56	30,018		84,733,383		114,654,620	717,721,01			
8 Harrison Twp.	15.91	22.53	55		12,531,488		16,170,727	191,236,43			
9 Logan Twp.	13.01	18.28	507		20,433,698		24,680,069	134,493,72			
10 Mantua Twp.	17.44	26.72	6,775		27,317,870		37,347,052	233,787,23			
11 Monroe Twp.	12.82	26.86	6,775		41,813,432		56,927,271	356,356,62			
12 National Park Bor.	14.35	29.05	456		6,825,511		9,730,870	60,913,86			
13 Newfield Bor.	12.27	33.88	1,908		4,448,630		6,613,836	41,401,67			
14 Pauleyboro Bor.	13.14	31.96	362		19,928,022		28,695,860	179,632,90			
15 Pitman Bor.	15.69	26.16	12		35,917,289		47,486,196	300,386,76			
16 South Harrison Twp.	17.39	20.66	12		5,817,065		7,286,362	45,611,59			
17 Swedesboro Bor.	11.04	38.94	7,047		6,145,898		9,135,535	57,187,15			
18 Washington Twp.	13.51	33.44	2,734		51,324,831		81,662,063	511,102,52			
19 Wendenon Bor.	14.29	26.35	830,351		9,743,257		13,251,830	82,973,37			
20 West Deptford Twp.	11.37	32.48			79,221,946	\$30,351	114,658,514	713,990,07			
21 Westville Bor.	14.64	28.69	21,421		14,728,224		20,548,667	125,631,73			
22 Woodbury City	15.48	27.08	38,251		43,807,829		60,295,578	377,441,74			
23 Woodbury Heights Bor.	10.84	355	415		15,221,927		21,294,051	133,109,94			
24 Woolwich Twp.	13.52	21.61	415		11,610,580		14,477,490	90,629,59			
Totals			\$148,170		\$66,911,276	\$30,351	\$101,975,630	\$5,733,876.50			

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1970—(Continued)

TAXING DISTRICT		Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B		Section C—Local Taxes to Be Raised for			II
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (I. S. 51:4-49; I. S. 54:3-33)		III Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, See Col. 13)
		Deduct Over-payment	Add Under-payment		County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
1	Clayton Bor.	\$48.76		\$109,822.79		\$554,040.50			\$106,230.82
2	Deptford Twp.	61.36	\$482.28	569,241.05		2,500,036.75			341,496.73
3	East Greenwich Twp.	320.38		121,509.19		220,516.00	K\$890,716.15		†-268.19
4	Elk Twp.	201.35		71,882.98		76,687.75	\$221,114.85		†-262.03
5	Franklin Twp.	110.70		226,015.32		640,703.64	\$731,792.64		192,490.21
6	Glaashoro Bor.	1,311.08		347,446.22		1,768,850.25			443,729.85
7	Greenwich Twp.			717,721.61		1,057,583.25			433,312.48
8	Harrison Twp.	146.84		101,079.61		226,943.00	(237,620.44		†-1,915.98
9	Logan Twp.	118.67		154,375.05		387,618.00			
10	Mantua Twp.	558.78		233,228.45		473,955.75	(355,002.58		26,593.16
11	Monroe Twp.	1,743.86		354,612.76		1,463,624.87			38,653.23
12	National Park Bor.	30.15		60,883.71		98,335.00	G234,565.92		†-129.92
13	Newfield Bor.	323.99		41,677.68		169,932.00			46,730.22
14	Prairieboro Bor.	377.30		179,254.70		561,928.40			362,165.10
15	Pittman Bor.	21.33		300,365.43		1,149,808.81			352,221.58
16	South Harrison Twp.	37.40	89.23	45,663.42		83,204.00	K124,563.73		
17	Svedeshoro Bor.	79.38		57,107.77		*86,439.67	K151,696.48		42,283.83
18	Washington Twp.	125.44		511,067.08		2,733,691.59			321,028.15
19	Wenonah Bor.	20.10		82,953.25		138,165.75	G180,357.72		84,060.52
20	West Deptford Twp.	523.03		713,497.04		2,856,695.00			369,292.97
21	Westville Bor.	84.80		128,546.93		199,117.62	G281,026.06		201,895.46
22	Woodbury City	285.50		137,705.84		1,370,215.37		\$36,435.50	693,921.30
23	Woodbury Heights Bor.	138.69		132,971.25		192,204.00	G272,923.50		38,017.23
24	Woolwich Twp.			90,629.59		*163,520.77	K123,614.14		
Totals		\$6,669.89	\$571.51	\$5,727,778.12		\$19,233,807.05	\$3,794,634.19	\$36,435.50	\$4,061,546.27

*CONSOLIDATED SCHOOL.
 †Municipal Purpose Levy "0".
 ‡Total Bank Stock Tax paid to this Municipality was \$651.92.
 Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes
 Total County Taxes Appropriated

Less: Bank Stock Taxes Due County
 Net County Taxes Apportioned (12 A, III)
 † Adjustments (Net Total 12 A, IIb) +
 Total County Taxes Apportioned (Including Adjustments—Total 12 A, I)

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

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES				13		14		15					
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
I		II		III		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
Total Tax Levy [Cols. A, H + B + C, a, b, c + C11]		Add: Deductions Allowed (C, I, 3, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
		(a)		(b)									
		Veterans		Senior Citizens									
		Aid:											
		(C, I, 3, L, 1963)											
		(a)		(b)									
		Veterans		Senior Citizens									
1	\$770,004.11	\$17,750	\$11,240	\$789,034.11	\$6,086.93	\$1,756,886	\$31,071.08	\$142,682.25	\$52,000.00	\$257,553.33			
2	3,110,714.53	97,500	27,280	3,555,534.53	768.52	2,899,014	359,389.31	605,702.17	200,000.00	1,165,091.51			
3	622,503.15	4,800	7,920	610,273.15	248.19	865,407	85,987.84	169,107.96	35,000.00	290,093.80			
4	369,122.85	7,300	10,160	386,882.85	292.03	356,115	61,461.08	75,593.82	18,000.00	155,021.90			
5	1,791,601.84	27,600	30,240	1,848,841.84	1,160.40	1,768,679	143,000.00	290,810.93	122,000.00	525,810.93			
6	2,553,726.32	40,750	20,880	2,621,353.32	4,842.84	7,409,574	220,000.00	554,940.49	98,000.00	872,940.49			
7	2,298,617.34	27,300	15,760	2,251,677.34	1,287.29	1,030,710	60,000.00	405,065.72	15,000.00	480,065.72			
8	563,727.07	8,650	6,900	578,737.07	1,915.98	628,023	143,293.79	107,192.88	53,000.00	305,486.64			
9	541,993.05	4,350	6,000	552,343.05	228.615	228,615	19,327.52	108,132.18	30,000.00	187,460.00			
10	1,688,779.92	44,925	15,760	1,748,564.92	8,457.61	779,700	131,396.42	210,423.46	58,000.00	492,919.93			
11	1,856,800.86	42,300	37,360	1,936,580.86	2,031.77	1,586,835	315,000.00	475,988.58	165,000.00	955,988.58			
12	993,634.71	16,550	6,040	1,016,844.71	831.92	757,245	131,068.66	131,068.66	38,000.00	169,068.66			
13	257,739.90	3,700	4,080	265,559.90	4,070.78	249,260	17,227.88	42,772.12	22,000.00	82,000.00			
14	1,103,318.29	25,350	22,880	1,151,778.29	3,325.50	1,305,960	9,648.12	239,897.02	67,500.00	317,045.14			
15	1,832,366.82	36,300	19,840	1,888,535.82	7,657.87	1,450,010	90,000.00	229,600.05	38,000.00	357,600.05			
16	253,371.15	2,450	1,250	257,101.15	61.094	61,094	33,000.00	41,778.05	8,717.08	83,493.11			
17	336,927.27	4,570	6,240	347,717.27	3,045.16	113,387	30,000.00	120,345.74	25,000.00	181,345.74			
18	3,625,786.73	59,550	14,400	3,699,736.73	6,933.49	2,683,944	175,000.00	233,745.26	143,000.00	659,745.26			
19	486,137.21	10,100	4,000	500,237.21	239.48	475,149	30,000.00	53,012.05	6,300.00	81,312.05			
20	3,879,395.01	63,892	20,192	3,963,478.01	7,351.21	1,897,403	172,970.79	478,483.70	53,000.00	730,463.49			
21	810,016.07	20,800	17,200	848,616.07	2,864.54	501,690	56,931.49	178,625.50	22,000.00	257,559.50			
22	2,457,728.11	42,350	24,800	2,544,778.11	13,105.68	5,012,175	305,480.89	96,843.89	100,000.00	811,324.78			
23	695,115.98	13,800	4,640	713,531.98	1,936.69	1,249,889	104,780.30	98,582.13	16,000.00	220,262.43			
24	377,044.50	1,850	2,000	381,614.50	394.530	394,530	61,211.51	91,118.46	5,000.00	157,360.00			
	\$92,851,501.73	\$628,267	\$337,752	\$93,820,530.73	\$72,221.88	\$35,451,392	\$2,699,189.59	\$5,596,415.34	\$1,397,717.11	\$9,693,322.04			
***Bank Stock Tax Due Municipality				\$72,221.88		District		Valuation		Appropriation		Rate	
Bank Stock Tax Due County				72,221.88		Deport Township—Fire District		\$22,909,424.00		\$98,500.00		\$.43	
Bank Stock Tax Due State				144,443.75		Franklinville							
Total Bank Stock Tax				\$298,887.51		Grovo							
V—Clearview Regional High School				\$1,192,623.00		Franklinville							
W—Gateway Regional High School				969,473.20		Grovo							
X—Kingsway Regional High School				679,630.50		Hanover							
Y—Southern Regional High School				952,907.49		Marlboro							
				\$3,794,334.19		Harrison Township—Fire District							
						Garbage District							
								3,639,239.00		10,900.00		.47	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5			6	
					Deductions				Net Valuation Taxable (Cols. 3 + 4 - 5(d))
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Equipment and Telephone, Telegraph Systems and Messenger Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
TAXING DISTRICT									
1 Baronne City	\$127,491,840	\$225,569,660	\$263,061,500	\$6,564,476					\$369,625,976
2 East Newark Bor.	2,904,900	9,188,500	12,093,400	104,155					12,199,555
3 Guttenberg Town	6,761,932	22,786,000	29,548,932	199,886					29,748,818
4 Harrison Town	27,445,000	61,973,300	89,418,300	1,650,378					91,068,678
5 Hoboken City	26,411,900	94,266,900	120,678,800	2,102,661					122,781,461
6 Jersey City	303,392,700	506,002,200	809,394,900	29,443,243		\$65,100		\$65,100	838,773,043
7 Kearny Town	92,381,650	225,454,800	317,836,450	5,859,197					323,695,647
8 North Bergen Twp.	82,149,500	191,474,850	273,624,350	3,759,502					277,383,852
9 Secaucus Town	65,908,807	78,802,950	144,711,757	1,410,177					146,121,934
10 Union City	26,042,800	110,849,600	136,892,400	6,229,900					143,122,300
11 Weehawken Twp.	22,062,895	50,595,662	72,658,557	788,730					73,447,287
12 West New York Town	27,690,025	103,567,725	131,257,750	1,141,588					132,399,338
Totals	\$810,674,539	\$1,690,532,527	\$2,501,207,066	\$56,252,893		\$65,100		\$65,100	\$2,560,394,859

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property to R. S. 54-3-19	9 True Value of Class II Railroad Property (C, 139, L, 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(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 and N. J. S. A. 54-11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appraisals (R. S. 54-2-37)	Add Under- payment
1 Bayonne City	\$4,002	99.32	\$1,038,280	\$10,025,782	\$389,690,038	\$4,804,529.23			
2 East Newark Bor.	5,453	81.58		13,702,850	25,902,405	319,353.46			
3 Guttenberg Town	3,837	109.37		1,301,443	31,046,681	382,777.78			
4 Harrison Town	3,289	86.18	734,653	25,941,325	117,775,256	1,452,063.45			
5 Hoboken City	8,402	106.08	10,689,445	1,346,884	134,827,800	1,662,306.05			
6 Jersey City	7,984	94.17	70,630,140	86,403,093	995,806,276	12,277,399.72			
7 Kearny Town	3,597	85.63		118,619,694	449,388,812	5,340,561.06			
8 North Bergen Twp.	5,047	82.47	1,977,952	74,333,698	353,693,382	4,360,747.36			
9 Secaucus Town	4,314	74.88	1,388,593	63,332,266	210,842,793	2,599,502.89			
10 Union City	9,124	81.07	48,700	42,288,328	189,429,388	2,286,178.32			
11 Weehawken Twp.	4,520	88.58	15,878,706	18,737,448	108,063,111	1,332,321.40			
12 West New York Town	7,544	91.72	8,779,142	22,478,967	103,657,447	2,017,749.78			
Totals			\$118,219,142		\$3,160,125,389	\$39,035,491.06			

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)				Section B County Library Taxes	Section C—Local Taxes to Be Raised for						II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	III Net County Taxes Apportioned					I—District School Purposes			(c) As Required by Local Municipal Budget			
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		Add Under-payment	(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets	II					
1 Bayonne City	\$19,451.92	\$36,381.01			\$4,821,458.32		\$6,899,212.00	\$5,038,744.46
2 East Newark Bor.	8,439.17	519.50	311,433.79	.....	292,271.00	.....	.....	.....	143,895.84	.....	.....
3 Guttenberg Town	45.77	1,831.08	384,563.09	.....	418,953.00	.....	.....	.....	312,593.84	.....	.....
4 Harrison Town	17,514.45	3,137.52	1,437,683.52	.....	1,229,999.50	.....	.....	.....	168,815.25	.....	.....
5 Hoboken City	17,584.47	935.27	1,645,656.85	.....	3,794,810.36	.....	.....	.....	4,641,744.28	.....	.....
6 Jersey City	136,117.10	6,109.10	12,147,391.72	.....	19,329,384.00	.....	.....	.....	32,050,855.09	.....	.....
7 Kearny Town	47,876.85	14,507.06	5,507,191.57	.....	4,315,552.50	.....	.....	.....	1,146,968.45	.....	.....
8 North Bergen Twp.	48,967.46	11,509.46	4,324,070.36	.....	4,246,137.00	.....	.....	.....	4,813,912.44	.....	.....
9 Secaucus Town	\$30,561.06	38.48	2,568,971.27	.....	2,015,643.00	.....	.....	.....	1,584,487.91	.....	.....
10 Union City	36,246.65	6,454.16	2,656,885.83	.....	4,585,001.00	.....	.....	.....	5,885,299.02	.....	.....
11 Weehawken Twp.	46,060.20	3,363.93	1,289,025.16	.....	1,870,489.00	.....	.....	.....	102,462.25	.....	.....
12 West New York Town	42,909.73	5,336.37	1,980,776.42	.....	4,155,651.00	.....	.....	.....	3,452,647.21	.....	.....
Totals	\$451,677.83	\$90,803.97	\$33,674,617.20	.....	\$53,033,103.36	.....	.....	.....	\$4,609,954.53	.....	.....
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Appropriated				Total County Taxes Apportioned (Including Adjustments—Total 12 A)				\$38,973,661.39
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				\$13,349,084.20				Less: Bank Stock Taxes Due County				299,044.19
								Net County Taxes Apportioned (12 A III)				\$38,674,617.20
								± Adjustments (Net Total 12 A II) ±				+360,873.86
								Total County Taxes Apportioned (Including Adjustments—Total 12 A)				\$39,035,491.06
								† Includes Secaucus Credit Pursuant to Judgment in Secaucus vs. Hudson County Board of Taxation, et al.				Re: Town of

† 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 1970—(Concluded)

12—APPORTIONMENT OF TAXES				13		14		15		
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	11 Add: Deductions Allowed (C, 173, L, 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)	Bank Stock Tax Due Municipality	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 (Cols. a+b+c)	
	(a) Veterans	(b) Senior Citizens								
1 \$16,739,414.78	\$141,900	\$107,680	\$17,068,994.78	\$27,806.96	\$348,190,140	\$900,000.00	\$5,834,776.24	\$100,000.00	\$7,134,776.24	
2 637,600.63	3,150	4,480	665,230.63	2,044.48	561,700	10,000.00	259,909.63	7,000.00	276,909.63	
3 1,122,734.93	7,650	10,640	1,111,044.93	5,250.81	1,414,752	80,000.00	181,258.70	30,000.00	211,258.70	
4 2,990,979.06	16,500	17,920	2,995,399.06	6,665.80	9,091,800	320,000.00	3,109,740.60	20,000.00	3,449,740.60	
5 10,270,137.74	23,100	22,720	10,315,977.74	16,084.44	69,784,700	584,415.12	4,028,306.09	800,000.00	5,412,721.21	
6 66,183,301.31	322,800	286,720	66,792,821.31	146,184.80	310,635,779	4,500,000.00	33,101,634.21	2,500,000.00	40,101,634.21	
7 11,532,593.32	71,350	74,080	11,615,136.32	10,365.53	51,990,275	1,000,000.00	5,105,783.81	200,000.00	6,305,783.81	
8 13,817,762.30	91,000	83,200	13,397,562.30	11,297.96	13,905,800	770,000.00	1,806,716.21	440,000.00	3,045,716.21	
9 6,234,739.46	42,400	23,120	6,302,599.46	7,102.15	26,381,100	134,500.00	815,736.00	250,000.00	1,220,236.00	
10 12,918,893.35	46,200	62,720	13,067,813.35	49,491.73	27,071,950	181,047.59	2,322,852.90	475,000.00	2,978,900.49	
11 3,283,051.39	19,000	17,200	3,319,251.39	2,957.67	17,302,850	575,000.00	1,834,245.08	110,000.00	2,519,245.08	
12 9,913,512.41	30,000	43,600	9,987,112.41	13,762.14	34,919,312	200,000.00	2,278,370.43	300,000.00	2,778,370.43	
\$155,535,093.68	\$835,500	\$758,080	\$157,129,273.08	\$299,044.19	\$915,831,158	\$9,274,962.71	\$60,678,329.90	\$5,532,000.00	\$75,485,292.61	

Bank Stock Tax Due State \$598,088.38
 Bank Stock Tax Due Municipality 299,044.19
 Bank Stock Tax Due County 299,044.19
 Total Bank Stock Tax \$1,196,176.76

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1		3	4	5			6
	Taxable Value of Land	Taxable Value of Improvements Thereon			Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)		Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))
TAXING DISTRICT								
1 Alexandria Twp.	\$4,681,800	\$9,867,000	\$14,548,800	\$203,954				\$14,752,754
2 Bethlehem Twp.	4,192,457	5,998,968	10,191,425	136,126				10,327,551
3 Bloomsbury Bor.	461,622	2,956,350	3,417,372	127,704				3,545,076
4 Calton Bor.	963,503	4,504,185	5,467,688	232,480				5,700,168
5 Clinton, Town of	5,010,500	9,295,100	14,335,600	267,403				14,603,003
6 Clinton Twp.	10,279,450	28,056,595	38,336,045	1,281,439				39,617,484
7 Delaware Twp.	6,690,400	18,045,300	24,735,700	679,746				25,415,446
8 East Amwell Twp.	5,237,652	13,183,535	18,376,187	224,516		\$1,000	\$1,000	18,999,703
9 Flemington Bor.	5,415,100	20,965,225	26,380,325	1,160,209				27,540,534
10 Franklin Twp.	9,526,875	13,791,300	23,318,175	3,468,759				26,786,934
11 Frenchtown Bor.	711,200	5,256,000	5,967,200	271,360				6,238,560
12 Glen Gardner Bor.	636,613	2,699,005	3,335,618	62,827				3,398,445
13 Hampton Bor.	566,153	3,857,375	4,423,528	162,194				4,585,722
14 High Bridge Bor.	1,538,847	11,160,215	12,699,122	271,889				12,970,511
15 Holland Twp.	4,307,606	23,422,950	27,730,550	300,623				28,031,173
16 Kingswood Twp.	7,312,760	11,725,400	19,038,160	370,173				19,408,333
17 Lambertville, City of	3,036,700	10,693,600	13,730,300	524,778				14,255,078
18 Lebanon Bor.	2,795,093	4,742,800	7,537,893	206,664				7,744,557
19 Lebanon Twp.	8,318,642	20,488,274	28,806,916	583,238				29,390,154
20 Milford Bor.	1,153,645	13,074,390	14,228,035	455,844				14,683,879
21 Raritan Twp.	26,326,699	55,155,996	81,482,695	1,519,552				83,002,147
22 Readington Twp.	15,693,947	39,545,556	55,239,503	1,202,460				56,441,963
23 Stockton Bor.	500,300	2,733,800	3,234,100	115,670				3,349,770
24 Tewksbury Twp.	10,281,332	19,251,811	29,535,943	611,138				30,147,081
25 Union Twp.	2,945,660	9,496,804	12,442,364	224,308				12,666,672
26 West Amwell Twp.	6,358,045	14,333,514	20,691,559	372,464				21,064,023
Totals	\$144,871,595	\$374,254,108	\$519,225,703	\$15,067,018	\$1,000	\$1,000	\$1,000	\$534,291,721

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,028,853.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.481495046

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1970—(Continued)

HUNTERDON COUNTY

TAXING DISTRICT	7		8		9		10		11		12—APPORTIONMENT OF TAXES	
	General Tax Rate to Apply Per \$100 Valuation	County Equalization Table Average Ratio Assessed to True Value Property (R. S. 54:3-17 to R. S. 54:3-19)	County Equalization		True Value of Class II Railroad Property (C 139, L. 1966)		Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9—10(a) + 10(b))	Section A—County Taxes (Less Tax Due County on Bank Stock)	Section B—County Taxes (Less Tax Due County on Bank Stock)	
			(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 and N. J. S. A. 54:11D-7	Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	I Total County Taxes Apportioned (Including Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37) Deduct Overpayment Add Underpayment				
1 Alexandria Twp.	\$3.85	87.74	\$110	\$2,594,624	\$17,347,488	\$83,527.30						
2 Bethlehem Twp.	4.02	71.85	4,973	4,472,147	14,804,671	71,283.76						
3 Bloombury Bor.	4.17	86.00	1,814	846,146	4,393,036	21,152.25						
4 Califfon Bor.	4.29	93.02	56	701,001	6,404,225	30,836.03						
5 Clinton, Town of	3.84	97.48	6,939	893,699	15,505,611	74,698.89						
6 Clinton Twp.	4.31	88.26	6,496	6,321,574	45,945,554	221,225.57						
7 Delaware Twp.	4.47	76.69	475	8,506,196	33,922,117	163,333.31						
8 East Amwell Twp.	4.30	65.01	900	10,872,637	29,472,040	111,900.30						
9 Flemington Bor.	5.29	79.55	1,398	12,681,939	40,223,871	193,675.95						
10 Franklin Twp.	2.72	118.55	7,398	\$3,095,181	23,699,061	114,109.80						
11 Frenchtown Bor.	5.90	80.13	2,164	2,413,810	8,054,534	41,671.15						
12 Glen Gardner Bor.	4.23	87.33	327	576,145	3,974,917	19,139.03						
13 Hampton Bor.	5.52	86.52	9,590	797,419	5,392,731	25,965.73						
14 High Bridge Bor.	5.23	83.62	12,759	4,415,598	17,398,869	83,774.69						
15 Holland Twp.	1.96	83.20	13,420	8,088,598	36,133,191	173,979.52						
16 Kingwood Twp.	3.72	89.16	871	2,913,876	22,323,080	107,484.52						
17 Lambertville, City of	5.48	88.90	15,904	2,996,855	17,297,837	83,143.78						
18 Lebanon Bor.	2.80	127.91	108	1,609,117	6,135,548	29,542.36						
19 Lebanon Twp.	3.40	92.85	117	3,157,563	32,512,834	156,092.13						
20 Milford Bor.	3.03	103.84	3,811	5,612,901	20,300,591	97,746.34						
21 Marlan Twp.	3.40	103.73	810	4,466,619	27,439,576	121,257.98						
22 Readington Twp.	4.89	75.88	9,746	18,529,550	74,981,259	301,630.95						
23 Stockton Bor.	3.50	92.51	1,439	3,805,515	3,731,721	17,968.07						
21 Tewksbury Twp.	4.25	72.57	5,125	12,519,063	42,666,174	205,435.52						
25 Union Twp.	4.36	73.34	5,125	5,367,185	18,038,982	80,866.81						
29 West Amwell Twp.	2.85	93.56	33	1,658,903	22,722,959	109,409.92						
Totals			\$105,693	\$4,704,298	\$651,473,090	\$3,136,810.66						

† Adjustments (Net Total 12 A 11b) +\$8,574.41
 Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) \$3,136,810.66
 ‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1970—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax—See Col. 13)		
	II—Adjustments Resulting from		111 Net County Taxes Apportioned		I—District School Purposes		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			(a)	(b)				
1 Alexandria Twp.	\$121.53		\$83,105.77	\$3,628.67	\$259,934.00	\$198,643.48	\$10,440.19			
2 Bethlehem Twp.	4,766.26		66,517.50	3,096.78	203,175.75	146,230.80	50,428.64			
3 Bloomsbury Bor.			21,152.25	918.92	99,971.00		19,101.45			
4 Callon Bor.			30,836.03	1,339.61	92,773.50	66,722.08	41,788.27			
5 Clinton, Town of	498.52		74,160.37	3,243.40	245,957.00	160,658.21	67,023.62			
6 Clinton Twp.	7,022.21		214,203.36	9,610.69	909,417.00	466,850.63	84,140.36			
7 Delaware Twp.	802.80		162,530.51	7,095.68	425,859.00	388,337.86	133,888.50			
8 East Amwell Twp.	4,031.58		137,857.72	6,164.96	356,768.50	283,919.44	396.45			
9 Flemington Bor.	118.09		193,557.86		559,540.03	418,344.46	298,349.64			
10 Franklin Twp.	2.73		114,107.07	4,937.26	292,731.00	246,904.74	54,887.77			
11 Frenchtown Bor.			44,671.15	1,810.32	139,919.00	141,446.43	35,005.60			
12 Glen Gardner Bor.	536.86		18,602.17	831.46	60,104.00	40,408.74	19,616.02			
13 Hampton Bor.	18.41		25,907.32	1,128.03	125,139.00	56,065.67	38,262.64			
14 High Bridge Bor.	132.57		89,642.12	3,639.42	525,225.85		50,820.26			
15 Holland Twp.	6.11		173,973.41	7,558.18	*17,780.00	**325,788.96				
16 Kingwood Twp.			107,484.52	4,669.44	322,981.50	207,079.96	66,766.46			
17 Lambertville, City of	48.92		83,094.86		190,150.42	349,301.37	130,514.86			
18 Lebanon Bor.			29,542.36	1,283.41	94,909.00	63,923.46	26,968.99			
19 Lebanon Twp.	47.58		156,644.55	6,807.17	480,490.00	338,966.11	12,315.71			
20 Milford Bor.			97,746.34		227,592.00	108,474.66	2,227.96			
21 Marlton Twp.	6,192.05		415,065.93	18,300.68	1,420,900.37	901,946.23	22,980.26			
22 Readington Twp.	9,686.35		351,344.60	15,684.24	1,297,113.34	789,733.11	264,574.77			
23 Stockton Bor.			17,968.07	786.59	27,062.75	60,742.74	6,376.00			
24 Tewksbury Twp.	71.37		205,364.15	8,924.72	481,874.93	444,391.53	124,503.22			
25 Union Twp.	2,703.20		84,153.01	3,773.31	270,874.00	183,497.55				
26 West Amwell Twp.	1,407.27		108,002.65	4,753.69	216,329.00	201,430.39	27,018.03			
Totals	\$38,574.41		\$3,098,236.25	\$120,000.03	\$9,374,182.54	\$6,689,828.76	\$1,558,354.76			

LOCAL TAX LEVY PORTION OF REGIONAL SCHOOL BUDGETS
 Delaware Valley Regional High School \$1,030,241.00
 Hunterdon Central Regional High School 2,782,280.05
 North Hunterdon Regional High School 2,214,640.12
 *Flemington-Karlov School 1,980,441.00
 South Hunterdon Regional High School 611,474.50

* In District School Column C-1A.
 * Holland Township Appropriated \$486,692.49 to Apply Toward District School Budget.
 ** Holland Township Appropriated \$48,807.51 to Apply Toward Regional School Budget.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1970—(Concluded)

HUNTERDON COUNTY

12—APPORTIONMENT OF TAXES				13		14		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
Section D—Tax Levy				Bank Stock *** Tax Due Municipality		Total Amount of Exempt Property					
I		II		III							
Total Tax Levy (Cols. AIII + B + CII, b, c + CII)		Aid: Deductions Allowed (C, I73, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)							
		(a) Veterans	(b) Senior Citizens								
								(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1	\$555,752.11	\$7,900	\$5,680	\$567,332.11	706.18	\$2,812,600	\$50,000.00	\$99,765.94	\$50,000.00	\$199,765.94	
2	469,449.47	4,100	3,040	476,589.47	.....	237,915	40,000.00	66,279.56	40,000.00	146,279.56
3	141,143.62	3,050	3,520	147,713.62	\$1,389.08	351,709	20,000.00	20,288.52	4,000.00	44,288.52	
4	233,460.09	3,350	2,320	239,130.09	2,405.72	503,250	.....	20,028.31	19,000.00	45,028.31
5	551,052.60	5,300	1,680	560,432.60	5,428.55	1,991,700	50,000.00	53,980.83	31,200.00	135,180.83	
6	1,684,222.04	16,150	1,080	1,707,412.04	706.18	32,839,500	150,000.00	165,329.18	35,000.00	350,329.18	
7	1,117,711.05	8,900	9,240	1,135,891.05	.....	1,811,200	79,007.82	90,577.18	50,000.00	219,575.00
8	785,166.07	7,850	6,980	799,416.07	.....	1,096,300	150,000.00	82,825.09	70,000.00	302,825.09
9	1,439,761.99	1,850	9,920	1,466,891.99	12,627.86	6,130,175	135,000.00	144,886.98	48,000.00	327,886.98	
10	713,587.84	7,450	6,720	727,437.84	296.19	1,533,200	30,000.00	76,245.26	29,000.00	134,245.26	
11	359,852.50	3,880	4,310	368,942.50	1,594.40	1,515,700	22,000.00	60,472.31	10,527.69	93,000.00	
12	139,562.39	2,800	1,200	143,562.39	1,416.06	183,500	10,050.63	20,865.82	7,500.00	38,416.45	
13	246,522.06	3,550	2,720	252,792.06	.....	723,500	15,000.00	31,637.36	9,000.00	55,637.36
14	643,327.65	8,150	6,560	678,037.65	1,669.51	1,257,650	55,000.00	117,771.30	35,000.00	297,771.30	
15	525,190.55	13,800	10,240	549,140.55	2,866.68	2,359,000	190,000.00	317,402.69	3,514.12	810,916.81	
16	708,981.88	6,900	6,000	721,881.88	.....	891,250	7,000.00	78,600.00	87,000.00	172,600.00
17	753,061.51	12,500	14,240	779,801.51	3,870.30	2,643,600	46,000.00	148,547.32	85,000.00	279,547.32	
18	918,217.22	2,400	2,320	920,937.22	312.01	705,000	25,000.30	16,756.00	9,000.00	50,756.00	
19	865,253.54	17,650	8,000	1,015,873.54	.....	21,443,500	80,000.00	207,774.33	100,000.00	387,774.33
20	438,040.96	4,200	4,240	444,480.96	4,611.02	1,031,075	65,000.00	187,766.19	15,000.00	297,766.19	
21	2,779,194.12	27,850	12,720	2,815,764.12	805.07	31,384,500	131,000.00	129,164.19	121,000.00	684,164.19	
22	2,718,450.03	29,000	14,160	2,759,210.03	1,603.17	3,177,400	110,000.00	211,631.06	215,000.00	566,631.06	
23	112,930.24	2,850	1,440	117,220.24	365.59	1,286,800	.....	19,002.51	5,200.00	24,202.51
24	1,295,058.55	11,850	3,040	1,279,948.55	786.85	829,800	91,500.00	111,363.06	50,000.00	252,863.06	
25	512,298.47	1,950	1,160	551,408.47	148.00	9,825,500	25,432.77	84,302.23	52,000.00	162,235.00	
26	557,533.16	7,950	4,000	599,483.16	.....	2,615,950	100,000.00	78,135.09	45,000.00	223,135.09
\$20,740,692.34				\$218,200	\$21,116,152.31	\$39,935.63	\$11,232,865	\$2,010,491.22	\$2,946,377.12	\$1,225,941.81	\$6,182,810.15
Bank Stock Tax Due State				\$79,871.35							
***Bank Stock Tax Due Municipality				39,935.68							
Bank Stock Tax Due County				39,935.67							
Total Bank Stock Tax				\$159,742.70							

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

	1	2	3	4	5			6	
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment, Telephone, Telegraph Systems and Messenger Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Ejectment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT									
1 East Windsor Twp.	\$9,888,540	\$32,801,352	\$42,689,892	\$554,118					\$43,244,010
2ewing Twp.	16,270,680	72,830,440	89,101,120	2,454,020	\$29,675			\$29,675	91,855,140
3 Hamilton Twp.	3,984,950	171,003,675	174,988,625	2,993,950					177,982,600
4 Hightstown Bor.	3,359,420	10,507,225	13,856,645	880,296					14,739,941
5 Hopewell Bor.	776,200	4,417,350	5,193,550	228,445					5,421,995
6 Hopewell Twp.	7,044,740	30,174,997	37,219,737	521,336					37,741,273
7 Lawrence Twp.	13,580,400	53,972,050	67,552,450	2,490,950	\$17,000			17,000	70,026,400
8 Pennington Bor.	1,116,275	5,199,955	6,316,230	230,265					6,546,495
9 Princeton Bor.	15,313,600	30,520,500	45,834,100	1,291,351					47,125,451
10 Princeton Twp.	33,739,400	57,257,000	91,096,400	620,000		\$6,000		6,000	91,700,400
11 Washington Twp.	4,028,830	6,946,250	10,995,080	387,733					11,382,813
12 West Windsor Twp.	13,603,200	32,078,250	45,681,450	2,110,722	31,400			31,400	47,760,772
13 City of Trenton	37,648,070	134,107,780	171,755,850	9,920,340					181,676,190
Totals	\$160,407,305	\$641,806,824	\$802,274,129	\$24,688,726	\$78,075	\$6,000		\$84,075	\$826,873,780

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$3,909,000.00
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.908729083
† Includes total exemption for Disabled Veterans

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R. S. 54-3-17 to R. S. 54-3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES	
				(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 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 64:2-37) Deduct Overpayment Add Underpayment
1 East Windsor Twp.	\$9.02	47.32	\$28	\$50,900,004	\$94,144,012	\$855,514.30		
2 Ewing Twp.	8.69	40.19	182,545	164,789,272	256,526,957	2,331,135.09		
3 Hamilton Twp.	7.94	42.01	254,935	202,087,225	411,105,071	4,069,264.95		
4 Hightstown Bor.	9.12	51.72	17,486	14,291,026	28,961,453	253,181.15		
5 Hopewell Bor.	11.10	36.87	29,257	9,612,408	14,963,690	153,979.40		
6 Hopewell Twp.	8.69	34.86	3,488	74,223,329	111,968,090	1,017,486.61		
7 Lawrence Twp.	9.34	43.89	24,682	95,467,058	165,518,140	1,504,111.49		
8 Pennington Bor.	10.62	39.90	25,081	9,903,666	16,475,222	149,745.14		
9 Princeton Bor.	7.16	42.33	66,741	66,224,374	113,416,566	1,030,649.33		
10 Princeton Twp.	7.09	46.84	17,527	1,954,850,017	198,202,944	1,801,127.81		
11 Washington Twp.	7.81	46.69	6,224	13,443,684	24,832,721	225,692.16		
12 West Windsor Twp.	5.41	52.94	598,610	44,000,762	92,870,174	843,988.29		
13 City of Trenton	13.63	50.05	3,194,551	211,256,900	396,067,641	3,590,181.88		
Totals			\$4,271,195		\$1,123,997,735	\$1,955,142,710	\$17,766,950.60	

Total County Taxes Appropriated \$17,891,000.00
 Less: Bank Stock Taxes Due County 197,785.02

Net County Tax Apportioned (12 A III) \$17,693,214.98
 † Adjustments (Net Total 12 A IIb) † 73,735.62

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$17,766,950.60

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

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		
	III Net County Taxes Apportioned				I—District School Purposes					
	II—Adjustments Resulting from			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
Deduct Over-payment	Add Under-payment									
1 East Windsor Twp.	\$13,909.32		\$841,604.98	\$38,134.87	\$2,523,024.92		\$475,589.86			
2 Ewing Twp.	4,999.85		2,826,435.24	105,069.32			48,070.49			
3 Hamilton Twp.	11,842.66		3,997,425.39	9,201,600.30			357,066.43			
4 Hightstown Bor.	1,353.66		231,827.49	11,834.42			263,356.31			
5 Hopewell Bor.			135,979.40		**\$64,472.12		90,063.88			
6 Hopewell Twp.	929.71		1,016,556.90	45,901.91	**1,966,578.87		195,481.02			
7 Lawrence Twp.	2,413.52		1,501,697.97	67,822.59			969,504.78			
8 Pennington Bor.			149,715.14		**433,119.37		99,791.27			
9 Princeton Bor.	256.67		1,030,392.68				765,977.46			
10 Princeton Twp.	1,472.47	\$850.79	1,800,506.13		†3,775,486.29		878,991.90			
11 Washington Twp.			225,662.10	10,188.18			57,452.86			
12 West Windsor Twp.	1,692.25		842,846.04	38,045.71	\$1,167,598.74		508,865.46			
13 City of Trenton	35,816.40		3,563,365.48				10,518,340.61			
Totals	\$74,586.41	\$850.79	\$17,693,214.98	\$317,000.00	\$12,570,776.10	\$263,061.00	\$15,600,681.33			
		\$73,735.62								

County Library Budget
 Amount to Raise \$317,000.00
 Adjustments 887.93
 Total \$317,887.93

Appropriated Rate: .0410272428
 * East Windsor-Hightstown Joint School District.
 ** Hopewell Valley Regional School District.
 † Princeton Regional School District.
 ‡ West Windsor-Plainsboro Regional School District.

Abstract of Rates and Exemptions in the County of Mercer, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES					13				14			15			
Section D—Tax Levy					Bank Stock Tax Due Municipality				Total Amount of Exempt Property			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
1	Total Tax Levy (Cols. A, B, C + D, E, F, G + H + I + J)	II		III Total on Which Tax Rate is Computed (Cols. I + II)	13	14	15	(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
		Add: Deductions Allowed (C, D, E, F, G, H, I, J)														Total of Miscellaneous Revenues for the Support of the Local Municipal Budget
		(a)	(b)												
		Veterans		Senior Citizens											
1	\$3,881,354.03	\$2,880	\$16,650	\$2,900	\$1,485.14	\$54,825	\$400,000.00	\$411,895.00	\$140,000.00	\$951,895.00					
2	7,754,412.50	147,000	52,000	4,951,312.50	17,144.66	39,535,170	676,600.00	2,638,200.00	250,000.00	3,592,800.00					
3	13,586,631.81	382,550	157,300	14,129,341.81	11,035.08	27,137,050	1,700,000.00	5,306,270.01	520,000.00	7,726,270.61					
4	1,323,460.90	12,550	7,920	1,343,670.90	9,120.36	9,138,800	0.00	244,661.77	70,730.00	315,391.77					
5	591,115.50	5,750	4,950	601,825.40	2,981.12	2,454,700	0.00	72,581.08	16,500.00	89,081.08					
6	3,225,521.70	42,000	12,000	3,279,521.70	2,272.18	14,464,350	302,000.00	520,417.34	138,652.72	961,070.06					
7	6,442,894.84	70,200	23,700	6,536,524.84	5,130.22	53,258,000	200,000.00	1,216,300.00	220,000.00	1,636,300.00					
8	682,625.78	9,750	3,120	695,195.78	2,632.04	4,412,080	46,600.00	71,000.00	27,500.00	145,100.00					
9	3,317,483.83	17,850	8,640	3,375,973.83	27,828.74	72,041,900	100,000.00	1,039,020.33	85,000.00	1,254,620.33					
10	6,454,954.32	39,350	5,760	6,509,694.32	3,678.18	21,964,200	230,000.00	825,410.00	242,586.00	1,287,996.00					
11	873,972.30	10,250	5,520	889,012.30	1,880.14	798,150	47,000.00	203,567.00	50,000.00	300,567.00					
12	2,558,845.95	19,550	5,120	2,581,515.95	1,679.54	2,600,000	300,000.00	444,880.00	51,000.00	795,880.00					
13	24,653,871.66	217,300	310,720	24,981,791.66	109,672.38	93,536,720	1,950,000.00	8,971,231.11	1,200,000.00	12,121,231.11					
	\$74,774,385.12	\$680,580	\$613,620	\$76,508,495.12	\$196,539.88	\$311,682,545	\$6,002,200.00	\$22,104,034.24	\$3,041,988.72	\$31,208,222.96					

***Bank Stock Tax Due Municipality \$196,539.88
 Bank Stock Tax Due County 106,539.88
 Bank Stock Tax Due State 333,979.76
 Total Bank Stock Tax \$758,159.52

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery and Instruments and Equipment of Telephone, Telegraph, and Messenger Systems (C. 138 (N. J. S. A. L. 1966))	5 Deductions			6 Net Valuation Taxable (Cols. 3 + 4 -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))
TAXING DISTRICT								
1 Carteret Bor.	\$25,271,075	\$52,616,170	\$77,887,245	\$1,076,520				\$78,963,765
2 Cranbury Twp.	4,885,350	11,911,290	16,796,640	312,580				17,109,220
3 Dumellen Bor.	5,419,650	14,950,450	20,370,100	861,269				21,231,369
4 East Brunswick Twp.	42,481,445	83,474,635	125,956,080	2,145,433				128,101,513
5 Edison Twp.	52,761,928	185,065,904	238,427,832	2,865,355				241,283,217
6 Helmetia Bor.	560,320	2,719,605	3,279,925	36,204				3,316,169
7 Highland Park Bor.	7,289,200	33,277,150	40,546,350	526,535				41,072,885
8 Jamesburg Bor.	2,483,690	6,675,725	9,159,325	322,990				9,482,315
9 Madison Twp.	19,977,590	88,477,290	108,454,720	1,204,900				109,659,620
10 Metuchen Bor.	9,480,185	37,415,369	46,895,554	1,493,026				48,388,580
11 Middlesex Bor.	8,793,690	39,395,400	48,339,090	452,000				48,791,090
12 Milltown Bor.	8,207,425	15,677,750	23,885,175	208,222				24,093,407
13 Monroe Twp.	7,980,580	21,402,425	29,383,005	681,564				30,064,569
14 New Brunswick City	23,281,320	87,298,275	110,579,595	7,752,900				118,332,495
15 North Brunswick Twp.	24,763,500	65,743,585	90,507,085	1,002,023				91,509,108
16 Perth Amboy City	18,189,715	37,881,225	56,070,940	1,500,250				57,571,220
17 Piscataway Twp.	30,980,800	87,681,600	118,662,400	1,725,000				120,387,400
18 Plainsboro Twp.	2,162,855	7,431,485	9,594,340	334,586				9,928,926
19 Sayreville Bor.	23,401,950	94,512,225	117,914,175	1,420,253			\$51,200	119,285,228
20 South Amboy City	4,395,300	15,670,875	20,066,175	582,832				20,649,007
21 South Brunswick Twp.	19,532,855	40,557,447	60,100,322	1,804,008		1,500	1,500	61,902,840
22 South Plainfield Bor.	34,724,050	60,734,250	95,458,300	720,400				96,178,700
23 South River Bor.	7,673,194	30,290,860	37,964,054	283,486				38,247,540
24 Spotswood Bor.	3,022,250	17,358,499	20,380,749	322,069				20,703,158
25 Woodbridge Twp.	144,374,760	538,772,839	398,147,639	4,345,263				402,492,952
Totals	\$522,093,707	\$1,392,792,358	\$1,924,886,065	\$33,920,098		\$2,500	\$51,200	\$1,958,752,463

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, I., 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Appointed (Cols. 6 + 9 — 10(a) + 10(b))	Section A—County Taxes (Less Tax Due County on Bank Stock)		I		II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37)	
				(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 and N. J. S. A. 54:11D-7.		Total County Taxes Appointed (Including Net Adjustments)	Deduct Over- payment	Add Under- payment			
1 Cartaret Bor.	\$7.21	34.00	\$33,355	\$122,440,366	\$201,437,486	\$1,067,022.10						
2 Cranbury Twp.	5.93	40.00	942	19,046,348	37,076,550	196,503.86						
3 Dunellen Bor.	8.38	42.00	91,680	34,182,555	55,505,001	294,180.20						
4 East Brunswick Twp.	7.67	44.00	2,652	170,328,297	298,432,462	1,581,697.41						
5 Edison Twp.	7.75	38.00	627,100	411,712,821	653,623,198	3,464,215.41						
6 Helmetta Bor.	7.05	43.00	.....	6,287,394	9,613,563	50,951.46					
7 Highland Park Bor.	8.96	41.00	8,071	60,819,861	101,900,817	540,075.75						
8 Jamesburg Bor.	8.90	43.00	17,786	12,869,152	22,369,253	118,556.87						
9 Madison Twp.	11.58	39.00	122,900	473,371,886	253,154,406	1,500,723.44						
10 Metuchen Bor.	9.50	38.00	619,163	83,331,510	132,339,253	701,400.08						
11 Middlesex Bor.	7.88	42.00	12,790	72,253,870	121,103,710	641,867.37						
12 Milltown Bor.	5.65	47.00	7,272	29,843,124	53,943,803	285,902.02						
13 Monroe Twp.	0.89	42.00	3,269	42,255,669	72,323,537	383,315.59						
14 New Brunswick City	7.84	45.00	820,803	152,826,981	271,990,279	1,441,553.32						
15 North Brunswick Twp.	0.29	41.00	196,201	166,563,618	258,268,927	1,368,829.87						
16 Perth Amboy City	17.31	21.00	1,125,577	243,620,841	302,317,638	1,602,288.91						
17 Piscataway Twp.	8.33	41.00	1,688	184,802,842	306,191,450	1,617,520.08						
18 Plainsboro Twp.	4.05	40.00	4,842	17,034,310	26,967,818	142,929.36						
19 Sayreville Bor.	6.31	37.00	99,054	258,016,614	377,398,896	2,000,221.09						
20 South Amboy City	7.43	38.00	5,969,317	33,778,715	60,337,039	319,786.90						
21 South Brunswick Twp.	7.94	46.00	466,140	82,292,419	144,061,405	764,707.73						
22 South Plainfield Bor.	6.77	50.00	344,744	103,190,560	190,714,001	1,058,487.00						
23 South River Bor.	8.01	44.00	3,192	51,092,793	89,343,495	473,521.70						
24 Spotswood Bor.	8.82	41.00	196,423	35,411,122	56,310,703	298,447.24						
25 Woodbridge Twp.	5.09	50.00	3,765,048	142,311,257	829,373,257	4,395,604.24						
Totals			\$14,530,105	\$2,961,418,965	\$4,964,701,633	\$26,313,002.20						

↑ Woodbridge Amount Added to be Adjusted in 1971.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1970—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES									
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B		Section C—Local Taxes to Be Raised for			II	
		II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax— See Col. 13)		
1	Carteret Bor.	84,777.87	\$1,062,844.23	\$3,179,475.33					\$1,305,425.30		
2	Cranbury Twp.	1,064.20	195,441.66	660,671.09					147,749.32		
3	Dumellen Bor.	34.32	294,145.88	1,202,985.00					234,757.12		
4	East Brunswick Twp.		\$23,815.21	7,152,378.50					863,276.41		
5	Edison Twp.		9,808.11	3,474,023.62				\$1,238,296.50	1,352,675.70		
6	Helmetta Bor.	4.80	50,946.56	178,796.00							
7	Highland Park Bor.	9,425.07	530,650.68	2,716,866.33					371,379.74		
8	Jamesburg Bor.	288.05	118,268.32	480,911.06					224,522.46		
9	Madison Twp.	15,474.96	1,485,248.48	9,043,867.39					1,932,240.08		
10	Metuchen Bor.	879.44	700,320.64	2,988,325.96					816,152.87		
11	Middlesex Bor.	179.31	641,688.06	2,386,236.75					535,364.51		
12	Milltown Bor.	39.36	285,863.26	950,235.21					81,998.98		
13	Monroe Twp.		405.33	1,451,939.06					207,684.40		
14	New Brunswick City	10,199.30	1,431,354.02	*2,751,898.00			174,033.12		4,777,484.92		
15	North Brunswick Twp.	2,280.93	1,366,548.94	*3,779,009.00					450,505.95		
16	Perth Amboy City	6,173.05	1,395,315.36	4,500,179.56			184,947.88		3,505,450.89		
17	Piscataway Twp.	242.00	1,017,276.08	*7,211,642.00					1,048,000.64		
18	Plainboro Twp.		18,354.90	5,093,351.21		\$297,487.81			396.43		
19	Sayreville Bor.	16,226.89	1,983,394.20	720,470.00					299,863.24		
20	South Amboy City	13.34	319,173.56				34,211.00		394,263.25		
21	South Brunswick Twp.		4,634.99	771,342.72					147,756.66		
22	South Plainfield Bor.	989.62	1,057,497.98	4,107,467.87					1,211,226.94		
23	South River Bor.	1,273.36	472,248.34	1,807,935.00					675,514.14		
24	Spotswood Bor.		632.92	299,080.16					216,389.63		
25	Woodbridge Twp.	2,060.82	4,332,733.42	*15,312,771.92					2,616,511.10		
Totals		\$72,826.79	\$57,651.66	\$26,297,827.07		\$297,487.81	\$1,631,488.50		\$23,465,807.82		

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$0.530002

Total County Taxes Appropriated \$26,493,690.61

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.530002

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1970—(Concluded)

MIDDLESEX COUNTY

12—APPORTIONMENT OF TAXES				13			14			15						
Section D—Tax Levy				Bank Stock Tax Due Municipality			Total Amount of Exempt Property			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget						
I		II		III			Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	Total of Miscellaneous Revenues for the Support of the Local Municipal Budget				
Total Tax Levy (Cols. A111 + B + C1b, b ₁ + c + C11)		Deductions Allowed (C, 173, L, 1963)		Which Tax Rates are Computed (Cols. I + II)								Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)	
		(a)	(b)									(a)	(b)	(c)	(d)	
		Veterans		Senior Citizens												
1	\$5,537,744.86	\$98,560	\$12,460	\$5,688,644.86	\$8,048.28	\$9,193,775	\$300,000.00	\$1,196,592.83	\$110,000.00	\$1,606,592.83	\$1,606,592.83					
2	1,063,861.97	6,860	3,040	1,073,761.98	5,234.58	3,134,780	85,000.00	198,507.10	15,000.00	298,507.10	298,507.10					
3	1,350,959.00	27,750	18,720	1,377,459.00	8,879.41	4,354,150	69,000.00	3,600,921.71	76,000.00	505,921.71	505,921.71					
4	9,641,197.53	157,350	16,050	9,814,697.53	9,466.76	15,973,550	740,000.00	1,339,091.26	308,700.00	2,387,791.26	2,387,791.26					
5	18,347,519.72	281,250	47,600	18,676,369.72	21,047.80	39,169,969	1,510,000.00	4,319,546.67	245,000.00	6,134,546.67	6,134,546.67					
6	229,912.56	2,450	1,680	233,872.56	2,652.39	585,325	12,652.39	80,293.61	8,000.00	100,946.00	100,946.00					
7	3,618,897.00	35,000	23,280	3,677,177.00	3,177.98	17,107,065	550,000.00	401,170.11	68,000.00	1,019,170.11	1,019,170.11					
8	823,702.28	12,500	7,600	843,802.28	2,914.02	2,501,350	40,000.00	166,964.74	35,000.00	180,964.74	180,964.74					
9	12,463,356.06	180,000	35,250	12,683,476.06	7,094.52	19,653,150	145,000.00	880,260.20	437,571.21	1,462,827.41	1,462,827.41					
10	4,505,029.47	70,000	18,650	4,593,699.47	11,329.10	18,070,074	111,000.00	665,579.78	77,000.00	1,196,579.78	1,196,579.78					
11	3,763,289.32	65,050	17,120	3,843,359.32	1,530.74	13,701,500	400,000.00	566,554.28	80,000.00	1,106,554.28	1,106,554.28					
12	1,315,697.45	29,000	13,200	1,369,897.45	3,250.62	3,503,300	57,000.00	474,068.56	30,700.00	561,768.56	561,768.56					
13	2,043,334.58	17,700	9,840	2,070,884.58	2,493.60	7,155,250	291,000.00	317,620.00	100,000.00	618,620.00	618,620.00					
14	9,134,770.06	59,750	83,200	9,277,890.06	33,339.00	62,839,075	580,000.00	3,038,714.49	222,900.00	3,840,714.49	3,840,714.49					
15	5,596,683.89	61,050	26,050	5,683,793.89	11,673.51	13,950,335	420,000.00	1,472,843.72	70,000.00	1,962,843.72	1,962,843.72					
16	3,784,394.19	71,000	27,250	3,860,674.19	15,074.41	15,765,700	946,125.00	2,681,839.82	309,000.00	3,927,964.82	3,927,964.82					
17	9,876,930.72	117,000	20,640	10,024,160.72	1,635.46	33,192,600	700,000.00	1,617,409.95	325,000.00	2,642,409.95	2,642,409.95					
18	458,345.04	2,050	1,920	462,115.61	336.43	11,917,025	50,041.00	131,664.00	3,000.00	184,664.00	184,664.00					
19	7,319,298.05	147,800	35,120	7,532,158.05	4,580.04	30,355,050	450,000.00	2,842,716.25	144,619.00	3,437,335.25	3,437,335.25					
20	1,468,657.81	30,200	30,160	1,529,017.81	7,212.28	7,082,880	175,000.00	599,400.47	50,000.00	824,400.47	824,400.47					
21	4,844,333.22	53,350	14,640	4,912,353.22	1,177.12	11,382,510	250,000.00	993,346.38	136,000.00	1,374,346.38	1,374,346.38					
22	6,376,162.19	119,460	20,100	6,507,012.79	3,608.87	20,136,250	355,411.22	1,205,552.73	108,800.00	1,669,763.95	1,669,763.95					
23	2,955,727.48	61,050	45,200	3,061,977.48	11,393.65	9,938,826	124,065.00	608,168.64	32,000.00	822,533.64	822,533.64					
24	1,790,894.79	37,500	6,500	1,825,211.79	2,283.37	1,936,790	172,268.00	318,337.00	30,000.00	521,263.00	521,263.00					
25	22,322,016.41	472,450	101,360	22,895,826.41	17,606.32	153,635,690	501,790.00	7,409,685.77	440,000.00	8,351,475.77	8,351,475.77					
												\$9,338,350.61	\$33,855,696.40	\$3,506,300.21	\$46,700,437.22	
Less: Bank Stock Taxes Due County																
Net County Taxes Apportioned (12 A 111)												Bank Stock Tax Due State				
± Adjustments (Net Total 12 A 11b)												***Bank Stock Tax Due Municipality				
												Bank Stock Tax Due County				
Total County Taxes Apportioned (Including Adjustments—Total 12 A 1)												Total Bank Stock Tax				
												\$783,394.16				

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

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5			6
					Deductions				Total Deductions (b) + (c) + (d)	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 133, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	
1 Allenhurst Bor.	\$2,370,430	\$7,121,076	\$9,491,506	\$165,379				\$9,656,885
2 Allentown Bor.	4,638,500	4,447,300	5,113,800	233,102				5,346,902
3 Asbury Park City	20,998,500	57,065,130	78,063,830	7,776,174				85,840,004
4 Atlantic Highlands Bor.	7,117,150	23,297,900	31,015,050	949,914				31,964,964
5 Avon-by-the-Sea Bor.	10,049,825	13,932,373	24,091,700	195,829				24,191,529
6 Belmar Bor.	11,126,900	30,677,375	41,804,275	431,450				42,235,725
7 Bradley Beach Bor.	7,883,252	23,764,421	31,652,673	347,826				31,999,999
8 Brielle Bor.	7,102,500	23,112,150	30,214,650	251,156				30,465,806
9 Colts Neck Twp.	26,219,884	40,858,984	67,108,668	1,105,765				68,214,433
10 Deal Bor.	7,390,350	18,303,850	25,694,200	325,070				26,019,270
11 Eatontown Bor.	30,841,620	54,644,050	85,485,670	2,172,881				87,658,551
12 Englishtown Bor.	808,847	4,328,689	5,137,516	160,904				5,698,420
13 Fair Haven Bor.	20,083,400	35,660,600	55,744,000	243,584				55,987,584
14 Farmingdale Bor.	1,466,800	6,447,900	6,414,700	286,397				6,701,097
15 Freehold Bor.	10,082,700	41,459,470	51,535,170	3,607,010				55,142,180
16 Freehold Twp.	47,693,630	90,313,131	137,936,661	1,567,766				139,504,427
17 Hazlet Twp.	33,529,600	76,668,800	110,498,400	764,664				111,263,064
18 Highlands Bor.	5,712,108	12,745,660	18,457,768	172,933				18,630,701
19 Holmdel Twp.	22,193,899	72,134,640	94,328,539	2,906,556				97,235,095
20 Howell Twp.	37,535,960	91,695,300	129,131,260	1,897,010				131,038,270
21 Interlaken Bor.	4,616,100	8,154,300	12,770,400	64,191				12,834,591
22 Keansburg Bor.	6,350,800	24,338,300	30,689,100	303,629				30,992,729
23 Keyport Bor.	7,258,425	24,295,975	31,524,400	2,208,808				33,733,308
24 Little Silver Bor.	15,426,942	37,250,410	52,677,352	464,114				53,141,466
25 Loch Arbour Village	1,187,900	2,285,200	3,473,100	45,011				3,518,111
26 Long Branch City	25,357,775	103,840,650	129,198,425	3,337,404				132,535,829
27 Manalapan Twp.	40,729,360	78,488,900	119,218,260	367,292				120,175,492
28 Manasquan Bor.	10,360,150	29,948,150	40,308,300	309,902				40,618,202
29 Marlboro Twp.	19,145,711	48,576,177	67,721,888	1,052,100				68,773,988
30 Matawan Bor.	8,257,004	33,742,960	41,999,964	479,068				42,479,032

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1970—(Continued)

	1	2	3	4	5			6	
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment, Telephone, Telegraph and Messengers Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.56)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
31 Matawan Twp.	\$34,557,600	\$79,968,500	\$114,524,100	\$1,051,633					\$115,585,733
32 Middletown Twp.	51,582,800	224,711,350	276,294,150	4,375,492					280,769,642
33 Hillstone Twp.	4,621,413	9,794,869	14,418,275	182,888					14,601,143
34 Monmouth Beach Bor.	5,805,150	11,655,950	17,462,100	126,027					17,618,127
35 Neptune Twp.	49,836,825	123,243,850	173,180,675	1,685,871					174,866,546
36 Neptune City Bor.	11,342,300	27,403,050	38,745,350	363,983					39,109,333
37 New Shrewsbury Bor.	10,497,450	31,579,900	42,077,350	421,998		\$2,000		\$2,000	42,500,348
38 Ocean Twp.	54,082,850	97,808,650	151,891,500	1,156,989					153,108,489
39 Oceanport Bor.	12,305,600	33,958,250	46,263,850	502,072					46,765,922
40 Red Bank Bor.	27,755,900	60,323,850	88,077,750	4,594,275					92,672,025
41 Roosevelt Bor.	809,690	3,943,050	4,752,740	33,771					4,786,511
42 Rumson Bor.	33,680,850	53,446,050	87,126,900	655,527					87,782,427
43 Sea Bright Bor.	6,431,725	9,911,135	16,342,860	153,016					16,495,876
44 Sea Girt Bor.	11,292,920	20,646,865	31,939,785	275,654					32,215,440
45 Shrewsbury Bor.	8,769,300	21,135,300	29,844,600	482,115					30,326,715
46 Shrewsbury Twp.	162,088	595,000	697,088	42,755					739,843
47 South Belmar Bor.	1,707,650	6,985,695	8,693,345	123,222					8,816,567
48 Spring Lake Bor.	16,071,575	30,706,050	47,377,625	1,548,631					48,926,256
49 Spring Lake Heights Bor.	6,455,510	20,143,164	26,598,674	288,766					26,887,440
50 Union Beach Bor.	6,065,600	22,473,700	28,539,300	273,734					28,756,034
51 Upper Freehold Twp.	6,810,470	10,395,430	17,205,900	1,228,330					18,434,230
52 Wall Twp.	66,315,000	92,940,300	159,255,300	1,110,518					160,365,818
53 West Long Branch Bor.	16,120,210	34,969,390	51,089,600	597,173					51,686,773
Totals	\$838,977,940	\$2,146,782,143	\$3,040,760,083	\$56,572,969		\$2,000		\$2,000	\$3,097,331,052

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1970—(Continued)

TAXING DISTRICT	7				8		9	10		11	12—APPORTIONMENT OF TAXES		
	General Tax Rate to Apply Per \$100 Valuation	County Equalization Table—Average Ratio of True Value of Real Property to R. S. 54:3-17		True Value of Class II Railroad Property (C. 139, I. 1906)	(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 and N. J. S. A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over-payment	Add Under-payment	
		Total County Taxes	Appportioned (Including Total Net Adjustments)										
31 Matawan Twp.	\$4.060	110.84	\$13,177	\$8,431,560	\$88,047,103	\$107,167,350	\$661,192.15	\$2,816.61					
32 Middletown Twp.	6.127	76.55	1,915		12,485,779	368,817,790	2,275,501.16	9,573.68					
33 Millstone Twp.	6.806	54.03				27,016,922	166,686.75	608.81					
34 Monmouth Beach Bor.	4.140	115.50		2,260,797		15,357,330	94,750.37	473.30					
35 Neptune Twp.	3.947	113.67	69,198	18,381,710		156,554,634	965,893.99	4,660.22					
36 Neptune City Bor.	3,280	129.46		6,500,435		32,608,898	201,187.65	863.63					
37 New Shrewsbury Bor.	5.521	85.53			8,923,657	51,423,405	317,207.82	1,297.59					
38 Ocean Twp.	3.810	109.19	5,159	11,154,590		141,953,899	875,815.30	3,412.17					
39 Oceanport Bor.	3.562	98.42			1,558,536	48,329,617	298,180.03	1,123.72					
40 Red Bank Bor.	4.272	95.63	157,691		10,186,634	163,016,370	633,581.79	2,896.71					
41 Roosevelt Bor.	4.214	110.87		446,501		4,340,007	26,776.61	107.88					
42 Rumson Bor.	3.684	90.69			9,333,784	97,096,211	599,056.08	2,598.70					
43 Sea Bright Bor.	3.297	92.52	2,250		1,810,922	18,306,768	112,947.75					\$2,819.78	
44 Sea Girt Bor.	3.268	66.06			16,675,678	48,893,317	301,657.90	1,296.68					
45 Shrewsbury Bor.	4.361	85.84			6,247,735	36,574,450	223,653.98	995.25					
46 Shrewsbury Twp.	29,957	97.85			19,727	750,570	4,686.33	23.63					
47 South Belmar Bor.	4.829	76.83			2,749,331	11,565,898	71,338.31	340.84					
48 Spring Lake Bor.	2.962	64.85	3,590		26,397,045	75,326,801	464,745.00	1,888.29					
49 Spring Lake Heights Bor.	3.564	94.00	1,418		1,791,601	28,680,459	176,950.30	656.60					
50 Union Beach Bor.	4.455	105.19	1,29		45,370	28,801,624	177,697.23	774.63					
51 Upper Freehold Twp.	3.429	69.70	1,564		8,431,755	29,867,011	165,765.54	595.73					
52 Wall Twp.	3.280	130.63		35,806,692		124,499,426	798,124.30	3,260.04					
53 West Long Branch Bor.	3.361	113.62		4,113,388		47,573,385	263,514.29	1,307.35					
Totals			\$748,769	\$165,171,763	\$374,303,804	\$3,307,181,862	\$20,404,374.11	\$70,234.81				\$79,234.81	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1970—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section F County Library Taxes	Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	II—Adjustments Resulting from				I—District School Purposes			
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(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	Net County Taxes Apportioned					
1 Allenhurst Borough			\$76,272.40	\$3,118.95	\$84,000.00		\$193,674.96	
2 Allentown Bor.			44,083.49	1,802.70		R\$224,674.15	361,101.22	
3 Asbury Park City	879.00		657,246.48		2,393,923.72		1,804,794.92	
4 Atlantic Highlands Bor.	63.24		219,066.94	8,968.14	281,844.00	R\$28,271.28	307,665.11	
5 Avon-by-the-Sea Bor.	53.69		156,260.72		282,655.00		216,285.53	
6 Belmar Bor.	37.76	814.40	279,988.87	11,448.97	675,233.00		552,866.71	
7 Bradley Beach Bor.	189.58		181,609.69		628,917.00		513,085.77	
8 Brielle Bor.	56.16		252,719.95	10,334.25	758,467.00		392,878.77	
9 Colts Neck Twp.	2,928.16	386.76	467,728.75	19,164.37	1,134,988.25	R\$80,574.74		
10 Deal Bor.	37.80		209,877.60	8,582.38	608,507.50		299,840.75	
11 Easton Twp.	15,455.27	2,992.88	521,646.32	21,377.15	900,704.50	R726,385.83	580,505.12	
12 Englishtown Bor.			40,614.37	1,660.84	R407,093.60	R497,547.18	19,739.16	
13 Fair Haven Bor.	31.16		301,236.69	12,317.88	834,322.00	R113,120.46	287,349.76	
14 Farmingdale Bor.	868.19		36,946.37	1,520.48	118,486.00	R110,897.98	22,739.21	
15 Freehold Bor.	168.30		399,630.51		895,897.00	R446,156.10	791,210.70	
16 Freehold Twp.	2,172.74	1,856.01	638,376.34	26,104.97	2,735,528.00	R1,133,511.38	281,435.39	
17 Hazlet Twp.	5,046.44	4,219.84	664,402.26	27,172.83	3,066,086.00		560,467.77	
18 Highlands Bor.	33.30		110,604.02	4,522.56	212,103.00	R337,789.47	295,166.98	
19 Holmdel Twp.	372.96	72.00	757,763.96	30,984.07	2,137,045.00		117,897.29	
20 Howell Twp.	1,111.52		831,125.67	33,193.63	1,765,269.50	R1,884,239.35		
21 Interlaken Bor.			74,288.80	3,036.90	126,715.00		133,514.24	
22 Kearsburg Bor.	869.40		244,450.01	10,001.93	963,646.62		634,135.11	
23 Keyport Bor.	142.86		259,925.00		1,084,853.87		537,316.21	
24 Little Silver Bor.	67.32	171.60	369,664.38	15,115.02	793,125.95	R663,891.60	351,125.34	
25 Loch Arbour Village			20,709.08	846.80		J96,687.38	90,400.00	
26 Long Branch City	1,368.20		896,890.19	4,308,901.50			1,862,309.79	
27 Manalapan Twp.	539.95		620,097.19	25,362.63	R2,116,246.40	R1,202,355.19	66,062.56	
28 Manasquan Bor.	24.70		330,109.77	13,493.62	804,825.00		398,765.87	
29 Marlboro Twp.	886.13		542,486.17	22,188.44	1,696,200.00	R780,857.68	147,103.10	
30 Matawan Bor.	812.25	2,982.00	333,116.02			R1,252,635.46	597,328.17	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1970—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B		Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax—See Col. 13)
	I—Adjustments Resulting from			County Library Taxes	1—District School Purposes		(c) As Required by Local Municipal Budget		
	(b)—Appeals and Corrected Errors (I. S. 54:4-49; I. S. 54:4-53)	Net County Taxes Apportioned	III Net County Taxes Apportioned		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets			
Deduct Over-payment	Add Underpayment								
31 Matawan Twp.	\$204.70	\$61.64	\$658,232.48	.....	1183,165,136.40	.....	\$792,664.57
32 Middletown Twp.	1,721.40	207.48	2,294,413.56	.....	.....	.....	1,993,145.58
33 Millstone Twp.	194.97	.....	165,882.97	\$6,784.06	.....	.....	98,522.44
34 Monmouth Beach Bor.	114.17	.....	94,102.30	3,850.27	R161,897.34	.....	221,000.44
35 Neptune Twp.	404.58	44.16	969,873.35	39,294.27	.....	.....	1,550,098.18
36 Neptune City Bor.	142.45	.....	200,181.62	8,185.84	.....	.....	212,924.28
37 New Shrewsbury Bor.	612.59	.....	313,357.34	12,895.70	R784,147.39	.....	316,971.78
38 Ocean Twp.	4,867.91	307.53	867,842.75	35,596.30	J4,050,592.95	.....	771,753.62	
39 Oceanport Bor.	305.64	130.68	266,881.35	12,141.17	R394,508.55	.....	224,350.29	
40 Red Bank Bor.	2,295.72	.....	630,479.30	.....	R1,015,692.97	.....	896,346.07
41 Roncoveit Bor.	3.48	.....	26,685.25	1,090.43	.....	.....	14,698.65
42 Rumson Bor.	40.87	.....	596,416.51	24,388.79	R909,046.55	.....	692,806.89
43 Sea Bright Bor.	492.36	.....	115,275.17	4,683.73	R84,556.80	.....	292,403.42
44 Sea Girt Bor.	15.04	.....	309,376.18	12,282.99	.....	.....	280,193.87
45 Shrewsbury Twp.	69.00	.....	224,589.73	9,183.62	R312,018.53	.....	238,965.30
46 Shrewsbury Bor.	.....	.....	4,662.70	191.69	.....	.....	34,092.00
47 South Belmar Bor.	229.40	.....	70,797.07	2,895.23	R49,177.78	.....	110,300.00
48 Spring Lake Bor.	873.00	.....	461,983.71	7,138.31	.....	.....	490,719.00
49 Spring Lake Heights Bor.	2,236.70	.....	174,657.51	7,231.65	.....	.....	186,661.88
50 Union Beach Bor.	.....	.....	179,922.70	.....	.....	.....	286,466.16
51 Upper Freehold Twp.	.....	.....	165,169.81	6,751.45	R423,514.63	.....	24,813.40
52 Wall Twp.	1,105.49	157.25	763,907.02	31,238.27	R586,549.85	.....	781,244.48	
53 West Long Branch Bor.	.....	.....	292,266.94	11,918.72	.....	.....	216,221.63
Totals	\$49,931.85	\$13,734.23	\$29,368,176.49	\$530,000.00	\$23,005,844.75	.....	\$22,602,359.42	

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1970—(Concluded)

12—APPOINTMENT OF TAXES				13		14		15			
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I		II		III		Total Amount of Exempt Property		(a)	(b)	(c)	(d)
Total Tax Levy [Cols. A, H + B + C, a, b, c + C, H]		Add: Deductions Allowed (C, I, 3, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)		Total Amount of Exempt Property		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a, b+c)
		(a)	(b)								
		Veterans		Senior Citizens							
1	\$357,066.31	\$2,750	\$720	\$360,536.31	\$4,732.54	\$596,735	\$37,500.00	\$223,368.03	\$6,231.97	\$967,100.00	
2	326,669.56	3,250	3,250	335,209.36	2,066.78	252,170	62,000.00	21,326.00	9,000.00	92,326.00	
3	4,825,625.13	19,750	24,850	4,900,255.13	24,933.90	28,848,710	270,000.00	1,840,786.00	300,800.00	2,441,886.00	
4	1,316,955.07	17,000	9,120	1,372,805.07	3,639.67	3,627,700	190,000.00	208,253.87	35,000.00	463,253.87	
5	637,191.65	7,000	7,250	671,371.05	1,214.67	1,356,800	105,000.00	151,179.97	15,000.00	271,179.97	
6	1,519,537.35	16,750	20,000	1,556,237.35	4,133.29	9,363,000	355,000.00	463,941.50	50,000.00	868,941.50	
7	1,323,612.46	8,150	15,070	1,346,832.46	4,759.98	2,207,342	93,000.00	315,261.71	62,000.00	470,261.71	
8	1,414,399.97	13,700	7,360	1,435,459.97	1,121.23	1,813,300	95,350.00	78,000.00	50,000.00	223,350.00	
9	2,202,446.11	17,750	5,280	2,225,476.23	8,40.92	7,878,700	125,000.00	302,274.00	40,000.00	467,274.00	
10	1,126,808.23	8,200	2,210	1,137,248.23	2,211.89	3,013,570	80,000.00	326,497.23	30,000.00	456,497.23	
11	2,840,708.92	29,100	9,040	2,878,848.92	7,561.92	29,298,200	290,000.00	402,472.15	100,000.00	702,472.15	
12	246,565.14	2,750	2,400	271,715.14	288.01	389,000	21,316.43	33,283.57	15,000.00	69,000.00	
13	1,148,347.09	31,150	6,620	1,186,117.09	2,481.21	3,760,300	68,000.00	124,583.00	59,000.00	251,883.00	
14	287,625.04	4,100	2,480	294,406.04	3,040.72	1,129,100	90,250.00	3,184.22	7,000.00	41,834.22	
15	2,829,894.37	29,850	21,350	2,881,104.37	21,223.30	20,944,638	206,000.00	320,659.00	67,000.00	593,659.00	
16	4,314,956.08	41,600	13,300	4,369,316.08	164.61	11,543,450	475,000.00	401,900.00	100,000.00	979,900.00	
17	4,318,128.86	100,000	12,400	4,430,528.86	2,176.23	13,456,700	297,000.00	480,365.00	107,000.00	794,365.00	
18	980,186.03	10,150	12,040	992,976.03	.....	3,512,155	110,000.00	97,535.25	106,000.00	307,535.25
19	3,043,730.26	25,300	3,440	3,072,470.26	1,665.71	17,039,750	217,000.00	574,758.00	75,000.00	866,758.00	
20	4,513,828.15	57,750	44,040	4,616,218.15	6,617.49	21,178,000	465,000.00	638,000.00	200,000.00	1,298,000.00	
21	337,534.94	7,250	640	345,924.94	389.70	389,000	11,000.00	31,089.54	6,000.00	48,089.54	
22	1,862,293.67	21,250	22,240	1,895,723.67	3,797.72	8,201,650	85,000.00	272,815.50	195,000.00	552,815.50	
23	1,882,065.08	19,650	17,760	1,919,305.08	8,275.50	11,142,800	125,000.00	189,632.29	125,000.00	439,632.29	
24	2,192,921.99	30,650	5,520	2,229,091.99	3,367.66	7,360,900	74,000.00	183,183.00	68,000.00	325,183.00	
25	208,643.26	950	560	210,153.26	.....	152,400	15,000.00	24,300.00	5,800.00	45,100.00
26	65,700	65,700	56,480	7,185,251.48	18,690.20	28,331,450	480,000.00	1,504,897.53	389,000.00	2,373,897.53	
27	4,023,123.97	38,300	10,000	4,071,423.97	331.89	7,271,550	700,000.00	353,283.40	120,000.00	1,173,283.40	
28	1,547,189.26	18,600	18,600	1,586,669.26	4,657.95	9,818,325	70,000.00	429,082.53	18,000.00	517,082.53	
29	3,190,855.29	24,500	9,520	3,224,855.29	653.87	11,460,340	589,500.00	314,941.55	140,000.00	1,074,441.55	
30	2,183,080.35	28,000	10,160	2,221,240.35	6,870.83	5,167,200	120,000.00	196,000.00	45,000.00	361,000.00	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget											\$20,573,707.46
Less: Bank Stock Taxes Due County											206,530.97
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes											\$20,368,176.49

Total County Taxes Appropriated \$20,573,707.46
 Less: Bank Stock Taxes Due County 206,530.97
 Net County Taxes Apportioned (12A III) \$20,368,176.49

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1970—(Concluded)

MONMOUTH COUNTY

12—APPORTIONMENT OF TAXES				13			14		15			
Section D—Tax Levy				Bank Stock Tax Due Municipality	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			Total of Miscellaneous Revenues (Cols. a + b + c)	(d)		
I		11				(a)	(b)	(c)				
Total Tax Levy [Cols. A(1) + B + C(a, b, c + CII)]		Add: Deductions Allowed (C, 173, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + 11)	Bank Stock Tax Due Municipality	Total Amount of Exempt Property	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)		
		(a)	(b) Senior Citizens (173e)									
31	\$4,616,063.45	\$80,450	\$16,800	\$4,693,263.45	\$950.52	\$10,616,500	\$250,000.00	\$448,167.01	\$180,000.00	\$878,167.01		
32	14,697,131.39	223,200	73,840	14,397,171.39	10,957.42	31,727,050	600,000.00	1,823,858.00	590,000.00	2,993,858.00		
33	831,828.47	5,800	3,600	843,708.47	477.56	1,686,100	67,000.00	86,000.00	69,000.00	213,000.00		
34	719,347.35	6,500	3,600	729,407.35	369.56	1,039,430	45,000.00	110,079.00	33,000.00	188,079.00		
35	6,735,754.65	108,700	57,680	6,902,134.65	9,895.90	36,762,050	260,000.00	822,339.41	315,000.00	1,397,339.41		
36	1,252,673.64	13,410	13,410	1,266,083.64	1,289.45	1,229,615	100,000.00	153,510.36	75,000.00	328,510.36		
37	2,308,498.22	5,120	5,120	2,313,618.22	1,515.22	69,186,750	140,000.00	254,197.00	75,000.00	469,197.00		
38	5,731,605.02	19,200	19,200	5,840,805.02	2,046.18	12,392,800	451,901.90	515,115.65	309,500.00	1,276,517.55		
39	1,696,663.81	23,700	5,680	1,696,395.61	1,749.71	49,897,100	148,000.00	168,715.00	40,000.00	356,715.00		
40	3,694,196.66	27,500	28,080	3,659,716.65	3,559.71	16,914,100	490,000.00	544,419.34	140,000.00	1,174,349.34		
41	198,183.33	2,750	2,210	203,173.33	2,083.13	737,000	30,000.00	15,051.35	4,000.00	49,051.35		
42	3,185,253.74	35,500	13,200	3,223,953.74	1,152.27	7,726,100	100,000.00	387,550.01	122,000.00	609,550.01		
43	537,390.12	3,150	3,440	543,950.12	1,294.58	1,322,500	54,000.00	126,433.00	48,000.00	228,433.00		
44	1,018,436.52	12,350	2,750	1,033,536.52	1,400.13	16,115,600	85,000.00	84,460.00	31,000.00	200,460.00		
45	1,298,900.78	20,000	4,800	1,323,700.78	1,522.64	2,701,600	82,000.00	115,735.00	47,375.00	245,110.00		
46	155,654.00	4,000	4,000	155,654.00	.....	2,079,700	22,800.00	19,398.00	.....	42,798.00
47	409,498.30	5,270	10,210	425,008.30	.....	374,500	31,200.00	33,371.00	15,000.00	79,571.00	
48	1,428,036.75	15,200	6,320	1,449,566.75	3,280.96	14,813,600	69,000.00	335,000.00	45,000.00	550,000.00		
49	963,431.70	16,650	8,850	980,581.70	1,527.22	1,752,800	82,000.00	127,117.08	39,000.00	218,617.08		
50	1,258,836.37	23,200	19,200	1,281,256.37	369.35	1,373,800	150,000.00	200,918.63	20,000.00	420,918.63		
51	620,252.38	4,500	4,500	630,592.38	86.51	3,522,010	79,000.00	81,100.00	22,000.00	183,100.00		
52	5,159,714.27	68,100	38,320	5,296,134.27	2,755.52	20,983,000	420,000.00	51,000.00	180,000.00	1,051,000.00		
53	1,700,200.89	31,750	7,080	1,739,030.89	1,916.50	10,591,040	86,000.00	247,357.70	38,000.00	371,357.70		
	\$125,327,152.00	\$1,542,170	\$725,070	\$127,594,392.90	\$265,530.97	\$599,794,350	\$9,515,318.33	\$17,721,024.50	\$4,988,706.97	\$22,225,049.80		
Adjustments (Net Total 11a) ±				+36,197.62								
Total County Taxes Apportioned (Including Adjustments—Total 12 A 1)				\$20,404,374.11								
R—Denotes Recreational School.												
J—Denotes Joint School.												
‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.												

***Bank Stock Tax Due Municipality
 Bank Stock Tax Due County
 Bank Stock Tax Due State
 Total Bank Stock Tax

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

	1	2	3	4	5				6
					Deductions					Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph, and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Boonton Town	\$10,638,550	\$22,319,700	\$32,858,250	\$1,372,366					\$34,230,616
2 Boonton Twp.	5,994,100	10,927,650	16,921,750	264,559	\$500			\$500	17,185,809
3 Butler Bor.	11,781,330	16,320,170	28,101,500	253,349					28,354,849
4 Chatham Bor.	12,695,800	26,137,500	38,833,300	218,240					39,051,540
5 Chatham Twp.	9,843,650	27,157,900	37,001,550	134,727	*\$17,800			17,800	37,118,477
6 Chester Bor.	630,035	2,992,970	3,623,005	179,153					3,802,158
7 Chester Twp.	3,450,300	10,133,800	13,257,100	568,874					13,855,974
8 Deerfield Twp.	24,869,250	39,152,420	64,021,700	1,443,574		500		500	65,465,774
9 Dover Town	10,480,845	30,941,535	40,478,350	1,924,886					42,403,266
10 East Hanover Twp.	29,280,720	47,111,700	76,402,420	388,753	*\$13,750			13,750	76,771,423
11 Florham Park Bor.	17,706,570	27,781,350	45,487,920	603,362					46,091,282
12 Hanover Twp.	10,756,900	51,957,450	62,714,350	1,507,638	\$15,000	500	\$44,200	60,300	64,161,733
13 Harding Twp.	5,999,515	15,777,300	21,776,905	128,038					21,904,988
14 Jefferson Twp.	16,144,430	29,339,540	45,483,970	551,335					46,035,305
15 Kinnelon Bor.	8,116,200	23,541,065	31,657,265	282,205					31,939,470
16 Lincoln Park Bor.	7,607,225	17,057,825	24,665,050	118,599					24,783,649
17 Madison Bor.	24,794,425	44,510,825	69,304,750	1,045,867					70,950,617
18 Mendham Bor.	4,198,650	9,753,175	13,953,825	284,029					14,237,854
19 Mendham Twp.	10,838,200	14,223,600	24,561,800	697,216	*\$9,700			9,700	25,029,316
20 Mine Hill Twp.	3,398,490	6,147,650	9,546,140	123,288					9,669,428
21 Montville Twp.	15,605,806	28,136,875	44,742,681	428,274					45,170,955
22 Morris Twp.	26,718,500	74,395,250	101,113,750	1,251,981	*\$21,200			21,200	102,347,531
23 Morris Plains Bor.	10,492,880	26,362,100	36,854,980	477,860	*\$20,000			20,000	37,312,830
24 Morristown Town	14,400,200	42,931,800	57,335,000	4,487,467					61,822,467
25 Mountain Lakes Bor.	10,071,250	13,275,400	23,346,650	206,081		700		700	23,552,081

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1970—(Continued)

TAXING DISTRICT	1	2	3	4	5			6	
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Equipment of Telephone, Telegraph and Messenger Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewerage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
26 Mt. Arlington Bor.	\$2,905,000	\$7,257,849	\$10,192,800	\$136,005	*\$34,700			\$34,700	\$10,294,705
27 Mt. Olive Twp.	10,523,600	21,137,825	31,661,425	353,365					32,016,790
28 Netcong Bor.	2,918,370	6,325,840	9,245,210	217,196					9,462,406
29 Parsippany-Troy Hills Twp.	28,360,455	106,582,800	137,943,255	1,187,544	*31,950	\$900		35,850	139,094,949
30 Passaic Twp.	12,595,760	22,519,855	35,115,615	532,033					35,667,618
31 Pequannock Twp.	9,950,950	24,770,659	39,721,609	252,320	*14,400			14,400	39,959,620
32 Randolph Twp.	17,139,165	30,777,563	47,916,728	651,503	*16,050			16,050	48,552,271
23 Riverdale Bor.	7,865,700	8,155,300	16,021,000	1,514,948					17,502,948
34 Rockaway Bor.	6,834,700	15,838,400	22,673,100	283,586					22,956,686
25 Rockaway Twp.	34,453,200	52,091,775	86,544,975	1,011,572					87,556,547
36 Roxbury Twp.	18,259,000	38,305,429	56,601,429	3,830,218					60,443,647
37 Victory Gardens Bor.	542,104	968,307	1,510,411	9,651					1,280,152
38 Washington Twp.	6,533,845	16,635,660	23,233,535	520,284	*14,700			14,700	23,739,119
39 Wharton Bor.	1,566,813	10,870,190	12,867,003	110,145					12,983,150
Totals	\$409,238,545	\$1,028,846,624	\$1,495,085,169	\$20,440,861	\$262,850	\$3,100	\$44,200	\$310,150	\$1,524,224,880

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1970—(Continued)

		12—APPORTIONMENT OF TAXES											
		7		8	9	10		11	Section A—County Taxes (Less Tax Due County on Bank Stock)			II—Adjustments Resulting from	
		General Tax Rate to Apply Per \$100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property to R. S. 54-3-19	True Value of Class II Railroad Property (C. 139, I. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes (Including Total Net Adjustments)	(a)—County Equalization Table Apportionment (R. S. 54-2-37)	Deduct Over-payment	Add Under-payment		
TAXING DISTRICT					(a)	(b)							
1	Boonton Town	\$6.46	51.92	\$100,793		\$40,048,096	\$74,379,505	\$236,898.98					
2	Boonton Twp.	5.79	40.51			26,543,279	43,729,058	175,788.65					
3	Butler Bor.	6.04	51.51	7,237		29,708,193	58,070,279	229,455.63					
4	Chatham Bor.	8.19	33.91	86,600		63,603,528	102,741,966	405,968.81					
5	Chatham Twp.	8.02	36.23			65,424,719	102,543,196	405,183.40					
6	Chester Bor.	10.21	34.10			7,429,801	11,231,959	44,381.33					
7	Chester Twp.	11.14	29.87			31,870,000	45,725,974	180,679.04					
8	Denville Twp.	6.81	49.76	175,246		68,436,928	134,076,948	529,784.90					
9	Dover Town	7.35	41.89	143,676		63,251,739	105,798,681	418,046.94					
10	East Hanover Twp.	4.34	51.68	2,133		74,436,760	151,216,316	597,507.93					
11	Fiorham Park Bor.	7.22	45.07			58,106,820	104,198,102	411,722.51					
12	Hanover Twp.	8.00	31.70	11,707		162,271,871	226,445,311	894,763.24					
13	Harding Twp.	5.41	30.31			50,667,860	72,572,888	286,760.22					
14	Jefferson Twp.	9.32	39.60	791		70,226,091	116,262,187	459,391.85					
15	Kinnelon Bor.	9.51	33.97	150		56,775,832	88,715,462	350,545.24					
16	Lincoln Park Bor.	9.64	38.98	3,767		39,868,924	64,646,310	255,439.90					
17	Madison Bor.	7.93	48.32	96,249		76,824,536	147,271,402	581,919.92					
18	Mendham Bor.	9.37	36.60			24,978,167	39,216,021	154,955.98					
19	Mendham Twp.	6.23	50.13			24,516,048	49,545,364	193,770.76					
20	Mine Hill Twp.	9.18	42.78			14,213,678	23,883,106	94,370.36					
21	Montville Twp.	9.17	38.88	8,874		73,278,490	118,458,249	468,069.25					
22	Morris Twp.	7.11	41.96	8,428		152,292,924	254,574,883	1,005,919.84					
23	Morris Plains Bor.	5.80	49.60	10,279		63,816,477	81,139,586	390,610.39					
24	Morristown Town	9.28	40.25	271,705		93,062,158	155,156,300	613,076.99					
25	Mountain Lakes Bor.	9.57	41.49	8,778		35,486,158	57,047,967	225,416.12					

Abstract of Rates and Exemptions in the County of Morris, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table—Average Ratio of True Value Assessed to True Value of Real Property to R. S. 51-3-19	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES	
				(a) Amounts Deducted Under R. S. 51-3-17 to R. S. 51-3-19	(b) Amounts Added Under R. S. 51-3-17 to R. S. 51-3-19 and N. J. S. A. 51:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stocks)	
							I Total County Taxes Apportioned (Including Total Net Adjustments)	11—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 51-2-37)
26 Mt. Arlington Bor.	\$7.54	49.95	\$511	.....	\$15,118,037	\$25,413,253	\$100,416.60	.....
27 Mt. Olive Twp.	11.28	54.81	970	.....	55,467,105	87,481,865	345,682.76	.....
28 Netcong Bor.	6.08	54.81	35,249	.....	8,173,293	17,670,854	69,823.62	.....
29 Parsippany-Troy Hills Twp.	9.55	33.19	3,753	.....	284,612,695	423,711,402	1,674,229.35	.....
30 Passaic Twp.	7.83	49.14	5,973	.....	37,568,422	73,212,033	289,494.48	.....
31 Pequannock Twp.	9.90	32.68	233	.....	84,110,618	124,079,371	490,230.23	.....
32 Randolph Twp.	9.28	40.79	9,201	.....	72,216,285	120,777,760	477,234.43	.....
33 Riverdale Bor.	5.07	51.10	1,260	.....	16,887,358	34,451,566	136,141.83	.....
34 Rockaway Bor.	7.29	48.46	3,359	.....	27,982,323	50,942,968	204,293.17	.....
35 Rockaway Twp.	7.28	51.28	5,226	.....	86,108,032	173,669,807	686,229.08	.....
36 Roxbury Twp.	8.89	39.95	130,250	.....	93,839,546	154,413,423	610,140.50	.....
37 Victory Gardens Bor.	12.62	37.58	841	.....	2,144,689	3,424,821	13,632.64	.....
38 Washington Twp.	10.07	34.33	841	.....	46,276,520	70,010,480	278,650.17	.....
39 Wharton Bor.	10.70	32.55	2,334	.....	28,720,752	41,706,136	164,795.27	.....
Totals			\$1,135,054		\$2,304,294,893	\$3,829,654,827	\$15,132,282.20	

Abstract of Rates and Exemptions in the County of Morris, for the Year 1970--(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES										
	Section A--County Taxes (Less Tax Due County on Bank Stock)				Section B (County Library Taxes)	Section C--Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, -- See Col. 13)		
	II--Adjustments Resulting from					I--District School Purposes					
	(b)--Appeals and Corrected Errors (R. S. 51:4-49; I. S. 51:4-53)	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional (consolidated) and Joint School Budgets	(c) As Required by Local Municipal Budget					
Deduct Over-payment	Add Under-payment										
1 Boonton Town	\$204.65	\$293,694.33	\$21,549.31	\$1,412,336.00				\$437,440.21			
2 Boonton Twp.	475.38	179,312.27	12,612.63	659,259.28				136,973.73			
3 Butler Bor.		229,452.63	16,836.10	1,310,473.50				115,641.18			
4 Chatham Bor.	79.48	405,890.33	29,401.58	2,193,331.50				318,061.21			
5 Chatham Twp.	4,601.06	400,581.74		1,884,951.00				617,794.00			
6 Chester Bor.	155.58	44,225.75	3,244.83	181,156.40		\$95,679.15		57,735.28			
7 Chester Twp.	329.57	180,349.47	13,232.57	738,746.83		390,146.30		203,510.03			
8 Denville Twp.	1,375.27	528,405.82		1,863,396.91		1,211,798.47		772,730.76			
9 Dover Town	5,335.21	412,711.73		1,992,856.75				635,672.69			
10 East Hanover Twp.	306.00	597,201.63		1,488,142.83		877,719.47		329,718.22			
11 Florham Park Bor.	271.98	411,450.53		1,213,030.30		910,256.75		744,273.39			
12 Hanover Twp.		897,103.69	65,827.30	2,114,624.00		1,373,276.13		610,549.94			
13 Harding Twp.	244.86	286,515.36	21,022.50	664,722.00				196,846.29			
14 Jefferson Twp.	1,023.62	458,363.23	33,629.97	3,081,867.87				693,087.98			
15 Kinnelon Bor.	301.41	350,243.83	25,698.45	2,126,856.00				497,501.53			
16 Lincoln Park Bor.	96.42	255,343.48		1,418,578.50				673,810.91			
17 Madison Bor.	1,958.30	579,961.62		3,381,552.45				1,536,360.88			
18 Mendham Bor.	547.48	154,403.50	11,328.89	691,802.50		318,114.61		234,195.94			
19 Mendham Twp.	584.47	135,186.28	14,320.89	666,729.00		313,434.15		354,495.64			
20 Mine Hill Twp.	4.08	94,366.28	6,924.04	642,393.13				119,530.53			
21 Montville Twp.	5,393.78	402,676.47	33,941.69	3,084,708.50				549,834.80			
22 Morris Twp.	2,229.52	1,003,633.32		4,699,748.68				1,480,070.22			
23 Morris Plains Bor.	1,128.05	319,482.34	23,440.32	1,380,561.00				407,027.91			
24 Morristown Town	1,225.25	611,850.84		3,388,561.00				1,683,861.87			
25 Mountain Lakes Bor.	48.92	225,369.20	16,536.21	1,640,310.50				348,649.46			

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)				Section B County Library Taxes	Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipally on Bank Stock Tax, — See Col. 13)			
	III Net County Taxes Apportioned					I—District School Purposes						
	II—Adjustments Resulting from (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53) Product Over-payment Add Under-payment				(a) As Required by District School Budget			(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
26 Mt. Arlington Bor.	\$39.51			\$100,376.99	\$25,214.47	\$484,454.00			\$177,668.83			
27 Mt. Olive Twp.	2,006.08			343,676.68	5,026.31	2,051,715.15	\$681,957.85		463,350.88			
28 Netcong Bor.	1,290.08			68,524.54	122,793.76	388,969.00			94,458.19			
29 Parsippany-Troy Hills Twp.	687.66			1,673,541.69		9,370,969.00			1,947,430.47			
30 Passaic Twp.	144.03			289,260.45		1,201,963.00	652,724.01		613,018.86			
31 Pequannock Twp.	37.74			490,242.49		2,792,683.62			586,721.91			
32 Randolph Twp.	3,827.14			473,407.29	34,730.93	3,434,413.86			508,169.78			
33 Riverdale Bor.	91.13			136,050.70	9,982.49	610,559.63			114,519.65			
34 Rockaway Bor.	506.93			290,786.24	770,611.00	770,611.00	460,457.74		291,823.12			
35 Rockaway Twp.	478.78			688,750.30	50,315.71	2,878,315.81	1,572,350.99		1,104,782.25			
36 Roxbury Twp.	171.29			600,969.21	44,755.71	3,971,798.50			652,948.28			
37 Victory Gardens Bor.				13,532.61	992.95	140,609.00			3,243.18			
38 Washington Twp.	606.52			276,082.65	29,254.39	1,212,344.80	407,093.94		254,768.82			
39 Wharton Bor.	216.83			164,578.44		596,365.13	377,351.50		311,483.64			
Totals	\$38,039.66	\$2,340.45	\$15,066,582.99	\$603,644.00	\$9,732,391.39	\$73,543,123.23			\$21,121,692.52			

Abstract of Rates and Exemptions in the County of Morris, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES							15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
Section D—Tax Levy							14 Total Amount of Exempt Property			
I Total Tax Levy (Cols. A, H + B + C, a, b, c + C, H)	II Add: Deductions Allowed (C, I, 3, L, 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)	13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
	(a) Veterans	(b) Senior Citizens								
1	\$2,165,019.88	\$20,080	\$2,210,219.88	\$6,699.32	\$4,660,650	\$219,000.00	\$466,888.39	\$45,000.00	\$730,888.39	
2	978,188.91	4,720	994,108.91	1,903.93	1,000,930	30,000.00	78,780.65	25,000.00	131,780.65	
3	1,672,405.41	13,920	1,711,975.41	1,684.48	3,937,625	197,000.00	563,358.48	70,000.00	740,588.48	
4	3,137,302.04	8,000	3,197,402.04	8,387.30	6,243,700	421,000.00	290,387.31	60,000.00	701,887.31	
5	2,982,318.32	4,880	2,973,948.32	1,290.05	4,668,200	530,000.00	482,487.94	75,000.00	887,487.94	
6	382,011.41	1,600	387,891.41	1,441.84	1,002,725	38,100.00	48,827.15	6,000.00	92,927.15	
7	1,525,985.20	2,960	1,543,845.20	.....	857,950	145,000.00	158,711.11	30,000.00	328,711.11
8	4,376,341.96	19,440	4,456,021.96	9,670.24	7,935,250	285,000.00	530,722.81	133,200.00	948,922.81	
9	3,041,241.17	41,250	3,115,771.17	30,911.71	9,500,725	140,000.00	672,882.87	79,000.00	891,882.87	
10	3,292,782.15	5,600	3,328,632.15	1,566.49	2,109,800	160,000.00	562,414.13	24,000.00	746,414.13	
11	3,279,010.97	39,650	3,324,020.97	2,853.52	9,985,810	290,000.00	302,023.37	50,000.00	552,023.37	
12	5,061,381.08	53,700	5,128,011.08	4,580.34	6,461,100	500,000.00	981,548.46	80,000.00	1,561,548.46	
13	1,091,036.15	2,520	1,181,336.15	392.03	1,970,450	129,000.00	106,400.07	25,000.00	251,400.07	
14	1,216,869.05	49,875	4,280,734.05	1,974.94	2,448,925	300,000.00	403,049.33	225,000.00	928,049.33	
15	3,000,299.81	3,760	3,036,109.81	1,193.00	3,542,225	220,000.00	148,633.98	55,000.00	483,633.98	
16	2,347,732.89	32,600	2,388,372.89	1,389.06	1,550,275	164,000.00	186,971.11	135,000.00	485,971.11	
17	5,497,874.95	16,400	5,574,774.95	9,070.45	23,156,192	400,000.00	953,324.29	75,000.00	1,428,324.29	
18	1,319,850.44	12,000	1,333,370.44	.....	3,860,745	164,000.00	104,490.97	40,000.00	308,490.97
19	1,544,165.97	2,160	1,559,125.97	486.36	2,509,100	174,000.00	81,962.00	50,000.00	305,962.00	
20	863,218.98	16,700	887,038.98	847.93	547,500	60,000.00	118,705.45	30,000.00	208,705.45	
21	4,081,100.46	44,250	4,137,970.46	1,465.65	3,893,240	397,981.18	417,804.42	176,500.00	767,804.42	
22	7,183,502.22	65,700	7,267,282.22	3,703.29	17,003,800	397,981.18	728,013.61	150,000.00	1,302,494.79	
23	2,130,511.57	6,480	2,163,941.57	2,705.44	2,329,300	180,000.00	291,579.04	30,000.00	501,579.04	
24	5,684,292.71	29,500	5,731,082.71	30,040.36	23,222,250	507,000.00	918,747.22	190,000.00	1,615,747.22	
25	2,230,865.37	1,200	2,253,315.37	1,336.46	4,759,300	242,000.00	132,056.49	20,000.00	394,056.49	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1970—(Concluded)

MORRIS COUNTY

12—APPORTIONMENT OF TAXES				13		14		15			
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I		II		III		(a)	(b)	(c)	(d)	(e)	(f)
Total Tax Levy (Cols. III + B + C); a, b, c + C(1))		Add: Deductions Allowed (C. 173, L. 1963)		Total on Which Tax Rate Is Computed (Cols. I + II a, b)								Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Licenses	Total of Miscellaneous Revenues (Cols. a + b + c)
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(c)	(d)	(e)	(f)
26	\$762,499.82	\$10,000	\$2,720	8775,219.82	\$658.14	\$700,290	\$80,000.00	\$55,180.12	\$27,518.00	\$112,728.12	
27	3,565,916.33	11,760	1,760	3,605,053.33	624.00	2,497,950	250,000.00	\$263,690.77	\$264,000.00	\$715,690.77	
28	559,969.04	6,880	6,880	571,499.01	3,917.30	876,670	35,000.00	88,699.44	21,000.00	147,469.61	
29	13,114,731.92	140,650	25,930	13,251,304.92	9,574.87	47,130,500	700,000.00	1,050,121.35	170,000.00	1,880,121.35	
30	2,755,966.37	31,150	8,230	2,795,356.35	1,127.66	2,829,140	189,500.00	329,968.58	80,000.00	599,468.58	
31	3,860,618.02	69,350	11,800	3,953,798.02	2,695.78	2,757,900	297,000.00	376,619.26	65,000.00	738,619.26	
32	4,450,721.86	41,950	8,030	4,503,751.86	1,509.59	4,825,500	539,500.00	401,624.38	255,000.00	1,196,124.38	
33	871,112.47	11,000	1,190	889,123.47	2,321.52	1,709,900	40,000.00	137,847.91	13,000.00	190,847.91	
34	1,653,678.10	25,550	12,240	1,671,498.10	3,846.58	4,652,700	190,000.00	263,394.24	50,000.00	413,394.24	
35	6,293,545.96	60,900	14,800	6,369,215.96	527.95	52,652,275	225,000.00	443,991.31	215,000.00	913,991.31	
36	5,279,491.70	69,100	22,160	5,371,051.70	8,692.14	3,730,120	275,000.00	612,918.29	170,000.00	1,057,918.29	
37	158,377.77	560	560	161,437.77	91.46	57,500	35,000.00	13,307.81	4,000.00	62,307.81	
38	2,960,514.61	18,950	9,920	2,989,384.61	487.06	2,603,750	250,000.00	296,314.75	100,000.00	556,314.75	
39	1,359,849.01	19,600	9,680	1,389,129.01	2,330.37	1,688,825	31,000.38	154,300.00	92,700.00	221,000.38	
40	\$120,157,431.13	\$1,318,525	\$403,880	\$121,969,839.13	\$103,551.07	\$277,762,207	\$8,734,141.56	\$14,075,809.23	\$3,342,948.00	\$36,152,898.79	

* Disabled Veterans		Total Amount of Miscellaneous Revenues (Including Surplus Revenue Appropriated) for the support of the County Budget		Adjustments (Net Total 12 A 1b)		Total County Taxes Apportioned (Including Adjustments— Total 12 A 1)	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes	Rate per \$100 to be applied to Col. 11 for apportionment of Total County Taxes Appropriated	Less: Bank Stock Tax Due County	Bank Stock Tax Due State	Bank Stock Tax Due Municipality	Total Bank Stock Tax	Total Bank Stock Tax
				\$5,231,858.00	\$0,393,131,663	\$15,290,134.66	\$654,290.68
				\$15,696,582.99			

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1			3	4	5			6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)			(a) Exemption of Certain Water Supply and Sewage Structures and Facilities (N. J. S. A. 54:4-3.56)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT									
1 Barnegat Light Bor.	7,539,100	\$8,679,000	\$16,278,100	\$77,862					\$16,355,462
2 Bay Head Bor.	8,797,870	9,967,650	18,765,600	168,269					18,933,869
3 Beach Haven Bor.	9,282,310	21,034,770	30,317,080	633,626					30,950,606
4 Beachwood Bor.	4,831,482	16,755,494	21,086,986	225,221					21,312,207
5 Berkeley Twp.	35,563,150	35,563,150	59,667,250	2,428,064					62,095,314
6 Brick Twp.	84,895,060	161,943,900	246,838,960	3,268,671					250,107,631
7 Dover Twp.	119,697,600	244,714,900	364,312,500	5,863,612					370,176,112
8 Eggeswood Twp.	2,055,940	3,068,200	5,064,140	159,713					5,223,853
9 Haney Cedars Bor.	9,726,135	9,285,850	19,011,985	153,018					19,165,003
10 Island Heights Bor.	2,064,050	5,426,250	7,490,300	78,452					7,568,752
11 Jackson Twp.	45,027,915	59,367,675	104,395,590	1,800,340					106,195,930
12 Lacey Twp.	23,801,860	33,915,980	57,717,840	822,787					58,540,627
13 Lakehurst Bor.	1,226,410	5,017,220	6,243,630	691,102					6,834,732
14 Lakewood Twp.	24,442,200	108,176,850	132,619,050	3,681,065					136,290,115
15 Lavallette Bor.	12,293,200	20,950,150	33,243,350	914,059					34,157,409
16 Little Egg Harbor Twp.	12,344,600	26,213,000	38,557,600	3,948,698					42,506,198
17 Long Beach Twp.	62,887,988	61,942,830	114,830,818	600,287					115,331,105
18 Manchester Twp.	12,261,070	18,848,050	31,109,120	844,834					31,953,954
19 Mantoloking Bor.	7,732,850	11,792,280	19,525,130	110,364					19,635,984
20 Ocean Twp.	7,019,100	15,996,420	23,015,520	222,944					23,238,464
21 Ocean Gate Bor.	2,423,700	5,173,800	7,597,500	69,652					7,667,152
22 Pine Beach Bor.	2,716,775	6,575,730	9,292,505	72,080					9,364,585
23 Pleasant Twp.	2,751,560	12,167,600	14,909,160	1,110,876					16,019,276
24 Point Pleasant Bor.	27,051,372	74,068,400	101,039,772	2,446,286					103,486,058
25 Pt. Pleasant Beach Bor.	23,779,400	34,699,900	58,479,300	466,104					58,926,404
26 Seaside Heights Bor.	17,709,800	15,780,160	33,508,960	219,828					33,728,788
27 Seaside Park Bor.	10,016,933	17,830,548	27,847,481	144,160					27,991,641
28 Ship Bottom Bor.	11,069,876	16,483,507	27,496,383	684,046					28,180,429
29 South Toms River Bor.	2,617,720	8,895,420	11,513,140	173,046					11,686,186
30 Starford Twp.	15,479,770	23,601,115	39,080,885	8,719,037					42,799,922
31 Surf City Bor.	15,203,000	17,244,100	32,450,100	262,890					32,712,990
32 Tuckerton Bor.	2,759,540	8,546,100	11,305,640	634,133					11,939,773
33 Union Twp.	3,875,035	5,109,830	8,984,865	513,213					9,498,078
Totals	\$669,917,051	\$1,124,674,829	\$1,794,591,880	\$36,897,729					\$1,771,489,009

Fire Tax Rate per \$100 Valuation

\$0.06

Fire District No. 2

Fire District No. 3

Dover Township

Brick Township

Fire District No. 1

0.07

0.12

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1970—(Continued)

	7		8		9		10		11		12—APPORTIONMENT OF TAXES	
	General Tax Rate to Apply Per \$100 Valuation		County Equalization Table—Average Ratio of True Value of Real Property to R. S. 54:3-17		True Value of Class II Railroad Property (C. 139, L. 1966)		Equalization		Net Value on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))		Section A—County Taxes (Less Tax Due County on Bank Stock)	
			(a)	(b)							I	II—Adjustments Resulting from (a)—County Equalization Table Appeals (R. S. 54:2-37)
TAXING DISTRICT												
1 Barnegat Light Bor.	\$2.21	98.35	\$508,589	\$11,506	\$10,706,968			\$87,142.34				
2 Bay Head Bor.	3.12	68.02		8,869,046				28,252.104				
3 Beach Haven Bor.	2.86	81.26		7,484,966				38,455,202				
4 Beachwood Bor.	4.34	85.87	24	3,637,419				129,669,775				
5 Berkeley Twp.	3.84	90.92		7,483,945				361,517,89				
6 Brick Twp.	3.69	95.02		15,014,442				265,122,073				
7 Dover Twp.	3.81	93.11	6,050	41,470,160				1,377,909.14				
8 Eagleswood Twp.	3.03	92.77		462,334				2,139,465.38				
9 Harvey Cedars Bor.	2.12	118.29		\$2,890,257				29,552.61				
10 Island Heights Bor.	5.33	84.69		1,402,827				84,584.14				
11 Jackson Twp.	4.74	107.47		6,102,421				46,627.66				
12 Lacey Twp.	1.04	97.57	48	8,975,747				520,212.29				
13 Lakehurst Bor.	3.29	99.58	1,408	296,063				350,900.60				
14 Lakewood Twp.	4.78	92.38	8,307	13,743,448				36,003.30				
15 Lavallette Bor.	2.08	78.96		9,182,021				779,339.31				
16 Little Egg Harbor Twp.	2.22	93.69		3,381,519				225,216.42				
17 Long Beach Twp.	2.28	90.51	399	12,640,004				238,386.59				
18 Manchester Twp.	3.11	92.01		3,160,275				665,099.51				
19 Mantoloking Bor.	1.70	70.11		8,402,147				182,499.96				
20 Ocean Twp.	2.64	85.32	12	4,302,668				145,721.54				
21 Ocean Gate Bor.	4.70	82.65		1,649,215				143,138.57				
22 Pine Beach Bor.	4.30	73.89		3,223,742				48,410.61				
23 Plains rd Twp.	3.77	100.10	7,035	2,414,426				65,970.72				
24 Point Pleasant Bor.	3.30	98.58		2,049,592				84,547.71				
25 Pt. Pleasant Beach Bor.	3.28	92.27	2,099	6,743,921				551,013.33				
26 Seaside Heights Bor.	1.03	107.34		1,439,343				346,669.88				
27 Seaside Park Bor.	2.43	87.83						167,816.03				
28 Ship Bottom Bor.	2.59	99.63		4,419,269				168,448.02				
29 South Toms River Bor.	4.15	79.74	1,778	577,062				149,400.24				
30 Stafford Twp.	3.08	95.69		3,302,099				78,219.14				
31 Surf City Bor.	2.00	108.03		2,371,173				234,768.06				
32 Tuckerton Bor.	3.63	95.55		2,273,477				185,202.15				
33 Union Twp.	4.03	75.81	5,970	741,632				63,908.00				
Totals			\$511,689	\$12,765,518	\$19,340,690	\$1,838,665,870		\$10,975,756.42				

Jackson Township
 Fire District No. 1
 Fire District No. 2
 Fire District No. 3
 Fire District No. 4
 Lightning District No. 1

0.08
 0.05
 0.12

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1970—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	I—Adjustments Resulting from			I—District School Purposes			
	(b)—Appraisals and Corrected Errors (L. S. 54:4-49; L. S. 54:4-53)	Add Underpayment		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
1 Barnegat Light Bor.	\$37.19		\$87,105.15	\$3,750.70	\$876,186.72	\$129,310.22	
2 Bay Head Bor.			146,533.62	6,373.01		165,147.27	
3 Beach Haven Bor.			199,157.55		\$174,711.81	309,404.51	
4 Beachwood Bor.	21.83		129,047.32	5,627.14	1,579,466.07	172,000.00	
5 Berkeley Twp.	328.13		361,189.76	15,677.47	834,114.13	307,707.47	
6 Brick Twp.	1,876.87		1,376,032.27	56,728.18	7,004,635.00	534,454.40	
7 Dover Twp.	5,588.12		2,133,877.26		19,551,381.07	2,124,554.09	
8 Eagleswood Twp.	29.90		29,522.71	1,281.44		2,672.15	
9 Harvey Cedars Bor.	7.57		84,576.57	3,670.89	873,972.80	181,514.99	
10 Island Heights Bor.	51.26		46,576.40	2,021.68	137,618.00	71,850.86	
11 Jackson Twp.	3,102.44		517,109.85	22,451.59	3,277,005.50	1,119,291.34	
12 Lacey Twp.	211.78		350,688.82	15,221.41	241,000.00	84,525.17	
13 Lakehurst Bor.			36,608.30	1,588.69	90,787.00	1,948,689.00	
14 Lakeswood Twp.	1,340.17		777,990.14		3,603,168.00	170,000.00	
15 Lavellette Bor.	24.50		223,221.92	9,775.34	287,743.50		
16 Little Egg Harbor Twp.			233,386.59	10,346.67		101,707.54	
17 Long Beach Twp.	6,287.25		658,812.26	28,609.41	1,461,411.05	876,607.87	
18 Manchester Twp.	34.83		182,465.13	7,919.60	536,710.59	247,684.93	
19 Mantoloking Bor.			143,724.51	6,324.74	54,400.00	123,800.00	
20 Ocean Twp.	2.31		143,136.26	6,212.54	295,011.05	138,000.00	
21 Ocean Gate Bor.	13.12		48,406.39	2,101.01	110,194.00	77,375.00	
22 Pine Beach Bor.			65,970.72	2,863.33		27,100.00	
23 Plumsted Twp.	332.65		84,215.06	3,655.96			
24 Point Pleasant Bor.	145.50		551,467.83	23,935.65	2,264,701.50	520,294.53	
25 Pt. Pleasant Beach Bor.	\$723.03		347,995.91	15,075.45	1,097,343.29	448,606.64	
26 Seaside Heights Bor.	176.56		167,640.07	7,276.48		179,120.65	
27 Seaside Park Bor.			163,448.02	7,311.14	148,484.00	210,000.00	
28 Ship Bottom Bor.	214.80		194,245.44	6,478.19	1,104,352.68	322,898.59	
29 South Toms River Bor.	16.88		78,202.26	3,394.25		34,827.48	
30 Stafford Twp.	13.55		234,752.51	10,188.97	506,526.56	326,739.93	
31 Surf City Bor.	41.46		158,160.69	6,864.73	1,110,558.50	229,184.79	
32 Tuckerton Bor.	25.15		65,883.45	2,859.60	301,490.00	46,210.47	
33 Union Twp.	83.01		65,422.85	2,839.74	255,352.00	47,172.28	
Totals	\$20,006.43	\$726.03	\$10,056,475.62	\$301,155.00	\$23,641,134.17	\$11,316,412.31	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,689,503.94

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

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

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

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5			6	
					Deductions				Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment, Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.58)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Booningsdale Bor.	\$14,648,500	\$82,624,900	\$47,273,400	\$447,474					\$47,720,874
2 Clifton City	179,626,200	463,413,400	643,069,600	6,994,100					650,063,700
3 Haledon Bor.	16,183,100	31,843,300	48,026,400	463,164	**\$33,000			\$33,000	48,456,964
4 Hawthorne Bor.	46,840,500	104,818,600	151,659,100	905,847	**65,200			65,200	152,489,747
5 Little Falls Twp.	41,671,000	70,543,700	112,216,700	2,310,186	**87,900			87,900	114,438,986
6 North Haledon Bor.	17,032,000	41,703,300	58,735,300	317,464					59,102,764
7 Passaic City	53,250,900	153,450,400	206,701,300	9,569,500	**86,000	\$1,300		87,300	216,183,500
8 Paterson City	102,545,710	369,878,870	472,424,580	16,488,831	**6,500			6,500	488,903,911
9 Pompton Lakes Bor.	31,295,900	61,670,500	92,936,400	891,666	**92,100			92,100	93,735,966
10 Prospect Park Bor.	7,461,150	20,889,950	28,351,100	164,369					28,515,469
11 Ringwood Bor.	46,098,800	52,834,300	98,903,100	611,125	**30,300			30,300	99,513,925
12 Totowa Bor.	66,745,000	83,897,100	160,642,100	1,372,153	**29,800			29,800	161,984,453
13 Wanakee Bor.	25,010,600	34,975,700	59,986,300	372,000					60,558,300
14 Wayne Twp.	215,918,800	352,252,400	568,151,200	6,776,372	**169,900			169,900	574,757,672
15 West Milford Twp.	97,868,900	116,485,200	213,852,100	3,042,100					216,894,200
16 West Paterson Bor.	42,894,200	70,065,700	112,959,900	789,961					113,749,861
Totals	\$1,004,579,260	\$2,071,329,320	\$3,075,908,580	\$51,746,312	\$600,700	\$1,300		\$602,000	\$3,127,052,892

Abstract of Rates and Exemptions in the County of Passaic, for the Year 1970—(Continued)

	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Appointed (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(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 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from (a)—County Equalization Table Appeals (L. S. 54:2-37)
							I Total County Taxes Appointed (Including Total Net Adjustments)	Add Under- payment		Deduct Over- payment	Add Under- payment
TAKING DISTRICT									
1 Bloomingdale Bor.	\$4.26	96.93	\$620	\$2,700,843	\$50,512,337	\$317,800.13			
2 Clifton City	2.91	86.22	157,864	218,356,237	868,647,821	5,464,489.55			
3 Haledon Bor.	2.82	100.00		1,539,545	49,396,109	314,632.24			
4 Hawthorne Bor.	3.18	84.32	34,583	36,011,336	188,943,866	1,180,242.89			
5 Little Falls Twp.	2.67	100.00	6,150	5,107,753	119,552,949	732,171.33			
6 North Haledon Bor.	3.49	89.38		8,013,768	67,116,532	422,265.99			
7 Passaic City	5.53	82.46	304,334	91,668,076	308,455,910	1,938,773.64			
8 Paterson City	5.94	84.37	787,271	131,727,623	621,421,805	3,909,696.92			
9 Pompton Lakes Bor.	3.68	100.00	523	4,965,737	98,642,229	620,611.01			
10 Prospect Park Bor.	2.79	100.00		1,401,443	29,916,912	188,223.29			
11 Ringwood Bor.	3.27	100.00		98,166	99,612,061	626,712.94			
12 Totowa Bor.	2.34	100.00	4,164	4,101,580	166,690,197	1,044,962.26			
13 Wanauke Bor.	3.25	100.00	1,588	1,745,324	62,308,812	394,486.60			
14 Wayne Twp.	3.06	100.00	1,434	7,994,131	582,600,237	3,665,827.17			
15 West Milford Twp.	3.23	100.00	2,001	1,373,733	218,269,940	1,373,252.93			
16 West Paterson Bor.	2.79	100.00		4,182,984	117,632,845	741,978.00			
Totals			\$1,299,165	\$529,925,505	\$3,649,277,562	\$22,959,556.84			

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for					II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	II—Adjustments Resulting from				I—District School Purposes					
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		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									
1 Bloomingdale Bor.	\$223.79		\$317,576.34	\$1,201,234.00				\$808,766.25	\$471,234.32	
2 Clifton City		\$603.19	5,465,102.01	8,426,470.35					3,610,459.82	
3 Haledon Bor.	1,152.95		313,389.32	439,695.50		\$372,566.93			900,714.83	
4 Hawthorne Bor.	2,259.37		1,183,983.32	2,823,353.75					715,723.59	
5 Little Falls Twp.	7,743.37		744,427.98	898,171.04		794,788.88			528,879.35	
6 North Haledon Bor.	566.03		421,699.93	701,442.50		562,318.54			326,255.61	
7 Passaic City	47,536.64		1,891,237.00	5,699,221.14			287,081.50		3,919,897.50	
8 Paterson City	12,142.68		3,897,554.24	11,593,847.00			463,166.50		12,672,637.73	
9 Pompton Lakes Bor.	115.90		620,495.11	2,267,181.75					492,487.64	
10 Prospect Park Bor.	13.49		188,209.80	290,850.00		248,890.53			39,161.36	
11 Ringwood Bor.	303.42		626,409.52	1,513,337.00		555,176.15			502,643.28	
12 Totowa Bor.	5,892.63		1,639,069.63	1,040,286.00		1,110,043.59			487,448.34	
13 Wanauke Bor.	105.31		891,981.09	881,983.00		611,196.85			326,245.59	
14 Wayne Twp.	362.10		3,665,465.07	10,314,891.25					3,336,329.24	
15 West Milford Twp.	2,286.26		1,370,966.67	4,232,649.73					1,292,269.83	
16 West Paterson Bor.	99.02		741,879.68	1,006,138.60		792,733.81			569,458.02	
Totals	\$80,803.36	\$603.19	\$22,879,356.67	\$53,019,554.83		\$5,467,717.25		\$1,659,014.25	\$29,492,889.25	

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

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

Net County Taxes Apportioned (12 A III)

‡ Adjustments (Net Total 12 A IIb) ±

Total County Taxes Apportioned (Including Adjustments—Total 12 A I)

\$0.6291534817

\$23,202,229.52

322,872.85

\$22,879,356.67

\$0,200.17

\$22,959,556.84

* Districts Revalued.

** Paraplegics.

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

\$5,281,700.00

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

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES				13		14		15			
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I		II		III				(a)	(b)	(c)	(d)
Total Tax Levy [Cols. A, III + B + C, b, c + CII]		Add: Deductions Allowed (C, 173, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)		Bank Stock Tax Due Municipality		Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a+b+c)
		(a)	(b)								
		Veterans	Senior Citizens								
1	\$1,960,014.66	\$28,750	\$12,320	\$2,031,114.66	\$1,836.13	\$3,025,400	\$100,000.00	\$170,699.18	\$45,000.00	\$315,699.18	
2	18,410,791.66	309,180	184,720	18,901,691.66	39,501.04	78,410,050	1,800,000.00	5,287,079.46	368,000.00	7,455,079.46	
3	1,323,376.58	15,550	23,000	1,362,526.58	3,468.79	9,900,300	40,000.00	253,042.54	12,500.00	305,542.54	
4	4,725,292.69	70,370	42,480	4,838,312.66	9,110.84	14,918,400	425,000.00	601,572.58	70,000.00	1,096,572.58	
5	2,867,287.45	46,280	19,040	3,032,587.45	5,292.00	23,700,800	217,000.00	466,036.01	70,000.00	753,036.01	
6	2,011,716.61	32,760	15,520	2,059,993.61	1,258.99	6,661,700	195,000.00	185,680.00	20,000.00	400,680.00	
7	11,797,437.14	65,370	72,000	11,934,907.14	59,715.32	77,754,425	541,000.00	3,589,934.68	300,000.00	4,430,934.68	
8	28,627,225.47	193,840	246,370	29,037,435.47	113,780.17	134,668,530	528,812.00	7,271,597.11	1,455,000.00	9,255,409.11	
9	3,880,164.59	53,800	12,640	3,448,694.59	3,770.64	15,669,500	195,000.00	453,378.98	47,000.00	695,378.98	
10	767,111.69	9,670	18,740	795,521.69	39,713.48	4,107,800	90,000.00	107,791.23	4,000.00	201,791.23	
11	3,297,565.36	31,750	10,080	3,252,336.36	950.78	13,191,000	325,000.00	292,811.39	35,000.00	562,811.39	
12	3,676,819.53	54,690	26,800	3,758,339.53	7,450.03	37,086,100	200,000.00	444,022.51	125,000.00	769,022.51	
13	1,410,964.53	35,100	16,320	1,462,329.53	1,529.41	27,129,000	91,000.00	302,400.00	80,000.00	476,400.00	
14	17,316,656.56	297,620	175,840	17,550,143.56	25,190.61	65,337,000	830,000.00	1,451,976.58	100,000.00	2,474,976.58	
15	6,915,916.25	61,400	22,000	7,002,316.25	4,840.34	23,773,000	600,000.00	543,397.52	450,000.00	1,593,397.52	
16	3,110,210.01	41,340	17,420	3,169,470.01	2,484.28	12,894,500	135,000.00	320,249.25	40,000.00	495,249.25	
				\$112,138,532.25	\$1,250,770	\$766,390	\$6,315,812.00	\$21,654,869.41	\$3,311,500.00	\$31,282,181.41	

***Bank Stock Tax Due Municipality \$322,872.85
 Bank Stock Tax Due County 322,872.85
 Bank Stock Tax Due State 645,745.70
 Total Bank Stock Tax \$1,291,491.40

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—30%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 133, L. 1966)	5 Deductions			6 Net Valuation Taxable (Cols. 3 + 4 -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))
1 Alloway Twp.	\$960,800	\$2,162,150	\$3,122,950	\$57,890				\$3,180,340
2 Elmer Bor.	254,590	1,428,175	1,682,765	86,000		\$6,850		1,761,915
3 Elshoro Twp.	392,880	1,132,613	1,525,493	30,215				1,555,708
4 L. Alloway Creek Twp.	461,125	1,183,350	1,644,475	51,624		3,050		1,693,049
5 Mannington Twp.	1,172,725	2,751,520	3,927,245	235,967				4,163,212
6 Oldmans Twp.	801,349	1,927,520	2,728,869	64,958				2,793,827
7 Penns Grove Bor.	881,315	4,038,150	4,919,465	469,199				5,388,664
8 Pennsville Twp.	5,566,370	29,690,125	35,256,695	523,600				35,780,295
9 Pittsgrove Twp.	1,250,750	3,534,750	4,785,500	189,198		7,200		4,967,498
10 Pittsgrove Twp.	1,994,875	4,685,375	6,680,250	133,232				6,763,482
11 Quinton Twp.	774,800	2,563,175	3,339,975	435,950				3,775,925
12 Salem City	1,379,450	7,086,800	8,466,250	355,352				8,821,602
13 U. Penns Neck Twp.	867,225	6,917,461	7,784,686	161,231				7,945,917
14 U. Pittsgrove Twp.	1,233,100	2,696,050	3,929,150	187,082				4,116,232
15 Woodstown Bor.	609,600	3,470,800	4,080,400	161,367				4,241,767
Totals	\$18,601,184	\$75,223,014	\$93,824,198	\$3,142,865		\$17,100	\$17,100	\$96,949,463

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax— See Col. 13)				
	II—Adjustments Resulting from				I—District School Purposes							
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Net County Taxes Apportioned	III	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax— See Col. 13)					
Deduct Over-payment	Add Under-payment											
1 Alloway Twp.	\$11,97	\$117,179.71	\$241,152.00				\$9,717.22					
2 Elmer Bor.	18.81	52,058.36	121,895.25				52,833.44					
3 Elshoboro Twp.	9.75	53,008.72	140,412.00				3,448.19					
4 L. Alloway Creek Twp.	737.34	69,009.70	176,246.00				49,971.32					
5 Mannington Twp.	2,441	141,406.96	279,436.00				7,823.56					
6 Oldmans Twp.	156.00	120,857.43	233,615.00				8,373.00					
7 Penns Grove Bor.	289.05	178,546.84	1,705,505.45	\$497,341.65			179,509.56					
8 Pennsville Twp.	67.99	1,215,338.77	1,705,505.45				7,020.77					
9 Pittsgrove Twp.	2,633.26	172,683.02	215,828.36	392,186.32			148.30					
10 Pittsgrove Twp.	55.62	215,828.36	215,828.36	576,330.29			—321.82					
11 Quinton Twp.	3,885.37	133,077.91	346,900.00				8,649.55					
12 Salem City	3,972.56	299,821.08	759,984.00				194,646.90					
13 U. Penns Neck Twp.	19.63	368,838.36			1,013,021.48	\$180,180.50	177,128.68					
14 U. Pittsgrove Twp.	107.64	189,852.98		352,272.00								
15 Woodstown Bor.		151,703.10			344,828.68		\$2,772.85					
Totals	\$10,596.58	\$9,474,711.30	\$4,933,807.50	\$2,247,378.13	\$180,180.50	\$767,403.38						

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$1,411,400.00

Rate per \$100 to be applied to Col. II for apportionment of County Taxes \$0.9890794

Total County Taxes Apportioned \$3,508,605.00

Less: Bank Stock Taxes Due County 33,893.70

Net County Taxes Apportioned (12 A III) \$3,474,711.30

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

‡ Adjustments (Net Total 12 A IIb) + 10,596.58

Total County Taxes Apportioned (Including Adjustments— Total 12 A I) \$3,485,307.88

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES				13		14		15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Miscellaneous Revenues for the Support of the Local Municipal Budget			
I Total Tax Levy (Cols. A, H, I + B + C, a, b, c + C11)	11 Add: Deductions Allowed (C, 173, L, 1083)			III Total on Which Tax Rate is Computed (Cols. I + II)		Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts From Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
	(a) Veterans	(b) Senior Citizens	(c) Total	Total on Which Tax Rate is Computed (Cols. I + II)							
1	\$368,048.63	\$7,100	\$6,600	\$382,408.63	\$2,278	\$975,380	\$50,000.00	\$62,314.07	\$36,110.93	\$148,425.00	
2	226,807.65	4,900	5,600	237,307.05	6,756.06	872,000	9,011.78	38,288.22	7,500.00	54,800.00	
3	196,888.91	5,150	3,440	205,758.91		99,547	26,000.00	26,934.19	15,000.00	67,934.19	
4	295,227.62	1,000	4,860	304,187.02	28.68	156,295	57,746.59	81,920.21	16,000.00	155,675.80	
5	428,696.52	4,700	4,320	437,686.52	176.44	1,569,460	51,792.92	139,579.58	17,000.00	208,372.50	
6	362,845.43	4,080	4,080	372,125.43	1,885.20	200,579	3,598.11	82,953.80	27,000.00	113,551.91	
7	875,398.05	12,550	13,680	887,428.05	1,461.44	1,062,925	30,000.00	163,644.63	45,900.00	236,644.63	
8	2,913,823.05	48,550	25,250	2,987,653.05	7,020.77	984,153	265,300.00	3,635,175.73	175,128.27	3,453,802.00	
9	564,721.04	8,600	4,760	578,081.04	118.30	78,500	80,001.89	149,373.31	30,000.00	259,375.20	
10	791,336.71	11,150	11,040	813,526.74	321.82	1,372,215	10,000.00	156,400.00	90,000.00	256,400.00	
11	488,657.46	8,500	5,810	502,827.46		186,965	88,586.18	77,283.38	45,000.00	210,869.56	
12	1,431,632.48	16,900	14,320	1,465,852.48	6,533.22	2,811,250	62,546.97	478,649.89	70,000.00	611,196.86	
13	1,558,488.52	33,000	17,250	1,609,838.52	1,028.77	485,945	65,000.00	465,075.67	75,001.28	605,076.95	
14	538,124.98	5,500	7,690	551,024.98	710.300	710,300	59,988.65	121,599.30	28,000.00	212,587.95	
15	579,391.63	10,750	6,560	596,614.63	5,227.15	960,500	43,918.37	73,450.17	16,000.00	133,374.74	
	\$11,646,480.81	\$187,150	\$135,680	\$11,929,320.81	\$33,893.463	\$12,460,076	\$903,691.06	\$5,155,677.75	\$690,738.48	\$6,750,687.29	

***Bank Stock Tax Due Municipality \$33,893.463
 Bank Stock Tax Due County 83,863.70
 Bank Stock Tax Due State 67,787.33
 Total Bank Stock Tax \$185,544.496

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph Systems and Messengers Companies (C. 138 L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (b) + (c) +	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT									
1 Bedminster Twp.	\$6,387,200	\$9,986,300	\$16,373,500	\$525,959					\$16,899,549
2 Bernards Twp.	12,710,775	33,262,700	45,973,575	422,403					46,395,978
3 Bernardsville Bor.	3,609,423	22,900,300	31,509,723	514,776					32,024,501
4 Bound Brook Bor.	11,430,775	20,592,350	32,023,125	1,440,283					33,463,408
5 Branchburg Twp.	11,797,500	20,549,940	32,347,440	498,300					32,845,740
6 Bridgewater Twp.	18,259,000	92,287,200	110,546,200	1,475,800			\$1,260,000	\$1,260,000	110,762,000
7 Far Hills Bor.	3,048,750	3,048,750	6,075,275	51,645					6,126,920
8 Franklin Twp.	36,245,900	66,855,235	103,101,135	1,511,400					104,612,535
9 Green Brook Twp.	5,134,400	11,777,700	16,912,100	112,109					17,024,209
10 Hillsborough Twp.	24,531,760	35,482,248	60,014,008	1,257,637					61,271,645
11 Millville Bor.	4,902,550	25,790,295	30,692,775	239,075					30,931,850
12 Monticome Bor.	449,470	1,451,550	1,901,020	6,581					1,907,601
13 Montgomery Twp.	5,216,350	17,580,000	22,796,350	148,133					22,944,483
14 North Plainfield Bor.	8,513,150	48,895,350	57,408,500	487,200					57,895,700
15 Peapack-Gladstone Bor.	2,124,150	5,735,400	7,859,550	88,700					7,948,250
16 Raritan Bor.	2,769,925	16,023,145	18,793,070	239,658					19,032,728
17 Rocky Hill Bor.	1,133,900	2,976,200	4,110,100	43,730					4,153,830
18 Somerville Bor.	8,106,400	30,929,200	39,035,600	1,644,000					40,679,600
19 South Bound Brook Bor.	3,445,150	7,699,850	11,145,000	131,892					11,276,892
20 Warren Twp.	20,950,400	29,395,750	50,346,150	379,773					50,725,923
21 Watchung Bor.	13,315,600	24,488,775	38,309,375	473,016					38,782,391
Totals	\$209,562,405	\$527,653,298	\$737,215,663	\$11,662,320			\$1,260,000	\$1,260,000	\$747,617,983

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1970—(Continued)

	12—APPORTIONMENT OF TAXES					
	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Appportioned (Cols. 6 + 9— 10(a) + 10(b))
				(a) Amounts Deducted Under R. S. 51:3-17 to R. S. 51:3-19	(b) Amounts Added Under R. S. 54:3-17 and R. S. 54:3-19 N. J. S. A. 54:11D-7	
TAKING DISTRICT						
1 Redminster Twp.	\$5.24	32.96		\$33,752,232	\$50,651,781	\$225,420.09
2 Bernards Twp.	9.50	46.23	\$2,958	68,914,777	115,313,713	535,956.77
3 Bernardsville Bor.	7.03	37.25	118,663	55,029,838	47,173,002	405,163.96
4 Bound Brook Bor.	7.73	51.00	162,082	32,270,369	65,895,859	304,271.73
5 Branchburg Twp.	5.25	57.69	6,494	24,568,015	57,420,249	266,878.67
6 Bridgewater Twp.	8.69	39.56	47,756	228,450,614	337,335,335	1,567,872.11
7 Far Hills Bor.	4.53	40.59	9,636	9,362,473	15,498,429	72,633.83
8 Franklin Twp.	8.12	46.26	1,740	155,198,986	259,813,261	1,207,563.88
9 Green Brook Twp.	9.44	39.43	7,464	27,004,783	44,028,992	204,638.59
10 Hillsborough Twp.	5.17	57.16		46,585,598	107,864,707	501,335.16
11 Manville Bor.	9.01	37.98	211,360	68,789,266	99,932,476	464,407.63
12 Millstone Bor.	7.77	43.26		2,519,338	4,427,189	20,576.75
13 Montgomery Twp.	10.33	24.13	51,542	73,695,577	96,691,602	449,404.64
14 North Plainfield Bor.	8.71	44.31		74,352,939	132,159,739	614,253.97
15 Peapack-Gladstone Bor.	7.18	33.90	5,384	15,928,709	23,882,343	111,000.70
16 Raritan Bor.	8.75	43.91	162,469	29,902,701	49,187,898	228,616.23
17 Rocky Hill Bor.	6.59	56.21	3,649,316	3,649,316	7,869,146	36,267.58
18 Somerville Bor.	10.39	42.21	161,252	57,657,060	98,497,892	457,799.95
19 South Bound Brook Bor.	8.52	48.84	1,354	13,342,453	14,432,45	114,432.45
20 Warren Twp.	6.41	55.69		42,687,096	98,413,019	434,166.40
21 Watchung Bor.	5.09	46.37		50,804,847	89,487,238	416,384.88
Totals			\$949,534	\$1,114,556,087	\$1,861,198,569	\$8,650,505.97

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1970—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock, Tax—See Col. 13)
	II—Adjustments Resulting from		III Net County Taxes Apportioned	I—District School Purposes					
	Deduct Over-payment	Add Under-payment		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
								(b) Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
1 Bedminster Twp.			\$235,420.09	\$12,938.25	\$503,000.00			\$150,853.93	
2 Bernards Twp.	\$971.47		534,985.30	3,097.95	3,097,975.00			775,104.68	
3 Bernardsville Bor.	194.28		404,969.68	22,256.43	1,573,179.00			503,489.67	
4 Bound Brook Bor.	3,028.01		303,243.72	14,587.34	1,547,948.74			676,851.90	
5 Branchburg Twp.	1,355.10		265,523.57		\$1,302,509.67			113,820.30	
6 Bridgewater Twp.	1,243.75		1,569,628.26	86,095.57				—1,650.87	
7 Far Hills Bor.	268.85		1,717,664.98	3,914.14	136,200.00	†BR\$7,811,279.51		62,574.09	
8 Franklin Twp.	13,088.53		1,194,497.35	61,627.73	5,688,275.94			1,404,293.74	
9 Green Brook Twp.	47.31		204,621.28	11,245.61	1,118,973.00			244,130.43	
10 Hillsborough Twp.	5,985.83		484,349.33	27,202.10	2,692,383.95			80,600.95	
11 Manville Bor.	167.37		464,300.26		1,862,120.00			385,421.40	
12 Millstone Bor.	3.09		29,573.66	1,130.69	119,188.00			4,316.23	
13 Montgomery Twp.	1,326.77		448,077.87	24,622.23	1,793,931.00			79,802.52	
14 North Plainfield Bor.	135.85		614,118.12	33,750.82	3,140,482.00			1,139,579.46	
15 Peapack-Gladstone Bor.			111,000.70	6,100.39	319,315.75			123,246.24	
16 Raritan Bor.	4.60		228,611.63	12,564.07				212,722.84	
17 Rocky Hill Bor.			39,267.58	1,993.20	906,244.50			23,239.05	
18 Somerville Bor.	422.71		457,377.21		2,589,477.50			1,117,063.46	
19 South Bound Brook Bor.	582.89		113,846.56	6,250.89	640,628.00			176,320.95	
20 Warren Twp.	3,032.89		431,130.51	23,687.83	1,328,710.50	WH790,698.87		494,652.68	
21 Watchung Bor.	2,449.96		413,934.92	22,749.79	1,073,303.52	WH480,692.09		271,414.26	
Totals	\$84,265.26		\$8,616,240.71	\$406,152.30	\$30,838,854.07	\$10,248,374.26		\$7,944,249.91	

Money Appropriated in Municipal Budgets

* Branchburg Twp. \$80,000.00
 † Bridgewater Twp. \$500,000.00
 BR=Bridgewater Raritan Regional

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

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

County Taxes

\$1,852,580.00
 \$0.464781466

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1970—(Concluded)

SOMERSET COUNTY

12—APPORTIONMENT OF TAXES				13		14		15		
Section D—Tax Levy				Bank Stock Tax Due Municipality		Total Amount of Exempt Property		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget		
I		II		III		Total Amount of Exempt Property	(a)	(b)	(c)	(d)
Total Tax Levy (Cols. A111 + B + C11; b, c + C11)		Add: Deductions Allowed (C, 173, L, 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)						
		(a)	(b)				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
		Veterans	Senior Citizens							
1	\$872,212.27	\$9,700	\$3,360	\$885,276.27	\$590.76	\$728,450	\$105,350.00	\$98,214.37	\$28,000.00	\$291,564.57
2	4,347,486.18	48,350	7,280	4,403,602.18	2,445.21	8,443,750	335,000.00	345,073.51	99,850.00	835,923.51
3	2,083,894.78	29,050	8,640	2,538,584.78	4,021.55	6,141,250	160,000.00	230,750.00	84,250.00	475,000.00
4	2,528,044.36	33,000	21,000	2,585,044.36	16,327.68	4,400,750	132,000.00	331,017.62	45,000.00	508,017.62
5	1,896,440.88	23,050	4,480	1,723,970.88	1,898.80	1,496,200	100,000.00	618,705.80	70,000.00	788,705.80
6	9,459,352.57	128,850	27,920	9,616,122.57	4,650.87	11,173,200	623,774.26	3,258,144.21	150,000.00	4,031,918.47
7	2,754,484.31	2,200	640	2,777,322.21	685.93	239,250	26,700.00	26,807.99	3,500.00	33,507.99
8	8,532,692.70	102,000	33,080	8,488,972.70	13,489.26	13,202,800	712,000.00	906,523.10	250,000.00	1,868,523.10
9	1,178,979.32	23,400	3,120	1,065,510.32	2,624.70	2,624,700	47,000.00	168,453.84	65,000.00	2,043,84
10	3,296,538.33	43,350	10,640	3,349,528.33	1,047.81	21,237,300	305,000.00	493,914.01	180,000.00	978,914.01
11	2,711,841.60	54,400	18,320	2,784,561.60	2,968.46	3,060,125	140,000.00	767,948.28	107,000.00	1,014,948.28
12	145,298.58	2,500	400	148,198.58	141.07	145,300	8,000.00	15,727.75	3,500.00	29,027.75
13	2,346,433.62	17,000	4,880	2,365,913.62	2,133.59	6,132,175	228,750.00	307,500.04	75,000.00	611,316.64
14	4,927,450.40	70,800	35,360	5,034,660.40	5,430.34	6,791,365	73,168.00	492,337.00	70,000.00	635,505.00
15	559,663.98	6,050	4,480	570,193.08	2,735.44	1,015,100	100,000.00	57,863.36	10,000.00	137,863.36
16	1,619,662.33	23,700	21,920	1,665,222.33	5,509.23	2,655,750	75,000.00	378,193.15	34,000.00	484,193.15
17	267,744.33	3,400	900	272,104.33	475.43	253,350	225,000.00	59,970.79	4,000.00	63,970.79
18	4,193,918.29	44,300	17,280	4,225,498.29	7,751.43	14,761,000	225,000.00	610,326.22	90,000.00	925,326.22
19	4,987,052.40	33,500	7,440	9,690,012.40	2,626.63	1,294,680	20,000.00	156,021.44	60,000.00	296,021.44
20	3,263,286.41	37,800	9,040	3,259,126.41	2,626.63	5,382,550	20,000.00	333,756.16	104,000.00	499,756.16
21	2,292,094.58	23,050	2,400	2,288,144.58	2,000.10	3,157,450	140,000.00	369,322.01	30,000.00	539,322.01
	\$28,653,871.25	\$740,950	\$246,240	\$59,011,061.25	\$89,151.47	\$115,167,275	\$3,676,742.26	\$10,026,637.41	\$1,609,409.00	\$15,312,779.67

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes
 Total County Taxes Appropriated \$8,705,392.18
 Less: Bank Stock Taxes Due County -89,151.47
 Net County Taxes Apportioned (12 A 11) \$8,616,240.71
 † Adjustments (Net Total 12 A 11b) ± +34,295.26
 Total County Taxes Apportioned (Including Adjustments) \$8,650,505.97

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

***Bank Stock Tax Due Municipality \$89,151.47
 Bank Stock Tax Due County -89,151.47
 Bank Stock Tax Due State 178,302.94
 Total Bank Stock Tax \$356,605.88

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5			6	
					Deductions				Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities and (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (b) + (c)	
1 Andover Bor.	\$719,350	\$2,505,600	\$3,224,950	\$142,340					\$3,367,290
2 Andover Twp.	13,446,426	19,066,104	32,512,530	277,454					32,519,984
3 Branchville Bor.	747,000	4,532,950	5,339,950	203,900					6,543,150
4 Byram Twp.	7,556,350	22,108,650	29,725,000	288,019					30,013,019
5 Frankford Twp.	16,863,750	19,751,750	36,615,500	258,430					36,906,930
6 Franklin Bor.	3,382,030	14,286,302	17,668,332	620,468					18,288,800
7 Fredon Twp.	7,096,000	9,768,500	16,864,500	189,377					17,053,877
8 Green Twp.	2,772,680	5,929,165	8,701,845	82,889					8,784,734
9 Hamburg Bor.	950,220	7,797,430	8,747,650	99,800					8,847,450
10 Hampton Twp.	5,737,775	11,412,825	17,150,600	268,385					17,418,985
11 Hardyston Twp.	5,041,500	13,982,700	18,994,200	245,444					19,239,644
12 Hopatcong Bor.	34,196,700	49,808,300	84,005,000	644,711					84,649,711
13 Lafayette Twp.	1,941,300	4,521,800	6,463,100	71,465					6,534,565
14 Montague Twp.	3,189,335	8,103,350	11,292,705	286,067					11,578,772
15 Newton, Town of	7,032,810	30,531,250	37,564,060	2,571,490					40,144,550
16 Ogdensburg Bor.	5,106,100	9,841,300	14,947,400	90,968					15,038,368
17 Sandyston Twp.	2,346,025	6,714,325	9,090,950	116,925					9,207,875
18 Sparta Twp.	33,491,780	63,154,525	96,646,305	1,214,325					97,860,630
19 Stanhope Bor.	2,097,500	9,141,300	11,238,800	151,777					11,390,577
20 Stillwater Twp.	5,046,810	12,836,200	17,883,010	134,573					18,017,583
21 Sussex Bor.	1,040,450	6,371,500	7,411,950	479,939					7,891,889
22 Vernon Twp.	21,935,300	39,821,400	61,756,700	488,617					62,245,317
23 Walpack Twp.	3,380,430	3,688,940	7,069,370	46,156					7,115,526
24 Wantage Twp.	7,993,050	18,656,500	26,652,550	5,552,169					32,204,719
Totals	\$193,114,491	\$394,488,662	\$537,603,157	\$14,556,033					\$602,159,195

Abstract of Rates and Exemptions in the County of Sussex, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	7		8		9		10		11		Section A—County Taxes (Less Tax Due County on Bank Stock)	
	General Tax Rate to Apply Per \$100 Valuation	County Equalization Table—Average Ratio of True Value Assessed to Real Property (R. S. 54:3-17 to R. S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1066)	(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 N. J. S. A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table (R. S. 54:2-37)	Deduct Overpayment	Add Underpayment		
1 Andover Bor.	\$5.292	74.76	\$976	\$7,421,269	\$1,206,078	\$4,034,344	\$37,287.77					
2 Andover Twp.	3.448	132.35	266			25,395,981	291,335.07					
3 Branchville Bor.	5.253	77.08	297			7,766,387	62,488.06					
4 Byram Twp.	4.329	80.30	297			37,907,575	305,002.85					
5 Frankfort Twp.	3.027	116.57		4,686,326		32,217,624	259,221.73					
6 Franklin Bor.	4.829	90.12	2,013		3,027,856	21,318,699	171,529.42					
7 Fredon Twp.	3.324	100.76		739,325		16,314,552	131,266.25					
8 Green Twp.	5.091	78.82	253		2,581,468	11,366,455	91,454.06					
9 Hamburg Bor.	5.539	79.01			3,016,859	11,864,399	95,459.78					
10 Hampton Twp.	5.116	79.28			7,988,892	25,407,877	204,430.78					
11 Harlyton Twp.	5.519	79.02	381		8,886,716	28,426,741	226,306.65					
12 Hopatcong Bor.	3.933	119.03		13,222,344		71,427,367	574,701.76					
13 Lafayette Twp.	6.045	68.62			3,602,499	10,137,294	81,564.04					
14 Montague Twp.	3.693	70.46			5,083,520	16,062,292	134,964.16					
15 Newton, Town of	4.662	94.23			6,951,534	47,093,084	378,999.09					
16 Ogdenburg Bor.	5.104	98.80	559		1,105,074	16,144,001	129,804.01					
17 Sandyston Twp.	4.273	67.46			7,071,981	16,279,826	130,987.09					
18 Sparta Twp.	4.353	99.56	1,474		2,662,906	100,523,010	898,820.23					
19 Stanhope Bor.	8.229				3,194,778	14,495,355	110,629.07					
20 Stillwater Twp.	4.770	67.88			8,798,781	26,816,364	215,763.41					
21 Sussex Bor.	6.598	84.52	896		1,327,876	9,819,765	79,069.46					
22 Vernon Twp.	4.347	75.29			21,051,107	83,297,350	670,267.17					
23 Walpack Twp.	3.107	74.82			2,468,391	9,583,920	77,111.86					
24 Wanigan Twp.	5.110	58.12			20,790,210	52,094,929	426,365.10					
Totals			\$7,115	\$28,072,264	\$121,543,465	\$697,597,101	\$5,612,838.87					

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$1,380,021.52

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

County Library Rate \$0.659613

\$0.8015960
\$0.659613

Abstract of Rates and Exemptions in the County of Sussex, for the Year 1970—(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			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	II—Adjustments Resulting from			I—District School Purposes			
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	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						
1 Andover Bor.		\$87,287.77	\$1,624.41		\$134,819.85		\$169,369.15
2 Andover Twp.	\$721.63	203,613.44	8,868.34		735,113.56		
3 Branchville Bor.	37.96	62,450.10	2,720.49		\$117,310.50		143,180.02
4 Byram Twp.	286.89	304,715.96	13,273.95		817,472.50		184,518.01
5 Frankford Twp.	295.47	258,926.25	11,279.30		394,619.90		
6 Franklin Bor.	438.44	171,090.98	7,452.00		493,154.50		183,486.26
7 Fredon Twp.	150.87	181,115.38	5,711.57		401,482.25		22,227.25
8 Green Twp.		91,454.03	3,984.10		310,308.00		35,855.11
9 Hamburg Bor.	62.12	95,397.66	4,135.75		357,193.00		23,919.14
10 Hampton Twp.	111.31	204,319.47	8,900.71		544,741.00		119,801.02
11 Harlston Twp.	39.28	226,297.37	9,857.00		664,160.00		143,352.89
12 Hopatcong Bor.	8,547.05	566,154.71	24,649.76		2,152,621.00		522,425.28
13 Lafayette Twp.		81,564.04	3,553.26		146,897.50		16,768.68
14 Montague Twp.	995.40	133,098.76	5,795.23		177,690.50		28,381.65
15 Newton, Town of	4,777.97	374,131.12	16,290.12		1,276,251.00		165,397.22
16 Ogdenburg Bor.	16.84	129,877.17	5,657.88		373,015.76		301,173.11
17 Sandyston Twp.	71.42	180,915.67	5,703.41		230,172.58		15,869.62
18 Sparta Twp.	7,986.42	800,833.81			2,621,660.39		780,943.62
19 Stanhope Bor.	100.58	116,528.49	5,076.22		459,761.84		124,386.24
20 Stillwater Twp.	308.54	215,454.87	9,385.54		526,777.75		91,612.80
21 Sussex Bor.	611.04	78,398.42	3,413.85		379,244.43		49,224.71
22 Vernon Twp.	237.38	669,969.79	29,185.90		1,589,116.50		383,327.40
23 Walpack Twp.		77,111.86	3,359.30		139,867.94		
24 Wantage Twp.	926.76	425,468.34	18,532.91		977,354.27		202,240.06
Totals	\$28,723.37	\$5,586,115.50	\$208,431.00		\$3,091,251.43		\$3,707,489.36

Total County Taxes Appropriated \$5,620,577.94
 Less: Bank Stock Taxes Due County 34,462.44
 Net County Taxes Apportioned (12 A III) \$5,586,115.50

Plus: Adjustments (Net Total 12 A IIB) 26,723.37
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$5,612,838.87

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES				13	14	15			
Section D—Tax Levy				Bank Stock Tax Due Municipality	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I		II				(a)	(b)	(c)	(d)
Total Tax Levy [Cols. A111 + B + C1a, b, c + C11]		Add: Deductions Allowed (C. 173, L. 1968)		Total on Which Tax Rate Is Computed (Cols. I + II)	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts From Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)	
		(a)	(b)						
		Veterans (11420s)							
1	\$173,232.03	\$2,100	\$1,840	\$177,172.03	\$172,000	\$21,000.00	\$10,000.00	\$54,908.82	
2	1,116,964.49	10,100	4,160	1,127,064.49	5,720,000	110,000.00	80,000.00	282,146.68	
3	285,775.36	2,650	2,720	291,145.36	307,600	37,000.00	8,000.00	146,475.39	
4	1,278,642.43	16,100	4,400	1,290,142.43	1,422,910	83,000.00	85,000.00	252,750.98	
5	1,100,756.83	9,550	6,590	1,110,866.83	5,496,400	50,000.00	100,000.00	232,716.62	
6	855,183.74	14,250	13,120	882,553.74	5,198,575	75,000.00	43,000.00	282,056.14	
7	590,536.45	4,250	2,080	596,866.45	1,597,100	40,000.00	26,000.00	109,809.39	
8	441,691.27	3,400	2,160	447,161.27	1,516,910	5,693.73	44,894.33	75,588.06	
9	480,665.55	5,500	3,520	490,035.55	738,620	25,000.00	25,000.00	137,606.30	
10	877,762.20	9,000	4,240	891,002.20	1,444,500	70,000.00	45,000.00	193,256.25	
11	1,013,697.26	12,950	5,040	1,061,657.26	668,400	80,000.00	70,000.00	258,539.06	
12	3,295,890.75	28,550	17,210	3,311,040.75	3,119,550	300,000.00	175,000.00	614,327.96	
13	389,253.78	3,000	2,720	391,973.78	1,513,600	30,000.00	8,000.00	80,715.07	
14	344,806.14	3,900	2,960	351,706.14	2,954,990	40,000.00	25,000.00	103,601.71	
15	1,832,069.46	20,750	18,480	1,871,290.46	7,912,665	196,000.00	110,000.00	563,431.57	
16	809,723.92	7,100	4,800	821,623.92	1,729,500	1,312.65	84,562.38	202,007.00	
17	352,661.28	5,850	4,880	363,391.28	2,326,475	22,000.00	40,000.00	109,127.85	
18	4,263,437.82	10,350	9,680	4,259,467.82	7,803,560	110,000.00	359,605.11	749,605.11	
19	705,752.79	10,500	1,480	720,532.79	763,291	15,000.00	75,434.87	32,000.00	
20	813,251.67	9,900	7,360	826,441.67	1,832,230	60,000.00	74,872.16	42,000.00	
21	510,251.41	1,400	6,000	520,681.41	1,632,225	50,000.00	45,737.02	127,757.02	
22	2,671,569.59	23,350	10,640	2,705,549.59	4,400,100	290,000.00	103,339.36	323,339.36	
23	290,339.10	3,300	1,680	295,319.10	5,204,823	18,000.00	34,719.44	101,716.44	
24	1,623,595.58	11,950	11,920	1,647,465.58	4,003,625	90,000.00	125,011.43	315,011.43	
				\$26,439,400.28	\$91,462.43	\$1,751,635.78	\$1,132,000.00	\$5,600,440.87	
				\$26,999,200	\$91,462.43	\$1,751,635.78	\$1,132,000.00	\$5,600,440.87	
** Bank Stock Tax Due State				\$68,924.87					
Bank Stock Tax Due County				34,622.41					
Bank Stock Tax Due Municipalities				31,462.43					
Total Bank Stock Tax				\$137,849.71					

Abstract of Rates and Exemptions in the County Union, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—50%

	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment, Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions			6 Net Valuation Taxable (Cols. 3 + 4 -5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities and (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))
TAXING DISTRICT								
1 Berkeley Heights Twp.*	\$30,059,400	\$65,427,500	\$95,486,900	\$559,000	.....	.....	.....	\$96,045,900
2 Clark Twp.	16,099,800	51,263,700	67,363,500	398,500	.....	.....	.....	67,762,000
3 Cranford Twp.	30,737,800	69,294,300	99,972,100	1,910,100	.....	.....	.....	101,882,200
4 Elizabeth City	78,965,300	197,162,550	276,067,850	5,934,900	.....	.....	.....	282,002,750
5 Fairwood Bor.	5,774,350	20,798,400	26,572,750	194,537	.....	.....	.....	26,767,287
6 Garwood Bor.	3,409,175	12,227,210	15,627,385	122,450	.....	.....	.....	15,749,835
7 Hillside Twp.	13,305,800	62,809,750	76,115,550	521,835	.....	.....	.....	76,637,385
8 Kenilworth Bor.	9,647,650	27,831,750	37,479,400	201,300	.....	.....	.....	37,680,700
9 Linden, City	52,298,300	192,269,300	244,567,600	1,895,900	.....	.....	.....	246,463,500
10 Mountainside Bor.	12,150,300	31,151,100	43,337,400	279,100	.....	.....	.....	43,616,500
11 New Providence Bor.*	20,311,775	49,425,075	78,736,850	1,668,750	.....	.....	.....	80,405,600
12 Plainfield, City	38,132,675	88,647,000	126,779,675	4,350,600	.....	.....	.....	131,130,275
13 Rahway, City	9,624,800	54,517,900	64,142,700	1,909,100	.....	.....	.....	66,051,800
14 Roselle Bor.	17,645,800	43,407,500	60,953,300	2,334,700	.....	.....	.....	63,288,000
15 Roselle Park Bor.	5,262,500	26,402,700	31,665,200	241,200	.....	.....	.....	31,906,400
16 Scotch Plains Twp.	33,345,100	56,778,900	90,124,000	598,995	.....	.....	.....	90,722,995
17 Springfield Twp.	21,315,200	53,991,600	75,306,800	733,500	.....	.....	.....	76,040,300
18 Summit City	24,231,100	84,677,000	108,908,100	1,790,200	.....	.....	.....	110,698,300
19 Union Twp.	53,314,580	169,963,580	223,278,460	3,714,450	.....	.....	.....	226,992,910
20 Westfield, Town	32,093,900	92,341,350	124,438,250	1,742,427	.....	.....	.....	126,180,677
21 W Infield Twp.	110,100	555,750	695,850	21,141	.....	.....	.....	716,991
Totals	\$518,000,965	\$1,450,910,915	\$1,967,511,820	\$31,117,685	.....	.....	.....	\$1,998,629,505

* Revaluation.

Abstract of Rates and Exemptions in the County of Union, for the Year 1970—(Continued)

COUNTY	12—APPORTIONMENT OF TAXES						
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B—County Taxes		Section C—County Taxes (Less Tax Due County on Bank Stock)	
	7	8	9	10 Equalization		11	I
General Tax Rate to Apply Per \$100 Valuation	County Equalization Table—Average Ratio of True Value of Real Property to R. S. 54-3-17 to R. S. 54-3-19	True Value of Class II Railroad Property (C. 139, L. 1966)	(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 and N. J. S. A. 54-11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Net Adjustments)	II—Adjustments Resulting from (a)—County Equalization Table Averages (R. S. 61:2-37) Deduct Over-payment Add Under-payment
1 Berkeley Heights Twp.*	\$5.04	48.52		\$115,679,032	\$211,724,032	\$932,698.35	
2 Clark Twp.	8.17	39.29	\$1,004	119,395,695	187,152,759	824,425.60	
3 Cranford Twp.	7.58	44.91	496,389	129,058,521	231,437,110	1,019,502.36	
4 Elizabeth City	9.10	45.80	8,713,419	379,757,802	670,473,971	2,053,501.24	
5 Fanwood Bor.	10.60	39.50	10,635	41,239,107	68,017,089	293,621.71	
6 Garwood Bor.	6.87	45.29	19,684	25,103,007	40,872,586	180,017.61	
7 Hillside Twp.	8.18	40.51	85,381	137,060,019	213,782,785	911,733.38	
8 Kenilworth Bor.	6.55	37.38	42,983	78,977,219	116,700,902	514,078.51	
9 Linden, City	5.34	41.10	818,625	451,001,491	698,184,816	3,075,570.14	
10 Mount Pleasant Bor.	7.42	40.78		69,659,488	113,275,988	498,991.44	
11 New Providence Bor.*	6.39	55.97	2,636	64,459,755	144,862,891	638,135.17	
12 Plainfield, City	11.52	46.89	328,370	166,396,712	287,855,357	1,298,030.07	
13 Rabway, City	10.56	33.92	893,756	143,388,739	210,334,295	923,542.46	
14 Roselle Park Bor.	7.78	42.73	28,591	86,391,448	149,708,089	659,478.07	
15 Roselle Park Bor.	10.37	36.12	61,622	86,194,451	90,102,473	395,969.91	
16 Scotch Plains Twp.	8.59	44.03	62	112,150,140	202,003,197	803,807.77	
17 Springfield Twp.	7.92	43.64	757	105,545,475	181,580,532	790,905.85	
18 Summit, City	7.78	37.77	334,421	187,990,851	290,023,572	1,317,227.11	
19 Union Twp.	6.07	37.38	32,872	421,565,893	648,591,675	2,857,107.66	
20 Westfield, Town	8.95	38.40	3,077	207,225,836	333,109,590	1,468,700.77	
21 Windfield Twp.	41.98	50.38		705,980	1,422,971	6,268.32	
Totals			\$11,877,344	\$3,090,916,781	\$5,101,423,630	\$22,472,253.50	

10 (b) \$478,654 added for urban renewal—Elizabeth.

Abstract of Rates and Exemptions in the County of Union, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES										
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B		Section C—Local Taxes to Be Raised for					II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax. — See Col. 13)
	II—Adjustments Resulting from			County Library Taxes	I—District School Purposes						
	(b)—Appeals and Corrected Errors (I. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	II			
Deduct Over-payment	Add Under-payment	Net County Taxes Apportioned	As Required by District School Budget					Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax. — See Col. 13)	
1 Berkeley Heights Twp.*	\$284.28		\$832,384.07		\$1,723,523.32					\$652,933.77	
2 Clark Twp.	386.40		824,039.20		1,523,361.16					480,537.41	
3 Cranford Twp.	1,337.00		1,018,165.36		5,209,879.37					1,325,018.11	
4 Elizabeth, City	1,084.74		2,952,416.50		11,562,292.23				\$1,036,401.00	9,735,692.98	
5 Fanwood Bor.	37.10		299,584.61		1,960,215.61					521,790.47	
6 Garwood Bor.			180,047.61		390,375.00					141,931.66	
7 Hillside Twp.	388.20		941,345.18		332,773.63					2,068,254.93	
8 Kenilworth Bor.	260.30		513,818.21		745,933.00					199,977.77	
9 Linden, City	1,086.29		3,074,483.55		940,887.14				673,853.00	2,573,106.49	
10 Mountinside Bor.	90.47		498,000.97		1,476,973.79					289,084.88	
11 New Providence Bor.*	1,595.63		636,539.54		3,548,135.00					853,067.82	
12 Plainfield, City	2,625.42		1,265,401.65		7,842,500.00					5,111,492.12	
13 Raritan, City	839.22		925,763.24		3,899,193.50			713,478.75		1,847,030.08	
14 Roselle Bor.			659,469.06		2,704,878.21			134,063.00		1,434,842.33	
15 Roselle Park Bor.	143.99		396,765.92		2,140,088.25					692,115.95	
16 Scotch Plains Twp.	1,152.96		892,654.81		4,552,405.17					2,219,773.35	
17 Springfield Twp.	367.33		799,538.52		1,478,061.51					1,281,122.45	
18 Summit, City	996.80		1,316,230.31		4,783,836.00					1,752,155.10	
19 Union Twp.	2,772.34		2,854,335.32		8,557,000.00			649,710.00		3,349,445.67	
20 Westfield, Town	1,037.85		1,467,662.92		7,752,351.50					1,890,845.53	
21 Winfield Twp.			6,268.32		230,675.00					63,980.00	
Totals	\$16,553.33		\$22,455,695.17		\$77,808,002.87		\$13,442,399.78		\$3,237,505.75	\$38,514,228.87	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget											
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes											
Total County Tax Appropriated											
Less: Bank Stock Taxes Due County											
Net County Taxes Apportioned (12 A 111)											
‡ Adjustments (Net Total 12 A 11b)											
Total County Taxes Apportioned (Including Adjustments—Total 12 A 1)											

291,006.87
 \$22,455,695.17
 16,558.33
 \$22,472,253.50

Abstract of Ratables and Exemptions in the County of Union, for the Year 1970—(Concluded)

UNION COUNTY

12—APPORTIONMENT OF TAXES				13	14	15			
Section D—Tax Levy				Bank Stock Tax Due Municipality	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
I		II		Bank Stock Tax Due Municipality	Total Amount of Exempt Property	(a)	(b)	(c)	(d)
Total Tax Levy [Cols. AIII + B + CII, a, b, c + CII]		Add: Deductions Allowed (C, I73, L, 1968)								Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Licenses	Total of Miscellaneous Revenues (Cols. a, b+c)
		(a)	(b) Senior Citizens						
1	\$5,628,941.16	\$81,700	\$8,169	\$3,242.95	\$14,716,000	\$400,000.00	\$916,871.67	\$125,000.00	\$1,441,871.67
2	5,414,235.84	104,450	11,490	4,886.83	9,660,700	440,000.00	921,731.16	28,000.00	1,389,731.16
3	7,533,062.84	132,100	36,610	11,242.80	17,928,100	750,000.00	1,962,029.00	80,000.00	1,892,029.00
4	25,316,862.71	166,610	161,880	63,968.38	88,317,015	1,223,403.17	7,710,158.60	600,000.00	9,533,561.77
5	2,781,360.69	48,130	4,300	2,787.33	1,822,700	797,311.00	262,000.00	45,000.00	1,104,511.00
6	1,045,127.30	22,550	13,250	2,191.47	2,444,300	170,000.00	321,700.20	15,000.00	503,700.20
7	6,130,420.61	80,000	51,840	9,321.39	10,320,650	240,000.00	1,348,370.67	85,000.00	1,643,370.67
8	2,469,616.12	43,500	13,680	6,108.33	9,336,175	250,000.00	598,439.00	15,000.00	863,439.00
9	12,919,394.84	150,200	81,200	29,869.83	51,115,000	619,103.31	5,056,429.11	98,000.00	5,773,532.72
10	3,187,131.88	40,300	5,440	2,514.37	5,433,600	190,000.00	427,190.33	20,000.00	637,190.33
11	5,637,742.36	65,850	7,010	5,864.63	6,575,550	450,000.00	515,222.46	95,000.00	1,060,222.46
12	14,632,872.52	105,700	58,000	40,707.66	31,783,650	675,000.00	2,218,747.42	575,000.00	3,468,747.42
13	6,865,989.52	117,600	48,450	11,261.92	16,392,000	300,000.00	1,781,691.00	150,000.00	2,231,691.00
14	4,769,129.69	80,500	37,960	4,917,589.60	12,222,100	494,000.00	631,803.35	80,000.00	1,295,803.35
15	3,228,161.12	50,950	21,280	3,307,210.12	6,707,000	290,000.00	329,349.02	42,000.00	571,349.02
16	7,694,883.33	105,600	18,800	7,789,233.32	20,700,900	600,000.00	1,098,915.72	250,000.00	1,948,915.72
17	5,428,184.43	70,150	20,560	6,018,594.43	17,822,250	425,000.00	672,858.00	55,000.00	1,152,858.00
18	8,561,631.41	21,160	8,607,091.41	24,835.01	31,800,650	880,000.00	1,487,313.14	120,000.00	2,487,313.14
19	14,760,780.69	210,280	135,790	15,126,580.69	45,739,055	1,225,000.00	2,861,473.00	145,000.00	4,291,473.00
20	11,110,859.65	117,500	11,289,999.95	17,489.62	18,254,800	1,539,000.00	1,372,363.77	70,000.00	2,981,363.77
21	3,060,923.33		3,060,923.32		247,300	7,000.00	25,780.00		32,780.00
				\$291,069.87	\$418,790,695	\$11,845,017.48	\$31,629,437.52	\$2,683,000.00	\$46,158,455.00
Bank Stock Tax Due State				\$582,135.74					
Bank Stock Tax Due Municipality				291,069.87					
Bank Stock Tax Due County									
Total Bank Stock Tax				\$1,164,207.38					

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

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1970
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Equipment of Telephone, Telegraph and Messenger Systems Condules (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 - 5(d))
TAXING DISTRICT									
1 Allamuchy Twp.	\$3,239,255	\$6,280,720	\$9,519,975	\$185,051					\$9,705,026
2 Alpha Bor.	1,092,275	9,329,450	10,421,725	126,556					10,548,281
3 Belvidere Town	1,038,282	11,702,323	12,740,605	590,332					13,330,937
4 Blairstown Twp.	12,099,850	13,618,150	25,718,000	182,336					25,900,336
5 Franklin Twp.	2,208,415	7,068,755	9,297,170	534,239					9,801,409
6 Freelinghyusen Twp.	3,195,825	5,589,325	8,785,150	37,986					8,823,136
7 Greenwich Twp.	1,743,200	6,015,300	7,758,500	194,991					7,953,491
8 Hackettstown Town	14,483,150	47,233,375	61,721,525	1,359,800					63,081,325
9 Hardwick Twp.	1,554,900	2,837,000	4,411,900	3,495					4,415,395
10 Harmony Twp.	2,697,775	8,361,225	11,059,000	141,475					11,200,475
11 Hope Twp.	4,294,110	7,420,065	11,714,175	320,438					12,034,613
12 Independence Twp.	991,135	9,925,100	10,916,235	136,357					11,052,592
13 Knowlton Twp.	3,194,925	7,371,850	10,566,775	46,100					10,612,875
14 Liberty Twp.	1,324,434	5,336,867	6,661,301	13,305					6,674,606
15 Lopatcong Twp.	3,016,790	15,974,640	18,991,430	340,961					19,332,391
16 Mansfield Twp.	6,653,090	13,515,240	20,168,330	510,380					20,678,710
17 Oxford Twp.	930,377	3,643,405	4,573,782	110,272					4,684,054
18 Pahaquarry Twp.	1,209,325	249,250	1,458,575	9,100					1,467,675
19 Phillipsburg Town	6,647,100	55,347,325	61,994,425	2,278,675					64,273,100
20 Pohatcong Twp.	2,907,675	14,080,600	16,988,275	477,864					17,466,139
21 Washington Bor.	3,246,125	25,545,425	28,791,550	1,709,048					30,500,598
22 Washington Twp.	3,552,325	16,369,060	19,921,415	597,881					20,519,296
23 White Twp.	2,443,900	9,573,900	12,017,800	30,846					12,048,646
Totals	\$83,769,238	\$302,428,380	\$386,197,618	\$9,937,488					\$396,135,106

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1970—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Appointed (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to and N. J. S. A. 54:11D-7	(b) Amounts Added Under R. S. 54:3-17		Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from
							I Total County Taxes Appointed (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		Deduct Over- payment	Add Under- payment
1 Allamuchy Twp.	4.85	75.22	\$1,309	\$3,916,093	\$13,622,488	\$108,719.26			
2 Alpha Bor.	4.40	46.57	4,463	1,145,032	11,697,336	93,354.88			
3 Belvidere Town	4.13	79.16	17,817	5,475,438	18,824,192	159,233.36			
4 Blainstown Twp.	4.79	117.86	10,216	\$2,396,087	23,514,465	187,663.80			
5 Franklin Twp.	4.48	87.86	165	2,723,793	12,525,368	99,963.29			
6 Frelinghuysen Twp.	6.31	53.66	44	8,276,992	17,100,172	136,474.19			
7 Greenwich Twp.	5.95	64.35	1,259	4,468,952	12,423,792	99,151.91			
8 Hackettstown Town	3.89	129.68	10,132	8,250,452	54,841,015	437,678.82			
9 Hardwick Twp.	5.47	55.08	3,801,788	7,994,884	8,217,183	65,580.24			
10 Harmony Twp.	5.30	62.06	5,174	7,994,884	19,209,533	153,234.89			
11 Hope Twp.	3.13	94.99	91,099	824,880	12,859,498	102,629.90			
12 Independence Twp.	3.92	64.04	919	5,276,381	16,329,892	130,326.69			
13 Knowlton Twp.	3.72	62.71	2,069	6,802,992	17,117,176	136,004.15			
14 Liberty Twp.	3.14	63.13	132	3,702,839	10,377,097	82,823.01			
15 Lopatcong Twp.	3.58	72.69	4,398	9,525,681	25,060,470	228,753.58			
16 Mansfield Twp.	4.18	91.01	652	2,817,130	23,496,492	187,522.36			
17 Oxford Twp.	6.64	93.78	337	3,376,536	8,061,007	64,333.82			
18 Padanarney Twp.	3.24	74.41	74,411	534,873	2,002,548	15,982.07			
19 Phillipsburg Town	4.67	92.59	757,437	15,290,013	80,230,550	610,309.30			
20 Pohatcong Twp.	4.51	76.25	5,295	6,466,542	23,837,946	191,045.55			
21 Washington Bor.	4.47	64.122	64,122	4,364,752	34,929,472	278,747.45			
22 Washington Twp.	4.79	76.38	1,029	7,461,788	28,012,663	223,509.53			
23 White Twp.	4.67	75.66	5,832	4,176,479	16,830,957	131,325.62			
Totals			\$892,492	\$10,646,539	\$108,731,248	\$495,112,217	\$3,951,424.47		

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1970—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES									
	Section A—County Taxes (Less Tax Due County on Bank Stock)				Section B		Section C—Local Taxes to Be Raised for			II
	II—Adjustments Resulting from				Net County Taxes Apportioned	County Library Taxes	I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (L. S. 54-4-49; R. S. 54-4-53)		Add Under-payment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
1 Allamuchy Twp.				\$105,301.04	\$3,106.65	\$341,249.00			\$16,311.93	
2 Alpha Bor.				99,354.88		333,207.52			18,320.96	
3 Belvidere Town	10.41			150,216.39		346,866.25			34,613.70	
4 Birstown Twp.	163.45			187,032.35					-1,477.50	
5 Franklin Twp.	269.32			99,693.97		167,587.00	\$159,161.88			
6 Frelinghuysen Twp.	110.74			136,363.45		161,265.00	243,303.63		5,757.74	
7 Greenwich Twp.	1.90			99,150.01		290,695.12				
8 Hacktstown Town	1,508.73			436,170.09		1,084,252.00			296,972.02	
9 Hardwick Twp.				65,580.24		38,742.00	102,895.80		29,000.00	
10 Harmony Twp.	101.25			153,135.64		407,475.00			13,000.00	
11 Hope Twp.	1,923.02			109,700.88		233,799.00			31,514.74	
12 Independence Twp.	627.48			129,690.21		451,165.95			47,722.05	
13 Knoxville Twp.				139,004.15		155,171.60	298,191.84		25,599.00	
14 Liberty Twp.	458.78			82,364.23		229,211.00			-1,093.50	
15 Lopatcong Twp.	779.73			227,953.65		430,652.00				
16 Mansfield Twp.	319.80			187,202.56		312,403.00	343,501.38			
17 Oxford Twp.	7.26			34,226.56		215,637.00			17,477.10	
18 Fahaquarry Twp.				15,982.07		9,000.00			21,339.49	
19 Phillipsburg Town	490.87			639,818.43		1,431,620.50		\$50,012.00	760,449.80	
20 Pochacong Twp.	27.03			191,018.52		517,550.75			43,391.34	
21 Washington Bor.	6,128.47			272,638.98		378,914.00	443,216.56		234,302.47	
22 Washington Twp.	168.62			223,391.91		348,146.00	381,262.14			
23 White Twp.	119.78			134,205.84		389,410.00			22,931.68	
Totals	\$10,640.86			\$3,934,777.61	\$67,182.00	\$8,871,119.69	\$1,971,533.23	\$50,012.00	\$1,616,163.02	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,783,582.72

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.798086642

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1970

COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph Systems and Messenger Companies (C. 138, L. 1966)	5 Deductions			6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Pachtiles (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)		(d) Total Deductions (Cols. (a) + (b) + (c))
1 Atlantic	\$160,043,230	\$400,507,659	\$560,550,889	\$16,458,471			\$4,000	\$577,009,360
2 Bergen	2,563,790,512	5,031,996,512	7,595,787,024	100,351,809	\$4,000			7,696,131,847
3 Burlington	374,534,369	1,155,409,921	1,529,944,290	37,628,283				1,567,572,573
4 Camden	229,098,583	818,654,292	1,047,662,875	27,433,010			500	1,075,995,385
5 Cape May	270,768,586	511,267,275	782,035,861	11,384,195			1,000	793,417,056
6 Cumberland	51,587,665	160,264,290	211,851,954	6,027,713				217,877,717
7 Essex	1,468,464,300	3,486,734,000	4,955,198,300	137,704,767			2,500	5,041,920,367
8 Gloucester	51,347,288	139,063,622	190,410,910	6,548,623			14,000	256,744,945
9 Hudson	810,674,339	1,690,532,527	2,501,206,866	59,232,893		\$14,000	65,100	2,960,394,539
10 Hunterdon	144,971,836	374,234,108	519,205,944	15,067,018			1,000	534,291,721
11 Mercer	160,407,305	641,866,824	802,274,129	24,683,723		\$875,075		828,873,780
12 Middlesex	532,093,707	1,392,792,358	1,924,886,065	33,920,098			53,700	1,958,752,463
13 Monmouth	893,977,940	2,146,782,143	3,040,760,083	56,572,969		51,200	2,000	3,097,331,052
14 Morris	466,238,545	1,028,846,624	1,495,085,169	29,449,861			310,150	1,524,224,880
15 Ocean	609,917,051	1,114,674,829	1,724,591,880	36,897,729				1,771,489,609
16 Passaic	1,004,579,360	2,071,329,320	3,075,908,680	51,746,312		\$600,700	602,000	3,127,052,892
17 Salem	18,601,184	75,223,014	93,824,198	3,142,365			17,100	96,949,463
18 Somerset	269,562,465	597,653,258	867,215,723	11,662,320			1,200,000	747,017,983
19 Sussex	193,114,491	394,488,608	587,603,197	14,556,638				602,139,195
20 Union	516,000,065	1,450,910,915	1,966,910,980	31,117,685				1,998,029,565
21 Warren	83,769,238	302,428,380	386,197,618	9,937,488				396,135,106
Totals	\$10,754,250,512	\$24,995,300,556	\$35,749,551,068	\$720,543,375	\$941,625	\$1,370,000	\$108,000	\$36,407,674,758

* Column 5 (a) Includes Totally Disabled Veteran Exemptions.
 Mercer County \$17,000
 Morris County 262,850
 Passaic County 600,700
 Total \$880,550

Abstract of Rates and Exemptions in the State of New Jersey, for the Year 1970—(Continued)

COUNTY	12—APPORTIONMENT OF TAXES											
	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9— 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)		II—Adjustments Resulting from		Add Under- payment	
				(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 and N. J. S. A. 54:11D-7		(a) County Equalization Table, Municipalities (R. S. 54:2-37)	Deduct Over- payment				
1 Atlantic								\$10,325,519.93	\$8,479.50	\$8,479.50	\$8,479.50	
2 Bergen			\$312,762	\$595,238,899	\$1,172,561,021	9,451,606,405	38,491,359.01	38,491,359.01				
3 Burlington			3,473,394	1,816,055,049	9,451,606,405	1,805,059,299	10,623,254.09	10,623,254.09				
4 Camden			125,077	237,361,649	2,337,644,720	21,933,694.18	21,933,694.18					
5 Cape May			3,290,302	1,259,319,433	855,776,392	4,683,147.86	4,683,147.86					
6 Cumberland			127,475	90,756,792	855,776,392	6,792,132.33	6,792,132.33					
7 Essex			369,344	364,794,823	582,951,884	71,240,533.65	71,240,533.65					
8 Gloucester			23,931,323	1,040,581,965	6,050,436,967	5,733,876.50	5,733,876.50					
9 Hudson			148,170	659,112,766	915,975,530	39,035,491.06	39,035,491.06					
10 Hunterdon			118,219,142	487,511,388	3,168,125,389	3,136,810,666	3,136,810,666					
11 Mercer			105,693	121,779,974	651,473,690							
12 Middlesex			4,271,195	1,123,997,735	1,955,142,710	17,765,950.69	17,765,950.69					
13 Monmouth			14,530,105	2,991,418,965	4,964,701,533	26,313,002.20	26,313,002.20					
14 Morris			718,769	374,363,801	3,307,181,862	20,404,374.11	20,404,374.11			79,231.81	79,231.81	
15 Ocean			1,135,054	2,304,294,833	3,829,054,827	15,132,282.20	15,132,282.20					
16 Passaic			541,659	179,340,690	1,938,665,870	10,075,756.42	10,075,756.42					
17 Salem			1,299,165	520,925,565	3,049,277,652	22,959,566.84	22,959,566.84					
18 Somerset			96,328	255,363,124	352,378,945	3,485,307.88	3,485,307.88					
19 Sussex			949,594	1,925,635	1,114,556,087	1,861,198,569	8,650,505.97	8,650,505.97				
20 Union			7,115	26,072,264	697,597,101	5,612,838.87	5,612,838.87					
21 Warren			11,877,344	3,099,016,781	5,101,423,630	22,472,263.50	22,472,263.50					
Totals			892,402	10,646,530	168,731,218	495,112,217	3,951,424.47	3,951,424.47				
			\$186,241,472	\$329,834,272	\$18,817,863,625	\$55,141,946,583	\$157,714.51	\$157,714.51			\$155,355.71	

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1970—(Continued)

12—APPORTIONMENT OF TAXES

COUNTY	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Local Munded Purposes (Less Tax Due Municipality on Bank Stock Tax—See Col. 13)
	III Net County Taxes Apportioned				I—District School Purposes			
	(b)—Aprials and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by School Budget	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under-payment	II—Adjustments Resulting from					
1 Atlantic	\$56,904.31	\$82.27	\$10,268,727.89	\$4,865,991.91	\$4,820,645.59	\$531,078.25	\$15,778,412.34	
2 Bergen	150,682.32	3,372.01	38,335,438.70	148,499,413.10	20,967,479.84	1,437,393.75	60,153,100.91	
3 Burlington	26,850.08	3,782.08	10,690,186.09	35,382,402.67	6,313,585.14	267,225.39	6,657,637.68	
4 Camden	255,647.31		21,678,046.87	47,696,145.43	7,393,143.25		20,693,339.00	
5 Cape May			4,682,789.03	6,093,597.33	1,091,681.00	345,390.00	9,761,548.62	
6 Cumberland	28,848.43		6,763,283.90	12,501,638.69		513,061.15	3,392,702.06	
7 Essex	2,131,158.33	173.16	69,059,548.48	112,848,855.58	16,273,187.29	5,728,433.45	96,293,500.19	
8 Gloucester	6,669.89	571.51	5,727,778.12	19,233,807.65	3,794,934.19	36,435.50	4,061,546.27	
9 Hudson	431,677.83	90,803.97	38,674,617.20	53,033,103.36	9,374,182.54	4,600,954.53	59,218,018.59	
10 Hunterdon	38,574.41		3,098,236.25	9,374,182.54	6,589,828.76		1,558,354.76	
11 Mercer	74,586.41	850.79	17,693,214.98	28,269,651.71	12,570,776.10	263,061.00	15,600,681.33	
12 Middlesex	72,826.79	57,051.66	26,297,827.07	95,324,316.29	297,487.81	1,631,488.50	23,465,867.82	
13 Monmouth	49,931.85	13,734.23	20,368,176.49	58,740,772.24	23,076,844.75		22,662,359.42	
14 Morris	38,039.66	2,340.45	15,096,582.99	663,641.00	9,732,391.39		11,316,692.52	
15 Ocean	20,006.83	726.93	10,056,475.62	23,641,134.17	13,961,933.95		11,316,412.31	
16 Passaic	80,803.36	663.19	22,879,356.67	53,049,551.83	5,057,717.25	1,059,014.25	29,492,889.25	
17 Salem	10,596.58		3,474,711.30	4,933,897.50	2,247,378.13	180,180.50	767,463.38	
18 Somerset	34,265.26		8,616,240.71	30,838,854.07	10,243,374.26		7,944,249.91	
19 Sussex	26,223.37		5,586,115.50	13,424,232.99	3,091,251.43		3,707,489.36	
20 Union	16,558.33		22,455,695.17	77,808,662.87	13,442,399.78	3,227,565.75	38,514,228.87	
21 Warren	16,646.86		3,934,777.61	8,871,119.69	1,971,533.23	50,012.00	1,616,163.02	
Totals	\$3,646,998.21	\$174,691.35	\$365,347,436.61	\$927,883,708.15	\$162,873,603.14	\$20,490,834.02	\$453,837,827.61	

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1970—(Concluded)

12—APPORTIONMENT OF TAXES										15			16	
Section D—Tax Levy										Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			Total Ratables Pursuant to R. S. 54:1-35	
I Total Tax Levy [Cols. AIII + B + CII, a, b, c + CII]	II Add: Deductions Allowed (C. 173, L. 1963)			III Total on Which Tax Rate is Computed (Cols. I + II)	13 Bank Stock Tax Due Municipality	14 Total Amount of Exempt Property	Amount of Miscellaneous Revenues			(d) Total of Miscellaneous Revenues (C's. a + b + c)	(e) Total Ratables Pursuant to R. S. 54:1-35			
	(a) Veterans	(b) Senior Citizens	(c) Total				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Deduction Taxes and Licenses					
1	\$46,318,370.98	\$597,850	\$512,360	\$47,398,580.98	\$94,101.39	\$115,984,619	\$6,173,917.13	\$12,490,190.51	\$2,321,250.13	\$20,985,357.77	\$1,133,093,708			
2	299,392,496.30	3,614,250	1,310,616	274,317,362.30	479,384.27	1,308,816,707	15,436,885.24	36,370,394.00	9,514,870.06	56,322,679.24	8,628,252,661			
3	33,391,236.97	1,194,450	370,340	61,156,066.97	102,371.89	1,278,519,617	4,096,251.36	11,772,237.39	2,424,416.32	19,189,908.47	1,659,666,618			
4	97,567,674.56	1,375,725	78,000	99,991,459.35	253,363.13	544,659,639	9,783,669.98	19,187,163.97	5,345,731.61	28,516,622.59	2,216,448,128			
5	22,064,171.34	290,739	393,210	22,368,157.34	37,487.94	162,789,339	3,339,244.86	4,894,000.20	1,178,431.67	9,317,679.73	831,143,701			
6	23,171,256.80	365,767	290,000	23,606,986.80	65,829.30	69,270,662	1,382,064.88	5,314,424.23	1,192,850.51	7,889,339.62	5,652,088,415			
7	390,243,525.29	1,836,745	1,039,210	393,129,580.29	830,688.67	1,360,945,656	19,299,448.92	68,197,484.82	10,194,474.62	97,901,498.36	5,655,499,409			
8	32,849,501.73	628,297	337,752	33,220,529.73	72,221.88	35,451,332	2,699,189.59	5,596,415.34	1,397,717.11	9,693,322.04	882,055,030			
9	135,535,693.68	835,590	758,080	157,129,273.68	299,044.19	915,851,145	9,274,962.71	69,678,329.90	5,532,000.07	75,485,292.61	2,842,636,564			
10	29,740,692.34	218,290	21,116,152.34	39,935,68	39,935.68	111,232,865	2,010,491.22	2,946,377.12	1,225,941.81	6,182,810.15	622,295,521			
11	74,774,385.12	980,580	613,330	76,398,495.12	196,599.88	341,682,545	6,002,200.00	22,164,634.24	3,041,988.72	31,298,292.06	1,824,227,576			
12	147,016,987.49	2,225,290	743,359	149,985,541.15	195,833.54	525,945,343	9,338,350.61	33,855,696.40	3,506,300.22	41,700,457.22	4,162,151,136			
13	125,327,152.90	1,542,170	725,070	127,594,392.90	295,530.97	599,734,384	9,545,318.33	17,721,024.59	1,388,766.97	32,253,949.80	3,221,721,467			
14	120,157,434.13	1,348,525	403,840	121,904,839.13	163,361.67	277,762,207	8,734,141.56	14,073,869.23	3,342,918.00	26,152,898.79	3,434,925,688			
15	59,277,441.05	798,233	678,867	60,224,511.05	107,355.44	297,393,338	5,350,763.60	9,986,386.69	2,949,229.67	18,256,379.36	1,939,697,671			
16	112,138,532.25	1,250,770	761,390	114,135,692.25	322,872.85	548,125,505	6,315,812.00	21,654,869.44	3,311,500.00	31,222,181.44	3,229,492,270			
17	11,664,480.81	187,159	135,698	11,926,320.81	33,893.63	12,466,076	993,691.06	5,155,657.75	690,738.48	6,750,987.29	287,354,886			
18	58,023,871.25	740,659	246,210	59,011,661.25	89,151.47	115,167,275	3,676,742.28	10,926,437.42	1,699,470.00	15,312,779.67	1,743,803,832			
19	29,017,520.28	299,290	152,680	29,139,100.28	34,162.43	69,637,471	1,731,653.78	2,416,805.69	2,416,805.69	5,600,440.87	676,667,982			
20	155,457,832.44	1,966,990	795,490	158,159,222.44	291,036.87	418,700,695	11,845,017.48	31,629,437.52	2,693,000.00	46,158,455.00	4,732,460,146			
21	16,510,787.55	297,060	199,710	16,939,447.55	37,272.98	70,164,827	2,199,967.33	4,260,097.35	859,689.11	7,319,743.79	459,213,451			
	\$1,993,765,600.45	\$22,434,175	\$11,418,865	\$1,967,618,070.45	\$3,913,160.07	\$9,070,325,822	\$135,959,749.30	\$490,651,573.27	\$61,950,274.17	\$598,561,596.74	\$59,621,524,060			

TABLE OF EQUALIZED VALUATIONS

YEAR 1970

Promulgated by the Director, Division of Taxation, as of October 1, 1970, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1971.

A Table of Equalized Valuation reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, Division of Taxation Building, Trenton, New Jersey 08625.

Atlantic County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$17,125,650	52.91%	\$32,367,511	812,326	\$293,705	\$32,613,542
Atlantic City	162,611,975	52.12	311,995,347	140,127	5,843,800	317,979,274
Bridgman City	29,515,535	41.75	65,956,503	1,528	340,582	66,297,085
Ruess Bor.	7,215,325	48.37	16,012,683	1,528	329,786	16,343,977
Buena Vista Twp.	12,135,425	48.18	25,187,682	791	283,575	25,472,048
Corbin City	555,445	40.86	1,359,383	154	12,231	1,371,771
Egg Harbor City	7,292,564	48.22	15,123,526	2,000	412,059	15,537,585
Egg Harbor Twp.	31,898,185	46.29	68,909,451	22	2,058,914	70,968,387
Estell Manor City	2,092,675	56.08	5,335,333	23	87,820	5,423,176
Folsom Bor.	3,025,690	48.68	8,064,277	652	326,105	8,391,034
Galloway Twp.	18,996,525	41.43	45,852,100	33,129	491,896	46,377,125
Hamilton Twp.	26,247,950	45.81	57,297,421	1,111	872,825	58,170,240
Hammonctown	29,279,580	48.22	60,720,821	79,413	1,265,874	62,006,108
••Limecock City	20,132,105	47.41	42,415,901	38	1,73,723	42,589,665
Longport Bor.	12,669,680	38.87	31,049,859	.....	58,053	31,107,912
Margate City	52,993,700	44.92	117,973,598	.....	312,050	118,285,658
Mullien Twp.	8,311,275	38.86	21,464,938	1,258	214,977	21,681,173
Northfield City	24,153,750	46.50	51,943,548	114	141,708	52,085,400
Pleasantville City	25,453,910	49.99	50,918,094	11,157	1,577,475	52,536,636
Port Republic City	1,270,125	38.63	3,287,924	.....	80,919	3,368,843
Sumners Point City	22,732,080	47.06	48,304,462	.....	455,840	48,760,302
Ventnor City	40,805,200	46.10	88,136,297	.....	797,124	88,933,331
Weymouth Twp.	2,197,760	46.19	4,758,086	.....	87,430	4,845,516
Totals	\$569,550,889	.....	\$1,174,431,464	\$312,762	\$10,458,471	\$1,191,205,697

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Bergen County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$61,593,150	88.27%	\$69,778,124	\$12,378	\$377,731	\$70,168,233
Alpine Bor.	26,511,750	72.45	36,593,168	.....	218,815	36,811,983
Bergenfield Bor.	170,588,600	72.02	236,862,816	3,004	888,707	237,751,527
Bogota Bor.	65,320,700	98.29	66,457,117	8,724	575,186	67,032,303
Carlstadt Bor.	105,089,300	72.05	145,856,072	72,123	1,025,113	146,881,185
Cliffside Park Bor.	94,979,500	70.62	134,493,769	.....	2,105,097	136,598,866
Clover Bor.	81,646,500	83.05	98,310,054	6,414	1,895,308	100,211,806
Cresskill Bor.	64,277,950	70.88	90,685,595	13	283,079	90,968,674
Demarest Bor.	44,928,600	73.30	61,294,134	.....	160,700	61,454,834
Dumont Bor.	150,855,100	98.05	153,855,278	2,084	2,687,770	156,543,052
East Paterson Bor.	114,941,350	77.47	187,093,520	1,236	971,100	188,065,856
East Rutherford Bor.	107,250,100	89.51	119,819,126	22,930	2,453,083	122,295,109
Edgewater Bor.	61,501,359	84.27	72,981,356	529,759	412,784	73,923,899
Emerson Bor.	56,941,600	69.57	81,730,414	.....	363,133	82,093,577
Englewood City	230,574,500	77.02	299,369,614	49,527	6,490,472	305,918,643
Englewood Cliffs Bor. ..	153,468,200	93.15	164,753,838	.....	1,225,584	165,979,422
**Fair Lawn Bor.	298,353,165	73.31	396,032,605	82,215	4,555,371	370,690,191
Fairview Bor.	56,946,500	64.07	88,881,692	4,335	308,644	89,194,671
**Fort Lee Bor.	346,806,150	86.63	400,330,313	.....	4,102,687	404,432,400
Franklin Lakes Bor.	120,298,200	103.07	116,636,835	.....	686,817	117,323,652
Garfield City	136,533,925	75.53	180,794,257	1,683	1,148,533	181,944,503
Glen Rock Bor.	169,969,200	79.52	138,291,247	8,208	609,928	138,909,381
**Hackensack City	270,185,900	75.36	358,526,937	109,074	12,097,268	370,733,279
Harrington Park Bor.	42,777,300	85.89	49,804,750	1,503	215,583	50,021,836
Hassbrouck Heights Bor. ..	89,758,790	76.05	118,026,022	1,381	614,001	118,641,404
Haworth Bor.	43,160,100	87.94	49,079,051	3,320	143,000	49,225,351
Hilldale Bor.	97,850,750	88.75	110,254,366	5,324	2,624,692	112,884,382
Hohokus Bor.	49,280,895	74.21	66,407,351	10,392	404,855	66,821,708
Leonia Bor.	70,812,400	82.09	86,261,998	4,743	545,029	86,811,680
Little Ferry Bor.	80,825,200	98.28	82,239,723	.....	539,618	82,779,341
Loell Bor.	121,216,250	70.12	172,869,723	.....	1,062,735	173,941,073
Lynbrook Twp.	150,827,300	69.11	174,833,309	85,947	873,427	175,792,683
Manawah Twp.	137,527,615	71.35	192,265,644	318,600	4,194,600	196,778,844
Maywood Bor.	82,668,190	92.14	100,573,247	1,101	729,818	101,304,166
Midland Park Bor.	68,574,450	94.73	72,359,370	1,694	619,542	73,010,606
Montvale Bor.	65,742,206	69.33	94,825,048	394	430,678	95,256,120
Moonachie Bor.	70,683,900	106.02	66,295,160	42,393	577,423	66,914,976
New Milford Bor.	105,934,390	70.74	149,751,763	.....	420,130	150,171,883
North Arlington Bor.	91,585,075	68.96	132,808,983	1,671	492,701	133,303,355
Northvale Bor.	50,302,100	86.80	57,951,728	1,740	188,337	58,141,805

Norwood Bor.	39,794,960	81.93	48,571,939	1,080	983,267	48,856,286
Oakland Bor.	113,668,315	87.96	129,227,314	.....	1,355,184	130,682,498
Old Tappan Bor.	53,325,400	114.45	46,392,748	.....	185,211	46,777,959
Oradell Bor.	114,076,250	94.37	120,881,869	400	869,314	121,751,613
Palisades Park Bor. ...	73,239,458	65.62	111,611,487	305	352,522	111,964,314
Paramus Bor.	327,054,280	68.87	476,193,234	.....	3,135,312	479,328,546
Park Ridge Bor.	73,709,100	89.37	82,476,334	540	553,067	83,029,941
Ramsey Bor.	102,970,300	73.92	139,299,648	7,868	2,183,669	141,491,125
Ridgefield Bor.	136,630,300	90.05	151,727,452	1,814,749	808,816	154,350,717
Ridgefield Park Twp. ...	72,483,200	71.87	100,853,207	20,468	419,988	101,293,663
Ridgewood Village	237,283,600	71.74	330,727,070	7,147	4,280,552	335,014,769
River Edge Bor.	81,461,620	69.09	117,906,828	3,692	2,483,899	120,394,119
River Vale Twp.	64,769,365	71.50	90,572,638	.....	2,258,914	90,831,452
Roehelle Park Twp. ...	46,251,200	72.29	63,932,414	2,431	6,276,992	70,231,837
Rockleigh Bor.	19,493,200	94.97	20,590,083	.....	3,10,565	20,901,248
Rutherford Bor.	178,152,700	102.94	173,064,601	13,011	4,564,050	177,611,662
Saddle Brook Twp.	129,325,770	81.46	158,759,845	52,075	807,477	159,619,397
Saddle River Bor.	65,946,000	97.66	67,526,111	.....	422,863	67,948,974
South Hackensack Twp.	17,479,500	76.34	62,194,786	1,990	402,114	62,598,890
Tenack Twp.	288,292,870	69.17	416,745,511	13,820	2,758,001	419,517,332
Tenafly Bor.	202,637,800	90.79	223,193,961	.....	1,045,574	224,199,538
Teterboro Bor.	59,307,110	108.48	54,855,402	55,670	1,283,556	56,194,628
Upper Saddle River Bor.	87,065,300	76.84	109,087,300	.....	624,238	109,711,538
Walldwick Bor.	94,063,200	99.21	94,811,209	40,544	421,259	95,273,012
Wallington Bor.	57,440,790	71.42	74,193,753	566	261,500	74,455,801
Washington Twp.	73,394,100	75.51	97,159,651	.....	275,882	97,435,533
Westwood Bor.	78,588,100	75.55	104,021,310	11,544	653,064	104,686,818
Woodcliff Lake Bor. ...	64,171,000	94.10	68,195,430	5,800	453,491	68,654,721
Wood Ridge Bor.	95,728,750	88.59	108,058,489	17,2259	780,580	108,855,098
Wyckoff Twp.	187,885,000	91.19	206,036,846	.....	1,659,331	207,596,177
Totals	\$7,565,757,638		\$9,495,193,142	\$3,473,391	\$100,351,800	\$9,599,018,345

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Burlington County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$6,061,050	84.16%	\$8,081,096	.....	\$334,739	\$8,415,835
Beverly City	10,148,880	85.05	11,935,646	\$1,816	87,406	12,024,028
Bordentown City	17,097,275	85.42	20,015,541	3,774	243,171	20,262,486
Bordentown Twp.	11,618,701	76.84	54,162,807	1,992	1,846,889	55,511,688
Burlington City	53,145,050	90.94	58,439,086	46,769	3,029,587	61,516,042
Burlington Twp.	79,029,500	98.16	81,122,148	7,111	857,856	81,987,215
Chesterfield Twp.	15,835,700	96.69	16,377,805	.....	723,103	17,100,908
Cinnaminson Twp.	101,060,700	82.72	122,172,089	.....	1,724,002	123,896,101
Delanco Twp.	16,995,215	81.33	20,896,613	7,236	196,959	21,100,808
Delran Twp.	52,312,700	82.59	63,340,235	.....	851,352	64,191,587
Eastampton Twp.	12,273,510	86.88	14,126,968	176	244,723	14,371,867
Edgewater Park Twp.	42,625,800	98.66	42,900,462	3,880	462,029	43,366,171
EvESHAM Twp.	65,685,800	69.19	94,935,395	.....	1,485,449	96,420,844
Fleetsboro Bor.	2,735,550	86.44	3,164,658	.....	25,191	3,189,790
Florence Twp.	56,379,210	94.39	59,730,061	7,944	835,851	60,573,262
Hainesport Twp.	14,100,025	90.29	15,616,375	250	288,634	15,905,259
Lumberton Twp.	24,052,400	105.02	22,902,685	951	360,852	23,264,488
Mansfield Twp.	16,511,800	85.79	19,246,882	2,744	367,573	19,617,199
Maple Shade Twp.	59,677,324	81.29	73,412,872	2,056	579,554	73,995,082
Medford Twp.	56,888,250	81.30	69,358,241	95	1,473,661	70,831,997
Medford Lakes Bor.	28,067,572	82.65	33,959,555	.....	140,456	34,100,011
Moorestown Twp.	134,790,985	89.79	150,118,037	3,822	2,966,471	153,087,830
Mount Holly Twp.	46,550,375	86.88	53,580,082	17,998	3,366,339	56,964,419
Mt. Laurel Twp.	101,800,000	101.70	99,606,686	223	1,164,887	100,771,796
New Hanover Twp.	1,990,305	84.69	2,350,106	.....	2,060,904	4,411,010
North Hanover Twp.	13,413,450	92.85	14,446,365	120	347,595	14,794,080
Palmyra Bor.	26,529,540	79.44	33,395,695	102	331,958	33,727,755
Pemberton Bor.	4,464,050	98.61	4,526,975	.....	360,285	4,887,260
**Pemberton Twp.	48,520,469	82.07	59,120,885	7,414	1,658,548	60,786,797
Riverside Twp.	32,886,170	81.45	40,314,512	8,375	1,179,362	41,502,249
Wirtton Bor.	13,530,900	74.50	18,162,282	.....	262,326	18,424,005
Shannon Twp.	6,220,650	73.00	8,521,438	.....	352,862	8,874,300
Southampton Twp.	22,970,000	79.98	28,719,680	96	1,132,025	29,852,401
Springfield Twp.	19,822,050	80.16	24,728,106	36	872,871	25,601,013
Tabernacle Twp.	8,473,800	75.67	11,197,701	.....	188,138	11,385,839
Washington Twp.	6,972,811	69.10	10,090,899	.....	707,672	10,798,571
Westampton Twp.	20,674,611	100.91	20,674,611	.....	368,996	21,043,607
Willingboro Twp.	229,355,888	107.03	214,291,216	260	2,479,068	216,770,284
Woodland Twp.	13,792,625	116.46	11,843,229	.....	201,125	12,044,614
Wrightstown Bor.	4,705,400	103.60	4,542,857	203	1,967,054	6,510,114
Totals	\$1,529,944,290	.....	\$1,716,128,755	\$125,077	\$37,628,293	\$1,753,882,115

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Camden County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAKING 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.	825,294,175	41.62%	\$60,774,087	\$3,000	\$182,262	\$60,650,358
Andover Park Bor.	722,729	50.00	1,445,458		16,273	1,461,731
Barrington Bor.	19,403,250	42.11	46,077,635	4,115	170,518	46,252,168
Bellevue Bor.	29,378,430	41.35	69,693,191	18,715	310,391	67,622,327
Berlin Bor.	13,648,425	43.99	29,670,093	5,179	639,582	30,294,124
Berlin Twp.	7,053,060	34.74	20,302,418		70,681	20,373,099
Brooklawn Bor.	4,965,350	43.10	11,690,139	610	115,243	11,706,022
**Camden City	141,130,804	45.33	317,981,037	2,378,135	9,470,132	330,429,304
**Cherry Hill Twp.	277,227,020	48.83	567,739,136	62	2,801,394	570,540,592
Chesnut Bor.	1,648,658	57.33	2,875,559		27,028	2,902,587
Clementon Bor.	8,738,475	40.61	21,518,037	892	132,341	21,651,270
Collingswood Bor.	33,911,450	41.16	81,321,218		1,190,422	82,520,640
Hoboken Bor.	5,362,400	40.19	13,343,623		116,636	13,459,259
Gloucester City	55,655,172	43.58	126,639,679	23,745	1,342,450	128,005,883
Gloucester Twp.	47,379,760	40.19	117,509,879	2,133	1,088,132	118,600,141
Haddon Twp.	43,774,625	42.71	102,420,732	3,898	332,629	102,756,659
Haddonfield Bor.	39,315,800	24.76	153,406,444	1,019	1,724,417	155,131,880
Haddon Heights Bor.	19,533,325	36.95	52,864,298	6,540	192,579	53,063,367
Hi-Nella Bor.	3,290,635	48.56	6,591,093	30	28,920	6,620,043
Laurel Springs Bor.	1,594,720	42.00	10,439,810	55	692,205	11,132,010
Lawsville Bor.	6,559,070	38.17	17,183,835		42,624	17,226,459
Lindenwold Bor.	21,422,500	49.21	42,957,061	1,516	198,368	43,157,845
Magnolia Bor.	11,321,900	45.60	25,297,825		101,571	25,398,896
Mount Pleasant Bor.	9,100,360	37.57	24,229,917	3,588	1,246,081	25,472,586
Mount Ephraim Bor.	11,310,500	59.67	28,511,470	36	186,517	28,698,023
Oaklyn Bor.	9,988,080	41.53	24,225,273	6,214	66,731	24,298,218
**Pennsauken Twp.	112,812,750	43.01	262,294,230	132,177	1,114,130	263,510,841
Pine Hill Bor.	6,869,700	32.01	16,198,145	15	67,648	16,265,838
Pine Valley Bor.	170,755	33.16	1,410,738		4,722	1,424,460
Rummel Bor.	19,725,550	42.77	46,120,061		397,658	46,517,719
Summerside Bor.	10,391,967	36.52	28,455,650		110,148	28,565,698
Stratford Bor.	20,253,300	40.34	50,290,093	660	256,453	50,463,806
Tarboro Bor.	451,050	51.63	883,802		1,804	885,696
Voorhees Twp.	16,582,515	38.49	43,082,658		148,241	43,290,869
Waterford Twp.	7,827,425	38.46	20,332,119	360	190,044	20,512,523
Weymouth Twp.	21,438,650	40.98	52,314,010	6,869	2,649,839	54,971,638
Woodfryne Bor.	1,633,350	40.01	10,080,856		27,824	10,108,682
Totals	\$1,047,662,875		\$2,397,089,022	\$3,200,302	\$27,433,010	\$2,427,722,334

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Cape May County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class, II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	\$83,484,025	111.67%	\$74,759,582	\$20,721	\$517,988	\$75,277,570
Cape May City	38,336,780	108.13	35,454,342		743,891	36,218,954
Cape May Point Bor.	3,285,700	53.95	6,090,269		17,307	6,107,576
Dennis Twp.	10,296,606	83.14	12,384,660	167	308,077	12,692,904
Lower Twp.	74,662,950	92.18	80,996,908	211	1,526,562	82,523,681
Middle Twp.	40,594,000	77.38	52,460,584	27,610	1,288,766	53,776,960
North Wildwood City	75,229,520	93.98	80,048,436		361,510	80,409,946
Ocean City	196,519,000	81.93	239,862,077	20,454	1,974,491	241,857,022
Sea Isle City	30,889,500	77.76	39,737,011		478,176	40,215,187
Stone Harbor Bor.	38,500,205	56.87	67,698,620		297,097	67,995,717
Upper Twp.	19,913,500	64.72	30,768,696	3,119	758,174	31,529,989
West Cape May Bor.	4,053,070	76.14	5,323,181	5,274	74,650	5,403,105
West Wildwood Bor.	4,279,700	93.81	4,562,094		20,652	4,582,746
Wildwood City	93,906,200	101.76	92,282,036	49,826	2,475,314	94,807,176
Wildwood Crest Bor.	64,076,200	75.82	84,510,947		254,783	84,765,730
Woodbine Bor.	3,996,905	84.70	4,718,896	93	286,757	5,005,746
Totals	\$782,033,861		\$911,658,339	\$127,475	\$11,384,195	\$923,170,009

* Exclusive of Class II Railroad Property.

Cumberland County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	H Equalized Valuation
Bridgton City	\$28,650,175	38.92%	\$73,433,132	\$89,345	\$978,750	\$74,501,227
Commercial Twp.	9,997,794	27.62	10,853,454	117	191,218	11,014,789
Deerfield Twp.	1,154,140	41.01	10,129,578		210,342	10,339,920
Dovine Twp.	2,410,085	30.69	7,852,998	417	83,274	7,886,689
Fairfield Twp.	4,875,075	29.85	16,331,910	1,312	105,238	16,438,460
Greenwich Twp.	2,292,655	33.12	6,048,717		47,759	6,096,476
Hogewell Twp.	10,229,960	40.16	25,472,859	296	168,692	25,641,757
**Lawrence Twp.	3,427,310	40.31	8,502,382	3,104	163,591	8,669,107
Maunroe River Twp. ...	4,981,310	34.23	14,552,469	8,741	101,098	14,722,218
Millville City	35,058,675	35.25	99,357,234	97,263	896,300	100,450,737
Shiloh Bor.	813,999	38.43	2,118,134		22,437	2,141,071
Stow Creek Twp.	1,835,775	41.11	4,465,519		58,567	4,524,086
Upper Deerfield Twp. ...	11,401,041	33.39	34,321,771	3,584	296,957	34,565,312
Vinefield Ctr.	98,824,790	39.55	249,872,819	105,165	2,703,290	252,681,184
Totals	\$211,851,964		\$564,015,976	\$309,344	\$6,027,713	\$570,353,633

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Essex County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$225,601,000	92.74%	\$243,261,807	\$62,529	\$3,704,800	\$247,028,336
Bloomfield Town	282,838,000	74.38	379,589,406	303,213	4,303,400	384,196,049
Caldwell Bor.	70,413,000	103.35	67,999,034	1,700	2,385,373	70,386,101
Cedar Grove Twp.	98,407,200	87.39	112,006,934	1,343	643,000	113,351,277
East Orange City	301,624,800	82.21	366,895,911	432,754	6,438,194	373,766,459
Essex Falls Bor.	35,729,100	83.87	42,690,372	6,729	172,900	42,780,201
Fairfield Bor.	98,020,500	78.90	125,374,525	.....	1,528,400	126,902,925
Glen Ridge Bor.	78,104,900	103.77	75,297,322	27,697	683,200	75,978,219
Irvington Town	314,746,200	97.70	322,155,783	316,149	12,823,600	335,295,532
Livingston Twp.	271,062,000	79.59	340,610,629	.....	3,695,000	344,305,629
Maplewood Twp.	202,690,500	87.33	232,097,217	38,254	1,296,600	233,432,071
Millburn Twp.	372,494,000	93.71	397,406,532	31,889	4,020,200	401,548,321
Montclair Town	282,448,500	79.30	356,177,135	478,983	5,114,100	362,370,258
Newark City	1,467,482,100	80.51	1,430,107,785	21,726,927	74,694,000	1,546,489,112
North Caldwell Bor.	51,199,600	80.75	63,105,071	.....	244,300	63,049,377
Nutley Town	251,390,400	94.67	255,513,889	.....	.....	255,513,889
Orange City	130,451,500	87.52	149,053,359	13,289	4,087,200	153,140,559
Roseland Bor.	53,658,900	88.12	60,892,987	249,414	2,008,100	61,140,497
South Orange Village	135,231,400	76.66	176,404,422	6,430	284,400	176,688,833
Verona Bor.	104,585,600	78.79	132,739,688	233,833	3,476,200	136,215,721
West Caldwell Bor.	110,000,500	86.40	127,325,810	720	792,800	128,018,310
West Orange Town	265,598,800	71.75	370,172,544	.....	737,700	370,910,244
Totals	\$4,304,218,100		\$5,857,778,108	\$23,931,383	\$137,704,767	\$6,019,414,258

* Exclusive of Class II Railroad Property.

Gloucester County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	\$1,810,555	24.84%	\$19,366,163	\$5,771	\$161,018	\$19,535,752
Deptford Twp.	22,611,090	22.78	99,260,755	165	297,824	99,558,744
East Greenwich Twp.	4,597,590	21.43	21,453,990	365	163,159	21,617,454
Elk Twp.	4,114,354	31.59	13,024,229	119	191,328	13,215,676
Franklin Twp.	9,594,250	24.33	39,433,827	427	333,102	39,767,356
Glassboro Bor.	19,114,875	32.36	59,089,453	32,104	642,308	59,743,865
Greenwich Twp.	29,769,770	35.56	83,691,704	30,018	130,449	83,852,171
Harrison Twp.	3,548,350	21.24	16,696,563	55	92,889	16,789,452
Ligon Twp.	4,298,344	21.24	19,812,825	52	38,072	19,850,952
Mantua Twp.	9,121,075	23.46	41,436,807	507	307,600	41,744,914
Monroe Twp.	14,511,750	23.00	63,225,000	6,775	565,314	63,797,089
National Park Bor.	2,880,655	25.97	11,089,931	25,301	25,301	11,115,235
Newfield Bor.	2,134,150	29.77	7,168,794	456	30,000	7,199,850
Paulsboro Bor.	8,444,675	30.22	27,943,994	1,098	322,135	28,267,157
Pitman Bor.	11,911,415	23.52	50,643,171	362	127,130	50,771,263
South Harrison Twp.	1,454,535	19.93	7,298,219	12	14,810	7,313,011
Sweetestown Bor.	2,807,500	34.15	8,221,083	7,047	175,090	8,403,220
Washington Twp.	27,025,917	28.52	94,761,385	2,734	311,295	95,072,590
Westmont Bor.	3,461,500	23.32	14,812,624	2,734	47,539	14,862,897
West Deptford Twp.	34,658,380	28.37	122,165,697	2,734	223,139	122,388,736
Westville Bor.	5,711,700	25.79	22,140,955	21,424	87,310	22,255,099
Woodbury City	15,433,060	24.41	63,224,088	38,281	1,016,477	64,278,846
Woodbury Heights Bor.	5,927,390	25.26	23,465,162	353	111,469	23,576,886
Woolwich Twp.	2,739,550	22.82	12,065,039	445	127,325	12,192,809
Totals	\$251,210,920		\$941,447,950	\$148,170	\$5,548,025	\$947,144,754

* Exclusive of Class II Railroad Property.

Hudson County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$363,061,500	86.49%	\$419,772,806	\$1,033,280	\$6,564,476	\$427,375,562
East Newark Bor.	12,093,400	88.98	13,591,144	.....	106,155	13,697,299
Guttenberg Town	29,518,352	90.27	32,733,302	.....	196,886	32,930,188
Harrison Town	89,448,900	93.63	95,534,444	731,653	1,650,378	97,919,475
Hoboken City	120,678,800	94.16	128,163,551	10,699,445	2,102,061	140,965,657
Jersey City	809,394,900	90.10	898,329,523	70,630,140	29,443,243	998,402,906
*Kearny Town	317,836,450	81.94	387,889,248	7,073,471	5,859,197	400,821,916
North Bergen Twp.	273,624,330	78.46	348,743,729	1,977,952	3,759,502	354,481,183
**Secaucus Town	144,711,757	68.19	212,218,444	1,388,593	1,410,177	215,017,214
Union City	136,892,400	76.22	179,601,679	18,760	6,229,909	185,850,339
Weehawken Twp.	72,658,527	83.76	86,746,092	15,878,703	788,730	103,413,523
West New York Town ..	131,257,750	85.04	154,348,248	8,779,142	1,141,888	164,268,978
Totals	\$2,501,207,066		\$2,957,672,210	\$118,219,142	\$59,252,893	\$3,135,144,245

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

HUNTERDON COUNTY

Hunterdon County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Value of Class II Railroad Property	5 Assessed Value of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$14,648,800	71.63%	\$20,311,043	\$110	\$203,954	\$20,515,107
Bethlehem Twp.	10,191,425	63.18	16,130,777	4,973	136,126	16,271,876
Bloombury Twp.	3,417,372	79.12	4,319,226	1,814	127,704	4,448,744
Califon Bor.	5,467,688	84.53	6,468,310	56	252,480	6,700,876
Clinton Town	14,335,690	92.34	15,524,800	5,939	267,463	15,798,142
Clinton Twp.	38,336,045	79.25	48,373,658	6,496	1,281,439	49,661,493
Delaware Twp.	24,735,700	70.80	34,937,429	475	679,746	35,617,650
East Amwell Twp.	18,376,187	61.98	29,648,675	900	221,516	29,873,091
Flemington Bor.	29,880,325	62.57	42,161,299	1,398	1,160,209	43,322,006
Franklin Twp.	23,318,175	169.54	21,287,361	7,308	3,468,759	24,763,428
Frenchtown Bor.	5,967,200	74.78	7,979,674	2,164	271,360	8,253,198
Glen Gardner Bor.	3,335,018	89.85	3,712,430	327	62,827	3,775,684
Hampton Bor.	4,423,528	85.23	5,190,107	9,690	162,194	5,361,891
High Bridge Bor.	12,699,122	67.90	18,702,683	12,759	271,389	18,986,531
Holland Twp.	27,739,550	64.40	43,059,839	13,420	300,623	43,373,903
Kingwood Twp.	19,038,160	83.92	22,686,082	871	370,173	23,057,126
Lambertville City	13,730,300	81.38	16,871,836	15,904	524,778	17,412,518
Lebanon Bor.	7,537,893	101.25	7,230,593	108	206,664	7,437,365
Lebanon Twp.	28,801,916	81.74	35,236,912	117	583,238	35,819,367
Millford Bor.	14,228,025	90.75	15,678,275	3,811	455,844	16,137,930
Naritan Twp.	81,482,605	94.46	86,293,481	810	1,519,652	87,811,843
Readington Twp.	53,239,503	69.66	79,310,420	9,746	1,292,460	80,622,332
Stockton Bor.	3,421,069	89.19	3,826,979	1,439	113,070	3,743,188
Tewksbury Twp.	29,353,913	62.17	47,069,353	611	611,138	48,119,491
Union Twp.	12,442,364	67.15	18,329,209	5,125	224,398	18,758,642
West Amwell Twp.	20,091,559	89.64	23,082,653	33	372,464	23,455,450
Totals	\$519,225,763		\$673,828,161	\$105,693	\$15,067,018	\$689,000,872

* Exclusive of Class II Railroad Property.

Mercer County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$43,689,892	42.89%	\$99,301,912	\$28	\$554,118	\$99,856,058
Ewing Twp.	89,101,120	38.96	228,698,973	182,545	2,454,020	231,335,538
Hamilton Twp.	174,988,625	38.82	450,769,256	254,935	2,993,950	454,018,141
Hightstown Bor.	13,859,645	48.71	28,453,387	17,486	880,296	29,351,169
Hopeveil Bor.	5,193,550	33.61	15,452,395	29,287	228,445	15,710,127
Hopeveil Twp.	37,219,737	33.84	109,987,402	3,488	521,536	110,512,426
Lawrence Twp.	67,552,450	31.87	178,379,852	94,682	2,490,360	18,869,484
Pennington Bor.	6,346,230	34.33	18,398,573	23,061	230,265	18,668,899
Princeton Bor.	45,834,100	40.04	114,476,719	96,741	1,291,351	115,828,811
Princeton Twp.	91,086,460	42.48	214,421,846	17,521	620,000	215,069,373
††Trenton City	171,755,850	52.10	329,665,739	6,224	387,733	330,059,696
††Washington Twp.	10,995,080	44.03	24,971,792	508,640	2,110,722	27,591,154
††West Windsor Twp.	45,681,450	49.90	91,545,992	3,134,551	9,920,340	104,600,883
Totals	\$802,274,129		\$1,904,517,898	\$4,271,195	\$24,683,726	\$1,933,472,819

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appertained from 1970 Table of Equalized Valuations.

MIDDLESEX COUNTY

Middlesex County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Bor.	\$77,887,245	52.27%	\$149,009,460	\$33,355	\$1,076,520	\$150,119,335
Cranbury Twp.	16,796,640	47.45	35,398,069	9,12	312,580	35,712,131
Dunellen Bor.	29,370,100	41.51	49,037,313	91,680	861,269	49,998,262
*East Brunswick Twp.	125,456,080	45.89	274,473,916	2,652	2,145,433	276,622,001
Edison Twp.	238,427,832	35.54	670,871,784	627,199	2,855,385	674,354,329
Helmetta Bor.	3,279,965	40.84	8,031,256		30,204	8,067,460
Highland Park Bor.	40,546,350	38.43	105,307,028	8,071	526,553	106,041,652
Jarvisburg Bor.	9,199,325	43.86	20,883,694	17,786	322,980	21,223,870
*Madison Twp.	108,484,720	56.62	296,162,334	122,990	1,294,900	297,490,334
Metuchen Bor.	46,896,354	39.00	120,245,010	1,439,026	1,439,026	122,357,199
Middlesex Bor.	48,359,650	41.57	116,403,777	12,790	452,000	116,868,567
Milltown Bor.	23,885,175	45.65	52,322,399	7,272	298,232	52,537,903
*Mourne Twp.	29,383,065	33.82	86,880,559	3,299	681,564	87,565,422
New Brunswick City	110,589,585	47.67	231,989,920	8,200,863	7,752,000	240,563,623
North Brunswick Twp.	90,597,985	40.47	223,639,943	196,291	1,002,023	224,838,167
Perth Amboy City	56,070,940	26.85	208,820,317	1,125,577	1,590,280	211,456,174
Piscataway Twp.	118,631,946	28.79	305,908,482	1,688	1,735,000	307,635,170
Plainboro Twp.	117,914,175	45.84	20,929,452	4,842	1,334,386	21,268,310
*Sayreville Bor.	20,696,173	31.39	293,767,287	99,064	1,120,233	295,276,694
South Amboy City			53,381,684	5,959,317	532,832	59,873,833
South Brunswick Twp.	69,199,332	49.40	121,690,631	406,116	1,894,008	123,030,745
South Plainfield Bor.	95,458,300	48.84	195,451,065	344,744	729,400	196,516,269
South River Bor.	37,904,014	40.65	93,392,408	3,192	283,196	93,679,096
Spotwood Bor.	20,380,749	41.76	48,894,476	196,423	322,469	49,323,308
Woodbridge Twp.	398,147,689	50.54	787,787,275	3,765,048	4,345,263	795,897,686
Totals	\$1,924,886,065		\$4,570,759,957	\$14,530,105	\$33,920,698	\$4,619,209,860

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Monmouth County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$9,491,506	71.45%	\$13,284,123	\$2,100	\$165,379	\$13,451,602
Allentown Bor.	5,113,800	67.91	7,530,361	233,102	233,102	7,763,363
Asbury Park City	78,063,930	91.45	85,362,417	132,896	7,776,174	93,271,487
Atlantic Highlands Bor.	31,015,050	86.53	35,843,118	1,110	949,914	36,794,142
Avon-by-the-Sea Bor.	24,001,700	90.84	26,421,951	.....	195,829	26,617,780
Belmar Bor.	41,804,975	88.47	47,252,487	5000	431,450	47,684,437
Bridley Beach Bor.	31,952,673	101.48	31,101,016	20,216	347,326	31,558,588
Brielle Bor.	30,234,659	67.46	44,788,983	421	95,156	45,040,563
Colts Neck Twp.	59,761,018	80.44	74,292,663	.....	1,593,765	75,998,928
Deal Bor.	25,694,200	70.59	36,399,201	.....	323,010	36,724,277
Eatontown Bor.	85,485,078	95.52	89,459,670	3,794	2,172,881	91,671,723
Englishtown Bor.	5,137,516	86.59	5,933,152	60	560,904	6,494,116
Fair Haven Bor.	55,744,000	98.42	56,638,895	.....	243,584	56,882,479
Farmingdale Bor.	6,414,700	111.12	5,772,768	16,337	286,397	6,075,502
Freehold Bor.	51,535,170	72.70	70,887,442	48,504	3,607,010	74,542,956
Freehold Twp.	137,936,661	113.44	121,594,377	8,278	1,567,766	123,170,421
Hazlet	110,498,400	94.27	117,214,800	2,043	764,664	117,981,516
Highlands Bor.	18,457,768	90.86	20,314,515	.....	172,933	20,487,448
Hohndel Twp.	94,328,539	78.05	120,856,552	.....	2,906,556	123,763,108
Howell Twp.	129,141,290	90.68	142,411,270	5,344	1,897,010	144,316,624
Interlaken Bor.	12,770,400	97.83	13,063,665	.....	64,191	13,117,856
Keansburg Bor.	30,689,100	74.55	41,169,795	689	303,629	41,470,113
Keypoint Bor.	31,524,400	74.99	42,083,138	2,125	2,208,908	44,249,171
Little Silver Bor.	52,677,352	80.75	65,235,111	438	464,114	65,699,663
Loch Arbour Village	3,473,100	89.51	3,880,125	.....	45,011	3,925,136
*Long Branch City	120,198,425	83.65	154,454,195	194,715	3,337,401	157,983,314
Manalapan Twp.	119,218,200	110.86	107,539,410	92	957,292	108,496,803
Manasquan Bor.	40,308,300	69.36	58,114,619	7,200	309,902	58,431,721
Marlboro Twp.	67,721,888	74.82	90,513,082	1,678	1,052,100	91,566,860
Matawan Bor.	41,999,964	73.32	57,283,093	15,998	479,068	57,777,259
Matawan Twp.	114,624,100	99.02	115,057,514	13,177	1,061,633	116,732,354
Middletown Twp.	276,294,150	70.01	394,019,350	1,045	4,475,492	399,126,087
Milstone Twp.	14,348,275	51.83	27,683,340	.....	182,868	27,866,208
Monmouth Beach Bor.	17,492,100	96.47	18,132,185	.....	126,027	18,258,192
Neptune City	173,180,675	102.14	169,565,257	69,198	1,685,871	171,307,326
Neptune Twp.	38,745,350	107.82	35,935,216	.....	363,983	36,299,199
New Shrewsbury Bor.	42,077,350	76.30	55,147,248	.....	424,998	55,572,246
Ocean Twp.	151,951,500	98.02	155,020,914	.....	1,156,989	156,177,903
Oceanport Bor.	46,263,850	89.46	51,714,565	5,159	502,072	52,221,796
Red Bank Bor.	88,077,750	88.24	99,816,126	157,691	4,594,275	104,568,092

Roosevelt Bor.	4,752,740	107.79	4,409,259	33,771	4,443,030
Rumson Bor.	87,105,000	81.41	106,997,789	655,527	107,653,316
Sea Bright Bor.	16,342,860	94.75	17,248,401	153,016	17,401,417
Sea Girt Bor.	31,939,786	62.35	51,229,601	275,654	51,504,514
Shrewsbury Bor.	29,844,600	82.96	35,974,687	482,115	36,456,802
Shrewsbury Twp.	697,088	97.85	712,405	42,755	755,160
South Belmar Bor.	8,633,345	71.20	12,500,754	123,222	12,623,976
**Spring Lake Bor.	47,377,625	56.92	83,235,462	1,548,631	84,787,593
Spring Lake Heights Bor.	26,598,074	83.67	31,789,977	288,766	32,080,161
Union Beach Bor.	28,479,560	92.47	30,798,421	120	31,075,275
Upper Freehold Twp.	17,295,900	73.84	23,301,598	1,228,390	24,531,552
Wall Twp.	159,255,300	108.71	146,495,539	1,110,518	147,606,057
West Long Branch Bor.	51,084,600	102.00	50,087,843	597,173	50,685,016
Totals	\$3,633,412,433		\$3,504,558,990	\$718,769	\$3,561,850,728

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Morris County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	832,858,250	49.01%	\$67,043,971	\$190,793	\$1,372,366	\$68,617,130
Boonton Twp.	16,921,750	43.54	38,864,827		264,559	89,129,386
Butler Bor.	28,101,500	49.58	56,679,104	7,237	253,349	56,939,690
Chatham Bor.	38,833,300	38.12	101,871,196	86,000	218,240	102,176,036
Chatham Twp.	37,001,550	35.94	102,953,673		134,727	103,088,400
Chester Bor.	2,623,085	26.46	13,692,985		179,153	13,871,538
Chester Twp.	15,287,100	28.54	46,556,062		368,514	47,124,866
Denville Twp.	64,921,700	44.43	144,093,656	175,246	1,446,374	145,714,476
Dover Twp.	40,478,580	40.00	101,193,950	143,976	1,824,886	103,264,512
East Hanover Twp.	78,402,420	45.97	166,200,609	2,133	388,783	166,591,495
Florham Park Bor.	45,487,920	35.09	129,632,146		603,362	130,235,508
*Hanover Twp.	62,714,350	33.22	188,784,919	11,707	1,507,683	190,304,309
Harding Twp.	21,778,905	30.38	71,681,715		128,083	71,809,798
Jefferson Twp.	45,483,970	39.41	115,412,256	791	551,335	115,964,382
Kinnelon Bor.	31,657,265	34.80	90,969,152	150	282,205	91,251,507
*Lincoln Park Bor.	24,665,050	36.76	67,097,521	3,745	118,699	67,219,590
Madison Bor.	69,304,750	44.72	154,974,843		1,045,867	156,116,959
Mendham Bor.	13,953,825	36.41	38,324,155	98,249	284,025	38,608,184
Mendham Twp.	24,661,800	47.13	52,115,001		627,216	52,942,217
Mine Hill Twp.	9,546,140	39.01	24,452,203		123,288	24,575,491
Montville Twp.	44,742,681	34.14	131,056,476		428,274	131,483,624
Morris Twp.	101,113,750	39.29	257,352,380	8,874	1,254,981	258,610,789
Morris Plains Bor.	36,854,980	46.68	78,952,899	3,428	1,254,981	79,440,528
Morrisstown Twp.	57,335,000	37.28	153,785,601	271,705	477,850	154,263,451
Mountain Lakes Bor.	28,346,650	41.82	68,346,650		4,487,467	72,834,117
Mt. Arlington Bor.	10,192,800	41.05	24,830,207	511	136,605	24,967,323
Mt. Olive Twp.	31,661,425	37.01	85,548,298	970	355,365	85,904,633
Netcong Bor.	9,245,210	47.56	19,439,045	35,242	217,191	19,691,483
Parshangany-Troy Hills Twp.	137,943,253	32.17	428,794,700	3,758	1,187,544	429,986,002
Passaic Twp.	85,115,615	44.73	189,605,734	5,973	552,033	190,162,740
Pequanock Twp.	39,721,600	31.54	125,940,393		252,320	126,192,946
Randolph Twp.	47,916,728	40.32	118,841,091	233	651,593	119,501,888
Riverdale Bor.	16,021,000	57.21	28,003,845	9,204	1,541,948	29,550,053
Rockaway Bor.	22,073,100	47.40	47,833,644	3,959	283,686	48,121,089
Rockaway Twp.	86,544,795	50.92	169,962,637	5,226	1,011,572	170,979,435
Roxbury Twp.	56,604,429	37.76	149,305,797	130,230	3,839,218	153,875,245
Victory Gardens Bor.	1,270,501	36.69	3,462,769		9,651	3,472,450
Washington Twp.	23,293,635	33.39	69,582,815	841	520,284	70,103,440
Wharton Bor.	12,867,005	32.95	39,050,091	2,234	116,145	39,168,470
Totals	\$1,495,055,109		\$3,839,281,227	\$1,135,054	\$29,449,861	\$3,869,806,142

* Exclusive of Class II Railroad Property.
** Subject to change by State Division of Tax Appeals.

Ocean County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
BARNEGAT LIGHT BOR.	\$16,978,100	82.50%	\$19,731,030		\$77,362	\$19,808,392
BEJ HARBOR BOR.	8,105,600	58.13	32,282,126		168,269	32,450,395
BEACH HAVEN BOR.	30,317,080	78.11	41,467,761	\$508,680	633,526	42,101,287
BENCHWOOD BOR.	21,086,986	77.28	27,286,473		225,231	27,511,694
BERKELEY TWP.	59,697,250	83.40	71,543,465	24	2,428,064	73,971,553
BRICK TWP.	246,888,990	82.95	297,575,690		3,268,671	300,844,271
DOVER TWP.	364,312,590	83.45	436,563,811	6,050	5,863,612	442,427,473
ENGLEWOOD TWP.	5,064,140	93.17	5,435,376		159,713	5,595,089
HARVEY CEDARS BOR.	19,011,985	94.27	20,167,588		133,018	20,300,606
ISLAND HEIGHTS BOR.	7,490,300	79.17	9,389,871		78,452	9,468,323
JACKSON TWP.	104,395,590	92.35	113,043,811		1,800,340	114,843,751
LACEY TWP.	57,717,810	82.61	69,867,861	48	822,787	70,690,696
LAKEHURST BOR.	16,243,630	92.27	6,768,696	1,408	591,102	7,359,206
LAKEWOOD TWP.	132,619,650	87.97	150,754,860	8,307	3,581,065	154,334,232
LAVALLETT BOR.	33,213,350	75.53	44,013,438		914,059	44,927,497
LITTLE EGGS HARBOR TWP.	38,557,690	83.11	46,333,334		3,948,698	50,312,032
LONG BEACH TWP.	114,830,818	79.36	144,696,091		500,287	145,196,378
MANCHESTER TWP.	31,109,120	87.55	35,528,317	399	844,534	36,374,150
MANTOLOKING BOR.	19,525,130	65.63	29,750,312		110,854	29,861,166
OCEAN TWP.	23,015,520	78.39	29,360,276	12	222,914	29,583,232
OCEAN GATE BOR.	7,597,500	76.20	9,970,472		69,652	10,040,124
PINE BEACH BOR.	9,257,565	68.85	13,504,001		72,080	13,576,081
PLUMSTED TWP.	14,698,960	88.30	16,884,371	7,035	1,110,376	18,001,782
POINT PLEASANT BOR.	101,639,172	87.97	114,857,070		2,446,286	117,303,356
POINT PLEASANT HARBOR BOR.	59,470,300	85.12	69,866,424	2,069	456,104	70,324,597
SEASIDE HEIGHTS BOR.	33,508,960	94.41	35,493,020		219,828	35,712,848
SEASIDE PARK BOR.	27,847,481	79.63	34,971,093		114,160	35,115,253
SHIP BOTTOM BOR.	27,496,833	86.65	31,732,698		684,046	32,416,744
SOUTH TOWNS RIVER BOR.	11,513,140	72.29	15,832,046	1,778	173,046	16,107,701
STAFFORD TWP.	39,080,885	83.75	46,669,743		3,719,637	50,389,380
SURF CITY BOR.	32,450,100	90.19	35,979,710		282,890	36,212,600
TUCKERTON BOR.	11,346,640	93.88	12,042,650		634,133	12,676,783
UNION TWP.	8,984,865	75.69	11,870,610	5,970	513,213	12,389,793
Totals	\$1,734,591,880		\$2,081,387,105	\$511,689	\$36,897,729	\$2,118,826,553

* Exclusive of Class II Railroad Property.

Passaic County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingtondale Bor.	\$47,273,400	85.84%	\$55,071,528	\$620	\$447,474	\$55,519,622
**Clifton City	643,039,600	81.75	786,592,783	157,864	6,994,100	793,744,747
Haledon Bor.	48,026,400	97.53	49,242,695		463,164	49,705,859
Hawthorne Bor.	151,659,100	82.45	183,940,691	34,583	905,847	184,881,121
Little Falls Twp.	121,216,700	98.35	114,099,339	6,180	2,310,186	116,415,705
North Haledon Bor.	58,785,300	79.94	73,536,778		317,464	73,854,242
**Passaic City	206,701,300	78.84	262,178,209	304,334	9,569,500	272,052,043
Paterson City	472,424,500	81.68	578,384,647	787,271	16,488,831	595,660,749
Pompton Lakes Bor.	92,836,400	103.87	89,473,765	526	891,666	90,365,957
Prospect Park Bor.	28,331,100	100.63	28,173,606		164,369	28,337,975
Ringwood Bor.	98,908,100	101.88	97,075,033		641,125	97,719,158
Totowa Bor.	160,642,100	115.14	139,516,933		1,372,153	140,895,250
Wanaque Bor.	59,986,300	103.42	58,002,611	4,164	572,000	58,574,799
Wayne Twp.	568,451,200	98.63	576,042,989	1,434	6,776,372	582,820,795
West Milford Twp.	213,852,100	109.59	195,133,334	2,001	3,042,100	198,182,435
West Paterson Bor.	112,859,900	106.22	106,345,227	.....	789,961	107,135,188
Totals	\$3,075,908,550		\$3,392,820,168	\$1,299,165	\$51,746,312	\$3,445,865,645

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Salem County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAKING DISTRICT	1 Aggregate Assessed Value of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Value of Class II Railroad Property	5 Assessed Value of All Personal Property	6 Equalized Valuation
Alloway Twp.	\$3,122,850	22.37%	\$13,960,438	\$14,350	\$57,390	\$14,017,828
Elmer Bor.	1,682,765	27.86	6,010,075		86,000	6,140,425
Elsinboro Twp.	1,525,493	28.51	5,350,730		30,215	5,380,945
Lower Alloway Creek Twp.	1,044,475	22.70	7,244,383		51,624	7,296,007
Mannington Twp.	3,927,245	29.76	13,196,388	3,585	235,967	13,435,940
**Oldmans Twp.	2,728,809	21.07	11,337,221	1,497	61,958	11,403,676
Penna Grove Bor.	4,919,495	31.61	15,563,097	113	469,189	16,032,409
**Pennsville Twp.	35,256,695	31.82	110,800,424	4,456	523,600	111,328,480
Pilesgrove Twp.	4,785,500	26.02	18,391,622	622	189,198	18,581,442
Pittsgrove Twp.	6,630,250	31.30	21,182,907	72	133,232	21,316,211
Quinton Twp.	3,330,975	26.05	12,821,401		435,950	13,257,351
Salem City	8,406,250	33.60	25,197,173	20,229	355,352	25,372,854
Upper Penna Neck Twp.	7,784,686	22.34	34,337,205	19,700	461,231	34,718,136
Upper Pittsgrove Twp.	3,929,150	27.33	14,376,692	80	187,082	14,563,854
**Woodstown Bor.	4,080,400	26.67	15,299,588	1,554	161,367	15,462,509
Totals	\$93,824,198		\$325,299,344	\$66,358	\$3,142,365	\$328,508,007

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

Somerset County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate 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
Redminister Twp.	\$16,373,590	29.80%	\$54,944,933	.....	\$525,959	\$55,470,892
Bernards Twp.	15,933,575	38.06	42,491,880	\$2,958	422,403	42,914,270
Bernardsville Bor.	31,369,125	33.46	94,171,824	18,083	514,778	94,804,763
Bound Brook Bor.	32,251,125	46.80	68,495,481	162,082	1,440,283	70,027,846
Branchburg Twp.	32,347,410	49.82	64,928,623	6,494	498,300	65,433,417
Bridgewater Twp.	110,516,200	31.16	354,769,576	47,756	1,475,800	356,238,132
Far Hills Bor.	6,075,275	39.86	15,241,533	9,036	51,645	15,302,214
Franklin Twp.	103,101,135	39.18	263,147,358	1,740	1,511,400	264,660,498
Green Brook Twp.	16,912,100	33.67	46,119,716	.....	112,109	46,231,825
Hillsborough Twp.	60,014,008	47.62	126,026,896	7,464	1,257,637	127,284,997
Manville Bor.	30,692,775	35.18	87,244,955	211,360	239,075	87,695,390
Millstone Bor.	1,901,020	41.18	4,616,367	.....	6,831	4,623,198
Montgomery Twp.	52,796,350	27.61	82,565,556	51,512	148,133	82,765,231
North Plainfield Bor.	57,350,500	40.31	142,273,629	.....	437,200	142,730,829
Peapack-Gladstone Bor.	1,830,550	29.91	26,271,332	.....	5,384	26,371,416
Raritan Bor.	18,793,070	37.62	49,954,397	162,469	239,458	50,357,124
Rocky Hill Bor.	4,110,100	49.43	8,314,991	.....	43,730	8,358,721
Somerville Bor.	39,085,600	38.59	101,154,763	161,232	1,644,000	102,959,963
South Bound Brook Bor.	11,145,000	44.70	24,932,886	.....	131,892	25,064,132
Warren Twp.	50,346,150	47.76	105,414,887	.....	379,773	105,794,660
Watchung Bor.	38,309,375	43.90	87,245,091	.....	473,016	87,738,107
Totals	\$737,215,663		\$1,935,282,723	\$949,534	\$11,662,320	\$1,947,894,577

* Exclusive of Class II Railroad Property.

Sussex County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	83,621,950	71.30%	\$4,523,072	\$976	\$142,340	\$1,666,388
Andover Twp.	32,512,530	108.81	29,890,421	266	277,464	30,117,141
Branchville Bor.	3,251,860	72.43	4,372,567		203,200	7,515,707
Byram Twp.	29,725,000	74.55	39,883,298	267	289,019	40,112,564
Frankford Twp.	39,615,500	107.54	34,048,261		288,450	31,336,711
Franklin Bor.	17,698,332	95.90	18,598,244	2,043	620,468	19,220,755
Freedom Twp.	16,864,509	101.15	16,672,763		189,377	16,862,140
Green Twp.	8,701,845	78.16	11,133,374	253	82,889	11,216,516
Hamburg Bor.	8,747,650	77.26	11,322,353		99,800	11,422,153
Hampton Twp.	17,150,699	63.68	26,832,475		268,385	27,200,860
Hardyston Twp.	18,994,290	64.12	29,622,895	381	245,444	29,868,720
Hopatcong Bor.	84,065,000	104.87	80,163,838		644,711	80,748,609
Lafayette Twp.	6,493,306	61.60	10,492,370		71,465	10,563,835
Montague Twp.	11,292,765	62.94	17,942,016		286,067	18,228,083
Newton Town.	37,570,660	85.18	43,951,872		2,371,490	46,323,362
**Ogdensburg Bor.	14,947,400	83.71	17,849,773	569	90,668	17,941,360
Sandyston Twp.	9,660,570	53.51	16,894,536		116,925	17,011,461
Sparta Twp.	96,646,365	87.55	110,389,810	1,474	1,214,325	111,605,639
Stanhope Bor.	11,238,800	70.29	15,989,188		151,777	16,140,965
Stillwater Twp.	17,883,010	61.28	29,182,458		134,573	29,317,031
Sussex Bor.	7,411,650	81.26	8,706,923		479,989	9,276,162
Vernon Twp.	61,759,790	64.81	95,288,841	896	488,047	95,778,987
Walpack Twp.	7,069,370	53.96	13,101,139		16,166	13,147,286
Wantage Twp.	29,652,550	59.96	44,450,550		5,552,169	50,002,719
Totals	\$587,666,157		\$731,441,731	\$7,115	\$14,550,468	\$749,094,884

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Union County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
**Berkeley Heights Twp.	\$95,486,900	49.46%	\$193,068,635	.....	\$559,000	\$193,617,635
Clark Twp.	67,354,500	36.29	185,600,716	\$4,064	398,500	186,003,280
Cranford Twp.	99,972,100	39.92	250,431,112	196,389	1,910,100	252,837,601
Elizabeth City	276,067,850	42.38	651,410,689	8,713,419	5,334,960	666,059,068
Fanwood Bor.	26,572,750	36.73	72,346,175	10,635	194,537	72,551,317
Garwood Bor.	15,627,935	40.87	38,226,812	19,684	122,450	38,378,946
Hillside Twp.	76,113,350	49.91	186,056,090	85,881	521,625	186,663,315
Kenilworth Bor.	37,479,400	35.67	105,072,610	42,983	201,300	105,316,893
Linden City	244,468,800	40.40	603,120,792	818,625	1,895,900	607,835,317
Mountainside Bor.	43,357,400	38.12	113,686,779	.....	279,100	113,965,879
New Providence Bor.	78,736,850	49.26	159,839,322	2,636	1,663,750	161,505,708
Painfield City	126,779,675	45.70	277,417,232	328,370	4,350,600	282,096,202
Rahway City	64,142,700	30.97	207,112,307	893,756	1,909,100	209,915,223
Roselle Bor.	60,953,300	41.84	145,681,883	28,591	2,334,700	148,045,174
Roselle Park Bor.	31,665,200	33.33	95,005,101	61,622	241,200	95,307,923
Scotts Plains Twp.	90,124,000	40.86	220,567,792	.....	598,995	221,166,849
Springfield Twp.	75,306,800	38.97	193,243,007	757	733,500	193,977,264
Summit City	108,908,100	35.89	303,419,707	334,421	1,790,200	305,574,328
Union Twp.	223,278,460	35.13	635,577,740	32,872	3,714,450	639,325,062
Winfield Town	124,438,250	34.68	358,518,483	3,077	1,712,427	360,563,987
Winfield Twp.	695,850	50.38	1,381,203	.....	21,141	1,402,344
Totals	\$1,967,511,820		\$4,999,114,456	\$11,877,344	\$31,117,685	\$5,042,109,485

* Exclusive of Class II Railroad Property.
 ** Subject to change by State Division of Tax Appeals.

Warren County, 1970 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$9,519,975	70.41%	\$13,520,771	\$1,359	\$185,051	\$13,707,191
Alpha Bor.	10,321,725	83.73	12,446,823	1,003	426,556	12,577,382
Belvidere Twp.	12,740,605	69.67	18,287,975	17,817	590,332	18,895,224
Blairstown Twp.	25,718,000	101.03	25,455,805	19,216	182,336	25,648,357
Franklin Twp.	9,267,170	61.13	14,450,609	169	534,239	14,985,005
Freelinghysen Twp.	8,785,150	50.84	17,279,996	44	37,986	17,318,026
Greenwich Twp.	7,758,690	67.14	11,555,704	1,259	194,991	11,751,954
Hackettstown Twp.	61,721,525	107.31	57,517,690	10,142	1,359,809	58,886,972
Hardwick Twp.	4,141,900	51.80	8,517,481	...	3,493	8,520,976
Harmony Twp.	11,039,000	65.39	16,833,981	5,174	141,473	17,082,330
Hope Twp.	11,714,175	88.32	13,263,332	...	320,438	13,583,770
Independence Twp.	10,916,235	62.28	17,527,973	919	136,357	17,664,949
Knowlton Twp.	10,596,775	56.21	18,798,746	2,009	46,100	18,846,855
Liberty Twp.	6,661,301	64.50	10,327,598	152	13,305	10,341,055
Lopatcong Twp.	18,991,430	55.26	34,367,409	4,398	340,961	34,712,768
Mansfield Twp.	20,168,330	76.18	26,474,573	652	510,380	26,985,605
Oxford Twp.	4,573,782	60.25	7,591,339	397	110,279	7,702,988
Panquarry Twp.	1,458,575	87.96	1,658,225	...	9,109	1,667,325
Phillipsburg Twp.	61,994,425	90.21	68,699,406	757,437	2,278,673	71,735,608
Pohatcong Twp.	16,988,275	63.47	26,765,834	3,265	477,804	27,248,963
Washington Bor.	28,791,550	91.76	31,377,016	64,122	1,709,048	33,150,186
Washington Twp.	19,951,415	53.14	37,545,004	1,029	597,881	38,143,914
White Twp.	12,017,800	53.11	22,625,130	5,832	30,846	22,664,808
Totals	\$386,197,618		\$512,991,041	\$892,402	\$9,937,488	\$523,820,931

* Exclusive of Class II Railroad Property.

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1970

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$360,550,880	47.73%	\$1,174,484,464	\$312,762	\$16,458,471	\$1,191,205,697
Bergen	7,505,787,088	80.00	9,486,183,142	3,473,394	100,351,809	9,590,018,345
Burlington	1,529,944,290	89.15	1,716,128,765	125,077	37,028,233	1,753,882,115
Camden	1,044,632,875	43.71	2,397,089,022	3,200,302	27,483,010	2,427,722,834
Cape May	782,033,861	85.78	911,658,339	127,375	11,384,195	923,170,009
Cumberland	211,851,964	37.56	564,015,976	309,344	6,027,713	570,353,033
Essex	4,904,218,100	83.72	5,837,778,108	23,981,883	137,704,767	6,019,414,258
Gloucester	251,210,920	26.68	941,447,959	148,170	5,548,625	947,144,754
Hudson	2,501,297,046	84.37	2,937,672,210	113,219,142	59,252,893	3,135,144,245
Hunterdon	519,225,703	77.06	673,828,161	105,698	15,067,018	689,000,872
Merger	802,274,129	42.12	1,904,517,898	4,271,135	24,683,726	1,933,472,819
Middlesex	1,924,886,065	42.11	4,570,759,657	14,530,105	33,920,098	4,619,209,860
Monmouth	3,033,412,433	86.56	3,504,558,990	718,769	56,572,969	3,561,850,728
Morris	1,495,085,169	38.94	3,839,281,227	1,135,054	29,449,861	3,869,866,142
Ocean	1,734,591,880	83.34	2,081,387,105	541,689	36,897,729	2,118,826,523
Passaic	3,075,908,580	90.66	3,392,820,168	1,299,165	51,746,312	3,445,865,045
Salem	83,824,198	28.84	325,299,344	66,358	3,142,365	328,508,097
Somerset	737,215,063	38.09	1,935,282,723	949,534	11,662,320	1,947,894,577
Sussex	587,603,157	80.01	734,441,731	7,115	14,556,038	749,004,884
Union	1,967,511,820	39.36	4,999,114,456	11,877,344	31,117,685	5,042,109,485
Warren	386,197,618	75.28	512,991,041	892,402	9,937,488	523,820,931
Totals	\$35,742,203,418	65.59%	\$54,489,700,476	\$186,241,472	\$720,543,375	\$55,396,485,923

* Exclusive of Class II Railroad Property.
 ** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1969, 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	\$528,318,612	49.18%	\$1,074,233,590	\$321,259	\$15,173,534	\$1,089,728,383
Bergen	6,976,452,692	83.37	8,368,530,662	3,406,414	93,983,858	8,465,873,934
Burlington	1,332,170,270	92.31	1,443,166,564	126,378	32,626,687	1,475,919,629
Camden	1,069,312,712	47.42	2,128,610,929	3,293,337	23,950,746	2,155,765,012
Cape May	659,739,338	82.57	798,975,893	127,795	10,440,518	809,550,206
Cumberland	900,531,165	38.90	515,440,865	369,891	3,670,968	521,421,634
Essex	4,847,733,900	88.09	5,503,374,294	23,718,244	134,451,647	5,661,544,085
Gloucester	1,031,697,064	97.21	844,783,063	130,063	4,972,010	849,906,546
Hudson	188,731,302	59.39	2,747,887,465	121,343,918	36,050,281	2,963,281,244
Hunterdon	174,395,385	82.85	689,886,340	112,186	13,601,267	703,599,793
Mercer	1,695,428,808	44.58	4,298,802	4,298,802	22,227,678	1,763,727,646
Middlesex	2,577,307,533	42.63	3,977,214,667	11,478,254	30,333,051	4,022,025,975
Monmouth	1,331,406,831	84.72	3,042,059,384	739,358	54,132,548	3,096,931,290
Morris	1,377,053,254	40.59	3,279,752,285	1,135,269	26,935,172	3,307,822,726
Ocean	2,596,439,580	89.30	1,766,053,648	542,689	35,683,188	1,802,279,527
Passaic	78,677,224	83.44	3,111,863,742	1,346,951	46,804,485	3,160,015,188
Salem	975,884,279	28.44	276,687,579	80,037	2,590,750	279,358,366
Somerset	529,670,379	40.38	1,673,959,119	933,580	10,639,891	1,684,932,590
Sussex	1,886,853,460	82.42	642,048,009	7,115	13,412,777	656,007,901
Union	333,900,092	49.87	4,016,213,472	11,928,135	30,000,749	4,658,142,356
Warren		77.89	435,098,068	909,456	9,062,882	445,070,406
Totals	\$31,967,083,021	65.81%	\$48,573,641,074	\$189,239,671	\$652,103,700	\$49,414,984,445

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1968, As Amended

COUNTY	1 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	\$499,118,551	49.64%	\$1,005,392,951	\$323,931	\$14,674,050	\$1,020,395,932
Bergen	6,444,740,098	81.72	7,885,987,912	3,313,492	86,751,702	7,976,053,106
Burlington	1,207,404,236	91.20	1,323,372,586	128,623	30,795,103	1,354,896,312
Camden	903,968,576	45.04	2,006,850,768	3,101,924	22,547,340	2,032,500,032
Cape May	640,893,195	87.76	730,293,518	128,363	10,226,679	740,648,560
Cumberland	192,179,513	39.06	492,010,466	319,764	6,416,322	497,746,552
Essex	4,574,700,450	86.56	5,284,745,172	24,458,375	121,781,931	5,430,985,478
Gloucester	221,423,749	27.93	791,570,332	149,918	4,814,156	796,534,406
Hudson	1,611,933,144	61.56	2,618,289,342	131,361,448	36,884,272	2,785,535,062
Hunterdon	460,374,164	83.05	554,305,837	112,245	12,194,858	566,612,940
Mercer	751,673,490	44.92	1,673,526,996	4,309,381	22,017,710	1,699,854,087
Middlesex	1,616,530,903	42.91	3,765,181,899	14,397,546	28,012,627	3,807,592,072
Monmouth	2,372,579,204	83.46	2,842,908,063	791,598	51,577,386	2,895,277,047
Morris	1,194,809,414	39.73	3,007,567,662	1,149,425	29,386,500	3,032,103,587
Ocean	1,412,987,234	86.09	1,641,360,089	542,861	33,140,715	1,675,044,265
Passaic	2,631,922,050	83.53	3,031,006,471	1,358,554	45,903,089	3,078,268,064
Salem	77,685,658	29.72	261,434,993	60,337	2,406,784	263,902,114
Somerset	618,122,374	39.71	1,556,626,422	948,431	9,444,747	1,567,019,600
Sussex	472,957,017	78.86	599,736,660	7,115	11,989,758	611,733,633
Union	1,860,765,900	41.51	4,482,432,362	12,040,367	29,196,514	4,523,669,243
Warren	322,756,765	77.84	414,644,244	909,456	8,309,066	423,862,766
State Totals	\$29,989,635,715	65.24%	\$45,969,845,345	\$199,913,154	\$610,471,259	\$46,780,234,768

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1967, 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	\$480,890,391	49.26%	\$976,320,871	\$329,323	\$26,129,114	\$1,002,785,308
Bergen	6,184,418,000	83.48	7,408,600,664	3,183,329	253,921,005	7,665,704,998
Burlington	1,122,906,124	91.70	1,223,006,613	132,024	79,953,118	1,303,491,765
Camden	878,015,932	45.82	1,916,012,822	3,437,579	64,239,818	1,983,920,219
Cape May	599,189,689	86.28	694,442,541	121,228	23,838,956	718,402,735
Cumberland	185,820,609	28.35	654,515,692	226,240	10,823,389	501,675,231
Essex	4,223,077,750	85.28	5,186,376,912	21,828,729	219,094,504	5,407,200,196
Gloucester	674,577,406	28.10	2,404,614,412	133,029	11,234,354	2,516,907,966
Hudson	44,752,805	56.73	2,597,058,526	114,430	83,066,118	2,788,888,822
Hunterdon	1,214,332,098	46.30	2,602,072,208	4,336,975	29,738,069	2,738,147,252
Mercer	1,174,638,411	43.92	3,317,060,138	14,514,463	105,402,528	3,636,977,101
Middlesex	2,227,806,113	85.23	2,625,050,781	791,238	93,620,610	2,719,432,629
Monmouth	1,116,032,241	40.18	2,777,415,483	1,165,612	56,131,529	2,834,722,634
Morris	1,353,062,328	89.29	1,493,074,404	518,028	51,036,905	1,544,609,337
Ocean	2,450,107,375	89.80	2,856,526,422	1,418,353	174,006,286	3,031,451,041
Passaic	75,826,328	31.29	232,365,790	60,368	12,681,404	255,077,562
Salem	665,022,979	42.10	1,437,010,080	9,16,994	30,818,818	1,468,776,892
Somerset	428,352,492	74.94	571,534,485	51,056	17,553,388	589,148,939
Sussex	1,821,369,110	42.23	4,312,706,130	12,067,471	131,879,799	4,456,713,400
Union	312,965,444	81.25	385,179,695	9,12,352	28,139,009	414,231,656
Warren						
State Totals	\$28,158,594,700	64.70%	\$43,520,352,896	\$291,813,042	\$1,597,733,878	\$45,322,000,416

* Exclusive of Class II Railroad Property.
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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1966, 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	\$470,172,208	49.36%	\$952,468,329	\$329,747	\$25,338,671	\$978,136,747
Bergen	5,915,051,279	86.08	6,871,693,359	3,000,762	246,904,191	7,121,598,332
Burlington	1,066,830,765	91.76	1,162,552,913	140,698	72,954,973	1,235,678,584
Camden	840,939,258	47.83	1,758,189,696	3,762,908	64,350,162	1,826,302,766
Cape May	564,857,812	89.26	632,837,988	192,816	24,086,820	657,047,624
Cumberland	178,855,356	39.30	455,134,788	328,975	17,401,424	472,865,187
Essex	4,296,726,050	86.03	4,994,252,836	25,075,102	252,036,955	5,271,364,893
Gloucester	207,176,332	27.56	751,853,586	155,083	10,916,647	762,905,326
Hudson	887,659,358	36.39	2,439,063,360	135,414,057	84,444,407	2,658,921,830
Hunterdon	422,447,903	86.09	490,706,865	121,810	27,758,524	518,587,199
Mercer	665,666,799	45.86	1,451,370,080	4,348,304	56,089,258	1,511,807,682
Middlesex	1,394,167,183	42.50	3,280,477,073	14,629,954	96,099,227	3,391,206,254
Monmouth	2,128,773,498	88.35	2,409,564,586	828,085	90,205,970	2,500,588,641
Morris	1,028,708,537	40.32	2,551,628,313	1,176,878	53,080,908	2,605,835,318
Ocean	1,237,569,761	91.98	1,345,446,749	557,027	50,220,386	1,396,224,162
Passaic	2,374,076,855	88.64	2,681,449,003	1,691,406	471,009,712	2,854,150,121
Salem	72,503,204	23.91	303,200,039	61,118	13,947,863	317,209,020
Somerset	537,534,310	40.32	1,333,138,672	1,004,232	28,845,289	1,362,988,193
Sussex	407,154,607	76.05	535,397,738	64,962	18,116,006	553,578,756
Union	1,772,165,890	42.50	4,169,441,495	13,270,473	124,919,890	4,307,631,858
Warren	300,230,832	82.20	365,297,633	905,157	27,867,167	394,069,957
State Totals	\$26,769,388,867	65.39%	\$40,935,165,197	\$206,988,773	\$1,556,544,450	\$42,698,698,420

* Exclusive of Class II Railroad Property.
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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$458,166,233	49.89%	\$918,379,416	\$1,057,234	\$25,010,243	\$945,352,863
Bergen	5,641,593,646	87.45	6,451,113,418	2,196,845	240,186,506	6,499,496,809
Burlington	1,021,667,132	94.23	1,084,231,721	124,971	10,000,519	1,138,477,241
Camden	805,267,116	48.64	1,655,402,378	3,828,108	64,735,707	1,723,966,193
Cape May	544,899,889	92.86	586,786,383	81,481	24,112,107	607,989,577
Cumberland	174,137,432	42.07	413,956,824	978,096	17,288,567	431,554,387
Essex	4,162,676,300	87.87	4,737,401,326	25,132,881	236,659,504	5,019,424,813
Gloucester	202,928,580	29.41	689,889,620	132,881	11,060,383	701,078,658
Hudson	876,544,413	38.22	2,293,980,046	96,398,966	87,107,388	2,476,786,370
Hunterdon	396,833,235	87.50	453,530,246	96,615	29,898,011	483,484,962
Mercer	644,262,085	46.48	1,385,945,473	3,480,050	55,995,918	1,445,401,141
Middlesex	1,225,628,247	43.92	2,791,513,747	13,781,082	102,404,597	2,907,709,426
Monmouth	2,012,396,245	90.01	2,235,870,991	3,881,050	102,404,597	2,342,729,595
Morris	936,310,241	42.41	2,225,968,673	1,146,172	85,786,716	2,312,897,559
Ocean	1,462,514,227	94.59	1,529,011,977	648,981	37,797,568	1,567,457,526
Passaic	2,281,134,090	89.87	2,538,882,377	1,010,666	170,855,211	2,710,848,614
Salem	70,415,901	24.81	283,869,947	61,329	13,349,390	297,280,812
Somerset	507,829,300	43.44	1,164,148,651	851,969	32,907,877	1,202,908,407
Sussex	388,165,718	80.10	484,006,008	37,770	19,711,925	504,376,201
Union	1,710,806,535	44.79	3,819,459,728	10,806,600	138,912,480	3,969,338,868
Warren	291,579,855	89.08	327,409,257	324,703	28,348,798	356,052,758
State Totals	\$25,635,127,650	67.41%	\$38,029,568,185	\$163,850,123	\$1,587,319,300	\$39,780,727,614

* Exclude of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$418,722,550	46.46%	\$901,196,190	\$1,012,871	\$23,247,388	\$925,457,449
Bergen	5,426,195,112	92.19	5,885,627,381	3,116,968	443,303,906	6,332,048,284
Burlington	375,714,202	37.75	895,258,085	128,991	37,778,861	1,033,193,837
Camden	857,969,727	50.62	1,655,377,634	3,811,375	75,402,566	1,734,597,975
Cape May	528,222,627	94.18	560,841,051	81,699	29,962,659	590,886,409
Cumberland	145,208,432	36.42	398,866,671	185,857	20,079,572	419,132,100
Essex	4,083,716,850	88.18	4,631,333,410	25,572,484	431,988,690	5,088,884,584
Glooucester	182,228,360	27.50	662,765,805	86,688	14,084,375	676,837,368
Hudson	872,114,058	39.20	2,225,009,476	100,258,134	158,111,780	2,483,379,390
Hunterdon	67,684,513	16.24	416,749,132	120,995	8,411,290	425,281,417
Mercer	578,125,569	42.59	1,357,459,069	2,510,046	61,784,184	1,421,783,539
Middlesex	732,006,318	26.17	2,797,514,634	13,548,228	87,280,156	2,898,372,818
Monmouth	1,916,537,455	92.08	2,081,303,062	787,175	92,633,374	2,174,722,611
Morris	781,062,646	37.27	2,095,468,638	750,387	63,567,466	2,159,786,491
Ocean	1,098,163,183	96.34	1,139,852,754	548,991	47,466,446	1,187,868,191
Passaic	2,209,468,975	94.78	2,331,126,239	1,058,886	291,184,776	2,623,979,901
Salem	67,189,507	27.53	244,018,604	32,363	23,186,661	267,237,628
Somerset	180,802,549	16.90	1,069,703,786	679,188	18,316,024	1,088,698,998
Sussex	138,756,589	32.02	433,300,045	57,770	8,198,194	441,556,009
Union	1,051,839,016	29.69	3,542,308,288	4,825,633	119,909,233	3,667,043,134
Warren	194,495,887	62.10	313,181,547	913,750	20,891,100	334,986,397
State Totals	\$21,886,304,125	61.24%	\$35,738,921,921	\$160,739,479	\$2,076,789,200	\$37,975,844,600

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$895,489,027
Bergen	1,613,817,472	28.81	5,601,158,406	2,935,571	119,372,462	5,723,469,438
Burlington	228,706,743	29.81	960,598,696	138,645	19,084,381	980,421,722
Camden	758,544,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May	513,006,565	95.63	536,451,909	84,019	20,100,381	565,636,309
Cumberland	142,164,667	36.90	385,240,899	100,615	19,294,840	404,726,355
Essex	4,001,994,900	91.15	4,383,887,122	25,233,329	427,766,790	4,846,890,241
Gloucester	173,128,013	26.41	655,692,141	89,100	13,728,624	669,419,865
Hudson	802,774,517	41.35	2,096,762,770	103,278,028	152,477,480	2,352,518,278
Hunterdon	65,265,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer	573,343,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,226,332
Middlesex	645,408,942	23.83	2,707,923,274	8,546,227	78,589,148	2,795,058,649
Monmouth	1,824,080,042	94.45	1,931,304,985	787,708	89,303,465	2,021,398,158
Morris	561,353,177	28.99	1,936,230,785	753,037	43,141,291	1,980,125,113
Ocean	1,037,779,978	97.56	1,063,737,962	551,115	41,737,611	1,106,028,688
Passaic	683,872,770	31.55	2,167,797,970	1,986,057	82,277,364	2,252,060,991
Passaic	64,732,237	28.42	227,892,428	33,749	22,610,904	250,447,681
Salem	173,698,297	17.29	1,094,578,545	686,905	17,918,634	1,093,213,484
Somerset	95,113,616	23.53	399,190,134	58,313	6,845,296	406,093,743
Sussex	1,008,852,110	29.33	3,439,393,976	4,949,813	113,679,379	3,558,023,768
Union	165,844,897	51.75	301,170,046	919,835	13,223,871	320,310,762
Warren						
State Totals	\$15,562,592,240	45.76%	\$34,009,421,775	\$168,894,360	\$1,455,223,530	\$35,623,544,665

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$360,152,954	43.23%	\$833,032,433	\$628,647	\$19,263,564	\$852,929,694
Bergen	1,367,324,829	25.95	5,268,847,737	2,261,772	95,945,206	5,367,054,765
Burlington	207,443,354	23.29	890,819,599	1,433,577	18,308,518	909,271,694
Camden	612,760,859	40.58	1,498,897,134	2,462,630	57,816,691	1,559,116,455
Cape May	508,998,746	93.94	534,437,536	81,293	27,584,006	562,122,833
Cumberland	192,649,722	33.37	577,104,584	100,738	15,824,040	406,119,662
Essex	1,823,890,050	43.57	4,218,474,433	25,333,916	262,362,300	4,476,170,649
Glooucester	172,723,845	28.57	604,492,635	13,925,217	13,508,615	4,176,170,649
Hudson	860,024,442	42.22	2,033,136,545	106,843,940	18,265,430	2,268,235,885
Hunterdon	62,416,147	17.44	357,920,226	123,940	8,441,789	366,185,988
Mercer	555,423,532	17.73	1,285,461,603	2,552,188	64,769,327	1,369,770,113
Middlesex	552,799,234	22.13	2,487,388,356	8,576,906	69,769,795	2,575,931,087
Monmouth	1,731,306,964	98.53	1,763,306,273	606,416	32,864,976	1,846,476,665
Morris	404,374,204	26.22	1,535,878,769	731,338	33,233,928	1,804,870,675
Ocean	408,307,536	40.13	1,017,491,853	144,065	19,333,866	1,036,969,874
Passaic	651,811,486	32.31	2,017,298,840	2,010,553	75,918,236	2,095,197,631
Salem	54,890,972	23.91	229,615,804	31,318	21,490,931	251,141,053
Somerset	155,324,366	16.31	952,616,201	617,019	16,223,521	969,456,747
Sussex	86,031,308	23.79	364,142,175	65,195	5,550,272	369,763,642
Union	926,348,355	27.92	3,318,368,061	5,049,247	104,681,827	3,428,099,125
Warren	114,494,820	42.39	270,074,163	912,742	15,201,032	286,187,939
State Totals	\$11,826,113,635	36.80%	\$32,136,974,508	\$159,427,175	\$1,113,495,575	\$33,409,900,258

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$186,169,124	23.99%	\$776,183,621	\$628,860	\$19,396,078	\$790,208,559
Bergen	1,158,155,235	23.48	4,932,024,378	2,348,876	148,547,737	5,083,820,901
Burlington	169,633,885	20.61	822,977,796	132,794	27,370,924	860,481,514
Camden	439,820,180	31.18	1,410,587,244	2,980,317	61,275,583	1,474,793,144
Cape May	493,789,824	97.95	504,136,375	81,297	39,624,462	540,842,134
Cumberland	118,171,722	32.06	368,605,639	189,635	21,093,154	389,798,448
Essex	1,087,914,050	41.22	4,095,084,006	14,264,472	287,197,770	4,369,510,248
Gloucester	138,326,223	22.56	613,189,845	92,314	19,556,425	632,838,584
Hudson	848,783,982	46.49	1,805,688,694	126,673,431	160,451,152	2,142,813,247
Hunterdon	50,674,703	15.39	1,329,209,713	137,223	11,102,794	1,340,505,223
Mercer	440,802,141	35.09	1,256,209,713	2,593,419	74,670,712	1,333,473,840
Middlesex	481,829,272	20.74	2,323,207,789	7,002,005	90,889,507	2,421,099,311
Monmouth	504,692,325	30.76	1,640,563,196	603,677	44,077,723	1,685,244,595
Morris	344,543,255	20.84	1,653,353,761	754,277	47,219,777	1,701,327,816
Ocean	284,058,079	30.32	936,867,847	143,972	26,335,268	963,347,077
Passaic	615,816,905	32.51	1,894,273,089	2,097,948	87,012,286	1,983,953,323
Salem	49,798,277	22.94	216,919,322	34,200	23,448,102	240,401,624
Somerset	146,899,931	16.32	900,122,995	620,725	24,460,982	925,204,702
Sussex	55,177,440	16.31	338,316,968	63,307	7,587,423	345,966,688
Union	831,349,115	26.50	3,136,981,496	5,048,254	138,045,997	3,280,075,747
Warren	55,519,013	21.37	259,867,497	864,318	12,333,068	273,054,883
State Totals	\$9,101,995,317	30.06%	\$30,275,285,466	\$197,275,317	\$1,829,206,914	\$31,771,767,697

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$188,355,772	24.17%	\$754,377,169	\$634,905	\$19,334,286	\$774,345,960
Bergen	1,080,377,335	23.75	4,549,813,081	2,393,409	143,106,064	4,695,311,154
Burlington	155,394,511	50.55	756,346,489	136,369	26,172,493	783,653,351
Camden	427,856,404	32.20	1,328,653,399	3,203,244	61,761,430	1,393,620,073
Cape May	293,563,902	61.63	479,564,454	144,456	22,143,498	501,852,408
Cumberland	113,779,735	31.63	365,986,379	191,808	20,536,974	387,035,161
Essex	1,596,693,780	41.41	3,855,782,927	14,237,810	239,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,452	613,016,828
Hudson	844,354,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	6,664,323	73,667,990	1,238,116,269
Middlesex	458,177,768	20.71	2,212,217,666	6,066,037	83,322,519	2,302,206,222
Monmouth	478,118,010	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,374	20.91	1,562,378,644	729,435	45,453,377	1,608,553,056
Ocean	204,794,275	24.34	841,538,067	146,934	24,093,662	865,778,063
Passaic	597,378,613	34.01	1,756,562,228	2,102,835	85,191,851	1,843,856,914
Salem	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	134,561,782	16.71	805,443,751	623,570	25,337,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,509	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,852,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals	\$8,442,992,754	29.88%	\$28,256,452,115	\$169,237,201	\$1,286,985,701	\$29,712,693,017

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,746	\$654,355	\$17,879,222	\$756,812,322
Bergen	1,018,571,151	24.03	4,230,516,036	2,567,789	135,847,194	4,377,931,019
Burlington	125,689,459	18.78	669,347,509	136,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,845	155,814	10,630,122	469,305,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,775,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.26	542,333,518	93,695	17,035,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,366	129,327,297	146,308,627	1,909,253,230
Hunterdon	45,652,167	15.84	288,180,216	143,741	10,328,397	298,650,354
Mercer	408,027,186	37.37	1,063,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	435,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,439,798,205	656,808	38,854,342	1,479,300,955
Morris	269,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean	162,680,318	21.29	764,108,608	148,737	20,323,305	784,582,650
Passaic	564,369,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset	125,460,316	16.88	744,117,245	698,070	24,737,511	769,502,826
Sussex	45,637,951	15.98	285,927,479	42,846	7,023,148	292,993,473
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,603	2,891,816,426
Warren	31,963,645	22.36	292,431,751	683,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48%	\$26,606,833,129	\$165,768,257	\$1,231,245,418	\$28,002,846,804

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$699,842	\$17,467,366	\$739,721,450
Bergen	964,483,128	22.24	4,066,106,624	2,681,134	119,303,861	4,187,991,619
Burlington	107,083,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.96	1,255,191,003	3,495,467	53,599,949	1,312,286,419
Cape May	79,268,603	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	14,852,451	288,772,285	3,885,021,016
Gloucester	95,368,689	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	95,877	145,523,177	1,685,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,330	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth	265,676,385	19.30	1,376,666,575	684,024	30,516,315	1,407,868,914
Morris	262,805,204	18.51	1,420,165,567	733,036	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	550,524,837	34.50	1,595,613,840	1,545,664	80,311,181	1,677,470,685
Salem	46,745,948	28.07	202,633,780	41,891	20,838,541	223,514,212
Somerset	114,725,524	16.23	706,896,098	648,092	21,395,764	728,852,954
Sussex	43,475,293	16.37	295,582,214	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%	\$25,380,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

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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 Value 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	\$10,588,113	\$719,490,219
Bergen	858,270,268	22.49	3,816,703,097	2,647,840	115,393,413	3,934,054,950
Burlington	97,150,218	17.03	573,977,736	142,001	18,779,068	692,808,805
Camden	326,188,685	27.09	1,203,959,820	3,523,358	51,197,179	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	107,493	7,585,148	439,433,620
Cumberland	65,890,642	10.62	335,897,036	160,865	15,158,715	351,210,616
Essex	1,447,398,310	42.09	3,438,528,641	14,360,600	257,153,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,796
Hudson	823,486,615	65.90	1,473,186,494	131,112,801	145,102,972	1,749,401,967
Hunterdon	42,089,826	16.32	257,948,318	117,743	9,427,484	267,523,545
Mercer	373,963,960	37.70	992,073,283	2,933,882	64,786,915	1,059,793,180
Middlesex	370,384,733	22.75	1,667,896,723	6,593,031	66,698,314	1,740,528,068
Monmouth	244,698,903	10.45	1,237,901,587	706,629	28,294,280	1,286,902,695
Morris	235,692,467	18.19	1,295,591,223	734,932	33,093,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,756	164,528	13,616,144	673,923,468
Passaic	528,233,240	34.75	1,590,040,658	1,513,488	76,078,212	1,667,632,353
Salem	45,730,223	22.99	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,925,946	616,834	20,690,876	643,177,656
Sussex	30,491,270	16.09	245,465,045	34,325	5,875,692	251,380,663
Union	701,682,217	29.51	2,375,992,340	4,842,701	125,007,515	2,506,442,556
Warren	46,251,346	22.44	206,116,461	689,740	11,234,085	217,990,886
State Totals	\$6,762,850,349	28.46%	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,283,153

*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	539,581,352	143,172	17,386,268	557,415,792
Camden	311,803,841	27.46	1,134,229,265	3,544,744	49,322,052	1,187,296,361
Cape May	72,604,832	18.79	386,226,711	167,236	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,350,071	161,190	14,577,993	323,289,254
Essex	1,890,747,090	42.94	3,238,916,942	14,399,505	237,890,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,559	14,656,153	492,199,619
Hudson	813,835,493	39.57	1,376,143,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,353,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,376	30.98	939,306,312	2,990,471	62,158,948	1,004,455,331
Middlesex	539,115,706	22.59	1,501,116,626	7,385,868	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,489,862	643,010	26,797,835	1,137,934,807
Morris	207,065,806	18.34	1,129,171,908	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	78,388,646	1,490,774,885
Salem	44,463,764	21.88	203,218,389	48,913	19,398,802	222,664,104
Somerset	95,160,225	17.14	555,281,235	668,258	19,608,271	575,559,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,827,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,059,753	2,306,947,520
Warren	44,452,861	23.16	191,943,818	643,925	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%	\$625,517,170	\$728,061	\$15,530,995	\$641,805,235
Bergen	741,006,129	22.08	3,227,287,465	2,627,808	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	500,419,170
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	60,164,464	19.50	354,602,697	167,686	6,936,424	361,726,807
Cumberland	60,141,963	20.36	295,304,870	167,572	13,929,268	360,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	82,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,631,560	165,187,660	1,690,379,386
Hunterdon	38,067,986	16.70	227,095,663	159,864	8,807,668	236,163,195
Mercer	282,010,925	31.71	889,248,228	3,137,046	60,213,217	952,618,491
Middlesex	290,687,238	20.66	1,436,311,901	7,589,685	53,567,787	1,490,469,373
Monmouth	218,275,414	21.72	1,004,889,694	668,982	25,603,510	1,031,160,180
Morris	187,893,672	18.42	1,017,535,992	726,582	29,050,844	1,047,313,418
Ocean	73,881,000	13.53	542,269,464	163,860	11,084,074	553,511,407
Passaic	463,029,664	34.74	1,338,789,257	1,533,158	60,055,316	1,400,371,731
Salem	39,007,418	21.47	184,430,427	48,913	21,228,411	205,713,731
Somerset	30,623,845	17.76	169,657,471	694,379	19,163,386	628,617,641
Sussex	36,881,402	17.15	209,840,225	77,181	5,188,939	215,100,366
Union	639,220,623	32.94	1,963,828,253	5,080,486	114,439,555	2,083,374,294
Warren	43,142,619	23.05	187,148,876	667,219	10,000,077	198,411,172
State Totals	\$9,036,689,010	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	\$15,152,290	\$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	90,081,513	2,835,609,565
Burlington	75,279,527	18.47	407,492,744	218,435	14,127,889	421,804,478
Camden	284,092,451	34.59	821,429,556	3,500,273	45,054,836	968,984,665
Camden	66,347,751	22.64	293,078,937	1,607,686	9,628,240	299,874,863
Camden	58,444,470	25.24	231,587,100	180,672	13,986,102	246,566,874
Essex	1,328,551,952	47.45	2,800,341,130	13,039,950	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	387,039,757	13,129,533	351,032,623
Hudson	806,791,652	55.69	1,448,838,025	138,386,906	154,008,197	1,741,232,728
Hunterdon	36,736,898	20.63	176,138,407	189,503	8,650,043	184,973,953
Merger	271,629,313	35.08	774,345,345	3,111,156	58,065,371	836,121,872
Middlesex	271,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,540,701	21.49	983,131,548	692,203	23,303,272	1,007,109,023
Norris	174,627,656	21.83	790,648,776	728,382	26,872,733	827,675,891
Ocean	68,000,000	13.46	449,889,792	170,573	10,116,600	456,176,875
Passaic	451,885,617	41.96	1,077,059,517	1,537,550	67,411,140	1,146,004,207
Salmon	35,342,942	19.20	189,674,205	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	7,943	4,724,245	200,667,658
Union	605,067,353	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	\$18,989,459,204

* Exclusive of Class II Railroad Property.

APPENDIX 3

Summary of
Recent Court Decisions
Affecting Taxation

**SUMMARY OF RECENT COURT DECISIONS
AFFECTING TAXATION**

TABLE OF CASES

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(SUMMARY OF RECENT COURT DECISIONS)

BANK STOCK TAX

State Bank—Liability for Tax—Pineland State Bank v. Ocean County Board of Taxation, Division of Tax Appeals, December 2, 1969. Held that a bank whose charter was issued contingent upon approval of the Federal Deposit Insurance Corporation was not a taxable entity under the New Jersey Bank Stock Tax Act (R. S. 54:9-1, et seq.) until such approval was obtained. The bank had sold stock to various subscribers and put the money in escrow pending final approval. The stock was not distributed until after approval. Since approval was received in 1966, there can be no tax on the stock for 1965, since at that time it was not even certain that there would be a bank.

CORPORATION TAX

Interstate Corporation—Doing Business Within State—Clairol, Inc. v. Kingsley, 109 N. J. Super. 22 (App. Div., 1970). A foreign corporation which did a substantial business in New Jersey, employed New Jersey residents as salesmen to promote the business, leased cars for their use in New Jersey and instructed the salesmen to use the cars as offices, had sufficient activity in New Jersey to provide a basis for taxation under the New Jersey Corporation Business Tax Act. P. L. 86-272, 15 U. S. C. A. § 381, et seq., which prohibits imposition of a state net income tax where the only business activities within such state consisted of solicitation of orders, did not limit taxation in the instant case. The primary function of Clairol's representatives in New Jersey was to promote the public's purchase and use of its products. The representatives reviewed displays, rearranged promotions, distributed goods for public relations, took inventories and gave technical advice and assistance in the use of the products. On the basis of the above facts, the court held that Clairol's activities were not limited to the solicitation of orders and, thus, was held subject to the Corporation Business Tax. **Note:** This case was affirmed by the New Jersey Supreme Court on November 23, 1970.

Interstate Commerce—Subjectivity—Sylvan Seal Milk, Inc. v. Director, Division of Taxation, (Not reported) (App. Div., 1970). Held the Division of Tax Appeals Opinion, referred to in the 1969 Annual Report, was affirmed for the reasons expressed therein. The Division of Tax Appeals found that Sylvan Seal did a substantial business in New Jersey, filed a trade name certificate in New Jersey, held permits from several state agencies and maintained a continuous and systematic milk route over New Jersey roads. The Appellate Division cited the **Clairol** case, reported herein.

Corporation Business Tax—Net Worth—Fair Value—Brookchester, Inc. v. Division of Taxation, Division of Tax Appeals, March 4, 1970. Held that the Director may adjust the book value of a corporation's realty to reflect the fair value even if the adjustment does not conform to "sound accounting principles." The Division also ruled that the giving of security is not a condition to the taking of an appeal, merely a method to stay the collection of tax. **Note:** On appeal in the Appellate Division.

Corporation Business Tax—Allocation of Accounts Receivable—The J. B. Williams Company, Inc. v. Director, Division of Tax Appeals, March 5, 1970. Held that a foreign corporation's accounts receivable are allocable to New Jersey where such assets had acquired a business situs within the state and the company stored and maintained its stock within the state. Taxpayer had stored its merchandise in a public warehouse located within the state and after a sale was made, the items sold were removed from the stock and shipped to the purchaser by common carrier. **Note:** On appeal in the Appellate Division.

Corporation Business Tax—Interstate Corporation—Smith, Klein & French Laboratories v. Director, Division of Tax Appeals, April 10, 1970. Held that a foreign corporation maintaining no office or inventory, but employing detailmen in the state, is subject to the corporation business tax. The corporation owned no real property in the state nor did it have a New Jersey office. Between four and twenty detailmen in the state instruct doctors in the use of petitioner's products. They also do the same in drug stores and to wholesalers. Detailmen perform other duties including the distribution of samples. The company also has regional managers who reside in New Jersey. The Division followed the ruling on *Clairol*. **Note:** On appeal in the Appellate Division.

Corporation Business Tax Act—Allocation of Accounts Receivable—The Macmillan Company v. Director, Division of Tax Appeals, March 5, 1970. Held that a foreign corporation's accounts receivable are allocable to New Jersey for purposes of the assets allocation factor where such accounts had acquired a business situs within the state, where it maintained and distributed nationally its inventory. Goods were shipped from a New Jersey warehouse which the corporation had leased. The warehouse was a major distribution center. **Note:** The assets allocation factor is no longer applicable for privilege periods beginning on or after January 1, 1969. **Note:** On appeal in the Appellate Division.

INHERITANCE TAXES

Gifts Made in Contemplation of Death—In re Estate of Blackburn, (Not reported) (App. Div., 1969). Held gifts made 2 years, 10 months prior to death (made in contemplation of death) were taxable when made by 89 year old decedent of approximately 10% of her total estate. Appeal was also untimely, beyond the 45 day appeal period.

Inheritance Tax—Fair Market Value of Stock—In re Funk's Estate, (Not reported) (App. Div., 1970). Held that it was proper to assess stock on its fair market value based on the actual sales price sold within seven months after decedent's death. The fair market value is that price which theoretically would induce the sale of the property by one who desires but is not compelled to sell and by one who desires but is not compelled to buy. Nothing in the record suggested any material variation in the market value of the stock between the date of decedent's death and its actual sale within seven months thereafter. It was also held that the interest charge was proper since the stock sale had been completed before the due date of the return and there was no unavoidable delay.

Domicile—Braun v. State of New Jersey, (Not reported) (App. Div., 1969). Decedent who sold her home in New Jersey had moved to Pennsylvania apartment with sister and had purchased another home in New Jersey. After taking title prior to moving into home, decedent died in New Jersey en route back from vacation in New England. Held that decedent never relinquished New Jersey domicile since her intent was to live in New Jersey not Pennsylvania.

Interest Taking Effect at or After Transferor's Death—Tenants by the Entirety—In re Estate of Hamilton, 108 N. J. Super. 106 (App. Div., 1969). Held that a transfer by a property owner of his home to his daughter and her husband as tenants by the entirety in consideration of their taking care of him in such home for life was taxable under R. S. 54:34-1(c) as a transfer in contemplation of death inasmuch as the owner died within 3 years. Both the statutory presumption and the agreement of the parties intended that the transfer take effect at the death of transferor. Subsequent sale of the home by the daughter and son-in-law destroyed the tenancy by the entirety and created a tenancy in common in the proceeds. Thus, the daughter's interest was taxed 1% and the son-in-law's interest at 11%.

Power of Appointment—In re Estate of Walter, (Not reported at printing time) (App. Div., 1970). Held clause in husband's will did not constitute power of appointment under the controlling precedent of **Fidelity Union Trust Co. v. Margetts**, 7 N. J. 556 (1951). Gift to wife for life, remainder over to wife's executor or administrator does not constitute a power of appointment.

Domicile—Involuntary Confinement—In re Russell's Estate, (Not reported) (App. Div., 1970). Held that the confinement of decedent in an out-of-state mental hospital did not change her place of domicile. The domicile of a person is the place that a person voluntarily fixes for his habitation; it is not a place where he is confined for a temporary or special purpose. Although decedent expressed a desire to live with her sister in New York, the proofs do not establish that she ever actually took up such residence. To acquire a new domicile there must be a union of residence and intention.

INSURANCE TAXES

Premium Tax—Annual or Franchise Tax—The Fund American Companies v. Director, (App. Div., 1970). Held that the annual tax imposed on insurance companies under N. J. S. A. 54:18A-1, et seq. is an annual tax on premiums and not a franchise tax levied for the privilege of doing business in New Jersey. Accordingly, a foreign insurance company which left New Jersey before the end of a calendar year is still liable for the tax on all premiums collected during the year, even though payment is not due until the following year when the company is no longer in the state.

LOCAL PROPERTY TAX

Property Tax Liability—Established on Assessment Date—Bayonne v. International Nickel Co., Inc., 54 N. J. 94 (1969), affirming 104 N. J. Super. 45 (App. Div., 1968). Business personal property found in the taxing dis-

tract on the statutory assessing date is taxable therein for the applicable tax year, although removed therefrom subsequent to the assessing date and prior to the tax year. **Note:** Appeal to the U. S. Supreme Court dismissed December 8, 1969.

Farmland Assessment Act—Fallow Fields—David Hodas v. Township of Dover, Division of Tax Appeals, February 1, 1970. Held the fact that a farmer's field may lie fallow for a period of time furnishes no reason for the denial of a farmland assessment. Often a field lies fallow as part of a normal farming operation. If farmers were deprived of their ability to rest a field for any reason, there just might as well not be a Farmland Assessment Act.

Water Reserve Land Not Assessable as Farmland—City of East Orange v. Township of Livingston, 54 N. J. 96 (1969). City's water reserve property located in other municipalities was not assessable as farmland under Farmland Assessment Act of 1964, and statute dealing with local taxation of water reserve land did not apply, as the property was subject to ordinary real estate tax.

Farmland Assessment Act Qualifications—Anticipated Gross Sales—Elizabeth C. Wemett, Ind. and as Trustee of Will of Mary A. T. Lord v. Township of Berkeley Heights, Division of Tax Appeals, August 14, 1969. This appeal involved taxability of three parcels of land under the Farmland Assessment Act. Held that as to the first parcel consisting of thirty-eight acres evidence showing that in prior years certain contracts for the sale of timber located on the property existed was insufficient to meet the qualifications as to its agricultural use. As to the balance of the property, consisting of 8.6 acres of woodland and approximately 18 acres of dwelling space and woodland, there was clear evidence of a lack of intention to use the property for agricultural use. The 8.6 acre parcel was subdivided into building lots and the balance of the property was only incidentally used for the pasturing of two horses and it was not clear whether such horses were for the enjoyment of the owner or for breeding purposes.

Farmland Assessment Act—Zoning—Farmhouse Curtilage—Terhune v. Township of Franklin, et al., 107 N. J. Super. 218, (App. Div., 1969). Held that actual farmhouse curtilage should be assessed as residential property and no part of the farmland could be added to the residential property for tax purposes on the basis of residential lot size requirements of township's zoning ordinance.

Farmland Assessment Act—Appurtenant Woodland—Edward V. Lipman v. Township of Berkeley; Bunker Hill Cranberry Corporation v. Township of Berkeley, Division of Tax Appeals, March 12, 1970. Held that surrounding woodland was essential to the petitioners' maintenance of cranberry bogs, and that the entire tract should be treated as a farm and the assessment should be in accordance with the Farmland Assessment Act.

Farmland Assessment Act—Appurtenant Woodland—Halcliff Farms, Inc. v. Township of East Brunswick, Division of Tax Appeals, April 30, 1970. Held that certain woodlands of the petitioner are entitled to the benefit of a farmland assessment under Regulation 16:12-10.360(f). Farmland is defined to include "woodland appurtenant to land in agricultural use and rea-

sonably required for the purposes of maintaining the land in such use." Township produced no testimony to rebut petitioner's three witnesses; therefore, the record stands uncontradicted that these woodlands add to the function of the tilled lands.

Farmland Assessment Act—Filing Date—Pawlo Kosar and Natalia Kosar v. Township of Franklin, Division of Tax Appeals, March 23, 1970. Held that the filing of an application for farmland assessment after the statutory October 1 deadline renders the subject property ineligible for the benefits of the Farmland Assessment Act. The Court noted that the provisions of Sec. 6 of the Act, in regard to filing, were mandatory and not merely directory.

County Equalization Appeals—Borough of Ridegfield, et als. v. Bergen County Board of Taxation, Division of Tax Appeals, September 10, 1970. The Division dismissed the 1970 county equalization appeal. It had previously dismissed a 1969 county equalization appeal on the identical issue and such appeal is now pending in the Appellate Division. At issue is the constitutionality of N. J. S. A. 54:11D-7 which provides for the calculation of "an assumed assessed value" under the save-harmless laws, for county equalization purposes. The basis for the dismissal of the appeal was the lack of jurisdiction by the Division to rule on the constitutionality of the section in question and further that N. J. S. A. 54:11D-8 "precludes the petitioner from maintaining this appeal."

Willingboro v. Burlington County Board of Taxation, Division of Tax Appeals, September 10, 1970. The Division affirmed the county board's ruling which assigned 100% ratios, for county equalization purposes, to all districts which revalued or reassessed its properties for 1970 and as to all other districts followed the Director's Tables. Willingboro contended that the county board should have assigned to it a ratio of 120.39% (as set forth in the Director's 1969 school aid table) or not less than 107.32%, a ratio determined on the basis of a single year sampling period. In affirming the action of the county board, the Division found that "the petitioners have failed to prove that the county board acted either capriciously, arbitrarily or unreasonably" in assigning 100% ratios to revalued and reassessed districts. The Division noted the oft cited case of *Passaic v. Passaic County Board of Taxation*, 18 N. J. 371, 385 (1955) and *Perth Amboy v. Middlesex County Board of Taxation*, 91 N. J. Super. 205 (1966) as indicative of the independence of the county board to establish its own ratio.

East Orange v. Essex County Board of Taxation, Division of Tax Appeals, September 10, 1970. This appeal involved three broad categories of sales, as follows: (1) Sales represented by property being acquired and plotted together for use other than the use in which they existed at the time of sale. The Division found that such acquisitions are "a common practice throughout the State" and that all sales of this type, if not otherwise disqualified, "are used in the Director's sales study." In upholding their use, the Division noted that the district failed to prove that the county board's use was improper or constituted an abuse of discretion.

The second category involved (2) Purchases by buyers who used "unique" forms of financing. An example of this type of sale, typical of many others, was a sale for \$3,750,000—\$50,000 cash, a first mortgage of \$3,750,000 @ 5½%

and notes payable for \$250,000 at 6% payable in 10 years. The Division cited this case as an example of transactions involving mortgages and involved financing which occur throughout the State and are uniformly treated by the Director. The Division upheld the use of such sales for county equalization purposes inasmuch as petitioner failed to prove that the county board's method was unreasonable or incorrect.

The third category involved (3) Purchases by Urban Living Corporation with use of Federal moneys at little or no interest. This non-profit Federal Housing Corporation purchased seven buildings for rehabilitation and to create low cost housing for low income families. A total purchase price for all buildings was negotiated and prices for each allocated by the seller. Foreclosure suits had been started against some of the buildings. In rejecting the sales, the Division found that they were arbitrarily determined and did not meet the requisites of a usable sale. In sum, the Division did determine that eight sales that were used by the Director should have been non-usable based on the non-usable categories.

East Newark v. Hudson County Board of Taxation, Division of Tax Appeals, September 4, 1970. This 1970 equalization appeal was settled by stipulation following the presentation of evidence on behalf of the petitioner. As a result, East Newark's ratio went from 81.58% to 93.52%. The stipulation also noted that the amount of the adjustment resulting from the ratio increase shall be limited to \$20,150 to be credited to the Borough. This must have been recognized for the stipulation pointed out that the method of effecting the settlement "shall not be construed as establishing a precedent binding on the parties in any future petition seeking review of the County Equalization Table."

East Brunswick v. Middlesex County Board of Taxation, Division of Tax Appeals, September 1, 1970. In this matter, Petitioner's appeal was dismissed inasmuch as it was filed more than one month after the time for filing equalization appeals with the Division of Tax Appeals (Rule 16:8-6.160).

Haledon et als. v. Passaic County Board of Taxation, Division of Tax Appeals, September 10, 1970. Involved in this appeal were 10 of the 16 municipalities in the county whose ratios ranged from 104.91% to 123.13% and whose properties had been revalued for 1970. The final table reduced the ratios of the revalued districts to 100%. These districts all appealed. The page 8 formula had been used to determine the ratios of the revalued districts in the preliminary table. Although there was testimony regarding the use of the page 8 formula under the circumstances, the then president of the county board testified that upon investigation, the sales did not justify a ratio in excess of 100%. The Division in upholding the action of the county board, in effect, followed its ruling in the 1970 Willingboro appeal, discussed above, and cited as authority cases supporting the view that no precise method for equalizing had been specifically established by law and that any efficient method was valid. In placing 100% ratios in revalued districts and using the Director's ratio in non-revalued districts, the Division found that there was no specific evidence to deny the fact that use of the page 8 formula would work an unjust apportionment.

Berkeley Heights Township v. Union County Board of Taxation, Division of Tax Appeals, September 10, 1970. The Division ruled that for county equalization purposes, a 1967 sale which had been regarded as usable would have been declared unusable if the facts surrounding the transaction had been known at the time. Unusual circumstances were present—the sale was one small Class IV sale in a municipality where Bell Laboratories property constituted $\frac{1}{2}$ of the ratables. In accepting the revaluation as constituting the basis for the 1970 table, the Division did not follow the page 8 formula concept and laid down other guidelines, namely: would the use of the sale cause the district's share of county taxes to be "dramatically or substantially" excessive. No adjustment was made in the 1968 or 1969 tables but for 1970, as noted, the revaluation ratio was accepted. The Division pointed out that the district is entitled to pay only its share of county costs which the true value of aggregate ratables bears to the true value of all, but he refused to compute the true value of all districts in the same manner.

Equalization Tables—Assessment Ratios—Township of Millburn v. Essex County Board of Taxation, 110 N. J. Super. 330 (App. Div., 1970). In calculating the ratio of assessments to true value, Millburn, which underwent a revaluation during 1968, deducted not only the ratables lost by fire, demolition and transfers from taxable to exempt status as provided for in the "page 8" formula, but also deducted a sum representing claimed deductions in ratables for the prior years as a result of judgments on contested appeals from assessments. The Essex County Board of Taxation declined to accept Millburn's inclusion of the reductions due to judgments, fixed Millburn's ratio at 104.24% in promulgating the County Equalization Table in compliance with the "page 8" formula.

The Appellate Division upheld the promulgation of the County Equalization Table following the "page 8" formula even though the formula did not provide for a deduction reflecting reductions due to judgments. The formula is an accepted method of arriving at equalization ratios. The Court noted that no specific plan or method for reaching the equalization process is prescribed, and any efficient mode may be adopted. It is further noted that an examination of all reductions in assessments claimed by a revalued taxing district as a deduction under the "page 8" formula would greatly handicap the County Tax Board in the timely fulfillment of its duties.

Equalization Table—Assessment Ratios—Borough of Wood-Ridge v. Bergen County Board of Taxation, 111 N. J. Super. 174 (App. Div., 1970). Held that the Division of Tax Appeals erred in affirming the 1969 Equalization Table adopted by the Bergen County Board of Taxation.

The court held that the board erred in that it failed to give recognition to the fact that in 1969 the borough had suffered a ratable loss, in the case of one taxpayer, of \$5,562,300 as a result of a judgment reducing assessed valuations of property. The court held that when a taxing municipality presents evidence which, when given its proper effect, demonstrates that its share of the county tax burden has been made dramatically or substantially excessive, the duty devolves upon the County Board to make a more detailed study of such evidence. Upon such facts presented at the trial, it became the obligation of the Division to undertake, subject to N. J. S. A. 54:2-37,

the duty imposed upon the County Board in the first instance. The omission to dispose of the contentions raised on appeal or to promulgate a new table based on its findings, mandates a remand to the end that it may do so.

Assessment—Revaluation—Powers of County Board of Taxation—Borough of Fairview v. Bergen County Board of Taxation and the Director, Division of Taxation, Division of Tax Appeals, May 7, 1970. Where local property assessments within a municipality are being unequally levied, the County Board of Taxation has a right to have this condition remedied. Petitioners' contention that they were not afforded the opportunity to be heard was without merit since at the hearing before the Division the trial was ruled to be *de novo* and petitioners were afforded the opportunity to present evidence or testimony that it considered material.

Assessment—Procedure for Appeal—Class Actions—Pleasantville Taxpayers v. City of Pleasantville, 111 N. J. Super. 377 (Law Div., 1970). Plaintiffs sought to file one tax appeal as a class action on the issues common to the class, with a request that one statutory fee be paid on the single application. Relief was sought by actions in lieu of prerogative writs, claims for damages and equitable orders. Held that since plaintiffs have failed to exhaust all of their administrative remedies, the Court was without jurisdiction to entertain this suit.

In review of the issues, the Court noted that a fee is required of each appellant (N. J. S. A. 54:3-21.3), the exact amount depending on the value of the property. The statute does not authorize a procedure of combining appeals or the waiver of fees where more than one property is involved and the properties have separate owners. Court rules pertaining to class actions clearly pertain only to actions in court and not to actions in administrative agencies.

Valuation—Wasting Asset—The New Jersey Zinc Co., v. Borough of Ogdensburg & Division of Tax Appeals, (Not reported) (App. Div., 1970). Held that the only tenable method of valuing the mine property in question was the "capitalization of income method" and that neither the "comparable sale" or "reproduction or placement" cost method could be utilized.

Relying in substantial part on the evaluation of expert testimony, the Division, in its determination, noted it was not compelled to choose between accepting all or none of the expert's testimony. The weight to be accorded and the evaluation of such testimony is left to the reasonable judgment of the Division, which judgment, when supported by substantial evidence, will not be disturbed.

Regarding the contention that the mine is a wasting asset, the court noted the settled doctrine "mathematical precision in the valuation of property for taxation is not requisite nor is it attainable," is uniquely applicable to this case.

Note: Petition for Certification was filed July 6, 1970.

Assessor's Qualifications—Certification—In re Paul Carroll and Jacob Meester, (No written opinion) (App. Div., 1970). Petitioners, on constitutional grounds, objected to having their names excluded from the ballot as candidates for township tax assessor. They were excluded since neither possessed a valid tax assessor's certificate. The assessors qualification law was held to be constitutional because it creates reasonable requirements of professional skill related to the duties of the office of municipal tax assessor.

Failure to Prosecute—Dismissal by County Board—Veeder, et al. v. Township of Berkeley, 109 N. J. Super. 540 (App. Div., 1970). The Division of Tax Appeals was held vested with jurisdiction to determine *de novo* whether there had been a failure to prosecute appeals before the county board. If "in truth there is a failure to prosecute an appeal before the county board which justifies dismissal, there may be no further appeal to the Division. However, whether there had been such a failure involves a question of fact. A mere recital to that effect in the county board's judgment is no more conclusive on appeal than its finding on any other matter committed to its jurisdiction." The case was remanded to the Division for further proceedings.

Tax Credit—Exempt Property—City of Newark v. Essex County Board of Taxation, 110 N. J. Super. 93 (Law Div., 1970). The City of Newark appealed to the Essex County Board for a tax credit on property which was judged tax exempt by the Supreme Court in 1967. The Board granted credit for the years 1967, 1968 and 1969 even though Newark had not challenged the taxable status of the properties in 1968 and 1969. The Superior Court held that it would retain jurisdiction without requiring normal appeal to the Division of Tax Appeals because the case involved not only primary law but a matter of public interest as well. Also, the tax credit for all three years was proper since the Supreme Court's decision on the status of the property in 1967 could be applied by the County Board to the years 1968 and 1969. This was so because of principles analogous to the "freeze act" and because N. J. S. A. 54:4-4.4 makes determinations of exempt status valid for three years.

Charitable Exemption—Church Nursing Home—Catholic Charities of the Diocese of Camden v. Pleasantville, 109 N. J. Super. 475 (App. Div., 1970). A church nursing home for the care of aged, ill, infirm and convalescent was entitled to tax exemption where it was a non-profit, non-discriminatory organization which accepted welfare and distress cases and sought generally to admit economically disadvantaged, and was subsidized by charity of its parent church organization, the Diocese of Camden. An exemption status remains constant for a period of three years unless the assessor requires a further statement.

Exempt Property—Educational Institution—Rutgers, The State University v. City of New Brunswick, Division of Tax Appeals, March 23, 1970. Held the two book stores are necessary to the Institution and are, therefore, exempt from taxation under R. S. 54:4-3.6 which exempts buildings actually used for a college.

Property—Assessment—Need for Revaluation—City of Vineland v. Meihale S. Lascarides, et als., Superior Court of New Jersey (Not reported) (Law Div., 1970). Where Plaintiff sought Summary Judgment and an Order to compel six (6) other municipalities in the county to undertake a program of revaluation, alleging that there was an imbalance and discrimination against the Plaintiff due to the failure of the other municipalities to revalue, it was held that since there was a factual dispute as to whether such other municipalities were assessing at 100% of true value, the Court retained jurisdiction, but the matter was directed to the County Board to consider the issues, make findings of fact and enter an Order based on such findings.

Property—Assessments—Exemption—Charitable Organization—The Presbyterian Homes of the Synod of New Jersey v. Division of Tax Appeals, State of New Jersey, Township of East Windsor, Borough of Hightstown, 55 N. J. 275 (1970). Held that petitioner-appellant's operation of Meadow Lakes Village, a retirement community, did not come within the purview of the property tax exemption statute, N. J. S. A. 54:4-3.6, in that it was not actually used for charitable purposes. The question of whether property is devoted to charitable purposes depends upon the facts or circumstances of each case. A guide in this determination is that if the charitable works were not being done by a private party, it would have to be undertaken at public expense. The amount and nature of the fees and rentals which petitioner required the elderly residents to pay negated a charitable purpose. The hospitalization functions of the health center were merely incidental to the main function of providing expensive housing facilities to those persons who could afford them.

Condemnation—Authority's Tax Liability Dates From the Declaration of Blight—Housing Authority of Hoboken v. Segal, 107 N. J. Super. 565 (Law Div., 1969). Housing Authority was responsible for payment of taxes assessed against properties being condemned from date declaration of blight was entered. It would be inequitable to allow a condemning authority, by its action or inaction and by imminency of its future actions, to render property virtually useless to its owner and, at the same time, compel the owner to pay taxes levied against the property.

Tax Refund—Mistake of Double Assessment—Burden of Proof—Farmingdale Realty Co. v. Borough of Farmingdale, 55 N. J. 103 (1969). Taxpayer, whose buildings had been added twice in computing assessment, was entitled to recover under statute requiring refund even though double assessment was not ascertainable by inspection of duplicate without reference to other records. Also, the municipality should bear the burden of unilateral clerical errors of the assessor.

Assessment—True Value—Increase of Assessments on Appeal—Borough of Matawan v. Tree Haven Apartments, Inc., 108 N. J. Super. 111 (App. Div., 1969). Held that where the Division of Tax Appeals had found the true value of the taxpayer's property, it was not in error when it failed to adjust such true value to conform to the asserted average ratio of assessments to true values in the taxing district where there was no allegation or proof of discrimination advanced by the taxpayer either before the board or the Division.

Further, the Division lacked jurisdiction to increase the assessment of the taxpayer's property above the original valuation by the taxing district after the tax lists had been reviewed, approved and returned by the county board, in the absence of an appeal by the taxing district for an increase in the original assessment.

Property Tax Exemption—Requirement of Strict Statutory Compliance, City of Newark v. Columbus Hospital, Division of Tax Appeals, October 9, 1969. A party seeking property tax exemption must, in strict compliance with statute, convey such claim to the assessor. The attempt by respondent Columbus Hospital to orally inform the assessor of its claim was not in strict compliance with the requirements of statute, and therefore, the assessment was restored.

Business Personal Property Tax Replacement Statute—Constitutionality—Assumed Assessed Value—Borough of Ridgefield, et als. v. John A. Kervick, et als., 108 N. J. Super. 284 (Law Div., 1970). Held that the process under N. J. S. A. 54:11D-7 whereby the "assumed assessed value" of a number of municipalities' replacement revenues is calculated for inclusion in the equalization tables by the County Boards of Taxation in arriving at apportionment valuations for county tax purposes is not unconstitutional. The fact that application of the statute results in some municipalities returning a higher percentage of their replacement revenues to the county for county tax purposes is not discriminatory since, in all cases, the dollar amount of the replacement revenues exceeded the amount paid by the municipality for county taxes and the overall effects of the statute were very slight.

Moreover, the New Jersey Constitution does not require that personal property be assessed according to the same standard of value. All that is required to preclude invalidity of New Jersey's constitutional provision or the due process and equal protection clauses of the United States Constitution is that practical equality be achieved. (See 1970 Equalization Table.)

Average Ratio Requirement that Township Revalue in the Same Year Both Real and Personal Property for Revaluation to be Effective—New Jersey Bell Telephone Company, v. Township of Mahwah, Division of Tax Appeals, June 5, 1969. Held that a revaluation of all real and personal property in a municipality at 100% to take effect completely for the tax year 1969 was inapplicable with respect to the assessment of telephone personal property for the year 1968. It was therefore proper to assess such property at the Director's ratio of 60.43% rather than at 100%.

Municipalities—Public Purpose—Tax Sales—Community Investment Co. v. Mayor, Township of Lakewood, et al., 104 N. J. Super. 207 (App. Div., 1969). This action was an action to determine the validity of tax sales certificates issued to defendant township. The issue involves an interpretation of N. J. S. A. 54:5-30.1 which provides that pursuant to a municipal resolution a municipal official may bid on parcels of real estate to be sold at public auction pursuant to the tax sale law if useful for a public purpose. Held that the statute does not require a particular or specific public purpose to be enumerated where the good faith of the governing body is not challenged.

Exemption—Charity—Residential Property—Town of Bloomfield v. The Salvation Army, Division of Tax Appeals, September 4, 1969. The evidence

demonstrated that each property is used by a Salvation Army officer and his wife both of whom are Ministers of the Gospel; that, although each one is used as a place of abode, the officer and his wife, who are on 24 hour duty and contacted at all hours of the day or night, use the property in connection with work of the organization assigned to them in the area of location; that all expenditures and expenses associated with the property are taken care of by the organization; that the property is the headquarters from which each officer and his wife work; and it is available for Salvation Army programs by officers and others who have related business. Held that the use of the properties under review is intrinsically connected with the needs of the Salvation Army insofar as its religious and charitable activities are concerned so as to entitle such properties to exemption under R. S. 54:4-3.6.

Exempt Organization—Municipal Properties—Municipal Airport—Poultry Market—Autobus Terminal—City of Ventnor, et als. v. The Atlantic County Board of Taxation, Division of Tax Appeals, September 4, 1969. Held that an exempt organization may permit private individuals to perform public service tax free so long as the operation is in furtherance of a public purpose. The operation by a private agency which reaps incidental benefits does not destroy the public purpose, and the operation is tax free. A municipal airport, a bus terminal and a market all of which had been leased were held to be exempt inasmuch as all were used in furtherance of a public purpose.

Determination of Charitable Exemption from Real Estate Assessment—National Turn Verein v. Town of Irvington, Division of Tax Appeals, October 9, 1969. An association partly social and partly benevolent in character cannot be said to be organized exclusively for benevolent purposes under N. J. S. A. 54:4-3.6 relating to real estate tax exemptions for nonprofit organizations. The petitioner was denied exemption because although it provides character building and its activities were beneficial to the community and it is federally tax exempt, it was not organized exclusively for the moral and mental improvement of men, women and children but rather as a social club for the recreational and social enjoyment of its members.

Assessment—Valuation—Golf Course—Roselle Golf Club v. Borough of Roselle, Division of Tax Appeals, October 15, 1969. Held that the County Board's determination that valuation and assessment of a golf course on the basis of its existing use was proper, and that it was erroneous for the assessor to value it upon an estimate of what the land value would be if used for subdivision building lot purposes. The Division held (a) that the prospect that the land would or might be used for such purposes in the reasonable future or (b) that any estimate of how much it would ultimately cost to make it suitable and saleable for such purposes or (c) that any estimate as to what other consequences affecting its value or any attempted or actual conversion to such use might generate and (d) that any present estimate as to what its then value would be under all the conditions then existing if and when actually put to such use, were so speculative, remote, uncertain and unreliable as not to permit an assessment or valuation based upon such an approach and procedure. The Division noted that the property has been for fifty years, is now and will probably continue to be a golf course.

OUTDOOR ADVERTISING TAX

Penalties—County District Courts, Kingsley v. Wes Outdoor Advertising Company, 55 N. J. 336 (1970). Held that a County District Court has jurisdiction to enter a judgment for the recovery of 576 penalties the total of which was in excess of \$1,000 (but none of which exceeded \$1,000) under the Outdoor Advertising Act, N. J. S. A. 54:40-50, *et seq.* Defendant argued that the jurisdiction of the County District Court is limited to amounts of \$1,000 or less under N. J. S. A. 2A:6-34(a). The Supreme Court, however, ruled that the legislature must have had the general jurisdiction act, N. J. S. A. 2A:6-34(a), in mind when it adopted the specific statute, N. J. S. A. 54:40-67, and intended that the limitation in the former act should not apply to the latter.

PUBLIC UTILITY TAX

Jurisdiction—Appeal from Director's Apportionment Determination—Statutory Time Limitation—Township of Hanover v. Jersey Central Power & Light Co., Township of East Hanover and Director, Division of Taxation, Division of Tax Appeals, August 6, 1970. Held that the Division of Tax Appeals has no jurisdiction to entertain an appeal from the determination of the Director, Division of Taxation, covering apportionment values of public utilities, where petition of appeal for the years 1963-1967 was filed on August 2, 1968.

N. J. S. A. 54:30A-57 provides that such appeals must be taken on or before the first Monday in March in each year, after which date no appeal shall be taken.

The Division also noted that although financial relief should be granted to petitioner, it does not possess the equitable powers inherent in a Court of Chancery.

SALES TAX

National Banks—Exemption from Sales Tax—National State Bank, Elizabeth, New Jersey v. Director, Division of Taxation, Division of Tax Appeals, December 24, 1969. Held that national banks are not subject to the New Jersey Sales Tax Act (N. J. S. A. 54:32B, *et seq.*) inasmuch as the Federal statute, 12 U. S. C. A. § 548, specifies the areas in which states may exercise their taxing power with respect to national banks and that the right to impose a sales tax is not therein enumerated. In addition to commercial banking and trust company activities, the petitioner operated a computer center and, in addition to its own use of the center, offered bookkeeping and billing services to other financial institutions and to its own customers. The Division of Tax Appeals noted that the United States Supreme Court had recently passed on the question in **First Agricultural National Bank v. State Tax Commission**, 392 U. S. 339, 88 S. Ct. 2173 (1968) and in **Liberty National Bank v. Buscaglia**, 21 N. Y. 2d 357 (1968), cert. den. U. S. Supreme Court, November 24, 1969. **Note:** Congressional legislation, approved December 24, 1969, permits the sales taxation of national banks. A study is under way by the Federal Reserve Board to report on the taxation of national banks generally and to make recommendations.

TAX ON AIRLINE PASSENGERS

Public Airports—Passenger Service Charge—Allegheny Airlines, Inc. v. Sills, 110 N. J. Super. 54 (Chanc. Div., 1970). Held that P. L. 1969, c. 200 was unconstitutional in providing for a "service charge" to be paid for each passenger who departs from a publicly-supported airport located in a municipality or municipalities with a population of 100,000 or more. The service charge could not be justified as a tax for the use of municipal facilities and was held to be a tax upon interstate commerce and hence unconstitutional.

UNINCORPORATED BUSINESS TAX

Unincorporated Business Tax—Liability of Attorneys—Samuel J. Foosner v. Director, Division of Taxation, Division of Tax Appeals, July 23, 1970. Held that the Unincorporated Business Tax Act, N. J. S. A. 54:11B-1, et seq., which includes within its definitions (Section 2(e)) the terms "profession" and "practiced for profit" specifically includes the profession and practice of attorneys-at-law. The Division also held that the issue of constitutionality is beyond its jurisdiction and powers since it is a statutory tribunal limited within the bounds prescribed by the Legislature. **Note:** This case has been appealed to the Superior Court, Appellate Division.

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