

STATE OF NEW JERSEY

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ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

**1974**



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## STATE OF NEW JERSEY

### DEPARTMENT OF THE TREASURY

RICHARD C. LEONE, *State Treasurer*

### DIVISION OF TAXATION

Sidney Glaser, *Director*

J. Robert Murphy, *Deputy Director*

#### ADMINISTRATION

Augustus J. Costigan, *Superintendent*

#### COLLECTION & ENFORCEMENT

Robert J. Costigan, *Superintendent*

John R. Baldwin, *Assistant Superintendent*

#### AUDIT

Edward S. Landerkin, *Superintendent*

#### RESEARCH AND STATISTICS

James A. Arnold, Jr., *Chief*

#### LOCAL PROPERTY AND PUBLIC UTILITY

J. Henry Ditmars, *Chief*

#### TRANSFER INHERITANCE TAX

Nicholas C. Maida, *Chief*

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### DIVISION OF TAXATION

West State and Willow Streets

Trenton, New Jersey 08625

#### District Offices

Neptune Branch Office  
3311 Brookside Professional Bldg.  
Route 33  
Neptune Twp., New Jersey 07753

Cherry Hill Branch Office  
11 Ormond Avenue  
Cherry Hill, N.J. 08034

Morristown Branch Office  
Box 61  
Convent Station, N.J. 07961

Newark Branch Office  
1100 Raymond Blvd. Room 210  
Newark, N.J. 07102

Paramus Branch Office  
193 Route 17 S Box 724  
Paramus, N.J. 07652

Vineland Branch Office  
80 South Main Road Suite 112  
Vineland, N.J. 08360

## THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

### TAXES COLLECTED BY THE DIVISION OF TAXATION

These are 20 major taxes (excluding Bank Stock Tax) collected during fiscal year ended June 30, 1974 by the Division of Taxation for State use or distribution to local governments (See Table 3) ..... \$1,826.6 million

### TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

These are collections during fiscal year ended June 30, 1974 from Motor Vehicles Fees, Motor Fuels Use Tax, Boxing and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 3) ..... \$205.0 million

### TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

These are Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during fiscal year ended June 30, 1974 for collection by counties and municipalities during calendar year 1974 ..... \$223.2 million

### TAXES ADMINISTERED BY COUNTIES

This category includes Bank Stock Tax, for state, county and municipal use during calendar year 1974 and Realty Transfer Fee tax for county use ..... \$28.6 million

### TAXES ADMINISTERED BY MUNICIPALITIES

These are general property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1974 ..... \$2,725.9 million

Total State and Local Taxes ..... \$5,009.3 million

This tabulation does not include lottery earnings, miscellaneous license fees and the local luxury sales tax applicable in Atlantic City.

## LETTER OF TRANSMITTAL

*To the Hon. Brendan T. Byrne, 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 activities of the Division of Taxation during the State fiscal year ended June 30, 1974. The Report contains a detailed description of Division organization and its activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing property taxes by class of property, state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

### *Revenues*

Tax collections for the fiscal year ended June 30, 1974 attained a new high of \$1.8 billion, an increase of \$130 million or 7.6% over tax collections of the previous fiscal year. This, despite the economic slowdown in the second half of the fiscal year. The Division's stepped-up audit and collection program manifested itself in improved self-assessment on the part of taxpayers. Local property taxes for 1974 are expected to yield \$2.762 billion, an increase of 6.84% over the \$2.585 billion levied for 1973. Details of the Division's revenue collections may be found in Table 3. They reflect sales tax collections of \$735.1 million, Corporation Business Tax collections of \$282.0 million and Motor Fuels Tax collections \$268.5 million.

Auto sales constitute an important component of sales tax collections being between 17% and 20% of revenue. Auto sales continue to decline reflecting the present economic environment caused in part by increased credit restrictions and more difficult financing. The 1973 year was a banner year for the auto industry and it is highly improbable that 1974 could come close.

### *Increased Collection Effort*

Tax collection efforts are continuing at an accelerated rate. For example, the average assessment per field auditor increased by more than \$28,000 to \$154,255. This is a continuing record of impressive growth in which assessments by field auditors increased from \$6.5 million in 1971 to more than \$19 million in 1974. Assessment per auditor increased from almost \$64,000 to \$154,000.

In the same light, office audits increased by approximately 116% from \$6.7 million in 1972 to \$14.5 in 1974. This represented an increase per auditor from \$108,750 to \$201,700. Activities of field investigators continue to show their high level of collection totaling \$6.5 million and averaging \$61,000 per investigator. The Contact Section collected approximately \$1 million through mail and telephone inquiries to delinquent taxpayers during the year.

It is not necessary to review in greater detail the many improvements in tax assessment and collection which have occurred. As indicated in the body of this report, the Division is making long and successful strides to improve its efficiency and its productivity. It would appear to be "good business" to increase audit staff. Goals of improved efficiency and minimum work force would, in these instances, be advanced by the expeditious use of additional personnel.

### *Enforcement Activities*

Executions on judgments have been on the increase. Pursuant to authority under the Sales Tax Law, the Division has, for the first time, proceeded on executions without utilization of the county sheriff. As the Division proceeds in this direction, its executions should prove to be more effective by reason of the reduction in time between issuance of the execution and levy. In fiscal years 1973 and 1974, tax collections through liens, levies and seizures exceeded \$5 million.

### *Energy Crisis*

During the year the Division worked closely with the State Energy Office in connection with the implementation of the Emergency Energy Fair Practices Act. The Division carried out a number of important services for the State Energy Office and the Federal Energy Office as well.

Motor Fuel investigations and surveillance were greatly intensified to assure maximum compliance with the Unfair Motor Fuel Practices Act and the newly enacted Emergency Energy Fair Practices Act.

### *Local School Financing*

Property taxes and school finances can be expected to continue a dominant position among subjects of discussion, debate and consideration during the coming year. In anticipation of information requirements in such an environment, the Division has improved its data gathering activities in the area of local property taxes. This Report contains a tabulation of local property tax revenues by principal property class in every taxing district within the State. The Division stands ready to develop other information as the need may arise.

School financing takes on added significance as a result of the New Jersey Supreme Court's decision in *Robinson v. Cahill*, 62 N. J. 473 (1973) in which the court held that the present system of local school financing was unconstitutional. In a subsequent opinion in the same case the court took the position that it should not disturb the statutory scheme unless the Legislature fails to enact compatible legislation by December 31, 1974, effective no later than July 1, 1975.

### *Property Tax Administration*

If experience with recent tax reform efforts has taught us nothing more, it has made it clear that property taxes can no longer be regarded as something "easier to replace than repair." New Jersey stands tall among states in the matter of providing statutory and administrative prerequisites for good property tax administration. For example:

The Division certifies assessors and conducts regular examinations for this purpose. Statutes require that each taxing district be serviced by a qualified assessor.

The Division cooperates each year with Rutgers, the State University and the Assessors Association in providing suitable training courses for assessors.

There is a statutory requirement that each taxing district have an up to date tax map approved by the Division.

Beginning in 1967, with a pilot program in Somerset County, the Division has developed a practical and workable program



for applying electronic data processing to local property tax rolls. In 1974, 517 of the State's 567 taxing districts were using this system. All taxing districts are expected to be using the system by January, 1976.

The electronic data processing program has been expanded to include exempt property lists, as well as, taxable property.

The State prepares an annual equalization table based upon sales/assessment ratio for real estate transactions recorded by county clerks. This State is unique in that it makes available results for each sale and permits line item appeals.

Coefficients of deviation are calculated each year and made available to indicate assessment results attained within each taxing district.

The State establishes standards for revaluations and approves contracts between private revaluation firms and local taxing districts.

Technical assistance is provided to taxing districts in the appraisal of unusual properties.

The Division maintains close contact with local assessors and County Boards of Taxation. To the extent of resources available assistance is extended to assessors as requested.

Local property tax information is tabulated and published annually in detail, by taxing districts and by class of property.

Suggestions have been made for further legislative and administrative changes. In this respect, however, it is appropriate to note that New Jersey has provided more statutory requirements than money. If significant improvements are to become more of a reality, it is imperative that greater financial resources be applied.

### *Property Tax Revaluations*

Historically the only practical option open to taxing districts for updating assessments rolls has been through mass appraisal performed by revaluation firms. New Jersey taxing districts have paid more than \$26 million for approximately 1,000 revaluations since 1951. Fifty revaluations cost more than \$2.2 million in 1974 to average more than \$11 per property revalued. Continually changing real estate values

cause rapid and extensive erosion which all too often can be corrected only by a new contract for a new revaluation.

Assessors now have the capability to commit property records to machine readable data storage. Extensive mathematical procedures involved in extending and updating values can be done more thoroughly, more accurately, and more frequently, than in the conventional manner. The result is an ability to maintain tax rolls on a current basis with greater accuracy and at less cost. At the same time computations necessary to measure the reliability of estimates can be done on a continuing basis and problem areas clearly identified. Machine storage makes it possible to maintain the records for reuse in subsequent years along with new sales and cost data to update each appraisal annually.

The Division has observed at least two example local taxing districts as they have expanded data processing for local property tax accounting to further utilize these modern techniques in updating assessment rolls. It is both practical and expedient to apply new methods and new equipment within the State's largest and most burdensome tax.

It is recommended that New Jersey expand its State developed data processing program for property record keeping to make it fully effective and productive in machine assisted assessments. This will require State commitment and it will cost some money. The long range benefits in terms of tax equity, administrative feasibility, and reduced operating cost are beyond question.

### *Property Taxes*

A research study "Coefficient of Deviation—A Measure of Property Assessment Uniformity" had been prepared and distributed to all municipalities. This study is an indication, in many cases, of the uniformity or lack thereof in the assessment of real property in the various taxing districts of the State.

Due to an increase in Social Security benefits, effective April 1, 1974, the guidelines issued by the Director under the Senior Citizens Law were revised. The new guidelines were mailed to all assessors and collectors. Basically, they increase the maximum which may be deducted from income in order to determine whether the property owner exceeds the \$5,000 statutory income limitation.

The new Rules and Regulations for County Tax Boards were promulgated by the Director pursuant to law. They were printed in booklet form for general distribution. For the first time, County Boards of Taxation conducted their procedures and hearings under uniform rules.

### *New Legislation*

During the year, new legislation was approved which a) authorizes the Director to appoint special agents empowered to act as peace officers and to arrest any person who violates the provisions of the Cigarette Tax Act in their presence; b) exempts from the Corporation Business Tax Act certain retirement communities which are formed primarily for the purpose of providing housing for its shareholders and members; c) amends the Emergency Transportation Tax Act by suspending the 2½ percent surtax for the 1973 calendar year and, further, requiring that the allowances for personal exemptions be prorated when the taxpayer's Federal income exceeds his New Jersey income by more than \$100; d) repeals the requirement that holders of retail consumption licenses, seasonal retail consumption licenses, plenary retail distribution licenses, and limited retail distribution licenses and club licenses, file bi-monthly Alcoholic Beverage Tax reports with the Division of Taxation under R. S. 54:45-1. In addition, e) legislation was also enacted which simplifies the dissolution procedure for many domestic corporations and requires payment of all State taxes for corporations applying for a Tax Clearance Certificate to be used in conjunction with dissolution proceedings; and f) amends the Unfair Cigarette Sales Act of 1952 by presuming the "cost of doing business by the wholesaler" to be 5¼ percent instead of 3½ percent.

### *A Look To The Future*

It is hoped that recommendations contained in the past several Annual Reports will be given serious consideration. These relate principally to an increase in penalty and interest rates, creation of a Commission to study and recommend legislation relating to the difference between real and tangible personal property, a Study Commission to modernize Title 54 of the Revised Statutes, including the State Tax Uniform Procedure Law, by deleting archaic and unnecessary sections, and to review exemptions from taxation under all state tax laws.



As noted in previous reports, serious consideration should be given to placing the administration of the bank stock tax in a single agency in preference to the split administration of the Division of Taxation on the one hand and the 21 separate county boards of taxation on the other. This split administration was the result of legislation enacted early in 1970 when the State, for the first time, began to share in the proceeds of the bank stock tax.

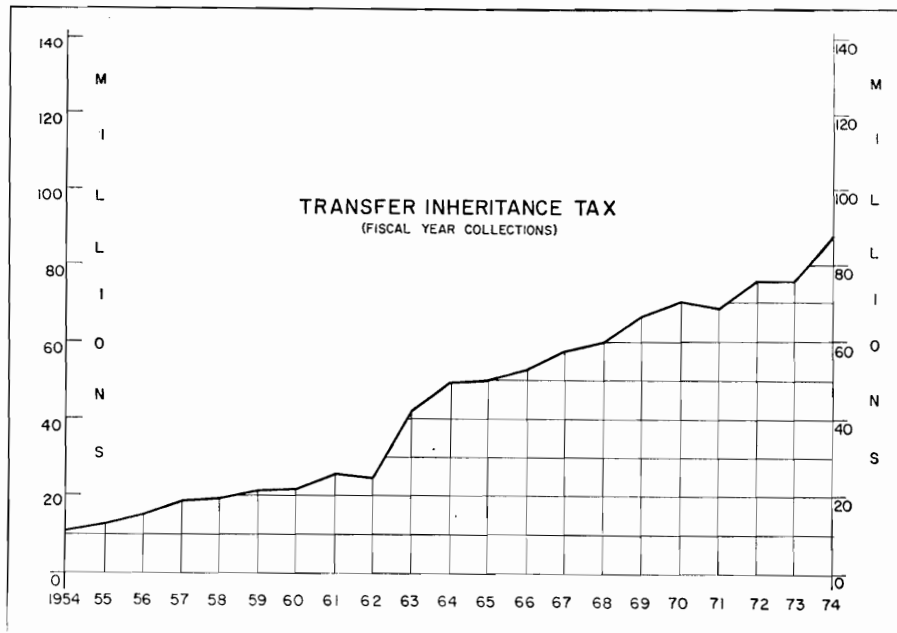
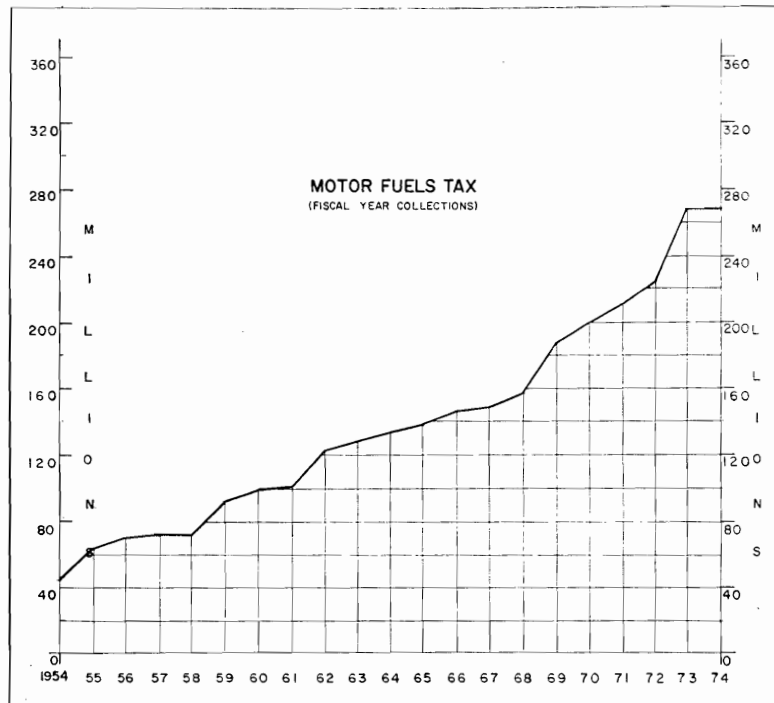
Also recommended is legislation to increase the amount of assets which a corporation may have in order to qualify for use of the "short form"; "circuit-breaker" legislation which would provide property tax relief to senior citizens, disabled persons and others under handicap on the basis of their incomes; sales taxation of certain documentary vessels; legislation empowering the Director to bring an action to remove an uncertified assessor from office; and, further consideration of revision of the assessment structure to insure a large enough district to support at least one full-time assessor and a full-time Tax Court.

The taxation of business in interstate commerce is receiving the continued attention of the Congress. Recommendations requiring serious attention by the states appear in U. S. Senate Bills 2811 (interstate sales tax), 1245 (corporation and sales tax) and 2092 (Congressional consent to multistate tax compact). This Division closely follows and participates in the deliberations concerning these bills.

The field of taxation is dynamic and fluid. It is important to be alert at all times to needed tax changes which may result from economic conditions, shifting tax burdens and the constant requirement to provide for taxpayer equity and more simplified reporting. In these respects, the Division is ever watchful.

Respectfully submitted,

SIDNEY GLASER,  
*Director,*  
*Division of Taxation.*



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# CHAPTER I

## INTRODUCTION AND SUMMARY

### DIVISION HISTORY

Prior to July 1, 1931, administrative and appellate powers with respect to New Jersey taxes resided in the State Board of Taxes and Assessment. The State Board of Taxes and Assessment had been established in 1915 by consolidating The State Board of Assessors and Board of Equalization of Taxes (c. 244, P. L. 1915). In 1931 administrative and appellate powers were separated. First, The State Board of Taxes and Assessment was abolished (c. 101, P. L. 1931). Next, assessment, collection, apportionment or equalization functions were assigned to a State Tax Department (c. 336, P. L. 1931), while responsibilities for hearings and determinations of tax appeals were assigned to a State Board of Tax Appeals (c. 100, P. L. 1931).

In 1944, the State Tax Department was abolished; its powers and duties to administer New Jersey tax laws were transferred to the Division of Taxation in the newly-created State Department of Taxation and Finance (c. 112, P. L. 1944). When the Department of the Treasury was established in 1948 (c. 92, P. L. 1948), replacing the State Department of Taxation and Finance, the Division of Taxation was transferred to the Department of the Treasury.

The Division is headed by a Director who is appointed by the Governor with the advice and consent of the Senate to serve until his successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines. The prior organization consisted of the office of Director and ten bureaus, each responsible for a single tax or for a group of taxes. In contrast, the new organization establishes three functional units: (1) Administration, (2) Collection and Enforcement, and (3) Audit. Although administrative functions were consolidated on a Division-wide basis, the consolidation did not include other activities performed by the Public Utilities Tax Bureau, Local

Property Tax Bureau and Transfer Inheritance Tax Bureau, with operations not susceptible to grouping along functional lines. Effective April 3, 1972, public utility and local property tax functions were consolidated into a single Local Property and Public Utility Branch. Based upon early experience with the new organization, further refinements have been developed. As indicated in the organizational chart (p. 15), two assistant directors share responsibility for all functions.

## STATUTORY RESPONSIBILITIES

Responsibilities of the Division of Taxation arise under the following statutory provisions:

<i>Tax</i>	<i>N.J.S.A. Citation</i>
Alcoholic Beverage Tax .....	54:41-1 et seq.
Bank Stock Tax .....	54:9-1 et seq.
Business Personal Property Tax .....	54:11A-1 et seq.
Cigarette Tax .....	54:40A-1 et seq.
Corporation Business Tax (Net Income and Net Worth) .....	54:10A-1 et seq.
Corporation Income Tax .....	54:10E-1 et seq.
Emergency Transportation Tax .....	54:8A-1 et seq.
Financial Business Tax .....	54:10B-1 et seq.
Insurance Premiums Tax .....	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property Tax .....	54:4-1 et seq.
Motor Fuels Tax .....	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax .....	54:30A-16 et seq.
Public Utility Franchise Tax .....	54:30A-18 et seq.
Public Utility Gross Receipts Tax .....	54:30A-49 et seq.
Railroad Franchise Tax .....	54:29A-1 et seq.
Railroad Property Tax .....	54:29A-1 et seq.
Realty Transfer Fee Tax .....	46:15-5 et seq.
Retail Gross Receipts Tax .....	54:11C-1 et seq.
Sales and Use Tax .....	54:32B-1 et seq.
Savings Institution Tax .....	54:10D-1 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax .....	54:33-1 et seq.
Estate Tax .....	54:38-1 et seq.
Transportation Benefits Tax .....	54:8A-58 et seq.
Unincorporated Business Tax .....	54:11B-1 et seq.



## STRUCTURE OF TAX ADMINISTRATION

Tax administration in New Jersey involves tax collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division of Taxation exercises varying degrees of responsibility for taxes collected at all levels. These include:

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

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

*Services to Local Taxing Districts:* Supervision of local property tax assessment standards and procedures, administrative services to local taxing districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors among other services.

In addition to its responsibilities for collection, administration and supervision of taxes within the State and local structure, the Division exercises certain police functions with regard to administration of fair trade practice requirements under "Unfair Cigarette Sales Act" and "An Act To Regulate The Sale Of Motor Fuels."

## TAX COLLECTIONS

Taxes collected by the Division during the fiscal year ended June 30, 1974, totaled \$1.8 billion. As shown in Table 3 this was 90% of all major State tax collections within and outside the Division of Taxation. Taxes collected by the Division increased \$130.4 million or 7.6% between 1973-1974.

The \$1.8 billion collected by the Division included \$164.2 million for payment to local governments for their direct support. This 8.9% of Division collections represents \$124.8 million of personal property replacement taxes (save-harmless), \$25 million of sales taxes, \$9.5 million of Class II railroad "replacement taxes", \$1.3 million of financial

business taxes, and \$3.7 million of inheritance taxes. The amounts of these distributions to each county and municipality are shown in Appendix Tables 46 and 47.

A description of each tax administered by the Division appears in Chapter III of this Report.

**TABLE 1**  
**NEW JERSEY STATE AND LOCAL TAX STRUCTURE**  
(in millions of dollars)

Year	Taxes Collected by the Division of Taxation 1	Taxes Collected by the State Outside of the Division 2	Taxes Apportioned by State for Local Collection	Taxes Administered by Counties	Taxes Administered by Municipalities 3	Total State and Local Taxes
1955	\$ 168.0	\$ 80.1	\$ 47.7	\$2.5	\$ 519.7	\$ 818.0
1956	185.2	76.8	51.8	2.7	565.4	881.9
1957	204.0	86.3	57.2	2.9	631.1	981.5
1958	206.9	87.2	66.1	3.0	695.9	1,059.1
1959	254.2	91.1	70.0	3.2	758.2	1,176.7
1960	277.6	95.5	75.5	3.5	819.1	1,271.2
1961	292.8	99.6	80.7	3.7	884.0	1,360.8
1962	336.4	102.6	90.0	4.1	956.3	1,489.4
1963	367.2	110.1	95.4	4.4	1,020.9	1,598.0
1964	407.9	118.9	99.4	4.6	1,110.3	1,741.1
1965	426.7	120.2	105.5	5.1	1,187.5	1,845.0
1966	466.2	125.3	111.7	5.5	1,229.4	1,938.1
1967	706.8	127.1	119.5	5.9	1,410.9	2,370.2
1968	818.1	134.8	127.2	6.4	1,519.2 <sup>5</sup>	2,605.7
1969	969.7	160.0	135.8	10.4	1,676.7	2,952.6
1970	1,147.3 <sup>4</sup>	168.7	146.2	19.5	1,933.8	3,415.5
1971	1,303.2	173.2	159.1	21.3	2,188.3	3,845.1
1972	1,421.5	179.4	181.6	24.7	2,406.7	4,213.9
1973	1,696.5	201.5	201.2	27.4	2,549.6	4,676.2
1974	1,826.6	205.0	223.2	28.6	2,725.9	5,009.3

<sup>1</sup> Effective 1969, all collections are net of refunds.

<sup>2</sup> Does not include collections by the Lottery Commission since fiscal year 1971.

<sup>3</sup> Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections. Calendar year collections from 1955 through June 30, 1974 are cited below:

1955	\$1,546,985	1965	\$2,005,564
1956	1,584,672	1966	2,100,804
1957	1,645,040	1967	2,066,634
1958	1,555,976	1968	2,973,159
1959	1,808,101	1969	3,319,758
1960	1,778,585	1970	3,714,150
1961	1,742,352	1971	3,293,273
1962	1,810,260	1972	3,149,009
1963	1,842,467	1973	3,006,909
1964	1,853,252		

1/1 through 6/30/74 ..... 1,221,679

<sup>4</sup> Does not include Bank Stock Taxes paid to the State by counties effective 1970. For collections see Table 36, page 209.

<sup>5</sup> Effective in 1968, business tangible personal property (other than telephone and telegraph) was eliminated from the local tax base in favor of replacement taxes collected by the State for distribution to the local taxing districts.

## TAX APPORTIONMENTS

In addition to collecting tax revenues for State and local use, the Division was also responsible for assessing and certifying \$223.3 million of public utility and insurance taxes to municipalities and counties for local collection during the year 1974. As indicated in Table 2, all taxes apportioned increased \$22.1 million (11%) between 1973-1974. These taxes are for the sole use of local governments and are not available for State purposes. Amounts apportioned to each county and municipality are shown in Appendix Tables 46 and 47.

**TABLE 2**  
**PUBLIC UTILITY AND INSURANCE TAXES APPORTIONED**  
**1972-1974**

	1972	1973	1974	<i>Increase 1973-74</i>
<b>Public Utility Taxes:</b>				
(other than railroad) Payable directly to the several taxing districts of the State (net of State Administrative costs): (1972, \$91,026; 1973, \$94,753; 1974, \$99,589) .....	\$174,843,413	\$193,826,938	\$215,515,165	\$21,688,227
<b>Domestic Insurance Taxes:</b>				
Payable directly to taxing districts—87½% .....	\$5,940,552	\$6,450,972	\$6,828,269	\$377,297
Payable directly to counties—12½% .....	848,650	921,567	976,346	54,779
Total Insurance .....	\$6,789,202	\$7,372,539	\$7,804,615	\$422,076
Total Taxes Apportioned .....	\$181,632,615	\$201,199,477	\$223,319,780	\$22,120,303

## SERVICES TO LOCAL TAXING DISTRICTS

An important function of the Division is supervision and coordination of local property tax procedures. Local property tax collections increased \$176.2 million over 1973, reaching a total of \$2.7 billion (net after senior citizen and veterans' deductions). This total compares with major State tax collection of \$2 billion.

Taxes collected locally totaled \$3 billion for 1974. Included in this total are general property taxes upon real estate, taxes upon personal property of telephone and telegraph companies, the Bank Stock

Tax, Realty Transfer Fees and Public Utility and Insurance Taxes apportioned by the State for local collection. State and local responsibilities for tax collections in New Jersey were 41% and 59% respectively in fiscal year 1974. This contrasts with approximately 55% which State collections average for all states in 1969-70.<sup>1</sup> The heavier than average dependence upon local revenue sources, especially local property taxes, indicates the importance of overall efforts to assist local tax administrators to maintain maximum uniformity and effectiveness.

Major activities of the Division relative to local taxation are reviewed in Chapter IV of this Report.

## **TAX STUDY**

### **Continuing Studies**

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

In addition to its own administrative procedures and administrative results, Division research has been directed along traditional lines of revenue estimating and legislative development. These activities include preparation of "fiscal notes" in reference to numerous legislative proposals affecting taxation and related subjects. They also include a wide range of data gathering and estimates relative to tax impact, tax potential, comparative tax positions, and answers to a large number of referrals.

### **School Finance**

Activities of the Governor's Task Force and others concerned with school finance dominated division efforts during the year just completed. This has included estimates for a wide variety of revenue

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<sup>1</sup> U. S. Department of Commerce, *State Tax Collections, 1973* (GF 72 no. 1), p. 10.

sources to meet requirements for "thorough and efficient" education laid down by the court in *Cahill v. Robinson*. In addition to statistical studies and compilations, there have been numerous conferences, review of diverse suggestions, gathering of materials, trial calculations, and testing of results. Such work has extended over property taxes, income taxes, corporation taxes, highway use taxes, and such other miscellaneous areas as circuit breakers, petroleum taxes designed for revenue and conservation, capital gains taxes, etc.

A major issue in *Cahill v. Robinson* was the lack of equality in school program and school cost financed from local property taxes. Tax replacement or reduction was thus basic. Research involved review of possible property tax classifications, as well as, changes in property tax administration, exemptions, credits, and other features of New Jersey's major tax source.

### **Income Tax**

Interest in developing income taxes as alternatives to major reliance upon property taxes for school support created a large new need for improved data sources. In cooperation with the U. S. Internal Revenue Service, the Division obtained special income tax model computations based upon Federal data in New Jersey. These related to sample data for 1970 and special studies to develop the most reliable projections possible. The result was an improved ability to estimate yield for a variety of income tax applications. Data obtained in this manner have also been useful in other tax analysis growing out of school finance environment.

### **Property Tax Administration and Reporting**

This is the second Annual Report to contain a breakdown of general property taxes by class of property within each taxing district (See Table 28). School finance studies have generated an interest in greater distribution of such materials. During the year just completed, the following four separate tabulations were distributed.

1. Average Sales/Assessment Ratio in New Jersey by Taxing District—By Property Class
2. Coefficients of Deviation  
A Measure of Property Assessment Uniformity



3. Average Real Estate Tax in New Jersey by Taxing District—  
By Property Class
4. Taxes Collected by the State for Distribution to Municipalities  
and Taxes Apportioned by the State for Municipal Collec-  
tion—Property Tax Rate Required to Raise Comparable  
Revenues

Numerous tabulations were made for other specialized property tax applications to the school finance problem. In all cases these were in addition to recurring property tax information which is becoming increasingly available as a result of improved data processing for local tax records. Recognition that the property tax has reached such size and prominence within the New Jersey tax structure that its complete replacement appears unrealistic, has led to intensified exploration with local tax officials possible techniques for procedures for modernizing the assessment process.

### **Sales Tax Survey**

Recurring legislative suggestions for modifying sales and use taxes to provide additional exemptions, or to increase tax revenue, require constant review. This has been especially true as possible modifications of the sales tax were considered as alternatives to school financing from property taxes and income taxes. Improved tabulations of sales tax data have developed. This report contains tabulations of sales tax records by major industrial group (See Tables 19 and 20). The Division has been handicapped by a simplified sales tax return which provides an inadequate information base from which to prepare revenue estimates.

A small but scientifically selected sample of representative sales taxpayers has been compiled and used to provide some of the information needed. Its first application has been successful and it is anticipated that similar samples will be completed on a biennial basis in future years.

### **Economic Distributions**

Problems associated with the energy crisis and growing inflation began to cause concern about fulfillment of tax revenue expectations late in the fiscal year. Corporation tax collections during April 1974

were greater than those for the prior year but less than was anticipated. Sales tax collections reflected a decline in motor vehicle sales as these were influenced by gasoline shortages. In the face of these apparent economic impacts upon tax revenues, the motor fuel tax exceeded expectations. These and other economic abnormalities played an important roll in tax study activities.

### **TAX COUNSELOR**

Tax Counselor Section provides answers to technical questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public.

#### **The Tax Counselor Section :**

Drafts necessary rules and regulations subject to approval by the Director; reviews proposed tax legislation; renders decisions respecting tax questions which arise in the routine operation of the Division; provides counseling specifically to the Hearing and Conferences Section, and Information and Interpretation Sections of the Division; reviews and prepares material to answer Appeals taken from determinations made by the Division; provides answers to technical questions raised in correspondence received by the Division; and counsels the Director and Assistant Director in technical matters.

### **Taxpayer Service Section**

Effective November 29, 1972, the Taxpayer Service Section was made subject to supervision by the Chief Tax Counselor. Utilizing personnel presently assigned, the Counselor provides technical assistance to taxpayers requesting such assistance in writing or by telephone. This action has provided uniform technical advice by having a central control of all issuances. The Taxpayer Service Section also receives and processes all requests for tax forms.

The taxpaying public's high demand for information services is indicated by statistics maintained by the Taxpayer Service Section which answered 3,700 written inquiries, responded to 14,500 telephone inquiries, participated in 6,700 taxpayer conferences and satisfied 2,600 requests for forms.

**TABLE 3**  
**MAJOR STATE TAX COLLECTIONS (NET) 1972-1974**

<i>Tax Source</i>	<i>Collections for Fiscal Years</i>						<i>Percent Change</i>	
	<i>1974</i>	<i>% of Total</i>	<i>1973</i>	<i>% of Total</i>	<i>1972</i>	<i>% of Total</i>	<i>1973- 1974</i>	<i>1972- 1973</i>
<i>Collected by Division of Taxation:</i>								
Alcoholic Beverage Tax .....	\$56,780,719	2.8%	\$49,914,093 <sup>1</sup>	2.6%	\$45,371,874	2.8%	+ 13.8%	+ 10.0%
Bank Stock Tax .....	10,935,362	0.5	10,587,884	0.6	8,633,348	0.5	+ 3.3	+ 22.6
Business Personal Property Tax .....	64,273,821	3.1	57,777,890	3.0	53,449,340	3.3	+ 11.2	+ 8.1
Cigarette Tax .....	167,754,410	8.2	165,047,270	8.7	134,274,794	8.4	+ 1.6	+ 22.9
Corporation Business Tax .....	281,999,190 <sup>10</sup>	13.8	249,642,024	13.1	174,242,965	10.8	+ 13.0	+ 43.3
Emergency Transportation Tax .....	31,920,293	1.6	25,522,028	1.3	22,097,833	1.4	+ 25.1	+ 15.5
Financial Business Tax .....	5,163,309	0.3	4,294,141	0.2	4,533,461	0.3	+ 20.2	— 5.3
Insurance Premiums Tax <sup>9</sup> .....	49,459,603	2.4	48,441,272	2.5	46,486,070	2.9	+ 2.1	+ 4.2
Motor Fuels Tax .....	268,488,197	13.1	268,353,954	14.1	224,914,550	14.0	+ 0.1	+ 19.3
Public Utility Excise Tax .....	30,319,725	1.5	27,147,286	1.4	24,623,531 <sup>1</sup>	1.5	+ 11.7	+ 10.2
Railroad Franchise Tax .....	48,742 <sup>2</sup>	<0.1	54,873 <sup>2</sup>	<0.1	106,259 <sup>2</sup>	<0.1	— 11.2	— 48.4
Railroad Property Tax .....	6,887,272 <sup>3</sup>	0.3	6,978,171 <sup>3</sup>	0.4	7,155,207 <sup>3</sup>	0.5	— 1.3	— 2.5
Retail Gross Receipts Tax .....	6,426,184	0.3	5,666,285	0.3	5,021,382	0.3	+ 13.4	+ 12.8
Sales and Use Tax .....	735,064,595	36.0	681,937,905	35.1	579,552,197	36.0	+ 7.8	+ 17.7
Savings Institution Tax <sup>8</sup> .....	2,719,689	0.1	.....	.....	.....	.....	.....	.....
Transfer Inheritance and Estate Tax .....	87,159,676	4.3	75,425,969	4.0	75,673,149	4.7	+ 15.6	— 0.3
Transportation Benefits Tax <sup>4</sup> .....	11,999,535	0.6	11,617,659	0.6	6,126,357	0.4	+ 3.3	+ 89.6
Unincorporated Business Tax .....	19,640,921	1.0	18,586,077	1.0	17,796,131	1.1	+ 5.7	+ 4.4
<b>Total Collected by the Division of Taxation .....</b>	<b>\$1,837,131,321<sup>7</sup></b>	<b>90.0%</b>	<b>\$1,707,086,873<sup>7</sup></b>	<b>89.5%</b>	<b>\$1,430,112,623<sup>7</sup></b>	<b>88.9%</b>	<b>+ 7.6%</b>	<b>+ 19.4%</b>



<b>Collected Outside Division of Taxation:</b>								
Boxing - Wrestling Taxes .....	\$25,036	<0.1%	\$24,131	<0.1%	\$26,154	<0.1%	+ 3.8%	— 7.7%
Motor Fuels Use Tax <sup>11</sup> .....	5,600,073	0.3	4,021,459	0.2	3,534,620	0.2	+ 39.3	+ 13.8
Motor Vehicle Fees .....	160,195,164	7.8	156,831,961	8.2	141,290,712	8.8	+ 2.1	+ 11.0
Outdoor Advertising Tax <sup>5</sup> .....	94,557	<0.1	232,321	<0.1	248,689	<0.1	— 59.3	— 6.6
Pari-Mutuel Taxes .....	39,091,989	1.9	40,352,109	2.1	34,573,558	2.1	— 3.1	+ 16.7
Total Collected Outside Division .....	\$205,006,819 <sup>6</sup>	10.0%	\$201,461,981 <sup>6</sup>	10.5%	\$179,673,733 <sup>6</sup>	11.1%	+ 1.8%	+ 12.1%
Total Major State Tax Collections .....	\$2,042,138,140	100.0%	\$1,908,548,854	100.0%	\$1,609,786,356	100.0%	+ 7.0%	+ 18.6%

<sup>1</sup> Reflects eleven months collection due to bimonthly reporting.

<sup>2</sup> Represents assessment against railroads. Collected: 1972—\$88,304; 1973—\$54,175; and 1974—\$15,668 because of tax default.

<sup>3</sup> Represents assessment against railroads. Collections: 1972—\$2,565,854; 1973—\$315,800; and 1974—\$303,320 because of tax default.

<sup>4</sup> Initial collection received February 1972.

<sup>5</sup> Effective July 1, 1972, Outdoor Advertising Tax was transferred to the Department of Transportation.

<sup>6</sup> Excludes lottery earnings.

<sup>7</sup> Includes Public Utility Administrative Cost (1972—\$54,175; 1973—\$92,092 and 1974—\$90,078).

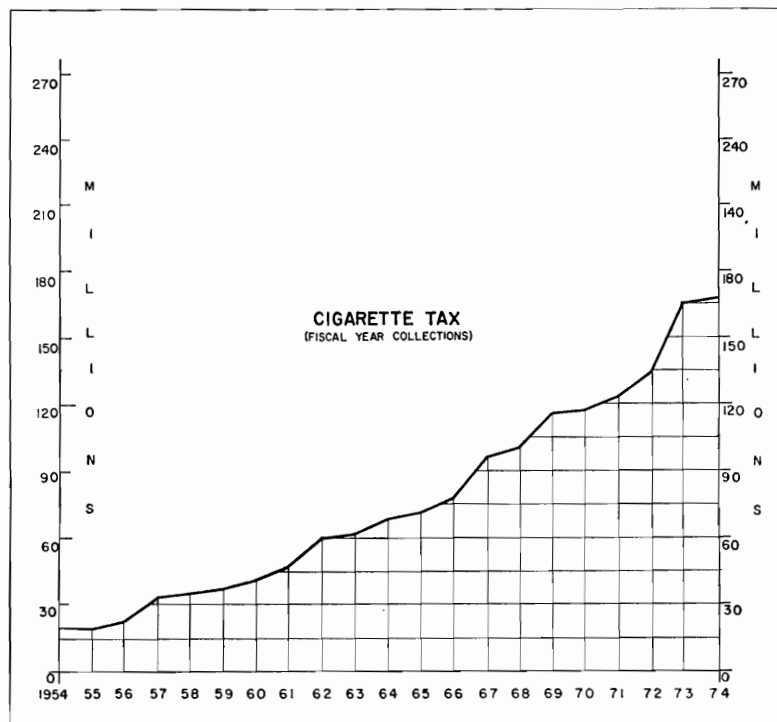
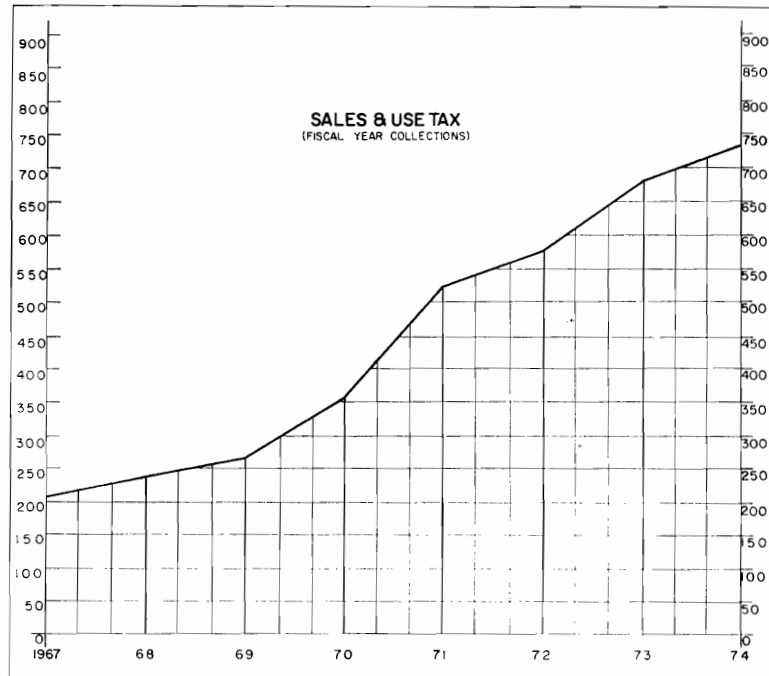
<sup>8</sup> Payment first received July, 1973.

<sup>9</sup> Includes collection representing reimbursement for Motor Vehicle Security Responsibility Law. Collections: 1972—\$1,755,707; 1973—\$1,721,974; and 1974—\$2,017,702.

<sup>10</sup> Includes "Deferred Dissolution Tax" revenues (\$38,090) to be transferred to the appropriate account when final returns are received (C. 367, P. L. 1973).

<sup>11</sup> Name changed from Motor Carriers Road Tax, pursuant to P. L. 1973, C. 117.

NOTE: Difference in totals due to rounding. Above revenue figures are reported on a cash basis, except for sales tax and financial business tax and for this reason will differ from figures published by the Division of Budget and Accounting.



## **CHAPTER II**

# **ORGANIZATION OF THE DIVISION OF TAXATION**

### **INTRODUCTION**

The reorganization of 1970 grouped the functions of the Division into three principal activities—Administration, Collection and Enforcement and Audit—supplemented by two related staff functions—Legal and Research. Three former operating bureaus continued to function essentially as they had in the past.

Two of the three bureaus not reorganized were merged to form a new consolidated unit, namely, Local Property and Public Utility Branch. Due largely to its unique character and major application at the local tax level, this merged operation reports directly to the Director of Taxation.

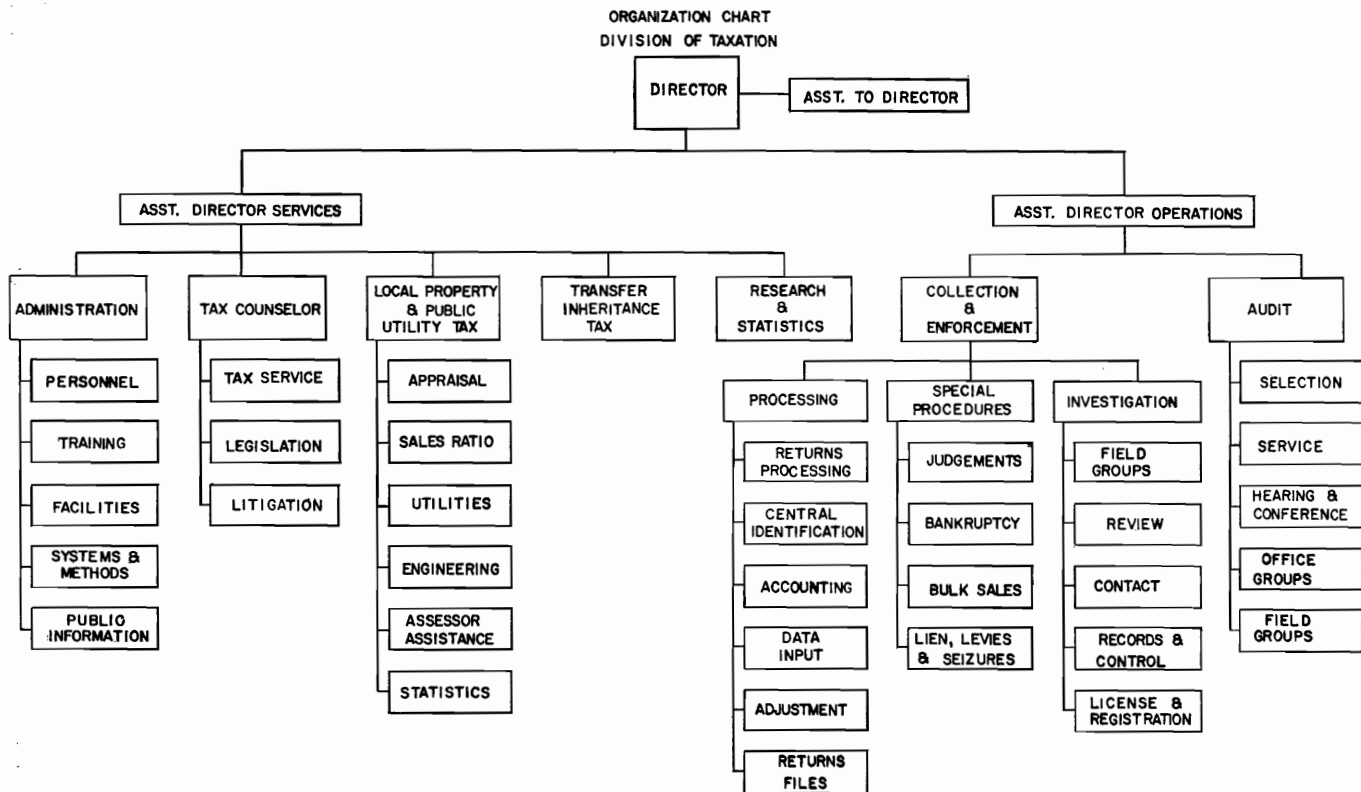
Consistent with a policy directive by the Attorney General, the name of the Legal Section was changed to the Tax Counselor Section. Procedures of this Section have been adapted in a manner to channel legal aspects of opinions and decisions through the Attorney General.

Newly established collection and enforcement procedures have gained momentum with improved processing for certificates of debt, placing of liens, making of levies, and the taking of other actions necessary for improved collection of delinquent taxes. Tax cases are developed through coordinated investigation in audit and, when warranted, are referred to the Attorney General for appropriate legal action. It is significant that this is a new approach to tax administration in New Jersey where no criminal tax case has ever been prosecuted. The field audit program has been expanded in a manner to provide “across-the-board” coverage for all taxes applicable to all businesses, occupations, and professions, large and small. Through the headquarters in Trenton and six regional tax offices throughout the State, taxpayer assistance is rendered for maximum service.

Based upon experience gained under the new organization, further changes were developed during the year. The Director now has under him two Assistant Directors, i.e. a) Staff and Service and b) Operations.

Assistant Director—Staff and Services—has under his jurisdiction the Administration Activity, the Tax Counselor Section, the Research and Statistic Section, the Transfer Inheritance Tax Branch and the Local Property and Public Utility Branch. The latter two branches were so placed in the organization because of their uniqueness and dealings with the Director.

Assistant Director—Operations—has under his jurisdiction the Audit and Collection and Enforcement Activities. There were no structural changes in the Audit Activity, but some changes were developed in the Collection and Enforcement Activity. The Services Branch was abolished. The Contact Section, the Records and Control Section and the License and Registration Section were transferred to the Investigations Branch. The Taxpayer Service Section was divided with the technical aspects transferred to the Tax Counselor Section and the forms operation to the Administration Activity (Facilities Branch). The Special Procedures Section became a branch comprised of four sections: (Judgments, Bulk Sales, Bankruptcy and Liens, Levies and Seizures).



## **ADMINISTRATION ACTIVITY**

The Administration Activity performs management functions for the entire Division of Taxation. It functions as an Administrative Service Organization responsible for Facilities, Personnel Management, Public Information, Systems and Methods, and Training.

### **OPERATING COSTS LESS THAN 1% OF TAX COLLECTIONS**

Division administrative costs amounted to 0.9% of taxes collected during the fiscal year 1974. Total cost increased from \$14.3 million to \$15.6 million during the time when tax collection increased from \$1.7 billion to \$1.8 billion.

### **MANAGEMENT OF LARGE NUMBERS**

Day-to-day operations of the Division involve processing 25,000 documents and issuing 35,000 pay checks annually. Approximately 10,000 supply items must be requisitioned, accounted for, stored, and issued. Over 3 million pieces of outgoing and incoming first-class mail pass through the mail room, and approximately 3.2 million envelopes are mechanically inserted and processed.

The timely printing and mailing of tax forms is of critical importance since these are the vehicles through which approximately 65% of all state operating revenues are obtained.

## **TAX INFORMATION**

### **Employee Information**

Communication within the Division was maintained during fiscal year 1974 through the distribution of internal reports on such subjects as: administrative matters, new laws, pending legislation, court decisions, and rules promulgated by the Division.

### **Public Information**

Arrangements were made for numerous speaking engagements by Division personnel before various civic groups, professional and governmental organizations, and business and industry associations.

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The information office publishes a bimonthly "State Tax News," which has been well received. It contains an important source of tax information to the tax practitioner and to the public in general. This office also prepares information bulletins and news articles, both of which are distributed to the general public, business and industry.

## **PERSONNEL**

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for 1,325 employees. This includes activities associated with 262 new employments, 63 terminations, 22 transfers, 66 leaves of absence, 295 promotions and 12 retirements.

## **EMPLOYEE TRAINING ACTIVITIES**

### **Audit Intern Program**

The Division develops future auditors through an Auditor Intern Program. Operating under contracts with various colleges, this four-year program requires each intern to complete 18 credits in prescribed courses during the academic year in addition to full-time employment in a semi-professional accounting function within the Division. Special attention is given to developing a well rounded auditor knowledgeable in all aspects of the Division through a job rotation system and tax seminars conducted with respect to the various taxes administered and collected by the Division.

Upon successful completion of the four-year program, Auditor Interns will be promoted to the professional title of Auditor III. Fourteen Auditor Interns received certificates of completion and are in the process of being certified as Auditors. A new group of 20 interns will begin the training program in July, 1974. A number of persons who withdrew from the Program exhibited high capabilities and have become permanent Division employees in other capacities.

There have been slight changes in the academic program as well as job rotation assignments to allow more flexibility in meeting individual needs of the interns and in strengthening their overall performance. The four institutions currently involved are Rider College, Mercer



County Community College, Monmouth College and Saint Peter's College. Contract negotiations are underway with these schools at the present time and are expected to be processed quickly.

### **In-Service Training**

A wide array of in-service training courses are provided for Division personnel ranging from orientation programs for new employees to executive and middle management programs for top level supervisory personnel. During the fiscal year, 180 employees of the Division completed in-house training courses offered by the Department of Civil Service and 98 employees successfully completed job related evening college courses under our tuition refund program. A total of 31 new employee orientations and professional lectures were conducted.

### **SYSTEMS AND METHODS**

The Systems and Methods Analysis Program was established to conduct "in-house" management studies on a continuing basis. During the past fiscal year, Systems and Methods studies involved:

#### **Master Taxpayer Identification File**

Aided in developing the procedures to be followed in establishing a Master Taxpayer Identification File. With this completed, attention can now be directed to the data file combining identification information with the records of cash transactions into an easily assessable, computerized form. Using information contained in present taxpayer identification files, procedures have been established for the Division to continue converting, where possible, assigned corporation numbers to Federal identification numbers.

#### **Clerical Work Measurement**

Conducting clerical work measurement studies to revise standards in several sections of the Processing Branch of the Collection and Enforcement Activity. Established time standards have been modified by the introduction of new procedures and more modern equipment. Observations in batching and Methods-Time-Measurement (MTM) techniques were used to revise the majority of these work standards.

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### **Long Range Data Processing Needs**

Planning for changes in the future data processing needs of the Division necessitated by the implementation of the Master Taxpayer Identification File. Procedures were developed to give the Division the capability of directly entering and changing identification information on taxpayers as well as maintaining an up-to-date cash transaction file. Adoption of this direct entry system, over the next few years, will necessitate further changes in Division procedures to accommodate new equipment and the relocation of keypunch machine operators for this equipment.

### **New Business Machines**

Evaluating new business machines and their utilization throughout the Division, such as, cathode ray tube terminal devices, a mini-computer, microfilm reader/printers, various types of files, copying and reproducing machines, dictating machines, and automatic typewriters. Considerable attention has been directed to examining Word Processing systems which have the capacity of processing huge volumes of paperwork. The products of eleven manufacturers have been examined.

### **Other Major Studies**

Other major systems and methods studies include streamlining the processing of corporation tax returns, preparation of the Division's organization chart, Inheritance Tax accounting operations, Audit Selection's selection procedures, the pulling of individual corporation tax files from the Returns Files Section, and the processing and operations of the Dissolutions and Mergers Section.

The adoption of Systems and Methods recommendations is expected to result in annual savings of approximately \$30,000. Increased efficiency in processing, work-simplification, and the elimination of overtime represent other areas of potential savings. Several proposals under consideration are expected to result in further savings as they are adopted.

### **Employee Suggestion Award Program**

The Employee Suggestion Award Program, another function of Systems and Methods, studies employee suggestions to increase efficiency. During fiscal year 1974, sixty-eight suggestions were investigated. Adopted suggestions should yield an annual net savings of \$25,000 to the Division.

**TABLE 4**  
**DIVISION OF TAXATION**  
**COST OF ADMINISTRATION**  
**(Fiscal Years Ended June 30)**

<i>Activity</i>	<i>Amount</i>			<i>Percent of Revenue</i>			<i>Number of Personnel</i>		
	<i>1972</i>	<i>1973</i>	<i>1974</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>
Director's Office and Administration Activity .....	\$1,000,223	\$1,129,609	\$1,332,801	0.07%	0.07%	0.07%	101	101	107
Collection and Enforcement Activity ..	5,757,706	6,157,331	6,454,969	0.40	0.36	0.35	590	595	592
Audit Activity .....	6,672,003	6,966,965	7,822,129	0.46	0.41	0.43	605	593	626
<b>Total Cost .....</b>	<b>\$13,429,932</b>	<b>\$14,253,905</b>	<b>\$15,609,899</b>	<b>0.93%</b>	<b>0.84%</b>	<b>0.85%</b>	<b>1,296</b>	<b>1,289</b>	<b>1,325</b>

## COLLECTION AND ENFORCEMENT ACTIVITY

Approximately 45 percent of Division personnel is engaged in the Collection and Enforcement Activity. The Activity is made up of three branches: Processing, Office Services and Investigations.

### PROCESSING BRANCH

The Processing Branch receives all returns, monies and correspondence relating to all taxes administered by the Division except Transfer Inheritance, Public Utility and Local Property taxes. It is responsible for accounting, data processing and maintaining files and records. This branch is organized into the following sections: Returns Processing, Accounting, Data Input and Control, Returns File, Adjustment and Central Identification.

### More Than 2.0 Million Returns Processed in Fiscal 1974

The Processing Branch handled 2,016,648 returns in fiscal 1974. The breakdown by tax source is as follows:

<i>Tax Source</i>	<i>Number of Returns</i>
Bank Stock Tax .....	50
Beverage Tax .....	32,953
Business Personal Property Tax .....	208,012
Cigarette Tax .....	28,329
Corporation Business Tax .....	239,033
Financial Business Tax .....	600
Insurance Premium Tax .....	950
Emergency Transportation Tax .....	147,453
Motor Fuels Tax .....	29,855
Retail Gross Receipts Tax .....	17,505
Sales and Use Tax .....	1,119,636
Savings Institution Tax .....	383
Transportation Benefits Tax .....	61,396
Unincorporated Business Tax .....	130,493
<b>Total .....</b>	<b>2,016,648</b>

**Approximately 400,000 Files Maintained by Files Section**

The Returns Files Section is responsible for storage, retrieval, maintenance and destruction of almost all tax returns received by the Division. In addition to maintaining approximately 400,000 files, the Section screens Corporation Business Tax files, classifies and records changes in the legal status of corporations as certified by the Department of State, conducts searches and performs other miscellaneous filing transactions. The number of filing transactions was approximately one million in fiscal 1974.

**Adjustment Billings**

The Adjustment Section is responsible for billings for underpayments of indicated tax liabilities and for penalty and interest charges. Collections were \$7,631,626 during fiscal 1974.

**New Equipment and Techniques Introduced**

Automatic numbering machines have been introduced into existing check processing operations. These machines number and separate 1,500 checks per minute. Since fewer than six checks per minute can be processed manually, automated check numbering procedures free a significant number of employee-hours for other tasks.

Efforts to computerize virtually all taxes administered by the Division continued in fiscal 1974. It is expected that very substantial savings will result from full computerization. Faster and more efficient data processing input equipment has been installed resulting in savings of approximately \$25,000 per year.

The Central Identification Section maintains a computerized master file of New Jersey taxpayer records. The Section has modernized its data processing techniques in an effort to provide faster and more accurate information to users within the Division and among the taxpaying public. Sizeable savings of professional and semi-professional manpower have been realized by use of these new techniques.

Various accounting records have been consolidated to minimize duplication of entries and speed deposit of revenues. With few exceptions, checks are deposited on the same day received. An additional benefit from consolidation of records is the broadening knowledge of personnel in the Accounting Section. Personnel work with accounting procedures for all taxes collected by the Division.

## **INVESTIGATIONS BRANCH**

The Investigations Branch is responsible for establishing field contact with taxpayers for whom "on site" examination, clarification, inspection or related acts of tax enforcement may be appropriate. For the purpose of making contacts with taxpayers, groups of investigators (Field Groups) are located geographically to provide full coverage of the State.

Upon referral from other branches, Field Groups collect tax deficiencies, secure delinquent returns, inspect licenses and record new business operations which may be potential taxpayers. To ensure uniformity, completeness and accuracy among the six field branches, the field investigative reports are reviewed and analyzed after completion. Another function of the Investigations Branch includes providing assistance to the Audit Branch as requested.

### **Field Group Activities Yield \$6.5 Million Additional Collections**

Field Groups performed 45,127 investigations during fiscal 1974. On the average, 103 investigators performed investigations resulting in collection of \$6,522,003 in additional taxes. The effectiveness of the Divisions field force is indicated by the fact that each investigator on the average made 438 investigations and collected approximately \$63,000 in what otherwise might be uncollectible taxes.

### **Contact and Control Section Collects \$.8 Million Through Mail and Telephone Inquiries to Delinquent Taxpayers**

During fiscal 1974, over 34,000 delinquency actions required 8,500 letters, 8,700 telephone calls received and 7,800 telephone calls. Office interviewers collected \$.8 million by telephoning or writing letters to delinquent taxpayers. In cases where this enforcement and collection effort by office personnel succeeded, more costly field investigations were not required.

### **Apprehension of Cigarette Tax Act Violators**

In addition to the regular investigative force, Field Groups include a special investigations unit. This unit performs specialized or confidential investigations under all laws administered by the Division, but it is primarily involved in enforcement of the Cigarette Tax Act.

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It maintains close contact with state and local law enforcement agencies, out-of-state enforcement agencies and the Federal Bureau of Investigation.

The special investigations unit has intensified investigations in enforcement of the Cigarette Tax Act in response to evidence of increasing illegal transport and sale of cigarettes. This activity resulted in 240 successfully adjudicated cases during fiscal 1974 in contrast with 146 cases in fiscal 1972. During fiscal 1974 the unit confiscated more than 30 million cigarettes and 50 vehicles as a result of its investigations.

### **Special Agents Complete Training at State Police Academy**

The Director of the Division of Taxation has been given the power to appoint special agents from among his assistants to aid him in the enforcement of the Cigarette Tax Act. These agents are empowered to take possession of any counterfeit stamps, counterfeit impression devices, or cigarettes which are unlawfully possessed (P. L. 1973, c. 198).

All agents of the Division's Special Investigations Unit concluded a course of instruction involving 16 subjects at the New Jersey State Police Academy, Sea Girt.

This training included courses on Arrest, Search and Seizure, Handcuffing, Fingerprinting, Court Procedures, Decision Making, Firearms Orientation and Qualification.

As a result of this stepped-up investigation in enforcement of the Cigarette Tax Act, the following major increases are reflected in fiscal 1974 over 1973.

Persons Arrested .....	+13.6%
Fines Levied .....	+21.0%
Cigarettes Awarded .....	+47.0%
Conveyances Awarded .....	+62.0%

### **Over 100,000 Licenses and Registrations Issued**

The Licenses and Registration Section was responsible for issuance and control of approximately 100,000 licenses and registrations during fiscal 1974.

The following tabulation indicates the numbers of licenses and registrations by type:

<i>Type of License and Registration Issued</i>	<i>Number Issued (Fiscal 1974)</i>
Cigarette Tax	
Distributors .....	125
Wholesaler .....	300
Over-the-Counter .....	16,700
Vending Machines .....	36,200 <sup>1</sup>
Miscellaneous .....	250
Motor Fuels Tax	
Gasoline Jobbers .....	25
Distributors .....	40
Special Licenses A & B .....	1,400
Retail Licenses .....	9,000 <sup>1</sup>
Wholesale Licenses .....	500 <sup>1</sup>
Transport Licenses .....	3,600
Alcoholic Beverage Tax	
Transfers .....	2,400
Sales and Use Tax	
New Certificate of Authority .....	32,600
	<hr/>
	103,140

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<sup>1</sup> A large number of delinquent 1974 applications were reviewed after July 1, 1974.

### **SPECIAL PROCEDURES BRANCH**

A newly created Special Procedures Branch is responsible for processing matters relating to: Bankruptcies, Plans of Arrangement, Assignments for the Benefit of Creditors, Receiverships, Bulk Sales, Condemnations, Foreclosures, Judgments, Liens, Levies, and Seizures, Reinstatements, and Proclamations.

Special Procedures specializes in collecting delinquent taxes due in cases received from other areas in the Division, State and Federal Courts and court appointed fiduciaries. Operations include filing of Judgments in the Superior Court, filing Proofs of Claim in Federal and State Courts, testifying on behalf of the Division on contested

matters handled by the Special Procedures Branch, analyzing Bulk Sale Contracts, assessing additional taxes, levying on bank accounts, cash registers and other securities, and voiding and reinstating of corporate charters.

The Branch also submits comprehensive reports to the Criminal Justice Division of the Attorney General's Office recommending criminal proceedings.

### **Special Procedures Collections Increase 85% from 1972 to 1974**

Expanded Special Procedures can best be measured in terms of delinquent taxes collected. In the fiscal year ended 1972, collections were \$6,725,302, in 1973, \$9,613,869, and in 1974 they reached \$12,480,904. This represents an increase of 30% over fiscal 1973 and 85% over fiscal 1972.

Average collection per case worker during fiscal 1974 was \$283,656.

A comparison of collections by each section within Special Procedures for fiscal years 1973 and 1974 is shown below :

	<i>1973</i>	<i>1974</i>
Judgment .....	\$4,565,976	\$7,313,362
Bankruptcy .....	555,246	568,412
Bulk Sales .....	1,000,759	771,914
Foreclosures and Condemnations .....	65,332	211,159
Liens, Levies and Seizures .....	2,500,482	2,515,514
Reinstatements .....	477,708	441,819
Proclamations .....	448,367	658,724
Totals .....	<u>\$9,613,870</u>	<u>\$12,480,904</u>

## **AUDIT ACTIVITY**

Audit Activity involves both office audits and field audits together with services to back them up and facilities for review and conference concerning audit results.

### **CONSOLIDATED AUDIT**

By bringing together all audit functions, the Division has developed a "one-stop" audit concept whereby each taxpayer examination in-

cludes all taxes for which there is liability. This procedure eliminates duplication with a consequent saving in time and money for both taxpayer and Division personnel. Decentralization has been accomplished within the framework of unified audits by the continuing development of six full service district offices.

Experience since reorganization of the audit function indicates an improved utilization of audit manpower and improved taxpayer service and compliance. However, the auditing process is becoming increasingly more difficult and complex due to greater utilization of computer reporting by businesses and increased number of conglomerate type corporations. In addition, changes in methods used by corporations and other businesses in day-to-day financing of their operations, such as lease-back arrangements, increases the complexity of audits, and of necessity, results in an increase of the time spent on each audit.

#### **Average Assessment Per Field Auditor Increased More Than \$28,000**

Additional taxes assessed as a result of field audits completed during the year increased 28% between 1973 and 1974. During 1974, assessments by field auditors totaled \$19.3 million. This represented more than \$154,000 per auditor, compared to approximately \$125,000 per auditor for the previous fiscal year. This notable increase in the effectiveness of field auditing indicates continuing progress in the full implementation of decentralization which first became applicable during the fiscal year 1971.

In addition to the full-scale type of audit examination which covers all applicable taxes, the Branch continues an active program of special field assignments in the area of commodity taxes, dealing with physical inventories and other aspects of control over cigarette, beverage and motor fuels taxes.

<i>Year</i>	<i>1973</i>	<i>1974</i>
Assessment amount .....	\$15,055,169	\$19,281,890
Number of auditors .....	120	125
Average Assessment per Auditor ....	125,460	154,255

### Office Audits Average More Than \$200,000 Per Auditor

A variety of audits completed in the Trenton office resulted in a total of \$14.5 million additional taxes assessed during fiscal year 1974. This represented an average assessment of \$201,700 for each auditor.

Overall results of the office audit activity appear as follows :

<i>Group</i>	<i>Assessment Amounts</i>	<i>No. of Auditors</i>
Pre & Post Certificate .....	\$399,746	23
Status .....	782,130	9
Regular Audit .....	9,484,236	22
Special Audit .....	3,250,836	14
Casual Sales Audit .....	569,234	2
Preliminary Examination .....	36,233	2
Totals .....	\$14,522,415 <sup>1</sup>	72 <sup>2</sup>

<sup>1</sup> \$9,254,650 in 1973.

<sup>2</sup> Includes Auditor Interns, Accounting Assistants, Auditors-grades I, II and III, and Supervising Auditors.

### Hearings and Conferences

Hearings and conferences regarding unresolved tax matters expedite the collection of revenue at a minimum of cost and delay. During the fiscal year, 773 hearings were held involving assessments of \$12.7 million, an average of \$16,429 per hearing. In these cases, collections of \$5.7 million were effected, amounts remaining in dispute in unagreed cases totaled \$3.0 million and downward revisions in liability of \$4.0 million were determined to be proper.

### Field Audit Review

All field audits including all other field assignments—such as bulk sales, certificate of debt, and internal revenue adjustments—are subject to review by a central audit review unit. During fiscal year 1974 this unit processed 2,293 field audit files and levied 1,908 deficiency assessments totaling \$21.3 million in taxes, penalties and interest.

### Refund Claims

Approximately 118,000 claims for refunds involving \$31.8 million were processed during the year. Of this amount \$28.7 million

(90.2%) was refunded and an additional \$.9 million (3%) was credited against other tax liabilities. The remaining \$2.2 million (6.8%) of refund claims was denied.

### **Apprehension of Nonfiling Taxpayers**

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this state but failing to file tax returns. During fiscal year 1974, audit selection activity produced \$1.29 million in tax revenue collections. Collections from the following sources for fiscal year 1974 were:

	<i>1974</i>
New Taxpayers .....	\$151,639
Newly Authorized Corporations .....	565,949
Voluntary Filings .....	574,151
	<hr/>
Total .....	\$1,291,739

## **TRANSFER INHERITANCE TAX**

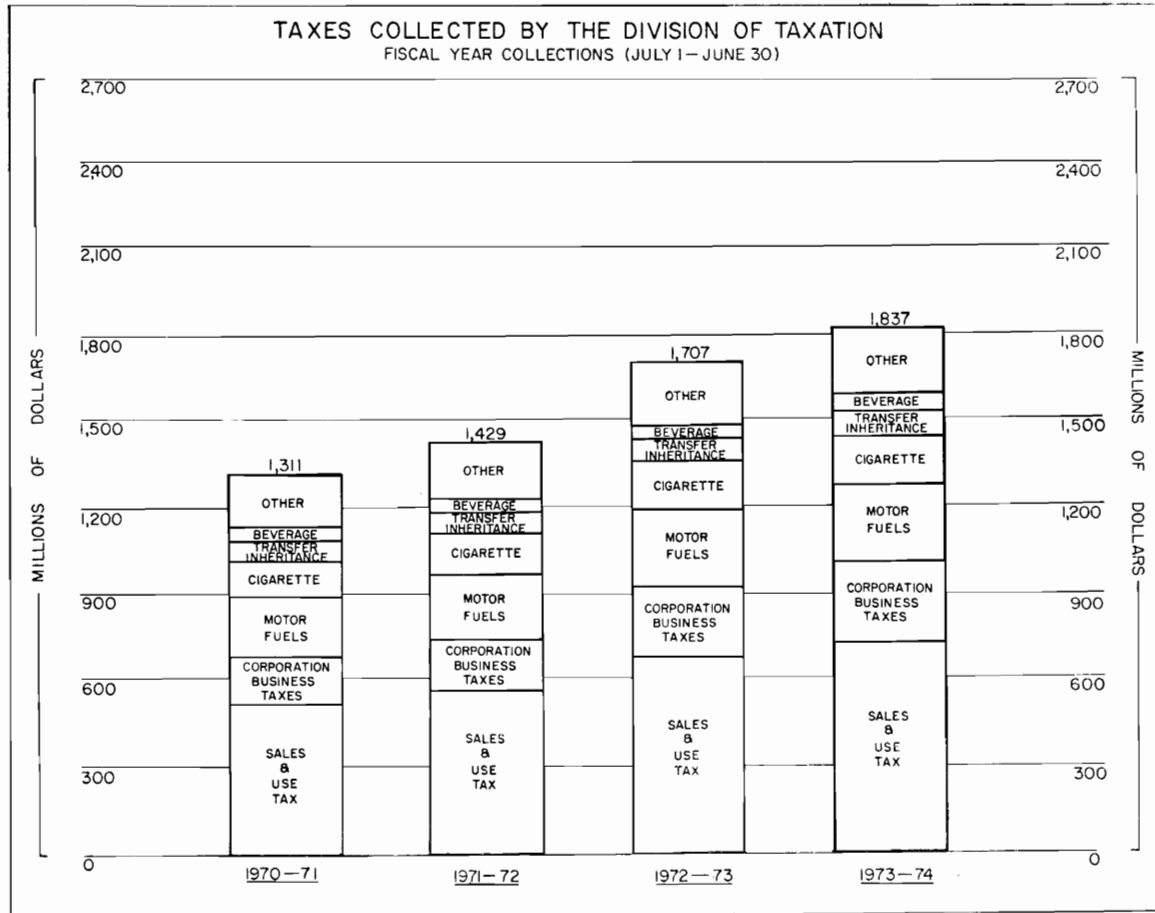
The Transfer Inheritance Tax (c. 15 and 61, P. L. 1962) and Estate Tax (c. 243, P. L. 1934) are administered by the Transfer Inheritance Tax Branch. Consolidation of administrative, collection and enforcement, and audit functions on a Division-wide basis in 1970 did not include the activities of the existing Transfer Inheritance Tax Branch. Its organization was retained because its operations were found incapable of grouping along functional lines. Administrative functions however, are performed by the Administration Activity. Because of its unique character, the Transfer Inheritance Tax Branch reports directly to the Director.

Due to various improvements in its operating procedures, there has been notable savings in time and expense for both taxpayers and the Division during fiscal 1974. The most noteworthy changes were in its index system and the improvement of its hearing procedures. These afford a taxpayer an opportunity to present information and arguments, and to receive findings of fact and conclusions of law at the administrative level prior to appealing to The Appellate Division of the Superior Court. In some cases the hearing procedure will settle the matter finally and preclude further appeal.



# **CHAPTER III** **SOURCES OF REVENUE ADMINISTERED BY THE DIVISION OF TAXATION**

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## ALCOHOLIC BEVERAGE TAX

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

### DESCRIPTION

The tax on alcoholic beverages is levied upon the first sale or delivery of alcoholic beverages to retailers in New Jersey. The rate is applied to the number of gallons sold or otherwise disposed of in the State. In general, the tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

### HISTORY

After the 18th Amendment to the Constitution of the United States was repealed by the 21st, New Jersey enacted a tax on sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of \$.03 per gallon (c. 85, P. L. 1933).

This law remained in effect until December 5, 1933 when the Alcoholic Beverage Tax Act (c. 434, P. L. 1933) was passed. The tax rates were 3½ cents per gallon of beer and \$1.00 per gallon of liquor.

The tax rate on liquor was increased in 1947 to \$1.50 per gallon (c. 18, P. L. 1947); in 1963, to \$1.80 per gallon (c. 43, P. L. 1963); and in 1969 to \$2.30 per gallon (c. 52, P. L. 1969). Effective July 1, 1972, the tax rate was increased to \$2.80 per gallon (c. 52, P. L. 1972).

### EXEMPTIONS

- (1) Sales to organizations of Armed Forces Personnel: Army, Navy, Air Force, Marines, Coast Guard, and State National Guard Units.
- (2) Sales under R. S. 54:43-2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

### RATE OF TAX

Taxes are paid on a gallonage basis according to the following schedule of rates:

<i>Type of Beverage</i>	<i>Rate per gallon</i>
Beer .....	3½¢
Liquors .....	\$2.80
Wines, Vermouth and Sparkling Wines .....	\$.30

**TABLE 5**  
**ALCOHOLIC BEVERAGE TAX RATES:**  
**COMPARISON WITH 6 SURROUNDING STATES**

<i>State</i>	<i>ALCOHOLIC BEVERAGE RATES</i>			<i>SALES TAX</i> <sup>2</sup>
	<i>Beer</i>	<i>Liquor</i>	<i>Wines</i>	
New Jersey	3½¢ gal. or \$1.03⅓ bbl.	\$2.80 gal.	30¢ gal.	5% <sup>3</sup>
Connecticut	\$2.50 bbl.	\$2.50 gal.	25¢ to 62½¢ gal.	6%
New York	4½¢ gal. or \$1.38 bbl.	\$3.25 gal.	10¢ to 53⅓¢ gal.	4% N. Y. C. 3%
Massachusetts	\$2.40 bbl.	\$2.95 gal.	40¢ to 80¢ gal.	...
Maryland	3¢ gal. or \$.95 bbl.	\$1.50 gal.	20¢ gal.	4%
Ohio	\$2.50 bbl.	State monopoly <sup>1</sup>	24¢ to \$1.25 gal.	4%
Pennsylvania	\$2.48 bbl.	18% of net price <sup>1</sup>	.005¢ per unit proof per wine gal.	6%

<sup>1</sup> Monopoly—State receives most or all of revenue through markup.

<sup>2</sup> This rate applies to value of purchases of beer, liquors and wines.

<sup>3</sup> Alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level (effective July 1, 1972).

**TABLE 6**  
**ALCOHOLIC BEVERAGE TAX COLLECTIONS FOR FISCAL YEARS**  
**1972, 1973 and 1974**

<i>Classification</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>
Beer .....	\$4,651,579	\$4,165,999	\$4,792,976
Liquor .....	38,762,744	41,677,517	47,295,226
Still Wines .....	1,299,641	3,495,232	4,114,469
Vermouth .....	117,426	189,978	219,235
Sparkling Wines .....	503,936	340,088	328,078
Total .....	\$45,335,325	\$49,868,814	\$56,749,984
(Add) Penalties, Interests, Judgments and Fees .....	37,395	45,401	35,418
Gross Collections .....	\$45,372,720	\$49,914,215	\$56,785,402
(Less) Refunds <sup>1</sup> .....	846	122	4,683
Net Collections .....	\$45,371,874	\$49,914,093 <sup>2</sup>	\$56,780,719

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

<i>Classification</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>
Beer .....	139,547,390	124,979,997	143,789,282
Liquor .....	16,853,367	15,452,970	16,971,144
Still Wines .....	12,996,402	12,729,215	13,715,030
Vermouth .....	782,836	687,455	730,780
Sparkling Wines .....	1,259,839	1,087,123	1,092,988
Total Gallonage .....	171,439,835	154,936,760 <sup>2</sup>	176,298,724

<sup>1</sup> Refunds approved. Cash refunds paid out by the Department of the Treasury, (1972: \$846; 1973: \$122; 1974: \$4,683).

<sup>2</sup> Reflects 11 months collection and gallonage due to bimonthly reporting.

## COLLECTIONS

### *Fiscal Year*

1972 .....	\$45,371,874
1973 .....	49,914,093 <sup>1</sup>
1974 .....	56,780,719

<sup>1</sup> Reflects 11 months collection due to bimonthly reporting.

## DISPOSITION OF REVENUES

All revenues are paid to the Treasurer for general State use.

## **BANKS AND FINANCIAL INSTITUTIONS**

### **(a) BANK STOCK TAX**

**Citation:** The Bank Stock Tax Act: N. J. S. A. 54:9-1 *et seq.*

#### **DESCRIPTION**

The Bank Stock Tax applies to all banks and banking associations organized under the authority of New Jersey or the United States, and trust companies organized in New Jersey whose principal place of business is New Jersey.

The tax is based on the value of capital stock as determined by adding the amount of its capital, surplus and undivided profits and deducting therefrom the assessed value of its real property.

#### **HISTORY**

The Bank Stock Tax Act was approved March 4, 1918 (c. 265, P. L. 1918). It differs from an act bearing the same title approved March 31, 1914 (c. 90, P. L. 1914) by a few minor alterations and a change in the valuation date of stock shares.

The Bank Stock Tax was a county and municipal tax prior to 1970. The rate was increased from  $\frac{3}{4}$  of 1% to  $1\frac{1}{2}$ % in 1970 and provision was made for distribution of  $\frac{1}{2}$  of the proceeds to the State for general State purposes (c. 8, P. L. 1970).

#### **EXEMPTION**

Savings Banks.

#### **RATE OF TAX**

The tax rate is  $1\frac{1}{2}$ % of the value of common and preferred stock. This rate became effective for taxes due and payable in 1970 and thereafter. The value of common stock is the total of capital, surplus and undivided profits, less (a) the value of preferred stock and (b) the assessed value of real property owned by the bank or its 100%-owned subsidiaries.



## COLLECTIONS

### *Fiscal Year*

1972 .....	\$8,633,348 <sup>1</sup>
1973 .....	10,587,884 <sup>1</sup>
1974 .....	10,935,362 <sup>1</sup>

<sup>1</sup> Distributions to the State do not always represent one-half of calendar year revenue because of difference between fiscal year and calendar year collections. Taxes collected by counties during calendar years: 1972: \$19,239,919; 1973: \$20,795,332; 1974: \$22,638,472.

## DISPOSITION OF REVENUES

Since 1970, revenues collected at the rate of  $1\frac{1}{2}\%$  of net worth are distributed according to the following formula:

25% to counties; 25% to municipalities; 50% to State.

### (b) FINANCIAL BUSINESS TAX

**Citation:** The Financial Business Tax Law: N. J. S. A. 54:10B-1  
*et seq.*

## DESCRIPTION

The Financial Business Tax is applicable to any domestic or foreign corporation, partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at the rate of  $1\frac{1}{2}\%$  for the privilege of doing a financial business in New Jersey.

Businesses specifically included under the Financial Business Tax are: industrial banks, dealers in commercial papers and acceptances, sales finance, personal finance, small loan and mortgage financing companies.

## HISTORY

The Financial Business Tax Law was adopted in 1946 (c. 174, P. L. 1946) and established the tax rate at  $\frac{3}{4}$  of 1%. Revenue from the tax was distributed  $\frac{1}{2}$  to taxing districts and  $\frac{1}{2}$  to counties in which taxpayers maintained a place of business during the tax year.

The tax remained unchanged until 1970, at which time the rate was increased to  $1\frac{1}{2}\%$  and the State became a third recipient of revenues

raised by the tax (c. 9, P. L. 1970). Allocation of monies is as follows: Local governments:  $\frac{1}{4}$  to counties and  $\frac{1}{4}$  to taxing districts; State government,  $\frac{1}{2}$ .

### EXEMPTIONS

- (1) National banks;
- (2) Production Credit Association (Farm Credit Act of 1933);
- (3) Stock and mutual insurance companies authorized to do business in New Jersey;
- (4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;
- (5) Credit unions;<sup>1</sup>
- (6) Savings banks, Savings and Loan Associations and Building and Loan Associations;<sup>1</sup>
- (7) Pawnbrokers;<sup>1</sup> and
- (8) State banks and trust companies.

### RATE OF TAX

The financial business tax rate is  $1\frac{1}{2}\%$  of taxable net worth. In the case of a taxpayer doing business in more than one State, the tax rate of  $1\frac{1}{2}\%$  is applied to net worth allocable in New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere, during the tax year. Minimum tax is \$25.

### COLLECTIONS

#### *Fiscal Year*

1972 .....	\$4,533,461
1973 .....	4,294,141
1974 .....	5,163,309

### 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 distributed, equally to the municipality and to county in which the taxpayer has a place of business.

<sup>1</sup> Exempt only if organized under laws of New Jersey.

## (c) SAVINGS INSTITUTION TAX

**Citation:** The Savings Institution Tax Act: N. J. S. A. 54:10D-1  
*et seq.*

### DESCRIPTION

The Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than \$50 for savings institutions with assets under \$1 million and no less than \$250 for savings institutions with assets of \$1 million or more. The tax is payable for fiscal or calendar accounting years ending in 1973 and thereafter, on or before the 15th day of the fourth month after the close of such year, or 105 days after February 16, 1973, whichever is later.

### EXCLUSIONS FROM TAX

1. 100% of dividends of an owned subsidiary.
2. 50% of other dividends included in taxable income for federal tax purposes.
3. Interest or dividends on obligations of New Jersey, its political subdivisions and authorities.
4. Interest or dividends on obligations of the United States, its authorities, instrumentalities, commissions or possessions which, by the laws of the United States, are exempt from state income taxes.

### RATE OF TAX

The Savings Institution tax rate is 5% of net income.

Minimum tax is \$50 for associations with assets of less than \$1 million and \$250 for associations with assets of \$1 million or more.

### DISPOSITION OF REVENUES

Revenues are paid to the Treasurer for general State use.

### COLLECTIONS

*Fiscal Year*

1974 .....	\$2,719,689
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**TABLE 7**  
**STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS:**  
**COMPARISON WITH 6 SURROUNDING STATES**

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
Pennsylvania	15 mills per \$1	On actual value of capital stock of national & State banks and savings institutions.
	11%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
Massachusetts	1%	On gross receipts of private bankers.
	11.4% (maximum) established by State Tax Commission	Net income tax of national banks, trust companies & Morris Plan banks.
	1% of net operating income and $\frac{1}{20}$ of 1% of deposits	Combined net operating income and deposits of savings and cooperative banks and savings & loan associations.
	+	+
	14%	Surtax on the income and deposit tax levied.
New York	8%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit assns.
Maryland	7%	Net income of financial institutions except—savings banks; building, savings & loan assns.
	$\frac{3}{4}\%$ of 1%	Net earnings over \$100,000 of savings banks; building, savings and loan associations.
Connecticut	8%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies Savings & bank investment companies are exempt.
Ohio	2 mills per \$1	The shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey	$1\frac{1}{2}\%$	On allocated net worth; Financial Business such as personal finance of small loan finance in competition with national banks.
	$1\frac{1}{2}\%$	On allocated net worth of bank stock. All Federal & New Jersey banking associations, and Trust companies (savings banks and savings & loan and building & loan are exempt).
	5%	On net income of savings banks and savings and loan and building and loan associations.

## BUSINESS PERSONAL PROPERTY TAX

**Citation:** The Business Personal Property Tax Act: N. J. S. A. 54:11A-1 *et seq.*

### DESCRIPTION

The Business Personal Property Tax is a tax on tangible personal property used in business within New Jersey. The tax is imposed on individuals, partnerships, corporations, and associations which own tangible personal property in this State. The tax base, referred to as taxable value, is defined to mean 50% of original cost.

Tax returns are due annually on February 15, at which time one-half of the tax must be paid. The remaining 50% is payable on or before September 15 of the same year. The assessment date is October 1 of the year preceding the year of payment.

### HISTORY

The present Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone and telegraph companies). The Business Personal Property Tax took effect in 1968 (c. 135, P. L. 1966). The tax provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax is one of the four replacement taxes which constitute the replacement program. The other replacement taxes are: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

### EXEMPTIONS (54:11A-2(b))

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

- (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
- (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (c. 73, P. L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming; and
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of chapter 132, laws of 1945, as amended.

### **RATE OF TAX**

The tax rate is 1.3% (\$1.30 per \$100 of taxable value). Taxable value is 50% of original cost.

### **COLLECTIONS**

#### *Fiscal Year*

1972 .....	\$53,449,340
1973 .....	57,777,890
1974 .....	64,273,821

### **DISPOSITION OF REVENUES**

Monies from this tax are deposited in the general State Treasury for distribution to municipalities pursuant to Chapter 135, Laws of 1966 (N. J. S. A. 54:11D-1 et seq.). For distribution to taxing districts pursuant to this law, see Table in Appendix I (p. 236).



## 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 is imposed at the rate of 19¢ per package of 20 cigarettes. The Tax 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.

### HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (c. 65, P. L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling \$100 or more. This discount was granted as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted (c. 247, P. L. 1952). The Act sought to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes. Also effective in 1952 were increases in license fees: from the original \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. The wholesale dealer license fee was increased to \$250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (c. 51, P. L. 1968).

The cigarette tax rate and discounts provided to distributors have changed as follows:

<i>Effective Date</i>	<i>Tax Per Pack</i>	<i>Discount Rate</i>
July 1, 1948 .....	3¢	5%
April 16, 1956 .....	5¢	3%
January 5, 1961 .....	6¢	3.25%
May 23, 1961 .....	7¢	3.25%
May 31, 1963 .....	8¢	2.80%
June 16, 1966 .....	11¢	2.50%
June 4, 1968 .....	14¢	1.97%
May 16, 1972 .....	19¢	1.46%

**EXEMPTIONS**

- (1) Sales to the United States Government or its agencies.
- (2) Interstate Commerce sales, and
- (3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

**RATE OF TAX**

The tax rate is  $9\frac{1}{2}\text{¢}$  for each ten cigarettes or fraction thereof ( $19\text{¢}$  per pack of twenty cigarettes).

A distributor is allowed a 1.46% discount on the purchase of 1,000 or more stamps or meter impressions.

**TABLE 8**  
CIGARETTE TAX RATES:  
COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Cigarette Tax</i>	<i>Sales Tax</i>
New Jersey	19¢ per pack (plus special tax—5¢ in Atlantic City)	Exempt
Connecticut	21¢ per pack	Exempt
Maryland	6¢ per pack	Taxable (4%)
New York	15¢ per pack (plus 4¢ in New York City and 3¢-4¢ additional on packs with high tar and/or nicotine)	Taxable (4%) (Plus 3% New York City)
Ohio	15¢ per pack	Exempt
Pennsylvania	18¢ per pack	Exempt
Massachusetts	16¢ per pack	Exempt

**LICENSE FEES—FISCAL YEAR 1974**

<i>Type</i>	<i>Fee</i>	<i>Number</i>	<i>Amount</i>
Distributor .....	\$350	125	\$43,750
Wholesale Dealer .....	250	297	74,250
Retail Dealer .....	5	16,670	83,350
Vending Machine .....	5	36,161	180,805
Carrier .....	5	53	265
Manufacturer .....	10	11	110
Manufacturer's Representative .....	5	187	935
Miscellaneous License Revenue .....	—	—	103

## COLLECTIONS

*Fiscal Year*

1972 .....	\$134,274,794
1973 .....	165,047,270 <sup>1</sup>
1974 .....	167,754,410

<sup>1</sup> Tax rate increase from 14¢ to 19¢ effective May 16, 1972.

## DISPOSITION OF REVENUES

Revenues are paid to the treasurer for general State use.

**TABLE 9**  
NEW JERSEY  
COMPARATIVE SALES—PACKS OF CIGARETTES

<i>Fiscal Year</i>	<i>Tax Rate*</i>	<i>Total Packs of Cigarettes Sold</i>	<i>New Jersey Percent Change</i>	<i>National Percent Change</i>
1964 .....	8¢	877,644,350	—0.5%	—1.3%
1965 .....	8¢	922,266,560	+5.1	+4.0
1966 .....	8¢-11¢ <sup>1</sup>	981,879,870	+6.5	—0.4
1967 .....	11¢	904,036,250	—7.9	+2.4
1968 .....	11¢-14¢ <sup>2</sup>	911,502,160	+0.8	—1.3
1969 .....	14¢	859,892,900	—5.7	—0.1
1970 .....	14¢	862,912,130	+0.4	+1.3
1971 .....	14¢	899,886,850	+4.3	+4.0
1972 .....	14¢-19¢ <sup>3</sup>	937,198,000	+4.2	+3.6
1973 .....	19¢	885,635,370	—5.5	+2.3
1974 .....	19¢	893,284,070	+0.9	+3.7

\* Tax Rate 1963 (8¢)—Total \$881,218,620

<sup>1</sup> Rate effective June 16, 1966—11¢

<sup>2</sup> Rate effective June 4, 1968—14¢

<sup>3</sup> Rate effective May 16, 1972—19¢

## CORPORATION TAX

## (a) 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 Act imposes a franchise tax for the privilege of having or exercising a corporate charter or doing business employing or owning capital or property or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

- (a) Existing under the laws of New Jersey;
- (b) A foreign corporation,
  - (1) Holding a general certificate of authority issued by the Secretary of State;
  - (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;
  - (3) Doing business in New Jersey;
  - (4) Employing or owning capital and/or property in New Jersey;
  - (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative minimum net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof, during which the corporation has a taxable status within New Jersey.

## HISTORY

The Corporation Business Tax dates back to 1884 when a franchise tax was imposed upon all domestic corporations organized under the laws of New Jersey. Between 1884 and 1946, 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 (c. 159, P. L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (c. 264, P. L. 1936). This tax was replaced in 1937 (c. 25, P. L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations

Effective January 1, 1945 (c. 162, P. L. 1945), the corporation franchise tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Al-

location was measured by the greater of a total assets factor or a three-part business factor (property, sales and payrolls).

Chapter 63, Laws of 1958, amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax based upon allocated net income at  $1\frac{3}{4}\%$ . The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

Chapter 162, Laws of 1959 reduced the net income tax base from 15% to 4% of adjusted net income for companies entitled and electing to file as regulated investment companies.

Chapter 190, Laws of 1959 provided a short tax table for companies electing to be taxed on their total assets only and having less than \$150,000 of total assets.

Chapter 134, Laws of 1966 revised the Corporation Tax as follows:

(1) increased the net income tax rate from  $1\frac{3}{4}\%$  to  $3\frac{1}{4}\%$  effective January 1, 1967;

(2) for domestic corporations, eliminated the allocation to New Jersey of 40% of intangible assets having a business situs outside the state;<sup>1</sup>

(3) added an alternative minimum net worth tax based on the number of authorized shares of domestic corporations;

(4) changed the allocation of sales receipts to a destination basis for purposes of computing the business allocation factor (receipts being allocable to New Jersey only if shipment is made to a customer in New Jersey);

(5) changed the due date of returns and payments to the fifteenth day of the fourth month following the close of the taxpayer's accounting period.

Chapters 112 and 250, Laws of 1968 introduced several changes, the most significant of which are indicated below:

(1) increased net income tax rate from  $3\frac{1}{4}\%$  to  $4\frac{1}{4}\%$ , effective January 1, 1968;

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<sup>1</sup> In 1945 the percentage of intangible assets having a business situs outside of New Jersey allocable to New Jersey for tax purposes was 100% (c. 162, P. L. 1945). In the same year the percentage was reduced to 50% (c. 459, P. L. 1945). It was further reduced—to 40%—in 1955 (c. 88, P. L. 1954).

(2) provided for reduction in book value of a parent corporation for investments in capital stock of subsidiaries;

(3) excluded dividends received from subsidiaries from the net income tax base.

(4) eliminated the asset allocation factor;

(5) eliminated intangible personal property when computing the minimum tax based on assets located in New Jersey;

(6) provided for prepayment of the tax.

Chapter 93, Laws of 1970 added another alternative minimum net worth tax for domestic corporations only: 11/100 of a mill per dollar of total assets. It also provided for a deduction for subsidiaries which are taxed in New Jersey under laws other than the Corporation Business Tax Act.

Chapter 25, Laws of 1972 increased the net income tax rate from  $4\frac{1}{4}\%$  to  $5\frac{1}{2}\%$  effective January 1, 1972.

## EXEMPTIONS

(1) Agricultural Cooperative Associations;

(2) Banking Corporations;

(3) Building and Loan Associations and Savings and Loan Associations;

(4) Certain Federal Corporations;

(5) Corporations created under the Limited-Dividend Housing Corporations Law;

(6) Non-profit Cemetery Corporations;

(7) Non-profit Corporations without capital stock;

(8) Non-stock Mutual Housing Corporations;

(9) Railroads, Canals and Financial Institutions;

(10) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(11) Utilities Subject to Gross Receipts Tax and Insurance Companies Subject to Premium Tax.



## RATE OF TAX

FIRST, a tax at the rate of  $5\frac{1}{2}\%$  upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first \$100,000,000 of allocated net worth, 2 mills per dollar; on the second \$100,000,000 of allocated net worth,  $\frac{4}{10}$  of a mill per dollar; on the third \$100,000,000 of allocated net worth,  $\frac{3}{10}$  of a mill per dollar; over \$300,000,000 of allocated net worth,  $\frac{2}{10}$  of a mill per dollar.

Minimum tax regulations apply to the net worth portion of the Corporation Business Tax.

*Minimum Tax.* The Corporation Business Tax Act regulations provide for minimum tax liabilities. The following summary of minimum tax regulations does not apply to an Investment Company or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see p. 50).

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) *or* (C) below:

(A)  $\frac{5}{10}$  of a mill per dollar on the first \$100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and  $\frac{2}{10}$  of a mill per dollar on all such assets in excess of \$100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, \$25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, \$55; and where the authorized capital stock exceeds 10,000 shares, \$55 for the first 10,000 shares and \$27.50 for each additional 10,000 shares or part thereof. The total tax on this basis may not exceed \$100,000.

*Or* (2) for accounting periods ending after June 30, 1970, the *least* of the following:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue at rates indicated under (B)(1) above;

*or* (b)  $1\frac{1}{4}\%$  of a mill per dollar of the total assets of the corporation;

*or* (c) \$100,000;

(C) In the case of a Domestic Corporation, \$25; and in the case of a Foreign Corporation, \$50.

*Short Tax Table:* In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than \$150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table. An election to file on the short tax table or on the long form may not be changed after the due date of a particular return has passed.

*Short Form:* For use in the 1973 tax year, the Division will introduce a short form (2 pages) in lieu of the 8-page form in general use for non-allocating corporations whose assets are less than \$150,000 and whose gross income does not exceed \$60,000. This is a major break-through in providing for simplicity of reporting for the smaller corporate taxpayers.

## TAX PREPAYMENTS

In addition to the tax due, for accounting periods ending March 31, 1968, and thereafter, a prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayments is allowed.

## INVESTMENT COMPANIES

"Investment company" means any corporation whose business during the period covered by its report consisted, to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights, and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to cus-

**TABLE 10**  
**CORPORATION BUSINESS TAX: COMPARISON WITH**  
**SIX SURROUNDING STATES**

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
<b>NEW JERSEY</b>		
Corporation Business Tax	2 mills per \$1 plus 5.5%	tax on allocated net worth (or other alternative tax bases).
Corporation Net Income Tax	7¼%	tax on allocated net income Tax on allocated net income to corporation not subject to the Corporation Business Tax but deriving income in New Jersey
<b>NEW YORK</b>		
Franchise Tax	9% or 1.6 mill per \$1 or 2.7%  or \$125 plus 8 mills per \$1	(a) franchise tax based on net income  (b) amount of dollar of business and investment capital allocated within the State (c) net income plus compensation of officers and stockholders owning over 5% of issued capital minus \$15,000 and any net loss (d) per dollar of subsidiary capital allocated
<b>NEW YORK CITY</b>	6.7%	on net income allocated to N. Y. C. or 4 alternative methods may be followed (similar to N. Y. State)
<b>MARYLAND</b>	7%	franchise tax on allocated net income
<b>MASSACHUSETTS</b>	7.5% or 4%	franchise tax on allocated net income franchise tax on net income of corporations engaged exclusively in interstate commerce
Surtax	14%	Surtax of the tax is imposed.
<b>PENNSYLVANIA</b>	7 mills per \$1 plus 9.5%	franchise tax on each dollar of actual value of whole capital stock <sup>1</sup>
<b>PHILADELPHIA</b> (Philadelphia School District)	3%	allocated net income
<b>CONNECTICUT</b>	8%	(a) franchise tax on net income allocated.
Franchise Tax	or 4 mills per \$1	(b) per dollar of face value of stock (whichever is greater must be followed)
<b>OHIO</b>	4%-8%	4% of 1st \$25,000 of value of stock determined according to net income plus 8% of value over \$25,000.
Franchise Tax		
Akron		
Canton		
Cincinnati		
Cleveland		
Dayton		
Toledo		
Youngstown		

<sup>1</sup> Capital stock used in manufacturing, processing, research or development is exempt.

tomers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its return.

"Regulated investment company" means any corporation which, for a period covered by its report, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of \$250.00 for combined net worth and net income obligations.

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.

## DEFERRED DISSOLUTION PAYMENT

P. L. 1973, Chapter 367, approved January 7, 1974 simplified the requirements for preparing corporation taxes and for obtaining "tax clearance certificates" on the occasion of mergers, consolidations, or dissolutions.

This law eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

## ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey its tax liability under the New Jersey Corporation Business Tax Act is measured by:

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- (a) that part of its entire net income allocated to New Jersey, according to a formula based on property, sales and payrolls; and
- (b) that part of its entire net worth allocated to New Jersey according to the same three factor formula, subject to the alternative minimum net worth tax bases indicated previously.

## COLLECTION

### *Fiscal Year*

1972 .....	\$174,242,965
1973 .....	249,642,024
1974 .....	281,999,190

## DISPOSITION OF REVENUE

Municipalities receive "the difference between that portion of the tax on allocated net income at the rate of 1.75% and on allocated net income at rate of 3%" (i.e., 1.25% of allocated net income) as part of the tax replacement program (c. 135, sec. 1(d), P. L. 1966). In addition, \$4 million is appropriated annually for the purpose of maintaining free public schools (c. 89, sec. 1, P. L. 1946).

## (b) CORPORATION INCOME TAX

**Citation:** The Corporation Income Tax Act: N. J. S. A. 54:10E-1  
*et seq.*

## DESCRIPTION

The Corporation Income Tax Act imposes a direct income tax on corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act. The new levy, approved June 7, 1973, is applicable to calendar and past years ending after December 31, 1973.

## RATE OF TAX

The rate of tax is  $7\frac{1}{4}\%$  of entire net income or such portion as is allocable to New Jersey.



## INSURANCE PREMIUMS TAX

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

### DESCRIPTION

The Insurance Premiums Tax applies to 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 or any other state or foreign country transacting business in this State.

Life Insurance Companies are taxed upon their taxable premiums, which include all gross contract premiums collected by the company except premiums for reinsurance and premiums for annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums and assessments except reinsurance premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workmen's compensation insurers are taxed upon net premiums received.

### HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100-ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (c. 132, P. L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P. L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (c. 3, P. L. 1966).

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## RATE OF TAX

On life and non-life insurance companies, the rate is 2% except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional  $\frac{1}{4}$  of 1% on workmen's compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to  $12\frac{1}{2}\%$  of the total premiums collected.

## COLLECTIONS

### *Fiscal Year*

1972 .....	\$46,486,070
1973 .....	48,441,272
1974 .....	49,459,603

## 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 (\$487,129).

## LOCAL PROPERTY TAX

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

## DESCRIPTION

*An ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies.

*A local tax*—The 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 support of State government.

*Amount of tax* (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies 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 entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

*Property assessment* (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

## HISTORY

It may be said that the property tax originated in 1670 with a levy of one-half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, para. 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax).

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Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "Property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agriculture use only. Chapter 51, Laws of 1960 (effective for the tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Nonbusiness personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax.

The decision in *Switz v. Middletown Township, et al.*, 23 N. J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R. S. 54:4-3.3 and in R. S. 54:4-3.6. Generally exempt

are government owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of \$50 and \$160 respectively.

### **RATE OF TAX**

The local 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 \$1 per \$100 of taxable (assessed) value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from \$0.59 per \$100 to \$15.99 per \$100. The average rate for the State is \$4.13 per \$100.

### **TAX LEVY**

#### *Fiscal Year*

1972 .....	\$2,406,733,507
1973 .....	2,549,630,542
1974 .....	2,725,869,300

### **DISPOSITION OF REVENUES**

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

## **MOTOR FUELS TAX**

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

### **DESCRIPTION**

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

### **HISTORY**

The first gasoline tax law (c. 334, P. L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission

in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (c. 319, P. L. 1935).

The Unfair Motor Fuels Practices Act (c. 413, P. L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P. L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Since the enactment of the Motor Fuels Tax, the tax rate has been increased as indicated below :

<i>Effective Date</i>	<i>Increase Per Gallon</i>
December 1, 1930 .....	From 2¢ to 3¢
July 1, 1954 .....	From 3¢ to 4¢
July 1, 1958 .....	From 4¢ to 5¢
June 1, 1961 .....	From 5¢ to 6¢
July 1, 1968 .....	From 6¢ to 7¢
July 1, 1972 .....	From 7¢ to 8¢

## EXEMPTIONS

Exempt from the tax are motor fuels sales (1) to the United States Government, (2) between licensed distributors, (3) between licensed gasoline jobbers, and (4) for export.

## REFUNDS

The Division 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 during fiscal 1974:

<i>Refund Use</i>	<i>Gallons</i>	<i>Dollars</i>
County and Municipal .....	46,335,379	\$3,704,071
Auto Buses .....	9,407,324	756,036
Agriculture .....	4,508,791	367,898
Aircraft .....	2,772,619	226,133
Ambulances .....	179,090	14,042



<i>Refund Use</i>	<i>Gallons</i>	<i>Dollars</i>
Rural Free Delivery .....	120,864	\$9,327
Rails or Tracks .....	62,873	71
Private Property .....	2,203,736	339,840
Fishing .....	172,641	13,300
Cleaning .....	89,661	38,246
Exports .....	3,691,175	215,442
Fire Engines .....	37,222	2,552
Stationery, Machinery and Implements ..	7,490,436	476,309
Heat and Light .....	8,524	363
State Departments .....	11,002,004	880,159
Sea Scout Boats .....	.....	.....
	<hr/>	<hr/>
	88,082,339	\$7,043,789

### RATE OF TAX

The tax rate on motor fuels is 8¢ per gallon. Liquefied petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways are taxed at 4¢ per gallon (c. 52, P. L. 1971).

Licensed distributors are permitted tax credit for taxes paid on fuels used by them for purposes qualifying for refund (N. J. S. A. 54:39-66).

### COLLECTIONS

<i>Fiscal Year</i>	<i>Receipts Gasoline Tax</i>	<i>Receipts Special Fuels Tax</i>	<i>Gross Collections<sup>1</sup></i>	<i>Refunds<sup>2</sup></i>	<i>Net Collections</i>
1972 ....	\$212,862,805	\$17,134,597	\$230,167,869	\$5,639,750	\$224,528,119
1973 ....	253,567,588	21,025,035	274,745,186	6,544,154	268,201,032
1974 ....	252,309,227	22,988,952	275,456,460	6,968,263	268,488,197

The 1974 receipts shown above result from the following fuel sales and use:

Gasoline .....	3,155,437,474 Gallons
Special Fuels <sup>3</sup> .....	279,550,090 Gallons
	<hr/>
Total .....	3,434,987,564 Gallons

<sup>1</sup> Included in Gross Collections are miscellaneous fees. 1972: \$170,467; 1973: \$152,562; 1974: \$158,281.

<sup>2</sup> Refunds approved. Cash refunds paid out by the Department of the Treasury, 1972: \$5,253,319; 1973: \$6,391,232; 1974: \$7,338,306.

<sup>3</sup> Special fuels include such fuels as diesel and propane.



**TABLE 11**  
**MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES**  
 Fiscal Year 1974

<i>Type</i>	<i>Fee</i>	<i>Number Issued F. Y. 1974</i>	<i>Amount</i>	<i>Expiration Date</i>
Distributor	No fee	2	.....	Valid Indefinitely—Bond Required.
38 Licenses remained in force				
Special License "A"	No fee	13	.....	Valid Indefinitely.
22 Licenses remained in force				
Special License "B"	No fee	194	.....	Valid Indefinitely.
1,077 Licenses remained in force				
Gasoline Jobber	\$50	22	\$1,100	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	8,933	89,330	Expires March 31 each year.
Wholesale Dealer	5	521	2,605	Expires March 31 each year.
Transport License	5	3,608	18,040	Expires March 31 each year.
Total			<u>\$111,075</u>	

## LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 11.

Revenue from the issuance of these licenses for the last three fiscal years was as follows:

### *Fiscal Year*

1972 .....	\$127,886
1973 .....	124,205
1974 .....	111,075

## DISPOSITION OF REVENUES

Revenues are deposited in the general Treasury for general State use.

TABLE 12  
MOTOR FUELS TAX: COMPARISON WITH 6 SURROUNDING STATES

<i>State</i>	<i>Rates (per gallon)</i>			<i>Sales Tax</i>
	<i>Gasoline</i>	<i>Diesel</i>		
New Jersey <sup>1</sup>	8¢	8¢		—
Connecticut	10¢	10¢		—
New York <sup>2</sup>	8¢	10¢	+	4% (N.Y.C. 3%)
Massachusetts	7.5¢	7.5¢		—
Maryland	9¢	9¢		—
Ohio	7¢	7¢		—
Pennsylvania	8¢	8¢		—

<sup>1</sup> Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at  $\frac{1}{2}$  the motor fuels tax rate.

<sup>2</sup> New York City—1¢ per gallon additional on fuel with one-half gram or more of lead in each gallon.

## PUBLIC UTILITY TAXES

The Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

## **(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)**

**Citation:** Public Utility Franchise Tax: N. J. S. A. 54:30A-18.

### **DESCRIPTION**

The Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation under the citation above include telegraph, telephone or cable companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is that fraction of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

### **ADMINISTRATION**

The franchise tax is apportioned to the taxing districts for local collections. The tax is payable to the municipal tax collectors in three installments: one-third within 30 days after certification of the apportionment; one-third on September 1; and one-third on December 1.

### **HISTORY**

The first general tax act specifically taxing public utilities was enacted in 1884 (c. 159, P. L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. The Voorhees Tax Act also provided that the receipts collected by the State were to be transferred back to municipalities (c. 195, P. L. 1900). In 1917, Franchise Tax rates were increased such that 3% would apply on taxable gross receipts of 1917, 4% on those of 1918 and 5% on those of 1919 and thereafter (c. 17, P. L. 1917).

In 1940, the Public Utility Franchise Tax law was revised and amended (c. 4 and 5, P. L. 1940). Unit values were applied to each

class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes.

### **RATE OF TAX**

The rate of tax is 2% for gross receipts of \$50,000 or less and 5% for gross receipts exceeding \$50,000 [N. J. S. A. 54:30A-54(a)].

### **COLLECTIONS**

#### *Fiscal Year*

1972 .....	\$72,002,987
1973 .....	79,694,719
1974 .....	88,537,684

### **DISPOSITION OF REVENUES**

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is apportioned to the various municipalities in the proportion that the value of the scheduled property in each municipality as of the preceding July 1, bears to total value of the scheduled property of the taxpayer.

## **(b) 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 Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: 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 New Jersey.

### **ADMINISTRATION**

The Public Utility Gross Receipts Tax is apportioned to the taxing districts for local collections but a portion is paid to the State. The State receives a portion to compensate it for expenses incurred in

assessing and apportioning the tax. It is due and payable in full 30 days after the date of the certification of the tax. The municipalities portion is due and payable to the local tax collectors in three installments: one-third 30 days after the date of the certification of the apportionment; one-third on September 1 and the balance on December 1.

## HISTORY

The Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (c. 25, P. L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5 percent was adopted (c. 268, P. L. 1955) and in 1956 a minimum of 5 percent was established (c. 15, P. L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5 percent of gross receipts was established (c. 50, P. L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (c. 91, 92 and 93, P. L. 1961).

## RATE OF TAX

Under c. 50, P. L. 1960 the tax rate is 7.5 percent. This rate applies to taxpayer's gross receipts for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State. [N. J. S. A. 54:30A-54(b).]

## COLLECTIONS

### *Fiscal Year*

1972 .....	\$102,931,451
1973 .....	114,226,972
1974 .....	215,515,753

## DISPOSITION OF REVENUES

The Gross Receipts Tax is apportioned to the taxing districts under R. S. 54:30A-61 on the basis of apportionment value of scheduled property on the preceding July 1.

## (c) PUBLIC UTILITY EXCISE TAX

### (FOR STATE USE)

**Citation:** Public Utility Excise Tax: N. J. S. A. 54:30A-16 *et seq.*

### DESCRIPTION

The Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

### HISTORY

The Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (c. 41 and 42, P. L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by c. 108 and 109, P. L. 1971 on all public utility companies paying the Franchise Gross Receipts and Excise taxes.

### RATES (Calendar Year Basis)

- 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

#### *Fiscal Year*

1972 .....	\$24,623,638
1973 .....	27,147,286
1974 .....	30,308,235

### DISPOSITION OF REVENUES

Revenues are paid to the State Treasurer for State use.



### (d) RAILROAD PROPERTY TAX

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

#### DESCRIPTION

The Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities. (N. J. S. A. 54:29A-2).

The Railroad Property Tax is a State tax on Class II property.

#### HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay  $\frac{1}{2}$  of 1 percent of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State:  $\frac{1}{2}$  of 1 percent of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1 percent (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3 percent. Taxes levied on Class II property were paid to the taxing

districts and taxes on other classes of properties were assigned to the State.<sup>1</sup> The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2 percent (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P. L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P. L. 1966 changed the Class II railroad property tax to a State tax, Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided for. State aid to municipalities in lieu of Class II taxes is discussed in detail on p. 69.

## EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

## RATE OF TAX

\$4.75 for each \$100 of true value of Class II railroad property.

## ASSESSMENTS

### *Calendar Year*

1972 .....	\$6,978,171
1973 .....	6,887,272
1974 .....	6,518,509

Taxes are paid directly to the State Treasurer.

## DISPOSITION OF REVENUES

The Class II railroad property tax is for State uses. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

<sup>1</sup> In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

## STATE AID TO MUNICIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

(N. J. S. A. 54:29A-24.1 to 24.6)

The imposition of a State tax on Class II railroad property (c. 139, P. L. 1966) removed a source of local property tax revenue. Therefore, c. 139, P. L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than \$1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10 percent each year beginning 1968 and continuing for 10 years.

Municipalities that received less than \$1,000 in Class II railroad taxes in 1966 are not eligible for State aid.

Amounts of State aid paid to municipalities in fiscal years 1972 through 1974 are as follows:

### *Fiscal Year*

1972 (Calendar 1971) .....	\$10,423,152
1973 (Calendar 1972) .....	10,001,778
1974 (Calendar 1973) .....	9,507,896

## (e) 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 levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The proportion of net railway operating income that is to be allocated to New Jersey is the ratio of the number of miles of all track over which the railroad or system operates in this state to the total number of miles of all track over which it operates.

## HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" R. S. 54:24-3. Chapters 291 and 363, P. L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of \$200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10 percent was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

## RATE OF TAX

The Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum tax is \$100 for taxpayers having total railway operating revenues in the preceding year not in excess of \$1 million and \$4,000 to taxpayers with operating revenues in excess of \$1 million in the preceding year.

## ASSESSMENTS

### *Fiscal Year*

1972 .....	\$106,259
1973 .....	54,873
1974 .....	48,742

## DISPOSITION OF REVENUES

Revenues are paid to the State Treasurer for State use.

## **REALTY TRANSFER FEE TAX**

**Citation:** The Realty Transfer Tax Act: N. J. S. A. 46:15-5.

### **DESCRIPTION**

Recording of deeds which transfer title to real property in New Jersey is subject to the Realty Transfer Fee Tax. The tax is collected and retained by the county in which transfer is made.

### **HISTORY**

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. The Federal tax had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for many purposes mandated by law such as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

The Realty Transfer Tax (c. 49, P. L. 1968) was introduced to replace the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

### **EXEMPTIONS (N. J. S. A. 46:15-10)**

The fee does not apply to title transfers:

- (1) For a consideration less than \$100;
- (2) By or to the United States of America, the State of New Jersey or any agency, or subdivision thereof;
- (3) Whose sole purpose is to provide or release security for a debt or obligation;
- (4) Which confirm or correct a previously recorded deed;
- (5) On a sale for delinquent taxes or assessments;
- (6) On partition;
- (7) Pursuant to mergers of corporations;



- (8) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock.

### RATE OF TAX

The tax rate is \$0.50 for each \$500.00 of "consideration" involved in the transfer of the realty.

### COLLECTIONS

#### *Fiscal Year*

1972 .....	\$5,429,718
1973 .....	6,636,389
1974 .....	5,988,921

### DISPOSITION OF REVENUES

Revenues are collected by the counties for county use.

**TABLE 13**  
**REALTY TRANSFER FEE TAX:**  
**COMPARISON WITH 6 SURROUNDING STATES**

<i>State</i>	<i>Rate</i>
Connecticut	55¢ on sales in excess of \$100 but not exceeding \$500 and 55¢ for each additional \$500 or fraction thereof.
Maryland <sup>1</sup>	
Baltimore City	1½% of value
Baltimore County	1½% of value
Howard County	1% of value
Montgomery County	1% of value on unimproved property
	1% of value on improved property over \$35,000
	½% of value of improved property between \$20,000 and \$35,000
Prince George County	¾ of 1% of value
Massachusetts	\$1 on sales in excess of \$100 but not exceeding \$500; and \$1 on each additional \$500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	50¢ for each \$500 of consideration or fractional part thereof.
New York	55¢ for each \$500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 1% of net consideration exceeding \$25,000
Ohio	County tax not exceeding 30¢ per \$100 of value; also, county auditors may charge a realty transfer tax of \$1 on the first \$1,000 in value and 70¢ for each additional \$100 or fractional part thereof.
Pennsylvania	Rates set by localities, generally ½ of 1% or 1% of value.

<sup>1</sup> Tax is not statewide.



## RETAIL GROSS RECEIPTS TAX

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

### DESCRIPTION

The Retail Gross Receipts Tax (c. 133, P. L. 1966) is an annual tax applicable to gross receipts of all persons operating a retail store in the State for the privilege of engaging in retail business. Gross receipts include all amounts received from retail store sales. Returns and tax on the preceding calendar year's sales are due on or before March 15.

### HISTORY

The tax (c. 133, P. L. 1966) was approved June 17, 1966 and became effective on January 1, 1967.

### EXEMPTIONS

- (1) Retail stores having gross receipts less than \$125,000 are exempt from filing;
- (2) The first \$150,000 of gross receipts is exempt.

### RATE OF TAX

The rate of tax is  $\frac{1}{20}$  of 1% of gross receipts.

### COLLECTIONS

#### *Fiscal Year*

1972	.....	\$5,021,382
1973	.....	5,666,285
1974	.....	6,426,184

### DISPOSITION OF REVENUES

The revenues received from this tax are part of the Business Personal Property Replacement Program and are distributed to municipalities pursuant to P. L. 1966, c. 135.

## **SALES AND USE TAX**

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

### **DESCRIPTION**

The Sales and Use Tax Act imposes a tax at the rate of 5% on receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant means, (d) rental of hotel and motel rooms and (e) certain admission charges.

The Act also imposes a compensating use tax on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

### **HISTORY**

The New Jersey Sales and Use Tax Act became effective July 1, 1966. The rate of tax was set at 3% (c. 30, P. L. 1966).

Additional exemptions from the tax were provided by c. 25, P. L. 1967. C. 7, P. L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and c. 25, P. L. 1970 contained certain transitional provisions relating to the increased rate.

C. 27, P. L. 1972, effective July 1, 1972, amended the Sales and Use Tax Act so as to impose the tax on sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee. At the same time, the 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. In effect, the tax on sales of liquor and packaged beer now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

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**MAJOR EXEMPTIONS**

- (1) Advertising services for newspapers and magazines;
- (2) Draught beer;
- (3) Bibles and other sacred scriptures;
- (4) Casual sales except motor vehicles and registered boats;
- (5) Cigarettes subject to Cigarette Tax Act;
- (6) Clothing, except furs;
- (7) Farm supplies and equipment;
- (8) Flags of the United States and State of New Jersey;
- (9) Food, food products and non-alcoholic beverages (off premises);
- (10) Food sold in school cafeterias;
- (11) Prescription drugs and other medical aids;
- (12) Motor fuels;
- (13) Periodicals and textbooks;
- (14) Professional and personal services;
- (15) Real estate sales;
- (16) Tangible personal property used in research and development;
- (17) Telephone lines, cables and other equipment;
- (18) Transportation of persons or property;
- (19) Utilities.

**RATE OF TAX**

The tax rate is 5%.

The bracket system on taxable sales under \$1 is as follows:

<i>Amount of Sale</i>	<i>Tax to be Collected</i>
\$0.01 to \$0.10 .....	None
0.11 to 0.25 .....	1¢
0.26 to 0.46 .....	2¢
0.47 to 0.67 .....	3¢
0.68 to 0.88 .....	4¢
0.89 to 1.10 .....	5¢

**TABLE 14**  
**SALES AND USE TAX RATES:**  
**COMPARISON WITH 6 SURROUNDING STATES**

<i>State</i>	<i>Year of Adoption</i>	<i>Rate</i>
Connecticut	1947	6¢
Maryland	1947	4¢
Massachusetts	1966	3¢
New Jersey	1966	5¢ <sup>1</sup>
New York	1965	4¢—State; 4¢—Local <sup>2</sup>
Ohio	1934	4¢—State; 0.5¢—Local <sup>3</sup>
Pennsylvania	1953	6¢

<sup>1</sup> Atlantic City imposes a 5% sales tax on certain luxury items, and each of the items is exempt from the State sales tax.

<sup>2</sup> The State rate is 4%. However, every county and many municipalities impose additional taxes, so that the State-local rate is practically 8% statewide.

<sup>3</sup> The law authorizes counties to levy a ½% local sales tax. Five counties have done so, bringing their State-local rates to 4½%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

**TABLE 15**  
**SALES AND USE TAX EXEMPTIONS:**  
**COMPARISON WITH 6 SURROUNDING STATES**

<i>Item</i>	<i>Conn.</i>	<i>Md.</i>	<i>Mass.</i>	<i>N.J.</i>	<i>N.Y.</i>	<i>Ohio</i>	<i>Pa.</i>
Beer On-Premises	T	T	E	See Footnote <sup>3</sup>	T	T <sup>5</sup>	T
Beer Off-Premises	T	T	E	See Footnote <sup>3</sup>	T	T <sup>5</sup>	T
Cigarettes	E	T	E	E	T	T	E
Clothing	T <sup>1</sup>	E	E <sup>2</sup>	E	T	T	E
Food Off-Premises	E	E	E	E <sup>6</sup>	E	E	E
Liquor On-Premises	T	T	E	See Footnote <sup>3</sup>	T	T	T
Liquor Off-Premises	T	T	E	T <sup>3</sup>	T	T	T
Manufacturing Equipment	T	E	E	T	E <sup>4</sup>	T	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

<sup>1</sup> Children under 10—exempt.

<sup>2</sup> Up to \$175.

<sup>3</sup> Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level.

<sup>4</sup> Taxable in New York City.

<sup>5</sup> 3.2% beer—exempt.

<sup>6</sup> Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

**COLLECTIONS***Fiscal Year*

1972 .....	\$579,552,197
1973 .....	681,937,905
1974 .....	735,064,595

**DISPOSITION OF REVENUES**

All revenues are deposited in the general State Treasury. Ten percent of the net receipts, but not in excess of \$25 million in any fiscal year, is distributed annually to municipalities under a population formula (c. 302, P. L. 1968).

## **TRANSFER INHERITANCE AND ESTATE TAX**

**Citation:** The Transfer Inheritance Tax Law: N. J. S. A. 54:33-1 *et seq.* and The New Jersey Estate Tax Law: N. J. S. A. 54:38-1 *et seq.*

**DESCRIPTION**

The Transfer Inheritance Tax Law imposes a tax on the transfer of all personal property and New Jersey real property having a value of \$500.00 or more in estates of resident decedents and on real property and tangible personal property on non-resident decedents located within the State of New Jersey.

The law (54:38-1) provides for an estate tax in addition to the Transfer Inheritance Tax. It is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the present Transfer Inheritance Tax statutes of this State and all other states.

The Transfer Inheritance Tax is a non-recurring tax at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death and is fixed by statute.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is impossible for the taxpayer to predetermine the

exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 20 years.

## HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, Inheritance Tax legislation was enacted which formed the basis of the present act. The present New Jersey Inheritance Tax is imposed by N. J. S. A. 54:33 and 54:38.

## EXEMPTIONS

- (1) All transfers under \$500;
- (2) Family transfers of \$5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and courtesy are exempt;
- (3) Life Insurance proceeds paid to named beneficiary<sup>1</sup>;
- (4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;
- (5) Transfers for public purposes made to New Jersey or any political subdivision thereof;
- (6) Federal civil service retirement benefits payable to a beneficiary other than the estate.

## TAX RATES

The Inheritance Tax is applied separately to the value of each beneficiary's share after the allowance for any exemptions and deductions.

Each beneficiary's share is divided into brackets and the tax is assessed at rates ranging from 1% to 16%, the rate varying with the

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<sup>1</sup> Payments under settlement contracts, annuity contracts and matured endowment policies are not considered life insurance proceeds.



value of the legacy and the relationship of the beneficiary to the decedent.

In general, tax rates are the same for non-resident and resident decedents.

## COLLECTIONS

### *Fiscal Year*

1972 .....	\$75,673,149
1973 .....	75,425,969
1974 .....	87,159,676

## DISPOSITION OF REVENUES

Five percent of the amount of transfer inheritance taxes collected on the property of resident decedents in a county is paid to the county after the close of each fiscal year (N. J. S. A. 54:33-10). The remainder is for state use.

**TABLE 16**  
**TRANSFER INHERITANCE AND ESTATE TAX:**  
**COMPARISON WITH 6 SURROUNDING STATES**

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New Jersey:	Rates range from 1% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class 1 which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 7½% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classes of rates. Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and Class B, all others, the rate of tax is 15%.

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Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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## TRANSPORTATION TAX

### (a) EMERGENCY TRANSPORTATION TAX

**Citation:** The Emergency Transportation Tax Act: N. J. S. A. 54:8A-1 *et 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 within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as 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 are not required to file a return or pay any tax with New Jersey for said tax years.

#### HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (c. 32, L. 61), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (c. 129, P. L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (c. 70, L. 62) and in 1965 (c. 279, L. 64), the act was amended to bring it into conformity with the U. S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (c. 59, P. L. 1968). In 1969, the Act was extended to December 31, 1980 (c. 36, P. L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (c. 304, P. L. 1970).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds \$25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (c. 12, P. L. 1972).

Effective retroactive to January 1, 1973 the 2½% surcharge upon the tax imposed is suspended until January 1, 1975.

### **RATE OF TAX**

The Emergency Transportation Tax is imposed at tax rates graduated from 2% on taxable income not exceeding \$1,000 to 15% on amounts in excess of \$25,000.

### **EXEMPTIONS**

Personal exemptions are allowed as follows :

- (1) Single taxpayer, \$650, additional \$650 for taxpayer's spouse when separate return is filed and spouse has no gross income.
- (2) Taxpayer 65 years of age or over, additional \$650; and if such taxpayer's spouse is also over 65, an additional \$650.
- (3) Blind taxpayers, additional \$650; and if such taxpayer's spouse is also blind, additional \$650.
- (4) Dependent, \$650.

### **STANDARD DEDUCTIONS**

The standard deduction is 15% of gross income or \$2,000, whichever is less. A minimum standard deduction of \$1,000 is allowed to an unmarried individual and \$1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

### **WITHHOLDING REQUIREMENTS**

Employers are required to withhold tax and to remit withholdings quarterly.

**COLLECTIONS***Fiscal Year*

1972	.....	\$22,097,833
1973	.....	25,522,028
1974	.....	31,920,293

**DISPOSITION OF REVENUE**

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

**(b) TRANSPORTATION BENEFITS TAX**

**Citation:** The Transportation Benefits Tax: N. J. S. A. 54:8A-58  
*et seq.*

**DESCRIPTION**

This is a flat rate tax based on the classes of income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the classes of income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines whether a severe transportation problem exists and certifies the results of his findings to the State Treasurer within 40 days after the first day of each year. Pennsylvania has been certified as 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 Pennsylvania and have paid the tax due to that State are not required to file a return or pay any tax with New Jersey for said tax years. Individual returns are required to be filed annually. Calendar year taxpayers must file by April 15; fiscal year taxpayers by the 15th day of the fourth month following the close of the accounting period.

## HISTORY

The Transportation Benefits Tax Act was approved June 17, 1971 (c. 222, L. 1971). The Act was subsequently amended (c. 354, L. 1971) to bring it to conformity with the Pennsylvania Personal Income Tax Law. For 1971, the tax applies only to the classes of income received or accrued on or after June 1, 1971.

## RATE OF TAX

The tax rate is a flat 2.3% based upon classes of income derived within the taxpayer's source state.

## EXEMPTIONS AND DEDUCTIONS

No exemptions or deductions are allowed. However, certain classes of income consist of "net profit" and "net gains or income" determined according to accepted accounting principles and practices.

## WITHHOLDING REQUIREMENTS

Employers are required to withhold the tax and remit withholdings quarterly.

Withholding provisions became effective on January 1, 1972. The amount of tax to be withheld is determined by multiplying compensation by the statutory rate of 2.3%.

## COLLECTIONS

### *Fiscal Year*

1972 .....	\$6,126,357 <sup>1</sup>
1973 .....	11,617,659
1974 .....	11,999,535

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<sup>1</sup> Initial collections received February 1972.

## DISPOSITION OF REVENUE

Proceeds are deposited in a special trust fund known as the "Transportation Benefit Fund" and are used to defray transportation costs between New Jersey and Pennsylvania.

## UNINCORPORATED BUSINESS TAX

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

### DESCRIPTION

The Unincorporated Business Tax Act imposes an annual tax on the gross receipts of unincorporated businesses (c. 137, P. L. 1966). The Act defines gross receipts as all receipts of any unincorporated trade, business, profession or occupation conducted in whole or in part in New Jersey. Gross receipts must be reported on the same cash or accrual basis as used in filing the taxpayer's Federal Income Tax return. "Taxable year" is the same accounting period as the taxpayer's taxable year for Federal Income Tax purposes.

### HISTORY

The tax was enacted in 1966 as part of the Business Personal Property Replacement program and effective with respect to gross receipts received on and after January 1, 1967.

### EXEMPTIONS

- (1) Businesses subject to the Corporation Business Tax (c. 162, P. L. 1945), and persons subject to Financial Business Tax (c. 174, P. L. 1946). (N. J. S. A. 54:11B-2.)
- (2) Services by an individual employee, fiduciary, officer or director of a corporation or unincorporated entity, unless regularly carried on as business by the individual. (N. J. S. A. 54:11B-2.)
- (3) The purchase, sale or exchange of property, except by a dealer holding property primarily for sale in the ordinary course of business and by an unincorporated entity subject to federal income tax as a corporation (tax option corporations). (N. J. S. A. 54:11B-2.)
- (4) Taxpayers whose gross receipts allocable to New Jersey for the taxable year do not exceed \$5,000. (N. J. S. A. 54:11B-3.)



**RATE OF TAX**

The tax rate is  $\frac{1}{4}$  of 1% of gross receipts allocated to New Jersey for the taxable year.

**COLLECTIONS***Fiscal Year*

1972 .....	\$17,796,131
1973 .....	18,586,077
1974 .....	19,640,921

**DISPOSITION OF REVENUES**

Revenues from this tax are paid to the State Treasurer for distribution to municipalities pursuant to Chapter 135, P. L. 1966 (N. J. S. A. 54:11D-1 *et seq.*)

**TABLE 17**  
**MAJOR STATE TAX RATES**  
(In Effect June 30, 1974)

<i>State</i>	<i>Sales</i>	<i>Motor Fuels</i>	<i>Cigarette</i>	<i>Corporation Net Income</i>	<i>Personal Income</i>
Alabama .....	4%	7¢	12¢	5%	*1.5%-5%
Alaska .....	None	8	8	18 <sup>4</sup>	16 <sup>4</sup>
Arizona .....	4	7	10 <sup>11</sup>	*2½-10½	*2-8
Arkansas .....	3	8.5	17.75	*1-6	*1-7
California .....	4.75	7	10	9	*1-11
Colorado .....	3	7	10	5	*3-8
Connecticut .....	6	10	21	8	None
Delaware .....	None	9	14	7.2	*1.6-19.8
Dist. of Columbia .....	5	8	6	7	*2-10
Florida .....	4	8	17	5	None
Georgia .....	3	7.5	12	6	*1-6
Hawaii .....	4	8-10 <sup>1</sup>	40% <sup>2</sup>	*5.85-6.435	*2.25-11
Idaho .....	3	8.5	9.1	6.5	*2-7.5
Illinois .....	4	7.5	12	4	2.5 <sup>6</sup>
Indiana .....	4	8	6	3 <sup>5</sup>	2 <sup>7</sup>
Iowa .....	3	7	13	*6-10	*.75-7
Kansas .....	3	7	11	4.5	*2-6.5
Kentucky .....	5	9	3	*4-5.8	*2-6
Louisiana .....	3	8	11	4	*2-6
Maine .....	5	9	14 <sup>12</sup>	4-6	*1-6
Maryland .....	4	9	6	7	*2-5
Massachusetts ...	3	7.5	16	8.55	5, 9 <sup>8</sup>
Michigan .....	4	9	11	7.8	3.9 <sup>7</sup>
Minnesota .....	4	7	18	12	*1.6-15
Mississippi .....	5	9	11	*3-4	*3-4
Missouri .....	3	7	9	5	*1.5-6
Montana .....	None	7	12	6.75	*2.2-12.1
Nebraska .....	2.5	8.5	13	3.25	13 <sup>4</sup>
Nevada .....	3	6	10	None	None
New Hampshire ..	None	9	42% <sup>3</sup>	7	4.25
New Jersey .....	5	8	19	5.5	None <sup>9</sup>

MAJOR STATE TAX RATES—Continued  
(In Effect June 30, 1974)

<i>State</i>	<i>Sales</i>	<i>Motor Fuels</i>	<i>Cigarette</i>	<i>Corporation Net Income</i>	<i>Personal Income</i>
New Mexico ....	4	7	12	5	*1-9
New York .....	4	8	15	9	*2-15
North Carolina ..	3	9	2	6	*3-7
North Dakota ...	4	7	11	*3-6	*1-10
Ohio .....	4	7	15	*4-8	*.5-3.5
Oklahoma .....	2	6.58	13	4	*.5-6
Oregon .....	None	7	9	6	*4-11
Pennsylvania ....	6	8 <sup>13</sup>	18	9.5	2.0 <sup>10</sup>
Rhode Island ....	5	8	13	8	15 <sup>4</sup>
South Carolina ..	4	8	6	6	*2-7
South Dakota ...	4	7	12	None	None
Tennessee .....	3.5	7	13	6	6
Texas .....	4	5	18.5	None	None
Utah .....	4	7	8	6	*2-6.5
Vermont .....	3	9	12	*5-7.5	28 <sup>4</sup>
Virginia .....	3	9	2.5	6	*2-5.75
Washington .....	4.5	9	16	None	None
West Virginia ...	3	8.5	12	6	*2.1-9.6
Wisconsin .....	4	7	16	*2.3-7.9	*3.1-11.4
Wyoming .....	3	7	8	None	None

\* Indicates graduated rates.

<sup>1</sup> Combined State and County rates. Additional taxes may be imposed by local county boards.

<sup>2</sup> Of wholesale price.

<sup>3</sup> Of value sold at retail measured by usual selling price.

<sup>4</sup> Of federal income.

<sup>5</sup> Domestic and interstate corporations pay a tax of 2% of adjusted gross income from sources within Indiana.

<sup>6</sup> Of taxable net income.

<sup>7</sup> Of adjusted gross income.

<sup>8</sup> Varies by type of income.

<sup>9</sup> New Jersey imposes a New York Commuter's tax at graduated rates from 2%-15% and a Pennsylvania Commuter's tax at a flat 2.3%.

<sup>10</sup> Based upon classes of income derived with the taxpayers' source state.

Source: Commerce Clearing House.

<sup>11</sup> 13¢ effective July 1, 1974.

<sup>12</sup> 16¢ effective July 1, 1974.

<sup>13</sup> 9¢ effective September 1, 1974.

**TABLE 18**  
**FOUR MAJOR TAXES AND TOTAL TAXES COLLECTED**  
**BY THE DIVISION OF TAXATION**

Fiscal Year	Tax Collected (millions of dollars)						Percent Distribution					
	Total	Sales	Corporation Business	Motor Fuels	Cigarette	Other	Total	Sales	Corporation Business	Motor Fuels	Cigarette	Other
1953	\$130.0	.....	\$22.2	\$41.1	\$19.9	\$46.8	100%	....	17.09%	31.62%	15.31%	35.98%
1954	135.9	.....	23.3	44.4	20.0	48.2	100	....	17.14	32.67	14.72	35.47
1955	168.0	.....	35.5	63.2	19.5	49.8	100	....	21.13	37.62	11.61	29.64
1956	185.2	.....	39.3	69.5	23.2	53.2	100	....	21.23	37.53	12.53	28.71
1957	204.0	.....	41.9	70.7	33.7	57.7	100	....	20.54	34.66	16.52	28.28
1958	206.9	.....	44.8	70.1	35.4	56.6	100	....	21.65	33.88	17.11	27.36
1959	254.2	.....	64.0	92.5	37.8	59.9	100	....	25.18	36.39	14.87	23.56
1960	277.6	.....	77.9	98.5	41.0	60.2	100	....	28.06	35.48	14.77	21.69
1961	292.8	.....	61.5	100.2	47.3	83.8	100	....	21.00	34.22	16.15	28.62
1962	336.4	.....	63.3	122.6	59.7	90.8	100	....	18.82	36.44	17.75	26.99
1963	367.2	.....	68.7	127.0	61.0	110.5	100	....	18.71	34.59	16.61	30.09
1964	407.9	.....	72.7	132.2	67.9	135.1	100	....	17.82	32.41	16.65	33.12
1965	426.7	.....	77.5	137.7	71.5	140.0	100	....	18.16	32.27	16.76	32.18
1966	466.2	.....	88.6	145.2	77.7	154.7	100	....	19.00	31.15	16.67	33.18
1967	706.8	\$208.3	93.7	148.4	96.5	159.9	100	29.47%	13.26	21.00	13.65	22.62
1968	818.1	241.7	123.5	156.1	100.6	196.2	100	29.54	15.10	19.08	12.30	23.98
1969	969.7	264.8	204.4	187.3	116.8	196.4	100	27.31	21.08	19.32	12.04	20.25
1970	1,151.0	355.6	217.0	199.2	117.7	261.5	100	30.89	18.85	17.31	10.23	22.72
1971	1,311.0	521.7	162.3	210.8	123.5	292.7	100	39.79	12.38	16.08	9.42	22.33
1972	1,430.1	579.6	174.2	224.9	134.3	317.1	100	40.53	12.18	15.73	9.39	22.07
1973	1,707.1	681.9	249.6	268.4	165.0	342.2	100	39.94	14.62	15.72	9.67	19.89
1974	1,837.5	735.1	282.6	268.1	167.8	383.9	100	40.01	15.38	14.59	9.13	20.89

**TABLE 19**  
**SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1971-1973, BY TYPE OF BUSINESS (THOUSANDS)**

Type of Business	1973				1972				1971			
	No. of Vendors Reporting	Sales Tax	Use Tax	Total (a) Tax	No. of Vendors Reporting	Sales Tax	Use Tax	Total (a) Tax	No. of Vendors Reporting	Sales Tax	Use Tax	Total (a) Tax
Exempt Organizations .....	231	\$164	\$1	\$165	223	\$150	\$1	\$150	227	\$139	\$(b)	\$140
Manufacturing .....	6,794	42,665	15,939	58,605	6,446	39,530	16,078	55,607	6,458	33,853	14,210	48,063
Service .....	26,865	59,445	4,926	64,371	25,119	51,529	4,313	55,842	<b>23,721</b>	<b>47,647</b>	<b>4,218</b>	<b>51,865</b>
Wholesale .....	4,801	75,235	963	76,198	4,687	45,683	1,775	47,458	4,516	28,476	951	29,427
Construction .....	8,169	14,365	2,235	16,600	7,981	11,938	2,002	13,941	8,169	11,625	2,276	13,901
Retail .....	84,886	483,919	5,799	489,717	85,157	426,126	5,468	431,594	87,393	404,070	4,993	409,063
Government .....	13	61	0	61	13	72	0	72	14	74	0	74
Not Classified .....	161	543	2	546	252	889	4	893	121	672	1	673
<b>Total (a) .....</b>	<b>131,920</b>	<b>\$676,397</b>	<b>\$29,867</b>	<b>\$706,264</b>	<b>129,878</b>	<b>\$575,913</b>	<b>\$29,640</b>	<b>\$605,557</b>	<b>130,619</b>	<b>\$528,555</b>	<b>\$26,049</b>	<b>\$553,204</b>

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest \$1,000

(b) Less than \$500

**TABLE 20**  
**SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS**  
**BY TYPE OF BUSINESS, CALENDAR YEAR 1973 (THOUSANDS)**

Type of Business	No. of Vendors Reporting	1973 Gross Receipts	1973 Deductions	1973 Taxable Receipts	1973 Sales Tax (a)	1973 Use Tax	1973 Total Tax (b)	1972 Total Tax	Percent Change 1972-1973
Exempt Organizations .....	231	\$23,378	\$20,138	\$3,240	\$164	\$1	\$165	\$150	+ 10
Manufacturing .....	6,794	16,749,285	15,901,902	847,383	42,665	15,939	58,605	55,607	+ 5
Service .....	26,865	5,404,621	4,223,862	1,180,759	59,445	4,926	64,371	55,842	+ 15
Wholesale .....	4,801	8,707,164	7,414,559	1,292,605	75,235	963	76,198	47,458	+ 60
Construction .....	8,169	1,959,984	1,674,299	285,686	14,365	2,235	16,600	13,941	+ 19
Retail .....	84,886	26,847,512	17,223,606	9,623,906	483,919	5,799	489,717	431,594	+ 13
Government .....	13	1,824	611	1,213	61	0	61	72	-15
Not Classified .....	161	17,113	6,281	10,832	543	2	546	893	- 9
<b>Total (b) .....</b>	<b>131,920</b>	<b>\$59,710,882</b>	<b>\$46,465,250</b>	<b>\$13,245,623</b>	<b>\$676,397</b>	<b>\$29,867</b>	<b>\$706,264</b>	<b>\$605,557</b>	<b>+ 17</b>

(a) Ratios of Sales Tax to Taxable Receipts exceed 5 percent because tax on fractional parts of \$1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

**TABLE 21**  
**CALENDAR OF TAX EVENTS**  
**DUE DATES**

<b>TAXES</b>	<b>Payable monthly or bi-monthly</b>	<b>Payable Quarterly</b>	<b>Payable Semi- Annually</b>	<b>Payable Annually</b>	<b>Reports Monthly</b>
Alcoholic Beverage Tax	Bi-monthly By the 15th				Licenseses
Bank Stock Tax			Dec. 1st & June 1st.		
Financial Business Tax				By April 15th.	
Business Personal Property Tax			Sept. 15th Feb. 15th.		
Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenseses
Corporation Business Tax	Due 15th day of 4th month after close of accounting period				
Corporation Income Tax	Due 15th day of 4th month after close of accounting period				
Emergency Transportation Tax <sup>3</sup>		April 30-July 31 Oct. 31-Jan. 31		By April 15th. <sup>3</sup>	
Transportation Benefits Tax <sup>3</sup>		April 30-July 31 Oct. 31-Jan. 31		By April 15th. <sup>3</sup>	
Insurance Premiums Tax				By June 1st.	
Local Property Tax		Feb., May, Aug., & Nov. 1			
Motor Fuels Tax	Next to last business day				Inventories
Retail Gross Receipts Tax				March 15th.	
Sales & Use Tax	Remittance when \$100 or more	Jan., April July & Oct. 28			
Savings Institution Tax	Due 3½ months after close of the companies' accounting period				
Unincorporated Business Tax <sup>3</sup>				By April 15th. <sup>3</sup>	
Railroad Property (class II) Tax				Dec. 1st.	
Railroad Franchise Tax				June 15th.	
Public Utility Franchise Tax (for municipal use)		May, <sup>1</sup> Sept. 1, Dec. 1.			
Public Utility Gross Receipts Tax (for municipal use)		June, <sup>1</sup> Sept. 1, Dec. 1.			
Public Utility Excise Tax (for state use)				May 1st.	

<sup>1</sup> Billed annually, may pay in three installments.

<sup>2</sup> 1¼% of collections are dedicated as part of the Business Personal Property Replacement Program.

<sup>3</sup> Taxpayers on a fiscal year: tax is due the 15th day of the 4th month following the close of a taxpayer's fiscal year.



# CALENDAR OF TAX EVENTS

## DUE DATES (Continued)

Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attach- ment Against Property & Assets
	Dec. 31st.				January 1st. after tax is due
	Dec. 31st.		By Nov. 10th.	By Dec. 15th.	
	Oct. 1st.	Within Three Months	By Oct. 15th.	March, May, Aug. & Nov. 1st.	
		Within Three Months	By Oct. 15th. 2	March, May, Aug. & Nov. 1st.	Jan. 1st. after tax is due
		Within Three Months			
By the last day of February					
By the last day of February					
By March 1st.					
	Oct. 1st.	By Aug. 15th.			
		Within One Year			
			By Oct. 15th.	March, May, Aug. & Nov. 1st.	
		Within Three Months			January 1st. after tax is due
			By Oct. 15th.	March, May, Aug. & Nov. 1st.	
March 1st.	Dec. 15th.	3rd Monday in May		By Dec. 15th.	
April 1st.	June 1st.	1st. Tuesday in September			
Sept. 1 & Feb. 1	May 1st.	Before the 1st. Monday in March		Before January 1st.	
Sept. 1 & Feb. 1	June 2nd.		5 days after April 1st.		
	April 1st.				

## CORPORATION BUSINESS TAX

Returns and tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

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January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise 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.)	Director shall report to the Secretary of State 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. (N.J.S.A. 54:11-2.)
December 1 (On or before.)	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.)
Within three months.	Appeal to Division of Tax Appeals must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within three months after any decision order finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)
After three months' delinquency.	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.)

## INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18-1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly, place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18-2.)
March 1. (On or before.)	Annual tax shall be paid 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. (R.S. 54:18-1.)
March 1. (On or before.)	Annual tax shall be paid by agents and brokers of 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. (R.S. 54:18-2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A-8.)

March 1. (On or before.)	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 Insurance. (N.J.S.A. 54:18A-19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A-5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A-6.)
April 1. (On or before.)	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 Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17-5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 54:18A-19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A-7.)
May 1. (On or before.)	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.)	Insurance premium tax payment is due. (N.J.S.A. 54:18A-1.)
November 15. (On or before.)	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 Insurance to Director of Division of Taxation. (N.J.S.A. 39:6-59.)
December 31. (On or before.)	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. (N.J.S.A. 39:6-59.)

## SUMMARY

### 1974 LOCAL PROPERTY TAX CALENDAR

#### ASSESSOR

#### Year Previous to Tax Year (Pretax Year) (1973)

January 1.	Assessments of taxable tangible business personal property of telephone, telegraph and messenger system companies for tax year 1974 must be based on property's value on January 1 of pre-tax year 1973 and be determined annually. (N.J.S.A. 54:4-1 <i>et seq.</i> )
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- January 30. Payments in lieu of taxes made by the non-profit urban renewal corporations. (N.J.S.A. 40:55C-97.)
- August 1. Final date for filing Applications for Farmland Assessment for 1973. (N.J.S.A. 54:4-23.6.)
- September 1. Annual returns as to taxable tangible business personal property of telephone, telegraph, etc., companies must be filed by company with Assessor by September 1 of pretax year. (N.J.S.A. 54:4-2.48.)
- October 1. Annual assessments of real property by Assessor must be based on property's value on October 1 of pretax year. N.J.S.A. 54:4-23.)
- October 1. Allowance or non-allowance by Assessor of application or claim for farmland assessment or veterans, veterans' widows, senior citizens deduction for tax year must be based solely on facts existing on October 1 of pretax year. (N.J.S.A. 54:4-23.13; N.J.S.A. 54:4-8.15; N.J.S.A. 54:4-8.44.)
- October 1. Final date for filing application for tax exemption for tax year 1973 for certain water supply and sewerage disposal facilities. (N.J.S.A. 54:4-3.61.)
- November 1. Filing date for initial statement or further statement for exemption. (N.J.S.A. 54:4-4.4.)
- November 1. Where Assessor disallows application and claim for farmland assessment valuation, Assessor shall mail appropriate Notice of Disallowance to owner-applicant on or before November 1 of pretax year. (N.J.S.A. 54:4-23.13b.)
- December 31. Notice by advertisement of time and place where assessment list may be inspected. (N.J.S.A. 54:4-38.)
- December 31. Final date for senior citizens to file Application for deduction for tax year 1973 with Assessor; same provisions and dates apply to applications for veterans and veterans' widows deductions. (N.J.S.A. 54:4-8.13.)

#### TAX YEAR

- January 1. Real property sold or improved after October 1 and before January 1, not placed on an added assessment list. (N.J.S.A. 54:4-63.2.)
- January 10. Final date for taxpayer to notify Assessor where reduction in assessment is claimed for material depreciation in structure occurring between October 1 and January 1. (N.J.S.A. 54:4-35.1.)
- January 10. Final date for Assessor to file with County Board (mandatory), attached to list of exempt property, copy of each initial and further statement on which exemption was granted. (N.J.S.A. 54:4-4.4.)
- January 10. File completed assessment list and duplicate with County Board by January 10. (N.J.S.A. 54:4-35.)
- March 1. School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts. (N.J.S.A. 54:4-45; N.J.S.A. 18A:7-79.)
- Second Monday In June Assessor, if so required by Director, shall report to Director by second Monday in June Annually, valuation and description of R.R. property in district not used for R.R. purposes. (N.J.S.A. 54:29A-16.)

- October 1. Assessor shall make all such added and omitted assessments of real or improved property on October 1 and shall file with County Board added and omitted assessment lists for current tax year. (N.J.S.A. 54:4-63.3 *et seq.*)

## COLLECTOR

### Year Previous to Tax Year (Pretax Year) (1972-1973)

- December 1. Tax bills for first two installments of local tax to be mailed to taxpayers. (N.J.S.A. 54:4-64.)
- December 15. Director shall deliver annually to each municipality entitled to State Aid under the Railroad Tax Act (N.J.S.A. 54:29A-1 *et seq.*) a statement of amount payable for following year. (N.J.S.A. 54:29A-24.5.)

## TAX YEAR

- January 1. On 1st day of each and every month, Collector must account for and turn over to proper official of municipality, all tax moneys collected by Collector. (N.J.S.A. 54:4-73.)
- February 1. First quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax is delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
- February 1. Every senior citizen who has been credited with deduction for preceding year (1973) must file Post Tax Year Statement (in 1974) on or before February 1. (N.J.S.A. 54:4-8.44a *et seq.*)
- May 1. Second quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
- May 11. Within 5 days after he receives certification from the Director as to amount payable, shall bill utility companies for amount of franchise tax due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
- June 1. Complete mailing of tax bills to property owners covering bill for entire tax year (1974). (N.J.S.A. 54:4-64.)
- June 4. Final date for filing by Collector with County Board certification as to senior citizens deductions allowed.
- June 5. First installment of utility franchise taxes due municipality.
- June 6. Date by which Director shall certify to Collector amount of apportioned gross receipts taxes due municipality. (N.J.S.A. 54:30A-62.)
- June 11. Date by which Collector shall deliver to utility companies statement of amount of gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)
- July 6. First installment of utility gross receipts tax due municipality. (N.J.S.A. 54:30A-62.)
- August 1 and Every August 1. Third quarterly installment of taxes for current year payable by property owners becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4-66.)
- September 1. Second installment of utility franchise taxes due municipality and gross receipts taxes installment due municipality. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)



- October 10. County Board to deliver to Collector corrected duplicates of added assessments and omitted assessment lists. (N.J.S.A. 54:4-63.5; N.J.S.A. 54:4-63.17.)
- October 25. Mail to affected taxpayers tax bills for added assessments and omitted assessments. (N.J.S.A. 54:4-63.7; N.J.S.A. 54:4-63.19.)
- November 1. Final quarterly installment of taxes payable by property owners for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:4-66.)
- November 1. Added assessments and omitted assessments taxes become due and payable. (N.J.S.A. 54:4-63.8; N.J.S.A. 54:4-63.20.)
- December 1. Final installments of utility gross receipts and franchise taxes due municipality; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
- December 10. Amount of State Aid pursuant to Railroad Tax Act shall be paid by State Treasurer to Collector. (N.J.S.A. 54:29A-24.4.)
- December 15. Director shall deliver to Collector statement of amount of State Aid due municipality under Railroad Tax Act. (N.J.S.A. 54:29A:24.5.)
- December 31. Final date for filing of application for, or for allowing or approving, veterans, veterans' widows, & senior citizens deduction. (N.J.S.A. 54:4-8.13, et seq.)

#### Year following Tax Year (Post tax year) (1975)

- January 15. File list of veterans' tax deduction granted during prior year with county board of taxation. (N.J.S.A. 54:4-8.14.)
- March 1. Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district. (N.J.S.A. 54:4-91.)
- March 1. Senior citizens posted deductions revoked for annual statement, income or other reasons become delinquent and a lien and debt if unpaid. (N.J.S.A. 54:4-8.44a.)
- May 1. List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body. (N.J.S.A. 54:4-91.1.)
- June 30. Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are; in fact, uncollectible. (N.J.S.A. 54:4-91.2.)
- July 1. Sale of property to enforce delinquent tax lien. (N.J.S.A. 54:5-19.)

### COUNTY BOARD

#### Year Previous to Tax Year (Pretax Year) (1973)

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



**TAX YEAR**

January 10. (On or before.)	Banks to file bank stock tax reports. (N.J.S.A. 54:9-5.)
January 25.	Mail copy of equalization table to assessor and post copy at the courthouse. (N.J.S.A. 54:3-17.)
February 1.	Meet to equalize assessments between taxing districts. (N.J.S.A. 54:3-18.)
March 1. (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45.)
March 1. (On or before.)	Bank stock tax to be determined. (N.J.S.A. 54:9-9.)
March 10. (Before)	County Boards of Taxation to conclude hearings on equalized tables. (N.J.S.A. 54:3-18.)
March 10. (After)	Send copy of equalization table to Director, Division of Taxation, et al. (N.J.S.A. 54:3-19.)
April 1.	Certify general tax rates.
April 10. (On or before.)	Table of aggregates to be completed. (N.J.S.A. 54:4-52.)
April 13. (Before)	Table of aggregate to be transmitted to the County Treasurer, et al. (N.J.S.A. 54:4-52.)
May 1. (On or before.)	Completed tax list duplicates to be delivered to collectors. (N.J.S.A. 54:4-5.)
June 1.	One-half bank stock tax due. (N.J.S.A. 54:9-11.)
June 15.	Final date for filing by County Board with Director, Division of Taxation, Summary and Certification of senior citizen deductions allowed by municipalities (aggregate) in county. (N.J.S.A. 54:4-8.52.)
June 30. (After)	Inheritance taxes refunded to counties. (N.J.S.A. 54:33-10.)
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors. (N.J.S.A. 54:4-63.5.)
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors. (N.J.S.A. 54:4-63.17.)
November 15.	Determine all appeals from assessed valuation. (N.J.S.A. 54:3-26.)
December 1. (On or before.)	Appeals from added assessments to county boards of taxation to be filed. (N.J.S.A. 54:4-63.11 et seq.)
December 1.	One-half bank stock tax due. (N.J.S.A. 54:9-11.)
<b>Year Following Tax Year.</b>	
January 2.	Appeals from Added Assessments heard by this date. (N.J.S.A. 54:4-63.11.)

## **DIVISION OF TAX APPEALS**

	<b>Tax Year.</b>
September 10. (Before)	Complete review of County equalization tables. (N.J.S.A. 54:2-37.)
November 1. (Before)	Review of State equalization table to be completed. (N.J.S.A. 54:2-38.)
December 1. (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals. (N.J.S.A. 54:4-63.23.)
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. (N.J.S.A. 54:2-39.)
	<b>Year Following Tax Year.</b>
January 30. (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed. (N.J.S.A. 54:1-35.4.)
February 2.	Final date for Appeals from Added Assessments. (N.J.S.A. 54:4-63.11.)

## **DIRECTOR OF TAXATION**

	<b>Year Previous to Tax Year.</b>
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. (N.J.S.A. 54:29A-24.6.)
December 15. (Not later than)	Delivers statement to municipalities of amount of Railroad State Aid payable for following year. (N.J.S.A. 54:29A-24.5.)
	<b>Tax Year.</b>
January 1. (Prior to.)	Certification to municipalities of apportionment of Public Utility Valuation. (N.J.S.A. 54:30A-56.)
March 15. (On or before.)	Reassessments to be certified to the county boards of taxation. (N.J.S.A. 54:1-29.)
May 6. (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax. (N.J.S.A. 54:30A-62.)
June 6. (On or before.)	Gross receipts tax certified to municipal collectors. (N.J.S.A. 54:30A-62.)
Second Tuesday in July. (10 days before.)	Prepare, mail and post State equalization table. N.J.S.A. 54:1-33.)
Second Tuesday in July.	Hearing before Director on State equalization table. (N.J.S.A. 54:1-34.)
August 25.	State equalization table completed. (N.J.S.A. 54:1-34 et seq.)
September.	Up to 10 days after corrected State equalization table has been filed by Director, counties may file appeals with Division of Tax Appeals for review. (N.J.S.A. 54:2-38.)
September 15.	Director shall file annually with the State Treasurer certification as to amount to be reimbursed by State to municipalities during current year (on or before November 1) for senior citizen deductions allowed by each municipality. (N.J.S.A. 54:4-8.53.)
October 1. (On or before.)	Table of Equalized Valuations for State School Aid promulgated. (N.J.S.A. 54:1-35.1 et seq.)

## MUNICIPALITY

### Tax Year.

Third Monday in May. (On or before.)	Taxpayers or municipalities may file complaint for review of Director's valuations or railroad property. (N.J.S.A. 54:29A-31; N.J.S.A. 54:29A-24.3.)
February 15.	First installment of municipal portion of County Tax due county. (N.J.S.A. 54:4-74.)
First Monday in March. (On or before.)	Apportionment of public utility valuations may be appealed to Division of Tax Appeals. (N.J.S.A. 54:30A-57.)
April 1. (Before)	Municipal and county budget requirements to be certified to county boards. (N.J.S.A. 54:4-2.)
May 15.	Second installment of county tax due county by each municipality. (N.J.S.A. 54:4-74.)
August 15.	Third installment of county tax due. (N.J.S.A. 54:4-74.)
August 15. (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation. (N.J.S.A. 54:3-21.)
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. (N.J.S.A. 54:1-35.4.)
November 15.	Fourth installment of county tax due county by each municipality. (N.J.S.A. 54:4-74.)
December 1. (On or before.)	Appeals from added assessments to county boards of taxation. (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. (N.J.S.A. 54:4-63.23.)
December 10. (On or before.)	State Aid pursuant to railroad tax law payable to municipalities. (N.J.S.A. 54:29A-24.4.)
December 15. (On or before.)	Taxpayers and taxing district may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2-39.)

### Year Following Tax Year.

February 15.	County taxes on added assessments and omitted property assessments payable. (N.J.S.A. 54:4-63 et seq.)
June 30. (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments. (N.J.S.A. 54:4-91.1 et seq.)

**TABLE 22**  
**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS**

<b>TAX</b>	<b>PENALTIES AND INTEREST</b>	<b>COLLECTION AND *1 ASSESSMENT</b>	<b>REFUNDS</b>
<b>1 ALCOHOLIC BEVERAGE TAX</b>	(1) Failure to file \$5 day and 5% of tax 54:45-1 (2) Failure to pay tax 5% penalty and 1% month 54:44-1 (3) Failure to pay after assessment 5% additional penalty 54:45-5	3 years to assess *3	1 year 54:45-6
<b>2 BUSINESS PERSONAL PROPERTY TAX</b>	(1) Failure to file \$2 day 54:11A-17 (2) Failure to pay tax 5% penalty and 1% month 54:11A-17 (3) Deficiency-interest 1% month 54:11A-12(a)	5 yrs. after filing for ad- ditional assessment 54:11A-12b *1	2 yrs. 54:11A-20 *2
<b>3 CIGARETTE TAX</b>	Failure to file—\$1 day 54:40A-7	3 years to assess *3	2 yrs. 54:40A-21 *2
<b>4 CORPORATION TAX</b>	(1) Failure to file \$2 day 54:10A-17 (2) Failure to pay tax 5% penalty and 1% month 54:10A-17 (3) Deficiency-interest 1% month 54:10A-19.1	(1) 5 yrs. for assessment of add'l tax 54:10A-19.1 *1 (2) 10 yrs. where corporation franchise return duly filed 54:10A-31	2 yrs. 54:10A-23 *2
<b>5 CORPORATION INCOME TAX</b>	(1) Failure to file \$2 day 54:10E-14 (2) Failure to pay 5% penalty and 1% per month 54:10E-14 (3) Deficiency—interest 1% month 54:10E-19	5 years to assess 54:10E-19	2 yrs. 54:49-14, -16
<b>6 EMERGENCY TRANS- PORTATION TAX</b>	(1) Failure to file \$2 day 54:8A-53 (2) Failure to pay tax 5% penalty and 1% month 54:8A-53	(1) 3½ yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54:8A-55	(1) 2 yrs. 54:8A-54 *2 (2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-55
<b>7 INHERITANCE AND ESTATE TAX</b>	(1) Tax paid more than 8 months after death 10%—If delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena \$200 penalty 54:34-10	(1) Tax due is lien for 10 yrs. 54:35-5 (2) After 20 yrs. no proceed- ings to collect 54:35-5.1	3 yrs. from date of final de- termination or payment 54:35-10

# STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1 3 yrs. (up to 2 yrs. additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—misdemeanor 54:47-5 (2) False swearing with intent to avoid tax—misdemeanor 54:47-4	(1) Within 30 days after finding by the Director—to the commissioner 54:45-5 (2) To Div. of Tax Appeals from decision of Director—60 days 54:46-1
2 5 years *3	(1) Failure to file, false or fraudulent filing—misdemeanor *2 \$1,000 and/or up to 1 yr. 54:11A-20 (2) False swearing to avoid paying tax—misdemeanor \$1,000 and/or up to 1 yr. 54:11A-20 *2	Within 3 months to Division of Tax Appeals 54:11A-14
3 3 yrs. 54:40A-23	(1) Forgery or counterfeiting stamps high misdemeanor 54:40A-29 (2) Possession of counterfeit stamps high misdemeanor 54:40A-29 (3) Possession of cigarettes with counterfeit stamps: more than 2,000 packs—high misdemeanor; less than 2,000 packs—disorderly person 54:40A-29 (4) Preventing or hindering investigation \$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—misdemeanor \$250 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person 54:40A-32 (7) Failure to file report or filing false report \$1,000 and/or up to 1 yr. 54:40A-33 (8) False swearing to evade tax \$1,000 and/or up to 1 yr. 54:40A-34 (9) Violation of Act when no penalty provided \$250 54:40A-36	3 months to appeal assessment by the Director 54:40A-21 *2
4 5 years *3	(1) Failure to file, or filing false report—misdemeanor \$1,000 and/or up to 1 yr. *2 54:10A-23 (2) False swearing to avoid paying tax—misdemeanor \$1,000 and/or up to 1 yr. *2 54:10A-23	Within 3 months to Division of Tax Appeals 54:10A-19.2
5 5 years *3	(1) Failure to file report or filing fraudulently—misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax—misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records—misdemeanor \$1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:10E-21
6 7 years *3	Failure to file or filing false or fraudulent report—misdemeanor \$1,000 and/or up to 1 yr. 54:8A-54 *2	30 days to appeal assessment by the Director 54:8A-55 *3
7 20 years *3	Willful and knowing misrepresentation to appraiser—misdemeanor 54:34-11	Appeal from appraisement or assessment of tax—within 60 days after making and entering same to Appellate Division Super. Court 54:34-13 Changed to 45 days (Winberry v. Salisbury) 5 N. J. 240

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST	COLLECTIONS AND ASSESSMENT *1	REFUNDS
8 MOTOR FUELS TAX	(1) Failure to file a report (distributor or jobber) 20% of tax 54:39-27 (2) Failure to file a report for Special License B, \$1 day and various other penalties 54:39-64b interest 1% month	3 years to assess *3	(1) Distributors 1 yr. from payment date 54:39-29 (2) Those refundable 6 mos. 54:39-67
9 PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX	Failure to file report \$100 per day 54:30A-19 and 54:30A-55 Interest 1% month *3	2 yrs. *3	2 yrs. *3
10 RETAIL GROSS RECEIPTS TAX	(1) Failure to file a return 5% penalty and 1% month *4 54:11C-11 (2) Failure to pay tax 5% penalty and 1% month *4 54:11C-11	3 yrs. *1 54:11C-12	2 yrs. *2 54:11C-13
11 SALES & USE TAX	(1) Failure to file a return 5% penalty and 1% month *4 54:32B-26 (2) Failure to pay tax 5% penalty and 1% month *4 54:32B-26	3 yrs. *1 54:32B-27	2 yrs. after payment of tax by customer 54:32B-20
12 SAVINGS INSTITUTION TAX	1% per month 54:49-3	5 years to assess 54:10D:16	2 yrs. 54:49-14, -16
13 STATE TAX UNIFORM PROCEDURE LAW	(1) Interest 1% month on tax due 54:49-3 (2) After assessment by the commissioner 5% penalty in addition to all other penalty and interest if not paid within 15 days 54:49-4	Not a taxing law	2 yrs. 54:49-14 and 54:49-16
14 TRANSPORTATION BENEFITS TAX	(1) Failure to file \$2 day 54:8A-105 (2) Failure to pay tax 5% penalty and 1% month 54:8A-105	(1) 3½ yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54:8A-116	(1) 2 yrs. 54:8A-114 *2 (2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-116
15 UNINCORPORATED BUSINESS GROSS RECEIPTS TAX	(1) Failure to file \$2 day 54:11B-9 (2) Failure to pay 5% penalty and 1% month 54:11B-9 (3) Deficiency-interest 1% month 54:11B-17	5 yrs. 54:11B-17 *1	2 yrs. *2 54:11B-19



# STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
8 Wholesalers and retailers records 2 yrs. 54:39-33; daily-1 yr. 54:39-34 Distributors and gasoline jobbers records 1 yr. 54:39-25	(1) Failure to pay tax—misdemeanor 6 mos. and/or \$1,000 54:39-55 (2) Making any false statements—misdemeanor 6 mos. and/or \$1,000 54:39-55 (3) Concealing any material fact—misdemeanor 6 mos. and/or \$1,000 54:39-55 (4) Obtaining fuel falsely—misdemeanor 54:39-56	(1) Within 6 months to Division of Tax Appeals from docketed debts 54:39-47 (2) Within one yr. from any order or assessment of the commissioner 54:39-49
9 2 years *3	Willfully making any oath perjury, high misdemeanor (2A:131-1) \$2,000 and/or up to 7 yrs. 54:30A-19 and 54:30A-55	Only municipalities can appeal to Division of Tax Appeals by 1st. Monday in March 54:30A-21 and 54:30A-57
10 3 years 54:11C-5	Failure to file, willfully filing false return—misdemeanor \$1,000 and/or up to 1 yr. *2 54:11C-11	(1) Within 90 days after assessment to the Director 54:11C-7 (2) Within 3 months after decision to the Division of Tax Appeals 54:11C-9
11 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person \$500 and/or up to 6 months 54:32B-26	(1) Where determination is made by Director, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 3 months to appeal to Division of Tax Appeals 54:32B-21
12 5 years *3	(1) Failure to file report or filing fraudulently—misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax—misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records—misdemeanor \$1,000 or up to 1 yr. 54:52-4	Within 3 months to Division of Tax Appeals 54:100-17
13 2 yrs. 54:50-10	(1) Failure to file report or filing fraudulently—misdemeanor \$1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax misdemeanor \$1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records misdemeanor \$1,000 and/or up to 1 yr. 54:52-4	(1) 30 days to appeal assessment by Director 54:49-18 (2) Subject to rules of Division of Tax Appeals
14 7 years *3	Failure to file or filing false or fraudulent report-misdemeanor \$1,000 and/or up to 1 yr. 54:8A-114	30 days to appeal assessment by the Director 54:8A-116
15 5 years *3	Willfully failing to file or filing false returns—misdemeanor \$1,000 and/or up to 1 yr. 54:11B-21	Within 3 months after action of the Director to the Division of Tax Appeals 54:11B-18

\*1 Except for willfully false or fraudulent return, or no return

\*2 State Tax Uniform Procedure Law governs

\*3 Administrative Decision

\*4 From 2d month after tax due

**TABLE 23**  
**SUMMARY HISTORY OF TAXES**

Tax & Citation	Date Of Adoption	First Tax Rate	First Tax Change
ALCOHOLIC BEVERAGE TAX N.J.S.A. 54:41-1	1933	April 6, 1933—a 3c per gallon tax on beer	December 5, 1933—3-1/3c per gallon of beer \$1.00 per gallon for liquor
BANK STOCK TAX N.J.S.A. 54:9-1	1918	¼ of 1% of a bank and trust company's common stock	
BUSINESS PERSONAL PROPERTY TAX N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
CIGARETTE TAX N.J.S.A. 54:40A-1	1948	3c per pack (1.5c per 10 cigarettes)	April 16, 1956—3c to 5c per pack of 20 cigarettes
CORPORATION BUSINESS TAX N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock; 2% upon gross receipts of car companies	1946—8/10 mill per dollar on allocable net worth; 1953—1¼% on allocable net income
CORPORATION INCOME TAX N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
EMERGENCY TRANSPORTATION TAX N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965 amended to conform with U.S. Revenue Act of 1964
FINANCIAL BUSINESS TAX N.J.S.A. 54:10A-1	1946	¼ of 1% on net worth less specified deductions	
INSURANCE PREMIUMS TAX N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
MOTOR FUELS TAX N.J.S.A. 54:39-1	1927	2c per gallon on fuels on public highways	December 1, 1930—increased from 2c to 3c per gallon
PUBLIC UTILITY TAXES N.J.S.A. 54:30A-16	1884	2% on gross receipts of telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
RAILROAD TAXES N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
RETAIL GROSS RECEIPTS TAX N.J.S.A. 54:32B-1	1966	1/20 of 1% on gross receipts in excess of \$150,000.00	
SALES AND USE TAX N.J.S.A. 54:32B-1	1966	3% or 3c on a dollar of retail sales	1970—increased rate to 5% or 5c on a dollar
SAVINGS INSTITUTION TAX N. J. S. A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	
TRANSFER INHERITANCE TAX N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of \$5,000 but not more than \$50,000
TRANSPORTATION BENEFITS TAX N.J.S.A. 54:8A-58	1972	A flat 2.3% on classes of income derived within the taxpayers source state	
UNINCORPORATED BUSINESS TAX N.J.S.A. 54:11B-1	1966	¼ of 1% on gross receipts	

<sup>1</sup> Distribution to municipalities pursuant to Chapter 135, Laws of 1966.

## SUMMARY HISTORY OF TAXES (Continued)

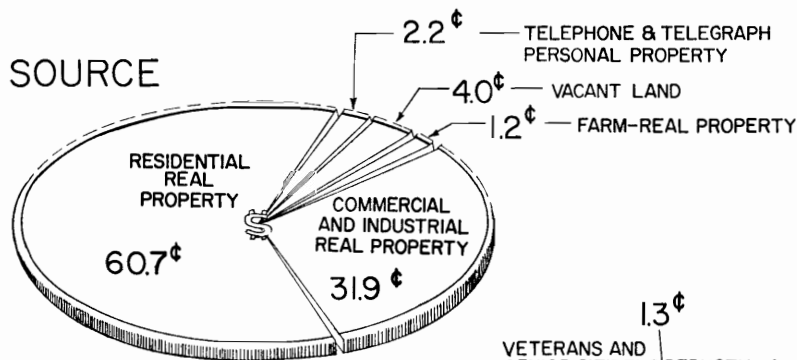
Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1972—liquor increased to \$2.80 per gallon. Wine, vermouth and sparkling wine—\$.30.	6	100%	
1970—1½% of common and preferred stock	1	50%	County 25% Municipalities 25%
	0		100% (1)
1972—14c to 19c per pack of 20 cigarettes	7	100%	
1972—Net income tax increase from 4¼% to 5½%	10	Net Worth 100% Net Income Approximately 77%	Net Income Approximately 23% (1)
	0		
1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding \$25,000 and a 2½% surcharge <sup>1</sup>	4	100%	
1970—from ¾ of 1% to 1½%	1	50%	County 25% Municipality 25%
	1	100%	
1972—rate increased from 7c to 8c per gallon	8	100%	
1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision	7		100%
1948—franchise tax at 10% on operating income based on track miles	12		100%
	0		100% (1)
	1	90%	10% of net receipts but not to exceed \$25 million
	0	100%	
1962—rate increased from 5% to a maximum of 16%	3	95%	to County 5%
	0	100%	
	0		100% (1)

<sup>1</sup> Surtax does not apply for tax years ending after December 31, 1972 and beginning before January 1, 1975.

# THE TAX DOLLAR

ALL MUNICIPALITIES-FISCAL YEAR 1974-\$2,761.6 MILLIONS

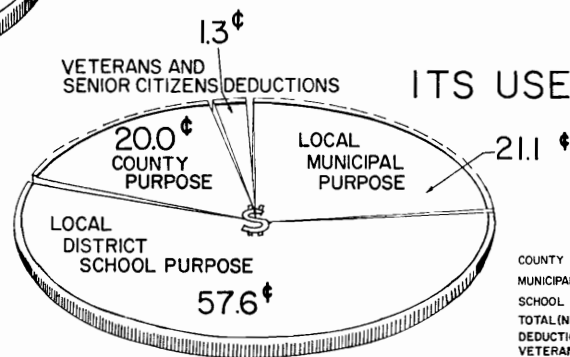
## ITS SOURCE



TAX SOURCE	
<b>REAL PROPERTY</b>	
VACANT LAND	\$110,044,000
RESIDENTIAL	1,679,450,000
FARM	33,102,000
COMMERCIAL & INDUSTRIAL	881,207,000
<b>PERSONAL PROPERTY</b>	
TELEPHONE & TELEGRAPH	60,052,000
<b>TOTAL TAX</b>	<b>2,763,855,000</b>

\*TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACT OF RATABLES IS \$2,761,556,000  
THE TOTAL OF \$2,763,855,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT

## ITS USE



TAX USE	
COUNTY	\$552,203,000
MUNICIPAL	583,720,000
SCHOOL	1,589,947,000
<b>TOTAL (NET) TAX</b>	<b>2,725,870,000</b>
<b>DEDUCTIONS ALLOWED:</b>	
VETERANS	22,156,000
SENIOR CITIZENS	13,530,000
<b>* TOTAL TAX</b>	<b>\$2,761,556,000</b>

## **CHAPTER IV**

### **LOCAL PROPERTY AND PUBLIC UTILITY BRANCH**

#### **CONSOLIDATION OF FUNCTIONS**

The Public Utility Tax Bureau and Local Property Tax Bureau were merged, effective April 3, 1972 into the Local Property and Public Utility Branch. Basic functions of the new branch are outlined as follows:

1. Administer five public utility taxes—Railroad Franchise Tax, Railroad Property Tax, Public Utility Gross Receipts Tax, Public Utility Franchise Tax, and Public Utility Excise Tax.
2. Gather data and prepare annual Table of Equalized Valuations as a basis for distributing State equalization school aid, for determining local debt limits, apportioning regional school costs, etc.
3. Assist local tax assessors and county boards of taxation to improve the quality of assessments at the local level and to obtain maximum equity in the distribution of local tax among taxpayers.
4. Develop specifications for accurate tax maps and exercise State responsibility to direct taxing districts in their use by local assessors.
5. Compile statutory tax tables and tax reports and develop special studies and investigations as the Director may require.
6. Gather statistical data concerning all exempt properties in the State.
7. Review and approve contracts for municipal revaluation services consistent with standards as established.
8. Examine candidate and issue Tax Assessor Certificate to qualified applicants.

## EQUALIZATION TABLES

On October 1 of each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 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) for his use in calculating and distributing State school aid. 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 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.

In preparing the 1973 Table of Equalized Valuations, 204,108 sales of real estate, which occurred during the sampling period July 1, 1972 through June 30, 1973, were screened for acceptability as "arm length transactions." There were 89,046 which met the test to become "usable sales." The ratio of assessed valuation to sales price was calculated for each usable sale and all of them were classified into four groups (vacant land, residential, farm, commercial and industrial). An overall district average weighted ratio was calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio was applied against the aggregate assessed value of the taxing district to determine the aggregate "true value" of real estate for the taxing district.

"True value" for the year 1973 was averaged with the true value reported for 1972 after adjustment for "added and omitted assessments." By dividing the 1973 aggregate assessed values by this average true value, a certified weighted ratio for the taxing district was developed. This averaging method has the two-way advantage of avoiding abrupt changes in ratio among years and avoiding undue influence of inadequate samples of sales which may occur in a single year.

The average ratio of assessed value to true value of all real estate in 1973 was shown to be 76.87%. 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

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25.66% in Manville Borough (Somerset County) to a high of 193.37% in Weymouth Township (Atlantic County).

Equalization tables are shown for each taxing district in Appendix II. (Pages 366-390.)

## **ASSISTANCE TO COUNTY BOARDS OF TAXATION**

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year just ended 6,604 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

## **ASSISTANCE TO LOCAL ASSESSORS**

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year, 7,319 calls were made by the members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

### **Assessor Training**

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors in such courses.

The Division is represented on the planning committee 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, are the primary textbooks used in all in-service training courses.

**TABLE 24**  
**NEW JERSEY PROPERTY TAX DEDUCTIONS**  
**FOR SENIOR CITIZENS AND VETERANS—1974**  
 (Amounts in thousands<sup>3</sup>)

County	Senior Citizens				Veterans Assessors Estimate	Percent of Property Tax Required		
	Number <sup>1</sup>	Assessors Estimate	Actual Allowed <sup>1</sup>	½ Paid by State		Senior Citizens <sup>2</sup>	Veterans	Total
Atlantic .....	7,214	\$1,188	\$1,164	\$582	\$565	.87%	.85%	1.72%
Bergen .....	18,825	3,067	3,043	1,522	3,386	.39	.88	1.21
Burlington .....	5,577	926	913	457	1,179	.51	1.31	1.82
Camden .....	13,016	2,110	2,110	1,055	1,545	.73	1.06	1.79
Cape May .....	4,845	780	779	390	225	1.09	.63	1.72
Cumberland .....	4,104	666	663	332	316	1.03	.98	2.01
Essex .....	15,053	2,303	2,400	1,200	1,739	.32	.46	.78
Gloucester .....	4,694	786	757	379	648	.75	1.28	2.03
Hudson .....	9,744	1,564	1,584	792	795	.42	.42	.84
Hunterdon .....	2,051	335	329	165	242	.49	.72	1.21
Mercer .....	7,613	1,318	1,238	619	985	.58	.92	1.50
Middlesex .....	10,603	1,740	1,715	858	2,227	.37	.97	1.34
Monmouth .....	10,003	1,638	1,616	808	1,553	.43	.83	1.26
Morris .....	5,657	920	923	462	1,351	.24	.70	.94
Ocean .....	13,339	2,187	2,150	1,075	936	1.07	.93	2.00
Passaic .....	11,534	1,794	1,851	926	1,179	.62	.79	1.41
Salem .....	1,894	304	301	151	200	.91	1.20	2.11
Somerset .....	3,366	552	547	274	726	.31	.82	1.13
Sussex .....	2,279	356	367	184	300	.43	.71	1.14
Union .....	11,829	1,989	1,933	967	1,811	.45	.84	1.29
Warren .....	2,778	437	450	225	249	.86	.95	1.81
<b>Total<sup>3</sup> .....</b>	<b>166,018</b>	<b>\$26,960</b>	<b>\$26,833</b>	<b>\$13,417</b>	<b>\$22,156</b>	<b>.49%</b>	<b>.80%</b>	<b>1.29%</b>

Notes: <sup>1</sup> Net after adjustments by Tax Collectors.

<sup>2</sup> The percent of total tax levy for municipal share does not include ½ paid by State.

<sup>3</sup> Amounts may not add due to rounding.

## CERTIFICATION OF ASSESSORS

Assessor certification examinations were held in September, 1973 and March, 1974, under provisions of the Assessor Certification Law, Chapter 44, Laws of 1967. For the fiscal year 1973, 252 candidates took the certification examination. For the fiscal year 1974, 126 candidates took the certification examination. The reduction in the number of candidates reflects the expiration of the postponement of the college requirement as a prerequisite for admission to a certification examination.

Thus far 967 Tax Assessor Certificates have been issued. 386 certificates have been issued through successful passage of a certification examination. The remaining 581 represents certificates issued to applicants who qualified for certification without examination. During the past year 46 applicants successfully passed one of the two examinations conducted.

Of the 967 certificate holders, 533 are elected or appointed assessors presently in office, 86 are on the staff of an assessor's office, 26 have passed away, 146 have had no connection with an assessor's office, and 176 were assessors at one time who have since left office.

Within the state there are 861 assessor positions, of which 789 are filled. These 789 filled positions are being served by 732 assessors, which indicates that 57 assessors are serving more than one position.

A total of \$2,580 in application and certificate fees was received during the year.

**TABLE 25**  
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS<sup>1</sup>

<i>Year</i>	<i>Total in Millions</i>	<i>Percent Increase</i>	<i>Year</i>	<i>Total in Millions</i>	<i>Percent Increase</i>
1953	464.6	7.20%	1964	1156.4	11.67%
1954	509.8	9.72	1965	1233.8	6.69
1955	533.9	4.74	1966	1272.4	3.13
1956	579.8	8.60	1967	1444.7	13.54
1957	645.6	11.34	1968	1553.0	7.50
1958	710.9	10.13	1969	1710.5	10.14
1959	773.1	8.75	1970	1967.6	15.03
1960	834.6	7.96	1971	2222.3	12.94
1961	899.7	12.80	1972	2441.6	9.87
1962	971.2	7.94	1973	2584.8	5.87
1963	1035.6	6.63	1974	2,761.6	6.83

<sup>1</sup> Gross collections. Net figures shown in Table 1.

## STATEWIDE ANNUAL UPDATING OF ASSESSMENTS

In April, 1971, the Division released a revised, expanded and modernized State Electronic Data Processing Program (NJ PTS "4-line" system) in order to provide more advanced and sophisticated procedures for the analysis of assessment data which the assessor should use in the quest for equalization of the tax burden among the taxpayers of his taxing district.

The new system has demonstrated its value to efficient property tax administration. Since there are already 517 taxing districts utilizing the state developed program, it is incumbent for effective administration that all taxing districts adopt this system at an early stage. Full operation is expected by January 2, 1975 or soon thereafter.

## BUSINESS PERSONAL PROPERTY

Effective in the tax year 1968, all business personal property except that of telephone, telegraph, and messenger system companies was eliminated from local tax rolls (c. 136, P. L. 1966). A personal property tax replacement program was adopted to provide for distribution to municipalities of revenue collected by the State. A "save-harmless" measure was provided to assure that municipalities will receive no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (c. 135, P. L. 1966). In addition, the replacement requires that any excess revenue obtained from four replacement tax sources over the amount of the "save-harmless" requirement must be distributed to all municipalities pursuant to a formula. The "Save Harmless" amount of \$106,835,188 was exceeded in 1972-1973 by \$17,946,031. The distribution of the excess to the municipalities was made pursuant to a formula, on November 1, 1972, as provided by N. J. S. A. 54:11D-4.

## WATER POLLUTION AND AIR POLLUTION TAX EXEMPTIONS

Chapter 104, Laws of 1967 provides for the exemption from taxation of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Health that such equipment is "reasonably adequate for such purpose." During the year 1974 three industries qualified for exemption of water pollu-

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tion abatement equipment and 28 for air pollution abatement equipment. These exemptions represented tax credits against Business Personal Property Taxes administered by the State and Local Real Estate Taxes as follows:

	<i>Personal Property</i>	<i>Real Property</i>
Water pollution equipment . . . .	\$22,167.60	\$8,856.00
Air pollution equipment . . . . .	34,119.50	4,907.70
Total . . . . .	\$56,287.10	\$13,763.70

## REAL ESTATE APPRAISALS

The Division maintains an appraisal group to assist local assessors in the appraisal of properties. During fiscal 1974, such assistance was provided for 189 separate properties in 77 local taxing districts. These 189 properties have an appraised value of \$271,328,101. Appraisal values were also provided for 3 separate properties at the request of two State Departments. These 3 properties were valued at \$262,050. Appraisal values were also provided for 2 separate properties at the request of one county board of taxation. These properties were valued at \$6,597,199.

In addition to providing tangible assistance to local assessors upon request, this appraisal group accumulates property valuation data as a basis for developing standards to guide local assessors in improved property assessment standards.

## REVALUATION AND REASSESSMENT

Revaluation and reassessment programs are subjects of constant review in the quest for uniform local property tax assessments. Between 1951 and 1974, 551 local taxing districts had 1,046 revaluations by professional revaluation firms. Sixteen taxing districts were not revalued at all during this long period. In 1974, 50 taxing districts were revalued.

Revaluation and reassessment are regarded as essential to a well maintained local property tax roll. The Division of Taxation compiles records of these revaluations. Constant research is maintained to



develop adequate measures of the need for, and the accomplishments of, such revaluation programs. Potential savings from economies in this area make it imperative to develop adequate standards.

Chapter 424, L. 1971, approved February 1, 1972 requires the Director of the Division of Taxation to establish standards to be used in the valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity.<sup>1</sup> Effective January 1, 1972, this legislation requires approval by the Director of any contract entered into by any municipality for this purpose. The Director must determine that the proposed contractor meets the prescribed qualifications. For fiscal year 1974, 155 contracts and/or specifications have been received from municipalities covering revaluation projects in accordance with this law. One hundred forty-three of these contracts have received approval by the Director.

## PUBLIC UTILITY TAXES

The Local Property and Public Utility Branch administers Public Utility Excise tax for State use and also assesses and apportions for local collection the Public Utility Franchise Tax and Gross Receipts Tax described in Chapter III (pgs. 63 and 64). This administration involves the receipt of returns from privately owned utility companies and two municipally owned electric companies reporting their gross receipts and inventory of scheduled property to be used as a basis for distribution of the franchise and gross receipts taxes to municipalities.

The inventory reports are processed as received by applying the statutory unit rates to each item reported thus arriving at a valuation of all scheduled property in each of the taxing districts in which the company operates. Public utility installations, new and old, are field-checked, on a continuous basis as time and personnel permit, for location and accuracy of items reported on inventories of scheduled property. The completed valuations are certified by the Director to the various clerks of each of the taxing districts prior to January 1st of the tax year.

Public Utility Franchise and Gross Receipts taxes apportioned to local taxing districts for collection are shown by type of utility in Table 26.

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<sup>1</sup> The Director promulgated regulations published on September 13, 1972.



## RAILROAD TAXATION

Local Property and Public Utility Branch administers the railroad taxes described in Chapter III (pgs. 67 and 69) and determines the amount of State aid to be paid to municipalities in lieu of Class II railroad property taxes. Because it is a property tax, the principal activities are appraising and valuing this specified type of property.

Railroads operating in New Jersey report annually all physical property changes occurring during the pre-tax year. This information is used to determine the Class II railroad property assessment. Changes as reported for each of the 20 railroads are field-checked for accuracy. Office and field engineers evaluate and make necessary changes in the assessment prior to November 1, at which time a preliminary assessment is made and each railroad is notified of its assessment. Informal conferences are held before December 1 to correct any errors. Assessments become final on December 1 as a basis for the Class II railroad taxes for the following year, after certification by the Director.

By December 10, the Bureau notifies each County Board of Taxation of the true valuation of the railroad property in each of the taxing districts within its respective County for the ensuing year.

By December 15, the railroads are notified of their next year's assessment and taxes. Also, all municipalities (94) entitled to State aid (in lieu of Class II railroad taxes) for the following year are notified by a letter in which a computation of said State aid is enclosed.

Railroads are required to submit financial reports (I. C. C. Forms R-1 or Rail C) on April 1. From said reports, the railroad franchise tax is computed prior to June 1. The railroads are notified of their franchise taxes immediately after certification by the Director and are payable on or before June 15.

<i>WORKLOAD DATA</i>		<i>1973</i>	<i>1974</i>
Number of Taxpayers .....		20	20
R.R. Prop Reports received .....		20	18
R.R. Financial Returns received and audited .....		21	19
Special Studies—R.R. Taxation .....		6	4
Notification to Municipal Assessors .....		150	100
R.R. Tax Title Searches .....		75	50
Railroad Tax Appeals .....		1	1
Prepare R.R. Tax Release of Liens .....		2	3
Appraisals, for Revaluations .....		500	500
Passenger Facility Inspections .....		220	210
Computation of State aid .....		389	388
Drafting Right-of-Way Tracings .....		45	40
Right-of-Way Tracings Revised .....		950	900
Special Tasks for other sections .....		25	30

TABLE 26  
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES  
APPORTIONED FOR LOCAL COLLECTION

<i>No. of Companies</i>	<i>Classification</i>	<i>Franchise Tax</i>		<i>Gross Receipts Tax</i>	
		<i>Gross Receipts</i>	<i>Taxes</i>	<i>Gross Receipts</i>	<i>Taxes</i>
3	Electric .....	\$250,770,065.76	\$12,538,503.28	\$383,168,772.89	\$28,737,657.96
4	Gas .....	133,787,805.11	6,688,260.93	140,331,335.09	10,524,850.14
2	Electric and Gas .....	897,935,958.30	44,896,797.91	1,079,564,836.59	80,967,362.75
107	Water .....	79,261,801.29	3,936,869.54	83,166,612.67	6,237,496.10
30	Sewer .....	3,652,359.71	173,632.75	4,152,476.42	311,435.77
9	Telephone and Telegraph..	403,759,804.66	20,187,990.22	.....	.....
155		\$1,769,167,794.83	\$88,422,054.63	\$1,690,384,033.66	\$126,778,802.72
2	Municipal Elec. Corp. ....	2,312,594.69	115,629.73	2,656,885.34	199,266.40
157	Total .....	\$1,771,480,389.52	\$88,537,684.36	\$1,693,040,919.00	\$126,978,069.12
	Administrative Cost (Payable to the State) .....		—40,926.79		—58,661.73
	Net Tax Apportioned .....		\$88,496,757.57		\$126,919,407.39

## TAX MAPS

New Jersey law provides for the preparation of "maps for purposes of taxation in all taxing districts," except that townships under the 2,500 population are not required to make a tax map. The Director of Taxation is responsible for directing municipalities to provide such maps and has the authority to cause such maps to be prepared. N. J. S. A. 40:146-29 provides:

Before any ordinance is passed providing for the preparation of a map for the purposes of taxation, the specifications therefor shall be approved by the State Tax Department (Division of Taxation) and said map, when completed, before its use for the purposes of taxation, shall be submitted, to and approved by the State Tax Department (Division of Taxation).

The Division has promulgated up-to-date specifications and regulations for the preparation of tax maps. It provides assistance in the making of such tax maps and approval when the maps meet requirements. Such data as railroad location, public roads and exempt property are provided along with other technical assistance.

As indicated below, only 23 New Jersey taxing districts have tax maps which have never been approved, including those that are not required to have a tax map. 273 taxing districts have approved tax maps which are more than fourteen years old. The remaining 271 districts have had tax maps approved since 1960. Some tax maps which have not been approved recently, are maintained on the basis of the current specifications.

The following grouping of approved tax maps indicates (1) the year approved, (2) the number of years since approval, and (3) the number of taxing districts:

1	2	3
<i>Year Approved</i>	<i>Number of Years Since Approval</i>	<i>Number of Taxing Districts</i>
1974	0	9
1973	1	14
1972	2	9
1971	3	6
1970	4	22
1969	5	12
1968	6	9
1967	7	12

1	2	3
<i>Year Approved</i>	<i>Number of Years Since Approval</i>	<i>Number of Taxing Districts</i>
1966	8	12
1965	9	13
1964	10	10
1963	11	32
1962	12	32
1961	13	38
1960	14	41
1959-1913	15 & more	273
N O M A P A P P R O V E D		23

## DATA PROCESSING FOR LOCAL TAX ROLLS

At mid-year 1974, 517 of the State's 567 local taxing districts were using the data processing system developed by the State—or are converting to it. These 517 taxing districts contain 2,058,089—or 93.3%—of the 2,206,133 “line items” of taxable property in the entire state. There were 100,840 exempt line items in all 567 taxing districts.

In summary, the breakdown of taxing districts with respect to the system is as follows:

15 counties comprising 464 taxing districts are on the system.

53 taxing districts exclusive of the 15 counties are on the system.

Based upon experience gained by the Division and user counties and municipalities since the program was first inaugurated in 1967, the Electronic Data Processing Program has been expanded and modernized. This expansion made it possible to handle more data faster and with greater accuracy than was possible under the program as first developed. Also, the expanded program has been extended to include exempt property tax lists as well as taxable property. More than 100,000 exempt real estate parcels have been listed and summarized under the revised system as a part of the Division review of all exempt properties. Exempt properties in taxing districts not fully converted to the program have been introduced into the system.

## FARMLAND ASSESSMENT

The “Farmland Assessment Act of 1964” provides for preferential assessment of “land . . . actively devoted to agricultural or horticultural use,” and its value for such use rather than at its market value. Rules and regulations have been promulgated under this act. Unit values for various types of farmlands are determined in cooperation with the

Department of Agricultural Economics and Marketing at Rutgers, The State University.

As shown in Table 27, the number of "line items" of qualified farm assessments totaled 25,918 in 1974. The number of acres in qualified farms amounted to 1,050,000. Qualified farms account for 22% of all of the area in the State. Although large in area, these farmland assessments represent 0.34% of the New Jersey property tax base.

## INTER SERVICES

The Local Property & Public Utility Branch renders services to the following State, Local and Private Businesses in addition to our statutory duties.

### 1. Department of the Treasury—

- a. *Division of Budget and Accounting*—Furnish railroad taxes, State aid figures and releases of liens (plans, descriptions and tax computations), and excise tax for State use figures.
- b. *Division of Purchase and Property*—Furnish plans, technical assistance and appraisals of State-owned or leased properties.
- c. *Division of Taxation*—
  - (1) *Research and Statistics Section*—Assist in preparation of Annual Report, charts, plans and technical assistance.
  - (2) *Administrative Activity*—Furnish building plans and technical assistance.
- d. *Division of Tax Appeals*—Furnish records for railroad tax cases and technical assistance. Render assistance in local property tax and equalization matters. Furnish expert witnesses in litigation involving the State.

### 2. Department of Transportation—

- a. *Division of Railroad Transportation*—Furnish plans, records and technical assistance in reference to passenger subsidies.
- b. *Right of Way Division*—Furnish railroad plans and tax maps.
- c. *Planning Division*—Furnish tax maps and railroad plans.

**3. Department of Community Affairs—**

- a. *Hackensack Meadowlands Development Commission*—Furnish tax maps, boundary maps and render technical assistance.
- b. *Division of Local Revenues*—Furnish tax records, both railroad and public utility, for use in municipal revenues. Cooperate with this Division in implementing the Senior Citizen Tax Deduction Act.

**4. Department of Environmental Protection—**

- a. *Division of Parks and Forests*—Furnish tax maps and railroad plans.
- b. *Division of Natural Resources*—Furnish tax maps, railroad plans and technical assistance.
- c. *Division of Environmental Quality*—Furnish tax maps and railroad plans.

**5. Department of Law and Public Safety—**

- a. *Division of Law*—Furnish records of utility taxation for court cases and assist in preparation of same. Assist in preparing for hearings and the writing of briefs in local property tax and equalization litigation.
- b. *State Board of Professional Engineers and Land Surveyors*—Furnish records of tax map makers and licenses.

**6. Department of Public Utilities—**Furnish all railroad and public utility data as required.

**7. Municipal Taxing Districts (567)—**

- a. Render tax map data, railroad data and public utility data. (Data includes records, plans, maps, descriptions and tax records.)
  - b. Render technical assistance in property boundaries, municipal boundaries and county boundaries.
  - c. Assist in unusual appraisals, difficult exemption problems and other local property tax problems.
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8. Private Corporations and Companies—

- a. *Title companies (21 in number)*—Furnish tax searches on railroads and public utilities.
- b. *Engineering and land surveying companies*—Furnish tax map data, railroad information, and public utility locations.
- c. *Railroad Companies*—Furnish information as to taxable property and render technical assistance in this regard.
- d. *Utility Companies*—Furnish tax map data and location information as needed.
- e. *Non-Profit Tax Research Organizations*—Furnish various tax data and information to libraries, research organizations, various state tax agencies throughout the country.

**TABLE 27**  
**1974 SUMMARY OF FARM ASSESSMENTS 1**  
**REGULAR FARM (3a) QUALIFIED FARM (3b)**

County	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Per Cent Distribution	
	No. of Line Items <sup>2</sup>	Assessed Value	No. of Line Item <sup>2</sup>	Total 3b Items	3b Acres As % of County Area	Assessed Value	Line Items 3a & 3b <sup>2</sup>	Total Assessed Value 3a & 3b <sup>3</sup>	Farm Assessed Value 3a	Farm Assessed Value 3b
Atlantic .....	1,427	\$23,116,253	785	\$20,137.48	5.56%	\$4,411,310	2,212	\$27,527,563	83.97%	16.03%
Bergen .....	138	9,405,260	210	2,824.12	1.88	1,990,650	348	11,395,910	82.53	17.47
Burlington .....	1,846	53,431,528	2,954	155,794.14	29.71	31,294,471	4,800	84,725,999	63.06	36.94
Camden .....	613	10,459,890	609	12,296.68	8.65	4,587,807	1,222	15,047,697	69.51	30.49
Cape May .....	375	5,380,375	30	3,054.07	1.80	145,670	405	5,526,045	97.36	2.64
Cumberland .....	2,124	32,124,537	1,727	59,192.43	18.41	14,929,400	3,851	47,053,937	68.27	31.73
Essex .....	21	2,864,600	31	515.16	.63	407,000	52	3,271,600	87.56	12.44
Gloucester .....	2,213	41,238,600	2,198	69,611.76	33.10	16,450,870	4,411	57,689,470	71.48	28.52
Hudson .....										
Hunterdon .....	2,313	110,505,190	2,751	144,644.78	51.72	27,203,324	5,064	137,708,514	80.25	19.75
Mercer .....	975	50,481,870	1,322	46,747.81	32.32	13,755,885	2,297	64,237,755	78.59	21.41
Middlesex .....	785	38,840,750	1,170	42,646.39	21.58	15,606,350	1,955	54,447,100	71.34	28.66
Monmouth .....	2,365	80,770,985	2,657	89,411.20	29.29	28,236,079	5,022	109,007,064	74.10	25.90
Morris .....	540	31,885,363	926	30,018.67	9.82	8,946,482	1,466	40,831,845	78.09	21.91
Ocean .....	588	18,714,580	261	10,243.88	2.50	2,057,310	849	20,771,890	90.10	9.90
Passaic .....	52	2,073,400	89	3,184.87	2.59	610,700	141	2,684,100	77.25	22.75
Salem .....	2,012	29,715,275	2,418	91,536.14	41.70	16,101,375	4,430	45,816,650	64.86	35.14
Somerset .....	951	63,185,880	1,463	66,706.34	34.16	14,244,072	2,414	77,429,952	81.60	18.40
Sussex .....	1,414	41,817,308	2,275	99,465.94	29.53	14,400,143	3,689	56,217,451	74.38	25.62
Union .....	29	1,686,180	49	559.87	.85	417,800	78	2,103,980	80.14	19.86
Warren .....	1,325	37,274,426	1,993	100,968.11	43.58	16,230,688	3,318	53,505,114	69.67	30.33
Totals .....	22,106	\$684,972,250	25,918	\$1,049,559.84	21.84%	\$232,027,386	48,024	\$916,999,636	74.70%	25.30%

NOTES: 1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.

2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

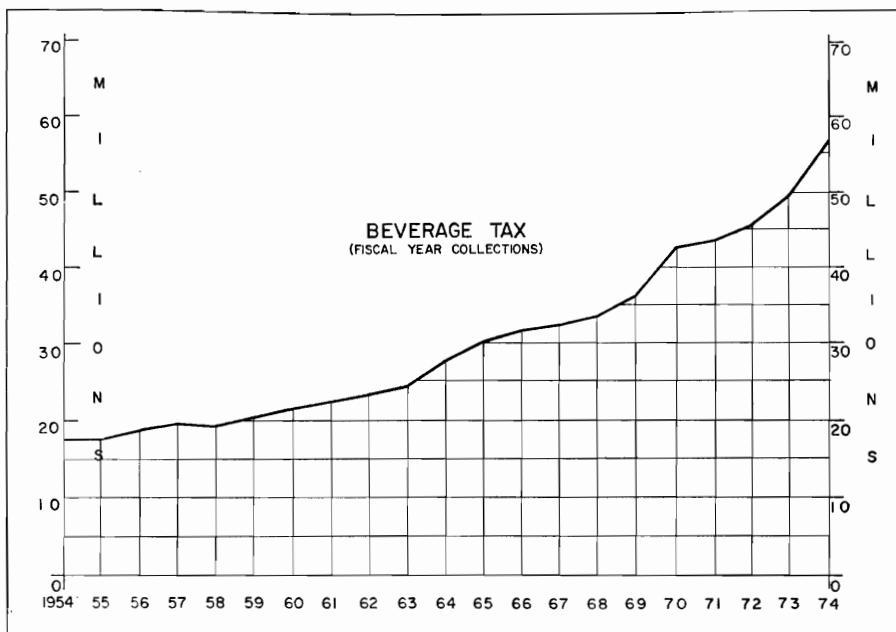
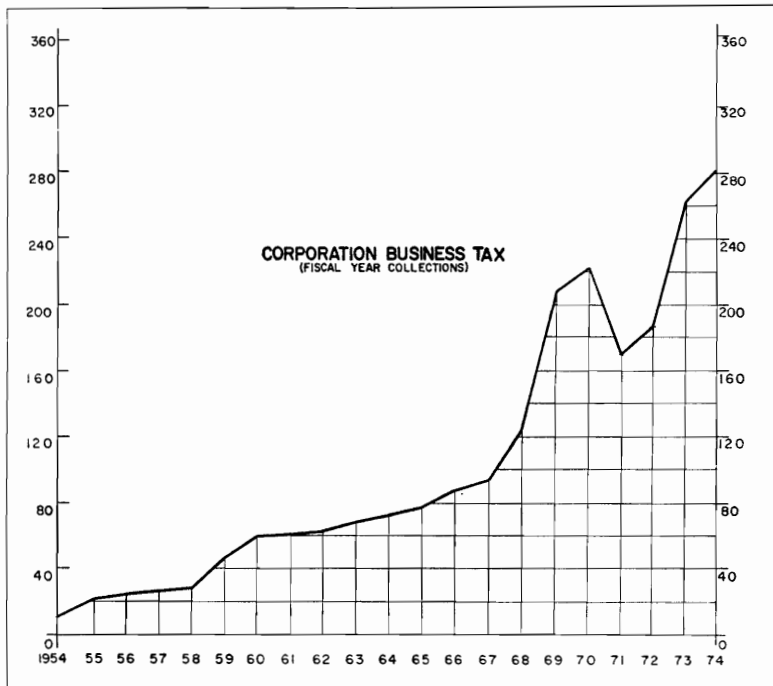


TABLE 28  
**GENERAL PROPERTY TAXES**  
**NET TAX BY CLASS OF PROPERTY — 1974**

This table shows general property taxes for 1974 by principal class of property in each taxing district in each county. Also, net residential taxes as a percentage of total (net) tax.

Taxes are derived by applying general property tax rates to assessed values. The total (\$2,728,169,104) differs from amounts shown in County Abstracts of Ratables (\$2,725,869,300) due to rounding of tax rates.

*Residential*

Net taxes upon residential properties housing not more than four families after allowing exemptions for disabled veterans and fallout shelters and deductions granted senior citizens and veterans. Veterans deductions may be taken against any property the veteran owns. Full charge to residential may result in some error.

*Commercial*

Taxes upon commercial property. These are the "main street" type of properties.

*Industrial*

Net taxes upon industrial properties after allowing exemptions for pollution equipment.

*Apartments*

Taxes upon residential properties housing more than four families.

*Farms*

Taxes upon properties qualified for special assessment under Farmland Assessment Act as well as other farm properties not so qualified.

*Vacant Land*

Taxes upon all lands classified as vacant.

*Personal Property*

Taxes upon the personal property of telephone and telegraph companies.

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GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>STATE SUMMARY</b>									
Atlantic County	\$32,676,112	\$19,490,521	\$887,118	\$4,620,022	\$1,119,995	\$4,758,501	\$2,173,126	\$65,725,395	49.72
Bergen County	262,885,378	47,294,060	31,361,501	21,037,309	418,938	10,026,694	5,330,884	381,355,364	68.93
Burlington County	57,930,854	11,600,330	5,189,044	4,456,968	2,678,827	4,791,109	1,626,663	88,273,795	65.63
Camden County	86,493,773	28,014,321	8,493,418	10,244,409	744,461	4,217,560	4,372,559	142,580,521	60.66
Cape May County	22,347,061	6,744,544	312,581	2,824,093	173,032	2,257,276	486,452	35,180,039	63.52
Cumberland County	17,616,793	5,125,540	3,114,162	1,363,441	1,706,080	1,755,484	841,764	31,523,214	55.89
Essex County	204,524,624	74,460,315	33,494,423	42,002,759	119,698	6,019,490	13,075,694	373,697,003	54.73
Gloucester County	28,042,961	7,189,869	5,784,567	2,170,695	2,509,950	2,867,029	941,718	49,506,769	56.64
Hudson County	69,169,397	34,045,857	46,586,785	26,270,506	.....	6,868,797	4,531,564	188,072,906	36.78
Hunterdon County	19,687,758	3,708,702	1,643,730	453,394	4,308,159	2,587,074	899,979	33,088,796	59.50
Mercer County	62,531,883	20,335,220	8,541,785	6,133,464	2,077,319	2,739,396	3,210,805	105,569,372	59.23
Middlesex County	128,188,796	25,592,448	43,616,950	14,007,998	1,581,038	10,064,959	4,275,987	227,328,176	56.39
Monmouth County	125,182,732	26,135,607	6,151,868	11,237,953	4,357,989	7,904,268	3,202,609	184,373,026	67.90
Morris County	126,226,004	21,442,646	16,758,720	8,870,253	1,599,066	12,172,443	3,773,917	190,843,049	66.14
Ocean County	70,416,760	9,732,191	1,350,427	4,945,615	714,713	10,282,171	1,516,098	88,987,975	71.14
Passaic County	88,827,290	24,627,125	16,116,749	8,070,629	110,296	6,893,321	3,074,465	147,719,875	60.13
Salem County	8,119,888	1,795,526	3,103,830	380,241	1,709,012	654,626	524,233	16,287,356	49.85
Somerset County	58,627,069	10,523,968	7,446,744	3,248,369	2,730,941	4,311,274	1,279,359	88,167,744	66.49
Sussex County	28,553,731	4,480,034	1,049,217	413,218	2,197,952	4,299,452	930,511	41,924,115	68.11
Union County	130,765,255	28,566,216	32,493,695	13,402,689	75,154	3,472,876	3,463,617	212,239,602	61.61
Warren County	14,949,193	3,183,652	2,788,743	1,047,636	1,965,851	1,269,725	520,312	25,725,112	58.11
<b>State Total</b>	<b>\$1,643,762,832</b>	<b>\$414,689,282</b>	<b>\$276,316,047</b>	<b>\$190,201,661</b>	<b>\$33,103,421</b>	<b>\$110,043,545</b>	<b>\$60,052,316</b>	<b>\$2,728,169,104</b>	<b>60.25</b>

GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974—Continued

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>ATLANTIC COUNTY</b>									
Absecon City	\$1,276,232	\$223,863	\$1,927	\$51,710		\$73,855	\$25,036	\$1,652,623	77.22
Atlantic City City	4,543,430	12,496,899	62,957	2,070,999		647,144	1,150,197	20,971,626	21.66
Brigantine City	2,419,209	296,319		131,531		354,429	30,068	3,231,556	74.86
Buena Boro.	493,611	135,235	73,071	32,354	\$130,967	23,478	31,747	920,463	53.63
Buena Vista Twp.	845,781	111,954	34,476		266,455	346,602	24,987	1,630,265	51.88
Corbin City City	41,315	6,839	1,526		5,928	5,770	979	62,367	66.26
Egg Harbor City	684,853	199,043	86,529	72,627		26,534	57,368	1,126,954	60.77
Egg Harbor Twp.	1,720,718	890,498	25,651	168,310	34,136	489,847	143,563	3,472,223	49.56
Estelle Manor City	67,062	6,859	5,540		47,320	181,236	6,075	314,114	21.35
Folsom Boro.	264,945	33,755	105,000		6,457	66,821	26,677	503,745	52.60
Galloway Twp.	1,541,602	569,325	1,802		141,670	362,997	59,313	2,676,709	57.59
Hamilton Twp.	1,107,903	694,794	182,871	71,502	105,527	705,147	73,663	2,911,407	38.05
Hammoncton Town	1,796,574	618,718	233,435	118,626	270,142	132,792	126,593	3,281,880	54.58
Linwood City	1,958,676	422,803		1,197	16,865	79,861	20,191	2,469,113	78.37
Longport Boro.	787,281	48,024		82,229		88,290	4,539	1,010,363	77.92
Margate City City	3,790,538	209,188		319,382		191,547	23,522	4,534,477	83.60
Mullica Twp.	680,492	89,345	4,667		46,922	251,562	30,610	1,103,898	61.64
Northfield City	1,991,030	707,019	2,390	2,059	733	188,624	19,585	2,911,440	68.39
Pleasantville City	1,728,220	694,763	38,210	158,106		108,984	181,044	2,909,327	59.40
Port Republic City	134,896	11,811	48		3,729	33,612	8,133	192,229	70.17
Somers Point City	1,745,312	617,139		519,562	7,906	138,767	58,944	3,087,620	56.53
Ventnor City	2,942,282	417,833	26,908	821,809		187,451	63,711	4,459,994	65.97
Weymouth Twp.	113,850	18,495		3,019	35,228	73,869	6,551	251,002	45.36
<b>County Total</b>	<b>\$32,676,112</b>	<b>\$19,490,521</b>	<b>\$887,118</b>	<b>\$4,620,022</b>	<b>\$1,119,905</b>	<b>\$4,758,501</b>	<b>\$2,173,126</b>	<b>\$65,725,395</b>	<b>49.72</b>
<b>BERGEN COUNTY</b>									
Allendale Boro.	\$3,511,044	\$234,686	\$49,392		\$8,009	\$126,959	\$22,719	\$3,952,899	88.82
Alpine Boro.	726,986	91,580				143,184	6,503	968,253	75.08
Bergenfield Boro.	8,476,763	1,154,513	241,427	\$797,611	10,516	77,210	56,459	10,814,489	78.38
Bogota Boro.	2,316,597	136,461	264,431	246,615		16,601	23,738	3,004,443	77.11
Carlstadt Boro.	653,738	669,300	1,967,161	17,726	6,319	267,001	30,737	3,601,982	18.16
Cliffside Park Boro.	4,059,187	464,140	62,189	377,555		83,100	86,129	5,332,250	76.12
Closter Boro.	3,243,886	427,258	119,318	1,612	11,107	139,281	74,523	4,016,485	80.75
Cresskill Boro.	3,090,162	458,801	91,920	9,401		198,036	13,471	3,856,791	80.12
Demarest Boro.	2,649,737	102,633				77,187	9,170	2,838,727	93.34
Dumont Boro.	6,528,121	364,609	30,865	377,859	3,190	52,371	123,583	7,480,628	87.27
Elmwood Park Boro.	3,398,339	568,665	864,966	404,824	38,443	87,429	36,063	5,398,769	62.95
E. Rutherford Boro.	637,914	296,847	1,281,314	112,571		378,477	76,370	2,783,493	22.92
Edgewater Boro.	625,604	161,437	1,406,968	385,850		97,088	10,476	2,687,423	23.28
Emerson Boro.	2,896,750	462,702	25,550		1,304	41,261	19,614	3,447,181	84.03
Englewood City	9,131,613	2,144,337	2,087,346	1,272,866		233,100	429,425	15,298,687	59.69
Englewood Cliffs Boro.	2,220,033	2,050,153	7,178	11,709		266,961	36,266	4,562,300	48.34



Fair Lawn Boro.	11,332,366	1,129,596	1,891,529	708,016	5,036	97,872	240,354	15,404,769	73.56
Fairview Boro.	1,697,399	544,014	824,481	154,374		40,319	15,157	2,776,244	61.14
Fort Lee Boro.	3,601,434	1,274,105	133,787	5,266,964		595,131	132,021	11,003,442	32.73
Franklin Lakes Boro.	3,879,059	610,789	39,529		64,890	247,501	35,302	4,877,070	79.54
Garfield City	4,359,691	678,803	947,826	215,713		127,439	51,375	6,380,847	68.32
Glen Rock Boro.	5,701,943	407,683	204,093			55,296	38,267	6,407,282	88.99
Hackensack City	5,665,140	4,545,032	1,731,511	4,029,552		388,558	608,589	16,968,382	33.39
Harrington Park Boro.	2,074,605	108,475				44,054	9,460	2,237,265	92.73
Hasbrouck Hghts. Boro.	3,390,437	417,657	123,052	332,130		65,345	26,766	4,355,387	77.84
Haworth Boro.	1,739,964	266,996			2,897	19,838	7,287	2,036,982	85.42
Hillsdale Boro.	4,967,411	433,923	23,661	4,673	4,776	61,341	144,265	5,640,050	88.07
Hobokus Boro.	2,221,777	110,626	21,286			76,453	15,925	2,446,067	90.83
Leonla Boro.	2,890,714	197,263	108,649	373,990		59,642	26,576	3,651,834	79.16
Little Ferry Boro.	1,604,396	394,295	316,404	427,608		80,778	56,695	2,880,176	55.70
Lodi Boro.	3,679,843	908,879	971,453	940,327		110,173	52,580	6,663,255	55.23
Lyndhurst Twp.	3,205,124	505,172	1,200,688	132,545		326,881	30,424	5,400,832	59.35
Mahwah Twp.	3,430,432	609,376	1,898,796	163,316	59,223	579,926	569,958	7,311,027	46.92
Maywood Boro.	2,905,826	344,929	355,849	224,578		33,222	32,154	3,896,558	74.57
Midland Park Boro.	2,635,625	354,617	284,286	119,396		46,981	29,794	3,470,699	75.94
Montvale Boro.	2,788,473	1,215,321	132,785	71,435	13,855	350,727	41,208	4,613,804	60.44
Moonachie Boro.	272,178	65,029	1,114,070			123,761	13,078	1,588,116	17.14
New Milford Boro.	5,126,710	412,037	17,881	889,283	5,636	30,762	24,203	6,506,512	78.79
North Arlington Boro.	3,394,856	330,957	202,414	393,272		55,866	20,888	4,398,253	77.19
Northvale Boro.	1,499,162	215,253	979,379			95,990	12,032	2,801,816	53.51
Norwood Boro.	1,578,477	101,177	396,491		4,331	129,044	14,567	2,224,087	70.97
Oakland Boro.	6,170,607	674,583	522,467		317	368,579	76,339	7,812,892	78.98
Old Tappan Boro.	1,777,575	265,962			20,395	162,230	7,754	2,233,916	79.57
Oradell Boro.	3,722,109	598,643		55,426	4,562	157,482	30,958	4,569,180	81.46
Palisades Park Boro.	2,635,224	434,569	520,141	511,038		65,189	16,162	4,182,323	63.01
Paramus Boro.	8,073,331	6,983,868	1,067,282		7,909	331,048	165,300	16,628,738	48.55
Park Ridge Boro.	3,948,191	288,966	83,331	143,743	1,306	92,964	33,811	4,592,342	85.97
Ramsey Boro.	4,885,211	1,019,845	414,161	256,129	10,118	340,581	129,151	7,055,146	69.24
Ridgefield Boro.	948,843	155,949	617,007	108,039		55,731	10,436	1,896,005	50.04
Ridgefield Park Twp.	2,854,447	502,589	316,518	637,710		125,081	23,281	4,459,626	64.01
Ridgewood Village	14,231,593	1,597,125		483,584	9,575	254,052	256,658	16,832,587	84.55
Riveredge Boro.	3,903,253	547,072	30,014	519,376		29,805	147,776	5,177,296	75.39
Rivervale Twp.	4,067,374	568,387	14,903		366	90,397	14,014	4,765,441	85.53
Rochelle Park Twp.	1,214,032	515,173	65,884	64,054		26,079	422,640	2,307,842	52.60
Rockleigh Boro.	23,416	7,061	143,987			4,916	17,999	181,179	12.92
Rutherford Boro.	4,531,354	646,474	458,363	521,759		153,652	174,753	6,486,355	69.86
Saddle Brook Twp.	3,276,995	802,640	1,020,110	135,231		130,380	47,255	5,412,611	60.54
Saddle River Boro.	1,365,474	21,392			18,885	157,946	10,727	1,574,424	86.73
So. Hackensack Twp.	378,023	134,673	1,014,224			57,485	13,767	1,598,172	23.65
Teaneck Twp.	16,683,895	1,646,548	465,027	889,730		115,796	154,872	19,955,868	83.60
Tenafly Boro.	8,752,405	823,500	93,630	171,913		322,323	40,205	10,208,976	85.73
Teterboro Boro.	1,607	8,730	461,655			1,388	11,346	479,726	.33
Upper Saddle River Boro.	3,973,900	347,130	514,201		16,850	118,119	26,418	4,996,618	79.53
Waldwick Boro.	4,416,018	353,116	180,687		3,654	111,075	23,257	5,087,807	86.80
Wallington Boro.	1,524,481	183,370	241,203	420,575		46,276	12,691	2,428,596	62.77
Washington Twp.	4,305,380	154,296			5,250	118,686	14,637	4,598,249	93.03
Westwood Boro.	3,300,883	840,745	122,500	350,861		112,539	35,019	4,762,577	69.31
Woodcliff Lake Boro.	3,267,366	572,611			24,636	139,813	29,790	4,034,216	80.99
Wood Ridge Boro.	1,647,358	152,273	938,675	99,841		46,394	21,330	2,905,871	56.69
Wyckoff Twp.	7,196,077	477,214	150,568	4,429	54,822	167,592	74,537	8,125,239	88.56
County Total	\$262,885,378	\$47,294,960	\$31,361,501	\$24,037,309	\$418,938	\$10,026,694	\$5,330,884	\$381,355,364	68.93

**GENERAL PROPERTY TAXES**  
**NET TAX BY CLASS OF PROPERTY—1974—Continued**

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>BURLINGTON COUNTY</b>									
Bass River Twp. ....	\$182,816	\$43,145			\$19,429	\$209,228	\$15,046	\$469,664	38.92
Beverly City .....	484,484	60,284	\$38,047		902	5,399	4,313	593,429	81.64
Bordentown City .....	774,529	231,629	166,743	\$163,062	1,409	35,195	17,183	1,389,760	55.73
Bordentown Twp. ....	1,334,039	567,805	109,759	204,380	66,976	174,411	59,487	2,516,857	53.00
Burlington City .....	719,757	364,227	222,507	80,136	395	36,393	82,603	1,506,018	47.79
Burlington Twp. ....	1,602,945	503,780	710,759	507,400	135,193	161,113	34,423	3,655,613	43.85
Chesterfield Twp. ....	339,492	108,752			208,518	8,407	26,277	691,446	49.10
Cinnaminson Twp. ....	4,630,042	747,395	539,878	1,109	20,440	228,487	91,817	6,259,168	73.97
Delanco Twp. ....	712,481	79,809	227,306	8,514	26,964	20,529	8,290	1,083,902	65.73
Delran Twp. ....	2,270,048	750,290	8,686	432,283	32,010	144,696	45,504	3,683,517	61.63
Eastampton Twp. ....	491,640	68,474	3,331	140,620	56,253	30,702	9,235	800,255	61.44
Edgewater Park Twp. ....	1,575,109	370,628	87,650	541,417	14,252	80,370	19,790	2,689,214	58.67
Evesham Twp. ....	3,341,853	846,441	2,539	209,037	226,242	655,748	90,684	5,372,544	62.20
Fieldsboro Boro. ....	93,151	929	63,797		68	3,494	1,247	162,686	57.26
Florence Twp. ....	1,246,928	379,449	619,378	55,533	41,226	115,349	33,301	2,491,164	50.05
Hainesport Twp. ....	589,173	103,523	175,994		41,737	67,289	13,770	991,486	59.42
Lumberton Twp. ....	566,156	428,905	29,634	137,333	133,967	22,150	17,852	1,335,997	42.38
Mansfield Twp. ....	297,468	69,315	4,157	1,043	168,448	31,226	14,577	586,234	50.74
Maple Shade Twp. ....	2,733,265	596,303	91,266	749,761	1,194	130,256	34,055	4,336,100	63.04
Medford Twp. ....	3,260,448	421,261	57,936	338,548	163,626	432,288	82,806	4,754,863	68.67
Medford Lakes Boro. ....	1,796,375	37,139				22,458	6,814	1,862,786	96.43
Moorestown Twp. ....	4,520,063	1,531,964	936,832	206,544	140,762	217,949	172,862	7,726,966	58.50
Mt. Holly Twp. ....	2,279,631	528,548	107,060	64,456	6,007	79,140	194,491	3,259,362	69.94
Mt. Laurel Twp. ....	3,504,684	679,867	450,048	261,233	201,137	337,842	65,133	5,499,944	63.72
New Hanover Twp. ....	22,900	22,382			6,637	5,266	28,308	85,488	26.79
No. Hanover Twp. ....	141,536	73,218			15,182	17,389	6,776	324,574	43.61
Palmyra Boro. ....	1,175,151	147,612	65,331	79,233		67,086	10,269	1,550,632	75.79
Pemberton Boro. ....	122,204	37,287			14,355	1,042	6,630	189,710	64.45
Pemberton Twp. ....	2,135,466	179,548	24,923	108,404	118,686	349,255	43,046	2,959,328	72.16
Riverside Twp. ....	1,367,783	221,898	155,484	77,566		20,382	61,901	1,905,014	71.80
Riverton Boro. ....	777,719	53,229	4,823	28,688			11,811	853,758	88.00
Shamong Twp. ....	263,952	30,446	4,269			7,499	14,234	518,959	50.86
Southampton Twp. ....	939,092	84,609	19,022		78,896	127,662	173,761	1,407,961	66.70
Springfield Twp. ....	328,247	85,142			152,179		39,298	747,928	43.89
Tabernacle Twp. ....	433,643	47,085	4,146		269,119	85,459	26,961	766,305	58.58
Washington Twp. ....	142,347	13,440	85,888		86,447	188,280	6,764	332,464	42.82
Westampton Twp. ....	557,171	151,259	102,496		47,130	28,171	15,488	974,639	57.17
Willingboro Twp. ....	10,056,553	792,848	45,497		96,717	62,398	14,599	11,151,915	90.18
Woodland Twp. ....	78,916	20,402	23,569		1,762	136,089	119,256	493,577	15.99
Wrightstown Boro. ....	41,553	117,065		32,637	1,451	7,062	62,740	262,508	15.83
<b>County Total</b> .....	<b>\$57,930,854</b>	<b>\$11,600,330</b>	<b>\$5,189,044</b>	<b>\$4,456,968</b>	<b>\$2,678,827</b>	<b>\$4,791,109</b>	<b>\$1,626,063</b>	<b>\$88,273,795</b>	<b>65.63</b>

CAMDEN COUNTY									
Audubon Boro. ....	\$2,153,658	\$646,616	\$8,934	\$118,852		\$9,844	\$19,010	\$2,956,914	72.83
Audubon Park Boro. ....		128,911						130,429	
Barrington Boro. ....	1,686,977	143,180	493,921	297,909	\$2,930	28,195	3,518	2,673,705	63.10
Bellmawr Boro. ....	2,587,518	295,998	557,162	444,131		54,530	20,613	3,997,618	64.73
Berlin Boro. ....	1,286,752	299,904	71,981	54,395	10,264	79,609	28,279	1,863,370	67.98
Berlin Twp. ....	884,571	78,495	4,064	62,225	6,499	41,235	8,732	1,085,821	81.47
Brooklawn Boro. ....	290,803	174,485	8,285	17,090		6,628	9,239	506,530	57.41
Camden City ....	10,410,591	5,007,079	3,167,747	1,057,582		331,547	2,179,224	22,153,750	46.99
Cherry Hill Township ....	21,281,762	8,263,913	1,450,263	1,790,796	134,570	1,413,132	388,079	34,672,520	61.24
Chesham Boro. ....	158,849	19,138	5,136	158		42,375	3,004	228,660	69.47
Clementon Boro. ....	769,435	236,244	5,648	159,766		25,622	17,476	1,214,241	63.37
Collingswood Boro. ....	3,059,600	635,224		728,354		51,432	131,414	4,606,024	66.43
Gibbsboro Boro. ....	547,139	48,661	95,910	1,500	1,098	49,957	11,981	756,246	72.35
Gloucester City ....	1,530,438	748,789	447,081	137,265		60,889	128,535	3,049,997	50.18
Gloucester Twp. ....	6,607,771	727,818	149,605	721,432	121,845	259,340	147,641	8,735,352	75.64
Haddon Twp. ....	3,815,223	689,765	68,960	706,495		57,615	31,299	5,369,357	71.06
Haddonfield Boro. ....	4,819,722	777,096		33,245		88,565	224,514	5,943,112	81.10
Haddon Heights Boro. ....	2,312,902	291,553	9,250	93,568		8,705	25,880	2,741,858	84.36
Hi-Nella Boro. ....	96,347	33,021	5,846	181,939	2,147	4,426	2,651	326,377	29.52
Laurel Springs Boro. ....	443,203	92,341		33,496	470	8,861	82,919	661,290	67.02
Lawnside Boro. ....	640,268	335,474	65,399	52,294		56,268	7,243	1,156,946	55.34
Lindenwold Boro. ....	1,459,359	172,005	18,985	1,248,651	478	167,988	27,480	3,114,846	47.81
Magnolia Boro. ....	937,061	152,693	139,110	130,827		37,607	9,094	1,406,392	66.63
Merchantville Boro. ....	942,144	175,910		131,261		21,100	164,707	1,435,122	65.65
Mount Ephraim Boro. ....	1,066,280	212,194	8,658	53,361		19,898	17,678	1,378,069	77.37
Oaklyn Boro. ....	897,958	173,107	6,921	110,981		3,724	6,601	1,204,292	74.56
Pennsauken Twp. ....	5,795,668	4,347,927	1,041,385	363,929		501,582	98,962	12,149,433	47.70
Pine Hill Boro. ....	963,623	48,443	13,026	394,657	186	69,268	12,739	1,501,942	64.16
Pine Valley Boro. ....	20,768	9,988				14,054	480	45,300	45.85
Runnemede Boro. ....	1,494,687	334,965	52,178	268,612		18,421	42,017	2,210,880	67.61
Somerdale Boro. ....	1,146,425	171,067	97,277	159,826		37,645	14,633	1,626,873	70.47
Stratford Boro. ....	1,701,953	453,552		251,315		28,497	27,316	2,462,933	69.10
Tavistock Boro. ....	2,545	11,708					43	14,296	17.80
Voorhees Twp. ....	1,235,840	1,462,120	83,064	398,745	34,834	128,253	25,659	3,368,515	36.69
Waterford Twp. ....	842,705	180,100	13,091	1,288	51,551	124,398	19,138	1,232,271	68.39
Winslow Twp. ....	2,113,346	371,011	404,631	28,142	377,589	328,558	351,136	3,974,413	53.17
Woodlynne Boro. ....	529,832	63,561		10,442		17,832	3,160	624,827	84.80
County Total .....	\$86,493,773	\$28,014,321	\$8,493,418	\$10,244,409	\$744,461	\$4,217,580	\$4,372,559	\$142,580,521	60.66

**GENERAL PROPERTY TAXES**  
**NET TAX BY CLASS OF PROPERTY—1974—Continued**

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>CAPE MAY COUNTY</b>									
Avalon Boro. ....	\$1,962,698	\$286,932	.....	\$17,444	.....	\$262,853	\$12,487	\$2,542,414	77.20
Cape May City .....	1,105,222	807,857	\$1,246	48,831	.....	124,576	36,637	2,124,469	52.02
Cape May Point Boro. ....	183,046	1,360	.....	1,837	.....	30,450	590	167,282	79.53
Dennis Twp. ....	396,419	58,357	.....	846	\$64,501	87,740	15,070	623,033	63.63
Lower Twp. ....	2,879,094	394,086	194,292	31,943	44,580	281,517	61,022	3,886,534	74.08
Middle Twp. ....	1,969,166	650,088	47,371	9,653	37,017	430,888	65,808	3,209,991	61.34
North Wildwood City .....	1,404,201	438,473	8,552	628,806	.....	99,340	10,114	2,559,436	54.23
Ocean City City .....	6,892,405	971,566	3,159	410,162	.....	329,326	76,905	8,683,523	79.37
Sea Isle City City .....	1,132,241	159,937	.....	7,479	.....	187,421	9,643	1,486,721	75.65
Stone Harbor Boro. ....	1,084,833	146,363	.....	.....	.....	46,769	7,186	1,285,151	84.41
Upper Twp. ....	254,731	50,280	11,472	.....	7,678	68,078	8,716	400,955	63.53
West Cape May Boro. ....	251,363	30,604	.....	359	1,630	9,791	3,708	297,455	84.50
West Wildwood Boro. ....	171,384	8,192	.....	10,201	.....	12,774	676	203,227	84.33
Wildwood City .....	1,152,705	1,434,035	21,837	1,537,256	.....	173,822	157,233	4,476,888	25.75
Wildwood Crest Boro. ....	1,405,784	1,260,608	.....	93,510	.....	117,129	10,513	2,887,544	48.68
Woodbine Boro. ....	151,770	45,806	24,652	25,566	22,626	24,802	10,144	305,366	49.70
<b>County Total .....</b>	<b>\$22,347,061</b>	<b>\$6,744,544</b>	<b>\$312,581</b>	<b>\$2,824,093</b>	<b>\$178,032</b>	<b>\$2,287,276</b>	<b>\$486,452</b>	<b>\$35,180,039</b>	<b>63.52</b>
<b>CUMBERLAND COUNTY</b>									
Bridgeton City .....	\$2,164,078	\$802,182	\$827,806	\$160,017	\$3,004	\$70,257	\$151,882	\$4,179,226	51.78
Commercial Twp. ....	430,725	27,589	30,939	1,501	.....	118,903	31,315	671,791	64.12
Deerfield Twp. ....	391,625	80,489	.....	.....	105,610	31,483	27,019	636,226	61.55
Downe Twp. ....	195,250	17,341	59,851	.....	31,011	77,208	11,813	392,474	49.75
Fairfield Twp. ....	505,854	66,246	.....	.....	85,880	53,911	12,996	724,887	69.78
Greenwich Twp. ....	157,549	27,843	.....	.....	117,383	5,505	5,060	313,340	50.28
Hopewell Twp. ....	676,304	39,345	.....	.....	273,956	26,489	18,890	1,034,984	65.34
Lawrence Twp. ....	205,048	47,507	18,876	.....	118,665	160,638	25,534	576,168	35.59
Maurice River Twp. ....	422,218	97,611	.....	.....	28,174	188,356	22,530	758,889	55.64
Millville City .....	3,177,356	784,823	1,269,700	490,121	93,660	248,378	144,614	6,208,652	51.18
Shiloh Boro. ....	79,874	10,010	.....	.....	22,525	729	2,628	115,766	69.00
Stow Creek Twp. ....	103,701	8,926	.....	.....	135,710	6,215	7,301	261,853	39.60
Upper Deerfield Twp. ....	876,748	396,538	.....	.....	261,932	55,302	22,065	1,612,585	54.37
Vineland City .....	8,230,463	2,719,090	906,990	711,802	397,701	712,210	358,117	14,086,373	58.64
<b>County Total .....</b>	<b>\$17,616,793</b>	<b>\$5,125,540</b>	<b>\$3,114,162</b>	<b>\$1,363,441</b>	<b>\$1,706,030</b>	<b>\$1,755,484</b>	<b>\$841,764</b>	<b>\$31,523,214</b>	<b>55.89</b>



ESSEX COUNTY									
Belleville Town	\$9,285,687	\$1,705,716	\$1,749,781	\$1,554,258		\$104,797	\$233,670	\$14,633,909	63.46
Bloomfield Town	13,973,798	3,223,623	2,029,469	2,301,462		141,714	293,189	21,963,255	63.62
Caldwell Boro.	2,644,856	786,645	679,358	679,358		34,197	153,982	4,299,038	61.52
Cedar Grove Twp.	3,847,814	518,670	401,684	335,011	\$5,090	255,853	35,360	5,399,332	71.26
East Orange City	13,353,719	8,984,193	710,781	10,467,178		327,531	1,088,108	34,881,510	38.28
Essex Falls Boro.	1,779,303	51,332				38,551	7,938	1,877,124	94.79
Fairfield Boro.	2,086,947	943,035	2,075,418		26,856	377,240	135,556	5,645,052	36.97
Glen Ridge Boro.	5,338,954	298,319	11,220	177,491		19,257	58,871	5,904,112	90.43
Irrington Town	11,120,521	2,875,020	1,451,532	4,102,752		103,521	770,380	20,223,726	54.99
Livingston Twp.	12,898,041	2,613,702	895,897		1,715	906,781	191,559	17,507,685	73.67
Maplewood Twp.	11,132,514	1,565,656	280,344	317,399		91,939	86,864	13,474,716	82.62
Millburn Twp.	11,995,277	2,698,907	382,456	415,543		239,350	211,843	15,943,376	75.24
Montclair Town	18,419,642	2,186,800	25,313	1,924,945		164,285	431,766	23,152,751	79.56
Newark City	28,105,580	35,982,400	17,283,429	11,930,797		1,228,269	8,167,257	102,697,732	27.37
North Caldwell Boro.	3,806,714	130,794	23,304		5,055	104,074	16,041	4,085,982	93.17
Nutley Town	8,894,992	1,227,093	2,681,057	1,130,765		88,947	295,559	14,318,413	62.12
Orange City	5,891,775	2,562,885	806,852	3,440,161		147,937	228,950	13,078,560	45.05
Roseland Boro.	2,207,688	413,771	545,818		76,837	336,687	15,405	3,596,206	61.39
South Orange Village	9,277,096	1,253,866	72,235	606,341		120,405	260,774	11,590,717	80.04
Verona Boro.	5,727,572	832,301	62,100	910,310		141,526	60,077	7,733,886	74.06
West Caldwell Boro.	5,361,579	979,455	1,282,484	175,742	1,679	281,799	58,296	8,141,084	65.86
West Orange Town	17,374,555	2,876,232	723,309	1,533,246	2,466	764,830	274,249	23,548,887	73.78
County Total	\$204,524,624	\$74,460,315	\$33,494,423	\$42,002,759	\$119,698	\$6,019,490	\$13,075,694	\$373,697,003	54.73
GLOUCESTER COUNTY									
Clayton Boro.	\$704,659	\$116,142	\$194,921	\$15,445	\$29,567	\$18,710	\$21,746	\$1,101,190	63.99
Deptford Twp.	3,339,693	805,268	15,904	309,200	249,401	709,624	48,752	5,477,842	60.97
East Greenwich Twp.	556,674	89,775	32,610	6,228	188,881	42,814	23,887	940,869	59.17
Elk Twp.	324,066	17,768			174,457	26,594	19,133	562,018	57.66
Franklin Twp.	1,086,212	153,035		17,226	328,681	139,591	49,765	1,774,480	61.21
Glassboro Boro.	2,115,879	827,710	281,478	538,503	102,008	120,406	145,351	4,131,335	51.22
Greenwich Twp.	464,845	46,393	2,321,845	2,537	13,308	32,451	10,321	2,891,200	16.06
Harrison Twp.	542,860	76,431		4,161	319,229	14,571	13,446	970,698	55.92
Logan Twp.	121,497	63,304	229,302		111,397	161,226	12,525	699,251	17.38
Mantua Twp.	1,646,675	255,005	71,445	3,547	132,215	73,876	48,663	2,230,926	73.81
Monroe Twp.	2,462,901	425,488	33,673	213,209	209,554	140,905	110,757	3,596,487	68.48
National Park Boro.	506,990	33,443				14,950	3,956	559,339	90.64
Newfield Boro.	277,954	33,210	67,297	5,996	19,478	12,279	6,931	423,145	65.69
Paulsboro Boro.	788,701	649,373	81,294	40,280		30,641	48,177	1,638,466	43.14
Pitman Boro.	2,177,285	283,464	221,340	123,435	1,980	60,044	23,347	2,890,875	75.32
So. Harrison Twp.	148,077	6,087			164,415	19,622	5,485	343,586	43.10
Swedesboro Boro.	270,953	125,662	90,021	7,884	5,548	4,230	27,181	501,479	54.03
Washington Twp.	4,084,685	829,638	38,460	378,965	244,970	366,013	48,077	5,990,688	63.18
Wenonah Boro.	610,024	19,589				27,213	7,558	664,384	91.82
West Deptford Twp.	2,269,024	1,005,409	1,908,157	214,639	93,181	730,641	27,571	6,248,622	36.31
Westville Boro.	674,695	143,906	101,436	72,214		18,498	11,986	1,022,735	65.97
Woodbury City	2,167,571	892,677	32,702	213,671		78,070	194,318	3,577,009	60.60
Woodbury Heights Boro.	634,051	189,803	74,175	3,655		23,754	13,478	938,916	67.53
Woolwich Twp.	67,510	101,279	18,497		121,720	2,906	19,317	331,229	20.38
County Total	\$28,042,961	\$7,189,859	\$5,784,557	\$2,170,695	\$2,509,950	\$2,867,029	\$941,718	\$49,506,769	56.64

GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974—Continued

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>HUDSON COUNTY</b>									
Bayonne City	\$11,186,974	\$3,477,937	\$8,517,368	\$1,582,527		\$876,775	\$432,027	\$26,073,608	42.91
East Newark Boro.	347,249	96,663	196,786	16,408		13,204	7,496	677,805	51.23
Guttenberg Town	760,343	260,778	269,106	389,640		11,713	10,904	1,702,483	44.66
Harrison Town	1,160,409	427,969	1,859,048	139,630		61,238	61,044	3,709,338	31.28
Hoboken City	2,557,598	3,773,177	4,567,814	1,563,990		277,068	215,264	12,945,511	19.76
Jersey City City	25,412,133	12,189,607	13,566,055	10,009,071		2,580,383	2,447,871	68,204,120	38.38
Kearny Town	6,092,023	2,042,711	6,113,777	418,503		336,889	242,089	15,245,992	39.96
North Bergen Twp.	6,567,029	2,771,521	4,512,652	2,629,817		1,294,640	170,647	17,946,306	36.59
Secaucus Town	2,604,494	689,453	3,368,710	109,849		990,656	84,369	7,847,531	33.19
Union City City	5,617,433	5,264,689	765,596	3,521,642		151,839	686,383	15,997,591	35.11
Weehawken Twp.	2,885,027	283,586	1,516,968	916,726		132,680	64,764	5,808,841	49.67
West New York Town	3,978,685	3,357,756	1,344,808	4,982,703		141,112	108,716	13,913,780	28.60
<b>County Total</b>	<b>\$69,169,397</b>	<b>\$34,645,857</b>	<b>\$46,586,785</b>	<b>\$26,270,506</b>		<b>\$8,868,797</b>	<b>\$4,531,564</b>	<b>\$188,072,906</b>	<b>36.78</b>
<b>HUNTERDON COUNTY</b>									
Alexandria Twp.	\$671,795	\$47,197	\$6,601	\$1,673	\$342,685	\$84,774	\$12,758	\$1,167,483	57.54
Bethlehem Twp.	648,663	59,982	10,608		159,273	229,046	6,354	1,113,926	58.23
Bloomsbury Boro.	142,105	40,538	10,223	1,036	1,775	8,812	3,444	207,433	68.51
Califon Boro.	367,739	39,973	2,775	4,099	7,667	21,542	13,377	457,172	80.44
Clinton Town	622,848	210,397		45,579	8,079	40,600	11,010	938,513	66.37
Clinton Twp.	1,977,028	296,464	82,056	17,874	336,327	364,625	141,273	3,215,647	61.48
Delaware Twp.	872,127	81,754	91,776	6,072	485,328	88,656	31,787	1,657,500	52.62
East Amwell Twp.	679,744	121,465		8,315	370,845	92,524	9,330	1,282,223	53.01
Flemington Boro.	702,380	644,037		274,802	5,353	48,164	68,193	1,742,929	40.30
Franklin Twp.	537,388	145,672	10,909	1,636	314,870	56,512	268,592	1,335,579	40.24
Frenchtown Boro.	436,129	86,645	40,641	1,987		18,846	16,157	600,405	72.64
Glen Gardner Boro.	205,502	31,998		2,963	12,816	18,358	2,430	274,067	74.98
Hampton Boro.	320,408	22,591	7,648	10,397	16,087	20,625	9,255	407,011	78.72
High Bridge Boro.	904,596	56,416	59,610	7,190	14,028	66,945	16,185	1,124,970	80.41
Holland Twp.	669,189	22,094	183,993	776	90,219	64,548	8,525	1,039,344	64.39
Kingwood Twp.	496,834	60,833	13,159		418,351	86,566	23,473	1,099,216	45.20
Lambertville City	780,503	250,471	48,263	51,227	2,469	26,897	27,024	1,186,854	65.76
Lebanon Boro.	213,104	75,561	30,732		13,613	10,309	15,567	358,886	59.38
Lebanon Twp.	1,158,132	89,905		185,112	162,435	16,634	16,634	1,612,218	71.83
Milford Boro.	199,913	37,343	287,730	7,815	7,503	9,121	18,038	567,463	35.23
Raritan Twp.	2,058,486	513,759	512,659		333,577	200,377	55,409	3,674,267	56.02
Readington Twp.	2,371,362	446,706	104,730		515,250	275,888	68,396	3,782,332	62.70
Stockton Boro.	109,444	22,596	953		6,324	2,387	2,727	144,431	75.78
Tewksbury Twp.	1,519,518	131,993	40,000		311,905	274,528	27,055	2,304,999	65.92
Union Twp.	483,504	119,431	31,515	1,098	162,750	69,678	13,019	880,995	54.88
West Amwell Twp.	539,317	52,881	67,149	8,855	185,953	44,811	13,967	912,933	59.08
<b>County Total</b>	<b>\$19,687,758</b>	<b>\$3,708,702</b>	<b>\$1,643,730</b>	<b>\$453,394</b>	<b>\$4,308,159</b>	<b>\$2,387,074</b>	<b>\$899,979</b>	<b>\$33,088,796</b>	<b>59.50</b>



MERCER COUNTY									
East Windsor Twp. ....	\$4,440,199	\$1,622,415	\$654,514	\$1,318,170	\$185,864	\$355,781	\$71,812	\$8,648,765	51.34
Ewing Twp. ....	6,792,480	2,220,321	918,135	733,834	33,088	261,022	242,979	11,201,859	60.64
Hamilton Twp. ....	15,121,481	2,614,067	1,720,952	1,600,870	155,844	423,451	302,974	21,840,239	69.24
Hightstown Boro. ....	1,079,179	288,230	89,995	153,217	11,384	22,216	97,488	1,741,709	61.96
Hopewell Boro. ....	630,893	106,356	33,981	3,114	10,388	10,194	18,688	813,614	77.54
Hopewell Twp. ....	3,210,390	292,910	810,567	14,834	973,054	210,109	60,020	5,571,884	57.62
Lawrence Twp. ....	5,026,194	2,951,457	712,379	239,626	187,729	496,473	211,575	9,825,433	51.15
Pennington Boro. ....	735,490	94,128	11,628	.....	6,998	29,617	22,416	900,277	81.70
Princeton Boro. ....	2,532,880	1,161,769	.....	226,784	.....	97,040	131,905	4,150,378	61.03
Princeton Twp. ....	6,615,476	524,423	58,951	659,941	92,635	472,088	61,544	8,485,058	77.97
Trenton City ....	12,842,826	7,747,773	2,346,306	1,027,065	.....	117,862	1,761,811	25,843,643	49.69
Washington Twp. ....	738,644	224,604	32,989	.....	166,787	123,256	27,845	1,314,125	56.21
West Windsor Twp. ....	2,765,251	586,167	1,151,388	156,009	253,548	120,287	199,748	5,232,398	52.85
County Total .....	\$62,531,383	\$20,335,220	\$8,541,785	\$6,133,464	\$2,077,319	\$2,739,396	\$3,210,805	\$105,569,372	59.23
MIDDLESEX COUNTY									
Carteret Boro. ....	\$4,089,071	\$790,791	\$2,218,406	\$58,977	.....	\$134,154	\$86,158	\$7,377,557	55.43
Cranbury Twp. ....	511,264	95,477	726,019	2,220	\$165,422	81,240	17,691	1,599,333	31.97
Dunellen Boro. ....	2,032,438	298,256	232,512	20,620	.....	19,531	92,704	2,691,061	75.53
East Brunswick Twp. ....	12,148,946	2,593,322	1,007,973	619,475	109,461	913,654	233,720	17,626,551	68.92
Edison Twp. ....	15,537,451	3,347,563	7,059,092	1,886,072	29,523	879,605	298,436	29,087,742	53.51
Helmetta Boro. ....	219,325	11,626	98,092	.....	.....	27,199	3,318	359,560	61.00
Highland Park Boro. ....	3,598,227	566,993	150,790	1,193,092	.....	158,267	60,436	5,727,805	62.82
Jamesburg Boro. ....	856,304	159,515	16,733	108,326	.....	25,933	32,800	1,199,611	71.38
Madison Twp. ....	12,342,117	1,469,179	448,978	3,161,164	148,852	1,290,405	185,350	19,046,045	64.80
Metuchen Boro. ....	4,984,299	667,258	569,095	323,541	.....	115,469	225,252	6,894,914	72.39
Middlesex Boro. ....	3,679,211	427,519	967,857	264,020	14,747	151,704	35,493	5,540,551	66.41
Milltown Boro. ....	1,615,987	137,957	196,701	15,690	.....	61,336	11,963	2,089,654	79.23
Monroe Twp. ....	2,775,381	667,157	298,604	.....	474,883	328,276	59,524	4,603,825	60.28
New Brunswick City ....	4,851,092	3,060,218	1,401,584	1,349,134	.....	233,137	1,285,146	12,180,311	39.83
North Brunswick Twp. ....	3,671,709	597,684	2,776,231	473,513	25,959	853,215	80,008	8,778,319	41.83
Perth Amboy City ....	5,474,772	1,753,128	4,275,267	493,673	.....	127,520	242,578	12,365,988	44.27
Piscataway Twp. ....	8,303,385	513,607	4,884,770	1,658,499	84,084	802,632	464,833	16,711,810	49.69
Plainsboro Twp. ....	212,112	40,151	257,781	222,216	119,239	5,400	20,327	877,226	24.18
Sayreville Boro. ....	5,882,041	762,627	3,240,134	374,401	1,273	659,230	104,035	10,523,741	51.14
South Amboy City ....	1,272,222	184,045	270,938	28,093	.....	38,004	31,609	1,824,911	69.71
South Brunswick Twp. ....	3,889,652	589,569	2,140,087	116,423	406,801	554,807	146,810	7,844,149	49.59
South Plainfield Boro. ....	5,237,880	870,348	3,626,787	.....	647	530,518	79,413	10,395,593	50.39
South River Boro. ....	4,054,306	432,466	122,080	194,549	.....	132,877	32,845	4,969,123	81.59
Spotswood Boro. ....	2,073,416	130,390	265,869	158,527	147	124,064	48,116	2,801,129	74.02
Woodbridge Twp. ....	19,376,188	5,131,602	6,364,570	1,286,773	.....	1,766,182	397,402	34,321,717	56.45
County Total .....	\$128,188,796	\$25,592,448	\$43,616,950	\$14,007,998	\$1,581,038	\$10,064,959	\$4,275,987	\$227,328,176	56.39

GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974—Continued

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>MONMOUTH COUNTY</b>									
Allenhurst Boro. ....	\$337,313	\$90,232	\$29,981	\$6,691		\$6,061	\$7,036	\$477,314	70.67
Allentown Boro. ....	487,013	62,567	2,673	1,380	\$3,376	22,577	19,029	598,615	81.36
Asbury Park City .....	1,845,469	1,490,814	34,084	1,734,461		129,246	582,513	5,816,537	31.73
Atlantic Highlands Boro. ....	1,308,520	215,282	7,700	182,800		46,105	39,755	1,765,282	72.61
Avon By The Sea Boro. ....	819,423	97,181	3,905	91,636		6,314	7,085	1,025,544	79.90
Belmar Boro. ....	1,354,193	321,898	10,826	317,302		32,896	17,001	2,054,116	65.93
Bradley Beach Boro. ....	1,203,678	178,092	3,656	359,611		25,063	17,393	1,785,493	67.41
Brielle Boro. ....	1,670,244	261,830		63,360		144,604	12,936	2,152,974	77.53
Colts Neck Township .....	2,355,938	207,222	18,224		416,099	59,410	38,456	3,095,349	76.11
Deal Boro. ....	1,328,093	52,105		22,527		60,342	13,691	1,476,758	89.93
Eatontown Boro. ....	1,167,300	1,353,245	185,946	696,187	4,053	216,940	89,501	3,663,172	31.87
Englishtown Boro. ....	176,337	55,100	61,896	3,620	4,148	7,952	32,994	342,047	51.65
Fair Haven Boro. ....	2,772,815	142,738				38,306	11,315	2,965,174	98.51
Farmingdale Boro. ....	202,045	53,453	42,422	23,768	2,486	8,612	23,629	356,315	56.70
Freehold Boro. ....	2,298,736	718,925	257,943	187,556	734	69,694	210,338	3,743,926	61.40
Freehold Twp. ....	5,487,179	1,032,703	695,927	364,041	278,227	486,959	96,846	8,441,882	65.00
Hazlet Twp. ....	4,973,891	1,051,416	121,590		46,117	236,229	35,254	6,464,497	76.94
Highlands Boro. ....	836,033	258,618	2,581	132,850		63,019	9,249	1,302,350	64.19
Holmdel Twp. ....	2,725,628	208,574	2,089,506		206,566	257,737	121,149	5,609,220	48.59
Howell Twp. ....	5,505,936	972,587	362,911		1,065,137	427,623	108,914	8,433,108	65.29
Interlaken Boro. ....	379,002					5,836	1,790	386,618	98.03
Keansburg Boro. ....	1,579,253	273,415	6,659	432,761		58,475	19,271	2,369,834	66.64
Keyport Boro. ....	1,384,161	574,444	70,254	169,950		67,094	136,106	2,402,609	57.61
Little Silver Boro. ....	2,810,138	237,658			6,694	101,949	24,363	3,180,802	88.35
Loch Arbour Village .....	193,378	24,563		2,247		8,223	2,779	231,190	83.64
Long Branch City .....	5,122,160	1,442,364	47,906	1,724,130	1,762	138,064	187,036	8,663,431	59.12
Manalapan Twp. ....	5,131,002	653,494	82,937		552,126	233,380	60,698	6,713,637	76.43
Manasquan Boro. ....	1,962,605	263,134	21,080	15,722		96,446	15,183	2,404,170	81.63
Marlboro Twp. ....	4,122,146	364,856	159,157	5,449	419,400	356,834	83,106	5,511,038	74.80
Matawan Boro. ....	2,126,724	324,718	39,974	401,636		74,347	27,484	2,994,883	71.01
Matawan Twp. ....	5,263,466	427,054	393,950	334,176	6,556	234,557	53,274	6,713,063	78.41
Middletown Twp. ....	16,659,002	1,912,268	68,091	57,886	272,588	1,076,011	254,763	20,300,559	82.06
Millstone Twp. ....	547,667	83,206	32,360	4,159	400,813	167,879	17,527	1,253,611	43.69
Monmouth Beach Boro. ....	888,429	68,596		192,650		103,728	5,330	1,258,733	70.58
Neptune Twp. ....	5,793,371	2,067,556	120,538	396,425	20,058	270,916	127,406	8,796,270	65.86
Neptune City Boro. ....	882,826	413,628	66,161	285,476		25,085	13,591	1,686,767	52.34
New Shrewsbury Boro. ....	2,134,265	1,135,944	186,947		63,471	215,803	31,626	3,768,056	56.64
Ocean Twp. ....	6,882,470	1,188,061	84,747	1,277,347	14,176	738,192	74,774	9,707,767	65.75
Oceanport Boro. ....	1,443,191	756,571		6,612	1,302	111,027	20,265	2,338,968	61.70
Red Bank Boro. ....	2,509,991	1,649,430	72,471	980,997		79,916	232,598	5,525,403	45.43
Roosevelt Boro. ....	283,027	7,005	11,794		22,625	5,221	1,973	331,645	85.34
Rumson Boro. ....	4,447,944	225,378		10,407	471	160,491	36,542	4,881,233	91.12
Sea Bright Boro. ....	403,613	335,725		171,024		24,998	7,556	942,916	42.80
Sea Girt Boro. ....	1,276,489	70,912		8,549		36,300	11,718	1,403,968	90.92
Shrewsbury Boro. ....	1,175,825	618,315			17,398	67,352	30,009	1,908,899	61.60
Shrewsbury Twp. ....				76,450		30,747	1,258	108,455	
South Belmar Boro. ....	425,967	58,584		14,063		8,560	6,381	521,419	81.69

Spring Lake Boro. ....	1,623,961	198,848	.....	.....	.....	79,883	62,655	1,965,347	82.63
Spring Lakes Hts. Boro. ....	908,580	225,905	2,225	261,568	.....	31,143	11,115	1,440,536	63.07
Union Beach Boro. ....	1,129,080	62,904	229,509	.....	.....	71,215	16,296	1,509,004	74.82
Upper Freehold Twp. ....	315,477	68,487	999	1,850	519,920	36,393	55,602	998,708	31.59
Wall Twp. ....	4,888,775	1,166,069	475,486	209,065	198,786	721,192	52,810	7,712,183	63.39
West Long Branch Boro. ....	2,137,954	383,953	139,488	8,954	22,810	122,822	25,650	2,841,631	75.24
<b>County Total</b> .....	<b>\$125,182,732</b>	<b>\$26,135,607</b>	<b>\$6,151,868</b>	<b>\$11,237,953</b>	<b>\$4,557,989</b>	<b>\$7,904,268</b>	<b>\$3,202,609</b>	<b>\$184,373,026</b>	<b>67.90</b>
<b>MORRIS COUNTY</b>									
Boonton Town .....	\$1,985,371	\$395,346	\$340,335	\$62,806	\$1,342	\$114,337	\$156,341	\$3,055,878	64.97
Boonton Twp. ....	1,103,243	37,953	120,154	1,244	7,302	84,489	16,714	1,371,099	80.46
Butler Boro. ....	2,148,605	372,202	226,723	136,933	.....	95,847	24,406	3,004,716	71.51
Chatham Boro. ....	3,589,933	542,764	56,460	288,570	2,793	81,322	21,827	4,563,669	78.66
Chatham Twp. ....	4,270,700	295,970	5,024	299,311	18,810	86,813	15,868	4,992,496	85.54
Chester Boro. ....	459,734	277,504	.....	3,680	16,782	24,365	25,692	807,757	56.91
Chester Twp. ....	2,066,958	67,428	61,747	.....	279,020	209,455	66,504	2,751,142	75.13
Denville Twp. ....	4,310,676	640,144	365,331	86,021	30,593	395,613	107,699	5,936,077	72.62
Dover Town .....	3,193,717	1,153,402	378,837	263,884	.....	94,922	218,304	5,308,066	60.22
East Hanover Twp. ....	2,201,422	1,081,881	1,319,314	.....	22,081	369,398	28,274	5,022,370	43.83
Florham Park Boro. ....	2,551,274	544,637	1,499,530	.....	.....	330,051	59,068	4,984,560	51.18
Hanover Twp. ....	3,433,254	726,312	3,079,850	5,098	3,905	242,226	197,067	7,687,712	44.66
Harding Twp. ....	1,503,526	70,750	8,670	.....	39,847	187,704	8,518	1,819,015	82.66
Jefferson Twp. ....	5,061,856	460,356	25,439	32,527	1,936	738,078	92,739	6,412,931	78.93
Kinnelon Boro. ....	3,683,628	278,879	.....	.....	.....	458,990	33,189	4,454,686	82.69
Lincoln Park Boro. ....	2,491,165	335,378	176,755	291,928	19,503	441,562	16,618	3,772,909	66.03
Madison Boro. ....	5,978,209	1,147,195	11,009	332,933	1,790	184,381	117,372	7,772,889	76.91
Mendham Boro. ....	2,001,225	207,568	.....	14,054	99,999	101,429	33,103	2,457,378	81.44
Mendham Twp. ....	2,748,429	43,895	.....	.....	132,688	281,330	41,200	3,247,542	84.63
Mine Hill Twp. ....	1,081,200	48,886	.....	.....	.....	137,513	12,725	1,280,324	84.45
Montville Twp. ....	4,855,642	532,285	613,531	.....	120,297	555,448	48,612	6,725,815	72.19
Morris Twp. ....	7,259,069	692,829	2,440,519	342,105	36,721	311,074	134,405	11,218,722	64.72
Morris Plains Boro. ....	1,863,843	404,749	1,009,568	.....	.....	102,537	45,956	3,428,653	54.39
Morristown Town .....	3,753,776	3,089,918	282,142	1,570,200	.....	164,650	849,704	9,710,390	38.66
Mountain Lakes Boro. ....	2,889,387	212,798	30,233	.....	1,576	82,849	41,627	3,258,470	88.67
Mount Arlington Boro. ....	1,065,174	84,042	13,203	166,003	.....	39,251	13,700	1,381,373	77.11
Mount Olive Twp. ....	4,855,932	491,095	115,874	478,062	199,536	976,994	56,715	7,174,208	67.69
Netcong Boro. ....	789,140	180,943	70,837	.....	.....	28,529	29,857	1,099,306	71.79
Parsippany Tr. Hls. Twp. ....	11,576,861	2,240,154	1,475,116	3,241,525	20,723	963,665	165,710	19,683,754	58.81
Passaic Twp. ....	2,650,507	341,967	112,847	.....	54,878	238,314	47,600	3,446,113	76.91
Pequanock Twp. ....	4,589,302	701,766	80,712	.....	15,992	265,750	33,393	5,686,895	80.70
Randolph Twp. ....	5,321,829	685,906	575,626	747,617	48,735	1,046,756	93,518	8,499,987	62.61
Riverdale Boro. ....	755,835	242,470	102,908	1,266	.....	120,137	128,522	1,849,138	56.02
Rockaway Boro. ....	1,414,396	537,387	287,448	119,457	.....	105,287	20,503	2,484,478	56.93
Rockaway Twp. ....	6,346,191	538,245	738,075	237,268	8,141	1,339,439	92,721	9,298,080	68.25
Roxbury Twp. ....	6,133,403	1,421,676	357,030	.....	51,470	614,554	612,649	9,190,782	66.73
Victory Gardens Boro. ....	225,479	37,225	37,807	.....	.....	8,610	1,390	310,511	72.62
Washington Twp. ....	2,719,677	153,430	150,191	78,094	362,606	456,497	52,279	3,972,774	68.46
Wharton Boro. ....	1,296,436	145,311	591,876	89,667	.....	92,267	13,828	2,229,384	58.15
<b>County Total</b> .....	<b>\$126,226,004</b>	<b>\$21,442,646</b>	<b>\$16,758,720</b>	<b>\$8,870,253</b>	<b>\$1,599,066</b>	<b>\$12,172,443</b>	<b>\$3,773,917</b>	<b>\$190,843,049</b>	<b>66.14</b>

GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974—Continued

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>OCEAN COUNTY</b>									
Barnegat Light Boro. ....	\$459,075	\$45,228		\$7,392		\$59,888	\$1,711	\$573,294	80.08
Bay Head Boro. ....	778,959	61,577		6,068		44,811	5,269	896,674	86.87
Beach Haven Boro. ....	890,726	200,882		39,634		94,042	17,523	1,242,807	71.67
Beachwood Boro. ....	1,337,136	79,705				204,427	13,462	1,634,730	81.80
Berkeley Twp. ....	3,261,482	509,182	\$93,815	89,118	\$9,443	964,389	92,752	5,020,181	64.97
Brick Twp. ....	11,005,356	1,421,644	18,102	577,117	23,294	1,571,958	166,291	14,783,762	74.44
Dover Twp. ....	15,961,786	2,666,181	726,505	533,036	266,122	1,364,844	276,044	21,794,518	73.24
Eagleswood Twp. ....	146,617	21,551	11,070		1,282	109,377	7,326	297,823	49.23
Harvey Cedars Boro. ....	632,406	21,146				63,954	4,203	721,709	87.63
Island Heights Boro. ....	456,420	62,061				25,324	3,904	547,709	83.33
Jackson Twp. ....	5,057,752	375,602	35,040	291,601	150,713	1,054,963	89,068	7,054,739	71.69
Lacey Twp. ....	1,574,764	105,691	55,833		35,639	702,730	22,480	2,497,137	63.06
Lakehurst Boro. ....	306,609	53,600		1,165	87	10,724	33,454	405,639	75.59
Lakewood Twp. ....	7,169,284	1,133,389	322,558	1,300,868	96,831	395,339	207,190	10,625,459	67.47
Lavallette Boro. ....	882,463	63,504		35,086		52,297	22,986	1,056,336	83.54
Little Egg Harbor Twp. ....	1,780,676	120,656	336			471,623	113,630	2,486,921	71.60
Long Beach Twp. ....	3,303,492	209,589		39,026		303,674	15,015	3,870,796	85.34
Manchester Twp. ....	441,421	96,570	93,235	1,452,476	16,354	272,898	45,163	2,418,117	18.25
Mantoloking Boro. ....	568,142	4,413				42,040	2,616	617,211	92.05
Ocean Twp. ....	991,807	81,493	2,741			210,643	8,406	1,295,090	76.58
Ocean Gate Boro. ....	533,351	18,337				29,540	2,843	584,571	91.24
Pine Beach Boro. ....	486,663	25,940				22,282	2,724	537,609	90.52
Plumsted Twp. ....	387,582	46,575		3,980	107,112	59,443	30,062	634,754	61.06
Point Pleasant Boro. ....	4,429,236	543,940		146,154		314,452	95,858	5,529,640	80.10
Pt. Pleasant Beach Boro. ....	1,661,373	684,462		121,197		146,066	16,125	2,629,223	63.19
Seaside Heights Boro. ....	497,008	297,685	5,481	124,607		76,641	4,661	1,006,078	49.40
Seaside Park Boro. ....	787,342	107,568		91,163		28,627	4,347	1,019,047	77.26
Ship Bottom Boro. ....	698,195	166,844		37,932		52,788	18,148	973,907	71.69
South Toms River Boro. ....	560,822	84,817	7,612	4,305		23,976	7,868	689,400	81.35
Stafford Twp. ....	1,182,066	173,047			3,288	819,343	119,994	2,297,738	51.44
Surf City Boro. ....	921,658	68,069		4,362		54,476	5,480	1,054,045	87.44
Tuckerton Boro. ....	580,085	108,352		39,338		76,288	32,206	815,264	69.70
Union Twp. ....	705,011	72,391	7,499		4,548	559,309	27,289	1,376,047	51.23
<b>County Total</b> .....	<b>\$70,416,760</b>	<b>\$9,732,191</b>	<b>\$1,380,427</b>	<b>\$4,945,615</b>	<b>\$714,713</b>	<b>\$10,282,171</b>	<b>\$1,516,098</b>	<b>\$98,987,975</b>	<b>71.14</b>



PASSAIC COUNTY									
Bloomington Boro. ....	\$2,403,167	\$271,444	\$18,547	\$113,966	\$2,794	\$164,505	\$21,162	\$2,995,585	80.22
Clifton City .....	13,599,705	3,556,716	4,672,652	1,188,772	3,031	313,492	273,155	23,607,523	57.61
Haledon Boro. ....	1,314,769	222,595	202,797	74,475	.....	28,572	16,007	1,559,215	70.72
Hawthorne Boro. ....	4,743,968	626,430	767,916	161,862	642	101,532	43,786	6,446,136	73.59
Little Falls Twp. ....	2,444,753	332,633	390,516	446,816	.....	156,990	81,577	3,853,285	63.45
North Haledon Boro. ....	2,485,374	114,751	35,620	.....	12,159	123,535	13,400	2,784,949	59.24
Passaic City .....	4,935,731	3,315,807	2,074,697	1,850,871	.....	97,196	559,084	12,530,396	38.47
Paterson City .....	18,339,350	6,626,804	3,895,330	2,657,130	.....	383,988	1,351,099	33,253,701	55.15
Pompton Lakes Boro. ....	3,832,352	549,238	260,710	191,498	.....	106,865	49,738	4,990,431	76.79
Prospect Park Boro. ....	1,010,816	165,279	21,551	.....	.....	17,496	7,783	1,222,925	82.66
Ringwood Boro. ....	4,574,729	184,713	36,399	.....	1,924	912,747	49,288	5,759,800	79.43
Totowa Boro. ....	2,089,432	1,292,629	971,243	.....	229	199,703	56,249	4,009,485	45.33
Wanaque Boro. ....	2,809,157	292,500	242,944	26,020	.....	355,681	36,969	3,763,271	74.65
Wayne Twp. ....	14,803,869	5,560,616	1,881,671	936,983	51,042	1,656,769	298,000	25,169,150	58.82
West Milford Twp. ....	7,019,741	908,175	185,154	12,743	37,256	2,093,482	186,339	10,392,890	67.54
West Paterson Boro. ....	2,420,347	606,795	508,802	409,493	1,219	200,718	33,759	4,181,133	57.89
County Total .....	\$88,827,290	\$24,627,125	\$16,116,749	\$8,070,629	\$110,296	\$6,893,321	\$3,074,465	\$147,719,875	60.13
SALEM COUNTY									
Alloway Twp. ....	\$325,238	\$23,141	.....	.....	\$157,808	\$58,938	\$9,092	\$574,217	56.64
Elmer Boro. ....	201,619	55,942	.....	.....	1,199	4,708	9,427	272,895	73.88
Elsinboro Twp. ....	210,787	11,669	.....	.....	56,648	15,666	5,433	300,203	70.21
Lower Alloway Creek Twp. ....	32,047	2,732	\$28,102	.....	38,719	1,949	4,976	108,525	29.53
Mannington Twp. ....	229,525	48,536	84,037	.....	258,400	12,136	33,712	666,346	34.45
Oldmans Twp. ....	182,511	45,022	166,399	.....	100,414	54,014	8,082	546,442	33.40
Penns Grove Boro. ....	589,262	210,219	.....	\$57,844	27	19,337	93,045	969,734	60.77
Pennsville Twp. ....	1,816,654	292,885	1,966,321	70,949	47,601	132,848	69,986	4,397,244	41.31
Pilesgrove Twp. ....	457,693	61,486	20,106	349	264,345	14,833	24,262	823,074	53.18
Pittsgrove Twp. ....	508,112	126,840	.....	.....	254,977	92,542	17,786	1,000,257	50.80
Quinton Twp. ....	372,329	105,231	.....	.....	106,880	33,726	86,780	704,946	52.82
Salem City .....	770,535	395,612	343,516	35,391	5,571	14,837	82,846	1,648,308	46.75
Upper Penns Neck Twp. ....	1,658,946	219,721	506,349	205,593	101,313	172,944	30,051	2,893,917	57.33
Upper Pittsgrove Twp. ....	233,303	53,975	.....	.....	313,026	14,066	24,610	638,980	36.51
Woodstown Boro. ....	551,327	142,515	.....	10,115	2,084	12,082	24,145	742,268	74.28
County Total .....	\$8,119,888	\$1,795,526	\$3,103,830	\$380,241	\$1,709,012	\$654,626	\$524,233	\$16,287,356	49.85

GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974—Continued

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>SOMERSET COUNTY</b>									
Bedminster Twp. ....	\$668,896	\$135,161			\$518,933	\$67,070	\$34,697	\$1,424,757	46.95
Bernards Twp. ....	5,573,157	588,013	\$37,811		176,380	354,755	48,013	6,778,129	82.22
Bernardsville Boro. ....	2,955,879	342,724	66,133	\$23,157	31,638	238,766	52,137	3,710,434	79.66
Bound Brook Boro. ....	2,451,691	586,171	8,953	239,806		66,162	142,225	3,495,008	70.15
Branchburg Twp. ....	1,565,692	527,995	175,360		202,953	148,436	48,901	2,669,337	58.65
Bridgewater Twp. ....	8,698,799	1,114,013	3,334,658	195,060	158,687	586,987	152,518	14,241,322	61.08
Far Hills Boro. ....	292,156	31,701			21,065	28,015	2,269	375,206	77.87
Franklin Twp. ....	7,677,916	1,196,976	1,187,991	741,398	532,724	892,070	193,933	12,423,008	61.80
Green Brook Twp. ....	1,598,209	571,428	55,466		77	191,975	12,244	2,429,399	65.79
Hillsborough Twp. ....	3,795,756	629,606	546,364	160,410	631,263	562,246	115,909	6,441,554	58.93
Manville Boro. ....	2,997,900	385,311	658,566	15,881	273	43,171	26,112	4,097,214	72.44
Millstone Boro. ....	163,132	20,869			5,801	2,599	487	192,888	84.57
Montgomery Twp. ....	1,921,766	750,538	64,844		289,188	244,864	28,557	3,299,757	58.24
North Plainfield Boro. ....	4,835,911	906,864	23,238	1,232,437		31,907	50,087	7,080,444	68.30
Peapack-Gladstone Boro. ....	570,670	135,123	31,066	2,575	60,511	59,226	7,684	866,875	65.83
Raritan Boro. ....	1,764,957	491,912	188,229			23,521	26,671	2,495,287	70.73
Rocky Hill Boro. ....	307,996	16,768	17,178	9,575	3,924	10,842	2,374	368,657	83.55
Somerville Boro. ....	3,559,123	1,116,267	224,921	497,634		69,352	255,966	5,723,233	62.19
So. Bound Brook Boro. ....	978,540	78,510	118,446	129,836		15,398	14,582	1,335,312	73.28
Warren Twp. ....	4,131,976	314,245	366,778		95,527	423,736	32,490	5,364,742	77.02
Watchung Boro. ....	2,146,967	583,773	340,726		1,997	250,176	31,543	3,355,181	63.99
<b>County Total</b> .....	<b>\$58,627,089</b>	<b>\$10,523,968</b>	<b>\$7,446,744</b>	<b>\$3,248,369</b>	<b>\$2,730,941</b>	<b>\$4,311,274</b>	<b>\$1,279,359</b>	<b>\$88,167,744</b>	<b>66.49</b>



SUSSEX COUNTY									
Andover Boro. ....	\$135,858	\$48,280	\$7,472	\$6,467	\$10,188	\$3,791	\$9,223	\$221,279	61.40
Andover Twp. ....	953,110	231,503	29,890	27,136	82,662	175,434	8,790	1,508,555	63.18
Branchville Boro. ....	151,254	118,119	.....	4,721	.....	4,891	12,142	291,127	51.95
Byram Twp. ....	2,233,868	106,706	13,253	3,858	2,829	426,240	20,524	2,867,278	77.91
Frankford Twp. ....	1,131,892	110,846	4,376	1,609	245,201	212,594	12,513	1,719,031	65.84
Franklin Boro. ....	869,002	335,375	65,028	19,412	24,197	58,169	61,701	1,432,884	60.65
Fredon Twp. ....	768,395	39,901	40,231	.....	169,114	89,968	10,342	1,117,951	68.73
Green Twp. ....	652,772	16,969	36,914	.....	192,974	112,187	6,985	1,018,801	64.07
Hamburg Boro. ....	387,381	73,165	163,164	1,959	4,721	31,871	3,431	665,692	58.19
Hampton Twp. ....	855,024	221,160	.....	.....	97,068	284,220	11,636	1,469,108	58.20
Hardyston Twp. ....	860,373	199,327	45,205	.....	85,761	236,590	11,898	1,439,154	59.78
Hopatcong Boro. ....	4,496,925	159,395	.....	7,505	11,725	373,300	38,029	5,086,879	88.40
Lafayette Twp. ....	236,805	25,722	92,997	.....	183,605	35,929	5,248	550,306	40.81
Montague Twp. ....	407,594	42,274	.....	.....	38,185	163,893	12,005	663,951	61.39
Newton Town ....	1,468,630	667,542	136,607	149,463	2,324	58,483	138,077	2,621,126	56.03
Ogdensburg Boro. ....	644,066	34,749	252,252	.....	.....	13,837	2,728	947,632	67.97
Sandyston Twp. ....	354,542	50,066	4,470	.....	37,916	38,284	5,151	490,429	72.29
Sparta Twp. ....	5,028,258	418,409	67,133	19,664	149,286	629,614	59,684	6,372,048	78.91
Stanhope Boro. ....	975,540	104,373	46,841	3,484	.....	90,860	11,750	1,232,848	79.13
Stillwater Twp. ....	1,012,817	50,098	.....	.....	81,094	235,023	7,471	1,386,503	73.05
Sussex Boro. ....	349,122	150,558	2,288	108,659	3,589	5,920	62,385	682,521	51.15
Vernon Twp. ....	3,531,346	946,725	28,821	6,699	155,964	825,246	31,249	5,526,050	63.90
Walpack Twp. ....	36,860	5,760	.....	.....	17,871	20,534	1,268	82,293	44.79
Wantage Twp. ....	1,012,297	262,952	12,275	52,582	601,678	172,574	386,281	2,500,639	40.48
County Total .....	\$28,553,731	\$4,480,064	\$1,049,217	\$413,218	\$2,197,952	\$4,299,452	\$930,511	\$41,924,115	68.11

GENERAL PROPERTY TAXES  
NET TAX BY CLASS OF PROPERTY—1974—Continued

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Per Cent Residential
<b>UNION COUNTY</b>									
Berkeley Heights Twp. ....	\$4,919,561	\$253,429	\$2,439,248		\$1,491	\$318,459	\$54,261	\$7,986,449	61.60
Clark Twp. ....	5,679,444	628,674	948,173	\$371,814	7,676	108,460	35,504	7,779,745	73.00
Cranford Twp. ....	8,488,541	1,599,924	1,008,093	278,572	1,287	84,755	178,689	11,639,861	72.93
Elizabeth City ....	13,829,893	7,526,537	5,371,299	6,089,639		634,657	884,711	34,286,636	40.34
Fanwood Boro. ....	3,255,074	192,225	72,723			47,133	21,674	3,588,829	90.70
Garwood Boro. ....	1,048,612	292,159	289,649	49,029		7,328	10,387	1,697,159	61.79
Hillside Twp. ....	5,299,546	752,475	2,238,124	143,646		51,741	53,257	8,538,789	62.06
Kenilworth Boro. ....	2,062,092	367,401	1,066,798			60,879	18,650	3,575,820	57.67
Linden City ....	5,080,546	2,152,420	9,294,207	323,393		215,536	155,257	17,821,359	31.87
Mountainside Boro. ....	3,331,955	445,456	654,617		90	117,195	27,253	4,576,566	72.80
New Providence Boro. ....	5,414,699	459,423	915,310	262,908	22,059	232,082	155,541	7,462,022	72.56
Plainfield City ....	10,930,052	3,252,105	599,153	1,639,333	160	270,382	586,280	17,277,465	63.26
Rahway City ....	6,402,141	1,032,384	1,797,727	374,755		205,345	224,190	10,036,542	63.79
Roselle Boro. ....	4,444,556	734,828	353,115	741,126		75,628	227,411	6,576,664	67.58
Roselle Park Boro. ....	3,894,766	440,524	149,327	784,745		23,269	27,407	4,820,038	70.43
Scotch Plains Twp. ....	8,743,666	950,455	74,424	135,471	28,627	250,643	66,028	10,249,314	85.31
Springfield Twp. ....	4,809,565	1,786,039	826,664	685,314	11,572	115,884	62,007	8,297,135	57.97
Summit City ....	8,075,171	1,477,865	1,316,063	604,154	199	198,964	174,387	11,846,803	68.16
Union Twp. ....	12,146,748	2,803,272	2,939,441	640,783	1,737	264,962	303,193	19,100,136	63.60
Westfield Twp. ....	12,635,695	1,404,230	139,540	328,007	256	154,469	191,697	14,853,894	85.07
Winfield Twp. ....	172,932	14,391				35,210	5,743	228,276	75.76
<b>County Total</b> .....	<b>\$130,765,255</b>	<b>\$28,566,216</b>	<b>\$32,493,695</b>	<b>\$13,402,689</b>	<b>\$75,154</b>	<b>\$3,472,876</b>	<b>\$3,463,617</b>	<b>\$212,239,502</b>	<b>61.61</b>

WARREN COUNTY									
Allamuchy Twp. ....	\$310,353	\$72,620	\$3,469	\$125,207	\$110,256	\$29,676	\$14,200	\$665,781	46.61
Alpha Boro. ....	324,470	50,321	57,256	38,718	8,025	6,919	3,354	489,063	66.35
Belvidere Town. ....	554,431	135,894	236,129	25,603	2,330	16,787	54,492	1,025,666	64.06
Blairstown Twp. ....	256,850	52,233	15,599	.....	65,062	53,335	2,189	445,248	57.69
Franklin Twp. ....	336,404	77,736	10,280	.....	161,496	46,894	20,100	652,910	51.52
Frelinghuysen Twp. ....	269,780	82,126	.....	.....	177,830	55,798	2,891	588,429	45.85
Greenwich Twp. ....	289,051	79,605	9,031	.....	114,666	8,798	9,588	610,739	56.59
Hackettstown Town. ....	2,118,390	629,687	407,470	280,524	3,330	140,933	81,095	3,661,429	57.86
Hardwick Twp. ....	211,867	.....	.....	.....	54,528	79,966	186	346,547	61.14
Harmony Twp. ....	401,602	109,276	38,265	1,302	176,357	22,906	8,025	757,793	53.00
Hope Twp. ....	237,060	29,226	.....	2,058	149,898	36,825	11,774	496,841	50.78
Independence Twp. ....	601,986	46,907	29,548	56,252	123,182	63,913	10,538	932,626	64.55
Knowlton Twp. ....	385,944	89,524	11,971	.....	179,889	72,349	2,089	741,766	52.03
Liberty Twp. ....	355,642	26,121	.....	.....	77,377	68,390	745	528,275	67.32
Lopatcong Twp. ....	974,909	204,663	95,112	54,278	78,858	53,890	21,306	1,483,076	65.74
Mansfield Twp. ....	911,200	95,981	160,238	114,044	138,530	123,634	16,554	1,560,181	58.40
Oxford Twp. ....	309,099	28,764	57,427	3,934	41,647	57,209	9,229	507,309	60.93
Pahaquarry Twp. ....	.....	5,444	.....	.....	.....	788	145	6,377	.....
Phillipsburg Town. ....	2,487,101	595,477	1,012,062	214,703	1,236	71,048	120,775	4,502,402	55.24
Pohatcong Twp. ....	819,559	147,997	17,674	2,190	107,643	25,829	20,987	1,141,579	71.77
Washington Boro. ....	1,247,199	401,541	219,391	122,892	5,546	17,538	78,190	2,092,297	59.61
Washington Twp. ....	1,092,303	131,852	52,718	3,605	119,669	109,021	29,273	1,538,444	71.00
White Twp. ....	453,993	90,657	355,103	2,323	68,496	107,284	2,247	1,080,103	42.03
County Total .....	\$14,949,193	\$3,183,652	\$2,788,743	\$1,047,636	\$1,965,851	\$1,269,725	\$520,312	\$25,725,112	58.11

**TABLE 29**  
**NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN**  
**POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR**  
 (Amounts in Millions)

Year	Population <sup>1</sup> (Thousands)	Price Deflator <sup>2</sup> 1970=100	Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
			Amount <sup>3</sup>	Per Capita	Amount <sup>3</sup>	Per Capita	Amount <sup>3</sup>	Per Capita	Amount <sup>3</sup>	Per Capita
1930	4,068	421.9	\$36.5	\$8.98	\$154.0	\$37.85	\$259.8	\$63.86	\$1,095.0	\$269.42
1935	4,085	441.4	53.7	13.14	237.0	58.02	233.2	57.09	1,029.2	251.96
1940	4,175	438.0	65.3	15.65	286.0	68.50	259.0	62.04	1,134.6	271.77
1945	4,108	335.9	73.6	17.93	247.2	60.18	257.6	62.71	865.2	210.62
1950	4,872	230.8	107.8	22.12	248.8	51.17	368.7	75.68	850.9	174.66
1951	5,006	212.2	119.7	23.91	254.0	50.74	394.8	78.97	837.8	167.37
1952	5,125	202.5	125.9	24.56	254.9	49.74	433.4	85.57	877.7	171.26
1953	5,229	197.0	129.4	24.75	254.9	48.75	464.6	88.85	915.3	175.05
1954	5,360	191.6	136.1	25.40	260.8	48.66	509.8	95.11	976.7	182.23
1955	5,502	186.5	168.0	30.53	313.3	56.94	533.9	97.04	995.8	180.99
1956	5,615	175.9	185.2	32.98	325.8	58.02	579.8	103.26	1,019.9	181.64
1957	5,737	167.9	204.0	35.56	342.5	59.70	645.6	112.53	1,083.9	188.93
1958	5,890	163.3	206.9	35.13	337.9	57.37	710.9	120.70	1,161.0	197.11
1959	6,015	159.1	254.2	42.26	404.4	67.23	773.1	128.53	1,230.0	204.50
1960	6,105	154.0	277.6	45.47	427.5	70.02	834.7	136.72	1,285.4	210.54
1961	6,275	149.4	292.8	46.66	437.4	69.71	899.7	143.38	1,344.2	214.21
1962	6,394	144.3	336.4	52.61	485.4	75.91	971.2	151.89	1,401.4	219.18
1963	6,555	140.5	367.2	56.01	515.9	78.70	1,035.6	157.99	1,455.0	221.97
1964	6,690	136.7	407.9	60.97	557.6	83.35	1,124.5	168.09	1,537.2	229.78
1965	6,803	132.1	426.7	62.72	563.7	82.86	1,201.1	176.55	1,586.7	233.23
1966	6,894	126.2	466.2	67.62	588.3	85.34	1,239.0	179.72	1,563.7	226.81
1967	6,977	119.0	706.2	101.21	840.4	120.45	1,410.9	202.22	1,678.0	240.65
1968	7,070	112.7	818.1	115.71	922.0	130.41	1,519.2	214.88	1,712.2	242.18
1969	7,147	106.3	969.7	135.67	1,030.8	144.23	1,676.7	234.60	1,782.3	249.38
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.7	1,311.1	180.57	1,228.5	169.19	2,188.3	301.38	2,050.4	282.39
1972	7,330	87.3	1,430.1	195.10	1,248.5	170.33	2,406.7	328.33	2,101.0	286.63
1973	7,396	81.0	1,707.1	230.81	1,382.8	186.97	2,549.6	344.73	2,065.2	279.23

<sup>1</sup> U. S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

<sup>2</sup> U. S. Department of Commerce, Office of Business Economics, Implicit Price Deflators, State and Local Purchases of Goods and Services.

<sup>3</sup> State Board of Tax and Assessments, 15th Annual Report—1930.

Division of Taxation Annual Reports, 1931-1954: 1955-1971 See Table 1.

**TABLE 30**  
**STATE AND LOCAL TAXES FISCAL YEAR 1972**  
 (\$ Millions)

<i>State</i>	(1) <i>Total Taxes</i>	(2)* <i>Property Taxes</i>	(3) <i>(2) as a % of (1)</i>	(4) <i>Rank of (3)</i>
Alabama .....	\$1,093.8	\$149.3	13.7	51
Alaska .....	149.2	34.8	23.3	42
Arizona .....	989.0	381.8	38.6	23
Arkansas .....	618.2	147.6	23.9	41
California .....	14,063.8	6,691.8	47.6	12
Colorado .....	1,181.1	481.0	40.7	19
Connecticut .....	1,944.5	948.3	48.8	9
Delaware .....	323.6	55.7	17.2	50
Florida .....	3,183.7	1,036.0	32.5	32
Georgia .....	1,833.3	565.2	30.8	35
Hawaii .....	514.7	98.3	19.1	48
Idaho .....	308.7	107.4	34.8	30
Illinois .....	6,471.5	2,662.4	41.1	17
Indiana .....	2,349.8	1,163.4	49.5	7
Iowa .....	1,428.1	659.1	46.2	13
Kansas .....	1,040.6	507.0	48.7	10
Kentucky .....	1,168.2	243.7	20.9	45
Louisiana .....	1,562.5	286.5	18.3	49
Maine .....	484.0	209.7	43.3	14
Maryland .....	2,221.6	709.0	31.9	33
Massachusetts .....	3,695.5	1,875.0	50.7	4
Michigan .....	5,170.9	2,023.7	39.1	21
Minnesota .....	2,251.9	903.8	40.1	20
Mississippi .....	778.5	177.0	22.7	44
Missouri .....	2,021.2	751.9	37.2	26
Montana .....	367.4	185.0	50.4	5
Nebraska .....	691.3	347.7	50.3	6
Nevada .....	319.9	110.9	34.7	31
New Hampshire .....	329.1	191.0	58.0	1
<i>New Jersey</i> .....	<i>4,083.2</i>	<i>2,286.3</i>	<i>56.0</i>	<i>2</i>
New Mexico .....	444.6	91.9	20.7	47
New York .....	14,484.9	5,322.2	36.7	27
North Carolina .....	1,963.5	492.5	25.1	40
North Dakota .....	271.5	111.7	41.1	17
Ohio .....	4,515.6	1,943.8	43.1	15
Oklahoma .....	973.9	262.7	27.0	38
Oregon .....	1,010.9	485.7	48.1	11
Pennsylvania .....	6,272.3	1,730.9	27.6	37
Rhode Island .....	497.5	194.4	39.1	21
South Carolina .....	902.1	209.2	23.2	43
South Dakota .....	313.1	168.4	53.8	3
Tennessee .....	1,425.7	380.6	26.7	39
Texas .....	4,476.2	1,713.7	38.3	24
Utah .....	480.6	167.6	34.9	29
Vermont .....	259.0	99.2	38.3	24
Virginia .....	1,994.4	562.3	28.2	36
Washington .....	1,824.1	665.6	36.5	28
West Virginia .....	697.2	145.2	20.8	46
Wisconsin .....	2,720.8	1,160.8	42.7	16
Wyoming .....	175.9	86.8	49.4	8
District of Columbia .....	457.8	141.4	30.9	34
Total .....	\$108,800.5	\$42,133.0	38.7	..

\* Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

Source: U. S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census, *Government Finances in 1971-72*, 1973 edition, Table 17, pp. 31-33.

Note: Same rank applied in cases of tie.

**TABLE 31**  
**AVERAGE REAL ESTATE TAX IN NEW JERSEY**  
**1973, 1974 AND PERCENT CHANGES**  
 (Tax Total in Dollars—Thousands)

<i>Property Class</i>	<i>1973</i>			<i>1974</i>			<i>Percent Change</i>		
	<i>Items</i>	<i>Total</i>	<i>Average</i>	<i>Items</i>	<i>Total</i>	<i>Average</i>	<i>Items</i>	<i>Total</i>	<i>Average</i>
Residential .....	\$1,590,497	\$1,562,427	\$982	\$1,619,499	\$1,679,450	\$1,037	1.8%	7.5%	5.6%
Apartments .....	20,589	178,538	8,672	21,073	190,202	9,026	2.4	6.5	4.0
Commercial .....	109,966	390,417	3,550	110,082	414,689	3,767	.1	6.2	6.1
Industrial .....	17,311	259,889	15,013	17,520	276,316	15,771	1.2	6.3	5.1
Vacant Land .....	386,153	104,665	271	389,853	110,044	282	1.0	5.1	4.1
Farm—									
Regular .....	23,907	25,264	1,057	22,188	24,681	1,112	—7.2	—2.3	—5.2
Qualified .....	24,618	8,262	336	25,918	8,422	325	5.3	1.9	—3.3
Total—All Classes...	\$2,173,041	\$2,529,462	\$1,164	\$2,206,133	\$2,703,804	\$1,226	1.5%	6.9%	5.3%

*Property Class:*

Residential—Housing not more than four families.

Apartments—Housing more than four families.

Commercial—Main street type housing stores, offices, living quarters, etc.

Industrial—Used for industrial protection, shops, factories, etc.

Vacant Land—Idle, contains no structure and not devoted to any specific use.

Farm Properties—Agricultural or horticultural use, divided into these categories.

Regular Farm—Not qualified under Farmland Assessment Act (P. L. 1964, c. 48).

Qualified Farm—Separate assessment under Farmland Assessment Act.

*Item*—A single entry on a local tax roll.



**TABLE 32**  
**STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE**  
 Fiscal Year 1972

State	Taxes <sup>1</sup> (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	Percent	Rank <sup>2</sup>	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
United States Including District of Columbia .....	\$108,800.5	\$59,870.4	\$48,930.2	12.7	..	7.0	..	5.7	..	\$522	..	\$288	..	\$235	..
Excluding District of Columbia .....	108,342.7	59,870.4	48,472.4	12.7	..	7.0	..	5.7	..	522	..	289	..	236	..
Alabama .....	1,093.8	817.7	276.1	10.2	48	7.6	22	2.6	46	312	50	233	39	79	50
Alaska .....	149.2	102.1	47.1	9.8	50	6.7	35	3.1	41	459	27	314	14	145	36
Arizona .....	989.0	595.4	393.6	13.6	10	8.2	13	5.4	21	508	20	306	18	202	26
Arkansas .....	618.2	459.8	158.5	10.3	47	7.7	19	2.6	46	313	49	232	41	80	49
California .....	14,063.8	6,740.2	7,323.6	14.9	4	7.2	26	7.8	2	687	2	329	11	358	2
Colorado .....	1,181.1	602.2	578.9	12.5	23	6.4	39	6.1	10	501	21	255	32	246	10
Connecticut .....	1,944.5	988.5	955.9	12.7	20	6.5	37	6.2	8	631	5	321	13	310	5
Delaware .....	323.6	256.7	66.9	12.4	24	9.8	8	2.6	46	573	10	454	2	118	42
Florida .....	3,183.7	1,990.0	1,193.7	11.5	33	7.2	26	4.3	34	439	30	274	24	104	32
Georgia .....	1,833.3	1,198.0	635.3	10.9	39	7.1	28	3.8	37	388	41	254	33	135	38
Hawaii .....	514.7	388.9	125.8	13.9	9	10.5	1	3.4	40	636	4	481	1	156	34
Idaho .....	308.7	200.1	108.6	12.3	26	8.0	16	4.3	34	408	39	265	27	144	37
Illinois .....	6,471.5	3,397.8	3,073.7	12.1	29	6.4	39	5.8	18	575	9	302	19	273	6
Indiana .....	2,349.8	1,187.2	1,162.6	11.1	36	5.6	45	5.5	20	444	29	224	42	220	21
Iowa .....	1,428.1	759.4	668.7	12.9	16	6.8	34	6.0	14	495	22	263	28	232	16
Kansas .....	1,040.6	527.8	512.8	11.0	38	5.6	45	5.4	21	461	25	234	38	227	20
Kentucky .....	1,168.2	860.9	307.3	10.8	42	7.9	17	2.8	44	354	45	261	29	93	45
Louisiana .....	1,562.5	1,105.1	457.4	13.0	13	9.2	7	3.8	37	420	35	297	21	123	40
Maine .....	484.0	276.5	207.5	14.2	7	8.1	15	6.1	10	470	23	269	26	202	26
Maryland .....	2,221.6	1,272.4	949.2	12.3	26	7.0	32	5.2	24	548	14	314	14	234	15
Massachusetts .....	3,695.5	1,805.7	1,889.8	14.1	8	6.9	33	7.2	4	639	3	312	16	327	4
Michigan .....	5,170.9	3,062.4	2,108.6	13.0	13	7.68	19	5.3	23	569	11	337	9	232	16
Minnesota .....	2,251.9	1,324.4	927.5	14.5	5	8.5	9	6.0	14	578	8	340	8	238	14
Mississippi .....	778.5	588.2	190.2	12.4	24	9.4	5	3.0	42	344	47	260	30	84	46
Missouri .....	2,021.2	1,050.3	970.8	10.9	39	5.7	43	5.2	24	425	34	221	43	204	24

**STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE (Continued)**  
Fiscal Year 1972

State	Taxes <sup>1</sup> (millions)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
	Total	State	Local	Total		State		Local		Total		State		Local	
				Percent	Rank <sup>2</sup>	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Montana .....	367.4	182.8	184.5	14.3	6	7.1	28	7.2	4	511	18	254	33	257	9
Nebraska .....	691.3	319.5	371.8	11.4	34	5.3	47	6.1	10	453	28	210	47	244	12
Nevada .....	319.9	180.9	139.0	13.0	13	7.4	24	5.7	19	607	6	343	5	264	8
New Hampshire .....	329.1	139.2	189.9	11.4	34	4.8	49	6.6	7	427	32	181	50	246	10
New Jersey .....	4,083.2	1,626.3	2,456.9	11.6	32	4.6	50	7.0	6	551	13	221	43	334	3
New Mexico .....	444.6	356.4	88.2	12.9	16	10.3	2	2.6	46	417	38	335	10	83	47
New York .....	14,484.9	7,018.5	7,466.4	15.8	1	7.65	20	8.1	1	789	1	382	3	407	1
North Carolina .....	1,963.5	1,460.9	502.6	11.1	36	8.3	10	2.8	44	377	43	280	23	96	43
North Dakota .....	271.5	157.8	113.7	12.2	28	7.1	28	5.1	27	430	31	250	35	180	30
Ohio .....	4,515.6	2,189.4	2,326.2	10.1	49	4.9	48	5.2	24	419	36	203	48	216	23
Oklahoma .....	973.9	649.4	324.5	10.7	45	7.1	28	3.6	39	370	44	247	37	123	40
Oregon .....	1,010.9	507.9	503.0	11.9	31	6.0	41	5.9	16	463	24	233	39	231	18
Pennsylvania .....	6,272.3	3,863.0	2,409.4	12.7	20	7.8	18	4.9	29	526	16	324	12	202	26
Rhode Island .....	497.5	300.9	196.6	12.6	22	7.6	22	5.0	28	514	17	311	17	203	25
South Carolina .....	902.1	682.9	219.2	10.9	39	8.3	10	2.6	46	333	48	256	31	82	48
South Dakota .....	313.1	133.3	179.8	13.5	11	5.7	43	7.7	3	461	25	196	49	265	7
Tennessee .....	1,425.7	887.5	538.2	10.8	42	6.7	35	4.1	36	354	45	220	46	134	39
Texas .....	4,476.2	2,572.0	1,904.3	10.5	46	6.0	41	4.5	32	384	42	221	43	163	33
Utah .....	480.6	307.9	172.7	12.8	18	8.2	13	4.6	30	427	32	273	25	153	35
Vermont .....	259.0	158.3	100.7	15.7	2	9.6	4	6.1	10	561	12	343	5	218	22
Virginia .....	1,994.4	1,188.8	805.6	10.8	42	6.5	37	4.4	33	419	36	250	35	169	31
Washington .....	1,824.1	1,174.6	649.5	12.8	18	8.3	10	4.6	30	530	15	341	7	189	29
West Virginia .....	697.2	529.4	167.8	12.0	30	9.1	8	2.9	43	391	40	297	20	94	44
Wisconsin .....	2,720.8	1,628.0	1,092.8	15.6	3	9.3	6	6.2	8	602	7	360	4	242	13
Wyoming .....	175.9	97.1	78.8	13.2	12	7.3	25	5.9	16	510	19	281	22	223	19

<sup>1</sup> State and local tax totals may differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

<sup>2</sup> Note: Same rank applied in cases of tie.

SOURCE: U. S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1971-72, Tables 17 and 26.

**TABLE 33**  
**NEW JERSEY OWNER-OCCUPIED ONE FAMILY HOUSES BY FAMILY INCOME**  
 (U. S. Census 1970)

<i>House Value</i>	<i>Family Income</i>							<i>Total</i>
	<i>Under \$3,000</i>	<i>\$3,000- \$4,999</i>	<i>\$5,000- \$6,999</i>	<i>\$7,000- \$9,999</i>	<i>\$10,000- \$14,999</i>	<i>\$15,000- \$24,000</i>	<i>\$25,000 or More</i>	
Less than \$5,000 Number .....	3,876	1,532	1,333	1,592	1,232	330	77	9,972
% of total number .....	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.9%
% total this value .....	38.9	15.4	13.4	16.0	12.4	3.3	0.8	100.0%
% total this income .....	4.9	2.7	1.9	0.9	0.4	0.1	0.1	.....
\$5,000 to \$9,999 Number .....	14,309	8,889	9,480	15,032	14,320	5,471	714	68,215
% of total number .....	1.3	0.8	0.8	1.3	1.3	0.5	0.1	6.1%
% total this value .....	21.0	13.0	13.9	22.0	21.0	8.0	1.0	100.0%
% total this income .....	...	...	...	...	...	...	...	.....
\$10,000 to \$14,999 Number .....	17,218	12,867	14,784	31,657	40,202	17,163	1,962	135,853
% of total number .....	1.5	1.2	1.3	2.8	3.6	1.5	0.2	12.2%
% total this value .....	12.7	9.5	10.9	23.3	29.6	12.6	1.4	100.0%
% total this income .....	21.7	22.8	20.9	18.4	11.9	5.8	1.9	.....
\$15,000 to \$19,999 Number .....	16,544	12,930	16,218	41,809	67,133	36,501	4,500	195,635
% of total number .....	1.5	1.2	1.5	3.7	6.0	3.3	0.4	17.5%
% total this value .....	8.5	6.6	8.3	21.4	34.3	18.7	2.3	100.0%
% total this income .....	20.9	22.9	23.0	24.3	19.8	12.3	4.3	.....
\$20,000 to \$24,999 Number .....	11,964	9,377	12,817	37,067	77,633	54,511	8,691	212,060
% of total number .....	1.1	0.8	1.1	3.3	7.0	4.9	0.8	19.0%
% total this value .....	5.6	4.4	6.0	17.5	36.6	25.7	4.1	100.0%
% total this income .....	15.1	16.6	18.1	21.5	22.9	18.4	8.4	.....
\$25,000 to \$34,999 Number .....	9,583	7,505	11,103	33,276	96,771	96,246	22,405	276,889
% of total number .....	0.9	0.7	1.0	3.0	8.7	8.6	2.0	24.8%
% total this value .....	3.5	2.7	4.0	12.0	34.9	34.8	8.1	100.0%
% total this income .....	12.1	13.3	15.7	19.3	28.6	32.5	21.6	.....
\$35,000 or more Number .....	5,782	3,352	4,908	11,922	40,994	85,697	65,275	217,930
% of total number .....	0.5	0.3	0.4	1.1	3.7	7.7	5.8	19.5%
% total this value .....	2.7	1.5	2.3	5.5	18.8	39.3	30.0	100.0%
% total this income .....	7.3	5.9	6.9	6.9	12.1	29.0	63.0	.....
Total Number .....	79,276	56,452	70,643	172,355	338,285	295,919	103,624	1,116,554
% Total this Income .....	7.1%	5.1%	6.3%	15.4%	30.3%	26.5%	9.3%	100.0%

Source: U. S. Dept. of Commerce, Bureau of the Census; Fourth Count Housing For New Jersey: (Table 118)—1970 Housing Value By Income.

Note: Value is tabulated for owner-occupied or vacant, non business, residences on less than 10 acres.

**TABLE 34**  
**NEW JERSEY RENTER-OCCUPIED UNITS BY GROSS MONTHLY RENT AND FAMILY INCOME**  
 (U. S. Census 1970)

<i>Gross Monthly Rent</i>	<i>Family Income</i>								<i>Total</i>
	<i>Under \$2,000</i>	<i>\$2,000- \$2,999</i>	<i>\$3,000- \$4,999</i>	<i>\$5,000- \$6,999</i>	<i>\$7,000- \$9,999</i>	<i>\$10,000- \$14,999</i>	<i>\$15,000- \$24,999</i>	<i>\$25,000 or More</i>	
Less than \$40 Number . . . . .	6,591	1,263	887	455	508	349	141	20	10,214
% of total number . . . . .	0.8	0.1	0.1	0.1	0.1	0.0	0.0	0.0	1.2%
% total this rent . . . . .	64.5	12.4	8.7	4.5	5.0	3.4	1.4	0.2	100.0%
% total this income . . . . .	6.2	2.3	0.8	0.4	0.3	0.2	0.2	0.1	
\$40-\$59 Number . . . . .	10,593	4,743	4,476	2,978	2,396	1,517	478	81	27,262
% of total number . . . . .	1.2	0.6	0.5	0.3	0.3	0.2	0.1	0.0	3.2%
% total this rent . . . . .	38.9	17.4	16.4	10.9	8.8	5.6	1.8	0.3	100.0%
% total this income . . . . .	9.9	8.8	4.0	2.4	1.3	0.8	0.6	0.5	
\$60-\$79 Number . . . . .	14,407	7,269	13,294	9,588	9,843	6,123	1,890	277	62,691
% of total number . . . . .	1.7	0.8	1.5	1.1	1.1	0.7	0.2	0.0	7.3%
% total this rent . . . . .	23.0	11.6	21.2	15.3	15.7	9.8	3.0	0.4	100.0%
% total this income . . . . .	13.5	13.5	11.9	7.8	5.5	3.4	2.2	1.6	
\$80-\$99 Number . . . . .	19,335	10,544	21,331	21,254	23,241	16,875	4,824	619	118,023
% of total number . . . . .	2.3	1.2	2.5	2.5	2.7	2.0	0.6	0.1	13.8%
% total this rent . . . . .	16.4	8.9	18.1	18.0	19.7	14.3	4.1	0.5	100.0%
% total this income . . . . .	18.1	19.5	19.0	17.2	13.0	9.3	5.6	3.7	
\$100-\$149 Number . . . . .	36,159	21,316	50,133	59,944	88,160	81,294	28,628	3,168	368,802
% of total number . . . . .	4.2	2.5	5.8	7.0	10.3	9.5	3.3	0.4	43.0%
% total this rent . . . . .	9.8	5.8	13.6	16.3	23.9	22.0	7.8	0.9	100.0%
% total this income . . . . .	33.8	39.5	44.7	48.5	49.5	44.8	33.5	18.8	
\$150-\$199 Number . . . . .	11,193	5,451	14,979	19,996	38,646	52,390	28,337	4,099	175,091
% of total number . . . . .	1.3	0.6	1.7	2.3	4.5	6.1	3.3	0.5	20.4%
% total this rent . . . . .	6.4	3.1	8.6	11.4	22.1	29.9	16.2	2.3	100.0%
% total this income . . . . .	10.5	10.1	13.4	16.2	21.7	28.9	33.1	24.3	
\$200 or more Number . . . . .	3,468	1,180	2,959	4,585	8,993	17,270	18,273	7,823	64,551
% of total number . . . . .	0.4	0.1	0.3	0.5	1.0	2.0	2.1	0.9	7.5%
% total this rent . . . . .	5.4	1.8	4.6	7.1	13.9	26.8	28.3	12.1	100.0%
% total this income . . . . .	3.2	2.2	2.6	3.7	5.0	9.5	21.4	46.4	
No Cash Payment Number . . . . .	5,246	2,218	3,996	4,761	6,361	5,442	2,917	762	31,703
% of total number . . . . .	0.6	0.3	0.5	0.6	0.7	0.6	0.3	0.1	3.7%
% total this rent . . . . .	16.5	7.0	12.6	15.0	20.1	17.2	9.2	2.4	100.0%
% total this income . . . . .	4.9	4.1	3.6	3.9	3.6	3.0	3.4	4.5	
Total Number . . . . .	106,992	53,984	112,055	123,561	198,148	181,260	85,488	16,849	858,337
% Total this Income . . . . .	12.5%	6.3%	13.1%	14.4%	20.8%	21.1%	10.0%	2.0%	100.0%

Source: U. S. Dept. of Commerce, Bureau of the Census; Fourth Count Housing For New Jersey: (Table 127) 1970 Rent Paid By Income

**TABLE 35**  
**ITEMIZED DEDUCTIONS REPORTED ON NEW JERSEY PERSONAL INCOME TAX RETURNS**  
**INTERNAL REVENUE SERVICE SUB-SAMPLE—1970**

	—State and Local Taxes—					—Other Deductions—					Adjusted Gross Income	
	Real Estate	Personal Property	General Sales	Income Tax	Motor Fuels	Other Taxes	Medical Expenses	Contri-butions Allowed	Interest Expenses	Misc. Deductions	Total All Deductions	Distribution By Class \$Millions Percent
<b>Taxable Returns with AGI</b>												
Under \$5,000 (\$Millions) .....	\$49.8	\$0.0*	\$11.7	\$3.0	\$6.9	\$1.1	\$38.7	\$29.0	\$14.4	\$16.6	\$171.2	\$625.9 3.3%
% of AGI <sup>1</sup> .....	7.9%	0.0%	1.9%	0.5%	1.1%	0.2%	6.2%	4.6%	2.3%	2.7%	27.4%	
\$5,000 under \$10,000 (\$Millions) .....	\$158.0	1.2	38.8	7.1	30.8	3.8	135.6	101.8	153.2	77.9	708.2	\$2,936.3 15.4%
% of AGI .....	5.4%	0.0	1.3	0.2	1.0	0.1	4.6	3.5	5.2	2.7	24.1%	
\$10,000 under \$20,000 (\$Millions) .....	\$387.9	6.3	101.0	41.4	54.8	9.1	171.0	230.4	415.3	167.8	1,585.0	\$8,643.9 45.3%
% of AGI .....	4.5%	0.0	1.2	0.5	0.6	0.1	1.9	2.7	4.8	1.94	18.3%	
\$20,000 under \$50,000 (\$Millions) .....	\$204.9	1.4	45.0	53.1	17.1	3.1	64.8	136.5	193.9	78.0	797.8	\$4,958.9 25.9%
% of AGI .....	4.1%	0.0	0.9	1.1	0.3	0.0	1.3	2.8	3.9	1.6	16.1%	
\$50,000 under \$100,000 (\$Millions) .....	\$33.5	0.0*	6.5	17.8	1.4	0.8	6.7	33.6	37.6	17.6	154.9	\$1,095.3 5.7%
% of AGI .....	3.1%	0.0	0.6	1.6	0.1	0.0	0.6	3.1	3.4	1.6	14.1%	
\$100,000 under \$200,000 (\$Millions) .....	\$7.8	0.0*	1.4	7.7	0.3	0.3	1.9	14.9	14.9	7.3	56.5	\$376.4 2.0%
% of AGI .....	2.1%	0.0	0.4	2.1	0.0	0.0	0.5	3.9	3.9	1.9	15.0%	
\$200,000 under \$500,000 (\$Millions) .....	\$2.1	0.0*	0.4	2.7	0.0*	0.1	0.5	8.8	5.1	2.7	22.4	\$128.1 0.7%
% of AGI .....	1.6%	0.0	0.3	2.1	0.0	0.0	0.4	6.9	3.4	2.1	17.5%	
\$500,000 under \$1,000,000 (\$Millions) .....	\$0.5	0.0*	0.0*	0.5	0.0*	0.1	0.0*	6.2	1.2	0.8	9.3	\$42.0 0.2%
% of AGI .....	1.2%	0.0	0.0	1.2	0.0	0.2	0.0	14.8	2.9	1.9	22.1%	
\$1,000,000 or more (\$Millions) .....	\$0.6	.....	0.0*	0.4	0.0*	0.0*	0.0*	6.9	2.4	2.3	12.6	\$57.6 0.3%
% of AGI .....	1.0%	.....	0.0	0.7	0.0	0.0	0.0	12.0	4.2	4.0	21.9%	
<b>Non Taxable Returns with AGI</b>												
Under \$5,000 (\$Millions) .....	\$18.6	.....	1.4	0.0*	1.5	0.0*	16.0	3.8	3.4	1.5	46.2	\$108.0 0.6%
% of AGI .....	17.2%	.....	1.3	0.0	1.4	0.0	14.8	3.5	3.2	1.4	42.8%	
\$5,000 or more (\$Millions) .....	\$19.7	.....	1.2	0.0*	1.4	0.2	5.4	4.4	17.8	10.8	61.0	\$116.2 0.6%
% of AGI .....	17.0%	.....	1.0	0.0	1.2	0.2	4.7	3.8	15.3	9.3	52.5%	
<b>Total Taxable and Non Taxable (\$Millions) .</b>	<b>\$883.4</b>	<b>\$8.9</b>	<b>\$207.4</b>	<b>\$133.7</b>	<b>\$114.2</b>	<b>\$18.6</b>	<b>\$440.6</b>	<b>\$576.3</b>	<b>\$859.2</b>	<b>\$382.8</b>	<b>\$3,625.1</b>	<b>\$19,688.6 100.0%</b>
% of AGI Total .....	4.6%	0.0%	1.1%	0.7%	0.6%	0.1%	2.3%	3.0%	4.5%	2.0%	19.0%	

Amounts may not add to totals due to rounding.

\*Less than \$100,000.

Source: U. S. Dept. of the Treasury—Wealth Statistics Staff, Internal Revenue Service, 1970 Individual Tax Model Data for New Jersey.

<sup>1</sup>Note: These numbers are based on a sub-sample of the 1970 Statistics of Income sample of individual income tax returns. (AGI—Adjusted Gross Income)

# A SUMMARY OF STATE ASSESSMENT PRACTICES, NOVEMBER, 1972



Source: Property Assessment and Exemptions; They Need Reform; Research Brief; Education Commission of the States—page 37.



## DEPARTMENT OF THE TREASURY

### DIVISION OF TAX APPEALS\*

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Anthony M. Lario, *President Judge*, Camden ..... Term Expires June 30, 1974

Paul E. Doherty, *Judge*, Red Bank ..... Term Expires June 30, 1975

Carmine F. Savino, Jr., *Judge*, Lyndhurst ..... Term Expires June 30, 1976

Inez M. Stanziale, *Judge*, Newark ..... Term Expires June 30, 1976

Charles W. Convery, *Judge*, Paterson ..... Term Expires June 30, 1977

Joel A. Mott, Jr., *Judge*, Ocean City ..... Term Expires June 30, 1978

John F. Evers, *Judge*, Wayne ..... Term Expires June 30, 1978

Mrs. Ann D. Flynn, *Secretary*.

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

## COUNTY BOARDS OF TAXATION

(With date of expiration of term)

### ATLANTIC COUNTY BOARD OF TAXATION

*President:* C. Herbert Hyman ('75), Carl F. Jacobs ('77), Lois H. Finifter ('76).  
*Secretary:* John Murtland, Guarantee Trust Building, Atlantic City, N. J. 08401.

### BERGEN COUNTY BOARD OF TAXATION

*President:* Arthur Minuskin ('77), Robert Guida ('78), Bernard Stracher ('78), Alfred P. Levin ('75), Joan Murray ('79).  
*Secretary:* Dante Leodori, 355 Main St., Hackensack, N. J. 07601.

### BURLINGTON COUNTY BOARD OF TAXATION

*President:* Samuel P. Alloway ('76), Harry F. Renwick, Sr. ('77), Samuel Paglione ('75).  
*Secretary:* Wilbur S. Lippincott, County Office Building, Mt. Holly, N. J. 08060.

### CAMDEN COUNTY BOARD OF TAXATION

*President:* Louis C. Joyce, III ('76), Morton N. Kerr ('77), Joseph J. Grassi, Jr. ('77).  
*Secretary:* Harold F. Walters, Court House, 7th Floor, Camden, N. J. 08101.

### CAPE MAY COUNTY BOARD OF TAXATION

*President:* Ellery M. Bowman ('75), Carmine J. Giampetro ('76), Carlton Mason ('77).  
*Secretary:* Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N. J. 08210.

### CUMBERLAND COUNTY BOARD OF TAXATION

*President:* Harry Triantos ('75), Robert H. Weber ('77), Arnold L. Gifford ('76).  
*Secretary:* Keron D. Chance, Court House, Bridgeton, N. J. 08302.

### ESSEX COUNTY BOARD OF TAXATION

*President:* O. Vincent McNany ('76), Finney J. Alati ('79), Fred W. Federici, Jr. ('75), Milton A. Waldor ('78).  
*Secretary:* Phillip Insabella, 110 South Grove St., East Orange, N. J. 07018.

### GLOUCESTER COUNTY BOARD OF TAXATION

*President:* George J. Daminger ('76), Joseph Minotty ('74), James C. Parave ('75).  
*Secretary:* Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

### HUDSON COUNTY BOARD OF TAXATION

*President:* Anthony Cilento ('75), John J. Barry ('77), George E. Davis ('76), George Jensen ('75), Edward Gaffney ('79).  
*Secretary:* Salvatore A. Mollica, Hudson County Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

### HUNTERDON COUNTY BOARD OF TAXATION

*President:* Hiram B. Ely ('75), Robert Wachendorf ('76), Michael Morris ('77).  
*Secretary:* Charles G. Thorne, P.O. Box 282, Flemington, N. J. 08822.

### MERCER COUNTY BOARD OF TAXATION

*President:* Joseph M. Pierson ('76), Edward J. Hritz ('76), J. Russell Smith ('74).  
*Secretary:* Anthony J. Panaro, Mercer County Administration Building, 640 South Broad St., Room 113, Trenton, N. J. 08611.

#### MIDDLESEX COUNTY BOARD OF TAXATION

*President:* Franklin F. Murphy ('75), William Shelley ('75), Victor P. DiLeo ('77).  
*Secretary:* Mrs. Angela J. Szymanski, County Records Building, New Brunswick, N. J. 08701.

#### MONMOUTH COUNTY BOARD OF TAXATION

*President:* Martin Wigdortz ('75), Hugh B. Meehan ('74), Frederick Freibott ('73).  
*Secretary:* Frank C. Lepore, Hall of Records, Freehold, N. J. 07728.

#### MORRIS COUNTY BOARD OF TAXATION

*President:* M. Corriell Fancher ('76), J. Raymond Manahan ('75), David E. Yankowitz ('77).  
*Secretary:* Fred C. McCoy, Court House, Morristown, N. J. 07960.

#### OCEAN COUNTY BOARD OF TAXATION

*President:* Mrs. Georgian Kolber ('76), George F. Makin ('75), John Fox ('77).  
*Secretary:* J. Chester Holman, Court House, Room 206, Toms River, N. J. 08753.

#### PASSAIC COUNTY BOARD OF TAXATION

*President:* Matthew S. Trella ('75), John A. Gavin ('73), Samuel E. Nochimson ('74).  
*Secretary:* James J. Murner, Jr., District Court House, Paterson, N. J. 07505.

#### SALEM COUNTY BOARD OF TAXATION

*President:* Loren F. Hitchner ('76), Norman C. Stout ('75), Joseph H. Davenport ('77).  
*Secretary:* Mrs. Edith P. Davis, Court House, 92 Market St., Salem, N. J. 08079.

#### SOMERSET COUNTY BOARD OF TAXATION

*President:* H. Edward Gabler ('75), John Penn ('76), Anthony L. Curcio ('77).  
*Secretary:* Frank E. MacDonald, County Administration Building, Somerville, N. J. 08876.

#### SUSSEX COUNTY BOARD OF TAXATION

*President:* Donald Richard ('75), George F. VanAtta, Sr. ('76), Louis DelGrosso ('77).  
*Secretary:* Benjamin Jager, 16 Church St., Newton, N. J. 07860.

#### UNION COUNTY BOARD OF TAXATION

*President:* Leslie J. Cunningham ('77), Roberta A. Grayson ('76), John K. Meeker, Jr. ('75).  
*Secretary:* Maurice A. O'Keefe, 208 Commerce Place, Elizabeth, N. J. 07201.

#### WARREN COUNTY BOARD OF TAXATION

*President:* Frank DeLello ('76), James A. Williams ('75), Nelson J. Becci ('77).  
*Secretary:* Owen R. Lyons, Court House, Belvidere, N. J. 07823.

## ASSESSORS AND COLLECTORS IN NEW JERSEY

### 1974

#### ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City .....	Harry A. Sutton, Jr., Chm., Absecon ... George F. Gillespie, Absecon .....	Grace H. Staake, Absecon
	Harvey T. Staake, Jr., Absecon .....	
Atlantic City .....	William G. Ferry, Pres., Atlantic City ... Edmond J. Seidenburg, Atlantic City ..	William S. Blake, Atlantic City
Brigantine City .....	John Jacobs, Brigantine .....	J. Edward Bridgehouse, Brigantine
Buena Boro. ....	Francis J. Andrews, Minotola .....	Barth M. Castellari, Vineland
Buena Vista Twp. ...	Cosmo Leone, Buena Vista .....	Peter Micheletti, Richland
Corbin City .....	William J. Nunn, Jr., Northfield .....	Mary Ann German, Woodbine
Egg Harbor City ...	Adolph H. Joseph, Sec., Egg Harbor City William H. Reeser, Pres., Egg Harbor City .....	Adolph H. Joseph, Egg Harbor City
	Louis W. Bauer, Egg Harbor City .....	
Egg Harbor Twp. ...	Dorothy Davisson, Sec., Linwood .....	Bernard M. Murphy, Linwood
	Richard E. Squires, Pres., Linwood ...	
	William F. Roeske, Cardiff .....	
Estell Manor City ..	Cornelius Garrison, Jr., Sec., Port Republic .....	Jeanne Prickitt, Estell Manor
	Edward W. Farrell, Mays Landing .....	
Folsom Boro. ....	Joseph D. Ingemi, Hammonton .....	Frank E. Byrnes, Williamstown
Galloway Twp. ....	Dorothy Montag, Cologne .....	John P. Dermanoski, Cologne
Hamilton Twp. ....	Raymond F. Snyder, Mays Landing ...	Henry W. Denmead, Mays Landing
Hammonton Town ...	Warren N. Murphy, Sec., Hammonton ... Samuel J. Cappuccio, Pres., Hammonton Michael L. Rubertron, Hammonton .....	Stephana J. Clements, Hammonton
Linwood City .....	William J. Nunn, Jr., Sec., Northfield ... Edward D. Schmincke, Absecon .....	George P. Helfrich, Linwood
	F. William Mitchell, Northfield .....	
Longport Boro. ....	John Jacobs, Longport .....	Martin W. Wolf, Longport
Margate City .....	Herbert M. Gaskill, Sec., Margate .... Jeffrey Wolf, Margate .....	G. Roland Brown, Margate
Mullica Twp. ....	Dorothea W. Arnold, Hammonton .....	Martin Decker, Elwood
Northfield City ....	William J. Nunn, Jr., Northfield .....	Robert E. Vogel, Northfield
	F. William Mitchell, Northfield .....	
	Edward D. Schmincke, Absecon .....	
Pleasantville City ...	Richard E. Squires, Pleasantville .....	Raymond J. Beckman, Jr., Pleasantville
	Robert White, Pleasantville .....	
Port Republic City ...	Harvey T. Staake, Jr., Sec., Absecon ... George Gillespie, Absecon .....	Sara E. Garrison, Port Republic
Somers Point City ..	William S. Hartley, Sec., Somers Point	Thelma Wunder, Somers Point
Ventnor City .....	Ackley O. Elmer, II, Ventnor .....	Raymond C. Lamb, Ventnor
Weymouth Twp. ....	Bernard Netolicka, Dorothy .....	Amelia Messina, Belcoville

## ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Boro. ....	Annette Baum, Sec., Allendale .....	} Katherine Baum, Allendale
	Robert Cross, Allendale .....	
Alpine Boro. ....	Louis R. Cacace, Sec., Alpine .....	} Alice Parsells, Alpine
	Edward L. Berry, Alpine .....	
Bergenfield Boro. ...	Lois J. Weiboldt, Bergenfield .....	Helen Swierczek, Bergenfield
Bogota Boro. ....	August Belmonte, Acting Assessor, Bogota .....	} Ralph N. Fitzsimmons, Bogota
Carlstadt Boro. ....	Thomas Lawlor, Sec., Carlstadt .....	
	Francis X. Hickey, Carlstadt .....	Henry Bade, Carlstadt
Cliffside Park Boro. .	Stanley Wyrzykowski, Cliffside Park ..	Vincent T. McKenna, Cliffside Park
Closter Boro. ....	Harold Jonassen, Closter .....	Norma Gottemoller, Closter
Cresskill Boro. ....	Alfred J. Schlegel, Cresskill .....	George W. Stanton, Cresskill
Demarest Boro. ....	Peter M. Tintle, Demarest .....	Lore Lehmann, Demarest
Dumont Boro. ....	Edward L. Berry, Dumont .....	William Pizzute, Dumont
East Rutherford Bor..	Lester L. Plosia, Sec., East Rutherford. }	} Patrick DeVasto, East Rutherford
	Mario J. Pedoto, East Rutherford .....	
Edgewater Boro. ...	Owen J. Sheehan, Edgewater .....	Michael M. Monaghan, Edgewater
Elmwood Park Boro. .	Foster W. Periccioli, Sec., Elmwood Park .....	} Salvatore Spinato, Elmwood Park
	Charles Raia, Jr., Elmwood Park .....	
	Frank P. Battaglini, Elmwood Park .....	
Emerson Boro. ....	William J. Sheehan, Emerson .....	Harold I. Nagorsky, Emerson
Englewood City ....	Andrew Muniak, Englewood .....	Peter Tierney, Englewood
Englewood Cliffs Bor.	Francis A. Deshusses, Sec., Englewood Cliffs .....	} William Hoinash, Englewood Cliffs
	Dominick Roselli, Englewood Cliffs .....	
	John P. Campbell, Englewood Cliffs .....	
Fair Lawn Boro. ....	Edward A. McKenna, Fair Lawn .....	Donald DeBruin, Fair Lawn
Fairview Boro. ....	Angelo M. Maffetone, Sec., Fairview }	} Anthony M. Orecchio, Fairview
	John LaMarca, Fairview .....	
	Salvatore Lauricella, Fairview .....	
Fort Lee Boro. ....	Joseph C. Howell, Jr., Fort Lee .....	Abe Goldat, Fort Lee
Franklin Lakes Boro.	Otto K. Mutzberg, Franklin Lakes ....	Bette Mahoney, Franklin Lakes
Garfield City .....	Philip Gannuscio, Garfield .....	Louis S. Mallia, Garfield
Glen Rock Boro. ....	Harley W. Hesson, Jr., Glen Rock ....	Dorothy Ferry, Glen Rock
Hackensack City ....	John J. Johnson, Hackensack .....	James Lacava, Hackensack
Harrington Park Bor.	Robert L. Humphreys, Sr., Sec., Harrington Park .....	} Edith D. Stockman, Harrington Park
	Mario G. Bettega, Harrington Park .....	
	William D. Wister, Harrington Park ..	
Hasbrouck Hts. Bor.	Joseph C. Cordo, Sec., Hasbrouck Heights .....	} Edward A. Borghi, Hasbrouck Heights
	William F. Mentel, Hasbrouck Heights .	
	Kenneth V. Cantoli, Hasbrouck Heights }	
Haworth Boro. ....	Clinton C. Simmons, Haworth .....	Margaret Ann Vrola, Haworth
Hillsdale Boro. ....	Edward A. Reis, Hillsdale .....	Edna S. Halloran, Hillsdale
Ho-Ho-Kus Boro. ....	Arthur R. Conaty, Ho-Ho-Kus .....	Dorothy E. Templeman, Ho-Ho-Kus
Leonia Boro. ....	John C. Gardner, Leonia .....	} L. Gwendolyn Shanno, Leonia
	Joseph E. Corker, Leonia .....	
	William S. Mingle, Leonia .....	
Little Ferry Boro. ...	Charles A. Ramsey, Sec., Little Ferry }	} Michael Iacobino, Little Ferry
	Harry J. Kohring, Little Ferry .....	
	Henry Barco, Little Ferry .....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Lodi Boro. ....	Salvatore M. Banca, Sec., Lodi ..... John L. Tamborini, Lodi ..... Charles Picardi, Lodi .....	Andrew L. Pesenti, Lodi
Lyndhurst Twp. ....	Frank T. Pilas, Chm., Lyndhurst ..... Larry Sparta, Lyndhurst ..... Vincent M. Carini, Lyndhurst .....	Peter A. Grisafi, Lyndhurst
Mahwah Twp. ....	Ernest Ponessa, Mahwah .....	Elizabeth Heflin, Mahwah
Maywood Boro. ....	Harold J. Shea, Sec., Maywood ..... Lawrence DeQuintal, Jr., Maywood .....	Harold C. Hotaling, Maywood
Midland Park Boro. ....	Stephen M. Szekeley, Midland Park ....	Thomas McKim, Midland Park
Montvale Boro. ....	Michael R. Carrara, Montvale .....	Hazel M. Wermer, Montvale
Moonachie Boro. ....	William Nagel, Sec., Moonachie ..... Donald L. Coe, Moonachie ..... John J. Baldasti, Moonachie .....	Kenneth Izzo, Moonachie
New Milford Boro. ....	Lawrence A. Hardy, Sec., New Milford } Walter C. Nelson, New Milford .....	Martha Sims, New Milford
N. Arlington Boro. ....	Frank P. Graham, North Arlington ...	Adam M. Szura, North Arlington
Northvale Boro. ....	Robert Campora, Sec., Northvale ..... Ralph Fauciano, Northvale ..... Anthony Magnani, Northvale .....	Victor DeMartini, Northvale
Norwood Boro. ....	Robert A. McPherson, Norwood .....	Dorothy Heffernan, Norwood
Oakland Boro. ....	Frank P. Bosnich, Sec., Oakland ..... C. Daniel Marino, Oakland ..... James Van Delden, Oakland .....	W. Bruce Knapp, Jr., Oakland
Old Tappan Boro. ....	Clifton Demarest, Jr., Old Tappan ....	John McKittrick, Old Tappan
Oradell Boro. ....	Thomas E. D. Hardy, Oradell .....	Patricia Landmann, Oradell
Palisades Park Bor. ....	Harold F. Wrightington, Palisades Park	Patricia Albanese, Palisades Park
Paramus Boro. ....	Mary C. Welch, Paramus .....	Preston J. O'Toole, Paramus
Park Ridge Boro. ....	George Kiessling, Park Ridge .....	John J. Healey, Park Ridge
Ramsey Boro. ....	M. Richard Muti, Ramsey .....	Eleanor Ameye, Ramsey
Ridgefield Boro. ....	Michael Denenberg, Ridgefield .....	Walter Pellacani, Ridgefield
Ridgefield Park Twp. ....	John J. Howard, Ridgefield Park .....	Harold J. Jones, Ridgefield Park
Ridgewood Village ..	Norman Harvey, Ridgewood .....	Edward F. Andercheck, Ridgewood
River Edge Boro. ....	Joseph M. Lukowiak, River Edge .....	Edwin C. Herrick, River Edge
River Vale Twp. ....	Irwin Sabin, Westwood .....	Edna F. Garofalow, River Vale
Rochelle Park Twp. ....	Willibald Rebhahn, Sec., Rochelle Park } Vincent Purcell, Rochelle Park ..... Frederick J. Hughes, Rochelle Park ...	Philip J. Galfo, Rochelle Park
Rockleigh Boro. ....	George V. Kershaw, Northvale ..... Alfred Locarni, Jr., Rockleigh ..... Helen Gottlieb, Rockleigh .....	Alfred J. Locarni, Rockleigh
Rutherford Boro. ....	Edward J. McLaughlin, Rutherford ....	Frank Blakely, Rutherford
Saddle Brook Twp. ....	Raymond F. Flood, Sec., Saddle Brook } Charles Hofsaes, Saddle Brook .....	William Kempf, Saddle Brook
Saddle River Boro. ....	Arthur R. Conaty, Assessor, Saddle River	Mary S. Curtis, Saddle River
S. Hackensack Twp. ....	Charles S. Picardi, Sec., S. Hackensack } John Jannuzzi, South Hackensack ..... Leonard Parrelli, Sr., S. Hackensack ..	Louis Rossi, S. Hackensack
Teaneck Twp. ....	Joseph B. Krupinski, Teaneck .....	Gary A. Saage, Teaneck
Tenafly Boro. ....	Claire M. Young, Tenafly .....	Charles W. Syreen, Tenafly
Teterboro Boro. ....	Leon Sitek, Teterboro .....	Charles W. Syreen, Tenafly
Upper Saddle River Boro. ....	Vincent Giarratana, Upper Saddle River.	Loretta Rehai, Upper Saddle River
Waldwick Boro. ....	Patricia L. Webster, Waldwick .....	Adeline Portsmouth, Waldwick
Wallington Boro. ....	Edward R. Stolarz, Wallington .....	Joseph E. Salko, Wallington



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Washington Twp. . . . .	Joseph W. Garger, Westwood . . . . .	Florence Jancek, Westwood
Westwood Boro. . . . .	James G. Sealy, Westwood . . . . .	Eugene F. Young, Westwood
Woodcliff Lake Bor. . . . .	Paul Dattoli, Woodcliff Lake . . . . .	Dorothy B. Hillabrant, Acting Collector, Woodcliff Lake
Wood-Ridge Boro. . . . .	Frank L. Porfido, Wood-Ridge . . . . .	Clarence E. Mathe, Jr., Woodridge
Wyckoff Twp. . . . .	Carolyn H. Landi, Wyckoff . . . . .	James Ten Kate, Wyckoff

## ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp. . . . .	John J. Czech, New Gretna . . . . .	Barbara J. Kidder, New Gretna
Beverly City . . . . .	John J. Centinaro, Beverly . . . . .	Catherine Addiego, Beverly
Bordentown City . . . . .	Louise C. Bowker, Chm., Bordentown . . . . . Thomas R. Antozzeski, Bordentown . . . . . William R. Ryan, Bordentown . . . . .	Elizabeth L. Mackinnon, Bordentown
Bordentown Twp. . . . .	Walter G. Kosul, Chm., Trenton . . . . . John L. Aloj, Bordentown . . . . . Patricia A. Mansfield, Bordentown . . . . .	
Burlington City . . . . .	Baird M. Applegate, Jr., Sec., Burlington . . . . . Armando De Francesco, Burlington . . . . . George F. Broadbent, Sr., Burlington . . . . .	Thomas C. Stewart, Burlington
Burlington Twp. . . . .	Joseph A. Montalto, Burlington . . . . .	
Chesterfield Twp. . . . .	James Harvey, Trenton . . . . .	Joseph W. Griner, Trenton
Cinnaminson Twp. . . . .	A. James Reeves, Cinnaminson . . . . .	Joan Nold, Cinnaminson
Delanco Twp. . . . .	A. Rowan Bright, Delanco . . . . .	Jane Queenan, Delanco
Delran Twp. . . . .	George J. Scimeca, Jr., Sec., Riverside } August C. Leusner, Riverside . . . . .	George Barton, Delran
Easthampton Twp. . . . .	Matthew S. Chudoba, Mount Holly . . . . .	
Edgewater Park Twp. . . . .	Joseph A. Robinson, Beverly . . . . .	Louis H. Kite, Beverly
Evesham Twp. . . . .	Edward J. Bligh, Chm., Marlton . . . . . James Hogan, Marlton . . . . .	Ethel H. Dove, Marlton
Fieldsboro Boro. . . . .	Vincent W. Sapp, Fieldsboro . . . . .	
Florence Twp. . . . .	Walter W. McDermott, Chm., Florence. } John Zimmerman, Florence . . . . .	Harry Fauver, Jr., Florence
Hainesport Twp. . . . .	William E. Birchall, Jr., Hainesport . . . . .	
Lumberton Twp. . . . .	William E. Birchall, Jr., Lumberton . . . . .	Harvey M. Sydnor, Lumberton
Mansfield Twp. . . . .	William H. Pigott, Bordentown . . . . .	Margaret R. Girdon, Columbus
Maple Shade Twp. . . . .	William S. Zeigler, Chm., Maple Shade. } Jacob Tkachyk, Maple Shade . . . . . Wilfred B. Potts, Jr., Maple Shade . . . . .	Joseph C. Sheridan, Jr., Maple Shade
Medford Twp. . . . .	Justus C. Brick, Medford . . . . .	
Medford Lakes Bor. . . . .	Richard I. Haines, Medford Lakes . . . . .	John A. Weaver, Jr., Medford Lakes
Moorestown Twp. . . . .	Henry L. Franks, Moorestown . . . . .	William H. Crumley, Moorestown
Mount Holly Twp. . . . .	George C. Thomulka, Mount Holly . . . . .	Robert L. Emmons, Mt. Holly
Mount Laurel Twp. . . . .	Walter W. Salmon, Moorestown . . . . .	Barbara Gnan, Mount Holly
New Hanover Twp. . . . .	Donal B. Malloy, Cookstown . . . . .	Sophie Drone, Cookstown
N. Hanover Twp. . . . .	Jeanette Bowers, Wrightstown . . . . .	Margaret B. Davis, Allentown
Palmyra Boro. . . . .	William H. Eyaal, Palmyra . . . . .	Marie McCullough, Palmyra
Pemberton Boro. . . . .	James J. Noble, Mt. Holly . . . . .	Arthur C. Borden, Pemberton
Pemberton Twp. . . . .	Earl D. Emmons, Pemberton . . . . .	Ambrose Garber, Jr., New Lisbon
Riverside Twp. . . . .	Chester J. Jankowski, Sec., Riverside } Edward W. Snow, Riverside . . . . . Anthony F. Cicali, Riverside . . . . .	Michael F. Chiaccio, Riverside

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Riverton Boro. ....	A. James Reeves, Riverton .....	Anna May Whitelock, Riverton
Shamong Twp. ....	Harold E. Bozearth, Vincentown .....	Bernard Milley, Vincentown
Southampton Twp. ..	Howard Githens, Vincentown .....	Joan Wescott, Vincentown
Springfield Twp. ....	F. Remer Shivers, Bordentown .....	Frank A. Commercia, Bordentown
Tabernacle Twp. ....	James Noble, Mt. Holly .....	Edmund Powell, Jr., Vincentown
Washington Twp. ..	Bertram M. Thomas, Chatsworth .....	William Walters, Egg Harbor
Westampton Twp. ...	James J. Noble, Mt. Holly .....	Louis J. Hustus, Mt. Holly
Willingboro Twp. ...	William G. Skelly, Willingboro .....	William J. Palmer, Willingboro
Woodland Twp. ....	Dorothy Yates, Vincentown .....	George Fleming, Browns Mills
Wrightstown Boro. ..	John W. Schwager, Wrightstown .....	I. Haines Crowshaw, Wrightstown

## ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Boro. ....	Louis R. Kirby, Sec., Audubon .....	Rudolph K. Creyaufmiller, Jr., Audubon
	Elwood L. Bigler, Audubon .....	
Audubon Park Bor. .	Thomas F. Beal, Runnemede .....	Thomas J. Moran, Audubon Park
Barrington Boro. ....	Robert Hall, Sec., Barrington .....	Thomas M. Redanauer, Barrington
Bellmawr Boro. ....	Carman R. Caprice, Sec., Bellmawr ....	Joseph F. Murray, Bellmawr
	Anthony Como, Bellmawr .....	
	Fred W. Holzbauer, Bellmawr .....	
Berlin Boro. ....	Lewis P. Orchard, Sr., Berlin .....	Frances T. Cartwright, Berlin
Berlin Twp. ....	John T. McGee, W. Berlin .....	Richard F. McCarthy, W. Berlin
Brooklawn Boro. ....	William M. Hunt, Sec., Brooklawn ....	Joseph J. Cerrone, Brooklawn
	Herman J. vander Straeten, Brooklawn..	
Camden City .....	Patrick T. Corbett, Camden .....	Thomas A. Quattrochi, Camden
Cherry Hill Twp. ...	Daniel B. Zinman, Cherry Hill .....	John J. Zarroli, Cherry Hill
Chesilhurst Boro. ...	Michael J. Sheridan, Gloucester .....	Robert Williams, Waterford
Clementon Boro. ....	Charles A. Warrington, Sec., Clementon.	Kathryn Stiles, Clementon
	Harold F. Walters, Jr., Clementon ....	
	Roy Pratt, Clementon .....	
Collingswood Boro. ..	Walter Young, Collingswood .....	F. Adelaide Spear, Collingswood
Gibbsboro Boro. ....	Willis S. Tinney, Jr., Gibbsboro .....	Marge Stoll, Gibbsboro
Gloucester City .....	Luke S. McKenna, Sec., Gloucester ....	Francis J. Gorman, Gloucester
	William F. James, Gloucester .....	
	Louis A. Kelly, Gloucester .....	
Gloucester Twp. ....	William J. Davenport, Sec., Blackwood	Hazel Huber, Blackwood
	Edward J. Tuszl, Blackwood .....	
	Frank F. Simiriglia, Blackwood .....	
Haddon Twp. ....	Raymond E. Hawk, Sec., Westmont ....	Clara Milsted, Collingswood
	Michael R. Scian, Collingswood .....	
Haddonfield Boro. ...	Wallace L. Root, Sec., Haddonfield ....	John Nusbaumer, Haddonfield
	Charles H. Fisher, Haddonfield .....	
Haddon Heights Bor..	William Hunt, Haddon Heights .....	Kathryn M. Jones, Haddon Heights
Hi-Nella Boro. ....	Albert C. Stack, Jr., Laurel Springs ...	Earl W. Schilling, Hi-Nella
Laurel Springs Boro.	Albert C. Stack, Jr., Laurel Springs ...	Barbara Shaw, Laurel Springs
Lawnside Boro. ....	William T. Lamb, Sec., Lawnside ....	Mary A. Nelson, Lawnside
Lindenwold Boro. ...	Nelson J. Shaw, Lindenwold .....	Kathleen M. Anderson, Lindenwold
Magnolia Boro. ....	Walter Baxter, Somerdale .....	Barbara B. Gorman, Magnolia
	James L. Nack, Magnolia .....	
Merchantville Boro. .	A. Hobart Grant, Merchantville .....	Daniel P. Gotthold, Merchantville
Mt. Ephraim Boro. ..	Matthew P. Pawlowski, Sec., Mt.	Rita Branin, Mt. Ephraim
	Ephraim .....	
	Joseph A. Beach, Mt. Ephraim .....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Oaklyn Boro. ....	William E. Lovett, Sec., Oaklyn .....	} Mary A. Deering, Oaklyn
	Peter V. Mancine, Oaklyn .....	
	Howard D. Summerfield, Oaklyn .....	
Pennsauken Twp. ...	William R. Buffington, Sec., Pennsauken }	} Harold Roesler, Pennsauken
	Filomena D. Ward, Pennsauken .....	
Pine Hill Boro. ....	Daniel E. Hughes, Pine Hill .....	Mildred Mayer, Pine Hill
Pine Valley Boro. ...	Edward F. Magee, Jr., Pine Valley ...	Robert W. Mather, Clementon
Runnemede Boro. ...	James A. Hogan, Sec., Runnemede .... }	} John J. Ward, Jr., Runnemede
	Paul D. Gunson, Runnemede .....	
Somerdale Boro. ....	Walter A. Baxter, Jr., Somerdale ....	Elizabeth J. Caswell, Somerdale
Stratford Boro. ....	Harvey E. Duus, Stratford .....	Donald Carlson, Stratford
Tavistock Boro. ....	Thomas M. Redanauer, Barrington ....	Thomas M. Redanauer, Barrington
Voorhees Twp. ....	Robert M. Sapio, Voorhees .....	Florence E. Brady, Voorhees
Waterford Twp. ....	Albert Stack, Sec., Atco .....	} John Sikora, Atco
	Charles H. Chiumento, Clerk, Atco .... }	
	Harry Kass, Atco .....	
Winslow Twp. ....	Stephen Kessler, Hammonton .....	} Charles A. Mauriello, Waterford
	Neil H. Pastore, Elm .....	
Woodlynne Boro. ....	Bruce Coyle, Woodlynne .....	Michael J. Wolf, Woodlynne

### ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Boro. ....	Frank J. Dunn, Avalon .....	Betty E. Crews, Avalon
Cape May City ....	John T. Dollinger, Cape May .....	J. Hope Taylor, Cape May
Cape May Point Bor.	Clayton K. Shenk, Cape May Point ....	Evelyn Marcotte, Cape May Point
Dennis Twp. ....	W. Walter Robinson, Dennisville .....	J. Loren Swagler, Dennisville
Lower Twp. ....	Andrew F. Knopp, Cape May .....	Joan Douglass, Cape May
Middle Twp. ....	Robert P. Hand, Cape May Court House .....	Anne Watson, Cape May Court House
N. Wildwood City ..	Thomas E. Owens, North Wildwood ...	Leslie M. Truitt, North Wildwood
Ocean City .....	Charles C. Chappatte, Acting Assessor, Ocean City .....	Kenneth E. Boland, Ocean City
Sea Isle City .....	Harry W. Tracey, Jr., Sea Isle .....	Margaret B. Mazurie, Sea Isle
Stone Harbor Boro. .	Daniel R. Deger, Stone Harbor .....	Joan Hutchinson, Stone Harbor
Upper Twp. ....	William E. Pfander, Ocean City .....	Gertrude Shourds, Tuckahoe
West Cape May Bor.	Harold Roop, West Cape May .....	Merrill H. Thomas, West Cape May
West Wildwood Bor.	Robert E. Merkel, West Wildwood ....	Dorothy Tomlin, West Wildwood
Wildwood City ....	Bernard V. Switzer, Wildwood .....	Dominick Longobardi, Wildwood
Wildwood Crest Bor.	James F. Dennison, Wildwood Crest ..	Janette B. Miller, Wildwood Crest
Woodbine Boro. ....	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 .....	Jean S. Whyte, Bridgeton
Commercial Twp. ...	David L. Brown, Port Norris .....	Jean Wilford, Port Norris
Deerfield Twp. ....	Joseph F. Crispo, Bridgeton .....	Joseph Pipitone, Rosenhayn
Downe Twp. ....	Wayne Mounts, Dividing Creek .....	J. Kenneth Wilson, Newport

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Fairfield Twp. ....	Harry Hoffman, Fairton .....	Frank Sanderlin, Fairton
Greenwich Twp. ....	Seifert Lodge, Greenwich .....	Alvin W. Griffith, Bridgeton
Hopewell Twp. ....	Franklin Atkinson, Bridgeton .....	Clarence D. McCormick, Bridgeton
Lawrence Twp. ....	Meihale S. Lascarides, Millville .....	William Patitucci, Cedarville
Maurice River Twp. ..	Edward Carlisle, Heislerville .....	Edwin F. Tomlin, Dorchester
Millville City .....	Meihale S. Lascarides, Millville .....	Conrad A. Waltman, Millville
Shiloh Boro. ....	Daniel W. Davis, Shiloh .....	Theresa D. Parvin, Shiloh
Stow Creek Twp. ...	B. Frank Harris, Bridgeton .....	Bert B. Sheppard, Bridgeton
Upper Deerfield Twp.	George Taylor, Jr., 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 .....	Stephen N. Vogel, Jr., Belleville
Bloomfield Town ....	Francis X. Murray, Bloomfield .....	Victor A. Patti, Bloomfield
Caldwell Boro. ....	Horace V. Terhune, Caldwell .....	Marie A. Nurkowski, Caldwell
Cedar Grove Twp. ..	Robert Johnson, Jr., Cedar Grove ....	Jean L. Ryan, Cedar Grove
East Orange City ...	Bertram R. Brown, East Orange .....	Benjamin Locker, East Orange
Essex Fells Boro. ...	Horace V. Terhune, Caldwell .....	Marie Addis, Essex Fells
Fairfield Boro. ....	Charles G. Schmitz, Fairfield .....	Victoria Nigro, Fairfield
Glen Ridge Boro. ...	Sylvester A. Bonelli, Verona .....	Stephen C. Berry, Glen Ridge
Irvington Town .....	Robert J. Petrallia, Sec., Irvington .... } Peter Smith, Clk., Irvington .....	Richard Hildebrand, Irvington
Livingston Twp. ....	Peter D. Hoffman, Livingston .....	Lawrence R. Traver, Livingston
Maplewood Twp. ....	Marie A. Burkhardt, Maplewood .....	Joseph W. Bonin, Maplewood
Millburn Twp. ....	Sargent Dumper, Sec., Millburn .....	} Milan H. Hartz, Millburn
	John J. Murray, Millburn .....	
Montclair Town ....	Herbert M. Morris, Montclair .....	Ned M. Petronaci, Montclair
Newark City .....	Joseph Frisina, Newark .....	Steven Rother, Newark
North Caldwell Bor. .	Charles G. Schmitz, North Caldwell ....	Helen Dobosh, North Caldwell
Nutley Town .....	Joseph F. Reilley, Nutley .....	Eunice P. Drake, Nutley
Orange City .....	John J. Cuccolo, Orange .....	Peter Idarolla, Orange
Roseland Boro. ....	William J. Varley, Roseland .....	Robert D. Bosworth, Roseland
S. Orange Village ...	Edward T. Coll, South Orange .....	Anne K. Smith, S. Orange
Verona Boro. ....	Sylvester A. Bonelli, Verona .....	Claire P. Boyle, Verona
West Caldwell Boro. .	Ralph W. Todd, Sec., W. Caldwell .... } Henry A. Wefferling, Jr., W. Caldwell } Franklin P. Walton, W. Caldwell .....	Donald E. West, W. Caldwell
West Orange Town ..	Joseph Scaturro, Jr., Clerk, W. Orange } Vincent M. Mangino, West Orange .... } John J. McNulty, West Orange .....	Nellie Magliola, West Orange

## ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Boro. ....	Joseph A. Crane, Sec., Clayton .....	} Alice Anton, Clayton
	Robert Checchia, Clayton .....	
Deptford Twp. ....	Joseph A. Crane, Sec., Deptford .....	Edna M. Matlack, Woodbury
E. Greenwich Twp. ..	John F. D'Andria, Clarksboro .....	Esther Hammond, Mickleton

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Elk Twp. ....	W. Kirk Horner, Sec., Harrisonville ... John J. Miller, Monroeville ..... John H. Wagner, Glassboro .....	Louise N. Ziennker, Mullica Hill
Franklin Twp. ....	Doris Fink, Franklinville .....	
Glassboro Boro. ....	Joseph Sivel, Sec., Glassboro ..... Paul S. Adams, Pitman ..... Francis Flynn, Glassboro .....	
Greenwich Twp. ....	Frank P. Leone, Gibbstown .....	Elizabeth J. Carfagno, Gibbstown
Harrison Twp. ....	Kenneth T. Stretch, Mullica Hill .....	Harold A. Nichol, Mullica Hill
Logan Twp. ....	Robert A. Glocker, Swedesboro .....	Madeline Phillipp, Bridgeport
Mantua Twp. ....	Donald C. Rannels, Mantua .....	Marie Hires, Sewell
Monroe Twp. ....	Walter B. Trout, Williamstown .....	Charles Fey, Williamstown
Nat. Park Boro. ....	Justine Berry, Sec., National Park .... James H. Jones, National Park ..... Edmund Read, National Park .....	Anna M. Cianci, National Park
Newfield Boro. ....	Dominick J. Principe, Sec., Newfield ... Thomas Daily, Newfield .....	
Paulsboro Boro. ....	Franklin T. Price, Sec., Paulsboro .... Ezio A. Fiorile, Paulsboro ..... Harry J. Whitlam, Paulsboro .....	
Pitman Boro. ....	T. Russell McClure, Sec., Sewell ..... E. Chris Kloss, Pitman ..... Clinton M. Kandle, Jr., Pitman .....	George D. Michael, Pitman
S. Harrison Twp. ....	W. Kirk Horner, Harrisonville .....	
Swedesboro Boro. ....	Mrs. Frank A. Wilbraham, Swedesboro .....	
Washington Twp. ....	T. Russell McClure, Sec., Turnersville... William F. Keyser, Blackwood .....	Franklin G. Atkinson, Turnersville
Wenonah Boro. ....	Carl H. Gottschling, Act. Sec., Wenonah } Philip J. Schuler, Wenonah .....	
W. Deptford Twp. ....	H. Adelbert Moore, Jr., Thorofare ....	
Westville Boro. ....	John A. Barlow, Westville .....	E. Millard Pallante, Westville
Woodbury City ....	Richard R. Dann, Woodbury .....	David J. Phillips, Woodbury
Woodbury Heights Boro. ....	John W. Keuler, Sr., Sec., Woodbury Heights Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights
Woolwich Twp. ....	William Schoener, Swedesboro .....	

## ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City ....	Myron H. Solonyinka, Bayonne .....	Francis J. Katusa, Bayonne
East Newark Bor. ....	Henry Michaliszyn, East Newark ....	Stanley L. Rimgail, East Newark
Guttenberg Town ....	James C. Terhune, Guttenberg .....	Joan Cozze, Guttenberg
Harrison Town ....	Gregory J. Castano, Harrison .....	Joseph G. Jones, Harrison
Hoboken City ....	Dominic J. Spinetto, Sec., Hoboken .... Andrew P. McGuire, Hoboken ..... Woodrow S. Monte, Hoboken .....	Lillian Kearins, Hoboken
Jersey City ....	Margaret Jeffers, Jersey City .....	
Kearny Town ....	Charles B. Hand, Kearny .....	
North Bergen Twp. ....	Thomas Lateaño, North Bergen ..... Lewis H. Reiser, North Bergen ..... Paul R. Sadlon, North Bergen .....	Philip Avia, North Bergen
Secaucus Town ....	George Schaeffer, Sec., Secaucus ..... Anthony J. Clisura, Secaucus ..... Edward Suckiel, Secaucus .....	
Union City ....	Bernard Scacchetti, Chm., Union City ... Hugh A. McGuire, Jr., Union City ..... Richard W. Snyder, Union City .....	
Weehawken Twp. ....	Mae F. Introcaso, Weehawken .....	Amelia R. Zensinger, Weehawken
W. New York Town ....	Vincent P. Truncellito, West New York	Bernard J. McDonald, West New York



## ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp. ....	Markey Osmun, Milford .....	Mary F. Smith, Milford
Bethlehem Twp. ....	Robert C. Housedorf, Asbury .....	Shirley C. Hanson, Asbury
Bloomsbury Boro. ...	Enrico Angelozzi, Phillipsburg .....	Harry E. Stopp, Sr., Bloomsbury
Califon Boro. ....	Vincent J. Maguire, Annandale .....	Joseph L. Inguaggiato, Califon
Clinton Town .....	Frederick G. Wille, Clinton .....	Carl M. Dulak, Clinton
Clinton Twp. ....	Vincent J. Maguire, Annandale .....	Jacqueline Vosselman, Annandale
Delaware Twp. ....	Leland P. Harbourt, Jr., Rosemont ....	Vincent Abraitys, Sergeantsville
East Amwell Twp. ...	C. Gilbert Blatchley, Hopewell .....	Beatrice Aten, Ringoes
Flemington Boro. ...	Alfred R. Dorf, Flemington .....	Eleanor Fisher, Flemington
Franklin Twp. ....	Robert W. Schmid, Pittstown .....	Shirley H. Peterson, Pittstown
Frenchtown Boro. ...	Joseph F. Gessner, Stockton .....	Sonja Mitchell, Frenchtown
Glen Gardner Boro. .	Mrs. John E. DeRemer, Sr., Glen Gardner .....	Connie Davren, Glen Gardner
Hampton Boro. ....	Mrs. John E. DeRemer, Sr., Glen Gardner .....	Robert C. Smith, Hampton
High Bridge Boro. .	James Ennis, High Bridge .....	Barbara Hatchman, High Bridge
Holland Twp. ....	Robert E. Phillips, Milford .....	William F. Case, Milford
Kingwood Twp. ....	Joseph F. Gessner, Stockton .....	Marguerite Alpaugh, Flemington
Lambertville City ...	Vincent J. Maguire, Annandale .....	Mary E. Sheridan, Lambertville
Lebanon Boro. ....	Richard R. Sammis, Lebanon .....	Robert F. Hagan, Sr., Lebanon
Lebanon Twp. ....	Lester C. Apgar, Glen Gardner .....	Pauline B. Smith, Glen Gardner
Milford Boro. ....	Michael S. Feit, Trenton .....	Mrs. William Bailey, Milford
Raritan Twp. ....	William A. Brewer, Flemington .....	John E. Tine, Jr., Flemington
Readington Twp. ...	Norman A. Stevens, Whitehouse Station .....	Alice Lane Hauck, Whitehouse Station
Stockton Boro. ....	Joseph F. Gessner, Stockton .....	Charles J. Soriero, Jr., Stockton
Tewksbury Twp. ....	Henry H. Barlow, Califon .....	Helen Ballantine, Whitehouse Station
Union Twp. ....	Vincent J. Maguire, Annandale .....	Robert Gyuro, Pittstown
West Amwell Twp. ...	Eli Serlenga, Lambertville .....	Milfred 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 .....	Dolores A. Bell, Hightstown
Ewing Twp. ....	Charles Drotar, Jr., Chm., Trenton ... H. Edward Klenk, Trenton .....	} Earl K. Allen, Trenton
	Frederick G. Kraft, Trenton .....	
Hamilton Twp. ....	H. Randolph Brokaw, Trenton .....	Hugh W. Maguire, Jr., Trenton
Hightstown Boro. ...	Robert E. Ohle, Hightstown .....	Edith V. Erving, Hightstown
Hopewell Boro. ....	Samuel K. Hunt, Hopewell .....	Ruth E. Carver, Hopewell
Hopewell Twp. ....	Carlton E. Force, Titusville .....	Wayne T. Savidge, Titusville
Lawrence Twp. ....	Robert B. Immordino, Lawrenceville ...	Thomas R. Kalisch, Lawrenceville
Pennington Boro. ...	William C. Rockel, Pennington .....	Edna K. Stout, Pennington
Princeton Boro. ....	Edward G. Warren, Princeton .....	Lawrence B. Patterson, Princeton
Princeton Twp. ....	Stuart Robson, Princeton .....	Theodore H. Kennedy, Princeton
Trenton City .....	Joseph T. Kucinski, Trenton .....	Louis Guadalupe, Trenton
Washington Twp. ...	Ronald Eisen, Trenton .....	Marjorie M. Tindall, Windsor
West Windsor Twp. .	Eleanor B. Dearborn, Princeton Junction	Joan K. Mooney, Princeton Junction



## ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Boro. ....	Thomas C. Milik, Carteret .....	Joseph Florentino, Carteret
Cranbury Twp. ....	Robert S. Barlow, Jr., Sec., Cranbury . Asa Mowery, Cranbury .....	} Wilton Clayton, Cranbury
	Richard M. Scott, Cranbury .....	
Dunellen Boro. ....	Henry J. Hodulik, Dunellen .....	Mrs. K. A. Gangemi, Dunellen
E. Brunswick Twp. ....	William T. Bailey, East Brunswick ..	Philip B. Pagliaro, East Brunswick
Edison Twp. ....	John W. Mooney, Nixon .....	Gary Farinich, Edison
Helmetta Boro. ....	Edward Heindel, Helmetta .....	Margaret J. Wilson, Helmetta
Highland Park Bor. ....	John Rizzo, Sec., Highland Park .....	} George Katz, Highland Park
	Francis W. Calise, Highland Park .....	
	John Redmond, Woodbridge .....	
Jamesburg Boro. ....	Carmen C. Pirre, Jamesburg .....	Frank Jawidzik, Jamesburg
Madison Twp. ....	Courtney Powell, Old Bridge .....	William E. Trotter, Old Bridge
Metuchen Boro. ....	Walter K. Timpson, Sec., Metuchen ... Thomas J. Patten, Metuchen .....	} Eleanor Brennan, Metuchen
Middlesex Boro. ....	Francis T. Zupko, Middlesex .....	
Milltown Boro. ....	James C. Wickers, Milltown .....	Yens J. Nelson, Jr., Milltown
Monroe Twp. ....	Thomas R. Lawrence, Jamesburg .....	Josephine Rosnick, Cranbury
New Brunswick City. ....	Louis Schick, New Brunswick .....	Elizabeth E. Barry, New Brunswick
North Brunswick Twp. ....	Jonh R. Dambach, North Brunswick ...	Bernice M. Echert, North Brunswick
Perth Amboy City ..	John P. Dyke, Perth Amboy .....	George Jankowski, Perth Amboy
Piscataway Twp. ...	Edward R. Fitzgerald, Piscataway .....	} Mabel D. Huffman, Piscataway
	Anthony Frazzano, Piscataway .....	
	John Redmond, Piscataway .....	
Plainsboro Twp. ....	Robert Barlow, Plainsboro .....	Phillip Rodefelf, Plainsboro
Sayreville Boro. ....	John H. Kolb, Sayreville .....	James P. Dolan, Sayreville
South Amboy City ..	John A. Coan, Sec., South Amboy .... Joseph Noble, South Amboy .....	} Mary Wenzel, South Amboy
	Kenneth J. Szaro, South Amboy .....	
S. Brunswick Twp. ..	Edgar V. Renk, Monmouth Junction ..	Joseph E. Rauch, Monmouth Junction
S. Plainfield Boro. ..	J. James Puha, Sec., South Plainfield .. Catherine C. Santaniello, South Plainfield .....	} John C. Haus, South Plainfield
	John J. Boylan, Jr., South Plainfield ...	
South River Boro. ..	Carl J. Alongi, Jr., South River .....	John J. Wornowicz, South River
Spotswood Boro. ....	Matthew W. Costello, Spotswood .....	Jean Gretch, Spotswood
Woodbridge Twp. ...	John Redmond, Woodbridge .....	Harold F. Mullen, Woodbridge

## ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Boro. ....	Donald E. Haight, Allenhurst .....	Donald E. Haight, Allenhurst
Allentown Boro. ....	Wesley A. Mount, Allentown .....	H. Marie Mika, Allentown
Asbury Park City ..	Samuel A. Befarah, Jr., Asbury Park ..	Helen Pride, Asbury Park
Atlantic Highlands Boro. ....	William J. Griffin, Atlantic Highlands ..	Jessamine Barker, Atlantic Highlands
Avon-by-the-Sea Bor. ....	Charles Bramhall, Avon .....	Theodore F. Belasco, Jr., Avon
Belmar Boro. ....	Stephen Marron, Belmar .....	Donald F. Matthews, Belmar
Bradley Beach Boro. ....	Arthur G. Doglione, Bradley Beach ....	Muriel Adams, Bradley Beach
Brielle Boro. ....	William A. Burkhardt, Brielle .....	John J. Fairbanks, Brielle
Colts Neck Twp. ....	Bernard J. Marx, Colts Neck .....	Ann R. Bobzin, Colts Neck

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Deal Boro. ....	Robert M. Drazin, Chm., Deal .....	Margaret Mazza, Deal
	Arthur Bahlav, Deal .....	
	Harry Alikas, Deal .....	
Eatontown Boro. ....	Harry S. Rowland, Sr., Clerk, Eatontown .....	Terill Weaver, Eatontown
	Florence Hughes, Eatontown .....	
	Edward H. Emmons, Eatontown .....	
Englishtown Boro. ....	Albert W. Dey, Englishtown .....	Norman Forman, Sr., Englishtown
Fair Haven Boro. ....	Joseph Hunter, Fair Haven .....	Melvin Stout, Fair Haven
Farmingdale Boro. ....	Gladys P. Ascough, Farmingdale .....	Marguerite Cusson, Farmingdale
Freehold Boro. ....	Fred Quinn, Freehold .....	Edward M. Lewis, Freehold
Freehold Twp. ....	Ralph E. Manna, Freehold .....	Robert H. Ferrell, Freehold
Hazlet Twp. ....	Michael R. Brannan, Hazlet .....	Walter Barnes, Hazlet
Highlands Boro. ....	Albert Emery, Highlands .....	Herbert Hartsgrove, Highlands
Holmdel Twp. ....	Vincent M. Pomarico, Holmdel .....	Shirley S. Cox, Holmdel
Howell Twp. ....	Gladys M. Ascough, Howell .....	Hedda Barkalow, Farmingdale
Interlaken Boro. ....	Hugh S. Grieco, Interlaken .....	Anne Navin, Interlaken
Keansburg Boro. ....	John Kinsella, Acting Assessor, Keansburg .....	Annette Morrison, Keansburg
Keyport Boro. ....	Leo Brown, Keyport .....	Dorothy H. Walker, Keyport
Little Silver Boro. ....	Bernard J. Marx, Little Silver .....	Charles J. Olson, Little Silver
Loch Arbour Village ..	Charles Bramhall, Avon .....	Helen Pines, Allenhurst
Long Branch City ..	Harry A. Schuman, Long Branch .....	Frank Quirk, Long Branch
Manalapan Twp. ....	Anthony J. Arbach, Englishtown .....	John J. Certa, Tennynt
Manasquan Boro. ....	Harvey M. Bush, Sec., Manasquan .....	Charles E. Patterson, Manasquan
	James F. Bowers, Manasquan .....	
Marlboro Twp. ....	Joseph LaMura, Jr., Marlboro .....	Norma Saathoff, Marlboro
Matawan Boro. ....	Henry Ellis, Matawan .....	Mary M. Geran, Matawan
Matawan Twp. ....	Allen V. Trauben, Matawan .....	Pauline K. Behr, Matawan
Middletown Twp. ....	John R. Staley, Middletown .....	Robert E. Bradshaw, Middletown
Millstone Twp. ....	Lawrence Marzocca, Clarksburg .....	David H. Baird, Cream Ridge
Monmouth Beach Bor. ....	Roy H. Olsen, Monmouth Beach .....	Edwin R. Feste, Monmouth Beach
Neptune Twp. ....	William C. Hogan, Neptune .....	James T. Burke, Neptune
Neptune City Boro. ....	F. Leroy Garrabrant, Jr., Neptune .....	Harold J. Rowland, Neptune
New Shrewsbury Bor. ....	Sheila C. O'Keefe, New Shrewsbury ..	Ann C. Ervin, New Shrewsbury
Ocean Twp. ....	Aaron L. Hannah, Ocean .....	Martin L. Bailey, Oakhurst
Oceanport Boro. ....	Ernest G. Hoffman, Sec., Oceanport ..	Harry Van Note, Oceanport
Red Bank Boro. ....	Edwin O. Lomerson, Red Bank .....	Albert MacDonald, Red Bank
Roosevelt Boro. ....	Jeanette Koffler, Roosevelt .....	Louise Prezant, Roosevelt
Rumson Boro. ....	John W. Carton, Jr., Rumson .....	Irene C. Posey, Rumson
Sea Bright Boro. ....	Sheila O'Keefe, New Shrewsbury .....	Mary Larson, Sea Bright
Sea Girt Boro. ....	Henry J. Kupiec, Sec., Sea Girt .....	Helen B. Brash, Sea Girt
	Lester S. Naylor, Sea Girt .....	
Shrewsbury Boro. ....	Bernard J. Marx, Shrewsbury .....	Isabel R. Parker, Shrewsbury
Shrewsbury Twp. ....	Anne C. Switek, Eatontown .....	Anne C. Switek, Eatontown
South Belmar Boro. ....	Rose Tomkiel, South Belmar .....	Claire Haggerty, South Belmar
Spring Lake Boro. ....	Benjamin G. Patterson, Spring Lake ..	Marvin Megill, Spring Lake
Spring Lake Heights Boro. ....	Charles W. Riley, Spring Lake Heights ..	Ida C. Chetkin, Spring Lake Heights
Union Beach Boro. ....	Robert Smith, Acting Assessor, Union Beach .....	Greta Barker, Union Beach
Upper Freehold Twp. ....	Arthur G. Doglione, Allentown .....	Charles T. Faber, Jr., Allentown

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wall Twp. ....	Joseph A. Montana, Wall .....	Bertha Doey, Wall
West Long Branch Boro. ....	Leo C. Bizzarro, Chm., West Long Branch F. Donald Squillante, Sec., West Long Branch Ralph E. Manna, West Long Branch ..	Frances L. Townsends, W. 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 .....	Albert J. Aquino, Boonton
	Arthur J. Higgins, Boonton .....	
	William C. Edwards, Boonton .....	
Boonton Twp. ....	Homer L. Stickle, Boonton .....	Mary Rusnack, Boonton
Butler Boro. ....	Clayton D. Brown, Sec., Butler .....	Janice R. Siek, Butler
	William L. Gormley, Butler .....	
	Floyd V. Decker, Butler .....	
Chatham Boro. ....	Kenneth J. Hume, Sec., Chatham .....	Robert R. Downs, Chatham
	William B. Lerf, Chatham .....	
	Robert G. Huntington, Jr., Chatham ..	
Chatham Twp. ....	Millicent Underwood, Chatham .....	E. A. Alpaugh, Chatham
Chester Boro. ....	Nelson T. Walters, Long Valley .....	Julia A. Robinson, Chester
Chester Twp. ....	Peyton W. Rochelle, Chester .....	Richard E. Shotwell, Chester
Denville Twp. ....	John A. Dyksen, Denville .....	Elizabeth Herrmann, Denville
Dover Town .....	Lena DiYanni, Dover .....	William Rawson, Dover
East Hanover Twp. ....	Donald J. Sherman, Sec., Hanover .....	Amelia V. Ferris, Hanover
	Gordon W. Gould, Hanover .....	
	Roswell N. Hait, Hanover .....	
Florham Park Boro. ....	Hugh E. McKenna, Sec., Florham Park ..	Fannie A. Appio, Florham Park
	William I. Bate, Jr., Madison .....	
Hanover Twp. ....	Louis Dombroski, Sec., Whippany .....	Louis B. Dombroski, Whippany
	Edward F. Vogel, Whippany .....	
	Ralph T. Meloro, IV, Whippany .....	
Harding Twp. ....	William Thompson, Madison .....	Florence V. Young, New Vernon
Jefferson Twp. ....	Arthur E. Mitchko, Lake Hopatcong ..	Margaret B. Knuth, Lake Hopatcong
Kinnelon Boro. ....	John H. Bott, Kinnelon .....	Lois T. Charles, Kinnelon
	Richard F. Lummer, Kinnelon .....	
Lincoln Park Boro. ....	Philip Schneider, Sec., Lincoln Park ..	Joseph Guistino, Lincoln Park
	George Leur, Lincoln Park .....	
Madison Boro. ....	John E. Meyers, Sec., Madison .....	Louise T. Gordon, Madison
	William I. Bate, Jr., Madison .....	
Mendham Boro. ....	Ernest Del Guercio, Mendham .....	Margaret Williams, Mendham
Mendham Twp. ....	Thor B. Gustafson, Brookside .....	Sanford C. Fleury, Brookside
Mine Hill Twp. ....	John F. Gaynor, Dover .....	Marcella Gallo, Dover
Montville Twp. ....	Thomas A. Sabatini, Montville .....	Marjorie Witty, Montville
Morris Twp. ....	Charles E. Wickliffe, Sec., Morristown ..	Roland F. Meslar, Convent
	Charles E. Dabinett, Morristown .....	
Morris Plains Boro. ....	Kenneth K. Gorry, Sec., Morris Plains ..	John S. Jennings, Morris Plains
	Allan W. Adams, Morris Plains .....	
	Charles J. Smith, Morris Plains .....	
Morristown Town ...	Sidney E. Margolin, Morristown .....	John Watson, Jr., Morristown
Mountain Lakes Boro. ....	John W. Hurst, Mountain Lakes .....	John W. Hurst, Mountain Lakes
Mt. Arlington Boro. ....	Donald Chaplin, Sec., Mt. Arlington ...	Catherine D. Reilly, Mt. Arlington
	Dorothy McCarthy, Mt. Arlington .....	
Mount Olive Twp. ...	Gloria A. Cross, Budd Lake .....	Val Bandini, Budd Lake

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Netcong Boro. ....	Augustine A. Amendola, Netcong .....	Julius DiRenzo, Netcong
Parsippany-Troy Hills Twp. ....	Charles W. Fouquet, Parsippany .....	Charles Kennedy, Jr., Parsippany
Passaic Twp. ....	Henry J. Payne, Sec., Gillette .....	} Armando Rossi, Millington
	Lester G. Pyle, Gillette .....	
	Gray L. Bromleigh, Jr., Gillette .....	
Pequannock Twp. .	John R. Wilson, Sec., Pompton Plains .....	} Isabelle M. Verkaart, Pompton Plains
	Edward P. Godfrey, Chm., Pompton Plains .....	
	David R. Ramsey, Pompton Plains .....	
Randolph Twp. ...	Charles J. Femminella, Jr., Mount Freedom .....	Steven P. Arthur, Mt. Freedom
Riverdale Boro. ...	Frank Dalton, Sec., Riverdale .....	} Mary E. Harding, Riverdale
	Doris Card, Riverdale .....	
	Emil Barszcz, Riverdale .....	
Rockaway Boro. ...	John R. Budd, Rockaway .....	Charles T. Nichols, Rockaway
Rockaway Twp. ....	Harold Baumwoll, Sec., Rockaway .....	} Mary L. Hocking, Rockaway
	Haakon Ostevik, Rockaway .....	
	Robert S. Halprin, Rockaway .....	
Roxbury Twp. ....	William A. Egbert, Sec., Wharton .....	} Harold J. Davis, Succasunna
	Douglas Haugk, Succasunna .....	
	Homer L. Stickle, Succasunna .....	
Victory Gardens Bor.	Edward S. DiYanni, Dover .....	Thelma Knight, Victory Gardens
Washington Twp. ...	Nelson T. Walters, Long Valley .....	Ruth M. McCloskey, Long Valley
Wharton Boro. ....	Francis W. Duplissis, Sec., Wharton ..	Eleanor Williams, Wharton

## ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Boro.	H. Elvin Smith, Acting Assessor, Barnegat Light .....	Ruth Blingsinger, Barnegat Light
Bay Head Boro. ....	Martin J. Burns, Jr., Sec., Bay Head ..	} May Osborn, Bay Head
	Andrew Cox, Bay Head .....	
	Joseph Chadwick, Bay Head .....	
Beach Haven Boro. ..	Vacancy .....	Lois R. Connor, Beach Haven
Beachwood Boro. ...	Carlton B. Hamilton, Beachwood .....	Maude L. Voight, Beachwood
Berkeley Twp. ....	Lorraine A. Effenberger, Sec., Bayville ..	} Elizabeth Shriner, Bayville
	Ruth A. Hardie, Bayville .....	
Brick Twp. ....	Robert T. Cantrell, Brick Town .....	Ann Lepore, Brick Town
Dover Twp. ....	Kenneth H. Beck, Sec., Toms River ..	} Carl F. Heagey, Toms River
	Victoria Miekiewicz, Toms River .....	
	Thomas C. McCandless, Toms River .....	
Eagleswood Twp. ...	Milton Salmons, West Creek .....	Blanche C. Pharo, West Creek
Harvey Cedars Boro.	Elsie Vosseller, Harvey Cedars .....	Amelia Maxwell, Harvey Cedars
Island Heights Boro.	Conrad Bieger, Island Heights .....	Catherine Wilberscheid, Island Heights
Jackson Twp. ....	Ivan Mickle, Jackson .....	} Alexander S. Platt, Jackson
	Rose Emener, Jackson .....	
Lacey Twp. ....	James F. Cattanaach, Sec., Forked River ..	} Elizabeth Stewart, Forked River
	Walter G. Voll, Forked River .....	
Lakehurst Boro. ....	Alton Tilton, Lakehurst .....	Kathleen A. Saunderson, Lakehurst
Lakewood Twp. ....	Leonard F. Turtora, Sec., Lakewood ...	} Dorothy O'Neill, Lakewood
	Sol Kramer, Lakewood .....	
	John A. Turtora, Lakewood .....	
Lavallette Boro. ...	J. Carleton Esty, Sec., Lavallette .....	} Mildred Lamb, Lavallette
	Ralph Anteau, Lavallette .....	
	Robert H. Schroeder, Lavallette .....	
Little Egg Harbor Twp. ....	Calvin L. Nealy, Sec., Tuckerton .....	} Carolyn J. Rider, Tuckerton
	Ralph H. Cummings, Tuckerton .....	
Long Beach Twp. ...	John Daunis, Brant Beach .....	Florence Gorman, Brant Beach
Manchester Twp. ...	Joyce A. Jones, Sec., Lakehurst .....	Ruth B. Roberts, Whiting

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Mantoloking Boro. . .	August G. St. John, Sec., Mantoloking . .	} William R. Wesson, Mantoloking
	Harold D. Morgan, Mantoloking . . . .	
	James J. Turner, Jr., Mantoloking . . .	
Ocean Twp. . . . .	Joseph Horner, Sec., Waretown . . . .	} Margaret Gale, Waretown
	William C. Sattler, Waretown . . . .	
Ocean Gate Boro. . .	Carl L. Bach, Ocean Gate . . . . .	Laura B. Hawkins, Ocean Gate
Pine Beach Boro. . .	Robert J. Anderson, Pine Beach . . . .	Patrick Vellucci, Pine Beach
Plumsted Twp. . . .	William H. Gollnick, Jr., New Egypt . .	Mildred Cramer, New Egypt
Point Pleasant Boro.	James L. Anderson, Sec., Pt. Pleasant .	} Harry E. O'Dell, Point Pleasant
	Harvey D. Bennette, Point Pleasant . .	
Pt. Pleasant Beach Boro. . . . .	James L. Anderson, Sec., Point Pleasant Beach . . . . .	} Esther Winckelhofer, Point Pleasant Beach
	A. Noel Wilson, Point Pleasant Beach . .	
	Julie Ward, Point Pleasant Beach . . .	
Seaside Heights Bor.	Leo J. Kiernan, Seaside Heights . . . .	Irwin Lees, Seaside Heights
Seaside Park Boro. .	Walter Sturko, Sec., Seaside Park . . .	} Joan McClister, Seaside Park
	Linda C. Mesco, Seaside Park . . . . .	
Ship Bottom Boro. .	Virginia E. May, Sec., Ship Bottom . . .	} Lillian Douglass, Ship Bottom
	Herbert F. Jewson, Ship Bottom . . . .	
S. Toms River Boro. .	Vacancy . . . . .	Johanna Warner, South Toms River
Stafford Twp. . . . .	Melvin C. Cranmer, Manahawkin . . . .	Martha L. Cranmer, Manahawkin
Surf City Boro. . . .	H. Elvin Smith, Sec., Surf City . . . .	} H. Elvin Smith, Surf City
	Richard M. Warren, Jr., Surf City . . .	
	C. Reed Vennel, Surf City . . . . .	
Tuckerton Boro. . . .	Douglas O. Downs, Sec., Tuckerton . . .	} Anna B. Jacobi, Tuckerton
	C. Ira Mathis, Tuckerton . . . . .	
Union Twp. . . . .	Deborah A. Spettel, Sec., Barnegat . . .	} Margaret M. Lounsbury, Barnegat
	Orest Caselli, Barnegat . . . . .	

## ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Boro. .	Laurence W. Bennett, Sec., Bloomington . . . . .	} Josephine Bennett, Bloomington
	Clayton F. Schulster, Bloomington . . .	
	Kenneth Mathews, Bloomington . . . .	
Clifton City . . . . .	Alfred J. Greene, Jr., Clifton . . . . .	John T. Murphy, Clifton
Haledon Boro. . . . .	Robert G. Gillespie, Haledon . . . . .	Marie Cerino, Haledon
Hawthorne Boro. . .	Christine C. Collins, Hawthorne . . . .	Albert J. Crowley, Hawthorne
Little Falls Twp. . .	James Morano, Jr., Sec., Little Falls .	} Jane Wright, Little Falls
	Margaret G. Poster, Little Falls . . . .	
North Haledon Bor. .	Cornelius LaFleur, North Haledon . . .	Renate' I. Lampe, North Haledon
Passaic City . . . . .	Albert R. Galik, Passaic . . . . .	Edward A. Ancukatis, Passaic
Paterson City . . . .	Noah Krieger, Pres., Paterson . . . . .	} Ruth Spernow, Paterson
	Charles S. Parmelli, Paterson . . . . .	
	George J. Sokalski, Paterson . . . . .	
	Arthur Guillermain, Paterson . . . . .	
	Elmo G. Valle, Paterson . . . . .	
	John B. Hall, Paterson . . . . .	
Pompton Lakes Boro.	John A. Steinhäuser, Sec., Pompton Lakes . . . . .	} William F. Schneider, Pompton Lakes
	James McGrath, Pompton Lakes . . . .	
	Arthur T. Riedel, Pompton Lakes . . . .	
Prospect Park Boro. .	Bert Nawyn, Prospect Park . . . . .	Donald E. Van Heemst, Paterson
Ringwood Boro. . . .	Olaf H. Fostvedt, Ringwood . . . . .	Oliver Conklin, Ringwood
Totowa Boro. . . . .	John W. Masklee, Totowa . . . . .	Emma H. Walker, Totowa



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Wanaque Boro. ....	Joseph R. Gilabert, Jr., Sec., Midvale .. Olaf H. Fostvedt, Midvale .....	Margaret Cisco, Wanaque
	Clyde Iler, Haskell .....	
Wayne Twp. ....	Thomas S. Harraka, Chief Assessor, Wayne .....	Vincent R. Rinaldo, Wayne
	Jonathan R. Shepherd, Wayne .....	
	Charles Taylor, Pompton Lakes .....	
West Milford Twp. .	Leslie D. Freeland, West Milford .....	Harry H. Michelfelder, West Milford
West Paterson Boro. .	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 .....	John Zarin, Alloway
Elmer Boro. ....	Harold H. Hofmann, Elmer .....	Earl W. Buzby, Elmer
Elsinboro Twp. ....	James Lane, Salem .....	Dallas R. Smith, Jr., Salem
Lower Alloways Creek Twp. ....	James T. Shidner, Acting Assessor, Salem .....	Merwin H. Horner, Salem
Mannington Twp. .	Robert J. Buechler, III, Salem .....	Donald A. Stiles, Salem
Oldmans Twp. ....	Henry G. Newman, Jr., Pedricktown ..	Douglas Vass, Sr., Pedricktown
Penns Grove Boro. .	Leon Mattioli, Penns Grove .....	Emma D. Mallett, Penns Grove
Pennsville Twp. ....	James T. Shidner, Pennsville .....	Leon H. Kellmyer, Pennsville
Pilesgrove Twp. ....	J. Williard Gardiner, Jr., Woodstown .	Elmer C. Brown, Woodstown
Pittsgrove Twp. ....	Arthur P. Schalick, Elmer .....	Mary J. Scarpa, 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 .....	Eleanor M. Mulhern, Carney's Point
Upper Pittsgrove Twp. ....	R. Curtis Hackett, Elmer .....	Harold Smith, Daretown
Woodstown Boro. .	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 Jastrzemski, Pluckemin
Bernards Twp. ....	Harold W. Heimbach, Basking Ridge .	Warren M. Craft, Jr., Basking Ridge
Bernardsville Boro. .	Richard B. Curtis, Bernardsville .....	Mary Alice Pierson, Bernardsville
Bound Brook Boro. .	Alfonso C. Coccorese, Bound Brook ..	William Woldin, Bound Brook
Branchburg Twp. ....	John A. Guasz, Somerville .....	Blanche D. Mathers, Somerville
Bridgewater Twp. ....	Norman A. Stevenson, Somerville .....	Mae E. Batistoni, Somerville
Far Hills Boro. ....	Jack Frost, Far Hills .....	Shirley Potts, Far Hills
Franklin Twp. ....	Roger S. Payne, Somerset .....	Marion J. Kelly, Somerset
Green Brook Twp. .	Henry Brain, Green Brook .....	Samuel Romano, Greenbrook
Hillsborough Twp. .	Donald J. Crum, Neshanic .....	Ernest A. Snyder, Neshanic
Manville Boro. ....	Joseph Fiduk, Sec., Manville .....	Edward J. Marshall, Manville
	Dominic M. Rock, Manville .....	
	Frank J. Gnatek, Manville .....	
Millstone Boro. ....	Henry Wittman, Somerville .....	Portcia Orton, Somerville
Montgomery Twp. .	Charles W. Grayson, Belle Mead .....	Reuben K. Musselman, Blawenburg
North Plainfield Bor.	August Church, North Plainfield .....	Irene Bohr, North Plainfield
Peapack-Gladstone Boro. ....	Paul R. Hess, Peapack .....	Rebecca P. Hess, Peapack



TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Raritan Boro. ....	James Del Monte, Raritan .....	Anthony J. Santora, Raritan
Rocky Hill Boro. ....	Wilbur Lowe, Rocky Hill .....	Jack O. Nicholson, Rocky Hill
Somerville Boro. ....	John M. Conover, Somerville .....	Walter P. Michaels, Somerville
South Bound Brook Boro. ....	Rudolph C. Stys, South Bound Brook ..	William E. Hartpence, South Bound Brook
Warren Twp. ....	Richard B. Curtis, Warren .....	Muriel Kuell, Warren
Watchung Boro. ....	John Gausz, Watchung .....	Dorothy P. Eaton, Watchung

## ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Boro. ....	Anthony Donadio, Andover .....	Rita Wildrick, Andover
Andover Twp. ....	Gilbert L. Hand, Acting Assessor, Newton .....	Janette Hauck, Newton
Branchville Boro. ....	Glenn Lantz, Jr., Branchville .....	Ralph Headley, Branchville
Byram Twp. ....	Xavier F. Gonzalez, Andover .....	George Micklesavage, Stanhope
Frankford Twp. ....	John A. Dyksen, Augusta .....	Frances P. Ayers, Augusta
Franklin Boro. ....	Neil Cates, Jr., Franklin .....	Barbara Talmadge, Franklin
Fredon Twp. ....	Arthur L. Sears, Newton .....	Alfred M. Snook, Newton
Green Twp. ....	Malcolm G. Smith, Tranquility .....	Elizabeth G. Orr, Andover
Hamburg Boro. ....	Peter E. Scovern, Hamburg .....	Brice B. Stanton, Sr., Hamburg
Hampton Twp. ....	Irwin Sabin, Newton .....	Paul Cummins, Newton
Hardyston Twp. ....	Harry Kinnard, Stockholm .....	Harold D. Lewis, Sr., Hamburg
Hopatcong Boro. ....	Leo M. Morris, Sec., Hopatcong .....	Mildred Toth, Acting Collector, Hopatcong
	Virginia B. Gonzalez, Andover .....	
	Charles G. Snively, Hopatcong .....	
Lafayette Twp. ....	John A. Dyksen, Lafayette .....	Linda V. Pettenger, Lafayette
Montague Twp. ....	Anton Jerger, Port Jervis .....	Pamela Jerger, Port Jervis
Newton Town .....	William Bene, Newton .....	Stanford Tidaback, Newton
Ogdensburg Boro. ....	Vacancy .....	Margaret Alfano, Ogdensburg
Sandyston Twp. ....	Robert W. Pastore, Layton .....	Benjamin Jager, Port Jervis
Sparta Twp. ....	John W. Wyckoff, Sparta .....	Harry McDowell, Sparta
Stanhope Boro. ....	John F. Gaynor, Mine Hill .....	Nancy Hoyt, Stanhope
Stillwater Twp. ....	John F. Honness, Newton .....	Robert H. Dalling, Stillwater
Sussex Boro. ....	William N. Hunt, Sussex .....	Ethel L. Stanton, Sussex
Vernon Twp. ....	Clifford K. Ryerson, Jr., Vernon .....	Anna E. Edsall, Vernon
Walpack Twp. ....	Paul E. Darrone, Walpack .....	Richard A. Martin, Walpack
Wantage Twp. ....	Donald J. DeKorte, Sussex .....	Florence Lockburner, Sussex

## ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp. ....	John Pasiecznik, Berkeley Heights .....	Florence Lynch, Berkeley Heights
Clark Twp. ....	Frank W. Naples, Clark .....	Joseph Brunnquell, Clark
Cranford Twp. ....	John M. Duryee, Sec., Cranford .....	Harold Seymour, Jr., Cranford
	Ralph S. Boyd, Jr., Cranford .....	
	Phil F. Henchan, Cranford .....	
Elizabeth City ..	John F. Mottley, Elizabeth .....	Anthony R. Chiodo, Elizabeth
Fanwood Boro. ....	S. Arthur Gaylord, Fanwood .....	John H. Campbell, Jr., Fanwood
Garwood Boro. ....	John Accardi, Sec., Garwood .....	William J. Gilbert, Garwood
	I. George Casabona, Garwood .....	
	Leonard J. DiStefano, Garwood .....	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Hillside Twp. ....	Samuel Katz, Hillside .....	Lawrence Levitas, Hillside
Kenilworth Boro. ...	Harold Frolich, Kenilworth .....	Adolpha A. Rein, Kenilworth
Linden City .....	John A. Zaleski, Linden .....	Charles Wrublewski, Linden
	Emanuel Frangella, Jr., Linden .....	
Mountainside Boro. .	Robert Koser, Sec., Mountainside .....	Ruth Gibadlo, Mountainside
	Matthew V. Powers, Mountainside .....	
	Frank Torma, Mountainside .....	
New Providence Boro. ....	Stanwood C. Slack, New Providence .....	Jane K. Parcels, New Providence
	Harold G. Lundberg, New Providence .....	
	Leo J. Kelly, New Providence .....	
Plainfield City .....	Frank Betts, Plainfield .....	Leroy Y. Schramm, Plainfield
Rahway City .....	Thomas Luby, Rahway .....	Roger Pribush, Rahway
Roselle Boro. ....	Sangston O. Sullivan, Roselle .....	Louis R. Bass, Roselle
Roselle Park Boro. .	Paul J. Endler, Roselle Park .....	John P. Murray, Jr., Roselle Park
Scotch Plains Twp. .	Mary Pearson, Scotch Plains .....	Patrina C. Thinnies, Scotch Plains
Springfield Twp. ...	J. Everett Longfield, Sec. Springfield .....	Marie Smith, Springfield
	R. G. Laurencelle, Springfield .....	
	Paul Condon, Springfield .....	
Summit City .....	George C. Harraka, Summit .....	Ethel V. Martin, Summit
Union Twp. ....	Charles W. Sommer, Sec., Union .....	Joseph J. Kmet, Union
	Charles Casey, Union .....	
	James Lembo, Union .....	
Westfield Town ....	Robert W. Brennan, Westfield .....	Stephen W. Bogart, Westfield
Winfield Twp. ....	Florence Spozdzial, Winfield .....	Margaret Gallagher, Winfield

## ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp. ....	Vacancy .....	Betty B. Drake, Great Meadows
Alpha Boro. ....	Joseph L. Dyrek, Jr., Alpha .....	Klara Tarsi, Alpha
Belvidere Town ....	Russell A. Parsons, Belvidere .....	Lester P. Stout, Jr., Belvidere
Blairstown Twp. ....	Henry C. Scheer, Jr., Blairstown .....	Anna Fodera, Blairstown
Franklin Twp. ....	Wilbur E. Oberly, Washington .....	Frank H. Convey, Washington
Frelinghuysen Twp. .	Henry Natyzak, Johnsonburg .....	Gloria Molnar, Blairstown
Greenwich Twp. ....	Charles D. Apgar, Stewartsville .....	Gordon Kobler, Stewartsville
Hackettstown Town .	J. Stanley Smith, Hackettstown .....	Wilbur C. Willis, Hackettstown
Hardwick Twp. ....	Joseph L. Anconetani, Blairstown .....	Mrs. Ralph Schryner, Blairstown
Harmony Twp. ....	Richard F. Shepherd, Phillipsburg .....	Leroy V. Smith, Phillipsburg
Hope Twp. ....	Joseph S. Zorn, Hope .....	Howard Malon, Hope
Independence Twp. .	Joseph M. Dzurek, Great Meadows .....	Earl S. Harris, Vienna
Knowlton Twp. ....	Martin N. Frey, Columbia .....	Betty Masten, 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 ..	Frederick Perry, Port Murray
	George H. Messerly, Port Murray .....	
	Thomas J. Hemeleski, Hackettstown .....	
Oxford Twp. ....	Donald Rowe, Belvidere .....	Dorothy Kreger, Oxford
Pahaquarry Twp. ...	Sadie Van Campen, Columbia .....	Viola F. Blasi, Columbia
Phillipsburg Town ..	Enrico D. Angelossi, Phillipsburg .....	Joseph Ritz, Phillipsburg
Pohatcong Twp. ....	Kenneth M. Kreidler, Milford .....	William D. Tyndall, Phillipsburg
Washington Boro. ..	Walter G. Gross, Washington .....	Anne Mae Spangenberg, Washington
Washington Twp. ...	Walter G. Gross, Washington .....	Eldon Vosseller, Washington
White Twp. ....	Donald D. Rowe, Belvidere .....	Helen Smith, Buttsville

## **CHAPTER V**

# **LEGISLATION, COURT DECISIONS AND EDUCATION/TAX REFORM STUDY**

This chapter is organized in three sections: Recent changes in the Tax Laws, Recent Court Decisions affecting Taxation and Education/Tax Reform Study.

### **SUMMARY OF RECENT CHANGES IN THE TAX LAWS**

#### **ALCOHOLIC BEVERAGE TAX**

Alcoholic Beverage Tax Act—Elimination of Bi-Monthly Reporting—Chapter 288, P. L. 1973 (approved December 4, 1973).

#### **CIGARETTE TAX**

Cigarette Tax—Unfair Cigarette Sales Act—Rate—Chapter 45, P. L. 1974 (approved June 24, 1974).

#### **CORPORATION BUSINESS TAX**

Corporation Business Tax Act—Exemption—Non-Profit Housing, Senior Citizens, Retirement Community, Chapter 275, P. L. 1973 (approved November 29, 1973).

Corporation Business Tax—Dissolutions—Mergers—Withdrawals, etc.—Tax Clearance Certificate—Fees—Chapter 367, P. L. 1973 (approved January 7, 1974).

#### **EMERGENCY TRANSPORTATION TAX**

Emergency Transportation Tax Act—Suspension of 2½% Surcharge—Chapter 244, P. L. 1973 (approved November 21, 1973).

#### **LOCAL PROPERTY TAX**

Local Property Tax—County Boards of Taxation—Qualifications of Commissioners—Chapter 320, P. L. 1973 (approved December 18, 1973).

Local Property Tax—Thorough and Efficient School Study—Chapter 14, P. L. 1974 (approved April 14, 1974).

Local Property Tax—Thorough and Efficient School System Financing—Chapter 23, P. L. 1974 (approved April 25, 1974).

Local Property Tax—Appointed Tax Assessors and Members of Boards of Assessors—Residency—Chapter 84, P. L. 1974 (approved August 17, 1974).

Local Property Tax—Right of Redemption in Municipal Tax Sale—Chapter 91, P. L. 1974 (approved September 10, 1974).

Local Property Tax—Rebuttable Presumptions, c. 123, P. L. 1974—Implementation—Chapter 96, P. L. 1974 (approved September 11, 1974).

Local Property Tax—Added Assessment—Chapter 103, P. L. 1974—(approved September 19, 1974).

## **SALES TAX**

**Sales Tax—Annual Maintenance and Special Care of Cemetery Graves or Plots—Chapter 219, P. L. 1973** (approved September 10, 1973).

## **MISCELLANEOUS**

**Miscellaneous—Local Tax Authorization Act—Chapter 246, P. L. 1973** (approved November 21, 1973).

**Miscellaneous—Energy Legislation—Chapter 2, P. L. 1974** (approved February 4, 1974).

**Miscellaneous—Motor Fuels Civil Penalties—Chapter 6, P. L. 1974** (approved February 15, 1974).

**Miscellaneous—Private Nonvested Pension Benefits Protection Act—Extension—Chapter 66, P. L. 1974** (approved July 3, 1974).

## **RECENT CHANGES IN THE TAX LAWS**

### **ALCOHOLIC BEVERAGE TAX ACT**

**Alcoholic Beverage Tax Act—Elimination of Bi-Monthly Reporting—Chapter 288, P. L. 1973** (approved December 4, 1973), eliminates the necessity for the holders of retail alcoholic beverage licenses from making the report on sales every two months under the Alcoholic Beverage Tax Law. Alcoholic beverage taxes, and sales tax, are not imposed or paid by the retailer.

### **CIGARETTE TAX**

**Cigarette Tax—Unfair Cigarette Sales Act—Rate—Chapter 45, P. L. 1974** (approved June 24, 1974), provides that the presumed "cost of doing business by the wholesaler" under the "Unfair Cigarette Sales Act" shall be 5.25%, in place of 3½%.

### **CORPORATION BUSINESS TAX**

**Corporation Business Tax Act—Exemption—Non-Profit Housing, Senior Citizens, Retirement Community—Chapter 275, P. L. 1973** (approved November 29, 1973), exempts a "Retirement Community" housing corporation from the Corporation Business Tax Act, N. J. S. A. 54:10A-1 et seq., where such corporation is non-profit and organized under any law of New Jersey and its primary purpose is to provide housing for its shareholders or members of a retirement community.

### **CORPORATION BUSINESS TAX**

**Corporation Business Tax—Dissolutions—Mergers—Withdrawals, etc.—Tax Clearance Certificate—Fees—Chapter 367, P. L. 1973** (approved January 7, 1974), alters tax clearance procedures to be followed by corporations in mergers, consolidations, dissolutions, withdrawals and surrenders. Tax Clearance Certificates are no longer necessary where surviving corporation is either a domestic corporation or a foreign corporation authorized to do business in New Jersey. In other cases, the fee for obtaining a tax clearance certificate increased from \$5 to \$10, and requires payment of all State taxes for corporations applying for a tax clearance certificate.

## **EMERGENCY TRANSPORTATION TAX**

**Emergency Transportation Tax Act—Suspension of 2½% Surcharge—Chapter 244, P. L. 1973** (approved November 21, 1973), suspends for the year 1973 the 2½% surtax on the incomes of New York residents who derive income from New Jersey sources. It also provides for apportionment of exemptions based on the proportion of New Jersey income to total income.

## **LOCAL PROPERTY TAX**

**Local Property Tax—County Boards of Taxation—Qualifications of Commissioners—Chapter 320, P. L. 1973** (approved December 18, 1973), amends R. S. 54:3-2 by providing that at least one commissioner, and where there are five commissioners, at least two commissioners shall furnish proof of completion of training courses designated in c. 54:1-35.28 within a year of his appointment or that he possesses an assessor's certificate issued pursuant to P. L. 1967, c. 44. The amendment also provides that commissioners shall be chosen because of their special qualifications, knowledge and experience in matters concerning the evaluation and taxation of property.

**Local Property Tax—Thorough and Efficient School Study—Chapter 14, P. L. 1974** (approved April 14, 1974), created a 10-member joint legislative committee to study the methods of determining what constitutes a thorough and efficient system of public schools and appropriated \$50,000 for such purpose.

**Local Property Tax—Thorough and Efficient School System Financing—Chapter 23, P. L. 1974** (approved April 25, 1974), created a 10-member joint legislative committee to study the methods of financing a thorough and efficient system of public schools and appropriated \$50,000.

**Local Property Tax—Appointed Tax Assessors and Members of Boards of Assessors—Residency—Chapter 84, P. L. 1974** (approved August 17, 1974) provides that residence in the county or municipality shall not apply to an appointed tax assessor or members of boards of assessors.

**Local Property Tax—Right of Redemption in Municipal Tax Sale—Chapter 91, P. L. 1974** (approved September 10, 1974), reduced from two years to six months the time interval which must elapse after tax sale before a municipality may institute proceedings to bar the right to redeem any property coming into its possession and provides for a summary proceeding on property constituting a hazard to public health, safety and welfare on which it holds a tax sale certificate.

**Local Property Tax—Rebuttable Presumptions, c. 123, P. L. 1973—Implementation—Chapter 96, P. L. 1974** (approved September 11, 1974), postpones to 1976 the implementation of c. 123, P. L. 1973, with respect to appeals involving discriminatory property tax assessment.

**Local Property Tax—Added Assessment—Chapter 103, P. L. 1974** (approved September 19, 1974), requires the added assessment list to include an assessment for a portion of a year following completion or sale of the property.



## **SALES TAX**

**Sales Tax—Annual Maintenance and Special Care of Cemetery Graves or Plots—Chapter 219, P. L. 1973** (approved September 10, 1973), provides that “all annual maintenance and special care charges paid by the interment space owner to any cemetery shall be exempt from the payment of any sales or use tax.”

## **MISCELLANEOUS**

**Miscellaneous—Local Tax Authorization Act**—The local Tax Authorization Act of 1970 was extended to December 31, 1974 (P. L. 1973, c. 246, approved November 21, 1973). Under the Act, the City of Newark is empowered to impose certain taxes for a limited period of time. Sales, motor fuels, and beverage taxes, although authorized by law, have not been approved by local ordinance.

**Miscellaneous—Energy Legislation—Chapter 2, P. L. 1974** (approved February 4, 1974), provided for the Emergency Energy Fair Practices Act of 1974. It provides for the establishment of a State Energy Office, and empowers the administrator to issue regulations.

**Miscellaneous—Motor Fuels Civil Penalties—Chapter 6, P. L. 1974** (approved February 15, 1974), provides for civil penalties against the retail seller and purchaser of gasoline and gives the Administrator of the Energy Office the right to seek injunctive relief against any distributor or supplier of gasoline and establishes an energy data bank.

**Miscellaneous—Private Nonvested Pension Benefits Protection Act—Chapter 66, P. L. 1974** (approved July 3, 1974), extends the Private Nonvested Benefits Protection Act, c. 124, P. L. 1973, to June 30, 1975.



## SUMMARY OF RECENT COURT DECISIONS AFFECTING TAXATION

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#### **CORPORATION BUSINESS TAX**

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#### **LOCAL PROPERTY TAX**

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Township of Cinnaminson, County of Burlington v. Burlington County Board of Taxation, Docket No. EA-1-73, Division of Tax Appeals, September 6, 1973.

In the Matter of the Application for Correction of Error by the Califon Fire Company on Property Situate in the Borough of Califon, County of Hunterdon, for the tax year 1973, Division of Tax Appeals, April 4, 1974.

Township of Clinton, in County of Hunterdon v. Hunterdon County Board of Taxation, Docket No. EA-4-73, Division of Tax Appeals, September 6, 1973.

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Borough of Cresskill v. Northern Valley Evangelical Free Church, 125 N. J. Super. 585 (App. Div., 1973).

Federal Paper Board Co., Inc. v. Borough of Bogota, 129 N. J. Super. 308 (App. Div., 1974).

Township of Galloway v. Blanche Weinman, Docket No. L-1670, Division of Tax Appeals, September 27, 1973.

- Ronald Giancristofaro v. Borough of Roselle Park, Division of Tax Appeals, Docket No. L-4170-68, November 1, 1973.
- Samuel J. Hecht v. City of Atlantic City, Docket No. L-2-69, Division of Tax Appeals, July 23, 1973.
- City of Jersey City, in the County of Hudson v. The Hudson County Board of Taxation, Docket No. EA-7-73, Division of Tax Appeals, September 6, 1973.
- K.M.C. Holding Co. v. Township of South Brunswick, Superior Court, Appellate Division, A-315-72, May 25, 1973.
- National Lead Company v. Borough of Sayreville, Docket No. L-2939-69 et al., Division of Tax Appeals, November 1, 1973.
- Newark v. Essex County Board of Taxation, 124 N. J. Super. 76 (App. Div., 1973).
- City of Newark, County of Essex v. Director, Division of Taxation, and City of Jersey City, County of Hudson v. Director, Division of Taxation, the New Jersey Supreme Court denied certification on June 13, 1973, 63 N. J. 426.
- Locustwood Cemetery Association v. Township of Cherry Hill, Docket No. L-596-72, L-597-72, Division of Tax Appeals, April 4, 1974.
- Paterson v. Rooney, Jr., Superior Court (Law Div., June 20, 1973) (unreported).
- Public Service Electric and Gas Company v. Township of Woodbridge, Division of Tax Appeals, Docket Nos. L-3397-70, L-3592-71, November 1, 1973.
- Attilio Ricca v. The Township of Matawan and The Township of Matawan v. Joseph Papalia, Division of Tax Appeals, 1971 and 1972 assessments, November 1, 1973.
- Robinson v. Dickey, et al., United States Supreme Court, Docket No. 73-430, October 23, 1973.
- Borough of Sayreville, in County of Middlesex v. The Middlesex County Board of Taxation, Docket No. EA-6-73, Division of Tax Appeals, September 6, 1973.
- City of Trenton v. Mercer County Board of Taxation and The Division of Tax Appeals, Department of the Treasury, State of New Jersey, 127 N. J. Super. 588 (App. Div., 1974).
- The Township of Willingboro v. The Burlington County Board of Taxation (App. Div., 1974).
- Borough of Woodstown v. Township of Lower Alloways Creek, 124 N. J. Super. 347 (App. Div., 1973).
- City of Newark v. Essex County Board of Taxation, Docket No. A-307-72 (App. Div., 1974) (unreported).

#### **MOTOR FUELS TAX**

- Glaser v. Downes, 126 N. J. Super. 10 (App. Div., 1973).

#### **SALES TAX**

- Automatic Merchandising Council of New Jersey v. Sidney Glaser, Director, Division of Taxation of New Jersey, 127 N. J. Super. 413 (App. Div., 1974).
- Mal Brothers Contracting Company v. Director, Division of Taxation, 124 N. J. Super. 55 (App. Div., 1973).
- Ramac Explosives, Inc. v. Director, Division of Taxation, 64 N. J. 551 (1974).
- Ramsey Lumber Company v. Director, Division of Taxation, Division of Tax Appeals, 1973.

In the Matter of the Application for a Declaratory Ruling of the Structural Steel and Iron Association of New Jersey, Inc., New Jersey Supreme Court (1974).

Thrift Shop, Building 895, Fort Monmouth v. Director, Division of Taxation, Division of Tax Appeals, November 1, 1973.

#### **UNINCORPORATED BUSINESS TAX**

Ferrara v. Director, Division of Taxation, 127 N. J. Super. 240 (App. Div., 1974).

Newark Building Associates v. Director, Division of Taxation 128 N. J. Super. 535 (App. Div., 1974).

#### **MISCELLANEOUS**

Meadowland Regional Development Agency v. New Jersey, United States Supreme Court, Docket Nos. 73-273 and 73-274, November 5, 1973.

Raybestos-Manhattan, Inc. v. Glaser, Director, Division of Taxation (Chanc. Div., 1973) (unreported).

### **RECENT COURT DECISIONS AFFECTING TAXATION**

#### **BANK STOCK TAX**

**Bank Stock Tax—Deduction for Assessed Value of Property—Fidelity Union Trust Company v. Essex County Board of Taxation** (Law Div., 1973) (unreported). Held that although plaintiff was the equitable owner of the property and the legal title thereto was held by an insurance company, the assessed value of real property may be deducted from the net worth of the plaintiff in determining its bank stock tax liability under R. S. 54:9-1 and 4. The court found that the contractual arrangement between plaintiff and the insurance company constituted a sale and not a long term lease. An executory contract of sale was held sufficient to permit the purchaser a deduction under the Bank Stock Tax Act.

An appeal has been filed with the Appellate Division of the Superior Court.

#### **BUSINESS PERSONAL PROPERTY TAX**

**Business Personal Property Tax—Concrete Mixers—Eastern Transit Mix, Inc., et al. v. Sidney Glaser, Director of the Division of Taxation**, Division of Tax Appeals, May 2, 1974. Held that concrete mixers belonging to the petitioner are an integral part of the basic vehicle which would lose its identity should the mixer be removed. The entire machine, both the truck chassis and concrete mixing barrel and appurtenances for applying power thereto, is specifically excluded from the Business Personal Property Tax as a motor vehicle registered under Title 39.

Notice of Appeal to the Appellate Division of the Superior Court has been filed.

**Business Personal Property Tax—Linotype Slugs—Princeton Community Phone Book, Incorporated v. Director, Division of Taxation**, Division of Tax Appeals, May 2, 1974. Held that linotype slugs used for the printing of petitioner's telephone books are exempt from the Business Personal Property Tax as supplies and materials used in production. The pertinent statutory provision is N. J. S. A. 54:11A-2(b)(1).

Notice of Appeal to the Appellate Division of the Superior Court has been filed.

## CORPORATION BUSINESS TAX

**Corporation Business Tax—Net Worth—Allocation of Intangibles—Hess Oil & Chemical Corporation v. Director, Division of Taxation** (App. Div., 1974) (unreported). Affirmed determinations of the Division of Tax Appeals and the Director, Division of Taxation, that stock of subsidiary corporations owned 50% or more by petitioner-appellant, regardless of the location of the subsidiary and other intangibles, were allocable to New Jersey since it was found as a matter of fact that the intangibles were managed or controlled during the years in question in New Jersey.

**Corporation Franchise Tax—Net Worth—Valuation of Marketable Securities—Motor Finance Corporation v. Director, Division of Taxation**, 129 N. J. Super. 19 (App. Div., 1974). The Appellate Division affirmed the judgment of the Division of Tax Appeals. The court held that, following **Brookchester v. Director**, 113 N. J. Super. 572, Cert. denied 58 N. J. 342, for the purpose of determining net worth under the Corporation Business Tax Act, it was proper for the Division to value marketable securities at market price by using quotations of prices representative of sales transactions and of bid and asked prices and not the value determined by the books of the corporation. It was also ruled that having written up marketable securities to market value, a deduction should have been made from that value of a reserve which recognizes the federal income capital gains tax which would be imposed on a sale. It was also further ruled that where a substantial number of shares (130,000 in this case or 10% of the number outstanding) were held, "blockage" should have been applied since it was testified that a very low price would be received unless the securities were liquidated over a period of time.

Petition for certification has been filed with the New Jersey Supreme Court.

**Corporation Business Tax—Nominee Titleholder—Reportable Assets—Somerset Apartments, Inc. v. Director, Division of Taxation**, Division of Tax Appeals, December 6, 1973. Held that a corporation which was merely the owner of record of an apartment house (the beneficial owner being a partnership) need not include the value thereof in computing net worth under the Corporation Business Tax Act on the finding that the property was not an asset of the corporation.

An appeal was filed with the Appellate Division of the Superior Court.

## FINANCIAL BUSINESS TAX

**Financial Business Tax—Indebtedness—Deposit on Purchase of Stock—Empire Finance Company of Mount Holly v. Director** (App. Div., 1974) (unreported). Held that a liability for a deposit on account of the purchase of its stock was taxable indebtedness under the Financial Business Tax Law (N. J. S. A. 54:10B-2(c)). The judgment of the Division of Tax Appeals was reversed.

Petition for certification was denied on June 18, 1974.

## INHERITANCE TAX

**Inheritance Tax—Officer's Life Insurance as Part of Corporate Assets—In the Matter of the Estate of John M. Carew, deceased**, 125 N. J. Super. 373 (App. Div., 1973). Held that in computing the value of 50 shares of stock decedent bequeathed to his wife, it was proper to include the proceeds



of insurance policies on the life of decedent, a president of the company, as assets of the corporation. The Court found that there was no intent to impose a tax on the transfer of the insurance proceeds. They were transferred from the insurance company to the corporation which was the legal owner of the policies and was entitled to the proceeds. It is the transfer of the stock of the corporation by means of decedent's will which was taxed. The Court held that exemption of the proceeds of life insurance under N. J. S. A. 54:34-4(b) is not applicable because the insurance policy proceeds were not the object of the imposition of the tax.

**Inheritance Tax—Executor's Commissions—Talakowitsh v. Glaser**, 127 N. J. Super. 290 (App. Div., 1974). The Appellate Division held that the Director may prescribe by regulation the amount of the allowable deduction for executor's commissions in the absence of a court allowance. Under the regulation adopted, the value of real property and the value of jointly held property were excluded from the deduction [N. J. A. C. 18:26-7.10(c) and (d)]. The court said it was within the Director's power to determine ordinary fees. The court ruled that the regulation was reasonable to prevent evasion of taxes on the value of property which the executrix inherited and was well within the authority of the Director to promulgate.

## LOCAL PROPERTY TAX

**Local Property Tax—Charitable Organization Tax Exemption—Boy's Club of Clifton, Inc. v. Township of Jefferson**, Docket No. L-3928-71, Division of Tax Appeals, April 4, 1974. Held that land consisting of 63.4 acres owned by a Boy Scout Organization, run as part of Camp Clifton, and upon which there are no buildings is exempt from taxation under N. J. S. A. 54:4-3.6A. There are 30 buildings and a lake on the adjoining land of 32 acres and 0.45 acres which has been held to qualify for the exemption from taxation.

The proofs clearly show that the petitioner is organized under Title 15 and exclusively used the land for charitable or religious purposes. Under the statute no land in excess of 5 acres for each building should be exempt. The 30 buildings on 99 acres are well under 5 acres per building. Petitioner qualifies under all counts for the exemption.

**Local Property Tax—Discrimination—State Action—Taxation—Brunson, et al. v. Rutherford Lodge Number 547 of the Benevolent and Protective Order of Elks, et al.**, 128 N. J. Super. 66 (Law Div., 1974). Held that granting of property tax exemption to fraternal organization which adheres to or is governed by an "all-white" membership policy is violative of equal protection provisions of the Federal and State Constitutions; state action is involved since there is a symbiotic relationship between the state and the exempt organization. N. J. S. A. 54:4-3.26; U. S. C. A. Const. Amend. 14; Const. 1947, Art. 1, pars. 1, 5.

**Local Property Tax—County Equalization—Township of Cinnaminson, County of Burlington v. Burlington County Board of Taxation**, Docket No. EA-1-73, Division of Tax Appeals, September 6, 1973. Held that the Burlington County Board of Taxation should exclude from its final equalization tax table for the tax year 1973 a sale of property that included a house trailer supported on cinder block and not anchored or attached to the ground.

The court found from the evidence that the sale in question did include personal property.

By Regulation 18:12-1, the Director of the Division of Taxation has listed "categories of non-usable deed transactions in determining assessment-sales ratios. Category #23 declares as non-usable: "Sales of commercial or industrial real property which include machinery, fixtures, equipment, inventories, goodwill when the values of such items are indeterminable."

The court found that the trailer was "equipment" and that the value of the property was "indeterminable" within the meaning of the Director's category #23 and, therefore, non-usable in determining assessment-sales ratios.

The court, therefore, ordered that the Burlington County Board of Taxation delete the aforesaid sale from the petitioner's sales ratio study and recompute the county equalization table as hereinbefore stipulated.

**Local Property Tax—Appeal—Correction of Error—In the Matter of the Application for Correction of Error by the Califon Fire Company on Property Situate in the Borough of Califon, County of Hunterdon, for the tax year 1973, Division of Tax Appeals, April 4, 1974.** Held that where the Hunterdon County Board of Taxation entered a judgment reducing an assessment of real property from \$81,000 to \$46,000 because part of it was leased and used for municipal purposes, it was not the proper subject matter of a correction of error and mistake in tax assessment. If petitioner was aggrieved by the judgment of the County Board, it should have filed a proper appeal from this assessment with the Division of Tax Appeals within the statutory period.

**Local Property Tax—County Equalization—Township of Clinton, in County of Hunterdon v. Hunterdon County Board of Taxation, Docket No. EA 4-73, Division of Tax Appeals, September 6, 1973.** Petitioner seeks a review of the Hunterdon County Equalization Table for the year 1973.

The complaint involved three sales, one of which was included in the County ratio and two of which were excluded therefrom.

The court recognized that any reasonable and efficient method of equalization may be used; that mathematical exactitude is not required and that the degree of imperfection will be tolerated. The equalization process cannot be one of rigid technicality and formalism. The legislative purpose for county equalization is the equal proportionate sharing of the County tax burden. When the method imposes on a municipality a dramatically or substantially excessive share of the County tax burden, the review agency or the court may grant relief.

The court found that the testimony in this case did not justify making any changes in the sales data included or excluded in preparing the equalization table and did not reach anywhere near the proportion of the inequity needed to sustain petitioner's case.

The court found that the County Board applied itself in a reasonable and efficient manner and dismissed the petition.

**Local Property Tax—Discrimination in Assessment—Colfax Manor Gardens, Inc. v. Borough of Roselle Park, Division of Tax Appeals, Docket No. L-3093-66, November 1, 1973.** This case was remanded to the Division of Tax Appeals by the Appellate Division for a finding of fact on petitioner's charge of discrimination.

The court found the evidence to be strong enough to justify the charge of discrimination on the part of the municipal assessment program. The



court found that the municipality was not employing a uniform common level of assessment, and, therefore, the Director's School Aid ratio should be applied.

**Local Property Tax—Exempt Religious Property—Borough of Cresskill v. Northern Valley Evangelical Free Church**, 125 N. J. Super. 585 (App. Div., 1973). Held that the youth director of a church who is not an ordained minister is not one of the "officiating clergymen" so as to entitle the property to exemption as a parsonage under R. S. 54:4-3.6 which provides exemption for "the buildings, not exceeding 2, actually occupied as a parsonage by the officiating clergymen of any religious corporation. . . ." The court further found that the building did not meet the "exclusive use" test.

**Local Property Tax—Tax Rate on Tangible Business Property—Federal Paper Board Co., Inc. v. Borough of Bogota**, 129 N. J. Super. 308 (App. Div., 1974). The court affirmed the judgment of the Division of Tax Appeals which sustained the tax rate on tangible business personalty in the Borough of Bogota as fixed by the Bergen County Tax Board for the tax year 1965. The court held that there is no error by the Bergen County Tax Board who arrived at the tax rate using as a base the total assessments levied on business personalty for the tax year 1963 rather than the actual taxes collected for that tax year. The County Board correctly applied the statutory formula mandated by L. 1964, c. 141 (N. J. S. A. 54:4-9 et seq.).

**Local Property Tax—Mobile Homes Assessed As Real Property—Township of Galloway v. Blanche Weinman**; Docket No. L 1670, Division of Tax Appeals, September 27, 1973. This is an appeal from the decision of the County Board which affirmed a land assessment but cancelled the improvement assessment as personal property. The question involved is whether the improvements constituted real estate or personal property.

The improvements in question consist of two mobile homes or trailers joined together to shape a right angle. The trailers are fixed on a cement foundation, the wheels are removed and the trailer hitch has been welded off one of the trailers.

The court said that in considering the taxability of trailers and similar structures as realty or personalty, the distinction is to be determined mainly by the physical aspects of the improvements in each case and the intention of the parties, which intention may be inferred from the nature of the article affixed, the relation and situation of the party making the annexation, and the purpose or use for which the annexation was made.

The court held that from the history involved and the method of construction, that the taxpayer intended and, in fact, did create a permanent structure which, upon completion, lost its character as personal property. They concluded that the property in question is real estate and should be assessed as such.

The judgment of the County Board was reversed and a judgment entered restoring the improvement assessment after giving consideration to further depreciation.

**Local Property Tax—Discrimination in Assessment—Ronald Giancristofaro v. Borough of Roselle Park**, Division of Tax Appeals, Docket No. L-4170-68, November 1, 1973. This case was remanded to the Division of Tax Appeals by the Appellate Division for a finding of fact on petitioner's charge of discrimination.

The court found that the evidence submitted is strong enough to indicate that all classes of property in the Borough of Roselle Park were not being assessed equally. The evidence justifies the charge of discrimination.

The court found that the municipality was not employing a uniform common level of assessment and, therefore, the Director's School Aid ratio should be applied.

**Local Property Tax—Discriminatory Assessment—Samuel J. Hecht v. City of Atlantic City**, Docket No. L-2-69, Division of Tax Appeals, July 23, 1973. This is an appeal for the tax year 1969 covering two vacant lots which are contiguous and located on South Carolina Avenue, Atlantic City.

Petitioner complains that he is being assessed for the subject property at a higher ratio than similar properties in the area and, therefore, he is being discriminated against. He did not attempt in any way to prove the case of true value.

The assessor for the municipality testified that the lots in question were uniformly assessed based on the front foot basis adjusted for depth factor.

Held that the assessor has treated land in the vicinity in a uniform manner and that the petitioner has failed to carry the burden of proof that the assessments are either discriminatory or incorrect.

**Local Property Tax—County Equalization—City of Jersey City, in the County of Hudson v. The Hudson County Board of Taxation**, Docket No. EA-7-73, Division of Tax Appeals, September 6, 1973. There is in question the County Equalization Table for the County of Hudson for the year 1973.

The court found that it was the action or inaction of the municipality itself and its employees that has created the condition complained of as to the tax title liens. It is not the fault of the County Board.

It held that the jurisdiction of the Division of Tax Appeals should not be employed to change the situation, as far as the action of the Hudson County Board in the determination of the 1973 allocation of the county tax burden.

The court, therefore, refused to disturb the 1973 equalization table.

**Local Property Tax—Rollback—Fallow Land—K.M.C. Holding Co. v. Township of South Brunswick**, Superior Court, Appellate Division, A-315-72, May 25, 1973. Ruled that land lying fallow and not devoted to the soil bank program was no longer actively devoted to an agricultural or horticultural use since it was applied to a use other than agricultural or horticultural and, thus, subject to rollback taxes under the Farmland Assessment Act of 1964.

**Local Property Tax—Classification of Real and Personal Property—National Lead Company v. Borough of Sayreville**, Docket No. L-2939-69 et al., Division of Tax Appeals, November 1, 1973. It was found that all equipment in structures, no matter how large, that are movable in any respect and are directly related to the manufacturing process are deemed to be personal property. This would include all "incidental piping, wiring, catwalks, minor pumps, gauges and structural foundations that apply or pertain thereto." It was ruled that "machinery and equipment even though it is not movable and if it is permanently affixed to the realty, if it is an integral part of the work process is deemed to be personal property"; further that "machinery and equipment that is essentially attributed to the maintenance of the real estate and not an integral part of the manufacturing process, is deemed to be real property."

Notice of Appeal to the Appellate Division of the Superior Court has been filed.

**Local Property Tax—County Equalization—Newark v. Essex County Board of Taxation**, 124 N. J. Super. 76 (App. Div., 1973). Held that county boards of taxation are free to adopt any reasonable and efficient method in devising equalization tables. City did not carry the burden of showing county board acted unreasonably in adopting ratios promulgated by Director of Taxation, including process of averaging sales data from latest year with final ratio from previous year, although process tended to favor municipalities with increasing property values and to disfavor those with declining value.

County boards of taxation, while free to adopt and apply sales ratio promulgated by Director of Taxation in allocating county tax burden, need not follow categories of useable sales promulgated by Director and may and should depart from general application in specific situations which significantly affect tax burden of particular community.

The case was remanded to the county board to permit city to supply alleged deficiencies in proof on its claim that sales of property in city financed by VA or FHA loans should have been excluded from equalization table data on account of inflated sales prices.

Petition for certification denied, 63 N. J. 566 (1973).

**Local Property Tax—V.A. and F.H.A. Sales—City of Newark, County of Essex v. Director, Division of Taxation, and City of Jersey City, County of Hudson v. Director, Division of Taxation**, the New Jersey Supreme Court denied certification on June 13, 1973, 63 N. J. 426. This case involved a challenge to the useability of V.A. and F.H.A. sales in connection with the sales data employed to calculate the ratio and true value for the 1971 School Aid Table issued by the Director of the Division of Taxation. The Appellate Division of the Superior Court had reversed the Division of Tax Appeals in its determination to declare these sales nonusable.

**Local Property Tax—Cemetery Association Tax Exemption—Locustwood Cemetery Association v. Township of Cherry Hill**, Docket Nos. L-596-72, L-597-72, Division of Tax Appeals, April 4, 1974. Held that only cemetery corporations organized under N. J. S. A. 8:1, et seq. are entitled to an exemption from real estate taxes if operated as a non-profit corporation.

N. J. S. A. 8:1-1 was amended in 1971 to read as follows: "Cemetery companies shall be exempt from the payment of any real estate taxes on lands dedicated for cemetery purposes."

**Local Property Tax—Assessors—Paterson v. Rooney, Jr.** (Superior Court, Law Div., June 20, 1973) (unreported). Held that the entire legislative scheme with relation to assessors evidences an intent to insulate them from direction and control of local government officials and that such a degree of independence must include freedom from the necessity to account for the number of hours worked, the tasks performed in a given time as well as the methods used to make assessments. The Court further ruled that any complaints with regard to the performance of an assessor must be directed to the public officials vested with the power of control; namely, the County Board of Taxation and the Director of the Division of Taxation.

**Local Property Tax—Classification of Real and Personal Property—Public Service Electric and Gas Company v. Township of Woodbridge**, Division of

**Tax Appeals, Docket Nos. L-3397-70, L-3592-71, November 1, 1973.** This appeal involves the validity and amount of certain assessments placed by the Township of Woodbridge upon the land and buildings constituting the Sewaren Generating Station of the petitioner, a public utility.

The central issue is the contention of the petitioner whether or not those buildings, which concededly only protect or service the apparatus and equipment located inside, are subject to the local real property assessment under the Public Utility Gross Receipts Tax Law.

The court held that the legislative intent in defining real estate subject to local taxation was to include lands and buildings as those words are commonly understood, but to eliminate items of personal property, such as machinery, apparatus and equipment, which by reason of their attachment to the lands or buildings might otherwise be regarded as real property under the common law doctrine of fixtures. It was not intended by the Legislature to exempt from local real estate tax, buildings of any and all dimensions merely because they house therein machinery, equipment and apparatus.

The court rejected petitioner's claim that the portion of the land which is riparian in nature ought not to be assessed because similar land owned by other taxpayers is not. Petitioner's statement was unsupported and the court cannot rule on an issue which is not properly raised by competent evidence.

The court affirmed the judgment of the County Tax Board.

**Local Property Tax—Farmland Assessment Act—Attilio Ricca v. The Township of Matawan and The Township of Matawan v. Joseph Papalia, Division of Tax Appeals, 1971 and 1972 Assessments, November 1, 1973.** These appeals are taken from four parcels of vacant land, all separately assessed but all in close proximity to each other. The taxpayer contends that he is entitled to a farmland assessment with respect to both years.

Taxpayer, who is manager of the property, stated that for many years, all the property has been used as one unit as a woodland farm on which he had done work. He said that he had planted trees, both ornamental and for lumber, had felled many trees, had sold some for ornamental purposes, had sold some topsoil. He presented no record of receipts or disbursements for the periods in question.

The assessor testified that in walking over the property, he had discovered absolutely no evidence of the planting or removal of trees or the removal of soil.

After weighing the testimony, the court found that the taxpayer had not sustained the burden of proving qualification under the Farmland Assessment Act and, therefore, dismissed the appeal.

**Local Property Tax—School Financing—Legislative Powers—Robinson v. Dickey, et al., United States Supreme Court, Docket No. 73-430, October 23, 1973.** The United States Supreme Court refused to hear an appeal filed by members of the New Jersey State Legislature from a determination by the New Jersey Supreme Court that the State's system of financing public school education through heavy reliance on the property tax failed to meet the constitutional requirement of a "thorough and efficient" education.

**Local Property Tax—County Equalization—Borough of Sayreville, in County of Middlesex v. The Middlesex County Board of Taxation, Docket No. EA 6-73, Division of Tax Appeals, September 6, 1973.** This appeal is brought by the petitioner to correct the Middlesex County Board Equalization Table. It contends that the page eight formula should have been used.



The court found the method of equalization used by the Middlesex County Board of Taxation and the resulting equalization table to be reasonable and efficient. The method used was a very direct and simple one and treated all the municipalities in the same way, whether revalued or not.

The court dismissed the Petition of Appeal.

Petition for certification denied, 63 N. J. 245 (1973).

**Local Property Tax—County Equalization—F. H. A. Sales—City of Trenton v. Mercer County Board of Taxation and The Division of Tax Appeals, Department of the Treasury, State of New Jersey**, 127 N. J. Super. 588 (App. Div., 1974). In these consolidated appeals from the 1972 and 1973 equalization tables, it was held that in computing the ratio between assessed value and current year sales, there should be included all current year sales of residential properties financed by F. H. A. loans (not otherwise disqualified) at the stated contract prices—except those sales in which the taxing district establishes the amount of extraordinary charges paid by the seller, in which event the stated contract prices shall be reduced accordingly and the sales included in the computation at the prices so adjusted. By the use of such method of procedure, the number of usable sales is not diminished to any extent whatever and there is no weakening of the sales base.

It is improper for the County Board to apply the Director's page 8 formula to all of the municipalities in computing the 1972 equalization table. The purpose of that formula is to produce equalized valuations in the new tax year for revalued or reassessed districts which will correspond in method of determination with the equalized valuations for non-revalued and non-reassessed districts. To apply the formula to all municipalities would result in a distortion as between the ratios of the revalued and reassessed districts and the remaining districts.

**Local Property Tax—County Equalization—The Township of Willingboro v. The Burlington County Board of Taxation** (App. Div., 1974).

Held that where the Supreme Court had declared the formula used and applied by the County Tax Board in preparation of the 1970 equalization table to be improper and had remanded the cause to the Division of Tax Appeals to revise the 1970 table; the Division of Tax Appeals should have granted the Township's motion to revise the equalization table for 1971 and 1972. Even where no appeal has been taken by a municipality to review a county board of equalization table, the Division of Tax Appeals should undertake the task on its own motion whenever serious discrepancies appear between ratios for the same year as they appear in the county board table and as shown on the table promulgated by the Director of the Division of Taxation.

**Local Property Tax—County Equalization—Borough of Woodstown v. Township of Lower Alloways Creek**, 124 N. J. Super. 347 (App. Div., 1973).

In 1971 Salem County, the City of Salem and several townships filed a notice of objections to the preliminary Equalization Table promulgated by the Salem County Board of Taxation, objecting to the assessment of the Public Service Company's property in Lower Alloways Creek. On March 22, 1971 the County Board of Taxation notified Public Service of a raise in the assessment on the property from \$80.00 per acre to \$1,250.00 per acre for 1971. This related only to the Nuclear Generating Plant site land of 210

acres and not to the remaining 490 acre buffer zone. No judgment as to the assessment was entered. In August, 1971 the townships filed petitions of appeal to increase the assessment on Public Service again. The board entered judgment increasing the assessment on the buffer zone from \$5.00 to \$400.00 per acre. Petitioners then appealed to the Division of Tax Appeals for an additional increase. The Division of Tax Appeals held that the County Board's action on March 22, 1971 adjudicated the assessment; that this action was appealable under N. J. S. A. 54:2-35; and that since no appeal was taken, that action was *res judicata* and that petitioners also were collaterally estopped by their failure to appeal. Held: Petitioners were not estopped. They had no right to appeal the March 22 action since no judgment was entered. The board's action did not constitute an adjudication of the assessment and therefore is not *res judicata*. Since the assessment is not complete until certification of the duplicates, which occurred on April 10th, the board's action before that date could not constitute an assessment of the property. Instead, the board was acting in its "equalization" function pursuant to N. J. S. A. 54:3-17 and 18, which causes no change in the assessments of individual properties.

The court held that petitioners have the right to appeal to the county board under N. J. S. A. 54:3-21 after the equalization table becomes final, because an increase would be reflected in the equalization tables for the following years, resulting in decreases in petitioner's share of county taxes. The statute clearly does authorize the filing of an appeal up to August 15th. The court reversed the Division of Tax Appeals which had dismissed the appeal.

Petition for certification denied, 64 N. J. 154 (1973).

**Local Property Tax—County Equalization—City of Newark v. Essex County Board of Taxation**, Docket No. A-307-72 (App. Div., 1974) (unreported). The court reversed the Division of Tax Appeals which had upheld the 1972 Essex County tax equalization table.

The guidelines followed were set forth in **Newark v. Essex County Board of Taxation**, 124 N. J. Super. 76 (App. Div., 1973), cert. den. 63 N. J. 566 (1973) and in **Trenton v. Mercer County Bd. Tax.**, 127 N. J. Super. 588 (App. Div., 1974).

The court said that in the absence of any detailed study of the kind suggested in the earlier Newark case which may provide a satisfactory formula for disposition of the case on an administrative basis, each case must be determined on the basis of its own record.

The court upheld the use of the Director's average sales ratio by the County Board as proper for county equalization purposes.

It was not clear from the record whether the exclusion of all V.A. and F.H.A. sales would leave a sufficient number of usable sales to provide a dependable basis on which to determine a reliable ratio. Following the formula in the Trenton case, the City of Newark was allowed to prove the amount of the extraordinary charges before the County Tax Board and have such extraordinary charges eliminated from the current sales.

## **MOTOR FUELS TAX**

**Motor Fuels Tax—Unfair Fuels Sales Act—Triple Stamps—Glaser v. Downes**, 126 N. J. Super. 10 (App. Div., 1973). Held that issuing in excess of one trading stamp for each 10¢ of motor fuel purchased violated the Unfair Motor Fuels Sales Act, R. S. 56:6-2(e) and accordingly affirmed the



injunction of the court below reported in 120 N. J. Super. 476 (Chanc. Div., 1972). The court further ruled that although the Director followed the ruling of the trial judge in ordering that giveaways were illegal under R. S. 56:6-2(e), the Director's order was without force and effect inasmuch as the Administrative Procedure Act had not been followed.

Petition for certification denied, 64 N. J. 513 (1974).

## **SALES TAX**

**Sales Tax—Vending Machines—Automatic Merchandising Council of New Jersey v. Sidney Glaser, Director, Division of Taxation of New Jersey**, 127 N. J. Super. 413 (App. Div., 1974). The Appellate Division, in reversing the Division of Tax Appeals ruled that sales of prepared foods at 10¢ or less were exempt from the Sales Tax. They could not be taxed under subsection 3(c) of the Sales Tax Law since automatic vending machines cannot be said to be an establishment similar to a restaurant or tavern, nor could such machines be deemed to refer to caterers. Further, the court ruled that such sales were not sales for consumption on the premises where sold since the premises where sold must logically refer to sales in or by restaurants, taverns or other establishments. In addition, the court held that such items were not taxable under subsection 3(c)(3) since the items in question are not of a kind obtainable in restaurants as the main course of a meal. The court, in striking down Rule 4 (N. J. A. C. 18:24-16.7), also found that since the items in question were tangible personal property they were exempt under subsection 8(i) which exempted sales of 10¢ or less from coin-operated vending machines.

**Sales Tax—Lease of Road Building Equipment—Mal Brothers Contracting Company v. Director, Division of Taxation**, 124 N. J. Super. 55 (App. Div., 1973). Held that a lease of road building construction equipment used in performance of a contract for an exempt organization was a retail sale within the meaning of N. J. S. A. 54:32B-2. The court further ruled that the construction equipment is not exempt as it is not embraced within the reference in N. J. S. A. 54:32B-8(w) to "materials, supplies or services" made exempt when sold to contractors, subcontractors, or repairmen for exclusive use in erecting structures, or building on, or otherwise improving, altering or repairing real property of certain exempt organizations. The court further held that even if the equipment was deemed to be "materials" it would not be exempt since it did not meet the "exclusive use" test. "Exclusive use," the court said, "relates to the use and disposition to be made of the materials and not to the identity of the seller or purchaser or the particular form of contractual agreement, be it sale or lease, by which the user acquired possession thereof."

Petition for certification denied, 63 N. J. 554 (1973).

**Sales Tax—Dynamite—Ramac Explosives, Inc. v. Director, Division of Taxation**, 64 N. J. 551 (1974). The Supreme Court affirmed the decision of the Appellate Division (125 N. J. Super. 154) which held that the use of dynamite used in quarrying operations constituted a refining process within the meaning of the Sales Tax Act and was exempt. However, the Court disagreed with the Court below which had held that the Sales Tax taxes only the end product. A strong dissenting opinion was written by Justice Pashman, which affirmed the Division's position on all points at issue.

**Sales Tax—Division of Tax Appeals—Procedure—Ramsey Lumber Company v. Director, Division of Taxation** (Division of Tax Appeals, 1973). Held that it was without jurisdiction to review or change a judgment entered upon trial, findings of fact and conclusions of law by a single member to whom the case was assigned for hearing and ultimately determined pursuant to the statute and Division rules. A motion for a new trial by petitioner was accordingly denied.

**Sales Tax—Fabricator/Contractor—In the Matter of the Application for a Declaratory Ruling of the Structural Steel and Iron Association of New Jersey, Inc.**, New Jersey Supreme Court (1974) (unreported). On May 6, 1974 the New Jersey Supreme Court remanded this matter to the Division of Tax Appeals for hearings to be held in individual cases of members of this association. The issue to be determined is whether a fabricator/contractor is to be taxed on the fabricated value of its materials rather than the cost to it as a contractor.

**Sales Tax—Taxability of Sales of Thrift Shop of an Exempt Organization—Thrift Shop, Building 895, Fort Monmouth v. Director, Division of Taxation**, Division of Tax Appeals, November 1, 1973. Held that sales made by a charitable organization operating a store on a military base are subject to the sales tax even though the organization does not have title to the articles sold. The operation of the organization was deemed to be a "shop or store" within the meaning of N. J. S. A. 54:32B-9(c).

#### UNINCORPORATED BUSINESS TAX

**Unincorporated Business Tax—Ferrara v. Director, Division of Taxation**, 127 N. J. Super. 240 (App. Div., 1974). Affirmed determinations of the Division of Tax Appeals and the Director, Division of Taxation, respectively, that Federal and State excise taxes on gasoline must be included in the computation of gross receipts for purposes of the Unincorporated Business Tax, N. J. S. A. 54:11B-1 *et seq.* The court found that the liability for the Federal and State motor fuels taxes is on the distributor and not the consumer.

Petition for certification denied by the New Jersey Supreme Court, 65 N. J. 295 (1974).

**Unincorporated Business Tax—Partnership—Net Lease—Newark Building Associates v. Director, Division of Taxation**, 128 N. J. Super. 535 (App. Div., 1974). The court reversed the judgment of the Division of Tax Appeals and held that a partnership owning real property and receiving rents under a net lease free from all taxes, charges or expenses of any kind and not participating itself or through its agents in the management of the property is a passive investor and is not engaged in the carrying on of a business under the Unincorporated Business Tax Act. The lessee was required to operate and manage the real property, collect all rents, pay all taxes, charges, operating and maintenance expenses, insurance premiums, and costs of repairs, improvements and replacements. The lessee did not act as an agent of the appellants.

#### MISCELLANEOUS

**Miscellaneous—Tax Sharing—Meadowland Regional Development Agency v. New Jersey**, United States Supreme Court (Docket Nos. 73-273 and 73-274) November 5, 1973. The United States Supreme Court dismissed

the case of Meadowlands Regional Development Agency v. New Jersey for want of a substantial federal question on November 5, 1973. The New Jersey Supreme Court had previously upheld the constitutionality of the tax-sharing provisions of the Agency.

**Miscellaneous—Private Nonvested Pension Benefits Protection Act—Constitutionality—Raybestos-Manhattan, Inc. v. Glaser, Director, Division of Taxation** (Chanc. Div., 1973) (unreported). An action for a declaratory judgment was commenced in the Superior Court, Chancery Division, seeking among other things, to declare the recently enacted Private Nonvested Pension Benefits Protection Act unconstitutional as violative of the Constitutions of New Jersey and of the United States. The Act was approved on May 9, 1973 for the purpose of preventing loss of nonvested pension benefits where an employer has decided to move its operations outside the State. Employers liable for the tax are (1) those ceasing to operate places of employment in New Jersey, and employing 500 or more persons, or (2) those making a substantial reduction in the number of employees as part of a plan to move operations out of New Jersey. Such employers must notify the Commissioner of Labor and Industry at least six months before ceasing business.

#### ATTORNEY GENERAL OPINIONS

**Corporation Business Tax—Tax Status of Real Estate Leased to Parent Railroad Company and Rental Payments Thereon**, September 5, 1973. A memorandum opinion from the Office of the Attorney General held that the Hudson Realty Company, for purposes of computing its New Jersey Corporation Business Tax liability, may not properly exclude from its net worth tax base certain real estate owned by it but leased to its parent railroad company and used for railroad purposes and may not exclude from its net income base rental payments it receives from its parent company as consideration for use of said real estate by the latter for railroad purposes.

**Attorney General Opinion—Corporate Reinstatement**, December 11, 1973. A memorandum from the office of the Attorney General held that in order for a corporation whose charter had been voided by the Secretary of State to regain its charter, such corporation must pay all state taxes and penalties due by it to the state.

**Attorney General Opinion—Local Property Tax—Veteran's Tax Deduction and Senior Citizen's Tax Deduction on Real Property Held as a Tenancy by the Entirety**, June 5, 1974. In a memorandum opinion to the Director, the Office of the Attorney General advised, the fact that one spouse takes advantage of the senior citizen's tax deduction upon the dwelling house owned by the entirety would not preclude the other spouse from taking a veteran's deduction against taxes assessed upon the dwelling house or other property in which he may have an interest.

**Attorney General Opinion—Public Utility Taxes**, July 17, 1973. A memorandum from the Office of the Attorney General advises that the Public Utility Gross Receipts and Franchise Taxes imposed under N. J. S. A. 54:30A-1, et seq., are for the privilege of exercising the franchise for the year in which the taxes are levied measured by the prior year's gross receipts.

**Attorney General Opinion—Sales Tax—Receipts from Coin-Operated Amusement Machines**, June 7, 1974. In a memorandum opinion to the Director, the Office of the Attorney General advised that the receipts from jukeboxes, pinball machines and other coin-operated amusement machines or devices are not subject to tax under the New Jersey Sales and Use Tax Act. Such transactions are not sales under the definition set forth in N. J. S. A. 54:32B-2(f).

There is no "license to use" under these transactions and the receipts are not taxable. The term "license to use" requires more than a mere momentary use to constitute a sale. It requires exclusive possession or possession for some length of time.

**Attorney General Opinion—Sales Tax—Taxability of Gaseous or Liquid Refrigerants**, February 6, 1974. In a memorandum opinion to the Director, the Office of the Attorney General advised that "freon" whether in a gas or liquid form was not entitled to tax exemption under section 8(g) which provides exemption for "sales of gas, water, steam, fuel, electricity, telephone or telegraph services delivered to consumers through mains, lines or pipe, or in containers or bulk." The opinion indicated that the section in question dealt specifically with the delivery of commodities or services in the general nature of utilities.

**Attorney General Opinion—Sales Tax—Taxability of Printed Materials and Supplies Delivered in New Jersey Prior to Distribution to the Company Offices Throughout the 50 States**, February 25, 1974. A memorandum opinion from the Office of the Attorney General indicated that materials and supplies purchased from printers and suppliers in other states which are delivered into New Jersey and stored in a New Jersey warehouse for a temporary period and then distributed to various offices in the country for ultimate use and consumption were subject to the New Jersey Sales and Use Tax.



## GOVERNOR BYRNE'S EDUCATION/TAX REFORM STUDY

In response to the State Supreme Court decision in the Robinson vs. Cahill (Supreme Court—Law Division, 1972), Governor Byrne established a special state task force to study the alternatives available for providing a “thorough and efficient” school system. The task force recommendations would reform and restructure the State and local tax system of New Jersey to achieve numerous benefits including the following:

- Meet the State constitutional requirement by equalizing educational opportunity in the State by insuring that everyone of New Jersey's 2.5 million public schools has an adequate tax base to support a thorough and efficient education.
- Provide massive relief to the property taxpayers of the State.
- Shift the tax burden from property to a graduated income tax.
- Close the projected revenue gap, and avoid recurring State fiscal crisis.
- Humanize the tax system with an innovative plan of tax relief for owners and renters.
- Establish permanently fixed ceilings on municipal, school, and county tax rates, to guarantee every homeowner that property taxes will be held down in the future.
- Establish a business stabilization tax to prevent a windfall for business and industry in the event municipal property taxes are reduced drastically.

### LEGISLATIVE BILLS INTRODUCED ARE AS FOLLOWS:

#### NEW JERSEY STATE PERSONAL INCOME TAX ACT

**A-1875**—Proposes taxation of personal income on a graduated scale, ranging from 1.5% on first \$1,000 of taxable income to 8% on the excess over \$25,000. The proposal provides for minimum tax of 3% of “gross income” of a taxpayer whose gross income exceeds \$50,000. It provides for property tax relief via homestead credits, and tenants deduction. The bill sets forth expensive procedures for assessment, withholding and administration of the tax.

#### BUSINESS PERSONAL PROPERTY TAX

**A-1850**—Proposes amendment to the act which provides for distribution of revenues by the State to municipalities as replacement revenues for locally-imposed Business Personal Property Taxes. Replacement revenues are to derive from a State tax on business personal property and change in the dedicated portion of the Corporation Business Tax.

**A-1876**—Proposes a State business property tax for State use. The bill proposes that business property (personal and real) in each taxing district be taxed at the rate of \$3.25 per \$100.00 of the true value thereof. Then the tax assessor shall determine a tax rate on the basis of the aggregate amount of tax certified and the aggregate assessed value of business property for each taxing district for the tax year. If the aggregate amount of tax certified for a taxing district is 75% or more of the amount of the general property tax levied upon the business property of the taxing district, Local municipalities keep 20% for local use.

**ACR-187**—Proposes amendment to the Constitution of the State of New Jersey to permit the Legislature to enact laws imposing a State tax on business property, a portion of which may be returned to the taxing district to reduce residential local property tax.

## **CORPORATION TAX**

**A-1848**—Proposes an increase to the corporation business tax rate by 1%. The major portion of the additional revenue replaces revenue losses from repeal of the Unincorporated Business Tax and the Retail Gross Receipts Tax.

## **INCREASED STATE FINANCING**

**A-1873**—Proposes that the State financially assist municipalities which grant whole or partial tax exemption from real property taxes to low and moderate income housing operations.

**A-1878**—Proposes to amend the present system of appointment, reimbursement and compensation of county prosecutors and assistant prosecutors.

**S-1232**—Proposes that the State assume the costs now paid by county and municipal welfare boards for administering public assistance programs.

**S-1236**—Proposes that the State assume payment of salaries for judges of county courts, county district courts, juvenile and domestic relations courts and for surrogates. The State will also assume obligation to pay employer's contributions to applicable pension systems for the aforementioned judges and surrogates.

**S-1237**—Proposes that the State assume payment of salaries and employer's contributions to applicable pension systems for the following court employees: secretaries to county court judges, clerks and other necessary employees of the juvenile and domestic relations court, the clerk and deputy clerk of each county district court, the county clerks serving as clerks of county district courts; deputy clerks, clerical assistants, sergeants-at-arms, and other personnel of county district courts and all employees of the surrogate. These employees will become State employees without the loss of any pension or civil service rights. The county has the obligation to provide space for these courts and their employees.

**S-1238**—Proposes that salaries of county clerks and their employees and their fees, costs and charges be assumed by the State. The county has the obligation for provision of suitable space for the county court and its employees.

**S-1239**—Proposes creation of an office of State Probation Services within the office of the Administrative Director of the Courts, centralizing the administration of all probation services within the State. Employees of county probation offices become State employees, while civil service and pension rights are protected. The State assumes the cost of employer contributions for pensions. All fees, costs, and charges payable to the county probation offices before will now be paid to the State. The county will provide suitable quarters for housing the State Probation Service in said county.

**S-1240**—Proposes that the State select and compensate jury commissioners and their employees, who will become State employees, with civil service and pension rights being protected. The State will assume employer



contributions for all juror fees. The county will provide suitable space for the Office of Jury Commissioners. Commissioners will be appointed by the Supreme Court.

**S-1241**—Proposes that the State compensate all court reporters, who become State employees retaining all civil service and pension rights. The State will be responsible for all employee contributions to pension systems. The County will provide suitable space for court reporters.

**S-1242**—Proposes that the State pay salaries and expenses incurred by county law libraries. The staff would become State employees, retaining all civil service and pension rights. The State will be responsible for employer contributions to applicable pension systems. All fees, costs, and charges formerly payable to the law librarians of the county shall be payable to the State. The county will provide suitable space for the law libraries.

**S-1243**—Proposes that the State will pay salaries of secretaries of Superior Court judges assigned to the Law Division and Chancery Division. They become State employees, retaining civil service and pension rights with the State assuming employer contributions. Superior Court judges will appoint such secretaries and law secretaries.

## **LOCAL PROPERTY TAX**

**A-1246**—Designated the "Local Property Tax Limits Act," limiting increases in municipal, county and school district tax rates.

**A-1754**—Proposes conditions and procedures for direct appeal of certain assessments to Tax Division of Superior Court.

**A-1821**—Proposes that an attorney at law of the State of New Jersey could be a member of a county board of taxation if person with assessors certificate (and not an assessor or private appraiser) is not available.

**A-1906**—Proposes limits for increases in municipal and county tax levies and school district effective property tax rates. Sets forth a standard for budget presentation, acceptance, hearings, etc.

**ACR-175, 177, 178**—Proposes amendment of the Constitution of New Jersey to permit Legislature to provide homestead rebates or credits for property taxes of senior and permanently or totally disabled citizens, and to permit the Legislature to enact laws regulating local tax abatement.

**ACR-176**—Proposes amendment to the Constitution of the State of New Jersey to limit increases in municipal, county, and school district tax rates to 6% except by referendum.

**S-1244**—Proposes that the State make rebates to any qualified municipality that has been exempted by the municipality because it is utilized for housing families and senior citizens in low and middle income brackets.

**SCR-120**—Proposes an amendment to the Constitution to permit senior citizens to receive a homestead tax rebate or credit for taxes paid on real property regardless of any other deduction.

**SCR-121**—Proposes an amendment to the Constitution to limit the increase in the municipal, county and school district real property tax rate to 6%.

**SCR-122**—Proposes an amendment to the Constitution to provide for a homestead tax rebate or credit to home owners and residential tenants, related to property taxes and income.

**SCR-139**—Proposes amendment to the Constitution of New Jersey to limit increases in municipal, county, and school district tax rates.

**SCR-140**—Proposes amendment of the Constitution of New Jersey to mandate adoption of a tax rebate or credit for property taxes paid or imputed above a percentage of income as indicated by the schedule included in the resolution.

#### **PAYMENTS IN LIEU OF TAXES**

**A-1874**—Proposes that the State make payments in lieu of taxes to municipalities with respect to certain real property owned by the State. The amount in lieu of taxes due is determined by multiplying the aggregate assessed value of such State owned property by the applicable municipal and county tax rates.

**S-1245**—Proposes that the State make payments in lieu of taxes on State owned real property. Payment amount will be determined by multiplying aggregated assessed value of State owned property by applicable municipal and county tax rates.

#### **STATE AID PROGRAM**

**A-1863**—Proposes general guidelines for what a "thorough and efficient" school system would include, procedures for establishing goals and standards and for evaluation and pupils' progress.

**S-1233**—Proposes that medicare benefits be provided to individuals or groups for whom Federal matching funds could not be obtained. Commissioner of Institutions and Agencies will have authority to participate jointly with the U. S. Secretary of Health, Education and Welfare in waiving certain medical eligibility requirements.

**S-1234**—Proposes a general clean up of all references to county and municipal welfare boards, officers and employees in the several titles of the N. J. Statutes. Pursuant to the general purposes involved in State takeover of welfare, the powers formerly residing in local welfare agencies are rested in the Commissioner of Institutions and Agencies in the evolution of the State takeover of welfare. Reenacts certain legislation repealed by Title 44: the acquisition of cemeteries by a county or municipality, municipal medical services and maintenance of dental clinics.

**S-1235**—Proposes phasing out county and municipal slum houses, welfare houses and poor farms over a two-year period and provides for appropriate placement of their residents by the Department of Institutions and Agencies.

**S-1256**—Proposes a plan for providing a thorough and efficient system of free public schools for the instruction of all the children in the State between ages of 5 and 18, and a State aid program for implementing the system.

#### **TRANSFER INHERITANCE TAX**

**A-1753**—Proposes changes in existing statutes pertaining to transfer inheritance and estate taxes to make these statutes conform to proposed legislation to establish a Tax Division in the Superior Court and establish a method of appeal for tax cases.

## **UNINCORPORATED BUSINESS TAX**

**A-1849**—Proposes repeal the Unincorporated Business Tax, with a companion measure to raise the corporation income tax rate to cover the loss of revenue.

## **ALTERNATIVE EDUCATION/TAX REFORM PROGRAMS**

Various alternative programs were also introduced. Descriptions of all bills under respective programs are as follows:

### **BEDELL-VAN WAGNER PROGRAM**

**A-1644**—Proposes a State property tax for public school financing, abolishing local property taxes for financing public schools.

**ACR-139**—Proposes amendment of the Constitution of the State of New Jersey to permit classification of property for tax purposes and to limit the rate of tax on a Statewide school tax in lieu of locally imposed school taxes.

**ACR-186**—Requests the New Jersey Supreme Court to extend the January 1, 1975 deadline for a new statutory scheme of public school financing to allow for inquiry, analysis and deliberation.

**ACR-191**—Proposes amendment of the Constitution of the State of New Jersey to dedicate the entire annual receipts from a State tax on personal incomes of citizens and residents reduction of local property taxes.

**S-1186**—Proposes establishment of a State School Fund as the repository for moneys to provide the funds for public elementary and secondary schools and provides for the allocation of funds.

**SCR-123**—Proposes amendment of the Constitution of the State of New Jersey to permit classification of property for tax purposes and to limit the rate of tax on a Statewide school tax in lieu of locally imposed taxes.

### **GARRAMONE-CONTILLO PROGRAM**

**A-1936**—Proposes increases in the rate of the Corporation Business Tax.

**A-1937**—Proposes a State tax on transfers of certain real property in addition to the county fees. Single family dwellings and the lot or curtilage said dwelling is erected on is exempt.

**A-1938**—Proposes increases in the tax rate upon insurance premiums collected by certain insurance companies.

**A-1939**—Proposes increases in certain motor vehicle registration fees.

**A-1940**—Proposes increase in the rate of tax on capital stock of banks.

**A-1941**—Proposes increase in the tax rate on business personal property.

**A-1942**—Proposes amendment of the "Financial Business Tax Law (1946)." The bill would create an annual excise tax at the rate of  $2\frac{1}{4}\%$  upon the net worth of every person, co-partnership, association and corporation doing a financial business in New Jersey.

**A-1943**—Proposes amendment of Inheritance Tax Law. The bill provides that the exemption of insurance proceeds when they are being transferred for inheritance tax purposes be limited to \$10,000.

**A-1948**—Proposes a Statewide tax to finance public schools in addition to local school taxes within limits set forth in the companion resolution to amend the Constitution to allow classification of property for tax purposes.

**A-1949**—This Act shall be known as the "Capital Gains, Dividends and Interest Act." The bill imposes a 6% tax on the gains from the sale or exchange of assets, and upon interest and dividends in the State of New Jersey with certain exemptions.

**A-1950**—Proposes that the excise tax upon the gross receipts of unincorporated businesses at the rate of 5% be amended to apply to net receipts.

**S-1307**—Proposes amendment of Section 5 of the proposed "Public School Education Act of 1974" a guideline for achieving a thorough and efficient system of free public schools in New Jersey.

**S-1327**—Proposes a plan for distribution of the net proceeds from the pending Statewide property tax and such portion of Capital Gains, Dividends and Interest Tax to comprise an aggregate amount of \$225 million.

**S-1328**—Proposes the manner in which school aid should be distributed to the various schools in New Jersey so that a thorough and efficient system of free public schools may exist. This bill supplements Title 18A of the New Jersey Statutes.

**SCR-130**—Proposes amendment of Article VIII, Section I, paragraph 1 (a) of the Constitution of the State of New Jersey authorizing the Legislature to impose a Statewide tax for public school purposes and provide for classification of property.

**SCR-131**—Proposes that the proceeds of any Statewide tax to finance public schools shall be exclusively dedicated to that purpose, thereby reducing local school property taxes, and shall not exceed 40% of the total State funds for public school education for the instruction of children between the ages of 5 and 18 in each year.

**SCR-132**—Proposes amendment to the Constitution of the State of New Jersey to permit the Legislature to grant property tax deductions for senior citizens, disabled persons and persons having a limited income.

**SCR-133**—Proposes amendment to the Constitution of the State of New Jersey to authorize the Legislature to classify property for a Statewide school tax.

#### **HAMILTON PROGRAM**

**A-1665**—Proposes a New Jersey State Personal Income Tax which would be a "piggy back" tax of 12½% if the taxpayer's Federal income tax liability.

**A-1666**—Proposes to establish a Gross Income Tax at the rate of 2½% on gross incomes of individuals. An individual with gross income of \$3,000 or less shall pay no tax. The bill provides for personal deductions related to number of dependents, age, blindness, physical disability, property taxes or rental payments, and medical expenses.

**A-1884**—Provides for payment in lieu of taxes to municipalities with respect to certain real property owned by the State.

**A-1961**—Proposes a referendum in general election years 1976 and 1980 as to whether or not a personal income tax for New Jersey, once enacted, should be repealed or replaced by specified alternative statewide taxes to be drawn by the Legislature in 1976 and 1980. The income tax bill to which this bill refers was withdrawn.

**A-1976**—Provides for a referendum in 1976 and 1980 with respect to the continuation in force and effect of a personal income tax law.

**ACR-141**—Proposes an amendment to the Constitution to require a referendum to permit the continuation of a State Personal Income Tax.



**ACR-142**—Proposes amendment of Article VIII, Section I, paragraph 1 of the Constitution of the State of New Jersey. This proposal classifies Residential (Class A), Nonresidential (Class B) and Agricultural (Class C) real property for tax assessment purposes. Class A real property shall be valued at a ratio fixed at 33⅓% of the rate established for Class B property. There shall be no tax levy by the State upon Class A real property at a greater rate of taxation than \$0.75 per \$100 of equalized valuation of such Class A taxable real property within the State.

**ACR-143**—Proposes to amend Article VIII, Section I, of the Constitution of the State of New Jersey restricting the Legislature from increasing the sales and use tax in excess of its present 5%. The rate may be increased only by referendum.

#### **HERMAN-STEWART PROGRAM**

**ACR-180**—Proposes an amendment to the Constitution to provide for the deduction of tax revenue.

**ACR-181**—Proposes an amendment to the Constitution to limit the annual increase on State appropriations to the Consumer Price Index.

**ACR-182**—Proposes an amendment to the Constitution to limit the annual increase on State appropriation to 6% of the preceding fiscal year.

#### **RUSSO - DOYLE - NEWMAN PROGRAM**

**A-1815**—Part of a tax reform package which seeks to meet the demands of Robinson vs. Cahill decision. Proposes that sales tax be imposed on sales of the following services: Business management and consulting public relations, interior decorating, legal, architectural and engineering and accounting. This bill proposes the following additions to the list of exempt sales: counter drugs, soaps, detergents and disposable household paper products.

**A-1816**—Part of a tax reform package which seeks to meet the demands of Robinson vs. Cahill decision. Proposes that the rate of Business Personal Property Tax be increased to \$2 per \$100 of taxable value of personal property used in a business.

**A-1817**—Part of a tax reform package which seeks to meet the demands of Robinson vs. Cahill decision. Proposes amendment to the Corporation Business Tax Act. The rate on net income allocable to this State would be taxed at 7.25%. This bill adds to the items taxable to corporations whose regular place of business is outside New Jersey. Rented or leased property within New Jersey of such corporation would become an element in the calculation of allocable net worth.

**A-1818**—Part of a tax reform package which seeks to meet the demands of the Robinson vs. Cahill decision. Proposes a State School Real Property Tax. The proposed tax will be assessed and collected by individual municipalities and payable to the State on the municipality upon certification by the Director of the Division of Taxation and under guidelines instituted by the Division of Local Government and Finance.

**A-1881**—Proposes that the rate of Unincorporated Business Tax be increased from 0.25% to 1.00% of the gross receipts, effective in calendar year 1975.

**A-1882**—Proposes to increase the Corporation Business Tax rate on the net worth allocable to this State to  $\frac{5}{10}$  of a mill per dollar on all amounts in excess of \$100,000,000, and to increase the rate on the entire net income, or portion thereof allocable to this State, to 7.25%.

**A-1883**—Proposes Capital Gains, Dividends and Interest Tax at a rate of 6% on all interest, dividends and gains derived from the sale or exchange of capital assets.

**A-1884**—Proposes amendment to the "Financial Business Tax Law," increasing the financial business tax rate to 5% upon net worth and increasing the minimum tax to \$100.

**A-1885**—Proposes to increase the rate of tax upon the value of shares of stock of banks to 5%.

**ACR-160**—Part of a tax reform package which seeks to meet the demands of Robinson vs. Cahill decision. Proposes amendment to Article VII, Section IV, paragraph 1 of the Constitution of the State of New Jersey. This resolution provides that any tax imposed for the support of free public schools shall be dedicated solely for said purpose.

**ACR-161**—Part of a tax reform package which seeks to meet the demands of Robinson vs. Cahill decision. Proposes amendment to Article VII, Section 1, paragraph 1 of the Constitution of the State of New Jersey. This resolution deletes that clause which requires a general tax rate on real property for the taxing district in which the property is situated and adds that "property shall be assessed for taxation under general laws and by uniform rules according to classifications and standards of value to be established by law."

**SCR-127**—Proposes amendment to Article VII, Subsection 1, paragraph 1(a) of the Constitution of the State of New Jersey to establish a classification of property for tax purposes and to limit the rate of tax on a Satewide school tax in lieu of locally imposed school taxes.

## SALKIND PROGRAM

**A-1984**—Imposes a graduated state personal income tax on New Jersey residents and non-residents deriving income in the State. Tax rate: graduated 1% taxable income under \$1,000 to 14% over \$100,000. Income generally defined as for Federal. The personal income tax credit of \$15 instead of a deduction from adjusted gross income. Additional Tax credit for blindness and persons over 65. Provided a tax credit or rebate of property tax representing excess gains of landlord and additional credit for persons over 65 for children in private schools.

Provides for tax withholding by employers.

**A-1985**—Amends the Sales and Use Tax Act by removing certain exemptions: sales of tangible personal property used or intended to be used for incorporation into real property; sales of films, records, tapes or visual and sound transcriptions for use in theatres, radio and television broadcasting but not for advertising purposes; sales to the Federal government; and sales of all services except advertising, medical and dental, shoe repair and shoe shines, beauty and barbering service, and employment agencies. The exemption on production machinery is restored.



**A-1986**—"State Real Property Tax Act." Imposes a State tax on property at \$1 per \$100 of equalized valuation for the pre-tax year.

**A-1987**—Increases from 5½% to 7¼% corporation business tax on net income. Amends three-part interstate allocation factor to include rented and leased property in the property factor and to redefine sales allocation.

**A-1988**—Increases from 3% to 4% the premium receipts tax on "surplus lines" insurance.

**A-1989**—Increases tax rate from \$1.30 per \$100 of taxable value to \$2.00 per \$100 of taxable value and amends the definition of business personalty.

**A-1990**—Increases the gross receipts tax upon certain public utilities for State purposes: 0.625% to 1%; if gross receipts are under \$50,000, the rate is 0.25% to 0.4%; and 0.5% to 1.2% on business over or from its lines or mains in the State.

**A-1991**—Increases gas, electric, water and sewerage utility gross receipts tax for State purposes: 0.625% to 1% and 0.9375% to 1% for business over or from lines or mains in the State.

**A-1992**—Provides for computing assumed equalized valuation of property representing public utility taxes certified by the Director for local collection and the inclusion of such value in the net valuations on which county taxes are apportioned.

**A-1994**—Imposes a tax on mobile homes; applicable to property taxes in the year 1975.

**A-1995**—Establishes taxable valuation of pipelines.

**A-1996**—"Tax Appeals." Provides direct appeal to tax court for assessed value in excess of \$100,000.

**A-1997**—Repeals senior citizen tax abatements and property tax credits. (A companion measure to tax credits in A-1250.)

**A-1998**—Amends Farmland Assessment Act to change income requirement of \$500 per year for an entire tract of land to \$500 for the first five acres and \$5 for each additional acre and \$0.50 per acre for woodlands and wetlands.

**A-1999**—Imposes property taxes on public school land and improvements, owned by a regional school district, in the municipality in which it is located. This would be for municipal purposes only.

**A-2000**—Amends tax exemption for cemetery companies by limiting exemption to land only.

**A-2001**—Redefines "deed" and "consideration" pertaining to fees imposed upon the recording of deeds and provides additional exemptions.

**A-2002**—Provides for State financing of local school district current expenses. Provides conditions under which a district may exceed the level of State support.

**A-2003**—Transfers various public assistance (welfare) programs. They are administered by county welfare boards and local boards of assistance but are to be transferred to the Division of Public Welfare, Department of Institutions and Agencies.

**A-2004**—Requires each county to pay each municipality in the county a sum in lieu of taxes upon county-owned real property located in the municipality.

**A-2005**—Designated as “Municipal Block Grant Aid Act (1972).” Provides State aid for qualifying municipalities for purpose of maintaining and up-grading municipal services.

**A-2006**—Provides salaries of judges of the county court, county district courts, and juvenile and domestic relations court to be paid by the State.

**A-2007**—Provides the State to bear the costs of retirement and pensions of county, county district and juvenile and domestic relations judges and court employees.

**A-2008**—Provides the State to bear the cost of salaries of secretaries and law secretaries of Superior Court Judges.

**A-2009**—Provides the expenses of all county law libraries shall be assumed by the State.

**A-2010**—Requires the State to assume responsibility for selection and compensation of jury commissioners and their employees.

**A-2011**—Provides for the State to pay for all stenographic records and the salaries and pension benefits of all court reporters.

**A-2012**—Requires the State to reimburse counties for salaries paid to county clerks and their employees for performing duties relating to court operations. Fees, costs and charges resulting from court operations shall be paid to the State Treasurer.

**A-2013**—Establishes an Office of Probation Services in the Administrative Office of the Courts. Provides transfer of county probation employees.

**A-2014**—Provides for appointment of certain secretaries, court clerks, deputies and sergeants-at-arms and other court personnel by judges of county district and juvenile and domestic relations courts, subject to the approval by the Administrative Director of the Courts. Salaries shall be paid by the State.

**A-2015**—Requires certain financial businesses to pay to the State a 100% surtax on excess gains. Excess gains is defined in A-1301.

**A-2016**—Requires banks, national banks, and trust companies to pay the State a 100% surtax on their excess gains annually. Excess gains is defined in A-1301.

**A-2017**—Permits two or more local boards of education to voluntarily form a regional negotiating unit for purpose of conducting collective negotiations with public school employees in the participating districts. Negotiations shall be conducted pursuant to the New Jersey Employer-Employee Relations Act.

**A-2018**—Requires Director of Taxation to establish assessment districts adequate to justify employment of at least one full time, professionally trained assessor to be appointed by the Director of Taxation.

**A-2019**—Establishes a tax court, provides for its powers, functions, judges and personnel. Transfers jurisdiction and officers of the Division of Tax Appeals.

**A-2020**—Provides allocation of State funds to aid county and local government road programs.

**A-2021**—Provides for a two-year phasing-out of all county and municipal almshouses, welfare houses and poor farms. Expenses shall be borne by the county or municipality during the two-year period. State Division of Public Welfare to arrange placement of persons then residing in these facilities and grant approval of repairs during the phase-out.

**A-2022**—Authorizes certain welfare services to be furnished either by a county or municipality such as burial of indigents, clinics for indigent children, dental clinics for indigent children, and distribution of Federal surplus food commodities. The State Commissioner of Institutions and Agencies shall reimburse each municipality 75% of the cost of such services. Amends variety of statutes (N. J. S. A.).

**A-2023**—Amends the New Jersey Medical Assistance and Health Services Act to reflect the transfer of county and municipal welfare agencies to the State Department of Institutions and Agencies.

**A-2024**—Provides for appeals to the Tax Court with respect to transfer inheritance and estate taxes instead of the Appellate Division of the Superior Court.

**A-2025**—Repeals the Unincorporated Business Tax Act (N. J. S. A. 54:11B-1 et seq.).

**A-2026**—Repeals the tax on gross receipts of retail store sales (N. J. S. A. 54:11C-1 et seq.).

**A-2027**—Requires foreign and domestic stock, mutual and assessment insurance companies doing business in New Jersey to pay the State annually a 100% surtax on excess gains. Excess gains is defined in A-1301.

**A-2028**—Provides for payment by the State to municipalities in lieu of taxes upon certain State-owned real property.

**A-2029**—Establishes property tax rate limitations for county, municipal and school purposes.

**A-2030**—Provides an option to “principal urbanized centers,” (defined as a municipality with population of 75,000 or more) to adopt a system of site-value taxation. Land would be assessed at true value and improvements at 50% of true value.

**A-2031**—Imposes a 100% surtax on excess gains of any business for profit resulting from change in taxation between 1973 and the current year. Last report to be submitted May 15, 1977. Excess gains means the savings in taxes between qualified taxes payable and due in a comparison year to qualified taxes payable and due in a base year. Qualified taxes mean taxes imposed on real property, business personal property, unincorporated businesses, retail gross receipts and financial businesses.

**A-2032**—Imposes a 75% surtax on excess gains resulting from a change in property taxes on taxpayers owning real property for dwelling purposes. Does not pertain to owner-occupied premises of less than three rental units; lessee-occupied premises with contract to pay the qualified taxes; or lessee-occupied premises with contract to receive rent reduction equal to reduction in qualified taxes.

**A-2033**—Transfers payment of salaries, retirement and pension funds of county prosecutors and assistant county prosecutors from counties to the State. All fees and costs allowed by law to the respective prosecutors shall be paid into the State Treasury.

**A-2034**—Provides that a tax credit or rebate under the “Corporation Business Tax Act” (P. L. 1945, c. 162) shall be allowed in respect to the proportionate share of excess gains of a tenant of commercial premises.

**A-2035**—Provides for assumption of costs of county boards of taxation, including salaries of secretaries and clerical assistants, by the State. Provides for transfer of employees.

**ACR-195**—Amends the State Constitution (Art. VIII, Sec. I, p. 5) to empower the Legislature to levy a State tax upon real property at a rate not to exceed \$1 per \$100 of equalized valuation.

**ACR-196**—Amends the State Constitution to permit the Legislature to enact laws creating a classification of principal urbanized centers and authorizing them to adopt a system of site-value taxation with land assessed at full value and improvements a 50% of full value.

**ACR-197**—Amends the State Constitution (Art. VIII, Sec. I, p. 1) to prohibit taxation of real property locally for school purposes except for (1) capital outlay, (2) debt service, (3) reserve for uncollected taxes, and (4) the local share of locally-funded operating expenses for a school district in excess of State per pupil contributions.

## **ZANE PROGRAM**

**S-1229**—Proposes establishment of a State Public School Fund to hold monies to defray school costs, provides for disbursement of funds and creates a Permanent Commission on the Public Schools.

**SCR-134**—Proposes an amendment to the Constitution to provide that any State tax imposed for the maintenance and support of free public schools shall be dedicated and appropriated for said purpose.

**SCR-135**—Proposes an amendment to the Constitution to provide for the classification of property for tax purposes.

**SCR-136**—Proposes amendment to Article VIII, Section I, paragraph 4 of the Constitution of the State of New Jersey to increase the maximum senior citizen deduction on tax on real property to \$200. Also, the maximum annual income of such eligible persons is increased to \$8,000 exclusive of enumerated benefits.

## **MISCELLANEOUS**

**A-1852**—Provides that the proposed income tax be designed to raise an amount of revenue equivalent to that of the present Sales and Use Tax in addition to satisfying other objectives of the income tax. Upon passage of the new tax, the “Sales and Use Tax Act” shall be repealed.

**A-1886**—Requires any municipality in which total line items for property tax purposes is less than 3,000 to join with one or more physically contiguous municipalities. This bill also establishes requisites for appointment of assessors for such districts.

**A-1887**—Proposes establishment of a Division of Local Government Finance in the State Department of the Treasury. Various powers, duties and functions of said Division are enumerated.

**A-1897**—Proposes a State tax on real property. Assessment and collection are to be carried out by county boards of taxation and taxing districts after the Director of the Division of Taxation certifies the amount to be raised therefrom.

**A-1956**—Provides for a State tax on refined petroleum products. Refiners of petroleum products will be required to pay 3% of the fair market value per barrel of such products at the refinery site.

**A-1958**—Proposes county-wide revaluation of real property as opposed to the present system of individual municipality revaluation. The proposal is expected to insure equitable assessment throughout the county and to lower assessment costs county-wide.

**A-1975**—Requires reduction in the rental price for any residential premise if the property tax is reduced upon passage of the tax package before the Legislature. Rent reduction is to be equivalent to 85% of the property tax reduction for each unit.

**A-1980**—Calls for a constitutional convention to convene in 1974 to revise and amend the constitutional provision on taxation and finance. Also, provides for the nomination and election of delegates and for submission of proposals of the convention to the people for adoption or rejection in 1975.

**ACR-165**—Proposes an amendment to the Constitution to remove the words "thorough and efficient" from the requirement that the Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools.

**ACR-169**—Proposes an amendment to the Constitution to delete the requirement of a thorough and efficient system of free public schools and to substitute the requirement of an adequate and economically sound system of free public schools subject to the ability of the public to pay for said system.

**ACR-184**—Creates a commission to revise existing property tax exemption and abatement statutes.

**ACR-190**—Proposes amendment to Article VIII, Section IV, paragraph 1 of the Constitution of the State of New Jersey to authorize State financial aid for public schools. Requires that each school district shall receive an amount per pupil equal to the amount received during the preceding school year.

**ACR-193**—Proposes amendment to Article VIII, Section IV of the Constitution of the State of New Jersey to provide for guaranteed State aid for public school education so that no school district within any county shall receive less in per pupil aid than the means of the per pupil aid received by every other school district within that county.

**SCR-119**—Proposes amendment to Article IV, Section VII, paragraph 5, of the Constitution of the State of New Jersey to assert that any law imposing a tax on income, or measured by income, may refer to any provision of the laws of the United States as may be or become effective, and may provide exceptions to any such provision.

**SCR-125**—Proposes amendment to Article VIII, Section II of the Constitution of the State of New Jersey stating that imposition of any new tax or increase of any existing tax shall prescribe the object for which the new tax or increase is intended. The revenue collected therefrom shall be applied to such objects and not be appropriated to any other purpose.



**SCR-128**—Proposes amendment to Article VIII, Section I of the Constitution of the State of New Jersey asserting that no change in rates, exemptions, credits, deductions of a State personal income tax, or increase in the rate of taxation under a sales and use tax law, shall not be effective without approval by a majority of the legally-qualified voters in a general election.

**SCR-129**—Proposes amendment to Article VIII, Section I of the Constitution of New Jersey providing that no change in a State personal income tax shall be effective until approved by the public in a referendum.

**SCR-138**—Requests the New Jersey Supreme Court to relax the rigidity of its directive that a new statutory scheme of public school financing be enacted by January 1, 1975.

**SCR-142**—Proposes amendment to Article VIII, Section IV, paragraph 1 of the Constitution of the State of New Jersey to delete the words "thorough and efficient" in the constitutional mandate for a system of free public schools.



# APPENDIX 1

## Tax Tables

**TABLE 36**  
**TAXES COLLECTED BY THE DIVISION OF TAXATION<sup>1</sup>**

<i>Year</i>	<i>BEVERAGE TAX</i>			<i>CIGARETTE TAX</i>		
	<i>Gross</i>	<i>Refunds</i>	<i>Net</i>	<i>Stamps and miscellaneous revenues</i>	<i>License revenues</i>	<i>Total<sup>2</sup></i>
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	256,911.00	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
1971 .....	43,513,733.99	621.34	43,513,112.65	123,404,596.28	400,402.41	123,804,998.69
1972 .....	45,372,719.96	845.98	45,371,873.98	134,143,149.68	412,675.00	134,555,824.68
1973 .....	49,914,215.01	121.51	49,914,093.50 <sup>3</sup>	165,100,486.65	427,141.61	165,527,628.26
1974 .....	56,785,401.37	4,682.71	56,780,718.66	167,658,803.57	416,543.54	168,075,347.11

<sup>1</sup> Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

<sup>2</sup> Gross collection. Net collections after cash refunds: 1972—\$134,274,793.67; 1973—\$165,047,270.18; 1974—\$167,754,409.71.

<sup>3</sup> Reflects 11 months collection due to bimonthly reporting.

TAXES COLLECTED BY THE DIVISION OF TAXATION<sup>1</sup>

CORPORATION BUSINESS TAX					INSURANCE PREMIUMS TAXES				
<i>Year</i>	<i>Domestic</i>	<i>Foreign</i>	<i>Certificates and mis- cellaneous</i>	<i>Total<sup>2</sup></i>	<i>Domestic insurance (other than life)</i>	<i>Foreign insurance (other than life)</i>	<i>Domestic life insurance</i>	<i>Foreign life insurance</i>	<i>Total<sup>3</sup></i>
1960	\$31,845,530	\$27,804,726	\$29,770	\$59,680,026	\$182,020	\$10,641,997	\$490,444	\$6,216,041	\$17,530,502
1961	31,340,207	29,266,411	27,832	60,634,450	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	33,000,386	29,381,210	33,239	62,414,835	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	34,038,967	33,561,595	36,019	67,636,581	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	35,875,934	35,609,032	44,771	71,529,737	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	37,945,976	38,497,507	59,505	76,302,988	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	43,507,191	43,879,305	65,704	87,452,200	383,923	20,900,438	783,084	10,178,523	32,245,968
1967	46,817,994	46,882,232	43,722	93,743,948	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	60,257,765	63,206,239	64,521	123,528,525	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	99,509,062	107,710,328	71,047	207,290,437	430,735	23,357,869	339,317	9,417,483	33,545,404
1970	111,408,041	110,404,879	70,001	221,882,921	477,002	24,474,032	350,758	9,388,375	34,690,167
1971	90,250,930	79,342,219	74,545	169,667,694	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	81,473,041	105,026,793	138,575	186,638,409	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	109,221,611	153,067,708	144,271	262,433,590	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	130,162,840	164,104,855	141,508	294,409,202	801,063	35,606,023	81,254	13,017,749	49,506,089

<sup>1</sup> Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

<sup>2</sup> Gross collections. Net collections after cash refunds: 1972—\$174,242,965; 1973—\$249,642,024; 1974—\$281,999,190.

<sup>3</sup> Gross collections. Net collections after cash refunds: 1972—\$46,486,070; 1973—\$48,441,272; 1974—\$49,459,603.

TAXES COLLECTED BY THE DIVISION OF TAXATION<sup>1</sup>

DEATH TAXES							
Year	INHERITANCE						Total death taxes <sup>2</sup>
	RESIDENT			Nonresident	Total inheritance	Estate	
	State use	County use	Total				
1960	\$19,595,041.03	\$922,564.96	\$20,517,605.99	\$143,543.39	\$20,661,149.38	\$897,817.22	\$21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	358,225.16	49,367,742.83	539,464.84	49,907,207.67
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,657.91	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
1971	63,221,347.41	3,285,286.10	66,506,633.51	480,994.97	66,987,628.48	1,550,239.47	68,537,867.95
1972	75,081,201.97	2,902,686.87	77,983,888.84	709,754.47	78,693,643.31	868,834.54	79,562,477.85
1973	74,321,489.18	3,196,412.11	77,517,901.29	514,851.90	78,032,753.19	1,318,705.34	79,351,458.53
1974	86,428,916.31	3,683,957.83	88,902,915.02	744,977.27	90,857,851.41	1,209,959.12	92,067,810.51

<sup>1</sup> Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.<sup>2</sup> Gross collections. Net collections after cash refunds: 1972—\$75,673,149; 1973—\$75,425,969; 1974—\$87,159,676.

TAXES COLLECTED BY THE DIVISION OF TAXATION<sup>1</sup>

<i>Year</i>	<i>Sales Tax</i> <sup>2</sup>	<i>Retail Gross Receipts Tax</i>	<i>Unincorporated<sup>2</sup> Business Gross Receipts Tax</i>	<i>Emergency<sup>2</sup> Transportation Tax</i>	<i>Transportation<sup>3</sup> Benefits Tax</i>	<i>Bank<sup>4</sup> Stock Tax</i>	<i>Business<sup>2</sup> Personal Property Tax</i>	<i>Financial<sup>2</sup> Business Tax</i>
1969 .....	\$264,884,032	\$3,813,368	\$16,048,781	\$14,401,849	.....	.....	\$41,882,733	\$1,716,381
1970 .....	355,598,981 <sup>5</sup>	3,948,827	16,695,231	16,877,769	.....	\$3,684,773	45,813,743	4,236,071
1971 .....	521,686,026	4,574,104	17,098,158	18,685,576	.....	7,843,129	50,843,809	3,553,813
1972 .....	579,522,197	5,021,382	17,796,131	22,097,833	\$6,126,357	8,633,348	53,449,340	4,561,109
1973 .....	681,937,905	5,666,285	18,586,077	25,522,028	11,617,659	10,587,884	57,777,890	4,294,141
1974 .....	735,064,595	6,426,184	19,640,921	31,920,293	11,999,535	10,935,362	64,273,821	5,163,309

<sup>1</sup> Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.<sup>2</sup> Net collections after refunds.<sup>3</sup> Tax effective as of February 1972.<sup>4</sup> State's share only.<sup>5</sup> Sales Tax rate increased to 5% effective March 1, 1970.TAXES COLLECTED BY THE DIVISION OF TAXATION<sup>1</sup>

<i>MOTOR FUELS TAX</i>			
<i>Year</i>	<i>Gross</i>	<i>Refunds</i>	<i>Net</i>
1960 .....	\$103,790,291.62	\$5,259,557.89	\$98,530,733.73
1961 .....	105,119,401.35	4,919,641.31	100,199,760.04
1962 .....	128,794,066.92	6,227,616.50	122,566,450.42
1963 .....	132,647,134.92	5,666,426.60	126,980,708.32
1964 .....	138,611,735.93	6,397,025.93	132,214,710.00
1965 .....	143,785,555.36	6,096,874.09	137,688,681.27
1966 .....	151,459,682.85	6,277,988.26	145,181,694.59
1967 .....	154,594,708.50	6,200,645.61	148,394,062.89
1968 .....	161,921,972.21	5,785,045.90	156,136,926.31
1969 .....	194,788,565.66	7,396,271.15	187,392,294.51
1970 .....	205,647,482.91	6,048,393.22	199,599,109.69
1971 .....	216,082,468.69	5,827,006.77	210,255,461.92
1972 .....	230,167,869.20	5,639,750.38	224,528,118.82
1973 .....	274,745,185.97	6,544,153.54	268,201,032.43
1974 .....	275,456,460.42	6,968,263.10	268,488,197.32

<sup>1</sup> Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.



**TABLE 37**  
**TAXES ASSESSED BY THE DIVISION OF TAXATION<sup>1</sup>**

<i>RAILROAD TAX<sup>1</sup></i>					<i>PUBLIC UTILITY TAX<sup>1</sup></i>			
<i>Year</i>	<i>PROPERTY TAX</i>			<i>FRANCHISE TAX</i>	<i>TOTAL RAILROAD TAX</i>	<i>Franchise and Gross Receipts Tax<sup>2</sup></i>	<i>Excise Tax for State Use</i>	<i>TOTAL UTILITY TAX<sup>2</sup></i>
	<i>For State use</i>	<i>For local use</i>	<i>Total property tax</i>	<i>For State use</i>				
1960 ....	\$2,527,338.49	\$15,087,703.30	\$17,615,041.79	\$319,307.46	\$17,934,349.25	\$71,582,234.34	.....	\$71,582,234.34
1961 ....	2,708,479.51	13,497,392.67	16,205,872.18	108,561.19	16,314,433.37	76,682,815.52	.....	76,682,815.52
1962 ....	2,401,111.80	14,464,054.74	16,865,166.54	129,856.54	16,995,023.08	85,917,733.46	.....	85,917,733.46
1963 ....	2,358,744.54	14,317,698.11	16,676,442.65	165,818.78	16,842,261.43	91,224,286.70	.....	91,224,286.70
1964 ....	2,354,342.54	13,712,500.72	16,066,843.26	207,770.08	16,274,613.34	95,054,621.90	\$12,803,923.76	107,858,545.66
1965 ....	2,303,156.48	13,206,977.68	15,510,134.16	267,207.00	15,777,341.16	100,921,217.82	13,588,733.63	114,509,951.45
1966 ....	.....	9,615,002.07	9,615,002.07	518,033.60	10,133,035.67	107,071,551.85	14,400,886.54	121,472,438.39
1967 ....	8,083,210.48	.....	8,083,210.48	649,372.40	8,732,582.88	114,528,723.08	15,403,310.00	129,932,033.00
1968 ....	7,981,269.97	.....	7,981,269.97	123,194.50	8,104,464.47	122,007,663.80	16,410,203.00	138,417,867.00
1969 ....	7,434,522.03	.....	7,434,522.03	151,664.90	7,586,186.93	130,235,686.55	17,444,723.83	147,680,410.38
1970 ....	7,312,073.16	.....	7,312,073.16	97,948.40	1,410,021.56	140,492,674.77	18,817,989.36	159,310,664.13
1971 ....	7,155,206.90	.....	7,155,206.90	52,790.10	7,207,997.00	153,016,968.87	20,416,989.07 <sup>3</sup>	173,433,957.94
1972 ....	6,978,171.20	.....	6,978,171.20	106,259.40	7,084,430.60	174,934,438.32	24,623,531.05	199,557,969.37
1973 ....	6,887,272.42	.....	6,887,272.42	54,872.80	6,942,145.22	193,921,690.75	27,147,286.17	221,068,976.92
1974 ....	6,518,508.60	.....	6,518,508.60	48,742.00	6,567,250.60	304,053,437.00	30,308,235.00	334,361,672.00

<sup>1</sup> Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

<sup>2</sup> Assessed by the State but paid to local taxing districts.

<sup>3</sup> Does not include \$10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P. L. 1971).

**TABLE 38**  
**LOCAL PROPERTY TAXES BY CLASS OF PROPERTY—1972-1974**  
 (Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>	<i>Increase 1974 over 1972</i>	<i>% Change 1974 over 1972</i>
<b>Residential</b>					
Real Estate .....	\$1,470,192	\$1,561,503	\$1,679,461	\$209,269	14.23%
Less: Senior Citizens Deductions ..	12,899	13,292	13,530	631	4.89
Veteran Deductions .....	21,940	21,969	22,156	216	0.98
<sup>1</sup> Less: Miscellaneous Exemptions ..	39	5	10	—29	—74.36
<b>Total</b> .....	<b>\$1,435,314</b>	<b>\$1,526,237</b>	<b>\$1,643,765</b>	<b>\$208,451</b>	<b>14.52</b>
<b>Commercial and Industrial</b>					
Real Estate .....	\$788,454	\$829,387	\$881,457	\$93,003	11.80
Less: Air and Water Pollution Equipment .....	221	233	250	29	13.12
Telephone and Telegraph Personal Property .....	55,125	57,706	60,052	4,927	8.94
<b>Total</b> .....	<b>\$843,358</b>	<b>\$886,860</b>	<b>\$941,259</b>	<b>\$97,901</b>	<b>11.61</b>
<b>Farm</b>					
Real Estate .....	\$32,352	\$33,521	\$33,103	\$751	2.32
Less: Certain Water Supply and Sewage Disposal Structures .....	.....	1	2	2	200.00
<b>Total</b> .....	<b>\$32,352</b>	<b>\$33,520</b>	<b>\$33,101</b>	<b>\$749</b>	<b>2.32</b>
<b>Vacant Land</b> .....	<b>\$97,205</b>	<b>\$104,905</b>	<b>\$110,044</b>	<b>12,839</b>	<b>13.21</b>
<b>Total (net) Taxes</b> .....	<b>\$2,408,229<sup>2</sup></b>	<b>\$2,551,522<sup>2</sup></b>	<b>\$2,728,169<sup>2</sup></b>	<b>\$319,940</b>	<b>13.29</b>
<sup>1</sup> Miscellaneous Exceptions.					
Fallout Shelters .....	\$10,013	\$947	\$10,326		
Totally Disabled Veterans .....	28,845	3,589	.....		
<b>Total</b> .....	<b>\$38,858</b>	<b>\$4,536</b>	<b>\$10,326</b>		

<sup>2</sup> Tax totals derived by applying Local tax rates rounded to the nearest cent. Total tax reported in County Abstract of Ratables.

**TABLE 39**  
**SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR**

	1974	1973	Increase or Decrease
<b>LEVIED BY COUNTY BOARDS OF TAXATION:</b>			
Bank stock taxes (divided $\frac{1}{2}$ equally between county and municipality and $\frac{1}{2}$ to the State) .....	\$22,638,473.44	\$20,795,332.20	\$1,843,141.24
<b>LEVIED BY LOCAL ASSESSORS:</b>			
County taxes (exclusive of counties' quota of bank stock taxes) .....	\$546,534,809.45	\$499,788,220.24	\$46,746,589.21
County Library taxes .....	5,667,657.33	5,055,372.25	612,285.08
Local Purpose taxes (exclusive of municipalities' quota of bank stock taxes):			
District school taxes .....	\$1,589,947,109.04	\$1,518,783,128.89	\$71,163,980.15
Other local taxes .....	583,719,724.46	526,003,820.59	57,715,903.87
Total tax levy .....	\$2,725,869,300.28	\$2,549,630,541.97	\$176,238,758.31
<b>Deductions Allowed:</b>			
Veterans .....	22,156,011.00	21,968,650.00	187,361.00
Senior Citizens .....	13,530,735.00	13,292,196.66	238,538.34
Total on which tax rate is computed .....	\$2,761,556,046.28	\$2,584,891,388.63	\$176,664,657.65

**TABLE 40**  
**SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE**

County	1974	1973	Increase
Atlantic .....	\$1,496,980,873	\$1,384,103,733	\$112,877,140
Bergen .....	10,227,720,085	9,563,103,951	664,616,134
Burlington .....	2,628,989,680	2,241,587,528	387,402,152
Camden .....	2,979,558,192	2,627,484,682	352,073,510
Cape May .....	1,342,966,816	1,156,944,277	186,022,539
Cumberland .....	784,195,698	699,421,991	84,773,707
Essex .....	6,050,620,200	5,523,115,700	527,504,500
Gloucester .....	1,233,503,906	1,187,417,805	46,086,101
Hudson .....	3,379,869,162	2,746,750,083	633,119,079
Hunterdon .....	1,019,203,033	885,467,239	133,735,794
Mercer .....	2,329,013,028	2,245,969,706	83,043,322
Middlesex .....	6,731,967,146	6,415,669,973	316,297,173
Monmouth .....	4,367,144,653	4,134,342,725	232,801,928
Morris .....	4,696,108,261	4,276,294,900	419,813,361
Ocean .....	3,395,359,768	3,058,673,330	336,686,438
Passaic .....	3,951,093,507	3,860,207,624	90,885,883
Salem .....	392,850,496	363,797,118	29,053,378
Somerset .....	2,307,865,286	1,079,899,105	1,227,966,181
Sussex .....	1,013,256,667	933,422,969	79,833,698
Union .....	5,830,258,909	4,861,829,854	968,429,055
Warren .....	662,996,815	639,719,701	23,277,114
Totals .....	\$66,821,522,181	\$59,885,223,994	\$6,936,298,187

**TABLE 41**  
**SUMMARY OF EXEMPT PROPERTY VALUES REPORTED**  
**IN COUNTY ABSTRACTS OF TAX RATABLES**

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

	<i>1974</i>	<i>1973</i>	<i>Increase or Decrease</i>
Public school property .....	\$3,308,008,831	\$3,133,862,381	\$174,146,450
Other school property .....	1,212,772,079	1,106,814,613	105,957,466
Public property .....	5,236,884,610	4,357,670,643	879,213,967
Church and charitable property ..	1,997,091,343	1,856,358,515	140,732,828
Cemeteries and graveyards ....	215,397,770	178,281,592	37,116,178
Other exemptions:			
Real .....	2,131,794,682	1,987,456,157	144,338,525
Totals .....	<u>\$14,101,949,315</u>	<u>\$12,620,443,901</u>	<u>\$1,481,505,414</u>

Source: Abstracts of Ratables.

**TABLE 42**  
**LOCAL TAX STATISTICS<sup>1</sup>**

<i>Year</i>	<i>Valuation of land and improvements</i>	<i>Valuation of personal property</i>	<i>Second-class railroad property</i>	<i>Net Valuation taxable including second-class railroad property</i>	<i>Average rate per \$100 of Valuation</i>	<i>County tax</i>
1965 .....	\$25,638,353,707 <sup>2</sup>	\$1,587,319,306	\$145,337,256	\$27,371,010,269	\$4.508	\$213,016,348.98
1966 .....	26,765,368,437 <sup>2</sup>	1,556,544,450	107,034,390	28,428,947,277	4.476	235,232,202.84
1967 .....	28,154,060,515 <sup>2</sup>	1,597,733,878	.....	29,751,794,393	4.856	261,030,134.44
1968 .....	29,981,896,455 <sup>3</sup>	610,471,259	.....	30,592,367,714	5.076	304,769,147.73
1969 .....	31,964,938,621 <sup>4</sup>	652,103,700	.....	32,617,042,321	5.244	332,532,189.92
1970 .....	35,747,131,383 <sup>4</sup>	720,543,375	.....	36,467,674,758	5.396	365,347,436.64
1971 .....	41,235,025,378 <sup>4</sup>	834,700,150	.....	42,069,725,528	5.282	430,328,035.48
1972 .....	50,427,730,707 <sup>4</sup>	1,024,609,549	.....	51,446,431,110	4.746	472,788,994.59
1973 .....	58,727,225,463	1,163,529,432	.....	59,885,223,994	4.316	499,788,220.24
1974 .....	65,569,254,167	1,259,585,590	.....	66,821,522,181	4.133	546,534,809.45

<i>Year</i>	<i>County library tax</i>	<i>District school tax</i>	<i>Local municipal purpose tax</i>	<i>Deductions Allowed Veterans and Senior Citizens</i>	<i>Total property tax</i>	<i>Total bank stock tax</i>
1965 .....	\$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 .....	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 .....	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 .....	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 .....	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 .....	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
1971 .....	4,882,879.29	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12
1972 .....	4,420,736.67	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973 .....	5,055,372.25	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974 .....	5,667,659.33	1,589,947,109.04	583,719,724.46	35,686,746.00	2,761,556,046.28	22,638,473.44

<sup>1</sup> For figures of prior years, see Annual Reports of 1955 and 1969.

<sup>2</sup> Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.

<sup>3</sup> Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.

<sup>4</sup> Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.



**TABLE 43**  
**PERCENTAGE LEVELS OF TAXABLE VALUE OF REAL PROPERTY**  
**ESTABLISHED BY COUNTY BOARDS OF TAXATION**  
 (Section 3, Chapter 51, Laws of 1960, as amended)  
**FOR THE TAX YEAR**

<i>County</i>	<i>1966</i>	<i>1967</i>	<i>1968</i>	<i>1969</i>	<i>1970</i>	<i>1971</i>	<i>1972</i>	<i>1973</i>	<i>1974</i>	<i>1975</i>
Atlantic .....	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%
Bergen .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Burlington .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Camden .....	50%	50%	50%	50%	50%	100%	100%	100%	100%	100%
Cape May .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Cumberland .....	40%	40%	40%	40%	40%	100%	100%	100%	100%	100%
Essex .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Gloucester .....	30%	30%	30%	30%	30%	100%	100%	100%	100%	100%
Hudson .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Hunterdon .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Mercer .....	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%
Middlesex .....	*50%	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Monmouth .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Morris .....	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%
Ocean .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Passaic .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Salem .....	30%	30%	30%	30%	30%	100%	100%	100%	100%	100%
Somerset .....	*50%	*50%	*50%	*50%	*50%	50%	50%	50%	100%	100%
Sussex .....	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Union .....	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%	100%	100%
Warren .....	100%	100%	100%	100%	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.

**TABLE 44**  
**NEW JERSEY EFFECTIVE PROPERTY TAX RATES**  
**BY MUNICIPALITY 1971-1974**

County and District	1974		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates	County Equaliza- tion Ratio	1974	1973	1972	1971	
ATLANTIC COUNTY							
Absecon City	\$3.99	79.20	\$3.13	\$3.52	\$3.66	\$3.90	10.01
Atlantic City	6.58	95.67	5.91	5.04	4.90	5.21	20.89
Brigantine City	2.98	100.01	2.96	2.95	3.19	3.00	11.71
Buena Bor.	2.89	120.42	3.35	3.72	2.91	3.52	-3.38
Buena Vista Twp.	3.49	108.17	3.72	5.17	3.78	4.11	-10.62
Corbin City	5.28	55.80	2.89	2.80	3.40	3.15	3.06
Egg Harbor City	6.82	75.24	4.97	5.08	5.73	5.99	7.11
Egg Harbor Twp.	3.30	82.28	2.68	2.87	3.03	3.13	13.16
Estell Manor City	3.84	73.54	2.79	2.86	3.19	2.64	33.39
Folsom Bor.	4.19	83.27	3.42	3.28	3.21	3.85	17.74
Galloway Twp.	5.65	58.06	3.21	3.65	4.26	4.34	8.60
Hamilton Twp.	3.91	76.52	2.91	3.48	3.81	3.94	10.18
Hammonton Town	4.52	85.70	3.72	3.78	3.82	3.87	9.99
Linwood City	4.77	88.52	4.19	4.29	4.82	4.24	10.26
Longport Bor.	3.07	74.63	2.28	2.34	2.65	2.37	10.03
Margate City	3.18	88.30	2.77	2.88	3.09	2.79	9.32
Mullica Twp.	4.92	77.44	3.75	4.57	4.62	3.99	-5.45
Northfield City	4.03	99.73	3.94	4.03	4.00	4.06	9.30
Pleasantville City	5.23	77.87	4.00	4.50	4.66	5.57	1.59
Port Republic City	3.00	77.22	2.28	2.48	3.06	2.31	15.71
Somers Point City	4.05	96.08	3.83	3.72	4.06	4.10	15.95
Ventnor City	3.85	78.13	2.98	3.13	3.34	3.46	5.86
Weymouth Twp.	3.04	119.37	3.54	3.74	2.67	3.72	7.55
BERGEN COUNTY							
Allendale Bor.	\$4.19	101.42	\$4.21	\$3.87	\$3.87	\$3.72	21.23
Alpine Bor.	1.79	94.49	1.66	1.77	1.77	1.95	6.74
Bergenfield Bor.	6.35	57.16	3.58	3.79	3.74	3.81	4.09
Bogota Bor.	4.66	72.78	3.16	3.33	3.44	3.28	6.66
Carlstadt Bor.	1.61	95.16	1.43	1.58	1.60	1.44	2.24
Cliffside Park Bor.	2.75	90.43	2.44	2.63	2.88	2.81	15.39
Closter Bor.	2.78	105.68	2.88	3.33	3.33	3.50	.20
Cresskill Bor.	2.77	114.93	3.13	3.26	3.26	3.04	7.81
Demarest Bor.	5.99	59.89	3.57	3.44	3.34	3.44	13.45
Dumont Bor.	4.90	75.41	3.68	3.77	3.74	3.82	8.04
E. Rutherford Bor.	2.13	98.98	1.88	2.17	2.35	2.10	-7.93
Edgewater Bor.	2.30	105.66	1.84	1.51	1.49	1.58	33.16
Elmwood Park Bor.	3.53	65.20	2.17	2.37	2.49	2.43	1.81
Emerson Bor.	5.77	56.60	3.23	3.50	3.56	3.62	5.29
Englewood City	6.41	66.07	4.13	3.91	4.07	3.99	10.25
Englewood Cliffs Bor.	2.78	68.02	1.80	1.81	1.85	1.84	14.62
Fair Lawn	5.61	57.28	3.10	3.17	3.18	3.16	8.36
Fairview Bor.	2.46	95.90	2.21	2.15	2.24	2.09	17.46
Fort Lee Bor.	2.64	79.62	2.09	2.11	2.38	2.34	9.05
Franklin Lakes Bor.	3.34	81.79	2.70	2.73	2.78	2.68	10.52
Garfield City	2.63	96.62	2.38	2.33	2.50	2.43	16.78
Glen Rock Bor.	5.71	62.77	3.54	3.91	4.00	3.98	.48
Hackensack City	3.27	102.70	3.15	3.32	3.15	3.06	7.12
Harrington Park Bor.	4.97	67.77	3.35	3.51	3.67	3.65	7.29
Hasbrouck Heights Bor.	4.66	57.56	2.64	2.67	2.79	2.75	12.04
Haworth Bor.	4.52	73.51	3.30	3.52	3.76	3.54	2.49
Hillsdale Bor.	5.31	69.42	3.67	3.78	3.80	3.95	6.15
Hohokus Bor.	3.39	81.32	2.72	2.74	2.84	2.60	10.11
Leonia Bor.	3.96	82.16	3.21	3.33	3.51	3.50	7.56
Little Ferry Bor.	2.12	110.86	2.29	2.59	2.59	2.53	1.74
Lodi Bor.	3.67	76.46	2.69	2.83	3.13	3.01	9.88
Lyndhurst Twp.	2.29	86.30	1.83	1.76	1.94	2.25	19.12
Mahwah Twp.	4.24	65.21	2.71	2.61	2.70	2.43	11.66
Maywood Bor.	4.16	70.69	2.85	3.09	3.39	3.34	1.09
Midland Park Bor.	4.82	74.59	3.49	3.75	3.96	4.14	5.89
Montvale Bor.	3.63	90.62	3.23	3.19	3.05	2.95	15.30
Moonachie Bor.	1.80	78.62	1.34	1.57	1.60	1.58	11.53
New Milford Bor.	5.99	55.87	3.32	3.42	3.58	3.59	8.47
North Arlington Bor.	2.90	87.69	2.46	2.36	2.72	2.70	13.06

County and District	1974 County Equalization Ratio		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates		1974	1973	1972	1971	
BERGEN COUNTY (Cont.)							
Northvale Bor.	\$4.74	64.31	\$2.91	\$3.05	\$3.22	\$3.21	9.53
Norwood Bor.	4.79	63.24	2.98	2.98	3.06	3.12	11.73
Oakland Bor.	6.09	70.42	4.26	4.15	4.24	4.23	16.89
Old Tappan Bor.	3.91	80.57	3.11	3.12	3.15	3.39	12.13
Oradell Bor.	2.61	109.29	2.82	2.89	2.94	2.94	8.55
Palisades Park Bor.	3.64	72.21	2.57	2.76	2.97	3.09	5.85
Paramus Bor.	4.58	56.87	2.48	2.64	2.70	2.79	5.84
Park Ridge Bor.	5.64	72.77	4.04	3.91	3.97	3.94	19.17
Ramsey Bor.	3.89	87.12	3.31	3.20	3.15	3.05	20.07
Ridgefield Bor.	1.30	75.53	.89	.99	1.08	1.01	—3.39
Ridgefield Park Twp.	4.32	78.75	3.27	3.32	3.45	3.65	6.66
Ridgewood Village	4.79	83.53	3.96	4.14	4.15	4.17	5.11
Riveredge Bor.	6.05	51.56	3.12	3.18	3.34	3.48	8.40
Rivervale Twp.	3.55	106.48	3.74	3.81	4.01	4.13	10.95
Rochelle Park Twp.	3.82	57.06	2.29	2.49	2.54	2.76	4.56
Rockleigh Bor.	.59	110.83	.55	.50	.57	.62	7.58
Rutherford Bor.	3.60	78.54	2.79	2.98	3.09	3.24	3.53
Saddle Brook Twp.	3.85	65.93	2.42	2.60	2.68	2.56	6.49
Saddle River Bor.	2.30	77.49	1.77	1.78	1.72	1.83	9.85
So. Hackensack Twp.	2.10	98.04	1.78	1.83	1.83	1.77	4.42
Teanack Twp.	4.34	89.64	3.84	3.96	3.86	3.89	3.65
Tenafly Bor.	3.34	107.63	3.54	3.44	3.39	3.40	10.81
Teterboro Bor.	.72	97.29	.54	.52	.52	.56	5.61
Upper Saddle River Bor.	3.37	86.77	2.89	3.16	3.31	3.49	9.27
Waldwick Bor.	5.28	80.12	4.18	4.59	4.74	4.93	—2.20
Wallington Bor.	3.84	53.83	2.00	2.12	2.17	2.07	10.45
Washington Twp.	6.00	58.81	3.51	3.57	3.42	3.33	9.21
Westwood Bor.	5.61	58.61	3.20	3.21	3.47	3.37	7.33
Woodcliff Lake Bor.	3.63	103.62	3.73	3.61	3.68	3.69	13.13
Wood-Ridge Bor.	2.90	69.76	1.80	1.80	1.97	1.92	10.01
Wyckoff Twp.	3.97	78.05	3.07	3.20	3.22	3.19	4.30
BURLINGTON COUNTY							
Bass River Twp.	\$2.67	101.04	\$2.59	\$2.69	\$2.55	\$2.58	12.22
Beverly City	4.40	84.33	3.58	3.59	4.38	4.03	—4.96
Bordentown City	5.20	90.59	4.51	4.55	4.47	4.58	6.52
Bordentown Twp.	3.11	97.11	2.92	3.04	3.35	2.90	8.87
Burlington City	2.79	76.96	2.02	2.07	2.39	2.15	—2.73
Burlington Twp.	4.05	65.87	2.45	2.26	3.21	3.11	9.65
Chesterfield Twp.	3.86	72.10	2.71	2.69	3.00	3.16	1.22
Cinnaminson Twp.	3.35	95.83	3.09	2.95	3.58	3.64	1.86
Delanco Twp.	2.94	113.44	2.93	3.16	2.96	3.14	13.81
Delran Twp.	3.10	96.77	2.88	3.09	2.89	2.98	10.32
Easthampton Twp.	4.27	69.96	2.96	3.69	4.13	4.04	6.17
Edgewater Park Twp.	4.70	69.14	3.16	3.12	3.36	3.66	3.83
Evesham Twp.	3.28	88.77	2.89	3.03	2.76	3.09	23.36
Fieldsboro Bor.	5.70	78.17	3.12	3.94	2.69	2.49	15.60
Florence Twp.	4.24	72.74	2.70	3.07	2.91	2.80	8.55
Hainesport Twp.	3.57	90.72	3.13	3.34	3.79	4.21	5.37
Lumberton Twp.	4.85	68.07	3.15	3.25	3.93	4.09	3.12
Mansfield Twp.	3.22	64.02	2.01	2.33	2.49	2.41	—4.92
Maple Shade Twp.	4.44	69.46	3.03	3.11	3.65	3.68	13.10
Medford Twp.	4.07	80.39	3.24	3.23	3.16	3.21	21.74
Medford Lakes Bor.	3.53	102.07	3.59	3.48	3.23	3.78	2.75
Moorestown Twp.	3.10	108.86	3.22	3.38	3.41	3.67	1.87
Mount Holly Twp.	5.24	81.79	4.17	4.63	4.74	4.73	—2.99
Mount Laurel Twp.	4.31	80.43	3.42	3.74	3.60	3.85	8.33
New Hanover Twp.	1.32	97.67	1.28	1.35	1.15	1.13	—1.96
No. Hanover Twp.	2.04	72.29	1.42	1.76	1.93	2.15	—4.78
Palmyra Bor.	3.57	81.11	2.82	2.84	3.38	3.48	6.56
Pemberton Bor.	1.79	119.49	2.90	2.95	2.88	3.57	7.45
Pemberton Twp.	1.79	146.27	2.56	2.54	2.67	2.80	13.92
Riverside Twp.	3.63	94.22	3.15	3.20	2.89	3.21	15.16
Riverton Bor.	4.31	80.41	3.41	3.34	3.51	3.72	8.25
Shamong Twp.	2.61	117.00	2.99	3.61	3.58	3.36	13.96
Southampton Twp.	1.93	109.31	2.05	2.29	2.48	3.18	6.66
Springfield Twp.	3.49	70.31	2.39	2.66	2.88	2.94	—1.51
Tabernacle Twp.	2.05	151.90	3.06	2.87	3.30	3.74	6.88
Washington Twp.	3.20	63.58	2.00	3.56	1.92	2.26	9.43
Westampton Twp.	4.21	71.05	2.92	3.29	3.59	3.79	9.28
Willingboro Twp.	3.38	105.15	3.51	3.81	3.91	4.10	—8.65
Woodland Twp.	3.72	84.32	3.11	2.45	3.43	3.17	7.67
Wrightstown Bor.	2.63	97.85	2.44	2.28	1.84	2.08	17.22

County and District	1974		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates	County Equaliza- tion Ratio	1974	1973	1972	1971	
CAMDEN COUNTY							
Audubon Bor. ....	\$5.93	62.30	\$3.58	\$3.85	\$4.17	\$4.15	.96
Audubon Park Bor. ....	8.78	100.00	8.55	10.10	10.21	9.78	-13.56
Barrington Bor. ....	3.78	101.46	3.56	3.58	3.60	3.57	12.79
Bellmawr Bor. ....	6.15	55.69	3.39	3.99	4.09	4.18	11.95
Berlin Bor. ....	5.07	67.91	3.42	3.60	3.73	3.80	7.27
Berlin Twp. ....	7.47	44.77	3.33	3.80	4.51	4.83	1.78
Brooklawn Bor. ....	4.81	67.49	3.16	3.38	3.71	3.32	-.35
Camden City ....	7.56	78.34	5.40	5.94	5.98	6.04	-3.39
Cherry Hill Twp. ....	5.15	76.20	3.86	4.19	4.37	4.19	6.29
Chesham Twp. ....	5.10	76.89	3.87	4.87	4.99	5.83	8.76
Clementon Bor. ....	6.06	53.88	3.22	3.84	4.43	5.01	9.12
Collingswood Bor. ....	4.32	88.44	3.77	3.95	4.20	4.31	7.48
Gibbsboro Bor. ....	6.82	56.01	3.62	4.11	4.43	4.36	2.98
Gloucester City ....	5.82	66.23	3.56	3.89	3.93	3.68	2.58
Gloucester Twp. ....	6.51	54.68	3.55	3.96	4.27	4.93	14.15
Haddon Twp. ....	5.94	60.01	3.52	3.71	3.92	4.02	8.63
Haddonfield Bor. ....	4.02	92.06	3.67	3.65	3.78	4.05	12.02
Haddon Heights Bor. ....	6.95	51.33	3.54	3.80	4.14	4.23	7.52
Hi-Nella Bor. ....	5.16	73.10	3.76	3.62	3.50	3.19	13.16
Laurel Springs Bor. ....	3.58	93.51	3.34	3.47	3.75	4.06	7.50
Lawnside Bor. ....	6.08	78.99	4.71	4.75	4.33	3.72	7.79
Lindenwald Bor. ....	3.97	76.39	3.02	3.67	4.53	4.55	4.45
Magnolia Bor. ....	5.90	64.37	3.75	4.18	4.31	4.31	13.11
Merchamville Bor. ....	4.35	91.17	3.95	3.89	3.93	3.84	9.56
Mt. Ephraim Bor. ....	3.45	98.24	3.33	3.65	3.43	3.60	9.78
Oaklyn Bor. ....	6.09	56.51	3.40	3.48	3.69	3.93	10.69
Pennsauken Twp. ....	2.41	134.02	3.01	3.03	3.13	3.24	10.70
Pine Hill Bor. ....	3.91	95.41	3.71	4.61	5.21	5.75	21.08
Pine Valley Bor. ....	4.72	66.60	3.11	2.89	2.72	2.56	8.18
Runnemede Bor. ....	5.42	60.64	3.23	3.40	3.55	3.92	6.12
Somerdale Bor. ....	4.38	86.06	3.72	4.16	4.49	4.52	1.43
Stratford Bor. ....	5.94	57.12	3.36	3.56	4.02	4.01	6.79
Tavistock Bor. ....	1.58	102.06	1.42	1.43	1.51	1.65	1.22
Voorhees Twp. ....	5.07	54.23	2.72	2.78	3.48	2.95	9.75
Waterford Twp. ....	3.67	84.36	3.06	3.61	4.37	4.97	5.95
Winslow Twp. ....	4.71	67.30	3.16	3.59	4.01	4.25	9.00
Woodlynne Bor. ....	3.74	123.65	4.58	4.68	4.79	4.87	8.97
CAPE MAY COUNTY							
Avalon Bor. ....	\$2.41	72.53	\$1.74	\$2.08	\$2.25	\$2.08	7.85
Cape May City ....	4.30	74.24	3.13	3.72	3.88	4.29	12.81
Cape May Point Bor. ....	1.97	95.49	1.87	2.03	2.34	2.12	11.02
Dennis Twp. ....	5.20	49.23	2.55	2.92	3.11	2.52	17.97
Lower Twp. ....	4.32	65.65	2.78	2.96	2.99	3.06	17.63
Middle Twp. ....	3.01	105.07	3.11	3.67	3.61	3.55	13.57
North Wildwood City ....	3.05	67.92	2.01	2.27	2.54	2.62	2.62
Ocean City ....	2.33	90.58	2.07	2.54	2.77	2.61	3.05
Sea Isle City ....	1.29	137.94	1.76	1.93	2.35	2.64	12.45
Stone Harbor Bor. ....	1.51	79.56	1.18	1.23	1.28	1.30	12.87
Upper Twp. ....	.75	87.85	.65	.72	.77	.80	23.59
West Cape May Bor. ....	6.57	51.97	3.39	3.79	4.27	4.40	5.15
West Wildwood Bor. ....	4.27	61.96	2.62	2.82	2.64	2.84	15.38
Wildwood City ....	4.22	77.01	3.14	3.45	3.05	3.11	6.28
Wildwood Crest Bor. ....	2.76	77.79	2.09	2.15	2.12	2.25	13.52
Woodbine Bor. ....	2.32	164.18	3.59	5.78	5.79	5.15	14.23
CUMBERLAND COUNTY							
Bridgeton City ....	\$4.47	105.78	\$4.24	\$4.55	\$4.69	\$4.96	-2.84
Commercial Twp. ....	3.32	103.60	3.28	3.70	4.30	4.96	4.61
Deerfield Twp. ....	5.27	72.95	3.80	4.34	3.34	3.50	-4.16
Downe Twp. ....	5.79	63.87	3.52	4.39	4.84	4.10	10.48
Fairfield Twp. ....	2.76	105.80	2.87	3.70	3.75	3.92	5.32
Greenwich Twp. ....	3.48	117.09	3.90	3.82	3.58	3.84	5.66
Hopewell Twp. ....	3.94	87.68	3.38	3.60	3.63	3.43	2.47
Lawrence Twp. ....	5.72	82.15	4.57	4.72	5.02	5.32	11.77
Maurice River Twp. ....	5.49	63.00	3.28	3.62	3.92	4.06	.92
Millville City ....	5.99	67.11	3.85	4.53	4.92	4.43	2.30
Shiloh Bor. ....	3.63	98.99	3.55	4.04	4.36	4.18	-.55
Stow Creek Twp. ....	2.94	114.20	3.20	4.03	4.27	3.92	3.83
Upper Deerfield Twp. ....	2.58	110.51	2.71	2.78	3.42	3.34	-.69
Vineland City ....	3.77	99.68	3.59	4.13	4.10	4.25	3.97



County and District	1974—County Equalization Ratio		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates						
			1974	1973	1972	1971	
ESSEX COUNTY							
Belleville Town .....	\$6.27	71.46	\$4.28	\$4.51	\$4.59	\$4.60	5.99
Bloomfield Town .....	5.10	86.53	4.26	4.33	4.54	4.52	5.03
Caldwell Bor. ....	5.89	81.81	4.73	4.51	4.90	5.19	11.30
Cedar Grove Twp. ....	5.28	64.06	3.31	3.47	3.93	4.15	5.32
East Orange City .....	7.46	107.28	7.73	7.36	7.34	7.38	10.69
Essex Fells Bor. ....	5.04	64.96	3.26	3.44	3.72	3.81	2.57
Fairfield Bor. ....	4.45	66.68	2.84	3.18	3.48	3.43	5.89
Glen Ridge Bor. ....	7.49	84.84	6.32	6.27	6.34	6.54	9.78
Irvington Town .....	6.33	81.91	5.07	5.23	5.76	5.52	2.85
Livingston Twp. ....	5.48	60.84	3.30	3.58	3.83	4.17	5.45
Maplewood Twp. ....	6.54	73.61	4.74	4.98	5.23	5.17	1.64
Millburn Twp. ....	4.10	82.17	3.31	3.24	3.43	3.42	8.50
Montclair Town .....	4.94	106.12	5.15	5.24	5.43	5.22	7.44
Newark City .....	8.60	76.30	5.64	6.47	6.60	6.39	-9.31
North Caldwell Bor. ....	4.81	98.74	4.72	4.54	5.00	5.10	7.56
Nutley Town .....	5.28	72.71	3.75	3.89	3.91	4.01	7.71
Orange City .....	9.75	79.34	7.37	7.22	6.97	6.67	6.29
Roseland Bor. ....	3.25	125.01	3.95	4.08	4.37	4.10	8.15
So. Orange Village .....	4.66	115.46	5.30	5.36	5.45	5.30	5.91
Verona Bor. ....	4.97	82.34	4.02	4.11	4.42	4.62	7.15
West Caldwell Bor. ....	6.15	68.44	4.15	4.15	4.32	4.48	12.83
West Orange Town .....	5.63	87.04	4.79	4.69	4.86	5.11	9.07
GLOUCESTER COUNTY							
Clayton Bor. ....	\$5.19	58.89	\$3.01	\$3.74	\$3.78	\$4.16	4.10
Deptford Twp. ....	3.13	102.51	3.14	3.69	3.99	3.45	-8.7
East Greenwich Twp. ....	2.98	96.75	2.83	3.02	3.20	3.01	7.48
Elk Twp. ....	3.86	66.07	2.53	3.18	3.57	3.59	-9.2
Franklin Twp. ....	4.69	56.33	2.63	3.33	3.91	4.60	-6.95
Glassboro Bor. ....	5.16	78.00	3.88	4.17	4.42	4.23	3.54
Greenwich Twp. ....	3.01	63.94	1.76	1.89	2.21	2.10	5.25
Harrison Twp. ....	7.30	31.58	2.29	3.66	3.90	3.56	20.40
Logan Twp. ....	4.21	71.90	2.83	2.56	2.50	2.53	11.02
Mantua Twp. ....	5.63	55.83	3.12	3.52	3.88	3.83	9.39
Monroe Twp. ....	5.92	53.12	3.12	3.81	4.43	3.99	3.82
National Park Bor. ....	5.76	60.27	3.45	4.00	4.10	4.58	-2.74
Newfield Bor. ....	4.82	75.40	3.55	4.26	3.39	3.51	-1.07
Paulsboro Bor. ....	5.10	73.16	3.59	4.37	4.06	3.94	-1.88
Pitman Bor. ....	4.28	88.54	3.67	4.16	4.46	4.45	5.29
South Harrison Twp. ....	4.58	77.46	3.45	3.91	3.58	3.78	3.68
Swedesboro Bor. ....	5.09	80.66	3.62	3.79	3.56	3.38	7.84
Washington Twp. ....	4.91	65.16	3.18	3.62	4.07	4.25	13.34
Wenonah Bor. ....	3.14	99.60	3.11	3.49	3.71	3.75	3.92
West Deptford Twp. ....	3.04	85.64	2.50	2.99	3.07	2.36	.47
Westville Bor. ....	5.32	57.68	2.99	3.45	3.63	3.84	4.53
Woodbury City .....	4.15	92.25	3.72	4.08	3.87	4.18	.90
Woodbury Heights Bor. ....	4.22	58.95	2.43	2.69	2.84	2.93	7.45
Woolwich Twp. ....	3.24	94.27	2.64	2.54	2.45	2.48	13.23
HUDSON COUNTY							
Bayonne City .....	\$6.71	75.34	\$4.67	\$4.71	\$4.73	\$4.39	3.86
East Newark Bor. ....	6.73	72.31	3.59	3.12	3.08	3.65	13.38
Guttenberg Town .....	5.32	72.71	3.69	3.86	3.95	3.80	5.80
Harrison Town .....	4.26	80.08	2.77	3.25	3.06	2.76	-5.09
Hoboken City .....	10.87	73.82	6.77	6.98	7.46	7.03	6.13
Jersey City .....	8.23	74.22	5.36	5.61	6.66	6.39	2.55
Kearny Town .....	4.39	65.11	2.54	2.68	2.95	2.58	10.06
North Bergen Twp. ....	2.53	141.98	3.43	4.22	4.40	4.17	-6.40
Secaucus Town .....	3.27	86.13	2.66	2.69	2.61	2.60	10.89
Union City .....	5.22	114.73	5.67	6.43	6.35	6.34	1.94
Weehawken Twp. ....	5.12	104.28	4.41	4.07	4.22	3.49	14.29
West New York Town .....	7.41	88.28	6.02	5.82	6.14	6.06	12.92
HUNTERDON COUNTY							
Alexandria Twp. ....	\$4.08	86.62	\$3.46	\$3.54	\$3.26	\$3.11	16.85
Bethlehem Twp. ....	3.10	112.78	3.43	3.70	3.26	3.47	20.23
Bloomsbury Bor. ....	1.82	141.53	2.46	3.37	3.34	3.29	-1.93
Califon Bor. ....	3.74	100.14	3.65	3.65	3.69	3.53	24.57
Clinton Town .....	3.31	117.09	3.75	4.00	3.72	3.76	4.05
Clinton Twp. ....	3.63	104.57	3.71	3.52	3.36	3.34	25.86
Delaware Twp. ....	3.30	95.98	3.08	3.14	3.41	3.57	11.33
East Amwell Twp. ....	4.06	71.66	2.83	3.19	3.10	2.92	11.58
Flemington Bor. ....	3.79	86.02	3.14	3.44	2.70	2.70	-.93
Franklin Twp. ....	2.54	112.60	2.72	2.76	2.87	3.04	24.48
Frenchtown Bor. ....	5.81	58.19	3.22	3.55	4.54	4.26	12.03
Glen Gardner Bor. ....	3.38	131.12	4.35	4.30	4.52	4.49	20.27
Hampton Bor. ....	4.47	92.09	4.07	4.85	4.87	5.53	16.78

County and District	1974		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates	County Equalization Ratio	1974	1973	1972	1971	
HUNTERDON COUNTY (Cont.)							
High Bridge Bor. ....	\$5.35	77.37	\$3.87	\$3.87	\$4.16	\$4.37	12.16
Holland Twp. ....	1.95	85.73	1.60	1.73	1.35	1.24	8.26
Kingwood Twp. ....	2.69	101.17	2.65	2.86	2.93	3.12	10.06
Lambertville City ....	6.50	61.69	3.85	4.36	4.82	5.13	11.55
Lebanon Bor. ....	4.73	71.25	3.36	3.37	3.86	3.49	17.60
Lebanon Twp. ....	2.64	97.36	2.51	2.61	2.75	3.21	20.28
Millford Bor. ....	3.15	91.93	2.21	2.18	2.13	2.37	5.80
Raritan Twp. ....	3.73	72.74	2.56	2.89	3.11	3.05	5.95
Readington Twp. ....	3.28	89.52	2.89	3.18	3.42	3.63	11.47
Stockton Bor. ....	2.19	109.51	2.32	2.72	2.57	3.05	4.89
Tewksbury Twp. ....	2.50	118.96	2.90	2.83	2.76	2.88	19.14
Union Twp. ....	2.89	107.88	3.00	3.08	2.86	3.05	20.25
West Amwell Twp. ....	3.01	85.90	2.54	2.67	2.61	2.93	3.22
MERCER COUNTY							
East Windsor Twp. ....	\$3.40	98.42	\$3.23	\$3.37	\$3.60	\$3.91	15.52
Ewing Twp. ....	5.79	56.26	3.00	3.17	3.42	3.36	4.66
Hamilton Twp. ....	5.61	56.30	3.07	3.21	3.49	3.33	11.85
Hightstown Bor. ....	4.04	95.01	3.11	3.79	4.02	4.45	8.24
Hopewell Bor. ....	2.96	123.61	3.52	3.71	3.88	4.11	3.43
Hopewell Twp. ....	2.89	103.21	2.89	3.02	2.87	3.15	16.94
Lawrence Twp. ....	3.42	91.65	3.01	3.23	3.72	3.83	7.51
Pennington Bor. ....	3.35	94.49	3.10	3.29	3.88	4.17	5.92
Princeton Bor. ....	4.31	68.36	2.88	3.03	3.06	3.06	5.67
Princeton Twp. ....	3.30	97.94	3.18	3.25	3.26	3.35	5.18
Trenton City ....	7.86	88.45	5.89	6.12	6.30	6.64	—28
Washington Twp. ....	2.60	98.54	2.49	2.82	3.09	3.34	2.17
West Windsor Twp. ....	4.09	85.98	3.42	3.31	3.09	2.84	14.82
MIDDLESEX COUNTY							
Carteret Bor. ....	\$3.69	71.90	\$2.43	\$2.66	\$2.86	\$3.08	3.23
Cranbury Twp. ....	2.40	96.18	2.18	2.15	2.63	2.84	13.36
Dunellen Bor. ....	4.39	76.26	3.14	3.10	3.40	3.48	12.65
East Brunswick Twp. ....	3.47	98.46	3.33	3.88	3.34	3.48	10.56
Edison Twp. ....	3.13	85.87	2.60	2.57	2.87	2.61	15.19
Helmetta Bor. ....	2.80	107.43	2.55	2.44	2.19	2.30	15.82
Highland Park Bor. ....	4.65	86.46	3.95	3.86	4.29	3.53	6.37
Jamesburg Bor. ....	4.03	86.13	3.40	3.62	3.92	4.05	9.04
Madison Twp. ....	4.39	87.49	3.80	3.98	4.38	4.29	8.39
Metuchen Bor. ....	3.58	96.74	3.33	3.51	3.32	3.42	4.37
Middlesex Bor. ....	2.99	100.14	2.88	2.74	2.95	3.20	15.49
Milltown Bor. ....	2.87	79.87	2.19	2.24	2.51	2.38	7.77
Monroe Twp. ....	2.62	96.51	2.48	2.50	2.70	2.65	21.98
New Brunswick City ....	3.74	96.11	3.33	3.21	3.50	3.19	7.90
No. Brunswick Twp. ....	2.92	85.46	2.26	2.31	2.36	2.32	17.51
Perth Amboy City ....	4.35	76.25	3.00	3.13	3.18	4.25	9.33
Piscataway Twp. ....	3.82	77.72	2.89	3.13	3.49	3.47	7.90
Plainsboro Twp. ....	2.57	57.61	1.42	1.75	1.52	1.75	42.42
Sayreville Bor. ....	2.86	73.42	1.90	2.09	2.16	2.10	1.96
South Amboy City ....	3.41	67.32	2.12	2.46	2.67	2.69	—3.48
South Brunswick Twp. ....	2.98	100.52	2.83	3.16	3.36	3.59	13.10
South Plainfield Bor. ....	3.54	80.05	2.73	2.67	3.10	3.19	21.76
South River Bor. ....	4.01	86.28	3.39	3.48	3.15	3.17	14.06
Spotswood Bor. ....	3.68	91.05	3.10	2.93	2.77	3.11	24.46
Woodbridge Twp. ....	3.14	80.74	2.40	2.45	2.87	2.60	9.41
MONMOUTH COUNTY							
Allenhurst Bor. ....	\$3.09	86.74	\$2.65	\$3.02	\$2.55	\$2.84	—3.71
Allentown Bor. ....	5.17	77.29	4.00	4.31	4.41	4.83	20.56
Asbury Park City ....	6.75	85.33	5.48	5.94	6.26	6.19	—1.96
Atlantic Highlands Bor. ....	5.40	63.88	3.43	3.81	3.90	4.00	5.22
Avon-by-the-Sea Bor. ....	4.16	72.32	2.98	3.14	3.04	3.00	4.02
Belmar Bor. ....	3.21	88.89	2.80	2.95	3.13	3.29	6.74
Bradley Beach Bor. ....	5.30	76.20	3.99	4.48	4.76	4.52	2.46
Brielle Bor. ....	3.55	92.83	3.26	3.59	3.80	3.81	6.61
Colts Neck Twp. ....	2.89	88.23	2.53	2.74	2.80	2.85	11.98
Deal Bor. ....	2.98	90.76	2.70	3.00	3.47	3.41	4.67
Eatontown Bor. ....	3.59	83.39	2.86	2.91	3.29	3.41	1.83
Englishtown Bor. ....	4.01	97.23	3.75	3.90	3.92	4.35	2.83
Fair Haven Bor. ....	5.35	76.25	4.05	4.22	4.35	4.44	6.74
Farmingdale Bor. ....	4.71	79.25	3.61	3.81	4.14	4.82	4.73
Freehold Bor. ....	4.54	87.18	3.84	4.26	4.26	4.22	3.31
Freehold Twp. ....	4.40	87.07	3.78	4.14	4.33	4.67	12.25
Hazlet Twp. ....	5.18	69.21	3.52	3.90	4.28	4.44	5.91
Highlands Bor. ....	5.87	74.50	4.32	4.99	5.25	4.94	8.66



County and District	1974		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates	County Equaliza- tion Ratio					
			1974	1973	1972	1971	
MONMOUTH COUNTY (Cont.)							
Holmdel Twp. ....	\$3.56	87.46	\$2.96	\$2.93	\$3.00	\$3.17	8.32
Howell Twp. ....	5.65	66.55	3.73	4.20	3.72	3.91	2.19
Interlaken Bor. ....	3.04	76.80	2.33	2.46	2.50	2.54	3.38
Keansburg Bor. ....	5.27	77.78	4.03	4.42	4.87	5.23	-1.23
Keyport Bor. ....	4.68	83.45	3.84	4.50	4.49	4.60	1.08
Little Silver Bor. ....	4.16	89.45	3.68	3.66	3.66	3.65	9.21
Loch Arbour Village ....	6.61	77.53	5.07	5.47	5.41	5.70	-1.42
Long Branch City ....	5.74	65.47	3.71	4.20	4.39	4.66	1.27
Manalapan Twp. ....	4.55	86.11	3.89	4.20	4.19	4.47	12.90
Manasquan Bor. ....	3.68	77.44	2.81	2.84	3.03	3.16	10.38
Marlboro Twp. ....	4.10	86.67	3.53	4.01	4.51	3.95	1.75
Matawan Bor. ....	3.96	86.27	3.38	3.50	4.10	4.22	7.86
Matawan Twp. ....	5.27	78.28	4.03	4.24	4.51	4.63	6.23
Middletown Twp. ....	3.61	91.58	3.28	3.36	3.29	3.66	15.99
Millstone Twp. ....	4.37	73.44	3.17	3.20	3.39	3.33	20.51
Monmouth Beach Bor. ....	3.24	117.25	3.77	3.72	4.18	4.57	16.68
Neptune Twp. ....	4.59	80.14	3.62	4.37	4.34	4.42	-6.01
Neptune City Bor. ....	4.29	83.90	3.51	3.90	4.03	3.82	4.43
New Shrewsbury Bor. ....	4.38	92.04	3.94	4.63	4.69	4.75	8.99
Ocean Twp. ....	5.05	74.63	3.74	4.05	4.22	4.14	10.25
Oceanport Bor. ....	3.10	99.22	3.02	3.25	3.52	3.36	6.91
Red Bank Bor. ....	5.59	70.57	4.01	3.96	4.13	3.85	13.71
Roosevelt Bor. ....	6.30	65.54	4.10	4.14	4.24	4.93	16.92
Rumson Bor. ....	3.86	93.77	3.61	3.75	3.72	3.46	3.40
Sea Bright Bor. ....	3.59	102.55	3.59	3.72	3.92	3.43	11.50
Sea Girt Bor. ....	2.38	86.48	2.05	2.15	2.22	2.12	5.66
Shrewsbury Bor. ....	3.94	86.12	3.30	3.35	3.56	3.90	12.45
Shrewsbury Twp. ....	5.56	100.00	5.51	4.98	4.12	7.48	10.83
South Belmar Bor. ....	3.87	86.22	3.31	3.79	3.67	3.49	-2.48
Spring Lake Bor. ....	2.39	88.54	2.10	2.16	2.12	2.11	3.18
Spring Lake Heights Bor. ....	2.33	127.46	2.94	3.42	3.52	3.46	-4.01
Union Beach Bor. ....	5.13	85.84	4.21	4.42	4.76	4.55	-2.69
Upper Freehold Twp. ....	3.48	78.74	2.69	2.89	2.86	2.63	11.85
Wall Twp. ....	4.33	77.98	3.33	3.63	4.04	4.16	9.34
West Long Branch Bor. ....	4.63	73.64	3.30	3.54	3.67	3.78	13.99
MORRIS COUNTY							
Boonton Town ....	\$4.22	72.57	\$2.82	\$2.75	\$2.87	\$2.96	9.50
Boonton Twp. ....	3.77	61.68	2.27	2.23	2.51	2.51	5.49
Butler Bor. ....	4.52	73.94	3.19	3.24	3.44	2.98	12.51
Chatham Bor. ....	5.71	52.80	2.96	3.11	3.01	3.09	6.52
Chatham Twp. ....	5.96	50.22	2.98	3.00	3.09	2.97	12.91
Chester Bor. ....	4.04	80.27	3.19	3.54	3.12	3.45	11.62
Chester Twp. ....	3.79	88.72	3.33	3.58	3.34	3.24	7.69
Denville Twp. ....	4.47	63.59	2.77	2.91	3.02	3.39	8.35
Dover Town ....	6.37	55.94	3.45	3.22	3.40	3.12	18.21
East Hanover Twp. ....	3.10	73.60	2.21	2.32	2.39	2.42	8.48
Florham Park Bor. ....	4.20	57.57	2.37	2.62	2.65	2.83	7.83
Hanover Twp. ....	4.93	48.62	2.22	2.27	2.50	2.48	12.75
Harding Twp. ....	1.85	98.11	1.79	1.60	1.65	1.73	12.88
Jefferson Twp. ....	3.21	100.09	3.18	3.47	3.64	3.97	12.26
Kinnelon Bor. ....	3.57	83.92	2.98	3.21	3.06	3.46	9.30
Lincoln Park Bor. ....	3.84	92.73	3.50	3.52	3.44	3.86	6.95
Madison Bor. ....	5.22	63.27	3.26	3.38	3.61	3.62	8.61
Mendham Bor. ....	4.49	73.10	3.25	3.63	3.58	3.60	13.96
Mendham Twp. ....	5.05	58.53	2.96	3.41	3.38	3.15	16.60
Mine Hill Twp. ....	6.11	55.79	3.28	3.38	3.55	3.63	8.29
Montville Twp. ....	3.92	78.16	3.01	3.22	3.47	3.23	8.29
Morris Twp. ....	2.76	101.66	2.73	2.89	2.96	2.85	6.26
Morris Plains Bor. ....	4.39	64.72	2.70	2.40	2.61	2.65	21.39
Morristown Town ....	4.90	78.89	3.80	3.87	3.87	3.49	13.99
Mountain Lakes Bor. ....	6.52	66.12	4.49	4.54	4.46	4.31	6.49
Mount Arlington Bor. ....	6.19	55.38	3.40	3.49	3.23	3.30	17.30
Mount Olive Twp. ....	4.14	92.15	3.78	3.75	4.27	3.57	14.96
Netcong Bor. ....	5.49	68.68	3.64	3.13	3.33	3.15	25.38
Parsippany-Troy Hills Twp. ....	3.94	74.44	2.89	3.07	3.26	3.18	4.76
Passaic Twp. ....	4.71	64.39	2.98	3.45	3.70	3.92	1.18
Pequanock Twp. ....	4.00	77.88	3.06	2.98	3.23	3.27	8.33
Randolph Twp. ....	3.77	92.71	3.43	3.59	4.27	4.06	6.80
Riverdale Bor. ....	3.86	72.21	2.72	2.71	2.62	2.83	14.16
Rockaway Bor. ....	2.90	100.46	2.75	2.93	3.26	3.40	11.16
Rockaway Twp. ....	4.94	72.64	3.50	3.44	3.74	3.92	14.24
Roxbury Twp. ....	3.85	90.45	3.38	3.30	3.30	3.32	13.56
Victory Gardens Bor. ....	4.81	105.78	5.04	4.87	6.06	5.49	34.89
Washington Twp. ....	3.92	86.33	3.32	3.42	3.45	3.87	13.06
Wharton Bor. ....	5.04	69.64	3.39	3.46	4.18	3.64	6.14

County and District	Actual Tax Rates	1974 County Equaliza- tion Ratio	Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
			1974	1973	1972	1971	
OCEAN COUNTY							
Barnegat Light Bor. ....	\$1.89	84.31	\$1.57	\$1.78	\$1.97	\$2.06	1.96
Bay Head Bor. ....	2.21	89.89	1.94	1.94	2.03	2.00	10.53
Beach Haven Bor. ....	2.21	80.31	1.75	2.07	2.25	2.32	3.46
Beachwood Bor. ....	3.31	86.42	2.85	3.21	3.52	3.78	9.65
Berkeley Twp. ....	2.64	93.81	2.44	2.85	3.25	3.50	19.19
Brick Twp. ....	3.04	90.49	2.73	2.90	3.29	3.33	15.77
Dover Twp. ....	3.63	76.19	2.71	3.02	3.25	3.52	6.78
Eagleswood Twp. ....	3.81	69.64	2.64	3.32	3.93	3.64	9.39
Harvey Cedars Bor. ....	1.88	99.12	1.85	2.14	2.20	2.29	7.90
Island Heights Bor. ....	4.07	83.68	3.39	3.72	4.44	4.77	7.30
Jackson Twp. ....	5.23	70.84	3.68	4.23	4.44	4.99	2.21
Lacey Twp. ....	1.20	112.62	1.34	1.52	1.54	2.02	16.10
Lakehurst Bor. ....	4.83	64.84	3.17	3.57	4.26	3.08	1.80
Lakewood Twp. ....	4.97	66.94	3.30	3.72	4.28	4.28	7.62
Lavallette Bor. ....	1.96	73.84	1.44	1.59	1.70	1.71	4.60
Little Egg Harbor Twp. ....	2.38	111.03	2.60	2.11	1.98	2.10	56.70
Long Beach Twp. ....	2.22	67.48	1.49	1.76	1.91	2.15	3.49
Manchester Twp. ....	2.94	69.74	2.04	2.60	2.99	3.24	25.61
Mantoloking Bor. ....	2.12	73.69	1.55	1.54	1.59	1.41	14.83
Ocean Twp. ....	2.49	87.96	2.17	2.60	2.46	2.19	7.92
Ocean Gate Bor. ....	2.86	130.66	3.71	3.67	3.82	4.03	23.16
Pine Beach Bor. ....	3.60	75.48	2.70	2.92	3.17	3.28	8.86
Plumsted Twp. ....	2.95	77.06	2.25	2.75	3.19	3.24	5.40
Pt. Pleasant Bor. ....	2.88	96.37	2.74	3.21	3.25	3.21	3.90
Pt. Pleasant Beach Bor. ....	2.75	95.81	2.57	2.95	3.17	2.91	2.19
Seaside Heights Bor. ....	1.95	79.89	1.53	2.12	1.88	1.84	-12.45
Seaside Park Bor. ....	1.74	101.40	1.73	2.13	2.01	1.98	4.06
Ship Bottom Bor. ....	2.34	79.84	1.84	2.13	2.33	2.41	3.31
South Toms River Bor. ....	3.77	75.49	2.79	2.91	3.19	3.43	8.46
Stafford Twp. ....	2.01	90.90	1.81	3.41	2.70	2.99	8.96
Surf City Bor. ....	1.72	96.49	1.64	1.80	1.99	2.12	6.88
Tuckerton Bor. ....	3.95	85.33	3.35	3.96	3.93	3.77	6.27
Union Twp. ....	3.48	73.57	2.55	2.86	2.44	3.15	81.06
PASSAIC COUNTY							
Bloomington Bor. ....	\$5.92	63.73	\$3.71	\$3.85	\$4.11	\$4.29	8.08
Clifton City ....	2.31	98.31	2.06	2.13	2.12	2.38	-1.16
Haledon Bor. ....	3.86	70.30	2.63	2.63	2.96	2.87	9.83
Hawthorne Bor. ....	3.00	92.62	2.69	2.71	2.74	2.61	3.33
Little Falls Twp. ....	3.10	73.72	2.20	2.51	2.67	3.13	2.84
North Haledon Bor. ....	4.48	62.07	2.75	2.84	3.05	3.03	5.42
Passaic City ....	4.69	85.36	3.49	3.54	3.63	3.99	1.76
Paterson City ....	5.41	88.13	4.49	4.45	5.05	5.23	3.30
Pompton Lakes Bor. ....	5.12	80.10	3.93	4.08	4.14	4.11	5.09
Prospect Park Bor. ....	4.26	77.14	3.17	3.08	3.17	3.01	12.55
Ringwood Bor. ....	5.16	76.38	3.94	3.77	3.71	3.96	19.42
Totowa Bor. ....	2.60	92.03	2.30	2.56	2.63	2.80	2.50
Wanaque Bor. ....	5.03	83.74	4.11	4.03	3.50	3.55	14.59
Wayne Twp. ....	3.95	76.84	2.98	3.04	3.28	3.21	8.57
West Milford Twp. ....	4.44	80.48	3.55	3.73	3.69	3.93	7.81
West Paterson Bor. ....	3.50	81.75	2.76	2.93	3.04	3.19	5.46
SALEM COUNTY							
Alloway Twp. ....	\$2.67	111.46	\$2.87	\$2.90	\$2.75	\$2.82	3.35
Elmer Bor. ....	2.13	165.29	3.23	3.64	3.64	3.87	-1.81
Elsinboro Twp. ....	5.64	65.58	3.66	4.15	4.11	3.94	7.19
Lower Alloways Creek Twp. ....	1.55	63.10	.91	.96	1.02	1.12	32.62
Mannington Twp. ....	4.75	75.98	3.23	2.88	2.66	2.78	17.67
Oldmans Twp. ....	2.19	140.69	2.92	3.28	3.08	2.10	3.85
Penns Grove Bor. ....	5.30	85.27	4.37	5.19	5.63	5.20	-7.41
Pennsville Twp. ....	3.52	87.97	2.21	2.27	2.16	1.96	5.49
Pilesgrove Twp. ....	3.88	77.00	2.90	2.97	3.49	2.93	11.73
Pittsgrove Twp. ....	3.69	90.75	3.26	3.38	3.45	3.49	11.20
Quinton Twp. ....	4.93	67.18	3.35	3.48	3.40	3.36	13.77
Salem City ....	5.47	96.84	4.79	5.74	5.53	5.21	-11.17
Upper Penns Neck Twp. ....	9.89	38.77	3.61	4.37	4.53	4.52	34.02
Upper Pittsgrove Twp. ....	3.96	70.32	2.70	3.01	3.17	3.29	7.79
Woodstown Bor. ....	4.36	78.28	3.36	3.42	3.99	3.46	16.85

County and District	Actual Tax Rates	1974 County Equaliza- tion Ratio	Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
			1974	1973	1972	1971	
<b>SOMERSET COUNTY</b>							
Bedminster Twp. ....	\$2.67	66.34	\$1.75	\$1.85	\$1.80	\$1.93	10.64
Bernards Twp. ....	4.06	81.22	3.27	3.53	3.72	3.92	9.74
Bernardsville Bor. ....	2.81	99.76	2.75	2.84	2.99	2.88	9.29
Bound Brook Bor. ....	5.16	69.56	3.56	3.77	3.96	3.87	8.49
Branchburg Twp. ....	3.47	74.16	2.52	2.61	2.93	2.98	13.42
Bridgewater Twp. ....	2.82	98.32	2.46	2.62	2.67	2.57	8.34
Far Hills Bor. ....	2.95	51.46	1.48	1.52	1.77	1.98	4.12
Franklin Twp. ....	3.90	84.08	3.24	3.57	3.74	3.41	6.86
Green Brook Twp. ....	3.83	87.94	3.30	3.42	3.64	3.99	10.61
Hillsborough Twp. ....	4.55	69.46	3.11	3.29	3.73	3.53	13.45
Manville Bor. ....	6.49	51.32	2.95	3.11	3.17	3.07	5.46
Millstone Bor. ....	3.55	79.00	2.78	3.23	3.62	3.80	1.44
Montgomery Twp. ....	3.49	87.02	2.97	3.16	3.19	2.98	7.52
North Plainfield Bor. ....	6.23	60.02	3.69	3.52	3.76	3.85	11.91
Peapack-Gladstone Bor. ....	2.92	81.94	2.34	2.50	2.55	2.51	3.03
Raritan Bor. ....	5.87	53.52	2.90	2.99	3.05	3.14	13.37
Rocky Hill Bor. ....	4.37	79.54	3.25	2.97	2.74	3.09	15.19
Somerville Bor. ....	3.62	111.18	3.86	3.99	4.03	4.31	11.20
South Bound Brook Bor. ....	5.38	69.92	3.59	3.70	4.38	4.06	6.61
Warren Twp. ....	4.48	75.46	3.32	3.53	3.46	3.37	10.86
Watchung Bor. ....	3.97	66.42	2.51	2.72	2.64	2.89	8.22
<b>SUSSEX COUNTY</b>							
Andover Bor. ....	\$6.13	49.45	\$2.99	\$3.34	\$4.11	\$4.30	7.32
Andover Twp. ....	4.31	75.17	3.15	3.54	3.96	4.10	5.67
Branchville Bor. ....	2.10	132.85	2.49	2.45	3.20	3.43	6.97
Byram Twp. ....	3.65	114.89	4.14	4.53	4.64	4.25	12.13
Frankford Twp. ....	4.50	74.44	3.26	3.30	3.62	3.99	9.53
Franklin Bor. ....	4.31	94.32	3.95	4.39	4.46	4.80	3.85
Fredon Twp. ....	5.59	73.60	4.03	3.73	3.62	3.79	22.00
Green Twp. ....	3.90	99.91	3.84	4.24	4.47	4.31	21.78
Hamburg Bor. ....	3.69	93.59	3.35	4.55	4.53	4.53	-11.50
Hampton Twp. ....	3.73	84.48	3.09	3.04	3.26	3.57	20.83
Hardyston Twp. ....	3.03	88.20	2.62	3.18	3.76	4.54	-1.86
Hopatcong Bor. ....	5.00	75.83	3.78	4.37	4.64	4.97	4.21
Lafayette Twp. ....	3.80	89.18	3.20	3.05	3.30	3.90	7.54
Montague Twp. ....	2.16	90.26	1.92	2.04	2.67	2.38	13.49
Newton Town ....	6.16	66.63	3.87	4.08	4.20	4.35	5.66
Ogdensburg Bor. ....	7.80	51.27	3.77	3.77	4.01	4.55	17.67
Sandyston Twp. ....	5.94	39.77	2.32	2.34	2.48	2.45	5.97
Sparta Twp. ....	5.97	66.30	3.90	4.06	4.48	4.52	6.22
Stanhope Bor. ....	5.36	89.51	4.66	4.58	5.27	5.54	18.35
Stillwater Twp. ....	3.07	104.59	3.17	3.07	3.42	3.27	19.77
Sussex Bor. ....	7.15	62.90	4.46	4.93	5.81	5.93	8.70
Vernon Twp. ....	3.00	104.25	3.09	3.01	3.09	3.36	23.18
Walpack Twp. ....	4.20	66.47	2.69	2.52	2.70	2.35	-29.75
Wantage Twp. ....	3.73	72.59	2.75	2.98	3.44	3.51	9.72
<b>UNION COUNTY</b>							
Berkeley Heights Twp. ....	\$3.62	83.63	\$2.83	\$2.97	\$3.02	\$2.95	11.65
Clark Twp. ....	2.86	110.55	2.97	3.12	3.09	3.15	6.55
Cranford Twp. ....	5.62	59.57	3.28	3.32	3.48	3.38	7.18
Elizabeth City ....	5.99	68.98	3.87	4.06	4.08	3.81	3.71
Fanwood Bor. ....	4.06	90.33	3.64	3.80	4.06	4.06	5.65
Garwood Bor. ....	5.04	61.38	2.77	2.81	3.05	2.94	9.46
Hillside Twp. ....	5.59	59.61	3.03	2.97	3.42	3.35	8.25
Kenilworth Bor. ....	2.15	122.50	2.35	2.23	2.28	2.24	12.52
Linden City ....	1.74	133.25	2.03	1.98	2.09	2.04	16.78
Mountainside Bor. ....	2.89	98.27	2.72	2.77	2.89	2.75	9.76
New Providence Bor. ....	4.55	76.49	3.42	3.33	3.47	3.46	12.27
Plainfield City ....	6.67	72.82	4.71	4.86	5.40	5.61	3.11
Rahway City ....	3.02	113.92	3.18	3.33	3.48	3.69	7.60
Roselle Bor. ....	5.15	63.77	3.24	3.43	3.79	3.85	4.83
Roselle Park Bor. ....	3.46	103.17	3.49	3.39	3.78	3.74	12.53
Scotch Plains Twp. ....	3.69	95.25	3.48	3.64	3.82	3.86	5.65
Springfield Twp. ....	2.57	122.63	3.02	3.12	3.23	13.28	9.99
Summit City ....	3.31	87.13	2.81	2.82	2.98	3.07	8.58
Union Twp. ....	4.14	55.67	2.17	2.19	2.42	2.41	5.48
Westfield Town ....	3.60	89.43	3.16	3.15	3.28	3.29	9.29
Winfield Twp. ....	15.99	80.00	12.68	19.09	19.27	20.13	-17.13

County and District	1974		Effective Tax Rates				Total Property Tax Percent Change 1973 to 1974
	Actual Tax Rates	County Equaliza- tion Ratio	1974	1973	1972	1971	
WARREN COUNTY							
Allamuchy Twp. ....	\$5.48	52.01	\$2.77	\$3.29	\$2.83	\$3.37	— .36
Alpha Bor. ....	2.99	87.31	2.50	3.18	3.60	4.02	— 3.27
Belvidere Town ....	3.73	89.40	3.14	3.59	4.04	3.68	13.17
Blairstown Twp. ....	1.34	58.39	.74	.81	.88	.87	25.01
Franklin Twp. ....	3.02	91.45	2.56	2.83	3.37	3.25	5.44
Frelinghuysen Twp. ....	3.85	69.19	2.58	2.99	3.07	2.94	6.45
Greenwich Twp. ....	3.51	80.88	2.75	3.23	3.42	3.59	5.66
Hackettstown Town ....	5.14	81.50	4.02	4.17	4.64	4.99	4.52
Hardwick Twp. ....	2.81	76.74	2.12	2.49	2.37	2.63	11.52
Harmony Twp. ....	6.15	47.89	2.81	3.28	3.36	3.32	8.73
Hope Twp. ....	3.95	65.50	2.54	2.78	2.64	3.03	7.50
Independence Twp. ....	4.45	67.55	2.96	3.23	3.41	3.62	29.81
Knowlton Twp. ....	3.26	86.01	2.71	2.90	3.13	3.19	18.25
Liberty Twp. ....	4.01	78.40	3.10	4.27	3.80	4.14	— 14.36
Lopatcong Twp. ....	3.52	91.02	3.08	3.17	2.81	2.22	19.45
Mansfield Twp. ....	5.53	46.95	2.55	2.66	3.31	3.46	28.95
Oxford Twp. ....	5.17	79.97	3.95	4.72	3.92	3.93	8.58
Pahaquarry Twp. ....	2.32	33.07	.72	.79	.87	.81	5.47
Phillipsburg Town ....	4.42	93.10	3.79	4.33	4.62	4.08	4.79
Pohatcong Twp. ....	3.96	74.72	2.88	3.31	3.34	3.16	2.30
Washington Bor. ....	3.95	89.57	3.40	3.64	4.03	3.95	13.03
Washington Twp. ....	3.70	85.60	3.07	3.23	3.28	3.15	10.81
White Twp. ....	2.72	89.01	2.33	2.45	2.57	2.63	16.96

NOTE: Effective tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed (Col. 12d 3—Abstract of Ratables) by the Net Valuations on which county taxes are apportioned (Col. 11—Abstract of Ratables). In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per \$100 of Assessed Valuation for said year.

**TABLE 45**  
**NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY RANK—1974**

<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>	<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>
Teterboro Boro, Bergen .....	\$0.54	1	Englewood Cliffs, Bergen .....	\$1.80	35
Rockleigh Boro, Bergen .....	0.55	2	Stafford Twp., Ocean .....	1.81	36
Upper Twp., Cape May .....	0.65	3	Lyndhurst Twp., Bergen .....	1.83	37
Pahaquarry Twp., Warren .....	0.72	4	Edgewater Boro, Bergen .....	1.84	38
Blairstown Twp., Warren .....	0.74	5	Ship Bottom Boro, Ocean .....	1.84	39
Ridgefield Boro., Bergen .....	0.89	6	Harvey Cedars Boro, Ocean .....	1.85	40
Lower Alloway Creek Twp., Salem .....	0.91	7	Cape May Point Boro, Cape May .....	1.87	41
Stone Harbor Boro, Cape May .....	1.18	8	E. Rutherford Boro., Bergen .....	1.88	42
New Hanover Twp., Burlington .....	1.28	9	Sayreville Boro., Middlesex .....	1.90	43
Moonachie Boro, Bergen .....	1.34	10	Montague Twp., Sussex .....	1.92	44
Lacey Twp., Ocean .....	1.34	11	Bay Head Boro., Ocean .....	1.94	45
Plainsboro Twp., Middlesex .....	1.42	12	Wallington Boro., Bergen .....	2.00	46
Tavistock Boro, Camden .....	1.42	13	Washington Twp., Burlington .....	2.00	47
No. Hanover Twp., Burlington .....	1.42	14	North Wildwood City, Cape May .....	2.01	48
Carlstadt Boro, Bergen .....	1.43	15	Mansfield Twp., Burlington .....	2.01	49
Lavallette Boro, Ocean .....	1.44	16	Burlington City, Burlington .....	2.02	50
Far Hills Boro, Somerset .....	1.48	17	Linden City, Union .....	2.03	51
Long Beach Twp., Ocean .....	1.49	18	Manchester Twp., Ocean .....	2.04	52
Seaside Heights Boro, Ocean .....	1.53	19	Sea Girt Boro., Monmouth .....	2.05	53
Mantoloking Boro, Ocean .....	1.55	20	Southampton Twp., Burlington .....	2.05	54
Barnegat Light Boro, Ocean .....	1.57	21	Clifton City, Passaic .....	2.06	55
Holland Twp., Hunterdon .....	1.60	22	Ocean City, Cape May .....	2.07	56
Surf City Boro, Ocean .....	1.64	23	Wildwood Crest Boro., Cape May .....	2.09	57
Alpine Boro, Bergen .....	1.66	24	Fort Lee Boro., Bergen .....	2.09	58
Seaside Park Boro, Ocean .....	1.73	25	Spring Lake Boro., Monmouth .....	2.10	59
Avalon Boro, Cape May .....	1.74	26	South Amboy City, Middlesex .....	2.12	60
Beach Haven Boro, Ocean .....	1.75	27	Hardwick Twp., Warren .....	2.12	61
Bedminster Twp., Somerset .....	1.75	28	Union Twp., Hunterdon .....	2.17	62
Greenwich Twp., Gloucester .....	1.76	29	Ocean Twp., Ocean .....	2.17	63
Sea Isle City, Cape May .....	1.76	30	Elmwood Park Boro., Bergen .....	2.17	64
Saddle River Boro, Bergen .....	1.77	31	Cranbury Twp., Middlesex .....	2.18	65
So. Hackensack Twp., Bergen .....	1.78	32	Milltown Boro., Middlesex .....	2.19	66
Harding Twp., Morris .....	1.79	33	Little Falls Twp., Passaic .....	2.20	67
Wood Ridge Boro, Bergen .....	1.80	34	East Hanover Twp., Morris .....	2.21	68



## EFFECTIVE LOCAL PROPERTY TAX RATES BY RANK—1974—(Continued)

<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>	<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>
Pennsville Twp., Salem .....	\$2.21	69	Paramus Boro., Bergen .....	\$2.48	103
Milford Boro., Hunterdon .....	2.21	70	Washington Twp., Mercer .....	2.49	104
Fairview Boro., Bergen .....	2.21	71	Branchville Boro., Sussex .....	2.49	105
Hanover Twp., Morris .....	2.22	72	Alpha Boro., Warren .....	2.50	106
Plumsted Twp., Ocean .....	2.25	73	West Deptford Twp., Gloucester .....	2.50	107
North Brunswick Twp., Middlesex .....	2.26	74	Lebanon Twp., Hunterdon .....	2.51	108
Boonton Twp., Morris .....	2.27	75	Watchung Boro., Somerset .....	2.51	109
Port Republic City, Atlantic .....	2.28	76	Branchburg Twp., Somerset .....	2.52	110
Longport Boro., Atlantic .....	2.28	77	Colts Neck Township, Monmouth .....	2.53	111
Little Ferry Boro., Bergen .....	2.29	78	Elk Twp., Gloucester .....	2.53	112
Rochelle Park Twp., Bergen .....	2.29	79	West Amwell Twp., Hunterdon .....	2.54	113
Harrison Twp., Gloucester .....	2.29	80	Kearny Town, Hudson .....	2.54	114
Totowa Boro., Passaic .....	2.30	81	Hope Twp., Warren .....	2.54	115
Sandyston Twp., Sussex .....	2.32	82	Mansfield Twp., Burlington .....	2.55	116
Stockton Boro., Hunterdon .....	2.32	83	Union Twp., Hunterdon .....	2.55	117
White Twp., Warren .....	2.33	84	Helmetta Boro., Middlesex .....	2.55	118
Interlaken Boro., Monmouth .....	2.33	85	Dennis Twp., Cape May .....	2.55	119
Peapack Gladstone Boro., Somerset .....	2.34	86	Raritan Twp., Hunterdon .....	2.56	120
Kenilworth Boro., Union .....	2.35	87	Pemberton Twp., Burlington .....	2.56	121
Florham Park Boro., Morris .....	2.37	88	Franklin Twp., Warren .....	2.56	122
Garfield City, Bergen .....	2.38	89	Pt. Pleasant Beach Boro., Ocean .....	2.57	123
Springfield Twp., Burlington .....	2.39	90	Palisades Park Boro., Bergen .....	2.57	124
Woodbridge Twp., Middlesex .....	2.40	91	Frelinghuysen Twp., Warren .....	2.58	125
Saddle Brook Twp., Bergen .....	2.42	92	Bass River Twp., Burlington .....	2.59	126
Woodbury Heights Boro., Gloucester .....	2.43	93	Edison Twp., Middlesex .....	2.60	127
Carteret Boro., Middlesex .....	2.43	94	Little Egg Harbor Twp., Ocean .....	2.60	128
Wrightstown Boro., Burlington .....	2.44	95	Hardyston Twp., Sussex .....	2.62	129
Cliffside Park Boro., Bergen .....	2.44	96	West Wildwood Boro., Cape May .....	2.62	130
Berkeley Twp., Ocean .....	2.44	97	Franklin Twp., Gloucester .....	2.63	131
Burlington Twp., Burlington .....	2.45	98	Haledon Boro., Passaic .....	2.63	132
North Arlington Boro., Bergen .....	2.46	99	Eagleswood Twp., Ocean .....	2.64	133
Bloomsbury Boro., Hunterdon .....	2.46	100	Woolwich Twp., Gloucester .....	2.64	134
Bridgewater Twp., Somerset .....	2.46	101	Hasbrouck Heights Boro., Bergen .....	2.64	135
Monroe Twp., Middlesex .....	2.48	102	Allenhurst Boro., Monmouth .....	2.65	136



Kingwood Twp., Hunterdon .....	2.65	137	South Toms River Boro., Ocean .....	2.79	177
Secaucus Town, Hudson .....	2.66	138	Estelle Manor City, Atlantic .....	2.79	178
Egg Harbor Twp., Atlantic .....	2.68	139	Rutherford Boro., Bergen .....	2.79	179
Lodi Boro., Bergen .....	2.69	140	Belmar Boro., Monmouth .....	2.80	180
Walpack Twp., Sussex .....	2.69	141	Summit City, Union .....	2.81	181
Upper Freehold Twp., Monmouth .....	2.69	142	Manasquan Boro., Monmouth .....	2.81	182
Hawthorne Boro., Passaic .....	2.69	143	Harmony Twp., Warren .....	2.81	183
Upper Pittsgrove Twp., Salem .....	2.70	144	Boonton Town, Morris .....	2.82	184
Morris Plains Boro., Morris .....	2.70	145	Palmyra Boro., Burlington .....	2.82	185
Pine Beach Boro., Ocean .....	2.70	146	Oradell Boro., Bergen .....	2.82	186
Franklin Lakes Boro., Bergen .....	2.70	147	Logan Twp., Gloucester .....	2.83	187
Florence Twp., Burlington .....	2.70	148	East Greenwich Twp., Gloucester .....	2.83	188
Deal Boro., Monmouth .....	2.70	149	East Amwell Twp., Hunterdon .....	2.83	189
Upper Deerfield Twp., Cumberland .....	2.71	150	South Brunswick Twp., Middlesex .....	2.83	190
Mahwah Twp., Bergen .....	2.71	151	Berkeley Heights Twp., Union .....	2.83	191
Chesterfield Twp., Burlington .....	2.71	152	Fairfield Boro., Essex .....	2.84	192
Dover Twp., Ocean .....	2.71	153	Maywood Boro., Bergen .....	2.85	193
Knowlton Twp., Warren .....	2.71	154	Beachwood Boro., Ocean .....	2.85	194
Mountainside Boro., Union .....	2.72	155	Eatontown Boro., Monmouth .....	2.86	195
Riverdale Boro., Morris .....	2.72	156	Fairfield Twp., Cumberland .....	2.87	196
Hohokus Boro., Bergen .....	2.72	157	Alloway Twp., Salem .....	2.87	197
Voorhees Twp., Camden .....	2.72	158	Pohatcong Twp., Warren .....	2.88	198
Franklin Twp., Hunterdon .....	2.72	159	Middlesex Boro., Middlesex .....	2.88	199
South Plainfield Boro., Middlesex .....	2.73	160	Princeton Boro., Mercer .....	2.88	200
Morris Twp., Morris .....	2.73	161	Delran Twp., Burlington .....	2.88	201
Brick Twp., Ocean .....	2.73	162	Closter Boro., Bergen .....	2.88	202
Point Pleasant Boro., Ocean .....	2.74	163	Upper Saddle River Boro., Bergen .....	2.89	203
Bernardsville Boro., Somerset .....	2.75	164	Corbin City, Atlantic .....	2.89	204
Rockaway Boro., Morris .....	2.75	165	Evesham Twp., Burlington .....	2.89	205
Wantage Twp., Sussex .....	2.75	166	Hopewell Twp., Mercer .....	2.89	206
North Haledon Boro., Passaic .....	2.75	167	Piscataway Twp., Middlesex .....	2.89	207
Greenwich Twp., Warren .....	2.75	168	Readington Twp., Hunterdon .....	2.89	208
West Paterson Boro., Passaic .....	2.76	169	Parsippany-Troy Hills Twp., Morris .....	2.89	209
Garwood Boro., Union .....	2.77	170	Raritan Boro., Somerset .....	2.90	210
Denville Twp., Morris .....	2.77	171	Pilesgrove Twp., Salem .....	2.90	211
Allamuchy Twp., Warren .....	2.77	172	Tewksbury Twp., Hunterdon .....	2.90	212
Harrison Town, Hudson .....	2.77	173	Pemberton Boro., Burlington .....	2.90	213
Margate City, Atlantic .....	2.77	174	Hamilton Twp., Atlantic .....	2.91	214
Lower Twp., Cape May .....	2.78	175	Northvale Boro., Bergen .....	2.91	215
Millstone Boro., Somerset .....	2.78	176	Westampton Twp., Burlington .....	2.92	216

## EFFECTIVE LOCAL PROPERTY TAX RATES BY RANK—1974—(Continued)

<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>	<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>
Bordentown Twp., Burlington .....	\$2.92	217	Hillside Twp., Union .....	\$3.03	251
Oldmans Twp., Salem .....	2.92	218	Pequannock Twp., Morris .....	3.06	252
Delanco Twp., Burlington .....	2.93	219	Tabernacle Twp., Burlington .....	3.06	253
Spring Lakes Heights Boro., Monmouth ..	2.94	220	Waterford Twp., Camden .....	3.06	254
Manville Boro., Somerset .....	2.95	221	Hamilton Twp., Mercer .....	3.07	255
Independence Twp., Warren .....	2.96	222	Wyckoff Twp., Bergen .....	3.07	256
Chatham Boro., Morris .....	2.96	223	Washington Twp., Warren .....	3.07	257
Mendham Twp., Morris .....	2.96	224	Lopatcong Twp., Warren .....	3.08	258
Eastampton Twp., Burlington .....	2.96	225	Delaware Twp., Hunterdon .....	3.08	259
Brigantine City, Atlantic .....	2.96	226	Cinnaminson Twp., Burlington .....	3.09	260
Holmdel Twp., Monmouth .....	2.96	227	Vernon Twp., Sussex .....	3.09	261
Clark Twp., Union .....	2.97	228	Hampton Twp., Sussex .....	3.09	262
Montgomery Twp., Somerset .....	2.97	229	Liberty Twp., Warren .....	3.10	263
Chatham Twp., Morris .....	2.98	230	Fair Lawn Boro., Bergen .....	3.10	264
Kinnelon Boro., Morris .....	2.98	231	Spotswood Boro., Middlesex .....	3.10	265
Passaic Twp., Morris .....	2.98	232	Pennington Boro., Mercer .....	3.10	266
Wayne Twp., Passaic .....	2.98	233	Wenonah Boro., Gloucester .....	3.11	267
Avon-by-the-Sea Boro., Monmouth .....	2.98	234	Middle Twp., Cape May .....	3.11	268
Norwood Boro., Bergen .....	2.98	235	Pine Valley Boro., Camden .....	3.11	269
Ventnor City, Atlantic .....	2.98	236	Woodland Twp., Burlington .....	3.11	270
Shamong Twp., Burlington .....	2.99	237	Old Tappan Boro., Bergen .....	3.11	271
Westville Boro., Gloucester .....	2.99	238	Hillsborough Twp., Somerset .....	3.11	272
Andover Boro., Sussex .....	2.99	239	Fieldsboro Boro., Burlington .....	3.12	273
Perth Amboy City, Middlesex .....	3.00	240	Riveredge Boro., Bergen .....	3.12	274
Ewing Twp., Mercer .....	3.00	241	Mantua Twp., Gloucester .....	3.12	275
Union Twp., Hunterdon .....	3.00	242	Monroe Twp., Gloucester .....	3.12	276
Lawrence Twp., Mercer .....	3.01	243	Cape May City, Cape May .....	3.13	277
Pennsauken Twp., Camden .....	3.01	244	Absecon City, Atlantic .....	3.13	278
Clayton Boro., Gloucester .....	3.01	245	Hainesport Twp., Burlington .....	3.13	279
Montville Twp., Morris .....	3.01	246	Cresskill Boro., Bergen .....	3.13	280
Springfield Twp., Union .....	3.02	247	Dunellen Boro., Middlesex .....	3.14	281
Oceanport Boro., Monmouth .....	3.02	248	Wildwood City, Cape May .....	3.14	282
Lindenwold Boro., Camden .....	3.02	249	Deptford Twp., Gloucester .....	3.14	283
Maple Shade Twp., Burlington .....	3.03	250	Flemington Boro., Hunterdon .....	3.14	284

Belvidere Town, Warren	3.14	285	Brielle Boro., Monmouth	3.26	325
Andover Twp., Sussex	3.15	286	Essex Fells Boro., Essex	3.26	326
Lumberton Twp., Burlington	3.15	287	Ridgefield Park Twp., Bergen	3.27	327
Riverside Twp., Burlington	3.15	288	Bernards Twp., Somerset	3.27	328
Hackensack City, Bergen	3.15	289	Cranford Twp., Union	3.28	329
Brooklawn Boro., Camden	3.16	290	Elmer Boro., Salem	3.28	330
Winslow Twp., Camden	3.16	291	Mine Hill Twp., Morris	3.28	331
Edgewater Park Twp., Burlington	3.16	292	Commercial Twp., Cumberland	3.28	332
Bogota Boro., Bergen	3.16	293	Maurice River Twp., Cumberland	3.28	333
Westfield Town, Union	3.16	294	Middletown Twp., Monmouth	3.28	334
Prospect Park Boro., Passaic	3.17	295	East Windsor Twp., Mercer	3.28	335
Lakehurst Boro., Ocean	3.17	296	West Long Branch Boro., Monmouth	3.30	336
Stillwater Twp., Sussex	3.17	297	Shrewsbury Boro., Monmouth	3.30	337
Millstone Twp., Monmouth	3.17	298	Livingston Twp., Essex	3.30	338
Princeton Twp., Mercer	3.18	299	Haworth Boro., Bergen	3.30	339
Washington Twp., Gloucester	3.18	300	Green Brook Twp., Somerset	3.30	340
Rahway City, Union	3.18	301	Lakewood Twp., Ocean	3.30	341
Jefferson Twp., Morris	3.18	302	Ramsey Boro., Bergen	3.31	342
Chester Boro., Morris	3.19	303	Millburn Twp., Essex	3.31	343
Butler Boro., Morris	3.19	304	Cedar Grove Twp., Essex	3.31	344
Stow Creek Twp., Cumberland	3.20	305	South Belmar Boro., Monmouth	3.31	345
Westwood Boro., Bergen	3.20	306	New Milford Boro., Bergen	3.32	346
Lafayette Twp., Sussex	3.20	307	Washington Twp., Morris	3.32	347
Leonia Boro., Bergen	3.21	308	Warren Twp., Somerset	3.32	348
Galloway Twp., Atlantic	3.21	309	Mount Ephraim Boro., Camden	3.33	349
Moorestown Twp., Burlington	3.22	310	Berlin Twp., Camden	3.33	350
Clementon Boro., Camden	3.22	311	New Brunswick City, Middlesex	3.33	351
Frenchtown Boro., Hunterdon	3.22	312	Wall Twp., Monmouth	3.33	352
Montvale Boro., Bergen	3.23	313	East Brunswick Twp., Middlesex	3.33	353
Runnemede Boro., Camden	3.23	314	Metuchen Boro., Middlesex	3.33	354
Emerson Boro., Bergen	3.23	315	Chester Twp., Morris	3.33	355
Mannington Twp., Salem	3.23	316	Laurel Springs Boro., Camden	3.34	356
Roselle Boro., Union	3.24	317	Buena Boro., Atlantic	3.35	357
Franklin Twp., Somerset	3.24	318	Harrington Park Boro., Bergen	3.35	358
Medford Twp., Burlington	3.24	319	Hamburg Boro., Sussex	3.35	359
Rocky Hill Boro., Somerset	3.25	320	Quinton Twp., Salem	3.35	360
Mendham Boro., Morris	3.25	321	Tuckerton Boro., Ocean	3.35	361
Pittsgrove Twp., Salem	3.26	322	Woodstown Boro., Salem	3.36	362
Madison Boro., Morris	3.26	323	Stratford Boro., Camden	3.36	363
Frankford Twp., Sussex	3.26	324	Lebanon Boro., Hunterdon	3.36	364

## EFFECTIVE LOCAL PROPERTY TAX RATES BY RANK—1974—(Continued)

<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>	<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>
Matawan Boro., Monmouth .....	\$3.38	365	Willingboro Twp., Burlington .....	\$3.51	399
Hopewell Twp., Cumberland .....	3.38	366	Downe Twp., Cumberland .....	3.52	400
Roxbury Twp., Morris .....	3.38	367	Haddon Twp., Camden .....	3.52	401
Island Heights Boro., Ocean .....	3.39	368	Hopewell Boro., Mercer .....	3.52	402
Wharton Boro., Morris .....	3.39	369	Hazlet Twp., Monmouth .....	3.52	403
West Cape May Boro., Cape May .....	3.39	370	Marlboro Twp., Monmouth .....	3.53	404
Bellmawr Boro., Camden .....	3.39	371	Haddon Heights Boro., Camden .....	3.54	405
South River Boro., Middlesex .....	3.39	372	Tenafly Boro., Bergen .....	3.54	406
Mount Arlington Boro., Morris .....	3.40	373	Glen Rock Boro., Bergen .....	3.54	407
Jamesburg Boro., Middlesex .....	3.40	374	Weymouth Twp., Atlantic .....	3.54	408
Oaklyn Boro., Camden .....	3.40	375	Shiloh Boro., Cumberland .....	3.55	409
Washington Boro., Warren .....	3.40	376	Gloucester Twp., Camden .....	3.55	410
Riverton Boro., Burlington .....	3.41	377	Newfield Boro., Gloucester .....	3.55	411
Berlin Boro., Camden .....	3.42	378	West Milford Twp., Passaic .....	3.55	412
Mt. Laurel Twp., Burlington .....	3.42	379	Bound Brook Boro., Somerset .....	3.56	413
Folsom Boro., Atlantic .....	3.42	380	Barrington Boro., Camden .....	3.56	414
West Windsor Twp., Mercer .....	3.42	381	Gloucester City, Camden .....	3.56	415
New Providence Boro., Union .....	3.42	382	Demarest Boro., Bergen .....	3.57	416
Randolph Twp., Morris .....	3.43	383	Bergenfield Boro., Bergen .....	3.58	417
Bethlehem Twp., Hunterdon .....	3.43	384	Audubon Boro., Camden .....	3.58	418
Atlantic Highlands Boro., Monmouth .....	3.43	385	Beverly City, Burlington .....	3.58	419
North Bergen Twp., Hudson .....	3.43	386	Woodbine Boro., Cape May .....	3.59	420
National Park Boro., Gloucester .....	3.45	387	Vineland City, Cumberland .....	3.59	421
South Harrison Twp., Gloucester .....	3.45	388	Medford Lakes Boro., Burlington .....	3.59	422
Dover Town, Morris .....	3.45	389	Sea Bright Boro., Monmouth .....	3.59	423
Alexandria Twp., Hunterdon .....	3.46	390	Paulsboro Boro., Gloucester .....	3.59	424
Scotch Plains Twp., Union .....	3.48	391	East Newark Boro., Hudson .....	3.59	425
Passaic City, Passaic .....	3.49	392	South Bound Brook Boro., Somerset .....	3.59	426
Roselle Park Boro., Union .....	3.49	393	Upper Penns Neck Twp., Salem .....	3.61	427
Midland Park Boro., Bergen .....	3.49	394	Rumson Boro., Monmouth .....	3.61	428
Rockaway Twp., Morris .....	3.50	395	Farmingdale Boro., Monmouth .....	3.61	429
Lincoln Park Boro., Morris .....	3.50	396	Swedesboro Boro., Gloucester .....	3.62	430
Neptune City Boro., Monmouth .....	3.51	397	Neptune Twp., Monmouth .....	3.62	431
Washington Twp., Bergen .....	3.51	398	Gibbsboro Boro., Camden .....	3.62	432



Netcong Boro., Gloucester .....	3.64	433	Madison Twp., Middlesex .....	3.80	473
Fanwood Boro., Union .....	3.64	434	Deerfield Twp., Cumberland .....	3.80	474
Califon Boro., Hunterdon .....	3.65	435	Somers Point City, Atlantic .....	3.83	475
Elsinboro Twp., Salem .....	3.66	436	Teaneck Twp., Bergen .....	3.84	476
Pitman Boro., Gloucester .....	3.67	437	Freehold Boro., Monmouth .....	3.84	477
Hillsdale Boro., Bergen .....	3.67	438	Keyport Boro., Monmouth .....	3.84	478
Haddonfield Boro., Camden .....	3.67	439	Green Twp., Sussex .....	3.84	479
Dumont Boro., Bergen .....	3.68	440	Lambertville City, Hunterdon .....	3.85	480
Jackson Twp., Ocean .....	3.68	441	Millville City, Cumberland .....	3.85	481
Little Silver Boro., Monmouth .....	3.68	442	Cherry Hill Township, Camden .....	3.86	482
Guttenberg Town, Hudson .....	3.69	443	Somerville Boro., Somerset .....	3.86	483
North Plainfield Boro., Somerset .....	3.69	444	Newton Town, Sussex .....	3.87	484
Bloomington Boro., Passaic .....	3.71	445	Elizabeth City, Union .....	3.87	485
Ocean Gate Boro., Ocean .....	3.71	446	Chesilhurst Boro., Camden .....	3.87	486
Clinton Twp., Hunterdon .....	3.71	447	High Bridge Boro., Hunterdon .....	3.87	487
Long Branch City, Monmouth .....	3.71	448	Glassboro Boro., Gloucester .....	3.88	488
Hightstown Boro., Mercer .....	3.71	449	Manalapan Twp., Monmouth .....	3.89	489
Pine Hill Boro., Camden .....	3.71	450	Greenwich Twp., Cumberland .....	3.90	490
Buena Vista Twp., Atlantic .....	3.72	451	Sparta Twp., Sussex .....	3.90	491
Somerdale Boro., Camden .....	3.72	452	Pompton Lakes Boro., Passaic .....	3.93	492
Hammonctown, Atlantic .....	3.72	453	Ringwood Boro., Passaic .....	3.94	493
Woodbury City, Gloucester .....	3.72	454	Northfield City, Atlantic .....	3.94	494
Howell Twp., Monmouth .....	3.73	455	New Shrewsbury Boro., Monmouth .....	3.94	495
Woodcliff Lake Boro., Bergen .....	3.73	456	Highland Park Boro., Middlesex .....	3.95	496
Rivervale Twp., Bergen .....	3.74	457	Roseland Boro., Essex .....	3.95	497
Ocean Twp., Monmouth .....	3.74	458	Merchantville Boro., Camden .....	3.95	498
Englishtown Boro., Monmouth .....	3.75	459	Oxford Twp., Warren .....	3.95	499
Clinton Town, Hunterdon .....	3.75	460	Franklin Boro., Sussex .....	3.95	500
Mullica Twp., Atlantic .....	3.75	461	Ridgewood Village, Bergen .....	3.96	501
Magnolia Boro., Camden .....	3.75	462	Bradley Beach Boro., Monmouth .....	3.99	502
Nutley Town, Essex .....	3.75	463	Allentown Boro., Monmouth .....	4.00	503
Hi Nella Boro., Camden .....	3.76	464	Pleasantville City, Atlantic .....	4.00	504
Collingswood Boro., Camden .....	3.77	465	Red Bank Boro., Monmouth .....	4.01	505
Monmouth Beach Boro., Monmouth .....	3.77	466	Verona Boro., Essex .....	4.02	506
Ogdensburg Boro., Sussex .....	3.77	467	Hackettstown Town, Warren .....	4.02	507
Hopatcong Boro., Sussex .....	3.78	468	Fredon Twp., Sussex .....	4.03	508
Mount Olive Twp., Morris .....	3.78	469	Matawan Twp., Monmouth .....	4.03	509
Freehold Twp., Monmouth .....	3.78	470	Keansburg Boro., Monmouth .....	4.03	510
Phillipsburg Town, Warren .....	3.79	471	Park Ridge Boro., Bergen .....	4.04	511
Morristown Town, Morris .....	3.80	472	Fair Haven Boro., Monmouth .....	4.05	512



## EFFECTIVE LOCAL PROPERTY TAX RATES BY RANK—1974—(Continued)

<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>	<i>District and County</i>	<i>Effective Tax Rate</i>	<i>Rank</i>
Hampton Boro., Hunterdon .....	\$4.07	513	Plainfield City, Union .....	\$4.71	541
Roosevelt Boro., Monmouth .....	4.10	514	North Caldwell Boro., Essex .....	4.72	542
Wanaque Boro., Passaic .....	4.11	515	Caldwell Boro., Essex .....	4.73	543
Englewood City, Bergen .....	4.13	516	Maplewood Twp., Essex .....	4.74	544
Byram Twp., Sussex .....	4.14	517	West Orange Town, Essex .....	4.79	545
West Caldwell Boro., Essex .....	4.15	518	Salem City, Salem .....	4.79	546
Mt. Holly Twp., Burlington .....	4.17	519	Egg Harbor City, Atlantic .....	4.97	547
Waldwick Boro., Bergen .....	4.18	520	Victory Gardens Boro., Morris .....	5.04	548
Linwood City, Atlantic .....	4.19	521	Loch Arbour Village, Monmouth .....	5.07	549
Allendale Boro., Bergen .....	4.21	522	Irvington Town, Essex .....	5.07	550
Union Beach Boro., Monmouth .....	4.21	523	Montclair Town, Essex .....	5.15	551
Bridgeton City, Cumberland .....	4.24	524	South Orange Village, Essex .....	5.30	552
Oakland Boro., Bergen .....	4.26	525	Jersey City, Hudson .....	5.36	553
Bloomfield Town, Essex .....	4.26	526	Camden City, Camden .....	5.40	554
Belleville Town, Essex .....	4.28	527	Asbury Park City, Monmouth .....	5.48	555
Highlands Boro., Monmouth .....	4.32	528	Shrewsbury Twp., Monmouth .....	5.51	556
Glen Gardner Boro., Hunterdon .....	4.35	529	Newark City, Essex .....	5.64	557
Penns Grove Boro., Salem .....	4.37	530	Union City, Hudson .....	5.67	558
Weehawken Twp., Hudson .....	4.41	531	Trenton City, Mercer .....	5.89	559
Sussex Boro., Sussex .....	4.46	532	Atlantic City, Atlantic .....	5.91	560
Paterson City, Passaic .....	4.49	533	West New York Town, Hudson .....	6.02	561
Mountain Lakes Boro., Morris .....	4.49	534	Glen Ridge Boro., Essex .....	6.32	562
Bordentown City, Burlington .....	4.51	535	Hoboken City, Hudson .....	6.77	563
Lawrence Twp., Cumberland .....	4.57	536	Orange City, Essex .....	7.37	564
Woodlynne Boro., Camden .....	4.58	537	East Orange City, Essex .....	7.73	565
Stanhope Boro., Sussex .....	4.66	538	Audubon Park Boro., Camden .....	8.55	566
Bayonne City, Hudson .....	4.67	539	Winfield Twp., Union .....	12.68	567
Lawnside Boro., Camden .....	4.71	540			

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

1974

The attached Tables reflect State aid to municipalities and counties totaling \$388,149,041 in 1974. This includes \$4,959,275 of State tax collections for distribution to counties, and \$159,968,986 to municipalities. It also includes \$223,220,780 of taxes apportioned by the State for collection; by counties \$976,346 and municipalities \$222,244,434.

### **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 \$1,275,317.  $\frac{1}{4}$  to Municipalities \$1,275,317.

### **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 \$124,781,219. Excess was \$17,946,031.

### **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 \$8,912,450.

### **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 (\$99,589).

To Municipalities \$215,515,165.

### **INSURANCE FRANCHISE TAXES**

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

Insurance franchise taxes are payable by domestic insurance companies ( $87\frac{1}{2}\%$ ) to the municipality and ( $12\frac{1}{2}\%$ ) 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 \$976,346. To Municipalities \$6,828,269.

### **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 \$3,683,958.

## 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 collected 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.

TABLE 46

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION  
TO COUNTIES AND TAXES APPORTIONED BY THE  
STATE FOR COUNTY COLLECTION—1974

County	Collection for Distribution to Counties		Apportioned for County Collection	Total
	Financial Business Tax	Inheritance Tax	Insurance Tax	
Atlantic .....	\$12,171	\$133,082	\$1,752	\$147,005
Bergen .....	497,701	516,447	4,110	1,018,258
Burlington .....	23,942	68,551	.....	92,493
Camden .....	94,347	134,593	7,645	236,585
Cape May .....	8,473	69,264	.....	77,737
Cumberland .....	9,611	29,334	.....	38,945
Essex .....	229,124	648,142	859,864	1,737,130
Gloucester .....	10,256	42,238	.....	52,494
Hudson .....	64,453	225,985	320	290,758
Hunterdon .....	1,359	49,871	143	51,373
Mercer .....	38,810	189,016	28,885	256,711
Middlesex .....	68,945	145,738	.....	214,683
Monmouth .....	36,748	323,387	2,273	362,408
Morris .....	21,952	194,178	54,539	270,669
Ocean .....	5,078	115,121	.....	120,199
Passaic .....	52,539	199,374	64	251,977
Salem .....	3,095	20,094	.....	23,189
Somerset .....	8,423	189,520	.....	197,943
Sussex .....	840	35,337	16,751	52,928
Union .....	86,337	317,001	.....	403,338
Warren .....	1,114	37,685	.....	38,799
Total .....	\$1,275,317	\$3,683,958	\$976,346	\$5,935,621

Difference in totals due to rounding.

**TABLE 47**  
**TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND**  
**TAXES COLLECTED BY THE STATE FOR LOCAL COLLECTION—1974**

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. Atlantic .....	\$611,856	\$12,171	\$2,065,496	\$14,144	\$3,176,818	\$2,821,654	\$12,269	\$8,714,408
2. Bergen .....	3,095,275	497,701	11,575,349	41,664	11,815,414	12,053,041	28,066	39,106,510
3. Burlington .....	1,129,495	23,942	2,940,751	.....	7,514,104	4,200,868	.....	15,809,160
4. Camden .....	1,594,947	94,347	5,960,447	118,468	4,672,131	5,589,724	53,514	18,083,578
5. Cape May .....	196,239	8,473	824,861	.....	2,769,759	1,369,506	.....	5,168,838
6. Cumberland .....	424,258	9,611	1,854,125	6,695	1,316,983	1,317,764	.....	4,929,436
7. Essex .....	3,258,664	229,124	23,630,871	1,288,768	9,262,327	10,751,815	6,019,048	54,440,617
8. Gloucester .....	603,600	10,256	1,697,548	1,094	2,557,869	2,094,507	.....	6,964,874
9. Hudson .....	2,124,677	64,453	16,408,564	6,484,802	17,348,221	5,167,815	2,240	47,600,772
10. Hunterdon .....	243,697	1,359	1,234,261	.....	2,875,621	881,751	1,002	5,237,691
11. Mercer .....	1,063,025	38,810	6,091,610	157,810	6,083,798	4,109,031	202,193	17,746,277
12. Middlesex .....	2,040,695	68,945	11,331,251	315,735	16,668,308	7,299,072	.....	37,724,006
13. Monmouth .....	1,614,375	36,748	3,702,991	17,298	5,768,104	5,352,468	15,912	16,507,896
14. Morris .....	1,340,348	21,952	4,877,595	31,918	4,038,891	4,109,431	376,322	14,796,457
15. Ocean .....	728,699	5,078	1,300,166	9,834	5,493,337	3,661,708	.....	11,198,822
16. Passaic .....	1,610,645	52,539	9,037,247	41,754	3,966,985	5,271,243	447	19,980,860
17. Salem .....	206,043	3,095	2,622,681	.....	5,642,965	772,728	.....	9,247,512
18. Somerset .....	693,401	8,423	3,926,639	20,860	2,704,938	3,237,091	.....	10,591,352
19. Sussex .....	270,996	840	934,561	.....	775,155	863,593	117,254	2,962,399
20. Union .....	1,898,440	86,337	11,467,130	335,459	10,149,899	6,739,713	.....	30,676,978
21. Warren .....	250,626	1,114	1,297,074	26,146	2,317,780	832,236	.....	4,724,976
Total .....	\$25,000,000	\$1,275,317	\$124,781,219	\$8,912,450	\$126,919,407	\$88,496,758	\$6,828,269	\$382,213,420

Difference in totals due to rounding.



## ATLANTIC COUNTY

Taxing Districts	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. Absecon City .....	\$21,301		\$19,328		\$55,959	\$81,722		\$178,310
2. Atlantic City .....	167,289	\$7,112	1,160,771	\$10,535	1,092,051	887,790	\$11,138	3,336,686
3. Brigantine City .....	23,563		14,953		59,035	76,755		174,306
4. Buena Bor. ....	11,476		28,654		31,402	53,490		125,022
5. Buena Vista Twp. ....	14,817		24,919		95,786	86,142		221,664
6. Corbin City .....	902		1,520		3,321	6,683		12,426
7. Egg Harbor City .....	15,044	613	48,737		36,042	51,041		151,477
8. Egg Harbor Twp. ....	34,542	471	59,126		910,234	250,845		1,255,218
9. Estell Manor City .....	1,884		3,905		27,085	35,457		68,331
10. Folsom Bor. ....	6,176		13,243		10,710	29,878		60,007
11. Galloway Twp. ....	28,928		88,496		76,013	167,132		360,569
12. Hamilton Twp. ....	22,528		106,001		123,200	171,477		423,206
13. Hammonton Town .....	40,072	2,281	144,567	1,988	81,897	143,526		414,331
14. Linwood City .....	21,529		19,186		49,532	69,915		160,162
15. Longport Bor. ....	4,282		3,727		17,738	26,020		51,767
16. Margate City .....	36,968		46,440		95,767	97,909		277,084
17. Mullica Twp. ....	11,853		26,976		25,399	65,740		129,968
18. Northfield City .....	30,222	326	56,513		64,282	81,879		233,222
19. Pleasantville City .....	48,961	1,318	98,226	1,620	127,138	169,829	1,131	448,223
20. Port Republic City .....	2,049		4,881		16,783	42,679		66,392
21. Somers Point City .....	27,681		48,951		75,898	99,400		251,930
22. Ventnor City .....	36,300	50	41,737		77,200	108,789		264,076
23. Weymouth Twp. ....	3,488		4,638		24,343	17,553		50,022
Total .....	\$611,856	\$12,171	\$2,065,496	\$14,144	\$3,176,818	\$2,821,654	\$12,269	\$8,714,408

Difference in totals due to rounding.

## BERGEN COUNTY

Taxing Districts	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. Allendale Bor. ....	\$21,812	.....	\$27,286	.....	\$74,057	\$120,498	.....	\$243,653
2. Alpine Bor. ....	4,698	.....	10,816	.....	53,448	50,550	.....	119,512
3. Bergenfield Bor. ....	101,368	\$859	163,676	.....	137,136	252,600	.....	655,639
4. Bogota Bor. ....	31,319	1,015	240,052	.....	42,164	88,825	.....	403,375
5. Carlstadt Bor. ....	23,503	421	236,080	.....	119,005	199,929	.....	578,938
6. Cliffside Park Bor. ....	66,033	503	117,988	.....	87,560	135,884	.....	407,968
7. Closter Bor. ....	30,075	.....	69,696	.....	232,306	162,607	.....	494,684
8. Cresskill Bor. ....	29,005	.....	46,233	.....	126,382	114,850	.....	316,470
9. Demarest Bor. ....	17,942	.....	9,744	.....	56,352	77,733	.....	161,771
10. Dumont Bor. ....	70,451	440	48,754	.....	124,150	198,866	.....	442,661
11. East Rutherford Bor. ....	29,837	.....	362,616	.....	237,796	240,236	.....	870,485
12. Edgewater Bor. ....	17,432	.....	694,618	\$14,124	35,783	58,213	.....	820,170
13. Elmwood Park Bor. ....	71,695	20	363,631	.....	103,267	193,112	.....	731,725
14. Emerson Bor. ....	29,460	.....	41,349	.....	57,312	109,352	.....	237,473
15. Englewood City ....	87,334	2,554	465,264	.....	235,833	474,895	.....	1,265,880
16. Englewood Cliffs Bor. ....	20,756	13,591	202,053	.....	80,260	113,360	.....	430,020
17. Fair Lawn Bor. ....	132,740	4,687	620,498	2,257	335,994	542,811	.....	1,638,987
18. Fairview Bor. ....	37,394	.....	175,822	.....	84,722	106,757	.....	404,695
19. Fort Lee Bor. ....	107,069	1,777	77,399	.....	141,816	270,981	.....	599,042
20. Franklin Lakes Bor. ....	26,391	.....	43,130	.....	247,603	157,037	.....	474,161
21. Garfield City ....	107,650	735	409,732	.....	104,933	268,283	.....	891,333
22. Glen Rock Bor. ....	45,479	142	75,408	.....	75,178	173,532	.....	369,739
23. Hackensack City ....	125,865	342,184	1,119,894	1,607	298,401	597,957	.....	2,485,908
24. Harrington Park Bor. ....	16,922	.....	6,689	.....	56,662	76,387	.....	156,660
25. Hasbrouck Heights Bor. ....	47,717	1,346	64,740	.....	121,133	174,026	.....	408,962
26. Haworth Bor. ....	13,143	.....	9,946	.....	103,605	80,529	.....	207,223
27. Hillsdale Bor. ....	41,135	.....	60,560	.....	181,453	226,432	.....	509,580
28. Hohokus Bor. ....	15,198	.....	27,791	.....	37,504	85,760	.....	166,253
29. Leonia Bor. ....	30,924	.....	37,349	.....	182,892	138,428	.....	389,593
30. Little Ferry Bor. ....	31,683	.....	73,690	.....	73,662	126,688	.....	305,723
31. Lodi Bor. ....	87,956	2,528	277,731	.....	87,408	204,633	.....	660,256
32. Lyndhurst Twp. ....	79,448	891	376,289	1,766	100,128	173,682	.....	732,198
33. Mahwah Twp. ....	37,751	.....	309,870	7,386	327,613	215,288	.....	897,908
34. Maywood Bor. ....	38,754	.....	126,973	.....	64,745	136,065	.....	366,537
35. Maywood Park Bor. ....	28,510	.....	110,268	.....	30,951	79,112	.....	248,850

36. Montvale Bor. ....	25,611	40,308	76,157	.....	158,890	121,207	.....	422,173
37. Moonachie Bor. ....	10,315	.....	85,751	.....	55,489	99,185	.....	250,740
38. New Milford Bor. ....	66,935	168	51,561	.....	225,157	195,850	.....	539,671
39. North Arlington Bor. ....	63,254	753	126,928	.....	112,504	134,853	.....	438,292
40. Northvale Bor. ....	18,096	446	139,831	.....	57,960	67,192	.....	283,525
41. Norwood Bor. ....	15,373	.....	32,748	.....	92,267	87,175	.....	227,563
42. Oakland Bor. ....	50,405	.....	65,942	.....	100,322	160,459	.....	377,128
43. Old Tappan Bor. ....	13,692	.....	24,338	.....	216,671	70,164	.....	324,865
44. Oradell Bor. ....	31,120	693	36,841	.....	229,678	158,193	.....	456,525
45. Palisades Park Bor. ....	46,668	491	98,194	.....	77,964	126,210	.....	349,527
46. Paramus Bor. ....	99,204	61,833	886,592	.....	356,666	567,559	.....	1,971,854
47. Park Ridge Bor. ....	30,442	.....	65,509	.....	101,453	106,507	.....	303,911
48. Ramsey Bor. ....	43,941	1,119	146,997	.....	143,545	205,406	.....	541,008
49. Ridgefield Bor. ....	.....	.....	185,606	12,228	3,170,008	201,905	.....	3,569,747
50. Ridgefield Park Twp. ....	48,901	.....	176,508	.....	74,984	146,743	.....	447,136
51. Ridgewood Village ....	96,289	382	185,722	.....	171,118	362,381	.....	815,892
52. Riveredge Bor. ....	44,917	421	56,367	.....	119,304	188,229	.....	409,238
53. Rivervale Twp. ....	31,050	267	35,076	.....	78,984	115,024	.....	260,401
54. Rochelle Park Twp. ....	22,301	.....	62,045	.....	39,789	113,987	.....	238,122
55. Rockleigh Bor. ....	.....	.....	27,060	.....	8,431	12,313	.....	47,804
56. Rutherford Bor. ....	72,713	570	109,553	.....	105,231	230,760	.....	518,827
57. Saddle Brook Twp. ....	55,840	1,490	280,478	1,288	194,184	192,943	\$9,430	735,653
58. Saddle River Bor. ....	8,518	.....	3,977	.....	34,127	69,890	.....	116,512
59. South Hackensack Twp. ....	8,431	284	240,390	.....	49,659	68,248	.....	367,012
60. Teaneck Twp. ....	148,050	997	265,893	.....	288,589	528,323	18,637	1,250,489
61. Tenafly Bor. ....	51,827	349	101,012	.....	120,933	239,983	.....	514,104
62. Teterboro Bor. ....	.....	.....	140,787	.....	14,992	54,185	.....	209,964
63. Upper Saddle River Bor. ....	27,785	396	42,796	.....	95,405	118,297	.....	284,679
64. Waldwick Bor. ....	43,040	.....	58,414	1,013	457,977	91,859	.....	652,303
65. Wallington Bor. ....	35,947	.....	88,349	.....	37,179	88,860	.....	250,335
66. Washington Twp. ....	36,971	.....	16,696	.....	68,982	130,805	.....	253,454
67. Westwood Bor. ....	38,817	711	130,268	.....	107,235	182,614	.....	459,645
68. Woodcliff Lake Bor. ....	19,246	12,327	18,960	.....	42,463	103,188	.....	196,184
69. Wood-Ridge Bor. ....	29,051	.....	347,085	.....	52,883	106,842	.....	535,861
70. Wyckoff Twp. ....	56,064	.....	61,284	.....	95,181	179,804	.....	392,333
Total .....	\$3,095,275	\$497,701	\$11,575,349	\$41,664	\$11,815,414	\$12,053,041	\$28,066	\$39,106,510

Difference in totals due to rounding.

## BURLINGTON COUNTY

Taxing Districts	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. ....	\$2,849		\$19,551		\$9,607	\$26,959		\$58,966
2. Beverly City .....	10,853		20,003		18,821	30,918		80,595
3. Bordentown City .....	15,695		60,268		34,482	56,885		167,330
4. Bordentown Twp. ....	25,527		85,894		154,138	131,135		396,694
5. Burlington City .....	41,980	\$427	108,944		3,691,714	173,118		4,016,183
6. Burlington Twp. ....	37,125		272,923		1,153,132	201,792		1,664,972
7. Chesterfield Twp. ....	11,151		21,890		26,453	52,508		112,002
8. Cinnaminson Twp. ....	59,290	264	204,547		218,691	294,134		776,926
9. Delanco Twp. ....	14,531		140,096		37,498	50,218		242,343
10. Delran Twp. ....	35,182		145,561		99,032	150,851		430,626
11. Eastampton Twp. ....	7,984		11,331		24,289	49,158		92,762
12. Edgewater Park Twp. ....	25,908		75,328		49,684	84,366		235,286
13. Evesham Twp. ....	47,108	1,392	35,184		225,466	243,116		552,266
14. Fieldsboro Bor. ....	2,150		62,818		3,636	8,407		77,011
15. Florence Twp. ....	29,921		357,927		116,141	121,703		625,692
16. Hainesport Twp. ....	10,451		36,919		23,803	59,250		130,423
17. Lumberton Twp. ....	13,790		67,258		96,973	85,542		263,563
18. Mansfield Twp. ....	9,078		19,624		35,983	83,171		147,856
19. Maple Shade Twp. ....	57,549	544	77,269		102,142	171,652		409,156
20. Medford Twp. ....	28,984	458	52,711		103,339	185,877		371,369
21. Medford Lakes Bor. ....	16,750		4,760		22,710	42,575		86,795
22. Moorestown Twp. ....	54,449	15,529	345,580		138,469	279,382		833,409
23. Mount Holly Twp. ....	44,438	108	131,273		98,538	163,233		437,590
24. Mount Laurel Twp. ....	39,223		90,391		96,034	220,327		445,975
25. New Hanover Twp. ....	95,811	354	1,080		42,050	62,332		201,627
26. North Hanover Twp. ....	34,458		15,094		165,150	32,435		247,137
27. Palmyra Bor. ....	24,360		41,625		41,467	82,304		189,756
28. Pemberton Bor. ....	4,698		7,579		3,332	12,101		27,710
29. Pemberton Twp. ....	69,049		29,032		144,734	247,929		490,744
30. Riverside Twp. ....	30,030	629	159,918		66,378	105,925		362,880

31. Riverton Bor. ....	11,927		12,405		18,147	35,233		77,712
32. Shamong Twp. ....	4,607		7,359		8,712	28,063		48,741
33. Southampton Twp. ....	17,414	48	28,405		61,801	142,136		249,804
34. Springfield Twp. ....	7,844		26,465		26,369	57,479		118,157
35. Tabernacle Twp. ....	7,351		5,812		9,675	32,791		55,629
36. Washington Twp. ....	2,352		15,844		4,998	14,124		37,318
37. Westampton Twp. ....	9,368		30,262		44,137	82,155		165,922
38. Willingboro Twp. ....	151,654	555	95,237		285,054	260,537		793,037
39. Woodland Twp. ....	7,103		3,613		5,834	21,310		37,860
40. Wrightstown Bor. ....	9,504	3,635	12,970		5,492	17,736		49,337
<b>Total .....</b>	<b>\$1,129,495</b>	<b>\$23,942</b>	<b>\$2,940,751</b>		<b>\$7,514,104</b>	<b>\$4,200,868</b>		<b>\$15,809,160</b>

Difference in totals due to rounding.



## CAMDEN COUNTY

Taxing Districts	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. ....	\$37,758	\$3,153	\$109,315	.....	\$80,496	\$107,900	.....	\$338,622
2. Audubon Park Bor. ....	5,215	.....	4,061	.....	1,437	4,545	.....	15,258
3. Barrington Bor. ....	29,393	.....	208,542	.....	43,389	88,701	.....	370,025
4. Bellmawr Bor. ....	54,592	81	55,729	.....	120,108	136,210	.....	366,720
5. Berlin Bor. ....	17,467	264	41,507	.....	43,713	73,681	.....	176,632
6. Berlin Twp. ....	19,896	.....	8,416	.....	197,970	42,391	.....	268,673
7. Brooklawn Bor. ....	10,032	.....	17,284	.....	13,742	33,014	.....	74,072
8. Camden City ....	358,463	22,373	2,756,702	\$115,436	903,094	1,174,092	\$50,117	5,380,277
9. Cherry Hill Twp. ....	225,090	32,209	711,738	.....	592,863	971,091	.....	2,532,991
10. Chesilhurst Bor. ....	2,800	.....	4,552	.....	9,022	15,060	.....	31,434
11. Clementon Bor. ....	15,702	.....	25,037	.....	23,354	51,790	.....	115,883
12. Collingswood Bor. ....	60,898	1,258	82,159	.....	66,834	161,156	3.397	375,702
13. Gibbsboro Bor. ....	9,207	.....	51,188	.....	30,356	32,927	.....	123,678
14. Gloucester City ....	51,408	94	334,441	.....	226,657	165,860	.....	778,460
15. Gloucester Twp. ....	92,668	1,388	99,183	.....	264,455	336,498	.....	794,192
16. Haddon Twp. ....	63,589	.....	66,643	.....	94,301	178,820	.....	403,353
17. Haddonfield Bor. ....	45,853	27,455	65,444	.....	61,740	198,719	.....	399,211
18. Haddon Heights Bor. ....	32,735	282	30,047	.....	83,628	121,410	.....	268,102
19. Hi-Nella Bor. ....	4,177	.....	1,608	.....	9,280	10,435	.....	25,500
20. Laurel Springs Bor. ....	8,969	.....	6,160	.....	16,051	38,781	.....	69,961
21. Lawnside Bor. ....	9,637	.....	24,497	.....	45,405	45,762	.....	125,301
22. Lindenwold Bor. ....	42,641	.....	13,979	.....	82,974	109,650	.....	249,244
23. Magnolia Bor. ....	20,599	.....	20,780	.....	38,724	58,911	.....	139,014
24. Merchantville Bor. ....	15,467	394	20,651	.....	25,401	90,503	.....	152,416
25. Mt. Ephraim Bor. ....	19,662	.....	21,076	.....	27,660	62,352	.....	130,750
26. Oaklyn Bor. ....	16,170	.....	17,622	.....	25,888	41,914	.....	101,594
27. Pennsauken Twp. ....	127,214	3,839	824,500	3,032	427,683	524,749	.....	1,911,017
28. Pine Hill Bor. ....	17,939	.....	6,858	.....	56,626	45,791	.....	127,214
29. Pine Valley Bor. ....	80	.....	516	.....	252	548	.....	1,396
30. Runnemede Bor. ....	36,615	529	53,053	.....	93,118	97,804	.....	281,119

31. Somerdale Bor. ....	22,755	.....	26,800	.....	45,866	68,043	.....	163,464
32. Stratford Bor. ....	34,259	581	33,074	.....	83,937	79,066	.....	230,917
33. Tavistock Bor. ....	42	.....	1,863	.....	105	84	.....	2,094
34. Voorhees Twp. ....	21,721	449	45,160	.....	80,469	110,221	.....	258,020
35. Waterford Twp. ....	14,237	.....	17,842	.....	50,525	65,406	.....	148,010
36. Winslow Twp. ....	39,156	.....	146,648	.....	695,707	224,816	.....	1,106,327
37. Woodlynne Bor. ....	10,839	.....	5,771	.....	9,300	21,023	.....	46,933
<b>Total .....</b>	<b>\$1,594,947</b>	<b>\$94,347</b>	<b>\$5,960,447</b>	<b>\$118,468</b>	<b>\$4,672,131</b>	<b>\$5,589,724</b>	<b>\$53,514</b>	<b>\$18,083,578</b>

Difference in totals due to rounding.

## CAPE MAY COUNTY

Taxing Districts	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. ....	\$4,485	\$681	\$17,249	.....	\$46,212	\$71,360	.....	\$139,987
2. Cape May City .....	15,352	.....	60,476	.....	44,156	58,974	.....	178,958
3. Cape May Point Bor. ....	713	.....	154	.....	1,693	5,074	.....	7,634
4. Dennis Twp. ....	9,211	.....	9,271	.....	149,265	62,404	.....	230,151
5. Lower Twp. ....	35,493	53	103,789	.....	71,921	184,731	.....	395,987
6. Middle Twp. ....	30,498	527	51,627	.....	580,932	177,828	.....	841,412
7. North Wildwood City .....	13,681	.....	81,094	.....	56,290	78,310	.....	229,375
8. Ocean City .....	36,964	6,543	180,650	.....	306,741	317,265	.....	848,163
9. Sea Isle City .....	5,984	.....	10,717	.....	30,835	59,995	.....	107,531
10. Stone Harbor Bor. ....	3,807	.....	14,089	.....	33,190	45,210	.....	96,296
11. Upper Twp. ....	.....	.....	5,947	.....	1,213,266	90,935	.....	1,310,148
12. West Cape May Bor. ....	3,513	.....	3,233	.....	7,555	14,649	.....	28,950
13. West Wildwood Bor. ....	821	.....	1,976	.....	6,097	7,854	.....	16,748
14. Wildwood City .....	14,366	668	195,521	.....	170,553	110,385	.....	491,493
15. Wildwood Crest Bor. ....	12,175	.....	68,070	.....	42,850	66,401	.....	189,496
16. Woodbine Bor. ....	9,176	.....	20,998	.....	8,201	18,131	.....	56,506
Total .....	\$196,239	\$8,473	\$824,861	.....	\$2,769,759	\$1,369,506	.....	\$5,168,838

Difference in totals due to rounding.

## CUMBERLAND COUNTY

Taxing Districts	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 .....	\$71,430	\$1,566	\$507,638	\$1,291	\$153,800	\$173,621	.....	\$909,346
2. Commercial Twp. ....	12,818	.....	35,311	.....	31,923	67,874	.....	147,926
3. Deerfield Twp. ....	8,613	.....	16,345	.....	25,171	42,665	.....	92,794
4. Downe Twp. ....	6,211	.....	30,672	.....	27,127	37,403	.....	101,413
5. Fairfield Twp. ....	17,422	.....	11,909	.....	34,302	54,569	.....	118,202
6. Greenwich Twp. ....	3,366	.....	12,448	.....	4,601	15,181	.....	35,596
7. Hopewell Twp. ....	13,877	.....	23,240	.....	22,751	55,409	.....	115,277
8. Lawrence Twp. ....	8,141	.....	20,934	.....	14,657	32,377	.....	76,109
9. Maurice River Twp. ....	13,084	.....	52,969	.....	44,620	70,996	.....	181,669
10. Millville City .....	74,684	92	371,428	2,661	228,526	273,819	.....	951,210
11. Shiloh Bor. ....	2,003	.....	3,021	.....	1,626	6,195	.....	12,845
12. Stow Creek Twp. ....	3,670	.....	14,369	.....	10,429	18,844	.....	47,312
13. Upper Deerfield Twp. ....	23,238	.....	75,460	.....	362,428	92,234	.....	553,360
14. Vineland City .....	165,681	7,953	678,382	2,743	355,021	376,576	.....	1,586,356
Total .....	\$424,258	\$9,611	\$1,854,125	\$6,695	\$1,316,983	\$1,317,764	.....	\$5,077,341

Difference in totals due to rounding.

## ESSEX COUNTY

Taxing Districts	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 .....	\$131,531	\$625	\$759,719	\$2,217	\$259,219	\$440,946	.....	\$1,594,257
2. Bloomfield Town .....	181,865	4,542	788,709	10,003	272,420	528,764	.....	1,786,303
3. Caldwell Bor. ....	30,330	3,709	88,703	.....	55,632	128,501	.....	306,875
4. Cedar Grove Twp. ....	54,466	.....	123,719	.....	124,707	142,809	.....	445,701
5. East Orange City .....	263,806	83,278	989,863	20,663	317,370	752,675	\$233,922	2,661,577
6. Essex Fells Bor. ....	8,882	.....	3,803	.....	18,827	51,447	.....	82,959
7. Fairfield Bor. ....	24,063	273	323,473	.....	57,845	194,496	.....	600,150
8. Glen Ridge Bor. ....	29,774	.....	28,058	1,244	35,513	70,795	.....	165,384
9. Irvington Town .....	207,885	7,759	556,791	4,340	255,695	505,639	.....	1,538,160
10. Livingston Twp. ....	105,308	3,926	212,417	.....	309,122	408,781	.....	1,039,554
11. Maplewood Twp. ....	87,149	4,257	219,055	1,236	139,247	279,218	.....	730,162
12. Millburn Twp. ....	73,716	2,656	284,935	.....	331,889	392,033	720,318	1,805,547
13. Montclair Town .....	153,951	2,657	314,858	19,898	228,734	518,441	.....	1,238,539
14. Newark City .....	1,335,021	103,726	16,886,990	1,209,538	5,464,687	4,077,921	5,064,808	34,142,691
15. North Caldwell Bor. ....	23,535	.....	19,521	.....	38,660	82,401	.....	164,117
16. Nutley Town .....	111,551	1,972	421,327	.....	205,367	320,002	.....	1,060,219
17. Orange City .....	113,833	5,417	655,786	11,345	214,132	492,603	.....	1,493,116
18. Roseland Bor. ....	15,565	.....	95,312	.....	123,769	67,242	.....	301,888
19. South Orange Village .....	59,321	3,845	107,180	8,284	142,573	289,877	.....	611,080
20. Verona Bor. ....	52,666	287	131,792	.....	67,343	183,269	.....	435,357
21. West Caldwell Bor. ....	41,641	.....	115,155	.....	135,524	174,554	.....	466,874
22. West Orange Town .....	152,804	197	503,703	.....	464,053	649,351	.....	1,770,108
Total .....	\$3,258,664	\$229,124	\$23,630,871	\$1,288,768	\$9,262,327	\$10,751,815	\$6,019,048	\$54,440,617

Difference in totals due to rounding.



## GLOUCESTER COUNTY

Taxing Districts	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. ....	\$18,512		\$28,870		\$56,787	\$53,971		\$157,780
2. Deptford Twp. ....	84,702		119,828		184,559	247,790		636,879
3. East Greenwich Twp. ....	11,465	\$56	17,342		178,166	43,177		250,206
4. Elk Twp. ....	9,462		11,112		18,712	46,360		85,646
5. Franklin Twp. ....	31,424		36,286		95,434	144,211		307,355
6. Glassboro Bor. ....	45,224	31	138,759		252,820	151,107		638,941
7. Greenwich Twp. ....	19,840		272,719		130,833	47,695		471,087
8. Harrison Twp. ....	9,301		20,378		33,382	51,106		114,167
9. Logan Twp. ....	6,432		45,081		31,429	38,255		121,197
10. Mantua Twp. ....	33,707		35,066		91,940	108,496		269,209
11. Monroe Twp. ....	49,185	449	86,092		888,872	242,374		1,266,972
12. National Park Bor. ....	13,038		4,920		87,606	31,644		137,208
13. Newfield Bor. ....	5,198		13,853		11,065	16,187		46,303
14. Paulsboro Bor. ....	28,257	43	88,813		25,464	46,744		189,321
15. Pitman Bor. ....	35,853	923	99,596		46,207	76,648		259,227
16. South Harrison Twp. ....	4,285		11,737		4,910	16,001		36,933
17. Swedesboro Bor. ....	7,994		77,908		15,036	21,267		122,205
18. Washington Twp. ....	55,022		49,061		138,487	173,934		416,504
19. Wenonah Bor. ....	8,263		2,760		12,144	21,789		44,956
20. West Deptford Twp. ....	48,685		257,701		89,795	205,565		601,746
21. Westville Bor. ....	18,072	2,859	34,536		25,977	53,525		134,969
22. Woodbury City ....	43,372	5,896	118,113	\$1,094	87,234	175,234		430,943
23. Woodbury Heights Bor. ....	12,657		27,511		23,683	49,951		113,802
24. Woolwich Twp. ....	4,009		48,508		27,329	31,475		111,321
Total .....	\$603,600	\$10,256	\$1,697,548	\$1,094	\$2,557,869	\$2,094,507		\$6,964,874

Difference in totals due to rounding.

## HUDSON COUNTY

Taxing Districts	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 .....	\$254,270	\$4,439	\$2,223,214	\$53,869	\$529,433	\$544,506	.....	\$3,609,731
2. East Newark Bor. ....	6,718	.....	211,119	.....	9,107	25,152	.....	252,096
3. Guttenberg Town .....	20,113	.....	83,619	.....	21,217	45,770	.....	170,719
4. Harrison Town .....	41,285	546	1,005,039	19,402	2,470,207	187,895	.....	3,724,374
5. Hoboken City .....	158,624	114	1,642,924	887,611	178,151	288,542	.....	3,155,966
6. Jersey City .....	910,043	36,520	6,015,466	3,822,246	8,253,331	2,166,354	\$2,240	21,206,200
7. Kearny Town .....	131,377	9,040	1,915,355	173,833	4,919,312	453,308	.....	7,602,225
8. North Bergen Twp. ....	166,912	1,265	792,038	87,218	381,711	503,121	.....	1,932,265
9. Secaucus Town .....	46,238	4,111	426,012	45,321	151,690	227,434	.....	900,806
10. Union City .....	200,307	6,312	888,410	1,315	176,414	414,363	.....	1,687,121
11. Weehawken Twp. ....	46,780	.....	431,767	970,733	67,595	93,833	.....	1,610,708
12. West New York Town .....	142,010	2,107	773,603	423,254	190,054	217,536	.....	1,748,564
Total .....	\$2,124,677	\$64,453	\$16,408,564	\$6,484,802	\$17,348,221	\$5,167,815	\$2,240	\$47,600,772

Difference in totals due to rounding.

## HUNTERDON COUNTY

Taxing Districts	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. ....	\$7,435	.....	\$26,465	.....	\$39,264	\$29,149	.....	\$102,313
2. Bethlehem Twp. ....	4,841	.....	18,242	.....	33,170	16,166	.....	72,419
3. Bloomsbury Bor. ....	3,073	.....	10,255	.....	1,984	7,281	.....	22,593
4. Califon Bor. ....	3,391	.....	10,496	.....	5,205	15,136	.....	34,228
5. Clinton Town ....	6,089	\$100	30,371	.....	5,750	23,840	.....	66,150
6. Clinton Twp. ....	17,893	.....	59,320	.....	47,280	67,555	.....	192,048
7. Delaware Twp. ....	11,357	.....	40,079	.....	24,868	38,803	.....	115,107
8. East Amwell Twp. ....	8,976	.....	38,864	.....	28,720	33,968	.....	110,528
9. Flemington Bor. ....	13,692	838	77,893	.....	23,743	39,848	.....	156,013
10. Franklin Twp. ....	7,529	.....	28,053	.....	29,570	29,952	.....	95,104
11. Frenchtown Bor. ....	5,100	.....	39,622	.....	6,771	14,353	.....	65,846
12. Glen Gardner Bor. ....	3,055	.....	4,220	.....	3,586	7,917	.....	18,778
13. Hampton Bor. ....	4,845	.....	5,321	.....	3,014	7,907	.....	21,087
14. High Bridge Bor. ....	9,109	.....	79,451	.....	6,917	17,289	.....	112,766
15. Holland Twp. ....	12,538	.....	41,091	.....	1,385,634	48,441	\$1,002	1,488,706
16. Kingwood Twp. ....	8,019	.....	30,498	.....	21,871	39,123	.....	99,511
17. Lambertville City ....	15,237	421	63,442	.....	18,967	29,292	.....	127,359
18. Lebanon Bor. ....	3,093	.....	4,580	.....	3,642	11,518	.....	22,833
19. Lebanon Twp. ....	14,803	.....	33,703	.....	684,965	45,515	.....	778,986
20. Milford Bor. ....	4,299	.....	179,401	.....	85,458	12,392	.....	281,550
21. Raritan Twp. ....	24,238	.....	253,486	.....	129,693	124,299	.....	531,716
22. Readington Twp. ....	26,873	.....	60,891	.....	148,199	107,786	.....	343,749
23. Stockton Bor. ....	2,164	.....	4,232	.....	8,744	6,870	.....	22,010
24. Tewksbury Twp. ....	10,343	.....	46,744	.....	55,961	44,414	.....	157,462
25. Union Twp. ....	8,218	.....	31,642	.....	18,641	35,436	.....	93,937
26. West Amwell Twp. ....	7,487	.....	15,899	.....	54,006	27,500	.....	104,892
Total .....	\$243,697	\$1,359	\$1,234,261	.....	\$2,875,621	\$881,751	\$1,002	\$5,237,691

Difference in totals due to rounding.

## MERCER COUNTY

Taxing Districts	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. ....	\$41,023	.....	\$159,116	.....	\$123,623	\$174,438	.....	\$498,200
2. Ewing Twp. ....	114,759	\$604	1,122,504	\$4,513	221,176	486,918	\$202,193	2,152,667
3. Hamilton Twp. ....	278,270	4,269	764,679	6,281	4,094,009	1,011,627	.....	6,159,135
4. Hightstown Bor. ....	18,984	989	65,194	.....	35,847	56,456	.....	177,470
5. Hopewell Bor. ....	7,938	.....	25,433	.....	10,118	23,886	.....	67,375
6. Hopewell Twp. ....	35,059	.....	182,910	.....	113,206	219,301	.....	550,476
7. Lawrence Twp. ....	68,396	277	429,547	.....	265,885	303,464	.....	1,067,569
8. Pennington Bor. ....	7,519	.....	17,793	.....	11,667	33,299	.....	70,278
9. Princeton Bor. ....	43,033	2,208	139,927	1,487	89,272	176,433	.....	452,360
10. Princeton Twp. ....	47,717	595	112,571	.....	132,490	229,007	.....	522,380
11. Trenton City ....	366,275	29,869	2,881,967	134,618	798,011	1,043,720	.....	5,254,460
12. Washington Twp. ....	11,573	.....	39,724	.....	49,172	94,414	.....	194,883
13. West Windsor Twp. ....	22,479	.....	150,243	10,910	139,323	256,068	.....	579,023
Total .....	\$1,063,025	\$38,810	\$6,091,610	\$157,810	\$6,083,798	\$4,109,031	\$202,193	\$17,746,277

Difference in totals due to rounding.

## MIDDLESEX COUNTY

Taxing Districts	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. ....	\$80,874	\$456	\$754,584	\$1,199	\$226,277	\$233,162		\$1,296,552
2. Cranbury Twp. ....	7,875		85,133		23,799	70,019		186,826
3. Dunellen Bor. ....	24,720	560	192,865	2,552	36,579	88,221		345,497
4. East Brunswick Twp. ....	119,426	3,914	395,450		268,632	521,439		1,308,861
5. Edison Twp. ....	234,615	22,141	817,597	14,118	3,966,073	971,185		6,025,729
6. Helmetta Bor. ....	3,338		63,725		5,934	15,845		88,842
7. Highland Park Bor. ....	50,282	1	99,798		51,889	146,123		348,093
8. Jamesburg Bor. ....	16,023		26,940		24,262	43,043		110,268
9. Madison Twp. ....	170,281		191,074	3,728	364,980	400,604		1,130,667
10. Metuchen Bor. ....	56,036	9,201	242,146	17,697	119,347	225,604		670,031
11. Middlesex Bor. ....	52,565	1,359	192,007		135,808	213,999		595,738
12. Milltown Bor. ....	22,616		83,953		32,053	41,255		179,877
13. Monroe Twp. ....	31,942		81,856		157,033	172,289		443,120
14. New Brunswick City ....	146,407	3,059	919,196	24,214	249,862	521,616		1,864,354
15. North Brunswick Twp. ....	58,343	5,589	897,637	3,609	375,422	282,751		1,623,351
16. Perth Amboy City ....	135,617	5,881	1,370,991	38,796	188,438	372,853		2,112,576
17. Piscataway Twp. ....	127,298	6,295	553,374		387,576	600,136		1,674,679
18. Plainsboro Twp. ....	5,761		53,391		92,639	64,099		215,890
19. Sayreville Bor. ....	113,630	2,824	1,271,006	1,960	2,454,562	288,465		4,132,447
20. South Amboy City ....	32,641		39,503	101,372	1,204,882	73,079		1,451,477
21. South Brunswick Twp. ....	49,139	687	447,824	13,158	684,593	301,165		1,496,566
22. South Plainfield Bor. ....	73,901	73	350,489	9,572	240,798	344,125		1,018,958
23. South River Bor. ....	53,928	341	99,454		30,819	78,332		262,874
24. Spotswood Bor. ....	27,583		214,442	4,978	46,985	70,387		364,375
25. Woodbridge Twp. ....	345,855	6,563	1,886,817	78,782	5,299,066	1,159,276		8,776,359
Total .....	\$2,040,695	\$68,945	\$11,331,251	\$315,735	\$16,668,308	\$7,299,072		\$37,724,006

Difference in totals due to rounding.



## MONMOUTH COUNTY

Taxing Districts	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. Allenhurst Bor. ....	\$3,537		\$7,168		\$47,654	\$11,305		\$69,664
2. Allentown Bor. ....	5,603		4,221		6,256	16,825		32,905
3. Asbury Park City ....	57,790	\$10,864	404,509	\$5,347	112,983	173,541		765,034
4. Atlantic Highlands Bor. ....	17,834	1,205	24,179		90,335	45,633		179,186
5. Avon-by-the-Sea Bor. ....	7,561		9,641		15,085	22,311		54,598
6. Belmar Bor. ....	20,211		39,818		42,794	59,316		162,139
7. Bradley Beach Bor. ....	14,552	244	28,484		74,778	41,190		159,248
8. Brielle Bor. ....	12,563		22,392		25,563	43,398		103,916
9. Colts Neck Twp. ....	20,340		32,170		285,166	123,096		460,772
10. Deal Bor. ....	8,393		5,702		50,653	67,262		132,010
11. Eatontown Bor. ....	51,100	5,975	189,979		94,144	125,373		466,571
12. Englishtown Bor. ....	3,663		14,855		4,278	12,133		34,929
13. Fair Haven Bor. ....	21,469		18,432		55,884	50,831		146,616
14. Farmingdale Bor. ....	4,013		16,809		5,250	13,123		39,195
15. Freehold Bor. ....	36,860	1,503	147,584		79,260	98,297		363,504
16. Freehold Twp. ....	46,088		121,703		181,321	256,868		605,980
17. Hazlet Twp. ....	77,736		131,906		146,401	170,466		526,509
18. Highlands Bor. ....	13,688	352	19,181		26,057	30,529		89,807
19. Holmdel Twp. ....	21,382		292,326		146,162	184,605		644,475
20. Howell Twp. ....	76,047		110,710		469,178	300,901		956,836
21. Interlaken Bor. ....	4,132		14		11,407	18,698		34,251
22. Keansburg Bor. ....	33,976	1,014	47,925		56,756	61,063		200,734
23. Keyport Bor. ....	25,185	659	72,594		35,788	86,062		220,288
24. Little Silver Bor. ....	21,008		35,943		54,650	76,230		187,831
25. Loch Arbour Village ....	1,381		3,018		2,725	5,149		12,273
26. Long Branch City ....	111,065	185	186,229	7,122	467,246	292,506		1,064,353
27. Manalapan Twp. ....	49,108		49,585		256,551	188,242		543,486
28. Manasquan Bor. ....	17,376	544	28,177		46,527	53,802		146,426
29. Marlboro Twp. ....	42,900		52,894		122,952	174,333		393,079
30. Matawan Bor. ....	31,935	517	34,023		274,809	70,205		411,489

31. Matawan Twp. ....	61,800		182,709		164,809	122,310		531,628
32. Middletown Twp. ....	190,933	2,410	150,864		546,753	654,970		1,545,930
33. Millstone Twp. ....	8,861		18,902		33,434	56,660		117,857
34. Monmouth Beach Bor. ....	7,138		5,267		18,649	26,812		57,866
35. Neptune Twp. ....	97,394	134	184,310		239,680	253,667		775,185
36. Neptune City Bor. ....	19,232		47,981		40,592	48,118		155,923
37. New Shrewsbury Bor. ....	29,344		96,661		85,112	101,029		312,146
38. Ocean Twp. ....	65,166		89,888		186,781	248,923		590,758
39. Oceanport Bor. ....	26,226		45,568		45,940	57,103		174,837
40. Red Bank Bor. ....	44,906	1,349	253,911	4,830	242,097	135,070	\$15,912	698,075
41. Roosevelt Bor. ....	2,845		2,369		5,899	8,967		20,080
42. Rumson Bor. ....	25,940		17,215		73,376	109,354		225,885
43. Sea Bright Bor. ....	4,680		21,330		17,914	20,517		64,441
44. Sea Girt Bor. ....	7,714		6,593		22,084	29,140		65,531
45. Shrewsbury Bor. ....	11,587		52,652		29,693	44,085		138,017
46. Shrewsbury Twp. ....	4,069	75	749		757	1,032		6,682
47. South Belmar Bor. ....	5,208		5,990		9,747	16,978		37,923
48. Spring Lake Bor. ....	13,618		17,354		29,939	68,423		129,334
49. Spring Lake Heights Bor. ....	16,086		14,084		36,266	49,257		115,693
50. Union Beach Bor. ....	22,623		75,608		62,200	43,131		203,562
51. Upper Freehold Twp. ....	8,917		31,863		30,064	63,251		134,095
52. Wall Twp. ....	57,668		125,873		481,712	241,674		906,927
53. West Long Branch Bor. ....	23,926	9,720	103,078		75,991	78,703		291,418
Total .....	\$1,614,375	\$36,748	\$3,702,991	\$17,298	\$5,768,104	\$5,352,468	\$15,912	\$16,507,896

Difference in totals due to rounding.

## MORRIS COUNTY

Taxing Districts	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. Boonton Town	\$32,371	\$1,027	\$289,495	\$2,813	\$60,692	\$93,285		\$479,683
2. Boonton Twp.	10,731		36,516		13,324	34,414		94,985
3. Butler Bor.	24,646		145,004		125,105	78,940		373,695
4. Chatham Bor.	33,438	1,395	90,875	2,470	50,469	88,740	\$8,011	275,398
5. Chatham Twp.	28,289		15,455		107,334	110,041		261,119
6. Chester Bor.	4,541		19,586		9,078	34,022		67,227
7. Chester Twp.	14,908		28,638		103,435	57,473		204,454
8. Denville Twp.	49,094	28	178,364	4,957	228,312	117,719		578,474
9. Dover Town	52,568	2,393	235,656	4,188	86,804	107,456		489,065
10. East Hanover Twp.	27,034		152,431		475,074	112,675		767,214
11. Florham Park Bor.	28,292		123,775		77,225	125,981		355,273
12. Hanover Twp.	37,401	3,552	715,655		127,916	227,329		1,111,853
13. Harding Twp.	11,357		12,635		29,431	72,662		126,085
14. Jefferson Twp.	49,363		40,723		337,457	120,436		547,979
15. Kinnelon Bor.	26,566		19,122		50,726	56,345		152,759
16. Lincoln Park Bor.	31,578		55,529		57,142	66,596		210,845
17. Madison Bor.	58,409	880	115,083	2,919	45,027	123,249		345,567
18. Mendham Bor.	13,035		33,206		41,990	48,501		136,732
19. Mendham Twp.	12,923		6,357		32,506	68,702		120,488
20. Mine Hill Twp.	12,433		55,521		26,615	21,951		116,520
21. Montville Twp.	41,407		113,938		261,050	146,468		562,863
22. Morris Twp.	67,861		299,668		180,529	281,724	5,348	835,130
23. Morris Plains Bor.	19,365		168,537		49,866	83,106		320,874
24. Morristown Town	61,737	7,677	333,096	7,223	170,041	264,895	259,308	1,103,977
25. Mountain Lakes Bor.	16,565		24,202		57,210	57,818		155,795
26. Mount Arlington Bor.	12,549		13,670		32,530	22,524		81,273
27. Mount Olive Twp.	36,332		53,963		89,194	132,220		311,709
28. Netcong Bor.	9,990		38,955	1,002	35,186	28,578		113,711
29. Parsippany-Troy Hills Twp	192,642	4,077	282,969		247,545	349,834	103,655	1,180,722
30. Passaic Twp.	25,842		80,836		209,265	125,752		441,695

31. Pequannock Twp. ....	50,160	.....	85,655	.....	73,493	125,825	.....	335,133
32. Randolph Twp. ....	46,476	.....	129,810	.....	126,870	163,386	.....	466,542
33. Riverdale Bor. ....	9,539	.....	60,765	.....	28,761	55,605	.....	154,670
34. Rockaway Bor. ....	22,312	.....	142,724	.....	33,943	60,484	.....	259,463
35. Rockaway Twp. ....	66,256	.....	223,263	.....	87,691	117,316	.....	494,526
36. Roxbury Twp. ....	55,067	413	303,149	6,346	127,338	210,559	.....	702,872
37. Victory Gardens Bor. ....	3,590	.....	2,351	.....	3,134	3,596	.....	12,671
38. Washington Twp. ....	24,335	.....	72,763	.....	107,383	79,039	.....	283,520
39. Wharton Bor. ....	19,347	510	77,655	.....	32,200	34,186	.....	163,898
Total .....	\$1,340,348	\$21,952	\$4,877,595	\$31,918	\$4,038,891	\$4,109,431	\$376,322	\$14,796,457

Difference in totals due to rounding.

## OCEAN COUNTY

Taxing Districts	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. ....	\$1,936		\$3,850		\$8,067	\$16,165		\$30,018
2. Bay Head Bor. ....	3,786		5,832	\$9,834	17,403	28,602		65,457
3. Beach Haven Bor. ....	5,201		16,533		34,917	42,767		99,418
4. Beachwood Bor. ....	15,345		6,101		29,721	57,475		108,642
5. Berkeley Twp. ....	27,677		58,396		355,295	186,569		627,937
6. Brick Twp. ....	122,540	\$1,691	104,865		332,124	455,134		1,016,354
7. Dover Twp. ....	152,930	745	513,422		664,608	720,070		2,051,775
8. Eagleswood Twp. ....	2,877		3,404		26,082	29,088		61,451
9. Harvey Cedars Bor. ....	1,098		1,777		8,749	23,393		35,017
10. Island Heights Bor. ....	4,883		2,890		9,403	16,075		33,251
11. Jackson Twp. ....	63,883	1,019	77,594		190,625	236,432		569,553
12. Lacey Twp. ....	16,135		18,982		2,202,553	170,402		2,408,072
13. Lakehurst Bor. ....	9,232		6,918		8,314	20,649		45,113
14. Lakewood Twp. ....	88,166	773	159,869		330,897	360,831		940,536
15. Lavallette Bor. ....	5,275		6,973		20,815	31,768		64,831
16. Little Egg Harbor Twp. ....	10,389		16,196		107,487	131,406		265,478
17. Long Beach Twp. ....	10,172		16,801		89,742	153,758		270,473
18. Manchester Twp. ....	26,391		15,707		122,440	146,269		310,807
19. Mantoloking Bor. ....	1,115		1,001		15,808	18,837		36,761
20. Ocean Twp. ....	7,767		8,287		44,614	59,862		120,530
21. Ocean Gate Bor. ....	3,779		1,827		12,923	18,514		37,043
22. Pine Beach Bor. ....	4,876		1,694		16,815	19,303		42,688
23. Plumsted Twp. ....	14,377		12,270		28,686	47,274		102,607
24. Pt. Pleasant Bor. ....	55,816		52,296		109,610	174,964		392,686
25. Pt. Pleasant Beach Bor. ....	17,065	463	73,039		88,302	69,932		248,801
26. Seaside Heights Bor. ....	4,362		23,300		18,271	18,803		64,736
27. Seaside Park Bor. ....	5,006		14,933		26,763	35,761		82,463
28. Ship Bottom Bor. ....	3,772		16,290		47,523	40,406		107,991
29. South Toms River Bor. ....	13,915		13,447		21,189	31,950		80,501
30. Stafford Twp. ....	12,877	388	20,918		428,893	146,137		609,213
31. Surf City Bor. ....	3,946		7,403		18,571	41,553		71,473
32. Tuckerton Bor. ....	6,732		9,412		30,109	53,861		100,114
33. Union Twp. ....	5,380		7,937		26,019	57,700		97,036
Total .....	\$728,699	\$5,078	\$1,300,166	\$9,834	\$5,493,337	\$3,661,708		\$11,198,822



## PASSAIC COUNTY

Taxing Districts	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. ....	\$27,254		\$52,586		\$45,284	\$57,429		\$182,553
2. Clifton City .....	288,155	\$3,378	2,850,416	\$2,572	1,021,619	1,044,209		5,210,349
3. Haledon Bor. ....	23,654		57,926		53,280	93,730		228,590
4. Hawthorne Bor. ....	67,018	20	216,026		149,836	215,170		648,070
5. Little Falls Twp. ....	40,991	1	184,080		121,809	234,074		580,955
6. North Haledon Bor. ....	26,614		32,511		36,986	93,967		190,078
7. Passaic City .....	192,684	5,344	2,043,724	9,456	235,347	583,679	\$447	3,070,681
8. Paterson City .....	506,227	11,412	2,354,640	29,726	1,286,694	1,334,066		5,522,765
9. Pompton Lakes Bor. ....	39,838	302	232,911		64,014	110,216		447,281
10. Prospect Park Bor. ....	18,093		44,128		15,672	36,440		114,333
11. Ringwood Bor. ....	36,328		8,931		168,777	104,220		318,256
12. Totowa Bor. ....	40,477	24,417	175,977		151,621	239,271		631,763
13. Wanaque Bor. ....	30,187		85,981		52,563	87,272		256,003
14. Wayne Twp. ....	171,770	7,625	471,438		298,325	668,527		1,617,685
15. West Milford Twp. ....	60,485		71,952		218,152	256,966		607,555
16. West Paterson Bor. ....	40,869	38	154,019		47,006	112,007		353,939
Total .....	\$1,610,645	\$52,539	\$9,037,247	\$41,754	\$3,966,985	\$5,271,243	\$447	\$19,980,860

Difference in totals due to rounding.

## SALEM COUNTY

Taxing Districts	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. ....	\$8,913	.....	\$19,932	.....	\$48,239	\$32,420	.....	\$109,504
2. Elmer Bor. ....	5,565	.....	14,353	.....	7,542	15,828	.....	43,288
3. Elsinboro Twp. ....	4,209	.....	5,365	.....	21,460	17,015	.....	48,049
4. Lower Alloways Creek Twp	.....	.....	10,830	.....	3,624,064	38,199	.....	3,673,093
5. Mannington Twp. ....	6,687	.....	75,728	.....	44,791	39,289	.....	166,495
6. Oldmans Twp. ....	7,299	.....	27,232	.....	21,440	39,069	.....	95,040
7. Penns Grove Bor. ....	20,019	\$1,519	54,601	.....	36,923	48,780	.....	161,842
8. Pennsville Twp. ....	46,476	654	1,841,701	.....	1,406,256	134,129	.....	3,429,216
9. Pilesgrove Twp. ....	9,459	.....	27,927	.....	72,394	57,019	.....	166,799
10. Pittsgrove Twp. ....	16,142	.....	29,321	.....	55,559	76,595	.....	177,617
11. Quinton Twp. ....	8,973	.....	18,276	.....	27,352	40,023	.....	94,624
12. Salem City ....	26,733	923	212,568	.....	136,946	55,064	.....	432,234
13. Upper Penns Neck Twp. ...	24,524	.....	239,730	.....	65,068	95,508	.....	424,830
14. Upper Pittsgrove Twp. ....	10,081	.....	29,622	.....	58,690	58,319	.....	156,712
15. Woodstown Bor. ....	10,965	.....	15,493	.....	16,241	25,472	.....	68,171
Total .....	\$206,043	\$3,095	\$2,622,681	.....	\$5,642,965	\$772,728	.....	\$9,247,512

Difference in totals due to rounding.

## SOMERSET COUNTY

Taxing Districts	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. ....	\$9,078		\$22,456		\$27,015	\$59,009		\$117,558
2. Bernards Twp. ....	46,507		37,103		111,018	173,316		367,944
3. Bernardsville Bor. ....	23,252	\$259	60,792	\$2,799	77,394	85,380		249,876
4. Bound Brook Bor. ....	36,528	716	65,501	5,311	63,220	130,014		301,290
5. Branchburg Twp. ....	20,071		58,531		712,284	114,605		905,491
6. Bridgewater Twp. ....	105,685		1,839,413		558,823	571,409		3,075,330
7. Far Hills Bor. ....	2,726		7,981		5,174	8,246		24,127
8. Franklin Twp. ....	106,224	4,663	131,567		266,981	542,813		1,052,248
9. Green Brook Twp. ....	15,037		46,333		47,397	76,255		185,022
10. Hillsborough Twp. ....	38,663		123,497		180,897	296,682		639,739
11. Manville Bor. ....	45,542	24	559,171	4,830	47,802	113,740		771,109
12. Millstone Bor. ....	2,202		1,426		9,029	9,890		22,547
13. Montgomery Twp. ....	22,207		70,401	1,281	81,543	174,336		349,768
14. North Plainfield Bor. ....	76,187	1,022	97,881		103,722	202,425		481,237
15. Peapack-Gladstone Bor. ....	6,725		19,162		14,095	27,882		67,864
16. Raritan Bor. ....	23,388		221,084	4,498	51,760	93,539		394,269
17. Rocky Hill Bor. ....	3,205		23,805		5,113	13,093		45,216
18. Somerville Bor. ....	47,720	1,613	190,788	2,142	157,903	200,933		601,099
19. South Bound Brook Bor. ....	15,817		68,576		25,697	51,823		161,913
20. Warren Twp. ....	30,033		91,279		92,766	170,158		384,236
21. Watchung Bor. ....	16,603	127	189,894		65,305	121,541		393,470
Total .....	693,401	\$8,423	\$3,926,639	\$20,860	\$2,704,938	\$3,237,091		\$10,591,352

Difference in totals due to rounding.

## SUSSEX COUNTY

Taxing Districts	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. ....	\$2,842	.....	\$8,243	.....	\$9,075	\$11,620	.....	\$31,780
2. Andover Twp. ....	10,626	.....	47,243	.....	29,605	38,544	.....	126,018
3. Branchville Bor. ....	3,184	.....	28,085	.....	2,237	13,397	\$117,254	164,157
4. Byram Twp. ....	16,051	.....	22,545	.....	37,708	49,926	.....	126,230
5. Frankford Twp. ....	9,707	.....	47,603	.....	35,932	43,886	.....	137,128
6. Franklin Bor. ....	14,807	.....	45,912	.....	78,844	32,815	.....	172,378
7. Fredon Twp. ....	4,796	.....	22,175	.....	19,919	30,353	.....	77,243
8. Green Twp. ....	4,694	.....	14,013	.....	10,042	20,673	.....	49,422
9. Hamburg Bor. ....	6,362	.....	27,317	.....	12,147	13,275	.....	59,101
10. Hampton Twp. ....	7,309	.....	26,647	.....	25,351	41,912	.....	101,219
11. Hardyston Twp. ....	12,231	.....	31,286	.....	38,299	35,603	.....	117,419
12. Hopatcong Bor. ....	31,641	.....	13,567	.....	62,047	81,878	.....	189,133
13. Lafayette Twp. ....	4,202	.....	31,438	.....	7,669	13,058	.....	56,367
14. Montague Twp. ....	3,953	.....	9,807	.....	22,488	32,192	.....	68,440
15. Newton Town ....	25,506	\$709	208,877	.....	49,119	53,886	.....	338,097
16. Ogdensburg Bor. ....	7,767	.....	56,129	.....	5,132	12,414	.....	81,442
17. Sandyston Twp. ....	4,555	.....	10,399	.....	11,533	28,345	.....	54,832
18. Sparta Twp. ....	37,817	6	98,740	.....	116,601	97,773	.....	350,937
19. Stanhope Bor. ....	10,626	.....	33,678	.....	9,048	18,947	.....	72,299
20. Stillwater Twp. ....	7,543	.....	11,854	.....	23,987	31,705	.....	75,089
21. Sussex Bor. ....	7,124	.....	31,356	.....	11,773	16,397	.....	66,650
22. Vernon Twp. ....	21,179	125	41,228	.....	98,508	72,702	.....	233,742
23. Walpack Twp. ....	1,342	.....	3,016	.....	7,399	15,711	.....	27,468
24. Wantage Twp. ....	15,132	.....	63,403	.....	50,691	56,581	.....	185,807
Total .....	\$270,996	\$840	\$934,561	.....	\$775,155	\$863,593	\$117,254	\$2,962,399

Difference in totals due to rounding.

## UNION COUNTY

Taxing Districts	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. ....	\$45,714		\$571,681		\$122,587	\$164,702		\$904,684
2. Clark Twp. ....	65,816	\$392	488,956		174,099	206,382		935,645
3. Cranford Twp. ....	95,744	1,792	255,383	\$12,397	437,414	379,733		1,182,463
4. Elizabeth City ....	393,778	31,572	2,292,792	262,367	1,854,138	1,240,877		6,075,524
5. Fanwood Bor. ....	31,180		27,505		127,788	104,959		291,432
6. Garwood Bor. ....	18,386		203,546		36,811	60,437		319,180
7. Hillside Twp. ....	75,628	1,237	832,228	2,059	277,026	254,457		1,442,635
8. Kenilworth Bor. ....	32,036	33	380,677		104,612	139,053		656,411
9. Linden City ....	144,744	2,204	2,204,203	13,340	4,386,452	568,091		7,319,034
10. Mountainside Bor. ....	26,286		205,645		102,583	127,582		462,096
11. New Providence Bor. ....	48,223	14,301	152,618		121,965	175,324		512,431
12. Plainfield City ....	163,804	5,327	693,818	10,130	298,704	576,229		1,748,012
13. Rahway City ....	101,767	3,527	702,169	25,223	181,397	352,662		1,366,745
14. Roselle Bor. ....	78,945	2,959	164,874		156,063	253,799		656,640
15. Roselle Park Bor. ....	49,905	1,267	87,347	1,395	79,408	125,790		345,112
16. Scotch Plains Twp. ....	77,875		88,249		248,309	295,142		709,575
17. Springfield Twp. ....	55,019	3,781	337,897		176,735	201,242		774,674
18. Summit City ....	82,563	2,634	296,855	8,551	401,944	339,010		1,131,557
19. Union Twp. ....	185,529	15,107	1,208,917		601,351	720,543		2,731,447
20. Westfield Town ....	117,867	206	267,338		254,954	445,560		1,085,925
21. Winfield Twp. ....	7,634		4,433		5,558	8,139		25,764
Total .....	\$1,898,440	\$86,337	\$11,467,130	\$335,459	\$10,149,899	\$6,739,713		\$30,676,978

Difference in totals due to rounding.



## WARREN COUNTY

Taxing Districts	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. ....	\$3,978		\$30,186		\$26,768	\$38,512		\$99,444
2. Alpha Bor. ....	9,889	\$254	27,323		17,361	18,572		73,399
3. Belvidere Town ....	9,515		77,010		16,794	19,256		122,575
4. Blairstown Twp. ....			27,506		1,595,117	44,218		1,666,841
5. Franklin Twp. ....	6,897		57,409		33,574	29,665		127,545
6. Frelinghuysen Twp. ....	3,908		21,269		16,431	15,660		57,268
7. Greenwich Twp. ....	5,180		20,752		21,211	20,556		67,699
8. Hackettstown Town ....	33,109	811	164,372		54,798	71,886		324,976
9. Hardwick Twp. ....	1,916		5,519		16,961	16,552		40,948
10. Harmony Twp. ....	7,673		45,469		15,183	24,961		93,286
11. Hope Twp. ....	3,985		12,439		17,305	27,410		61,139
12. Independence Twp. ....	7,190		18,819		10,513	20,835		57,357
13. Knowlton Twp. ....	6,075		25,832		28,734	23,198		83,839
14. Liberty Twp. ....	4,296		8,045		16,175	10,027		38,543
15. Lopatcong Twp. ....	10,990		57,677		97,782	56,811		223,260
16. Mansfield Twp. ....	12,395		34,055		64,565	51,735		162,750
17. Oxford Twp. ....	6,089		30,582		6,685	19,161		62,517
18. Pahaquarry Twp. ....			534		6,252	2,710		9,496
19. Phillipsburg Town ....	62,390	23	409,672	\$24,191	118,190	141,378		755,844
20. Pohatcong Twp. ....	13,716		40,424		21,012	34,060		109,212
21. Washington Bor. ....	20,774		93,009		55,107	53,403		222,293
22. Washington Twp. ....	12,531	25	49,929	1,955	31,575	49,363		145,378
23. White Twp. ....	8,132		39,243		29,688	42,305		119,368
Total .....	\$250,626	\$1,114	\$1,297,074	\$26,146	\$2,317,780	\$832,236		\$4,724,976

Difference in totals due to rounding.

TABLE 48  
**Division of Taxation**  
**Department of the Treasury—State of New Jersey**  
**State Equalization Table for the Year 1974**  
(R. S. 54:1-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased or decreased</i>	<i>*True value of real property</i>
Atlantic .....	\$42,149,076	\$1,454,831,797	14.77%	\$1,669,725,464
Bergen .....	138,309,273	10,089,438,812	27.89	12,903,745,763
Burlington .....	49,565,886	2,579,831,394	9.37	2,821,646,499
Camden .....	76,470,085	2,904,735,333	27.32	3,698,415,244
Cape May .....	15,937,605	1,327,030,211	18.99	1,579,045,944
Cumberland .....	20,098,572	764,099,426	7.77	823,471,738
Essex .....	178,581,800	5,872,385,300	21.91	7,158,826,405
Gloucester .....	21,017,872	1,213,956,934	34.43	1,631,881,885
Hudson .....	70,710,215	3,309,349,947	14.22	3,779,954,251
Hunterdon .....	28,664,697	990,539,336	7.75	1,067,276,518
Mercer .....	58,503,853	2,270,571,975	25.96	2,860,022,641
Middlesex .....	120,231,606	6,611,956,890	8.15	7,151,153,894
Monmouth .....	69,870,363	4,297,286,590	20.74	5,188,706,339
Morris .....	87,787,668	4,608,414,393	19.56	5,509,821,130
Ocean .....	50,156,642	3,345,203,126	19.69	4,003,833,783
Passaic .....	71,533,111	3,879,560,396	19.89	4,651,193,377
Salem .....	11,884,271	380,966,225	23.44	470,270,615
Somerset .....	33,498,954	2,277,086,332	22.73	2,794,656,765
Sussex .....	21,946,662	991,364,005	20.28	1,192,403,181
Union .....	80,113,599	5,750,145,310	14.94	6,609,362,425
Warren .....	12,553,780	650,500,435	27.80	831,310,460
<b>Totals.....</b>	<b>\$1,259,585,590</b>	<b>\$65,569,254,167</b>	<b>.....</b>	<b>\$78,396,724,321</b>

\* Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1974 by several taxing districts.

Confirmed and promulgated this 9th day of July, 1974.

SIDNEY GLASER,  
*Director, Division of Taxation.*

Fargo, North Dakota assesses exempt property.  
Reports are published in all the states indicated by shading except Indiana, Minnesota, and Iowa (the information is available in Iowa but not published).  
In Maine the reports list only a summary of each property class.

Source: Property Assessment and Exemptions; They Need Reform; Research Brief; Department of Research and Information Services—page 14.

## APPENDIX 2

# Abstracts of Ratables Tables of Equalized Valuations

**Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1974**  
**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, Implements and Equipment of Telephone, Telegraph 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 .....	\$8,182,900	\$33,860,900	\$42,043,800	\$627,481					\$42,671,281
2 Atlantic City .....	89,563,470	214,840,920	304,404,390	17,480,200					321,884,590
3 Brigantine City .....	44,316,900	64,954,200	109,271,100	1,009,998					110,281,098
4 Buena Bor. ....	5,450,000	26,171,300	31,621,300	1,098,504					32,719,804
5 Buena Vista Twp. ....	16,455,800	30,480,800	46,936,600	715,964					47,652,564
6 Corbin City .....	301,845	913,090	1,214,935	18,537					1,233,472
7 Egg Harbor City .....	2,392,370	13,772,084	16,164,454	841,174					17,005,628
8 Egg Harbor Twp. ....	31,265,600	71,416,500	102,682,100	4,350,381					107,032,481
9 Estell Manor City .....	6,115,210	2,044,098	8,159,308	158,216					8,317,524
10 Folsom Bor. ....	2,820,375	8,758,560	11,578,935	636,672					12,215,607
11 Galloway Twp. ....	12,116,620	35,247,370	47,363,990	1,049,792					48,413,782
12 Hamilton Twp. ....	31,174,450	42,964,000	74,138,450	1,883,956					76,022,406
13 Hammonton Town .....	19,032,420	52,592,305	71,624,725	2,800,724					74,425,449
14 Linwood City .....	10,628,950	42,314,100	52,943,050	423,293					53,366,343
15 Longport Bor. ....	16,187,825	17,008,060	33,195,885	147,864					33,343,749
16 Margate City .....	45,397,750	99,007,450	144,405,200	739,678					145,144,878
17 Mullica Twp. ....	9,227,200	13,163,800	22,391,000	622,158					23,013,158
18 Northfield City .....	22,516,200	50,902,800	73,419,000	485,990					73,904,990
19 Pleasantville City .....	8,503,365	45,325,750	53,829,115	3,461,650					57,290,765
20 Port Republic City .....	2,301,400	4,037,800	6,339,200	271,113					6,610,313
21 Somers Point City .....	21,297,700	55,290,100	76,587,800	1,455,402					78,043,202
22 Ventnor City .....	38,914,300	77,295,900	116,210,200	1,634,829					117,845,029
23 Weymouth Twp. ....	3,852,260	4,455,000	8,307,260	215,500					8,522,760
Totals .....	\$448,014,910	\$1,006,816,887	\$1,454,831,797	\$42,149,076					\$1,496,980,873

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1974—(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		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a)  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 Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Absecon City .....	\$3.99	79.20	\$12,326		\$11,584,466	\$54,268,073	\$448,944.33		
2 Atlantic City .....	6.58	95.67	110,421		35,516,724	357,511,735	2,957,592.88		
3 Brigantine City .....	2.98	100.01			493,162	110,774,260	916,403.94		
4 Buena Bor. ....	2.89	120.42	741	\$4,609,992		28,110,553	232,550.61		
5 Buena Vista Twp. ....	3.49	108.17	1,528	3,072,340		44,581,752	368,812.15		
6 Corbin City .....	5.28	55.80	154		1,016,021	2,249,647	18,610.69		
7 Egg Harbor City .....	6.82	75.24	2,000		6,252,436	23,260,064	192,423.89		
8 Egg Harbor Twp. ....	3.30	82.28	22		24,149,326	131,181,829	1,085,229.95		
9 Estell Manor City .....	3.84	73.54	23		3,070,249	11,387,796	94,208.00		
10 Folsom Bor. ....	4.19	83.27	652		2,722,388	14,938,647	123,583.18		
11 Galloway Twp. ....	5.65	58.06	528		36,592,810	85,007,120	703,239.72		
12 Hamilton Twp. ....	3.91	76.52			25,721,904	101,744,310	841,701.73		
13 Hammonton Town .....	4.52	85.70	60,553		15,633,641	90,119,643	745,534.17		
14 Linwood City .....	4.77	88.52	38		7,310,963	60,677,344	501,966.41		
15 Longport Bor. ....	3.07	74.63			11,442,686	44,786,435	370,505.44		
16 Margate City .....	3.18	88.30			20,730,543	165,875,431	1,372,240.17		
17 Mullica Twp. ....	4.92	77.44	84		7,103,305	30,116,547	249,145.63		
18 Northfield City .....	4.03	99.73	144		1,574,826	75,479,960	624,424.24		
19 Pleasantville City .....	5.23	77.87	41,157		17,433,112	74,765,064	618,509.86		
20 Port Republic City .....	3.00	77.22			2,062,883	8,673,196	71,750.88		
21 Somers Point City .....	4.05	96.08			4,423,066	82,466,268	682,219.98		
22 Ventnor City .....	3.85	75.13			33,850,608	151,715,637	1,255,100.31		
23 Weymouth Twp. ....	3.04	119.37		1,227,802		7,294,953	60,349.11		
Totals .....			\$230,371	\$8,910,134	\$268,685,119	\$1,756,986,229	\$14,535,047.27		



## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1974—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B  County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy	
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)									
	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			
1 Absecon City	\$259.21		\$448,685.12	\$8,718.53	\$865,913.00		\$38,868.50	\$287,055.81	\$1,649,210.96	
2 Atlantic City	72,630.69		2,884,662.19		4,829,889.50		68,437.20	13,156,279.87	20,939,568.76	
3 Brigantine City	3,464.72		912,939.22	17,796.63	958,359.00		107,398.75	1,229,174.08	3,225,667.68	
4 Buena Bor.	1,523.48		231,027.13	4,516.15		B\$638,924.97		44,769.21	919,237.46	
5 Buena Vista Twp.	12,418.19		356,393.96	7,162.36		B1,266,273.03		—227.18	1,629,602.17	
6 Corbin City	426.87		18,183.82	361.42	35,000.00			8,757.65	62,302.89	
7 Egg Harbor City	1,289.24		191,134.65	3,736.89	313,367.00	G316,361.55		300,678.97	1,125,279.06	
8 Egg Harbor Twp.	3,110.11		1,082,119.84	21,075.24	1,612,147.70	G758,662.87		—7,503.50	3,466,502.15	
9 Estell Manor City	3.83		94,204.17	1,829.53	217,489.00				313,522.70	
10 Folsom Bor.	50.49		123,532.69	2,399.99	377,219.00				503,151.68	
11 Galloway Twp.	644.22		702,595.50	13,656.97	1,081,116.00	G614,961.27		263,609.06	2,675,938.80	
12 Hamilton Twp.	551.47		841,150.26	16,345.91	1,007,125.00	G593,802.82		446,071.06	2,904,495.05	
13 Hammonton Town	254.40		745,279.77	14,478.33	2,144,152.10			384,152.56	3,288,062.76	
14 Linwood City	625.53		501,340.88	9,748.22	916,684.00	M546,614.40	129,967.50	392,356.73	2,496,711.73	
15 Longport Bor.	1,084.76		369,420.68	7,195.24	98,000.00			535,625.19	1,010,241.11	
16 Margate City	953.96		1,371,286.21	26,649.00	1,537,450.50		149,977.50	1,440,007.16	4,525,370.37	
17 Mullica Twp.	131.81		249,013.82	4,838.43	340,474.00	G323,886.49		184,696.36	1,102,909.10	
18 Northfield City	1,719.52		622,704.72	12,126.36	993,057.59	M659,025.92	37,589.50	586,516.26	2,911,020.35	
19 Pleasantville City	3,153.55		615,356.31	12,011.51	1,240,275.75			1,037,434.40	2,905,077.97	
20 Port Republic City	1,183.67		70,567.21	1,393.41	119,964.00				191,924.62	
21 Somers Point City	6,327.72		675,892.26	13,248.76	924,783.50	M485,922.21	116,632.50	869,838.45	3,086,317.68	
22 Ventnor City	9,143.82		1,245,956.49	24,374.14	1,343,767.50		96,218.75	1,744,732.03	4,455,048.91	
23 Weymouth Twp.	139.36		60,209.75	1,171.98	189,944.00			—728.09	250,597.64	
Totals	\$121,090.62		\$14,413,956.65	\$224,835.00	\$21,146,178.14	\$6,204,435.53	\$745,090.20	\$22,903,296.08	\$65,637,791.60	

B=Buena Regional High School.  
 G=Greater Egg Harbor Regional High School.  
 M=Mainland Regional High School.

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13	14	15				16
Section D—Tax Levy						Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
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	
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$31,400.00	\$18,560.00	\$1,699,200.96	\$5,461.29						
2	70,300.00	138,080.00	21,147,948.76	65,779.55	\$7,195,300	\$240,000.00	\$287,230.45	\$45,000.00	\$572,230.45	\$37,120.00
3	30,150.00	24,640.00	3,280,457.68	2,569.51	154,196,160	525,000.00	11,411,365.53	2,136,901.21	14,073,266.74	276,160.00
4	11,150.00	14,000.00	944,387.46	5,434.46	9,097,800	250,000.00	312,809.90	150,000.00	712,809.90	49,280.00
5	14,100.00	18,720.00	1,662,422.17	1,763.83	4,528,600	160,000.00	151,620.56	80,000.00	391,620.56	28,000.00
6	850.00	1,920.00	65,072.89		3,743,400	280,000.00	229,242.02	300,000.00	809,242.02	37,440.00
7	17,550.00	15,280.00	1,158,109.06	6,349.88	194,005	27,759.00	19,504.44	2,000.00	49,263.44	3,840.00
8	31,050.00	28,800.00	3,526,352.15	7,503.50	5,161,603	125,000.00	225,540.46	60,000.00	410,540.46	30,560.00
9	2,400.00	2,880.00	318,802.70		41,491,255	881,439.55	1,542,942.56	175,000.00	2,599,382.11	57,600.00
10	4,650.00	3,440.00	511,241.68		1,325,320	47,653.81	75,085.00	25,000.00	147,738.81	5,760.00
11	31,150.00	27,520.00	2,734,608.80	2,390.94	377,720	121,000.00	89,518.64	41,133.52	251,652.16	6,880.00
12	25,150.00	35,920.00	2,965,565.05	2,877.45	5,315,075	305,000.00	425,000.00	140,000.00	870,000.00	55,040.00
13	37,750.00	34,400.00	3,360,212.76	8,587.38	13,169,500	400,000.00	733,076.63	218,000.00	1,351,076.63	71,840.00
14	31,900.00	14,560.00	2,543,171.73	13,637.92	11,612,795	402,300.24	515,325.88	130,000.00	1,047,626.12	68,800.00
15	6,650.00	6,640.00	1,023,531.11		8,253,100	200,000.00	241,756.31	28,700.00	470,456.31	29,120.00
16	48,250.00	32,880.00	4,606,500.37	10,841.28	2,066,870	50,000.00	117,787.44	45,000.00	212,787.44	13,280.00
17	12,750.00	15,600.00	1,131,259.10	840.43	7,515,000	410,000.00	562,980.83	90,000.00	1,062,980.83	65,760.00
18	47,250.00	19,680.00	2,977,950.35	5,482.01	2,449,000	130,000.00	145,232.43	115,000.00	390,232.43	31,200.00
19	40,100.00	46,880.00	2,992,057.97	6,496.64	8,705,500	180,000.00	392,375.73	60,000.00	632,375.73	39,360.00
20	3,200.00	2,880.00	198,004.62		10,023,820	490,000.00	909,247.14	255,000.00	1,654,247.14	93,760.00
21	28,250.00	44,880.00	3,159,447.68	4,634.66	1,032,260	60,079.21	55,075.35	8,000.00	123,154.56	5,760.00
22	34,850.00	42,960.00	4,532,858.91	7,030.10	9,408,500	150,000.00	404,726.50	170,600.00	725,326.50	89,760.00
23	3,850.00	4,240.00	258,687.64	1,301.91	9,362,800	479,000.00	657,826.53	161,000.00	1,297,826.53	85,920.00
					370,500	60,000.00	74,703.51	15,000.00	149,703.51	8,480.00
	\$564,700.00	\$595,360.00	\$66,797,851.60	\$158,982.74	\$316,595,883	\$5,974,231.81	\$19,579,973.84	\$4,451,334.73	\$30,005,540.38	\$1,190,726.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$8,531,731.83  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$827.271553  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes ..... \$0.016065673

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

Total County Taxes Appropriated ..... \$14,572,939.39  
 Less: Bank Stock Taxes Due County ..... 158,982.74  
 Net County Taxes Apportioned (12 A III) ..... 14,413,956.65  
 ‡ Adjustments (Net Total 12 A IIB) + ..... 121,090.62  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... 14,535,047.27

\*\*\*Bank Stock Tax Due Municipality ..... \$158,982.74  
 Bank Stock Tax Due County ..... 158,982.74  
 Bank Stock Tax Due State ..... 317,965.49

Total Bank Stock Tax ..... \$635,930.97

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974**  
**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, Implements and Equipment of 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 (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 Allendale Bor. ....	\$32,196,140	\$62,304,800	\$94,500,940	\$542,221					\$95,043,161
2 Alpine Bor. ....	29,108,900	24,903,400	54,012,300	363,286					54,375,586
3 Bergenfield Bor. ....	51,393,850	120,784,400	172,178,250	889,111					173,067,361
4 Bogota Bor. ....	25,259,040	39,875,635	65,134,675	509,390					65,644,065
5 Carlstadt Bor. ....	91,383,100	132,922,800	224,305,900	1,909,127					226,215,027
6 Cliffside Park Bor. ....	68,585,200	125,355,500	193,940,700	3,131,975					197,072,675
7 Closter Bor. ....	58,144,300	85,619,400	143,763,700	2,680,672					146,444,372
8 Cresskill Bor. ....	59,062,000	81,760,300	140,822,300	486,303		\$1,000		\$1,000	141,307,603
9 Demarest Bor. ....	16,556,600	31,191,600	47,748,200	153,091					47,901,291
10 Dumont Bor. ....	52,773,930	100,097,780	152,871,710	2,522,104					155,393,814
11 Elmwood Park Bor. ....	48,000,760	107,174,222	155,174,982	1,021,627					156,196,609
12 East Rutherford Bor. ....	52,330,700	70,767,100	129,097,800	3,585,445					132,683,245
13 Edgewater Bor. ....	45,244,400	71,828,500	117,072,900	455,483					117,528,383
14 Emerson Bor. ....	19,197,700	41,147,300	60,345,000	339,930					60,684,930
15 Englewood City ....	76,578,400	156,766,400	233,344,800	6,699,302					240,044,102
16 Englewood Cliffs Bor. ....	67,971,700	96,951,100	164,922,800	1,304,526					166,227,326
17 Fair Lawn Bor. ....	65,277,160	209,588,700	274,865,860	4,284,385					279,150,245
18 Fairview Bor. ....	42,301,800	72,316,000	114,617,800	616,151					115,233,951
19 Fort Lee Bor. ....	148,629,605	266,561,160	415,190,765	5,000,777					420,191,542
20 Franklin Lakes Bor. ....	42,758,500	103,356,100	146,114,600	1,056,932					147,171,532
21 Garfield City ....	92,307,550	155,016,450	247,324,000	1,953,422					249,277,422
22 Glen Rock Bor. ....	34,619,700	78,237,100	112,956,800	670,169					113,626,969
23 Hackensack City ....	165,600,500	338,490,700	504,091,200	18,611,293					522,702,493
24 Harrington Park Bor. ....	16,829,500	28,504,400	45,333,900	190,349					45,524,249
25 Hasbrouck Heights Bor. ....	27,565,050	67,188,840	94,753,890	574,374					95,328,264
26 Haworth Bor. ....	17,210,100	28,161,500	45,371,600	161,222					45,532,822
27 Hillsdale Bor. ....	33,937,450	70,890,900	104,828,350	2,716,862					107,545,212
28 Ho-Ho-Kus Bor. ....	28,068,650	44,360,000	72,428,650	469,753					72,898,403
29 Leonia Bor. ....	36,344,550	56,197,590	92,542,140	671,106					93,213,246
30 Little Ferry Bor. ....	47,904,500	87,611,100	135,515,600	2,674,300					138,189,900
31 Lodi Bor. ....	70,455,600	112,981,600	183,437,200	1,432,695					184,869,895
32 Lyndhurst Twp. ....	109,869,000	130,841,400	240,710,400	1,328,543					242,038,943
33 Mahwah Twp. ....	51,633,245	108,578,125	160,206,370	13,442,410					173,648,780
34 Maywood Bor. ....	32,152,450	62,407,505	94,559,955	772,963					95,332,888
35 Midland Park Bor. ....	26,149,450	46,286,550	72,436,000	618,133					73,054,133

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(Continued)

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 and Messenger Systems Companies (C. 188, 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))	
36 Montvale Bor. ....	\$54,710,165	\$72,230,250	\$126,940,415	\$1,135,216					\$128,075,631
37 Moonachie Bor. ....	36,330,500	52,082,700	88,413,200	726,562					89,139,762
38 New Milford Bor. ....	31,926,900	78,209,800	110,136,700	404,065					110,540,765
39 North Arlington Bor. ....	55,698,000	98,669,400	154,367,400	720,281					155,087,681
40 Northvale Bor. ....	17,913,400	41,517,900	59,431,300	253,845					59,685,145
41 Norwood Bor. ....	14,226,935	32,461,560	46,678,495	304,110					46,982,605
42 Oakland Bor. ....	43,395,700	84,828,650	128,224,350	1,253,522					129,477,872
43 Old Tappan Bor. ....	24,298,300	33,211,200	57,509,500	198,308					57,707,808
44 Oradell Bor. ....	70,820,700	105,346,800	176,167,500	1,186,140					177,353,640
45 Palisades Park Bor. ....	45,805,020	70,302,150	116,107,170	444,002					116,551,172
46 Paramus Bor. ....	112,148,630	251,392,400	363,541,030	3,609,179					367,150,209
47 Park Ridge Bor. ....	31,112,000	50,540,340	81,652,340	599,478					82,251,818
48 Ramsey Bor. ....	72,985,100	106,745,600	179,730,700	3,320,072					183,050,772
49 Ridgeland Bor. ....	62,251,800	87,740,500	149,992,300	802,768					150,795,068
50 Ridgeland Park Twp. ....	42,574,900	61,708,300	104,283,200	538,920					104,822,120
51 Ridgewood Twp. ....	155,475,000	193,596,500	349,071,500	5,358,212		\$2,000		\$2,000	354,427,712
52 River Edge Bor. ....	22,103,545	62,390,840	84,494,385	2,442,578					86,936,963
53 Rivervale Twp. ....	55,691,700	79,272,700	134,964,400	394,761					135,359,161
54 Rochelle Park Twp. ....	12,134,900	38,534,800	50,669,700	11,063,870					61,733,570
55 Rockleigh Bor. ....	9,972,800	20,581,500	30,554,300	304,977					30,859,277
56 Rutherford Bor. ....	79,706,000	98,665,400	178,371,400	4,854,253					183,225,653
57 Saddle Brook Twp. ....	47,683,620	94,459,950	142,143,570	1,227,402					143,370,972
58 Saddle River Bor. ....	34,948,300	33,533,750	68,482,050	466,390					68,948,440
59 South Hackensack Twp. ....	26,861,600	49,253,900	76,115,500	655,585					76,771,085
60 Teaneck Twp. ....	176,515,700	285,001,100	461,516,800	3,568,477		1,000		1,000	465,084,277
61 Tenafly Bor. ....	124,497,700	182,484,700	306,982,400	1,203,740					308,186,140
62 Teterboro Bor. ....	23,434,050	41,618,790	65,052,840	1,575,860					66,628,700
63 Upper Saddle River Bor. ....	51,974,500	96,580,400	148,554,900	783,909					149,338,809
64 Waldwick Bor. ....	39,627,400	57,704,800	97,332,200	440,473					97,772,673
65 Wallington Bor. ....	12,940,650	51,637,595	64,578,245	330,506					64,908,751
66 Washington Twp. ....	24,544,500	52,789,700	77,334,200	243,947					77,578,147
67 Westwood Bor. ....	27,722,700	57,626,650	85,349,350	624,766					85,974,116
68 Woodcliff Lake Bor. ....	37,722,900	73,368,200	111,091,100	820,658					111,911,758
69 Wood-Ridge Bor. ....	34,018,800	67,742,850	101,761,650	735,533	\$24,000			24,000	102,473,183
70 Wyckoff Twp. ....	73,663,600	131,657,085	205,320,685	1,877,506					207,198,191
Totals .....	\$3,670,839,095	\$6,418,599,717	\$10,089,438,812	\$138,309,273	\$24,000	\$4,000		\$28,000	\$10,227,720,085



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(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		
							Section A—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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Allendale Bor. ....	\$4.19	101.42	\$12,378	\$623,821	.....	\$94,431,718	\$368,858.21	.....	.....
2 Alpine Bor. ....	1.79	94.49	.....	.....	\$3,749,257	58,124,843	227,040.51	.....	.....
3 Bergenfield Bor. ....	6.35	57.16	3,004	.....	133,310,320	306,380,685	1,196,748.64	.....	.....
4 Bogota Bor. ....	4.66	72.78	8,724	.....	31,037,581	96,690,370	377,680.69	.....	.....
5 Carlstadt Bor. ....	1.61	95.16	73,505	.....	25,560,701	261,849,233	983,744.21	.....	.....
6 Cliffside Park Bor. ....	2.75	90.43	.....	.....	24,919,230	221,991,905	867,118.99	.....	.....
7 Closter Bor. ....	2.78	105.68	6,444	5,660,667	.....	140,790,149	549,938.12	.....	.....
8 Cresskill Bor. ....	2.77	114.93	13	16,889,766	.....	124,417,850	485,986.55	.....	.....
9 Demarest Bor. ....	5.99	59.89	.....	.....	32,260,233	80,161,524	313,117.63	.....	.....
10 Dumont Bor. ....	4.90	75.41	1,234	.....	51,134,592	206,529,640	806,722.09	.....	.....
11 Elmwood Park Bor. ....	3.53	65.20	1,165	.....	97,253,258	253,451,032	990,000.98	.....	.....
12 East Rutherford Bor. ....	2.13	98.98	22,980	.....	16,473,780	149,180,005	582,709.60	.....	.....
13 Edgewater Bor. ....	2.30	105.66	521,179	.....	28,357,654	146,407,216	571,878.96	.....	.....
14 Emerson Bor. ....	5.77	56.60	.....	.....	47,438,996	108,123,928	422,341.12	.....	.....
15 Englewood City ....	6.41	66.07	18,517	.....	131,500,342	371,562,961	1,451,356.07	.....	.....
16 Englewood Cliffs Bor. ....	2.78	68.02	.....	.....	88,249,273	254,476,599	994,006.93	.....	.....
17 Fair Lawn Bor. ....	5.61	57.28	82,215	.....	223,859,885	503,092,345	1,965,120.87	.....	.....
18 Fairview Bor. ....	2.46	95.90	4,335	.....	12,551,324	127,789,610	499,156.93	.....	.....
19 Fort Lee Bor. ....	2.64	79.62	.....	.....	109,909,257	530,100,799	2,070,618.15	.....	.....
20 Franklin Lakes Bor. ....	3.34	81.79	.....	.....	34,097,762	181,289,294	708,053.06	.....	.....
21 Garfield City ....	2.63	96.62	739	.....	25,126,858	274,405,019	1,071,849.01	.....	.....
22 Glen Rock Bor. ....	5.71	62.77	8,208	.....	68,906,486	182,541,663	713,023.04	.....	.....
23 Hackensack City ....	3.27	102.70	62,994	.....	18,084,452	540,849,939	2,112,605.20	.....	.....
24 Harrington Park Bor. ....	4.97	67.77	1,503	.....	21,749,677	67,275,429	262,783.46	.....	.....
25 Hasbrouck Heights Bor. ....	4.66	57.56	1,102	.....	72,249,889	167,579,255	654,578.62	.....	.....
26 Haworth Bor. ....	4.52	73.51	3,320	.....	16,631,689	62,167,831	242,832.76	.....	.....
27 Hillsdale Bor. ....	5.31	69.42	5,324	.....	47,768,507	155,319,043	606,689.20	.....	.....
28 Ho-Ho-Kus Bor. ....	3.39	81.32	10,302	.....	17,638,011	90,546,716	353,683.06	.....	.....
29 Leonia Bor. ....	3.96	82.16	764	.....	21,203,430	114,417,440	446,924.11	.....	.....
30 Little Ferry Bor. ....	2.12	110.86	.....	10,489,429	.....	127,700,471	498,808.74	.....	.....
31 Lodi Bor. ....	3.67	76.46	8,615	.....	65,956,576	250,835,086	979,782.87	.....	.....
32 Lyndhurst Twp. ....	2.29	86.30	80,187	.....	58,211,258	300,330,388	1,173,115.67	.....	.....
33 Mahwah Twp. ....	4.24	65.21	318,600	.....	97,134,441	271,101,821	1,058,946.44	.....	.....
34 Maywood Bor. ....	4.16	70.69	1,101	.....	43,213,456	138,547,445	541,177.93	.....	.....
35 Midland Park Bor. ....	4.82	74.59	194	.....	27,532,319	100,586,646	392,899.87	.....	.....

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(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		
							Section A—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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
36 Montvale Bor. ....	\$3.63	90.62			\$15,481,700	\$143,557,331	\$560,746.97		
37 Moonachie Bor. ....	1.80	78.62	\$12,393		29,247,646	118,429,801	462,596.73		
38 New Milford Bor. ....	5.99	55.87			88,490,874	199,031,639	777,434.26		
39 North Arlington Bor. ....	2.90	87.69	1,732		26,876,805	181,966,218	710,775.30		
40 Northvale Bor. ....	4.74	64.31	1,740		37,369,659	97,056,544	379,111.00		
41 Norwood Bor. ....	4.79	63.24	1,040		28,219,060	75,202,745	293,748.22		
42 Oakland Bor. ....	6.09	70.42			55,439,177	184,917,049	722,301.49		
43 Old Tappan Bor. ....	3.91	80.57			14,639,541	72,347,349	282,594.81		
44 Oradell Bor. ....	2.61	109.29	337	\$13,711,545		163,642,432	639,201.06		
45 Palisades Park Bor. ....	3.64	72.24	305		48,099,441	104,650,918	613,140.29		
46 Paramus Bor. ....	4.58	56.87			307,885,789	675,035,998	2,636,747.19		
47 Park Ridge Bor. ....	5.64	72.77	510		32,203,344	114,458,702	447,085.28		
48 Ramsey Bor. ....	3.89	87.12	7,218		31,056,188	214,114,178	836,317.93		
49 Ridgefield Bor. ....	1.30	75.53	1,836,049		65,623,351	218,254,468	\$52,520.25		
50 Ridgefield Park Twp. ....	4.32	78.75	20,468		33,251,781	138,094,369	539,408.18		
51 Ridgewood Twp. ....	4.79	83.53	7,147		73,267,860	427,702,719	1,670,642.67		
52 River Edge Bor. ....	6.05	51.56	3,692		81,156,217	168,096,872	656,600.47		
53 River Vale Twp. ....	3.55	106.48		7,302,102		128,057,059	500,201.61		
54 Rochelle Park Twp. ....	3.82	57.06	2,431		40,721,077	102,457,078	400,205.93		
55 Rockleigh Bor. ....	0.59	110.83			1,723,075	32,582,352	127,269.40		
56 Rutherford Bor. ....	3.60	78.54	13,011		52,364,572	235,603,236	920,285.99		
57 Saddle Brook Twp. ....	3.85	65.93	53,339		83,747,950	227,172,261	887,353.89		
58 Saddle River Bor. ....	2.30	77.49			20,115,295	89,063,735	347,890.41		
59 South Hackensack Twp. ....	2.10	98.04	1,990		13,000,825	89,773,900	350,664.38		
60 Teaneck Twp. ....	4.34	89.64	13,667		59,961,431	525,059,375	2,050,925.93		
61 Tenafly Bor. ....	3.34	107.63		18,856,594		289,329,546	1,130,145.46		
62 Teterboro Bor. ....	0.72	97.29	52,191		22,111,219	88,792,110	346,829.42		
63 Upper Saddle River Bor. ....	3.37	86.77			23,993,421	173,332,230	677,050.22		
64 Waldwick Bor. ....	5.28	80.12	32,918		25,411,045	123,216,636	481,294.51		
65 Wallington Bor. ....	3.84	53.83	583		59,401,311	124,310,645	485,567.80		
66 Washington Twp. ....	6.00	58.81			54,629,920	132,208,067	516,415.79		
67 Westwood Bor. ....	5.61	58.61	11,544		64,239,783	150,225,443	586,793.17		
68 Woodcliff Lake Bor. ....	3.63	103.62	5,800	3,357,584		108,559,974	424,044.36		
69 Wood-Ridge Bor. ....	2.80	69.76	17,240		61,462,317	163,952,740	640,413.14		
70 Wyckoff Twp. ....	3.97	78.05			59,643,036	266,841,227	1,042,304.20		
Totals			\$3,386,061	\$76,891,508	\$3,303,908,204	\$13,458,122,842	\$52,568,555.90		



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(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			Section D Tax Levy	
	II—Adjustments Resulting from			I—District School Purposes		II	I	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			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)	Total Tax Levy [Cols. A, II + B + C, a, b, c + CII]
	Deduct Over-payment	Add Under-payment						
1 Allendale Bor. ....	\$589.35		\$368,268.86		\$1,444,145.41	NH\$1,118,016.38	\$1,016,260.10	\$3,946,690.75
2 Alpine Bor. ....	269.37		226,771.14		637,362.50		99,494.13	963,627.77
3 Bergenfield Bor. ....	4,691.13		1,192,057.51		7,173,613.50		2,432,540.64	10,798,211.65
4 Bogota Bor. ....	14.97		377,665.72		2,167,844.50		456,485.07	3,001,995.29
5 Carlstadt Bor. ....	1,444.77		982,299.44		1,278,569.27	CE745,760.87	575,397.36	3,582,026.94
6 Cliffside Park Bor. ....	478.49		866,640.50		2,788,009.00		1,676,263.61	5,330,913.11
7 Closter Bor. ....	910.99		549,027.13		1,481,665.20	N1,326,523.57	648,444.30	4,005,660.20
8 Cresskill Bor. ....	2,313.91		483,672.64		2,359,982.00		1,001,828.71	3,845,483.35
9 Demarest Bor. ....	35.62		313,082.01		1,138,555.00	N756,577.33	628,442.61	2,836,656.95
10 Dumont Bor. ....	1,202.90		805,519.19		5,211,868.75		1,460,563.21	7,477,951.18
11 Elmwood Park Bor. ....	2,090.06		987,910.92		3,380,568.00		1,017,052.18	5,385,531.10
12 East Rutherford Bor. ....	14,668.05		568,041.55		1,066,171.00	CE777,129.47	364,135.65	2,775,477.67
13 Edgewater Bor. ....	2,582.12		569,296.74		1,040,512.00		1,076,414.73	2,686,223.47
14 Emerson Bor. ....	7.23		422,333.89		2,551,062.00		471,850.06	3,445,245.95
15 Englewood City ....	2,985.95		1,448,370.12		6,886,561.62		\$738,829.00	6,201,313.86
16 Englewood Cliffs Bor. ....	5,929.45		988,077.48		2,528,597.00		1,060,148.14	4,576,822.62
17 Fair Lawn Bor. ....	817.43		1,964,303.44		10,041,474.50		3,382,359.23	15,388,137.17
18 Fairview Bor. ....	1,313.96		497,842.97		1,408,185.50		861,690.40	2,767,718.87
19 Fort Lee Bor. ....	8,850.34		2,061,767.81		5,652,415.00		3,288,508.25	11,002,763.06
20 Franklin Lakes Bor. ....	7,314.31		700,738.75		2,199,240.00	R1,295,174.35	675,369.00	4,870,522.19
21 Garfield City ....	3,457.35		1,068,391.66		3,196,319.00		213,978.00	1,900,196.42
22 Glen Rock Bor. ....	197.14		712,825.90		4,450,609.00		1,233,166.58	6,396,601.48
23 Hackensack City ....	30,438.86		2,082,166.34		7,737,174.00		925,366.00	6,217,382.69
24 Harrington Park Bor. ....	56.12		262,727.34		857,882.25	N631,887.15	479,382.90	2,234,879.64
25 Hasbrouck Heights Bor. ....	64.71		654,513.91		2,525,509.10		1,168,707.03	4,348,730.01
26 Haworth Bor. ....	581.70		242,251.06		809,563.50	N585,289.03	396,361.36	2,033,469.95
27 Hillsdale Bor. ....	775.39		605,913.81		1,957,125.38	P1,519,845.05	1,555,205.87	5,638,090.11
28 Ho-Ho-Kus Bor. ....	433.70		353,249.36		1,354,118.50		736,815.16	2,444,183.02
29 Leonia Bor. ....	643.49		446,280.62		2,207,082.50		930,205.33	3,643,518.45
30 Little Ferry Bor. ....	113.40		498,695.34		1,672,400.00		708,522.38	2,879,617.72
31 Lodi Bor. ....	1,307.86		978,475.01		3,951,718.50		1,718,977.36	6,649,170.87
32 Lyndhurst Twp. ....	14,335.05		1,158,780.62		2,855,632.00		1,362,783.15	5,377,195.77
33 Mahwah Twp. ....	590.96		1,058,355.48		4,957,447.00		1,282,738.19	7,298,540.67
34 Maywood Bor. ....	20.19		541,157.74		2,373,746.00		977,797.02	3,892,700.76
35 Midland Park Bor. ....	415.11		392,484.76		2,243,118.00		830,158.60	3,465,761.36

CE=Carlstadt-East-Rutherford Regional High School District Amount to be Apportioned

NH=Northern Highlands Regional High School District Amount to be Apportioned

N=Northern Valley Regional High School District Amount to be Apportioned

\$1,522,890.34

\$2,874,736.57

\$5,005,658.00

P=Pascack Valley Regional High School District Amount to be Apportioned

R=Ramapo Indian Hills Regional High School District Amount to be Apportioned

RD=River Dell Regional High School District Amount to be Apportioned

\$5,190,510.00

\$5,748,313.00

\$3,963,905.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. A(II) + B + C(a, b, c + CII)]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
36 Montvale Bor. ....	\$5,847.21		\$554,899.76		\$1,616,316.75	P\$1,391,376.59	\$1,051,010.71	\$4,613,603.81	
37 Moonachie Bor. ....	479.19		462,117.54		901,030.00		214,456.99	1,580,604.53	
38 New Milford Bor. ....	645.13		776,789.13		4,459,329.27		1,260,280.61	6,496,399.01	
39 North Arlington Bor. ....	1,399.64		709,375.66		2,254,099.25		1,429,500.75	4,392,975.66	
40 Northvale Bor. ....	1,927.56		377,183.44		1,026,723.44	N\$11,147.50	486,141.04	2,801,195.42	
41 Norwood Bor. ....	334.39		293,413.83		873,346.10	N708,981.99	344,830.11	2,220,572.03	
42 Oakland Bor. ....	701.87		721,599.62		3,354,520.00	R2,265,044.59	1,464,603.56	7,805,767.77	
43 Old Tappan Bor. ....	249.85		282,344.96		1,137,469.00	N682,251.43	126,245.77	2,228,311.16	
44 Oradell Bor. ....	19,330.75		619,870.31		1,018,420.00	RD1,886,767.52	1,042,064.36	4,567,122.19	
45 Palisades Park Bor. ....	877.59		642,262.70		2,567,429.00		962,044.54	4,171,736.24	
46 Paramus Bor. ....	9,307.01		2,627,440.18		11,158,422.73		2,823,230.43	16,614,093.31	
47 Park Ridge Bor. ....			447,085.28		2,764,964.00		1,376,703.88	4,588,753.16	
48 Ramsey Bor. ....	108.23		836,239.70		5,097,733.00		1,196,623.11	7,040,595.81	
49 Ridgeland Bor. ....	1,513.12		851,007.13		1,046,640.96		—12,946.75	1,884,701.34	
50 Ridgeland Park Twp. ....	2,808.25		536,599.93		2,761,785.00		1,154,510.33	4,452,895.26	
51 Ridgewood Twp. ....	1,982.37		1,668,660.30		11,463,083.00		3,678,983.21	16,810,723.51	
52 River Edge Bor. ....	362.67		656,237.80		1,214,850.00	RD2,077,137.48	1,223,005.72	5,171,231.00	
53 River Vale Twp. ....	8,228.52		491,973.09		2,036,700.25	P1,233,010.08	981,786.82	4,743,470.24	
54 Rochelle Park Twp. ....			400,205.93		1,238,675.95		666,454.36	2,305,336.24	
55 Rockleigh Bor. ....			127,269.40		27,000.00		24,140.29	178,409.69	
56 Rutherford Bor. ....	259.61		920,026.38		3,824,431.00		1,725,134.42	6,469,591.80	
57 Saddle Brook Twp. ....	175.68		887,178.21		3,376,450.00		1,144,491.59	5,408,119.80	
58 Saddle River Bor. ....	124.85		347,765.56		866,225.01		357,315.00	1,571,305.57	
59 South Hackensack Twp. ....	245.30		350,419.08		700,136.50		540,865.92	1,591,721.50	
60 Teaneck Twp. ....	1,537.77		2,049,388.16		11,760,232.00		6,142,053.35	19,951,673.51	
61 Tenafly Bor. ....	11,037.95		1,119,107.51		6,365,545.00		2,696,988.60	10,181,641.11	
62 Teterboro Bor. ....			346,829.42		2,800.00		130,002.13	479,631.55	
63 Upper Saddle River Bor. ....		\$257.75	677,307.97		2,001,688.43	NH1,756,720.19	550,713.10	4,986,429.69	
64 Waldwick Bor. ....	191.51		481,103.00		3,647,495.87		958,051.91	5,086,650.78	
65 Wallington Bor. ....	683.30		484,884.50		1,369,748.00		573,658.80	2,428,291.30	
66 Washington Twp. ....	54.90		516,360.89			W3,023,777.52	1,052,235.46	4,592,373.87	
67 Westwood Bor. ....	2,713.34		584,079.83			W3,016,136.48	1,159,560.19	4,759,776.50	
68 Woodcliff Lake Bor. ....	6,332.67		417,711.69		1,604,980.00	P1,046,278.28	958,814.08	4,027,284.05	
69 Wood-Ridge Bor. ....	649.27		639,763.87		1,807,303.00		452,810.41	2,899,877.23	
70 Wyckoff Twp. ....	1,762.41		1,040,541.79		3,736,984.00	R2,188,094.06	1,145,730.50	8,111,350.35	
Totals	\$193,813.34	\$257.75	\$52,375,000.31		\$204,641,687.99	\$30,945,926.91	\$1,878,173.00	\$380,820,416.91	

W=Westwood Regional School District Amount to be

Apportioned \$6,039,914.00

Total County Taxes Appropriated \$53,138,513.13

Less: Bank Stock Taxes Due County 763,512.82

Net County Taxes Apportioned (12 A III) \$52,375,000.31

+ Adjustments (Net Total 12 A II B) + 193,555.59

Total County Taxes Apportioned \$52,568,555.90

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(Continued)

	12—APPORTIONMENT OF TAXES			13	14	15				16		
	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				Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
							(a)	(b)	(c)			(d)
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)										
(a)	(b)											
Veterans	Senior Citizens (½ of Amount in Col. 16)											
1	\$24,050.00	\$5,360.00	\$3,976,100.75	\$3,718.39	\$12,549,600	\$90,223.05	\$570,576.95	\$116,000.00	\$776,800.00	\$10,720.00		
2	3,950.00	1,120.00	968,697.77		138,592.400	200,000.00	116,319.75	40,000.00	356,319.75	2,240.00		
3	124,250.00	51,040.00	10,973,501.65	23,624.69	22,486,500	405,000.00	1,131,470.00	140,030.00	1,676,500.00	102,080.00		
4	31,450.00	23,120.00	3,056,565.29	10,302.50	6,863,030	253,000.00	464,500.06	29,000.00	746,500.06	46,240.00		
5	21,200.00	18,880.00	3,622,106.94	7,775.65	9,321,800	366,000.00	664,706.59	165,000.00	1,193,706.59	37,760.00		
6	40,450.00	46,800.00	5,418,163.11	11,761.09	17,530,300	200,000.00	774,092.07	120,000.00	1,094,092.07	93,600.00		
7	43,150.00	11,520.00	4,060,330.20	8,719.28	10,726,750	320,000.00	1,077,132.93	75,000.00	1,472,132.93	23,040.00		
8	42,550.00	14,880.00	3,902,913.35	3,656.15	12,863,000	175,000.00	456,396.67	48,000.00	679,396.67	29,760.00		
9	24,800.00	5,760.00	2,867,216.95	1,814.77	9,435,300	170,000.00	250,927.55	18,000.00	438,927.55	11,520.00		
10	90,550.00	43,120.00	7,611,621.18	5,616.89	17,882,100	360,000.00	700,194.81	110,000.00	1,170,194.81	86,240.00		
11	74,500.00	40,480.00	5,500,511.10	11,742.28	12,889,430	311,000.00	1,061,571.11	114,000.00	1,486,571.11	80,960.00		
12	21,700.00	20,960.00	2,818,137.67	5,459.14	24,044,700	603,000.00	1,407,431.16	100,000.00	2,110,431.16	41,920.00		
13	9,250.00	6,480.00	2,701,953.47	6,221.35	13,147,700	75,000.00	1,064,315.03	50,000.00	1,189,315.03	12,960.00		
14	44,100.00	10,240.00	3,499,585.95	1,793.48	7,623,500	207,000.00	347,854.81	88,200.00	643,054.81	20,480.00		
15	53,500.00	34,640.00	15,363,214.60	30,957.06	56,909,800	960,000.00	2,126,100.55	360,000.00	3,446,100.55	69,280.00		
16	23,300.00	5,520.00	4,605,642.62	5,465.57	43,461,600	166,000.00	454,815.69	86,000.00	706,815.69	11,040.00		
17	183,250.00	72,310.00	15,643,697.17	24,398.20	38,558,590	1,200,000.00	1,981,747.77	96,150.00	3,277,897.77	144,620.00		
18	26,750.00	31,760.00	2,826,228.87	6,106.74	12,994,000	100,000.00	571,380.47	46,000.00	717,380.47	63,520.00		
19	45,400.00	44,215.00	11,092,378.06	27,956.10	64,522,082	715,000.00	1,265,500.00	246,000.00	2,225,500.00	88,430.00		
20	31,900.00	6,560.00	4,908,982.19	4,852.35	14,150,000	480,000.00	440,440.72	130,000.00	1,050,440.72	13,120.00		
21	64,750.00	110,400.00	6,554,065.03	24,495.27	30,798,700		1,371,867.68	110,000.00	1,481,867.68	220,800.00		
22	65,700.00	15,120.00	6,477,421.48	8,007.37	13,327,700	473,922.00	622,495.43	73,000.00	1,169,417.43	30,240.00		
23	58,550.00	65,440.00	17,086,079.03	131,916.87	109,171,800	700,000.00	3,236,016.24	460,000.00	4,396,016.24	130,880.00		
24	20,650.00	4,640.00	2,260,169.64	2,097.12	4,591,000	200,000.00	233,940.10	10,000.00	443,940.10	9,200.00		
25	58,350.00	28,580.00	4,435,640.04	5,633.40	5,994,814	70,000.00	556,773.59	117,000.00	743,773.59	57,120.00		
26	17,100.00	4,000.00	2,054,569.95	1,642.96	5,138,600	127,000.00	264,471.18	46,400.00	437,871.18	8,000.00		
27	57,000.00	13,600.00	5,708,690.11	15,917.89	11,818,750	240,000.00	622,956.57	65,000.00	927,956.57	27,200.00		
28	22,550.00	2,640.00	2,469,373.02	5,220.72	6,502,650	100,000.00	206,051.10	40,000.00	346,051.10	5,200.00		
29	26,450.00	12,960.00	3,682,928.45	5,934.62	17,005,400	170,000.00	518,203.16	50,000.00	738,203.16	25,920.00		
30	27,850.00	21,600.00	2,929,067.72	5,155.11	20,530,800	323,000.00	468,139.82	55,000.00	846,139.82	43,200.00		
31	68,350.00	53,120.00	6,770,640.87	10,834.14	28,724,400	350,000.00	1,263,599.31	125,000.00	1,738,599.31	106,240.00		
32	81,700.00	60,160.00	5,519,055.77	10,829.35	33,181,700	200,000.00	1,178,195.40	119,000.00	1,497,195.40	120,320.00		
33	37,200.00	14,480.00	7,350,220.67	6,380.72	26,318,640	400,000.00	1,037,820.00	225,000.00	1,662,820.00	28,960.00		
34	49,050.00	20,240.00	3,961,990.76	4,253.97	7,743,382	370,000.00	507,130.01	20,000.00	897,130.01	40,480.00		
35	33,150.00	17,360.00	3,516,271.38	7,393.24	8,002,400	335,000.00	414,260.00	47,000.00	796,260.00	34,720.00		

Total Amount of Miscellaneous Revenues (Including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$29,718,216.45  
Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$0.3906083821

\*\*\*Bank Stock Tax Due Municipality ..... \$763,512.82  
Bank Stock Tax Due County ..... 763,512.82  
Bank Stock Tax Due State ..... 1,527,025.64  
Total Bank Stock Tax ..... \$3,054,051.28



## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1974—(Concluded)

	12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
	II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)							
	(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)								
36	\$30,300.00	\$5,040.00	\$4,648,943.81	\$6,637.00	\$17,849,900	\$275,000.00	\$527,247.00	\$170,000.00	\$972,247.00	\$10,080.00
37	10,800.00	5,600.00	1,597,004.53	5,728.89	35,552,000	220,000.00	355,599.85	45,000.00	620,599.85	11,200.00
38	90,400.00	24,480.00	6,611,279.01	4,595.16	11,030,110	300,000.00	685,571.98	85,000.00	1,070,571.98	48,960.00
39	61,850.00	37,440.00	4,492,265.66	6,523.85	19,025,100	150,000.00	751,099.00	40,841.50	941,940.50	74,880.00
40	20,300.00	6,960.00	2,828,455.42	2,965.47	4,167,000	100,000.00	574,538.78	55,000.00	729,538.78	13,920.00
41	18,700.00	7,680.00	2,246,952.03	2,523.79	4,616,495	200,000.00	237,981.38	40,000.00	477,981.38	15,360.00
42	64,150.00	8,160.00	7,878,077.77	6,169.61	13,543,100	125,000.00	636,495.87	339,271.00	1,100,766.87	16,320.00
43	18,300.00	4,160.00	2,250,771.16	1,255.90	8,254,800	184,548.00	448,334.53	75,000.00	707,882.53	8,320.00
44	46,550.00	13,200.00	4,626,872.19	6,549.79	18,692,700	300,000.00	578,142.32	57,905.37	936,047.69	26,400.00
45	34,700.00	25,440.00	4,231,876.24	3,941.22	12,111,300	283,000.00	504,117.82	79,000.00	866,117.82	50,880.00
46	161,700.00	25,040.00	16,800,833.34	28,134.77	112,053,050	848,775.00	2,476,828.26	260,000.00	3,585,603.26	50,000.00
47	35,700.00	10,960.00	4,635,413.16	6,331.36	8,714,600	300,000.00	406,641.53	74,000.00	780,641.53	21,920.00
48	53,850.00	11,680.00	7,106,125.81	9,903.51	24,141,700	596,000.00	755,908.96	219,000.00	1,570,908.96	23,360.00
49	36,650.00	27,680.00	1,949,031.34	12,946.75	17,134,100	210,000.00	3,651,124.44	14,700.00	3,875,824.44	55,360.00
50	41,650.00	27,040.00	4,521,585.26	5,145.31	18,577,700	450,000.00	658,418.78	80,000.00	1,188,418.78	54,000.00
51	118,100.00	26,400.00	16,955,226.51	39,197.86	51,468,300	548,968.51	1,527,920.93	400,000.00	2,476,889.44	52,800.00
52	64,550.00	17,840.00	5,253,621.00	4,799.03	15,054,150	300,000.00	524,630.42	25,000.00	849,630.42	35,680.00
53	42,050.00	7,760.00	4,793,280.24	2,492.85	6,521,400	200,000.00	502,628.33	65,000.00	767,628.33	15,520.00
54	30,300.00	20,000.00	2,355,716.24	7,126.49	2,440,500	185,000.00	323,558.23	4,000.00	512,558.23	46,160.00
55	650.00	240.00	179,299.69	.....	6,403,500	20,000.00	56,662.71	.....	76,662.71	480.00
56	70,650.00	39,120.00	6,579,361.80	34,773.26	33,377,200	455,000.00	1,334,441.10	70,000.00	1,859,441.10	78,240.00
57	81,650.00	25,520.00	5,515,289.80	15,886.50	16,743,785	158,153.57	930,044.65	75,000.00	1,163,198.22	51,040.00
58	9,950.00	1,440.00	1,582,695.57	4,118.50	4,000,000	226,000.00	113,269.58	34,000.00	373,269.58	2,880.00
59	8,500.00	5,520.00	1,605,741.50	3,947.58	4,776,100	170,000.00	464,235.99	24,000.00	658,235.99	11,040.00
60	157,750.00	71,040.00	20,180,463.51	24,514.65	82,058,200	850,000.00	2,011,842.00	250,000.00	3,111,842.00	142,080.00
61	63,400.00	21,040.00	10,266,081.11	17,185.05	44,992,000	520,000.00	611,938.12	95,000.00	1,226,938.12	42,080.00
62	.....	.....	479,631.55	1,703.87	35,533,600	142,000.00	211,855.00	.....	353,855.00	.....
63	33,700.00	2,400.00	5,022,529.69	1,004.41	9,238,800	315,000.00	351,409.05	95,000.00	761,409.05	4,800.00
64	61,150.00	13,440.00	5,161,240.78	4,177.82	14,755,900	420,000.00	888,768.89	80,000.00	1,388,768.89	26,880.00
65	29,900.00	34,000.00	2,492,191.30	8,154.46	3,701,840	122,000.00	393,356.80	19,750.00	535,106.80	68,000.00
66	50,200.00	6,240.00	4,648,813.87	2,795.39	14,998,500	260,000.00	353,270.56	43,323.00	653,593.56	12,480.00
67	43,850.00	16,720.00	4,820,346.50	13,044.16	17,952,700	151,000.00	742,732.62	50,000.00	943,732.62	33,440.00
68	24,100.00	4,080.00	4,055,464.05	1,844.21	24,132,200	240,000.00	286,800.81	43,000.00	569,800.81	8,160.00
69	39,450.00	26,400.00	2,965,727.28	9,612.91	8,036,450	140,000.00	600,216.46	33,000.00	773,216.46	52,800.00
70	82,050.00	18,480.00	8,211,880.35	10,037.01	21,800,100	610,000.00	571,156.45	150,000.00	1,331,156.45	36,960.00
	\$3,346,000.00	\$1,537,405.00	\$385,743,821.91	\$763,512.82	\$1,618,911,808	\$21,990,590.13	\$55,478,183.51	\$6,930,570.87	\$84,399,344.51	\$3,074,810.00

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

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1974**  
**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, Implements and Equipment of 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 (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.*	\$11,111,001	\$6,420,400	\$17,531,401	\$563,530					\$18,094,931
2 Beverly City	2,213,600	11,623,350	13,836,950	98,030					13,934,980
3 Bordentown City	3,851,685	23,079,025	26,930,710	330,637					27,261,347
4 Bordentown Twp.*	22,479,300	57,912,665	80,391,965	1,912,759					82,304,724
5 Burlington City	11,631,900	42,346,425	53,978,325	2,960,690					56,939,015
6 Burlington Twp.	24,871,200	65,887,800	90,759,000	849,959					91,608,959
7 Chesterfield Twp.	6,105,600	11,406,000	17,511,600	680,751					18,192,351
8 Cinnaminson Twp.*	48,963,950	137,985,000	186,948,950	2,740,817					189,689,767
9 Delanco Twp.*	9,097,801	28,460,150	37,557,951	282,276					37,840,227
10 Delran Twp.	26,649,800	92,530,300	119,180,100	1,467,858					120,647,958
11 Eastampton Twp.	3,619,810	15,153,700	18,773,510	216,267					18,989,777
12 Edgewater Park Twp.	9,766,825	47,735,575	57,502,400	421,063					57,923,463
13 Fresham Twp.	54,819,758	108,207,356	163,027,114	2,764,765					165,791,879
14 Fieldsboro Bor.	418,700	2,479,900	2,898,600	21,881					2,920,481
15 Florence Twp.	14,172,651	45,925,340	60,097,991	785,399			\$407,600	\$407,600	60,475,790
16 Hainesport Twp.*	8,093,150	19,915,700	28,008,850	385,703					28,394,553
17 Lumberton Twp.	7,678,800	19,875,700	27,554,500	368,085					27,922,585
18 Mansfield Twp.	6,080,000	12,105,650	18,185,650	452,702					18,638,352
19 Maple Shade Twp.	24,400,224	74,942,708	99,342,932	766,996					100,109,928
20 Medford Twp.	33,733,500	82,226,900	115,960,400	2,084,539					117,994,939
21 Medford Lakes Bor.	11,968,996	41,406,690	53,375,686	193,032					53,568,718
22 Moorestown Twp.	62,648,000	183,884,700	246,532,700	5,576,205					252,108,905
23 Mount Holly Twp.	12,181,970	47,632,350	59,814,320	3,711,669					63,525,989
24 Mount Laurel Twp.	37,842,430	80,558,525	127,400,955	1,511,209					128,912,164
25 New Hanover Twp.†	1,647,150	2,870,700	4,517,850	2,144,170					6,662,020
26 North Hanover Twp.	5,517,329	10,463,450	15,980,770	332,167					16,312,937
27 Palmyra Bor.	11,298,100	33,141,750	44,439,850	455,704					44,895,554
28 Pemberton Bor.	2,193,900	8,316,100	10,510,000	482,210					10,992,210
29 Pemberton Twp.	49,485,827	120,370,110	169,855,937	2,404,829					172,260,766
30 Riverside Twp.*	9,491,450	43,107,000	52,598,450	1,705,251					54,303,701
31 Riverton Bor.	4,212,500	16,405,000	20,617,500	274,027					20,921,527
32 Shamong Twp.†	10,088,850	9,514,200	19,553,050	545,355					20,098,405
33 Southampton Twp.†	25,103,800	48,578,200	73,682,000	2,036,189					75,718,189
34 Springfield Twp.	7,436,975	13,570,950	21,007,925	772,521					21,780,446
35 Tabernacle Twp.	19,574,240	18,103,300	37,677,540	329,981					38,007,521
36 Washington Twp.	2,317,025	7,725,646	10,042,671	484,000					10,526,671
37 Westampton Twp.	6,448,800	16,766,850	23,215,650	346,775					23,562,425
38 Willingboro Twp.†	41,645,845	290,479,280	332,125,075	3,528,279					335,653,354
39 Woodland Twp.	11,068,255	2,100,585	13,168,840	242,096					13,410,936
40 Wrightstown Bor.	1,915,407	5,790,219	7,705,626	2,385,560					10,091,186
Totals	\$663,826,195	\$1,916,005,199	\$2,579,831,394	\$49,565,886			\$407,600	\$407,600	\$2,628,989,680

\* Revalued Districts.  
† Reassessed District.

Total Amount of Miscellaneous Revenues (including Surplus  
Revenues Appropriated) for the support of the County  
Budget \$8,461,788.92



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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1Bass River Twp.*	\$2.67	101.01			\$539,229	\$18,634,160	\$108,585.12			
2Beverly City	4.40	84.33			3,127,667	17,062,647	90,427.59			
3Bordentown City	5.20	90.59	\$3,774		4,120,046	31,385,167	182,887.89			
4Bordentown Twp.*	3.11	97.11	1,992		5,214,408	87,521,124	510,003.78			
5Burlington City	2.79	76.96	46,064		21,482,004	78,467,083	457,244.00			
6Burlington Twp.	4.05	65.87	7,111		59,099,909	150,715,979	878,253.34	\$16,328.74		
7Chesterfield Twp.	3.86	72.10			7,596,267	25,788,618	150,275.64			
8Cinnaminson Twp.*	3.35	95.83			15,063,250	204,753,017	1,193,138.40			
9Delanco Twp.*	2.94	113.44	7,236	\$41,159		37,806,304	220,305.19			
10Delran Twp.	3.10	96.77			8,675,256	129,323,214	753,593.25			
11Eastampton Twp.	4.27	69.96	176		8,368,346	27,358,299	159,422.50		\$985.41	
12Edgewater Park Twp.	4.70	69.14	1,298		28,081,470	86,006,231	501,176.19	4,275.05		
13Evesham Twp.	3.28	88.77			21,782,064	187,573,943	1,093,032.36			
14Fieldsboro Bor.	5.70	78.17	34		2,403,300	5,323,815	31,022.98			
15Florence Twp.	4.24	72.74	7,344		34,039,777	9,522,911	550,804.65			
16Hainesport Twp.*	3.57	90.72	250		3,968,762	32,363,565	188,589.22		5,336.32	
17Lamberton Twp.	4.85	68.07	951		14,998,316	42,921,852	250,114.55	5,920.63		
18Mansfield Twp.	3.22	64.02	16		11,066,118	29,704,486	173,094.21			
19Maple Shade Twp.	4.44	69.46	2,656		46,161,402	146,273,936	852,368.92			
20Medford Twp.	4.07	80.39	35		29,922,539	147,917,573	861,946.45			
21Medford Lakes Bor.	3.53	102.07		945,840		52,622,878	306,644.45			
22Moorestown Twp.	3.10	108.86	1,790	9,787,094		242,323,601	1,412,070.00			
23Mount Holly Twp.	5.24	81.79	10,654		16,171,846	79,714,489	464,512.90		3,996.09	
24Mount Laurel Twp.	4.31	80.43	52		33,381,572	162,293,788	945,719.64		77,695.91	
25New Hanover Twp.†	1.32	97.67			185,980	6,848,000	39,904.72	96.14		
26North Hanover Twp.	2.04	72.29			6,987,369	23,300,306	135,775.73			
27Palmyra Bor.	3.57	81.11	102		11,815,589	56,711,245	330,468.21			
28Pemberton Bor.	1.79	119.49		1,453,273		9,538,937	55,585.37			
29Pemberton Twp.	1.79	146.27	5,016	52,579,848		119,685,934	697,434.82			
30Riverside Twp*	3.63	94.22	8,375		8,206,843	62,518,919	361,310.74			
31Riverton Bor.	4.31	80.41			5,401,618	26,323,145	153,390.44			
32Shamong Twp.†	2.61	117.00		2,638,976		17,459,429	101,739.72			
33Southampton Twp.†	1.93	109.31	96	5,021,095		70,697,190	411,967.22			
34Springfield Twp.	3.49	70.31			9,874,431	31,654,877	184,459.55		11,088.73	
35Tabernacle Twp.	2.05	151.90		12,669,761		25,337,810	147,618.68			
36Washington Twp.	3.20	63.58			6,203,061	16,729,732	97,487.63		4,463.37	
37Westampton Twp.	4.21	71.05			10,379,940	33,942,365	197,789.22	6,446.21		
38Willingboro Twp.†	3.38	105.15		13,773,504		321,879,850	1,875,080.80	60,368.59		
39Woodland Twp.	3.72	84.32	260		2,596,532	16,007,723	93,280.36	9,991.44		
40Wrightstown Bor.	2.63	97.85	100		734,192	10,825,478	63,082.31	139.03		
Totals			\$111,442	\$98,910,550	\$437,649,103	\$2,967,839,675	\$17,294,218.74	\$103,565.83	\$103,565.83	

Rate per \$100 to be applied to Col. 11 (less \$726,497,239,  
Moorestown, Mt. Laurel and Willingboro)—for apportion-  
ment of County Library Taxes \$0.02540597  
Total County Taxes Appropriated \$17,347,396.43  
Less: Bank Stock Taxes Due County 170,735.03

Net County Taxes Apportioned (12 A III) 17,176,661.40  
± Adjustments (Net Total 12 A Iib) ± 117,537.34  
Total County Taxes Apportioned (Including Adjustments—  
Total 12 A I) \$17,294,218.74

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1974—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				Section D	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)									
	Deduct Over-payment	Add Under-payment								
1 Bass River Twp.*	\$2,515.99		\$106,069.13	\$4,610.66	\$341,073.00			\$17,799.97	\$469,552.76	
2 Beverly City	565.10		98,862.49	4,304.57	348,936.50			128,197.15	592,118.21	
3 Bordentown City		\$1,614.52	184,502.41	8,019.31	490,178.50	B\$396,767.10	\$25,567.50	283,173.15	1,388,207.97	
4 Bordentown Twp.*	17,455.66		492,548.12	21,550.12	897,377.50	B743,464.03	23,352.30	336,669.12	2,514,961.19	
5 Burlington City		7,246.12	464,490.12	20,167.17	899,133.00		119,121.55		1,502,911.84	
6 Burlington Twp.		16,108.27	878,032.87	37,485.94	2,637,483.72		91,995.00		3,647,997.53	
7 Chesterfield Twp.	1,696.05		148,579.59	6,474.94	332,032.75	NB163,101.01		39,746.67	689,934.96	
8 Cinnaminson Twp.*	5,238.71		1,187,899.69	51,714.54	4,568,215.00			435,558.47	6,243,387.70	
9 Delanco Twp.*		16,828.91	237,134.10	10,223.05	679,854.00			153,769.48	1,080,980.63	
10 Delran Twp.		4,913.27	758,506.52	32,984.60	2,679,216.00			206,826.71	3,677,533.83	
11 Eastampton Twp.	2,705.54		157,702.37	6,840.80	336,966.00	RV249,055.92		49,130.56	799,695.65	
12 Edgewater Park Twp.	30,920.50		465,980.64	20,208.21	1,918,737.00			252,263.48	2,687,189.33	
13 Evesham Twp.	29,998.47		1,063,033.89	46,427.84	2,415,636.00	L1,192,559.12		653,074.31	5,370,731.16	
14 Fieldshoro Bor.		8,726.66	39,749.64	1,677.90	121,134.50				162,562.04	
15 Florence Twp.		38,729.89	589,534.54	25,423.62	1,741,083.50			131,238.94	2,487,280.60	
16 Hainesport Twp.*	2,906.21		191,019.33	8,258.91	456,624.28	RV305,568.93		29,447.88	990,919.33	
17 Lambertown Twp.		905.39	215,099.31	10,450.93	596,616.00	RV371,854.57		111,358.64	1,335,379.45	
18 Mansfield Twp.	1,139.76		171,954.45	7,477.20	216,696.00	NB189,469.39			585,597.04	
19 Maple Shade Twp.	14,129.99		838,238.93	36,570.81	3,073,757.65			379,227.59	4,327,794.98	
20 Medford Twp.	12,771.55		849,174.90	37,039.45	2,207,108.50	1,935,670.38		724,001.49	4,752,994.72	
21 Medford Lakes Bor.	8,140.75		298,503.70	13,036.99	797,682.44	1,542,790.28		210,675.61	1,862,689.00	
22 Moorestown Twp.		12,087.58	1,424,157.58		5,345,818.00			951,988.41	7,724,963.99	
23 Mount Holly Twp.	10,722.89		457,786.10	19,798.30	1,357,804.28	RV775,652.24		644,658.34	3,255,699.26	
24 Mount Laurel Twp.	22,938.21		1,060,477.34	1,780.20	2,762,078.00	L1,067,511.34		665,070.01	5,496,916.89	
25 New Hanover Twp.†	2,187.57		37,621.01	1,636.53		NHW46,028.28			85,285.82	
26 North Hanover Twp.	623.03		135,152.70	5,886.39	38,871.00	NB144,017.46			323,927.55	
27 Palmyra Bor.	2,522.51		327,945.70	14,286.52	956,650.00			250,539.52	1,549,721.74	
28 Pemberton Bor.	447.40		55,137.97	2,401.69	156,962.00			55,885.02	270,386.68	
29 Pemberton Twp.	12,639.57		684,795.25	29,878.68	1,519,533.98			709,919.61	2,944,127.52	
30 Riverside Twp.*		18,081.66	3,239.40	16,533.02	1,225,416.50			278,843.86	1,903,185.78	
31 Riverton Bor.	2,480.76		159,909.68	6,582.74	5,254.00			181,921.63	881,990.05	
32 Shamong Twp.†	1,339.57		100,400.15	4,378.74	295,062.00	L117,072.92		517,513.81	571,513.81	
33 Southampton Twp.†	4,486.83		407,480.39	17,751.44	499,998.75	L455,423.01		22,160.58	1,402,814.17	
34 Springfield Twp.	1,155.97		194,392.31	8,384.67	311,216.25	NB172,579.14		60,438.35	747,010.72	
35 Tabernacle Twp.	3,850.21		143,798.47	6,279.82	333,783.00	1,206,947.97		72,965.00	763,774.26	
36 Washington Twp.		2,426.78	104,377.78	4,498.81	217,555.00			5,200.00	331,631.59	
37 Westampton Twp.	930.55		190,412.46	8,082.41	491,900.75	RV283,784.04			974,179.66	
38 Willingboro Twp.†	44,486.76		1,770,805.45		7,547,724.00			1,807,387.26	11,125,916.71	
39 Woodland Twp.	5,412.31		77,876.61	3,130.99	300,495.75			111,457.56	492,960.91	
40 Wrightstown Bor.		1,182.03	64,125.31	2,761.49		NHW136,222.72		58,683.96	261,793.48	
Totals	\$246,408.42	\$128,851.08	\$17,176,661.40	\$565,000.00	\$51,689,557.10	\$8,495,539.83	\$274,853.85	\$10,022,578.33	\$88,224,190.51	

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

\*\*\*Bank Stock Tax Due Municipality ..... \$170,735.02  
 Bank Stock Tax Due County ..... 170,735.02  
 Bank Stock Tax Due State ..... 341,479.05

## REGIONAL SCHOOL DISTRICTS

B=Bordentown Regional High School ..... \$1,140,231.13  
 L=Lenape Regional High School ..... 4,517,975.09  
 N=Northern Burlington County Regional High School ..... 669,167.00  
 NHW=New Hanover-Wrightstown District ..... 182,251.00

12—APPORTIONMENT OF TAXES				13	14	15				16		
Section D—Tax Levy						Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget						
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)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)											
1	\$5,150.00	\$8,320.00	\$483,022.76	\$200.03	\$7,294,800	\$64,160.00	\$76,610.00	\$65,000.00	\$205,770.00	\$16,640.00		
2	10,750.00	8,960.00	611,828.21	2,803.35	2,003,450	80,000.00	146,980.00	45,000.00	271,980.00	17,920.00		
3	14,150.00	13,680.00	1,416,037.97	7,759.35	5,712,100	116,000.00	261,500.00	123,000.00	503,500.00	27,360.00		
4	35,700.00	7,120.00	2,557,781.19	3,897.08	18,289,820	350,000.00	452,081.50	125,000.00	927,081.50	14,240.00		
5	39,700.00	42,880.00	1,585,491.84	10,973.02	28,747,275	1,100,000.00	4,393,384.61	48,957.92	5,542,342.53	85,760.00		
6	42,550.00	12,000.00	3,702,547.53	2,517.01	9,730,975	372,000.00	1,816,697.00	65,000.00	2,253,697.00	24,000.00		
7	7,500.00	3,280.00	700,714.96	1,373.33	24,765,300	81,000.00	150,162.00	35,000.00	266,162.00	6,560.00		
8	81,200.00	14,240.00	6,338,827.70	9,682.58	18,519,500	335,000.00	1,041,082.20	104,000.00	1,480,082.20	28,480.00		
9	17,400.00	11,200.00	1,109,580.63	.52	2,557,300	60,000.00	269,141.00	32,000.00	361,141.00	22,400.00		
10	43,850.00	12,720.00	3,734,103.83	2,099.59	8,934,700	500,000.00	655,722.21	185,000.00	1,400,722.21	25,440.00		
11	8,050.00	2,560.00	810,305.65	599.44	582,600	118,100.00	175,491.00	33,000.00	326,591.00	5,120.00		
12	27,750.00	5,440.00	2,720,379.33	1,736.52	4,293,200	356,625.00	304,603.00	70,000.00	731,228.00	10,880.00		
13	55,350.00	10,080.00	5,436,161.16	11,925.69	10,410,900	600,000.00	742,000.00	180,000.00	1,522,000.00	23,160.00		
14	2,100.00	1,680.00	166,342.01	.....	40,800	24,000.00	99,600.00	10,000.00	133,600.00	3,360.00		
15	38,850.00	34,160.00	2,560,290.60	4,489.30	6,808,965	180,126.26	727,171.57	80,293.53	987,591.36	68,320.00		
16	12,200.00	10,000.00	1,013,119.33	82.12	2,860,750	197,000.00	115,470.00	98,000.00	410,470.00	20,000.00		
17	14,250.00	4,000.00	1,353,629.45	1,171.36	2,788,300	314,000.00	209,470.00	60,000.00	583,470.00	8,000.00		
18	8,400.00	5,520.00	599,517.04	694.07	4,519,050	94,479.00	244,816.00	22,000.00	361,295.00	11,040.00		
19	68,300.00	40,480.00	4,436,574.98	7,772.41	8,487,525	525,000.00	528,000.00	105,000.00	1,158,000.00	80,960.00		
20	35,850.00	11,680.00	4,800,524.72	8,516.02	21,610,010	416,010.84	535,139.41	393,602.00	1,344,752.25	23,360.00		
21	23,550.00	4,640.00	1,890,879.00	680.59	1,406,750	95,000.00	228,079.33	55,000.00	378,079.33	9,280.00		
22	62,250.00	26,160.00	7,813,373.99	21,011.59	28,854,600	672,910.84	1,265,601.09	233,251.00	2,171,762.93	52,320.00		
23	44,200.00	25,200.00	3,325,099.26	22,006.66	18,362,750	134,335.00	691,000.00	175,000.00	1,090,335.00	50,400.00		
24	46,250.00	9,920.00	5,553,086.89	8,729.99	15,381,680	461,815.71	813,502.00	251,000.00	1,526,317.71	19,840.00		
25	1,650.00	800.00	87,735.82	1,371.40	565,786,826	113,000.00	327,014.08	12,270.42	452,284.50	1,600.00		
26	6,450.00	1,760.00	332,137.55	279.97	13,448,250	56,895.68	377,000.00	17,864.85	451,760.53	3,520.00		
27	29,500.00	22,640.00	1,601,861.74	2,896.29	9,032,600	140,000.00	393,542.09	52,000.00	555,542.09	45,280.00		
28	3,850.00	3,200.00	277,436.68	1,614.98	2,206,850	57,000.00	55,000.00	23,000.00	135,000.00	6,400.00		
29	103,900.00	20,240.00	3,008,267.52	2,873.26	47,269,600	359,000.00	805,794.88	214,000.00	1,408,794.88	40,480.00		
30	32,450.00	33,760.00	1,969,395.78	7,856.14	8,418,200	140,000.00	447,900.00	74,000.00	661,900.00	67,520.00		
31	12,200.00	5,760.00	899,920.05	3,152.00	5,037,300	40,000.00	138,465.23	20,000.00	198,465.23	11,520.00		
32	2,650.00	2,960.00	523,123.81	.....	12,363,700	104,100.00	64,241.00	80,000.00	248,341.00	5,920.00		
33	24,600.00	28,800.00	1,456,214.17	2,000.42	1,625,300	200,000.00	310,014.00	60,000.00	570,014.00	57,600.00		
34	8,050.00	4,160.00	759,220.72	245.15	1,963,700	175,000.00	147,358.50	65,000.00	387,358.50	8,320.00		
35	6,950.00	5,840.00	776,564.26	.....	8,426,700	75,000.00	73,595.95	122,200.00	270,765.95	11,680.00		
36	2,150.00	2,240.00	336,021.59	.....	5,357,400	38,700.00	43,400.00	8,000.00	90,100.00	4,480.00		
37	14,700.00	2,640.00	991,519.66	1,142.60	6,814,250	157,833.31	260,629.51	65,000.00	483,462.85	5,280.00		
38	178,450.00	14,720.00	11,319,086.71	16,140.74	32,888,900	800,000.00	1,600,213.00	195,000.00	2,595,213.00	29,440.00		
39	3,550.00	1,760.00	498,270.91	.....	8,905,510	50,000.00	59,494.77	95,000.00	204,494.77	3,520.00		
40	2,250.00	640.00	264,683.48	440.45	1,213,400	13,464.04	102,740.16	9,000.00	125,204.20	1,280.00		
	\$1,178,650.00	\$477,840.00	\$89,880,680.51	\$170,735.02	\$983,751,586	\$9,827,555.68	\$21,149,677.15	\$3,739,439.72	\$34,716,672.55	\$955,680.00		

1974 FIRE DISTRICTS							
	Valuation	Budget	Rate				
Chesterfield Township District No. 1	\$8,867,700	\$13,755.00	\$0.16	Delran Township	120,647,958	119,181.10	0.10
Chesterfield Township District No. 2	8,643,900	10,415.00	0.12	Edgewater Park Township	57,923,463	32,495.00	0.06
Delanco Township	37,840,227	26,000.00	0.07	Mansfield Township	2,853,150	1,200.00	0.05
				Moorestown Township District No. 1	164,385,885	127,305.00	0.08
				Moorestown Township District No. 2	87,723,020	60,000.00	0.07



**Abstract of Ratables and Exemptions in the County of Camden, for the Year 1974**  
**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, Implement and Equipment of Telephone, Telegraph 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 Audubon Bor. ....	\$9,464,775	\$41,627,025	\$51,091,800	\$320,565					\$51,412,365
2 Audubon Park Bor. ....	147,106	1,298,352	1,445,458	40,066					1,485,524
3 Barrington Bor. ....	14,230,150	59,074,276	73,304,426	545,316			\$1,647,226	\$1,647,226	72,202,518
4 Bellmawr Bor. ....	9,672,475	56,206,225	65,878,700	459,823					66,338,523
5 Berlin Bor. ....	8,264,992	27,518,550	35,783,542	1,587,080					37,370,622
6 Berlin Twp. ....	2,071,745	12,718,469	14,790,214	116,890					14,907,104
7 Brooklawn Bor. ....	2,113,500	8,638,500	10,752,000	192,070					10,944,070
8 Camden City ....	44,027,210	223,302,695	270,329,905	28,825,709					299,155,614
9 Cherry Hill Twp. ....	184,300,930	486,821,603	671,122,533	7,535,513					678,658,046
10 Chesilhurst Bor. ....	1,238,940	3,214,205	4,498,145	58,903					4,557,048
11 Clementon Bor. ....	2,770,709	17,396,193	20,166,902	288,385					20,455,287
12 Collingswood Bor. ....	19,211,450	86,754,050	105,965,500	3,041,981					109,007,481
13 Gibbsboro Bor. ....	2,156,600	8,965,450	11,122,050	175,675					11,297,725
14 Gloucester City ....	9,965,100	41,916,544	51,881,644	2,208,499					54,090,143
15 Gloucester Twp. ....	20,660,225	113,616,700	134,306,925	2,267,908					136,574,833
16 Haddon Twp. ....	18,292,350	73,760,300	92,052,650	526,913					92,579,563
17 Haddonfield Bor. ....	49,411,300	91,976,700	144,388,000	5,584,924					149,972,924
18 Haddon Heights Bor. ....	6,475,200	33,666,200	40,141,400	372,372					40,513,772
19 Hi-Nella Bor. ....	835,082	5,514,650	6,349,732	51,373					6,401,105
20 Laurel Springs Bor. ....	3,908,650	12,719,040	16,627,690	2,316,160					18,943,850
21 Lawnside Bor. ....	4,945,999	14,216,392	19,162,391	119,129					19,281,520
22 Lindenwald Bor. ....	12,949,580	66,299,050	79,248,630	692,199					79,940,829
23 Magnolia Bor. ....	4,184,690	20,086,962	24,271,652	154,143					24,425,795
24 Merchantville Bor. ....	9,044,500	20,776,750	29,821,250	3,786,363					33,607,613
25 Mt. Ephraim Bor. ....	9,532,990	31,290,780	40,823,770	512,403					41,336,173
26 Oaklyn Bor. ....	3,835,550	16,480,734	20,316,284	108,394					20,424,678
27 Pennsauken Twp. ....	135,298,900	376,049,900	511,348,800	4,106,306					515,455,106
28 Pine Hill Bor. ....	8,713,500	30,297,800	39,011,300	325,813					39,337,113
29 Pine Valley Bor. ....	338,244	611,326	949,570	10,164					959,734
30 Runnemede Bor. ....	7,173,925	34,128,750	41,302,675	775,226					42,077,901
31 Somerdale Bor. ....	6,612,055	31,081,785	37,693,840	334,090					37,977,930
32 Stratford Bor. ....	7,853,050	34,056,490	41,909,540	459,872					42,369,412
33 Tavistock Bor. ....	357,000	545,100	902,100	2,697					904,797
34 Voorhees Twp. ....	9,664,000	56,976,750	66,640,750	506,088					67,146,838
35 Waterford Twp. ....	12,344,615	21,661,200	34,005,815	521,467					34,527,282
36 Winslow Twp. ....	22,377,950	55,765,950	78,143,900	7,455,107					85,599,007
37 Woodlynne Bor. ....	5,411,850	11,863,759	17,275,609	84,499					17,360,099
Totals	\$669,901,197	\$2,234,834,136	\$2,904,735,333	\$76,470,085			\$1,647,226	\$1,647,226	\$2,979,558,192

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

\$17,350,420.69

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

\$1.000732632

Total County Taxes Appropriated ..... \$39,146,066.00  
 Less: Bank Stock Taxes Due County ..... 335,134.54  
 Net County Taxes Apportioned (12 A III) ..... 38,810,931.46

± Adjustments (Net Total 12 A IIb) ± ..... \$292,214.04

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1974—(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		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				
					(a)—County Equalization Table Appeals (R. S. 54:2-37)				
					Deduct Over- payment		Add Under- payment		
1 Audubon Bor. ....	\$5.93	62.30	\$3,009		\$33,675,815	\$85,091,189	\$851,535.30		
2 Audubon Park Bor. ....	8.78	100.00			39,891	1,525,415	15,265.33		
3 Barrington Bor. ....	3.78	101.46	4,115		4,332,110	76,538,741	765,948.16		
4 Bellmawr Bor. ....	6.15	55.69	31,919		53,799,599	120,170,041	1,202,580.81		
5 Berlin Bor. ....	5.07	67.91	5,479		18,051,157	55,427,258	554,678.66		
6 Berlin Twp. ....	7.47	44.77			18,466,785	33,373,889	333,983.40		
7 Brooklawn Bor. ....	4.81	67.49	140		5,680,318	16,624,523	166,367.08		
8 Camden City ....	7.56	78.34	2,684,224		116,733,887	418,573,725	4,188,803.86		
9 Cherry Hill Twp. ....	5.15	76.20	62		226,342,907	905,001,015	9,056,640.48		
10 Chesilhurst Bor. ....	5.10	76.89			1,443,643	6,000,691	60,050.87		
11 Clementon Bor. ....	6.06	53.88	892		17,907,835	38,364,014	383,921.21		
12 Collingswood Bor. ....	4.32	88.44			15,899,104	124,906,585	1,249,950.96		
13 Gibbsboro Bor. ....	6.82	56.01			9,917,931	21,215,656	212,311.99		
14 Gloucester City ....	5.82	66.28	12,826		34,266,668	88,369,637	884,343.79		
15 Gloucester Twp. ....	6.51	54.68	2,049		113,808,479	250,385,361	2,505,688.01		
16 Haddon Twp. ....	5.94	60.01	3,898		63,120,041	155,703,502	1,558,175.75		
17 Haddonfield Bor. ....	4.02	92.06			14,225,986	164,198,910	1,643,192.07		
18 Haddon Heights Bor. ....	6.95	51.33	6,580		38,848,305	79,368,657	791,268.05		
19 Hi-Nella Bor. ....	5.16	73.10	30		2,850,962	8,782,097	87,885.31		
20 Laurel Springs Bor. ....	3.58	93.51	55		1,830,103	20,274,008	202,888.61		
21 Lawnsdale Bor. ....	6.08	78.99			5,604,763	24,886,238	249,045.15		
22 Lindenwood Bor. ....	3.97	76.39	1,516		24,873,776	104,816,121	1,048,929.13		
23 Magnolia Bor. ....	5.90	64.37			13,908,025	38,283,070	383,111.17		
24 Merchantville Bor. ....	4.35	91.17	3,538		3,411,306	37,022,457	370,495.81		
25 Mt. Ephraim Bor. ....	3.45	98.24	36		1,300,110	42,645,319	426,765.62		
26 Oaklyn Bor. ....	6.09	56.51	6,214		16,136,650	36,567,542	365,943.33		
27 Pennsauken Twp. ....	2.41	134.02	129,989	\$104,116,479		411,468,616	4,117,700.71		
28 Pine Hill Bor. ....	3.91	95.41	45		2,024,481	41,361,639	413,919.42		
29 Pine Valley Bor. ....	4.72	66.60			493,995	1,453,729	14,547.94		
30 Runnemede Bor. ....	5.42	60.64			28,344,523	70,422,424	704,740.18		
31 Somerdale Bor. ....	4.38	86.06			6,733,041	44,710,971	447,437.28		
32 Stratford Bor. ....	5.94	57.12	660		32,384,772	74,754,844	748,096.12		
33 Tavistock Bor. ....	1.58	102.06			98,812	1,003,609	10,043.44		
34 Voorhees Twp. ....	5.07	54.23			57,860,596	125,007,434	1,250,990.18		
35 Waterford Twp. ....	3.67	84.36	360		6,793,367	41,321,009	413,512.82		
36 Winslow Twp. ....	4.71	47.30	6,869		42,047,461	127,653,337	1,277,468.60		
37 Woodlynne Bor. ....	3.74	123.65		3,181,597		14,178,502	141,888.90		
Totals			\$2,904,505	\$107,298,076	\$1,032,287,204	\$3,907,451,825	\$39,103,145.50		

Total County Taxes Apportioned (Including Adjustments—  
Total 12 A I) ..... \$39,103,145.50

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



### Abstract of Ratables and Exemptions in the County of Camden, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from			I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax. — See Col. 13)		
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		County Library Taxes	(a)	(b)	(c)		Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	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		
1 Audubon Bor.	\$9,453.97		\$842,081.33		\$1,674,334.75		\$438,331.40	\$2,954,747.48	
2 Audubon Park Bor.			15,265.33	\$445.23	48,944.00		65,845.00	130,499.56	
3 Barrington Bor.	13,784.03		752,164.13	22,339.20	1,442,524.53		455,529.84	2,672,557.70	
4 Bellmawr Bor.	408.76		1,202,172.05	35,073.77	1,380,051.45	B\$631,924.32	748,162.81	3,997,384.40	
5 Berlin Bor.	744.15		553,934.51	16,177.44	796,700.25	E\$67,163.38	131,314.91	1,865,290.49	
6 Berlin Twp.	339.01		333,644.39	9,740.77	392,606.32	L\$17,911.63	32,596.55	1,086,499.66	
7 Brooklawn Bor.	293.31		166,073.77	4,852.17	282,256.00		53,658.92	506,840.86	
8 Camden City	55,601.22		4,133,202.64		8,103,888.50		9,916,675.28	22,153,766.42	
9 Cherry Hill Twp.	42,160.21		9,014,480.27		22,489,131.75		3,191,491.83	34,695,103.85	
10 Chesilhurst Bor.			60,050.87	1,751.41	61,047.00	L\$1,184.71	54,502.65	228,536.64	
11 Clementon Bor.	11.99		383,906.22	11,197.23	292,460.50	L\$27,237.51	198,798.93	1,213,600.39	
12 Collingswood Bor.	51,855.33		1,198,125.63		2,625,692.34		782,335.49	4,606,153.46	
13 Gibbsboro Bor.	15.44		212,296.55	6,192.18	271,303.63	E\$215,749.95	50,172.78	755,715.09	
14 Gloucester City	5,123.25		879,220.54		1,548,779.76		619,924.89	3,017,925.19	
15 Gloucester Twp.	1,853.71		2,608,834.27	73,079.43	3,755,315.11	B1,560,595.66	842,293.55	8,735,118.02	
16 Haddon Twp.	30,026.22		1,528,149.53	45,444.84	3,079,449.25		710,743.25	5,363,786.87	
17 Haddonfield Bor.	2,836.60		1,640,355.47		3,403,432.00		897,275.87	5,941,063.34	
18 Haddon Heights Bor.	141.49		794,126.56		1,526,845.50		420,835.52	2,741,807.58	
19 H-Nella Bor.	1,754.78		86,130.53	2,563.22	176,755.50		60,941.63	326,390.88	
20 Laurel Springs Bor.	103.29		202,785.32	5,917.34	342,462.00		109,219.57	660,384.23	
21 Lawnside Bor.	309.62		248,735.53	7,263.51	664,529.00		236,831.30	1,157,359.34	
22 Lindenwald Bor.	2,615.26		1,046,313.87	30,592.45	693,166.79	L\$94,060.93	3,112,282.86	448,148.82	
23 Magnolia Bor.	398.79		382,712.38	11,173.60	436,630.37	E\$23,206.52	283,363.70	1,407,086.57	
24 Merchantville Bor.	618.63		369,877.18	10,805.67	734,586.56		320,406.45	1,435,675.86	
25 Mt. Ephraim Bor.	219.41		426,546.21	12,446.80	639,969.00		296,967.61	1,375,929.61	
26 Oaklyn Bor.	623.73		365,319.60	10,672.89	676,151.00		153,086.27	1,205,229.76	
27 Pennsauken Twp.	19,562.44		4,098,138.27		6,814,636.05		1,216,415.19	12,129,189.51	
28 Pine Hill Bor.	4,710.13		409,209.29	12,072.13	411,289.37	L\$52,806.65	314,062.75	1,499,380.19	
29 Pine Valley Bor.			14,547.94	424.30			30,300.00	45,272.24	
30 Runnemede Bor.	8.66		704,731.52		764,734.00	B\$76,661.02	264,235.84	2,210,362.38	
31 Somerdale Bor.	2,039.22		445,398.06	13,049.70	581,579.52	S\$22,177.81	266,735.65	1,628,940.74	
32 Strafford Bor.	2,341.41		745,754.71		950,596.00	S\$69,395.36	198,075.44	2,463,821.51	
33 Tavistock Bor.			10,043.44	292.92			3,978.00	14,314.36	
34 Voorhees Twp.	30,777.95		1,220,212.23	36,485.65	1,203,955.00	E\$93,891.67	318,185.64	3,872,730.19	
35 Waterford Twp.	4,137.44		409,375.38		360,917.00	L\$52,460.09	108,337.02	1,231,089.49	
36 Winslow Twp.	7,341.56		1,270,127.04	37,257.90	1,589,035.16	L1,088,857.89	6,991.83	3,978,286.16	
37 Woodlynne Bor.			141,888.90	4,138.25	298,661.75		180,485.57	625,174.47	
Totals	\$292,214.01		\$38,810,931.46	\$421,450.00	\$70,514,416.71	\$8,415,285.10	\$24,413,214.09	\$142,575,297.36	

B=Black Horse Regional .....	\$2,669,181.00
E=Eastern Regional .....	1,176,805.00
S=Sterling Regional .....	1,184,779.69

L=Lower Regional .....	\$3,351,280.50	
Add Calendar Year for Berlin Twp. ....	33,238.91	3,384,519.41

**\$8,415,285.10**

Abstract of Katabies and Exemptions in the County of Camden, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES			13  Bank Stock • • • Tax Due Municipality	14  Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)	
Section D—Tax Levy					(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a+b+c)		
II Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)								
(a)  Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$47,200.00	\$44,640.00	\$3,046,587.48	\$7,651.49	\$6,186,050	\$210,000.00	\$427,630.46	\$24,600.00	\$662,230.46	\$89,280.00
2	.....	.....	130,499.56	.....	474,932	10,000.00	17,830.00	.....	27,830.00	.....
3	38,750.00	16,800.00	2,728,107.70	1,584.71	22,302,300	160,000.00	439,282.46	53,300.00	652,582.46	33,600.00
4	65,800.00	16,400.00	4,079,584.40	5,383.94	11,760,800	318,000.00	467,035.25	30,000.00	815,035.25	32,800.00
5	20,600.00	10,720.00	1,896,610.49	5,613.47	7,217,050	121,000.00	309,000.00	51,000.00	481,000.00	21,440.00
6	16,700.00	11,040.00	1,114,239.66	653.45	1,171,600	85,000.00	284,000.00	75,000.00	444,000.00	22,000.00
7	10,200.00	9,680.00	526,720.86	3,359.74	3,569,500	38,000.00	153,742.99	18,000.00	209,742.99	19,860.00
8	162,175.00	300,240.00	22,616,181.42	106,406.50	104,985,765	147,341.96	16,902,457.80	1,600,000.00	18,649,799.76	600,480.00
9	230,050.00	48,320.00	34,973,473.85	39,508.17	191,939,470	1,860,000.00	3,514,000.00	1,000,000.00	6,374,000.00	96,640.00
10	1,750.00	2,000.00	232,286.64	.....	578,270	30,000.00	65,446.74	47,000.00	142,446.74	4,000.00
11	17,000.00	8,350.00	1,238,950.39	3,001.07	2,146,045	205,000.00	147,200.00	55,000.00	407,200.00	16,700.00
12	50,700.00	52,400.00	4,709,253.46	12,664.51	14,732,300	300,000.00	483,000.00	200,000.00	983,000.00	104,800.00
13	11,300.00	2,960.00	769,975.09	1,327.32	1,919,600	55,000.00	133,000.00	23,000.00	211,000.00	5,920.00
14	45,250.00	52,800.00	3,145,975.19	4,303.32	7,497,900	155,123.83	910,933.71	225,000.00	1,291,067.54	105,600.00
15	116,550.00	39,120.00	8,890,788.02	12,407.45	46,625,985	1,130,000.00	1,162,000.00	275,000.00	2,567,000.00	78,240.00
16	75,550.00	54,320.00	5,493,656.87	13,039.75	10,618,800	503,800.00	490,000.00	50,000.00	1,043,800.00	108,640.00
17	57,000.00	28,800.00	6,026,863.34	30,224.13	57,856,800	320,000.00	492,500.00	75,000.00	887,500.00	57,600.00
18	43,050.00	30,800.00	2,815,657.58	6,727.85	15,808,180	130,000.00	394,468.29	9,000.00	533,468.29	61,600.00
19	2,800.00	1,120.00	330,310.88	1,058.37	2,073,990	26,000.00	52,300.00	17,700.00	96,000.00	2,240.00
20	10,500.00	6,400.00	677,284.23	2,280.43	1,481,840	72,000.00	132,000.00	6,000.00	210,000.00	12,800.00
21	7,850.00	7,520.00	1,172,729.34	818.70	2,639,360	175,000.00	143,000.00	45,000.00	363,000.00	15,040.00
22	41,845.00	16,960.00	3,171,087.86	1,851.18	13,455,725	450,000.00	410,000.00	190,000.00	1,050,000.00	33,920.00
23	21,200.00	10,535.00	1,438,821.57	1,320.30	3,396,534	90,000.00	187,416.00	20,000.00	297,416.00	21,070.00
24	14,250.00	12,560.00	1,462,485.86	10,093.55	5,998,800	105,000.00	234,000.00	15,000.00	354,000.00	25,120.00
25	28,100.00	20,240.00	1,424,269.62	4,132.39	3,092,690	110,000.00	177,600.00	12,000.00	299,600.00	40,480.00
26	19,650.00	19,920.00	1,244,799.76	3,913.73	2,127,500	60,000.00	178,000.00	12,000.00	250,000.00	39,840.00
27	160,650.00	112,385.00	12,402,224.51	21,584.81	28,259,100	300,000.00	2,423,000.00	250,000.00	2,973,000.00	224,770.00
28	20,700.00	15,440.00	1,535,520.19	957.54	7,325,985	263,000.00	243,344.71	173,000.00	679,344.71	30,880.00
29	.....	.....	45,272.24	.....	.....	1,528.00	1,067.00	.....	2,595.00	.....
30	48,300.00	21,440.00	2,280,102.38	5,264.16	7,393,900	154,000.00	409,000.00	40,000.00	603,000.00	42,880.00
31	27,200.00	9,360.00	1,665,500.74	3,264.35	5,109,309	125,000.00	208,000.00	121,500.00	454,500.00	18,720.00
32	45,410.00	8,400.00	2,517,631.51	1,604.56	11,725,155	170,000.00	286,440.00	8,000.00	464,440.00	16,800.00
33	.....	.....	14,314.36	.....	312,500	978.88	1,970.12	.....	2,949.00	.....
34	27,750.00	8,080.00	3,408,560.19	6,814.36	2,245,025	518,000.00	410,000.00	60,000.00	988,000.00	16,160.00
35	18,400.00	16,480.00	1,265,969.49	6,012.98	6,432,500	97,000.00	281,798.00	106,852.00	485,650.00	32,960.00
36	31,300.00	26,000.00	4,035,586.16	6,991.83	67,053,708	800,000.00	1,214,500.00	220,000.00	2,234,500.00	52,000.00
37	9,800.00	14,640.00	649,614.47	3,314.43	1,667,200	35,000.00	62,200.00	18,000.00	115,200.00	29,280.00
	\$1,515,330.00	\$1,056,870.00	\$145,177,497.36	\$335,134.54	\$679,182,168	\$9,330,772.67	\$33,849,163.53	\$5,125,952.00	\$48,305,888.20	\$2,113,740.00

\*\*\*Bank Stock Tax Due Municipality ..... \$335,134.54  
Bank Stock Tax Due County ..... 335,134.54

Bank Stock Tax Due State ..... 670,269.08  
Total Bank Stock Tax ..... \$1,340,538.16

**Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1974**  
**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, Implement and Equipment of 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 (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 Avalon Bor. ....	\$43,306,900	\$62,244,000	\$105,550,980	\$518,133	.....	.....	.....	.....	\$106,069,033
2 Cape May City .....	14,574,360	34,692,390	49,266,750	852,016	.....	.....	.....	.....	50,118,766
3 Cape May Point Bor. ....	4,343,750	4,395,600	8,739,350	30,125	.....	.....	.....	.....	8,769,475
4 Dennis Twp. ....	3,858,821	8,266,070	12,124,891	289,805	.....	\$1,000	.....	\$1,000	12,413,696
5 Lower Twp. ....	21,705,105	70,399,120	92,104,225	1,412,543	.....	.....	.....	.....	93,516,768
6 Middle Twp. (R) .....	37,690,575	69,506,725	107,197,300	2,186,298	.....	.....	.....	.....	109,383,593
7 North Wildwood City .....	30,951,325	55,443,100	86,394,425	332,705	.....	.....	.....	.....	86,727,130
8 Ocean City .....	116,226,368	257,492,873	373,719,241	3,300,637	.....	.....	.....	.....	377,019,878
9 Sea Isle City (R) .....	62,586,350	54,423,540	117,009,890	747,539	.....	.....	.....	.....	117,757,429
10 Stone Harbor Bor. ....	35,548,661	50,448,973	85,997,634	479,081	.....	.....	.....	.....	86,476,715
11 Upper Twp. ....	21,559,485	35,344,430	56,903,915	1,162,114	.....	.....	.....	.....	58,066,029
12 West Cape May Bor. ....	553,120	4,064,180	4,619,300	56,528	.....	.....	.....	.....	4,675,828
13 West Wildwood Bor. ....	1,030,350	3,827,050	4,857,400	15,820	.....	.....	.....	.....	4,873,220
14 Wildwood City .....	37,836,400	65,600,090	103,436,490	3,734,744	.....	.....	.....	.....	107,171,234
15 Wildwood Crest Bor. ....	29,254,850	76,711,750	105,966,600	382,297	.....	.....	.....	.....	106,348,897
16 Woodbine Bor. (R) .....	2,762,250	10,379,650	13,141,900	437,220	.....	.....	.....	.....	13,579,120
<b>Totals .....</b>	<b>\$463,790,670</b>	<b>\$863,239,541</b>	<b>\$1,327,030,211</b>	<b>\$15,937,605</b>	.....	<b>\$1,000</b>	.....	<b>\$1,000</b>	<b>\$1,342,966,816</b>

(R)=Revalued District.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1974—(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		
							Section A—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		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Avalon Bor. ....	\$2,414	72.53			\$40,798,441	\$146,867,474	\$681,552.27		
2 Cape May City .....	4,302	74.24	\$18,806		18,681,454	68,817,026	319,351.86		
3 Cape May Point Bor. ....	1,966	95.49			420,310	9,189,785	42,646.06		
4 Dennis Twp. ....	5,200	49.23	37		12,820,343	25,234,076	117,101.09		
5 Lower Twp. ....	4,324	65.65	211		51,610,867	145,127,846	673,479.37		
6 Middle Twp. (R) .....	3,011	105.07	9,448	\$3,772,715		105,620,331	490,141.04		
7 North Wildwood City .....	3,048	67.92			44,283,261	131,010,391	607,965.99		
8 Ocean City .....	2,332	90.53	19,594		45,834,262	422,873,734	1,962,385.18		
9 Sea Isle City (R) .....	1,290	137.94		31,628,982		86,128,447	399,687.13		
10 Stone Harbor Bor. ....	1,506	79.56			23,220,888	109,697,603	509,062.00		
11 Upper Twp. ....	.750	87.95	3,119		8,598,725	66,667,873	309,378.51		
12 West Cape May Bor. ....	6,568	51.97	5,274		4,353,940	9,035,042	41,927.96		
13 West Wildwood Bor. ....	4,271	61.96			3,051,400	7,924,620	36,774.94		
14 Wildwood City .....	4,215	77.01	28,786		36,303,866	143,508,886	665,943.23		
15 Wildwood Crest Bor. ....	2,758	77.79			33,359,801	139,708,698	648,331.30		
16 Woodbine Bor. (R) .....	2,324	164.18	93	4,787,332		8,791,881	40,799.55		
Totals .....			\$83,368	\$40,189,029	\$323,337,558	\$1,626,198,713	\$7,546,527.48		

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II	I  Total Tax Levy [Cols. A111 + B + C1a, b, c + C11]	
	(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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		
	Deduct Over-payment	Add Under-payment								
1Avalon Bor. ....		\$1,102.28	\$682,654.55	\$36,771.70	\$429,265.00			\$1,398,403.98	\$2,547,005.23	
2Cape May City .....		994.90	320,316.76	17,253.91	328,596.00	\$473,727.62		985,411.52	2,125,335.81	
3Cape May Point Bor. ....		12.73	42,658.79	2,298.06	34,227.00			88,606.33	167,790.21	
4Dennis Twp. ....	\$28.63		117,072.46	6,307.11	500,057.22			—59.07	622,977.72	
5Lower Twp. ....	608.89		672,870.48	36,283.48	1,396,983.26	1,431,060.75		353,536.73	3,890,734.70	
6Middle Twp. (R) .....	21.01		490,120.03	26,404.00	2,643,504.67			50,812.84	3,210,841.54	
7North Wildwood City .....	1,058.17		606,907.82	32,700.56	810,648.00		\$21,656.00	1,124,184.06	2,596,096.44	
8Ocean City .....	27,933.51		1,934,451.67		2,486,250.00		172,200.00	4,096,986.68	8,689,888.35	
9Sea Isle City (R) .....	1,399.59		398,287.54	21,461.96	408,245.00		63,920.00	604,858.88	1,496,773.38	
10Stone Harbor Bor. ....		37.44	509,099.44	27,425.02	296,713.50			456,880.84	1,290,118.80	
11Upper Twp. ....		1,007.47	310,385.98	16,716.55	77,507.00			—3,384.67	401,224.86	
12West Cape May Bor. ....	.42		41,927.54	2,258.74	66,561.00	141,241.90		45,819.60	297,808.78	
13West Wildwood Bor. ....	14.12		36,760.82	1,980.40	55,552.50			109,000.00	203,293.72	
14Wildwood City .....	3,326.81		662,616.42	35,709.92	1,000,410.00		123,591.25	2,659,461.09	4,481,818.68	
15Wildwood Crest Bor. ....	263.88		648,067.42	34,914.20	948,377.72			1,264,716.52	2,896,075.86	
16Woodbine Bor. (R) .....	1,322.73		39,476.82	2,132.35	201,713.25			62,651.41	305,973.83	
Totals .....	\$35,977.76	\$3,154.82	\$7,513,704.54	\$300,617.99	\$11,684,641.12	\$2,046,030.27	\$381,367.25	\$13,297,486.74	\$35,223,847.91	



Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1974—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget							
	II		III			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)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
	Add: Deductions Allowed (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)											
	(a)  Veterans	(b) Senior Citizens (½ of Amount in Col. 16)											
1	\$6,250.00	\$7,600.00	\$2,560,945.23	\$5,396.02	\$13,963,920	\$570,000.00	\$394,000.00	\$116,000.00	\$1,080,000.00	\$15,200.00			
2	12,000.00	18,640.00	2,155,975.81	4,588.48	21,681,435	187,956.19	486,860.06	190,000.00	864,816.25	37,280.00			
3	1,000.00	3,600.00	172,390.21	.....	413,450	24,000.00	27,136.07	6,365.45	57,501.52	7,200.00			
4	9,200.00	13,280.00	645,457.72	459.07	1,577,504	172,354.41	174,664.91	42,000.00	389,019.32	26,560.00			
5	40,510.00	112,880.00	4,044,124.70	3,709.50	10,189,150	197,500.00	736,922.50	310,000.00	1,244,422.50	225,760.00			
6	31,055.00	51,400.00	3,293,296.54	6,001.60	28,862,600	425,000.00	940,100.00	170,000.00	1,535,100.00	102,800.00			
7	15,100.00	31,920.00	2,643,116.44	2,270.76	5,349,700	575,000.00	633,445.51	250,000.00	1,458,445.51	63,840.00			
8	42,000.00	59,040.00	8,790,928.35	23,582.76	12,840,180	720,091.09	1,572,805.88	325,000.00	2,617,896.97	118,080.00			
9	8,750.00	13,600.00	1,519,123.38	1,890.82	20,423,700	410,000.00	378,500.56	60,000.00	848,500.56	27,200.00			
10	5,200.00	6,800.00	1,302,118.80	6,968.14	16,578,160	425,000.00	845,486.47	12,000.00	782,486.47	13,600.00			
11	16,700.00	17,840.00	435,764.86	3,384.67	3,931,150	709,000.00	1,308,577.49	29,023.91	2,046,601.40	35,680.00			
12	2,800.00	6,480.00	307,088.78	930.36	280,600	22,477.02	57,121.73	34,025.77	113,624.52	12,960.00			
13	1,100.00	3,760.00	208,153.72	.....	87,475	30,000.00	28,800.00	15,200.00	74,000.00	7,520.00			
14	10,700.00	24,320.00	4,516,838.68	16,811.13	14,412,400	181,000.00	1,328,328.78	485,000.00	1,994,328.78	48,640.00			
15	17,850.00	19,200.00	2,933,125.86	2,817.02	6,207,000	200,000.00	454,475.19	95,000.00	749,475.19	38,400.00			
16	4,950.00	4,720.00	315,643.83	1,347.69	9,461,575	62,000.00	82,378.58	75,000.00	219,378.58	9,440.00			
	\$225,165.00	\$395,080.00	\$35,844,092.91	\$80,158.02	\$166,259,999	\$4,911,378.71	\$8,949,603.73	\$2,214,615.13	\$16,075,597.57	\$790,160.00			

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$3,950,795.74  
 Rate per \$100 to be applied to Col. II for apportionment of County Taxes ..... \$4640593686  
 Total County Taxes Appropriated ..... \$7,593,862.56  
 Less: Bank Stock Taxes Due County ..... 80,158.02  
 Net County Taxes Apportioned (12 A III) ..... 7,513,704.54  
 ‡ Adjustments (Net Total 12 A IIb) ± ..... + 32,822.94

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$7,546,527.48  
 ‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.  
 \*\*\*Bank Stock Tax Due Municipality ..... \$80,158.02  
 Bank Stock Tax Due County ..... 80,158.02  
 Bank Stock Tax Due State ..... 160,316.04  
 Total Bank Stock Tax ..... \$320,632.08

**Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1974**  
**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, Implements and Equipment of Telephone, Telegraph 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 Bridgeton City .....	\$14,099,950	\$78,115,350	\$92,215,300	\$3,397,800	.....	.....	.....	.....	\$95,613,100
2 Commercial Twp. ....	8,203,525	11,955,100	20,158,625	943,211	.....	.....	.....	.....	21,101,836
3 Deerfield Twp. ....	2,529,800	9,272,800	11,802,600	512,686	.....	.....	.....	.....	12,315,286
4 Downe Twp. ....	2,723,680	4,112,100	6,835,780	204,021	.....	.....	.....	.....	7,039,801
5 Fairfield Twp. ....	6,058,000	20,512,300	26,570,300	470,887	.....	.....	.....	.....	27,041,187
6 Greenwich Twp. ....	2,915,700	6,107,900	9,023,600	145,397	.....	.....	.....	.....	9,168,997
7 Hopewell Twp. ....	6,937,300	19,356,700	26,294,000	479,436	.....	.....	.....	.....	26,773,436
8 Lawrence Twp. ....	4,516,675	5,316,950	9,833,625	446,400	.....	.....	.....	.....	10,280,025
9 Maurice River Twp. ....	5,051,631	8,790,890	13,845,521	410,389	.....	.....	.....	.....	14,255,910
10 Millville City .....	14,124,250	89,456,525	103,580,775	2,414,250	.....	.....	.....	.....	105,995,025
11 Shiloh Bor. ....	465,000	2,701,500	3,166,500	71,409	.....	.....	.....	.....	3,237,909
12 Stow Creek Twp. ....	2,754,000	6,104,000	8,858,000	248,338	.....	.....	.....	.....	9,106,338
13 Upper Deerfield Twp. ....	14,418,300	48,460,000	62,878,300	855,218	.....	.....	.....	.....	63,733,518
14 Vineland City .....	107,603,500	261,432,400	369,035,900	9,499,130	.....	\$2,300	.....	\$2,300	378,532,730
<b>Totals .....</b>	<b>\$192,401,311</b>	<b>\$571,695,115</b>	<b>\$764,099,426</b>	<b>\$20,098,572</b>	.....	<b>\$2,300</b>	.....	<b>\$2,300</b>	<b>\$784,195,698</b>

Total Amount of Miscellaneous Revenues (including Surplus  
 Revenues Appropriated) for the support of the County  
 Budget ..... \$5,036,463.00

Rate per \$100 to be applied to Col. 11 for apportionment of  
 County Taxes ..... \$1.120938503

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1974—(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		Section A—County Taxes (Less Tax Due County on Bank Stock)			
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		
1 Bridgeton City .....	\$4.47	105.78	\$36,181		\$4,997,209	\$100,646,490	\$1,128,185.23			
2 Commercial Twp. ....	3.32	103.60	117		205,127	21,307,080	238,839.26			
3 Deerfield Twp. ....	5.27	72.95			4,747,164	17,062,450	191,259.57			
4 Downe Twp. ....	5.79	63.87	417		4,533,548	11,573,766	129,734.80			
5 Fairfield Twp. ....	2.76	105.80	1,312	\$1,141,441		25,901,058	290,334.93			
6 Greenwich Twp. ....	3.48	117.09		1,000,938		8,168,059	91,558.92			
7 Hopewell Twp. ....	3.94	87.68	296		4,329,022	31,102,754	348,642.75			
8 Lawrence Twp. ....	5.72	82.15	3,164		2,567,539	12,850,778	144,049.32			
9 Maurice River Twp. ....	5.49	63.00	8,680		9,523,430	23,788,020	266,649.08			
10 Millville City .....	5.99	67.11	83,015		58,603,742	164,681,782	1,845,981.50			
11 Shiloh Bor. ....	3.68	98.99			105,526	3,343,435	37,477.85			
12 Stow Creek Twp. ....	2.94	114.20		763,914		8,343,024	93,520.17			
13 Upper Deerfield Twp. ....	2.55	110.51	3,584	3,355,597		60,381,505	676,839.54			
14 Vineland City .....	3.77	99.68	105,995		16,928,528	395,567,251	4,434,065.62			
Totals .....			\$242,761	\$6,261,890	\$106,540,883	\$884,717,452	\$9,917,138.57			

CUMBERLAND COUNTY

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate			
Commercial Fire No. 1 .....	\$6,428,960.00	\$33,020.00	\$.51	Commercial Light No. 2 .....	3,779,158.00	5,500.00 .15
Commercial Fire No. 2 .....	3,779,158.00	7,000.00	.18	Commercial Light No. 3 .....	10,893,718.00	4,500.00 .04
Commercial Fire No. 3 .....	10,893,718.00	15,000.00	.14	Downe Fire No. 1 .....	1,961,525.00	5,000.00 .26
Commercial Light No. 1 .....	6,428,960.00	8,000.00	.12	Downe Fire No. 2 .....	3,394,431.00	11,950.00 .35
				Downe Fire No. 3 .....	1,683,845.00	4,500.00 .27
				Maurice River Fire No. 1 .....	3,238,993.00	2,500.00 .08
				Vineland Garbage and Trash No. 1 ..	131,138,100.00	186,000.00 .14

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1974—(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				Section D Tax Levy
		II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
		(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							
1	Bridgeton City	\$2,048.39		\$1,126,136.87		\$1,919,526.50			\$1,127,614.75	\$4,173,278.12
2	Commercial Twp.	5,881.81		232,957.45		424,296.00			14,038.15	671,291.60
3	Deerfield Twp.	948.59		190,310.98		391,187.50			54,171.91	635,670.39
4	Downe Twp.	55.49		129,679.31		262,593.95				392,273.26
5	Fairfield Twp.	5,155.22		285,179.71		425,321.00			13,842.29	724,343.00
6	Greenwich Twp.	743.54		90,815.38		222,378.90				313,194.28
7	Hopewell Twp.	3,852.01		344,790.74		689,081.00				1,033,871.74
8	Lawrence Twp.			144,049.32		293,933.37			137,792.69	575,775.38
9	Maurice River Twp.	478.67		266,170.41		426,480.00			65,555.46	758,205.87
10	Millville City	8,051.36		1,837,930.14		2,576,568.00		\$201,019.00	1,587,636.14	6,208,153.23
11	Shiloh Bor.			37,477.85		78,119.00				115,593.85
12	Stow Creek Twp.	402.05		93,118.12		168,366.50				261,484.62
13	Upper Deerfield Twp.	48,277.68		628,561.86		972,896.90			6,213.21	1,607,671.97
14	Vineland City	54,233.86		4,379,831.76		6,622,350.00			372,973.65	14,003,939.88
Totals		\$130,128.67		\$9,787,009.90		\$5,473,098.62		\$573,992.65	\$5,635,649.07	\$31,469,750.24

Total County Taxes Appropriated ..... \$9,868,428.95  
Less: Bank Stock Taxes Due County ..... 81,419.05  
Net County Taxes Apportioned (12 A III) ..... \$9,787,009.90  
‡ Adjustments (Net Total 12 A IIb) ..... +130,128.67

Total County Taxes Apportioned (Including Adjustments—  
Total 12 A I) ..... \$9,917,138.57  
‡ 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 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13	14	15				16			
Section D—Tax Levy						Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget							
II		III				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)	Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Add: Deductions Allowed (C. 173, L. 1963)		Total on Which Tax Rate Is Computed (Cols. I + II)											
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)												
1	\$45,000.00	\$49,680.00	\$4,267,958.12	\$24,714.56	\$38,115,200	\$330,000.00	\$1,800,206.07	\$240,000.00	\$2,370,206.07	\$99,360.00			
2	9,550.00	19,240.00	700,031.60	961.85	4,868,900	107,117.70	183,140.85	70,000.00	360,258.55	38,480.00			
3	4,550.00	8,210.00	648,460.39	828.09	4,016,100	106,000.00	114,000.00	70,500.00	290,500.00	16,480.00			
4	5,450.00	9,680.00	407,403.26	.....	1,910,537	60,000.00	137,838.79	44,657.73	242,496.52	19,360.00			
5	10,250.00	11,200.00	745,793.00	1,138.25	1,846,400	127,000.00	219,806.60	192,000.00	538,806.60	22,400.00			
6	2,300.00	3,440.00	318,934.28	375.37	961,700	35,740.00	44,168.25	30,000.00	109,908.25	6,880.00			
7	10,450.00	9,440.00	1,053,761.74	1,424.35	5,901,200	59,000.00	137,000.00	100,000.00	296,000.00	18,880.00			
8	4,650.00	7,200.00	587,625.38	1,607.31	1,123,900	48,000.00	116,100.00	63,000.00	227,100.00	14,400.00			
9	9,200.00	14,560.00	781,965.87	.....	20,124,214	60,000.00	224,462.22	120,000.00	404,462.22	29,120.00			
10	75,250.00	65,200.00	6,343,603.28	20,363.86	31,953,330	412,395.12	1,622,393.68	250,000.00	2,284,788.80	130,400.00			
11	1,550.00	1,840.00	118,986.85	161.30	294,700	17,439.90	11,123.90	3,000.00	31,563.80	3,680.00			
12	1,650.00	4,240.00	267,374.62	.....	551,900	45,000.00	68,881.33	20,381.05	134,262.38	8,480.00			
13	17,500.00	14,240.00	1,639,411.97	2,155.02	5,602,600	26,879.44	498,077.23	110,000.00	634,956.67	28,480.00			
14	118,950.00	115,360.00	14,238,249.88	27,689.03	109,107,100	1,122,753.20	4,283,608.29	750,000.00	6,156,362.49	230,720.00			
	\$316,300.00	\$333,560.00	\$32,119,610.24	\$81,418.99	\$225,777,781	\$2,557,325.36	\$9,460,808.21	\$2,063,538.78	\$14,081,672.35	\$667,120.00			

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 Municipality ..... \$81,418.99  
 Bank Stock Tax Due County ..... 81,419.05  
 Bank Stock Tax Due State ..... 162,838.08  
 Total Bank Stock Tax ..... \$325,676.12



**Abstract of Ratables and Exemptions in the County of Essex, for the Year 1974**  
**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, Implements and Equipment of Telephone, Telegraph 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 Belleville Town .....	\$73,240,200	\$159,337,300	\$232,577,500	\$3,726,800	.....	.....	.....	.....	\$236,304,300
2 Bloomfield Town .....	150,741,600	279,528,300	430,269,900	5,748,800	.....	.....	.....	.....	436,018,700
3 Caldwell Bor. ....	22,837,200	48,107,400	70,944,600	2,614,300	.....	.....	.....	.....	73,558,900
4 Cedar Grove Twp. ....	32,734,700	70,196,200	102,930,900	669,700	.....	.....	.....	.....	103,600,600
5 East Orange City (R) ..	110,880,000	344,087,600	454,967,600	11,585,900	.....	.....	.....	.....	469,553,500
6 Essex Fells Bor. ....	12,748,900	24,530,000	37,278,900	157,500	.....	.....	.....	.....	37,436,400
7 Fairfield Bor. ....	41,036,100	82,993,000	124,029,100	3,046,200	.....	.....	.....	.....	127,075,300
8 Glen Ridge Bor. ....	20,210,900	49,381,500	78,592,400	786,000	.....	.....	.....	.....	79,378,400
9 Irvington Town .....	84,031,800	226,668,600	310,700,400	12,170,300	.....	.....	.....	.....	322,870,700
10 Livingston Twp. ....	104,476,500	214,637,300	319,113,800	3,495,600	.....	.....	.....	.....	322,609,400
11 Maplewood Twp. ....	63,740,900	143,217,700	206,958,600	1,328,200	.....	.....	.....	.....	208,286,800
12 Millburn Twp. ....	145,417,400	240,579,500	385,996,900	5,166,900	.....	.....	.....	.....	391,163,800
13 Montclair Town (R) ....	116,028,600	317,106,100	463,134,700	8,740,200	.....	.....	.....	.....	471,874,900
14 Newark City .....	263,404,400	842,777,300	1,106,181,700	94,968,100	.....	.....	\$344,900	\$344,900	1,200,804,900
15 North Caldwell Bor. ....	29,189,500	55,951,700	85,141,200	333,500	.....	.....	.....	.....	85,474,700
16 Nutley Town .....	89,329,200	179,704,400	269,033,600	5,597,700	.....	.....	.....	.....	274,631,300
17 Orange City .....	28,697,200	103,831,300	132,528,500	2,348,200	.....	.....	.....	.....	134,876,700
18 Roseland Bor. (R) ....	42,402,100	68,534,200	110,936,300	474,000	.....	.....	.....	.....	111,410,300
19 South Orange Village (R) ..	83,515,300	161,144,200	244,659,500	5,596,000	.....	.....	.....	.....	250,255,500
20 Verona Bor. ....	47,461,400	108,643,400	156,104,800	1,208,800	.....	\$2,000	.....	\$2,000	157,311,600
21 West Caldwell Bor. ....	40,123,900	92,060,300	132,184,200	947,900	.....	.....	.....	.....	133,132,100
22 West Orange Town .....	138,660,600	278,559,600	417,220,200	4,871,200	.....	.....	.....	.....	422,091,400
<b>Totals .....</b>	<b>\$1,750,808,400</b>	<b>\$4,121,576,900</b>	<b>\$5,872,385,300</b>	<b>\$178,581,800</b>	.....	<b>\$2,000</b>	<b>\$344,900</b>	<b>\$346,900</b>	<b>\$6,050,620,200</b>

R=Revaluation and Reflected.

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1974—(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		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
				(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			Deduct Over- payment	Add Under- payment
1 Belleville Town .....	\$6.27	71.46	\$62,329	.....	\$109,000,764	\$345,367,393	\$4,499,105.13	.....	.....
2 Bloomfield Town .....	5.10	86.53	259,188	.....	84,618,407	520,896,295	6,785,722.22	.....	.....
3 Caldwell Bor. ....	5.89	81.81	1,700	.....	17,708,559	91,269,159	1,188,964.42	.....	.....
4 Cedar Grove Twp. ....	5.28	64.03	1,343	.....	61,270,504	161,872,447	2,147,795.32	.....	.....
5 East Orange City (R) .....	7.46	107.28	432,754	\$17,552,970	.....	452,433,284	5,893,853.76	.....	.....
6 Essex Fells Bor. ....	5.04	61.96	6,729	.....	20,218,928	57,662,057	751,164.30	.....	.....
7 Fairfield Bor. ....	4.45	66.68	.....	.....	72,044,987	199,720,287	2,601,758.55	.....	.....
8 Glen Ridge Bor. ....	7.49	84.84	30,197	.....	11,530,590	93,939,187	1,223,746.90	.....	.....
9 Irvington Town .....	6.33	81.91	116,333	.....	79,074,511	402,061,544	5,237,660.51	.....	.....
10 Livingston Twp. ....	5.48	60.84	.....	.....	211,280,978	533,899,378	6,955,113.54	.....	.....
11 Maplewood Twp. ....	6.54	73.61	32,715	.....	78,534,936	286,854,451	3,736,856.34	.....	.....
12 Millburn Twp. ....	4.10	82.17	31,589	.....	92,567,518	483,762,907	6,301,985.13	.....	.....
13 Montclair Town (R) .....	4.94	106.12	472,123	20,758,781	.....	451,588,242	5,882,845.40	.....	.....
14 Newark City .....	8.60	76.30	21,418,714	.....	**24,426,270	1,827,821,066	23,811,046.75	.....	.....
15 North Caldwell Bor. ....	4.81	98.74	.....	.....	581,171,182	86,961,658	1,132,850.54	.....	.....
16 Nutley Town .....	5.28	72.71	13,289	.....	111,533,557	386,178,146	5,030,747.30	.....	.....
17 Orange City .....	9.75	79.34	227,270	.....	43,170,275	178,274,245	2,322,890.70	.....	.....
18 Roseland Bor. (R) .....	3.25	125.01	1,825	19,910,664	.....	91,501,461	1,191,990.61	.....	.....
19 South Orange Village (R) ..	4.66	115.46	228,483	30,764,093	.....	219,717,890	2,862,267.56	.....	.....
20 Verona Bor. ....	4.97	82.34	720	.....	36,636,121	193,948,441	2,526,568.64	.....	.....
21 West Caldwell Bor. ....	6.15	68.44	.....	.....	63,839,774	197,271,874	2,569,863.04	.....	.....
22 West Orange Town .....	5.63	87.04	.....	.....	72,636,921	494,728,321	6,444,831.72	.....	.....
Totals .....	.....	.....	\$23,335,301	\$88,986,508	\$1,775,760,740	\$7,760,729,733	\$101,099,118.38	.....	.....
							*—82,436,223	—1,073,897.66	
							\$7,678,293,510	\$100,025,220.72	

\*\* Fox Lance.

\* Cedar Grove: ½ rebate pursuant to Sec. 54:4-5 of Revised Statutes.

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(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							
1 Belleville Town .....	\$825.60		\$4,498,279.53		\$6,289,733.50			\$3,836,914.77	\$14,624,927.80
2 Bloomfield Town .....	86,587.54		6,699,131.68		9,022,090.31		\$444,615.50	5,797,120.07	21,962,960.56
3 Caldwell Bor. ....	3,015.63		1,185,948.79			C\$2,137,202.54		948,980.21	4,292,131.54
4 Cedar Grove Twp. ....	446.50		1,073,451.16		3,418,867.50			909,722.27	5,393,040.93
5 East Orange City (R) ..	132,026.77		5,761,826.99	N	11,139,986.00		1,104,932.00	16,861,414.09	34,868,159.08
6 Essex Fells Bor. ....			751,164.30		436,210.50	R446,952.99		241,038.86	1,875,366.65
7 Fairfield Bor. ....	2,816.25		2,598,942.30		1,260,776.75	R1,594,962.33		189,011.38	5,643,692.76
8 Glen Ridge Bor. ....	2,207.44		1,221,539.46		3,429,783.25			1,252,035.06	5,903,357.77
9 Irvington Town .....	28,045.97		5,209,614.54		8,216,383.00		256,332.25	6,525,259.81	20,207,589.60
10 Livingston Twp. ....	9,007.42		6,946,106.12	O	9,202,056.00			1,330,882.43	17,479,044.55
11 Maplewood Twp. ....	13,159.33		3,723,697.01			J6,692,651.49		3,042,588.13	13,458,836.63
12 Millburn Twp. ....	9,614.04		6,292,371.09		7,028,151.00			2,599,347.47	15,919,872.56
13 Montclair Town (R) ..	46,363.68		5,836,481.72		10,928,803.00		633,275.70	5,740,187.83	23,138,748.25
14 Newark City .....	672,944.61		23,138,102.14		44,395,571.00		4,832,098.51	30,257,760.80	102,623,532.45
15 North Caldwell Bor. ....	2,978.02		1,129,872.52	N	1,201,223.00	R1,206,988.37		543,359.05	4,081,447.94
16 Nutley Town .....	3,208.50		5,027,538.80		6,102,396.00			3,183,257.79	14,313,192.59
17 Orange City .....	24,579.00		2,297,801.70		4,514,203.28		290,845.75	5,965,622.40	13,068,473.13
18 Roseland Bor. (R) ....			1,191,990.61		848,039.22	R884,338.33		666,841.83	3,591,209.99
19 South Orange Village (R) ..	11,250.00		2,851,017.56		J5,124,182.21			3,612,203.64	11,587,403.41
20 Verona Bor. ....	7,705.12		2,518,863.52	E	3,728,206.00			1,478,067.90	7,725,127.42
21 West Caldwell Bor. ....	3,831.77		2,566,031.27			C4,481,854.97		1,089,338.11	8,137,224.35
22 West Orange Town .....	45,345.84		6,399,485.88		11,058,904.00			6,062,450.15	23,520,840.03
Totals .....	\$1,105,959.03		\$98,919,261.69		\$142,221,391.31	\$22,569,133.23	\$7,562,099.71	\$102,144,394.05	\$373,416,279.99

R=Regional: Fairfield, Essex Fells, North Caldwell, Roseland.

J=Joint: Maplewood, South Orange.

C=Consolidated: Caldwell, West Caldwell.

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 \$1,302,701.89

Total County Taxes Appropriated \$99,965,702.89

Less: Bank Stock Taxes Due County 1,046,441.20

Net County Taxes Apportioned (12 A III) \$98,919,261.69

± Adjustments (Net Total 12 A 11b) ± 1,105,959.03

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$100,025,220.72

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

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a+b+c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$100,850.00	\$81,520.00	\$14,807,297.80	\$24,882.16	\$47,523,500	\$1,625,000.00	\$2,119,505.50	\$115,000.00	\$3,859,505.50	\$163,040.00
2	156,500.00	117,200.00	22,236,660.50	30,108.71	63,218,300	1,300,000.00	2,687,417.62	450,000.00	4,437,417.62	234,400.00
3	22,450.00	11,130.00	4,325,711.54	13,023.11	24,987,600	90,600.00	693,196.11	47,000.00	830,796.11	22,260.00
4	57,100.00	13,680.00	5,463,820.93	16,308.00	46,102,100	460,000.00	765,162.35	125,000.00	1,350,162.35	27,360.00
5	79,500.00	67,680.00	35,015,339.08	52,064.16	130,536,000		10,354,782.94	1,600,000.00	11,954,782.94	135,360.00
6	8,550.00	1,120.00	1,885,036.65		5,409,600	235,500.00	202,955.07	21,551.16	460,006.23	2,210.00
7	29,300.00	7,200.00	5,680,192.76	12,741.79	5,572,000	700,000.00	879,305.32	145,000.00	1,724,305.32	14,400.00
8	33,650.00	7,680.00	5,944,687.77	5,023.69	32,440,100	199,232.56	361,086.61	46,000.00	606,919.17	15,360.00
9	88,650.00	125,340.00	20,421,579.60	44,063.78	43,620,400	1,725,000.00	4,618,414.01	350,000.00	6,693,414.01	250,680.00
10	144,750.00	26,560.00	17,650,354.55	18,553.70	89,253,400	1,320,000.00	1,610,993.45	433,000.00	3,363,993.45	53,120.00
11	93,000.00	54,240.00	13,606,176.63	23,611.43	30,957,300	718,217.00	1,519,620.46	229,000.00	2,466,837.46	108,480.00
12	78,100.00	16,240.00	16,014,212.56	21,548.07	44,466,700	1,756,500.00	2,339,166.81	185,000.00	4,280,666.81	32,480.00
13	103,950.00	53,920.00	23,296,618.25	36,319.31	84,983,700	1,147,492.53	3,473,897.96	460,000.00	5,081,390.49	107,840.00
14	232,050.00	339,440.00	103,195,022.45	651,484.30	896,990,400	7,500,000.00	116,066,255.28	7,000,000.00	130,566,255.28	678,880.00
15	22,550.00	2,800.00	4,106,797.94		28,779,800	255,000.00	330,632.76	62,000.00	677,632.76	5,600.00
16	116,200.00	65,920.00	14,495,312.59	19,640.65	22,480,100	800,000.00	1,535,642.44	150,000.00	2,485,642.44	131,840.00
17	32,000.00	39,920.00	13,140,393.13	22,713.27	44,880,960	650,000.00	3,819,463.32	150,000.00	4,919,463.32	79,840.00
18	19,750.00	4,880.00	3,615,839.99		15,467,900	84,201.43	328,604.78	60,000.00	472,806.21	9,760.00
19	54,150.00	17,040.00	11,658,593.41	15,434.10	60,508,000	670,000.00	976,192.29	195,000.00	1,841,192.29	34,080.00
20	61,700.00	22,800.00	7,809,627.42	7,674.24	26,033,600	200,000.00	658,840.00	127,000.00	985,840.00	45,600.00
21	51,200.00	13,840.00	8,202,264.35	10,152.08	13,344,700	345,000.00	593,366.69	250,112.00	1,188,508.69	27,680.00
22	153,000.00	61,860.00	23,735,700.03	21,094.56	56,769,100	670,000.00	2,600,064.43	446,875.00	3,716,939.43	123,720.00
	\$1,738,950.00	\$1,152,010.00	\$376,307,239.99	\$1,046,441.11	\$1,816,685,200	\$22,481,743.52	\$158,475,166.29	\$12,947,568.16	\$193,904,477.97	\$2,304,020.00

\*\*\*Bank Stock Tax Due Municipality ..... \$1,046,441.11  
 Bank Stock Tax Due County ..... 1,046,441.20  
 Bank Stock Tax Due State ..... 2,092,882.35  
 Total Bank Stock Tax ..... \$4,185,764.66

**Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1974**  
**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, Implements and Equipment of 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 (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 Clayton Bor. ....	\$2,831,900	\$18,562,400	\$21,394,300	\$419,005	.....	.....	.....	.....	\$21,813,305
2 Deptford Twp. ....	70,619,900	107,119,400	177,739,300	1,557,578	.....	.....	.....	.....	179,296,878
3 East Greenwich Twp. ....	9,864,000	21,552,200	31,416,200	801,588	.....	.....	.....	.....	32,217,788
4 Elk Twp. ....	4,572,795	9,980,700	14,553,495	495,684	.....	.....	.....	.....	15,049,179
5 Franklin Twp. ....	8,455,150	29,666,500	38,121,650	1,060,878	.....	.....	.....	.....	39,182,528
6 Glassboro Bor. ....	17,560,050	60,897,200	78,457,250	2,816,887	.....	.....	.....	.....	81,274,137
7 Greenwich Twp. ....	7,469,400	89,721,900	97,191,300	342,892	.....	.....	.....	.....	97,534,192
8 Harrison Twp. ....	3,587,800	9,740,300	13,328,100	184,186	.....	.....	.....	.....	13,512,286
9 Logan Twp. ....	6,674,300	9,861,450	16,535,750	297,515	.....	.....	.....	.....	16,833,265
10 Mantua Twp. ....	7,613,300	32,216,400	39,829,700	864,344	.....	.....	.....	.....	40,694,044
11 Monroe Twp. ....	10,115,450	50,406,500	60,521,950	1,870,891	.....	.....	.....	.....	62,392,841
12 National Park Bor. ....	1,101,800	8,968,550	10,070,350	68,686	.....	.....	.....	.....	10,139,036
13 Newfield Bor. ....	1,317,150	7,521,500	8,838,650	143,798	.....	.....	.....	.....	8,982,448
14 Paulsboro Bor. ....	4,431,400	27,786,600	32,218,000	944,653	.....	.....	.....	.....	33,162,653
15 Pitman Bor. ....	13,475,000	54,940,400	68,415,400	545,480	.....	.....	.....	.....	68,960,880
16 South Harrison Twp. ....	3,032,900	4,465,600	7,498,500	119,757	.....	.....	.....	.....	7,618,257
17 Swedesboro Bor. ....	1,231,200	8,305,700	9,536,900	534,006	.....	.....	.....	.....	10,070,906
18 Washington Twp. ....	30,368,800	92,335,100	122,703,900	979,159	.....	.....	.....	.....	123,683,059
19 Wenonah Bor. ....	4,863,300	16,534,964	21,398,264	240,690	.....	.....	.....	.....	21,638,954
20 West Deptford Twp. ....	67,816,500	141,230,700	209,047,200	906,937	.....	.....	\$1,470,900	\$1,470,900	208,483,237
21 Westville Bor. ....	3,340,300	16,425,650	19,765,950	225,293	.....	.....	.....	.....	19,991,243
22 Woodbury City ....	26,545,100	56,679,500	83,224,600	4,682,359	.....	.....	.....	.....	87,906,959
23 Woodbury Heights Bor. ....	3,923,725	18,466,400	22,390,125	319,390	.....	.....	.....	.....	22,711,515
24 Woolwich Twp. ....	2,513,600	7,244,500	9,758,100	596,213	.....	.....	.....	.....	10,354,313
Totals .....	\$313,326,820	\$900,630,114	\$1,213,956,934	\$21,017,872	.....	.....	\$1,470,900	\$1,470,900	\$1,233,503,906



## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1974—(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		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a)  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 Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Clayton Bor. ....	\$5.19	58.89	\$1,600	.....	\$15,696,461	\$37,511,366	\$213,867.14	.....	.....
2 Deptford Twp. ....	3.13	102.51	165	\$1,177,453	.....	178,119,590	1,015,530.21	.....	.....
3 East Greenwich Twp. ....	2.93	96.75	206	.....	1,620,189	33,838,183	192,921.87	.....	.....
4 Elk Twp. ....	3.86	66.07	119	.....	7,821,775	22,871,073	130,397.03	.....	.....
5 Franklin Twp. ....	4.69	56.33		.....	30,638,927	69,821,455	398,079.73	.....	.....
6 Glassboro Bor. ....	5.16	78.00	28,104	.....	26,514,129	107,816,370	611,703.77	.....	.....
7 Greenwich Twp. ....	3.01	63.94	30,018	.....	68,217,786	165,781,996	945,188.74	.....	.....
8 Harrison Twp. ....	7.30	31.58		.....	29,429,100	42,941,386	244,825.83	.....	.....
9 Logan Twp. ....	4.21	71.90	55	.....	8,123,634	24,956,954	142,289.47	.....	.....
10 Mantua Twp. ....	5.63	55.83	441	.....	32,502,494	73,196,979	417,324.93	.....	.....
11 Monroe Twp. ....	5.92	53.12		.....	55,656,387	118,039,231	678,053.36	.....	.....
12 National Park Bor. ....	5.76	69.27		.....	6,760,614	16,899,650	96,351.59	.....	.....
13 Newfield Bor. ....	4.82	75.40	437	.....	3,197,972	12,180,857	69,447.88	.....	.....
14 Paulsboro Bor. ....	5.10	73.16	1,008	.....	13,767,687	46,931,348	267,574.18	.....	.....
15 Pitman Bor. ....	4.28	88.54	362	.....	11,175,018	80,136,260	456,888.52	.....	.....
16 South Harrison Twp. ....	4.58	77.46	12	.....	2,473,502	10,091,771	57,537.18	.....	.....
17 Swedesboro Bor. ....	5.09	80.66	7,047	.....	4,051,541	14,129,494	80,557.83	.....	.....
18 Washington Twp. ....	4.91	65.16		.....	66,954,955	190,638,014	1,086,902.73	.....	.....
19 Wenonah Bor. ....	3.14	99.60	50	.....	164,543	21,803,547	124,310.65	.....	.....
20 West Deptford Twp. ....	3.04	85.61	9,658	.....	43,408,052	251,900,947	1,436,186.94	.....	.....
21 Westville Bor. ....	5.32	57.68	20,414	.....	15,478,055	35,489,712	202,340.89	.....	.....
22 Woodbury City ....	4.15	92.25	38,081	.....	9,789,540	97,734,580	557,223.50	.....	.....
23 Woodbury Heights Bor. ....	4.22	58.95	155	.....	16,594,197	39,305,867	224,098.30	.....	.....
24 Woolwich Twp. ....	3.24	94.27	445	.....	2,315,006	12,669,764	72,235.34	.....	.....
Totals .....	.....	.....	\$138,377	\$1,177,453	\$472,351,564	\$1,704,816,394	\$9,719,832.64	.....	.....

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1974—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B  County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(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							
1 Clayton Bor. ....	\$150.88		\$213,716.26		\$726,493.00			\$160,071.95	\$1,100,281.21
2 Deptford Twp. ....	27,040.52		988,489.72		3,688,865.73			785,674.97	5,463,030.42
3 East Greenwich Twp. ....	1,090.32		191,834.55		416,000.00	K\$332,702.51		—1,119.66	939,417.40
4 Elk Twp. ....	501.27		129,895.76		215,345.00	\$216,575.09		—437.26	561,378.59
5 Franklin Twp. ....	1,015.28		397,064.45		649,277.20	\$700,075.42		27,054.96	1,773,472.03
6 Glassboro Bor. ....	633.44		614,070.33		2,845,577.50			664,153.72	4,123,801.55
7 Greenwich Twp. ....	20.24		945,168.50		1,485,519.77			458,641.40	2,889,329.67
8 Harrison Twp. ....	628.32		244,197.51		403,252.00	C322,416.69		—241.22	969,624.98
9 Logan Twp. ....			142,289.47		516,624.50			40,255.99	699,169.96
10 Mantua Twp. ....	687.43		416,637.50		640,343.00	C1,010,043.31		163,474.83	2,230,498.64
11 Monroe Twp. ....	197.40		672,817.96		2,761,181.12			162,122.80	3,596,154.88
12 National Park Bor. ....			96,351.59		204,453.00	G259,619.52		—1,803.51	558,620.57
13 Newfield Bor. ....	65.12		69,382.76		239,932.00			113,710.91	423,025.67
14 Paulsboro Bor. ....	290.08		267,284.10		793,070.90			575,931.36	1,636,286.36
15 Pitman Bor. ....	853.16		456,035.36		1,942,783.50			486,565.57	2,885,384.43
16 South Harrison Twp. ....			57,537.18		143,389.00	K142,380.98			343,307.16
17 Swedesboro Bor. ....			80,557.83		*142,129.72	K212,660.67		65,375.22	500,723.44
18 Washington Twp. ....	1,070.95		1,085,831.78		4,451,786.00			443,751.68	5,981,369.46
19 Wenonah Bor. ....	104.44		124,206.21		206,206.75	G208,861.21		124,531.53	663,805.70
20 West Deptford Twp. ....	3,336.34		1,432,850.60		4,025,148.00			771,960.35	6,229,958.95
21 Westville Bor. ....			202,340.89		309,294.50	G296,923.86		213,652.08	1,022,211.33
22 Woodbury City ....	595.36		556,628.14		2,297,041.25		\$33,855.50	681,686.53	3,569,211.42
23 Woodbury Heights Bor. ....			224,098.30		317,470.00	G313,545.90		82,784.67	937,898.87
24 Woolwich Twp. ....			72,235.34		*135,195.80	K124,187.84		—514.56	331,104.42
Totals .....	\$38,280.55		\$9,681,552.09		\$29,556,382.24	\$4,139,993.00	\$33,855.50	\$6,017,284.28	\$49,429,067.11
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				\$4,318,334.98	Net County Taxes Apportioned (12 A III) .....				\$9,681,552.09
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				\$0.570139557	‡ Adjustments (Net Total 12 A IIb) + .....				38,280.55
Total County Taxes Appropriated				\$9,800,000.00	Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .....				\$9,719,832.64
Less: Bank Stock Taxes Due County				118,447.91	* Consolidated Schools.				

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

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<b>**Bank Stock Tax Due Municipality</b>	<b>\$118,447.92</b>	<b>ADDITIONAL FIRE TAX RATES PER \$100. ASSESSED VALUATION</b>			
<b>Bank Stock Tax Due County</b>	<b>118,447.91</b>	<b>IN THE FOLLOWING DISTRICTS</b>			
<b>Bank Stock Tax Due State</b>	<b>236,895.84</b>	District	Valuation	Appropriation	Rate
<b>Total Bank Stock Tax</b>	<b>\$473,791.67</b>	Deptford Township	\$179,296,878	\$179,296.00	\$ .10
C=Clearview Regional High School	\$1,332,460.00	Franklin Township			
G=Gateway Regional High School	1,078,950.49	Franklinville	13,698,278	20,500.00	.15
K=Kingsway Regional High School	811,932.00	Malaga	10,064,150	10,760.00	.11
S=Southern Regional High School	916,650.51	Janvier	7,203,100	14,660.00	.21
		Grove	8,217,000	12,190.00	.15
		Washington Township	123,688,059	155,825.00	.13
	<b>\$4,139,993.00</b>				

**Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1974**  
**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, Implements and Equipment of 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 (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 Bayonne City .....	\$131,591,610	\$255,189,860	\$386,784,500	\$6,448,170	.....	\$143,000	.....	\$143,000	\$393,089,670
2 East Newark Bor. ....	2,894,960	7,181,400	10,076,360	111,381	.....	.....	.....	.....	10,187,741
3 Guttenberg Town .....	6,856,552	25,370,550	32,227,102	205,354	.....	.....	.....	.....	32,432,456
4 Harrison Town .....	27,069,450	59,715,100	86,784,550	1,436,333	.....	.....	.....	.....	88,220,883
5 Hoboken City .....	27,866,600	89,779,500	117,646,100	1,982,176	.....	.....	.....	.....	119,628,276
6 Jersey City .....	295,333,125	487,370,575	782,703,700	29,779,452	.....	.....	\$48,000	48,000	812,435,152
7 Kearny Town .....	91,104,600	254,490,000	345,594,600	5,514,563	.....	.....	.....	.....	351,109,163
8 North Bergen Twp. ....	239,380,350	473,255,735	712,636,085	6,771,713	.....	.....	.....	.....	719,407,798
9 Secaucus Town .....	88,540,700	151,028,800	239,569,500	2,580,093	.....	.....	.....	.....	242,149,593
10 Union City .....	77,635,300	217,588,600	295,223,900	13,149,100	.....	.....	.....	.....	308,373,000
11 Weehawken Twp. ....	30,518,600	82,340,900	112,859,500	1,264,728	.....	.....	.....	.....	114,124,228
12 West New York Town ....	37,034,225	150,209,825	187,244,050	1,467,152	.....	.....	.....	.....	188,711,202
Totals .....	\$1,055,829,102	\$2,253,520,845	\$3,309,349,947	\$70,710,215	.....	\$143,000	\$48,000	\$191,000	\$3,379,869,162

## Abstract of Ratables and Exemptions in the County of Hudson for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Bayonne City .....	\$6.709	75.34	\$978,976	.....	\$170,378,755	\$564,447,401	\$6,032,707.83	.....	.....	
2 East Newark Bor. ....	6.730	72.31	.....	.....	8,893,447	19,081,188	*1,795.03	.....	.....	
3 Guttenberg Town .....	5.315	72.71	.....	.....	14,168,276	46,600,732	203,936.16	.....	.....	
4 Harrison Town .....	4.258	80.08	729,311	.....	46,281,702	135,231,896	*4,383.88	.....	.....	
5 Hoboken City .....	10.869	73.82	9,900,874	.....	†813,228	192,023,198	498,059.88	.....	.....	
					61,680,820		*12,721.69	.....	.....	
6 Jersey City .....	8.226	74.22	65,572,016	.....	†1,536,432	1,246,327,394	1,445,333.11	.....	.....	
7 Kearny Town .....	4.393	65.11	6,869,955	.....	366,783,794	606,776,708	*18,064.22	.....	.....	
8 North Bergen Twp. ....	2.528	141.98	2,011,806	\$192,564,969	248,797,585	528,854,635	2,052,307.88	.....	.....	
9 Secaucus Town .....	3.271	86.13	1,384,141	.....	53,537,696	297,071,430	*117,245.92	.....	.....	
10 Union City .....	5.223	114.73	18,760	24,497,161	.....	283,894,599	13,320,513.15	.....	.....	
							*57,081.38	.....	.....	
11 Weehawken Twp. ....	5.124	104.28	14,009,430	.....	4,180,855	132,314,513	6,485,115.46	.....	.....	
12 West New York Town ...	7.414	88.28	6,583,311	.....	37,038,967	232,333,480	*49,751.01	.....	.....	
							5,652,299.03	.....	.....	
							*27,946.44	.....	.....	
							3,175,043.66	.....	.....	
							*26,706.85	.....	.....	
							3,034,212.17	.....	.....	
							*12,447.24	.....	.....	
							1,414,152.67	.....	.....	
							*21,856.34	.....	.....	
							2,483,136.61	.....	.....	
Totals .....	.....	.....	\$108,058,580	\$217,062,130	\$1,014,091,557	\$4,284,957,169	\$46,146,817.61	.....	.....	

\* County Vocational School Taxes.

† Fox Lance.



## Abstract of Ratables and Exemptions in the County of Hudson for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]
	(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							
1 Bayonne City .....	\$33,994.55		\$5,998,713.28		\$10,204,008.00		\$9,906,189.37	\$26,108,910.65	
2 East Newark Bor. ....	8,413.20		197,317.99		319,797.00		160,647.08	677,762.07	
3 Guttenberg Town .....	595.59		501,848.17		663,935.50		509,319.30	1,703,840.47	
4 Harrison Town .....	58,376.29		1,399,678.51		1,914,951.00		214,944.50	3,716,068.79	
5 Hoboken City .....	7,952.98		2,062,419.12		4,197,117.84		233,553.50	12,956,072.03	
6 Jersey City .....	162,844.97		13,274,914.10		25,148,015.00		2,554,396.23	66,246,237.22	
7 Kearny Town .....	31,850.28		6,510,346.56		6,804,671.50		810,546.50	15,256,180.21	
8 North Bergen Twp. ....	36,257.42		5,665,792.62		6,657,312.50		686,901.00	18,001,286.68	
9 Secaucus Town .....	72,010.09	\$45,180.00	3,176,160.01		3,094,147.00		106,352.17	7,849,237.53	
10 Union City .....	22,524.68		3,038,394.34		7,144,482.50		297,251.00	16,006,003.46	
11 Weehawken Twp. ....	54,652.31		1,371,947.60		2,688,128.00		141,478.75	5,813,138.55	
12 West New York Town ....	75,660.90		2,429,332.05		5,701,543.00		573,023.00	13,920,548.99	
Totals .....	\$565,133.26	\$45,180.00	\$45,626,864.35		\$74,538,108.84		\$5,647,187.15	\$188,255,286.65	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget .....					Total County Taxes Appropriated .....			\$45,975,389.90	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....					Less: Bank Stock Taxes Due County .....			348,525.55	
Rate per \$100 to be applied to Col. 11 for apportionment of County Vocational School Taxes .....					Net County Taxes Apportioned (12 A III) .....			\$45,626,864.35	
					‡ Adjustments (Net Total 12 A IIB) ± .....			+519,953.26	
					Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .....			\$46,146,817.61	

‡ 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 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a + b + c)	
II  Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate Is Computed (Cols. I + II)								
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)									
1	\$148,200.00	\$115,200.00	\$26,372,310.65	\$34,340.20	\$346,568,480	\$875,000.00	\$6,303,186.81	\$750,000.00	\$7,928,186.81	\$230,400.00
2	3,350.00	4,480.00	685,592.07	1,969.58	613,100	64,000.00	285,674.00	10,000.00	359,674.00	8,960.00
3	7,600.00	12,080.00	1,723,520.47	4,016.26	3,598,152	120,000.00	251,257.32	35,000.00	406,257.32	24,160.00
4	19,650.00	20,400.00	3,756,118.79	7,512.96	10,210,700	465,000.00	3,798,143.38	95,000.00	4,358,143.38	40,800.00
5	19,000.00	27,120.00	13,002,192.03	18,363.96	82,440,100	100,000.00	6,978,118.21	1,316,000.00	8,394,118.21	51,240.00
6	291,650.00	286,400.00	66,824,287.22	162,347.50	333,572,479	3,733,000.00	46,630,111.70	4,950,000.00	55,313,111.70	572,800.00
7	88,900.00	78,800.00	15,423,880.21	14,893.79	64,617,135	360,000.00	8,928,392.95	290,000.00	9,578,392.95	157,600.00
8	89,250.00	93,520.00	18,184,056.68	11,545.04	124,280,500	1,700,000.00	2,995,963.25	800,000.00	5,495,963.25	187,040.00
9	43,000.00	27,760.00	7,919,997.53	10,427.84	26,899,360	425,000.00	1,469,734.17	75,000.00	1,969,734.17	55,520.00
10	39,800.00	59,680.00	16,105,483.46	62,657.61	45,317,900	1,235,000.00	5,494,233.69	600,000.00	7,329,233.69	119,360.00
11	17,600.00	16,720.00	5,847,458.55	3,329.41	12,322,100	280,000.00	1,752,532.65	135,000.00	2,167,532.65	33,440.00
12	27,400.00	42,320.00	13,990,268.99	17,121.40	49,465,899	350,000.00	3,198,656.31	475,000.00	4,023,656.31	84,640.00
	\$795,400.00	\$784,480.00	\$189,835,166.65	\$348,525.55	\$1,099,905,905	\$9,707,000.00	\$88,086,004.44	\$9,531,000.00	\$107,324,004.44	\$1,568,960.00

\*\*\*Bank Stock Tax Due Municipality ..... \$348,525.55  
 Bank Stock Tax Due County ..... 348,525.55  
 Bank Stock Tax Due State ..... 697,051.10  
 Total Bank Stock Tax ..... \$1,394,102.20

**Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1974**  
**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, Implements and Equipment of 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 (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 Alexandria Twp. ....	\$10,243,872	\$18,429,328	\$28,673,200	\$312,703					\$28,985,903
2 Bethlehem Twp. ....	19,016,228	17,023,194	36,039,422	204,981					36,244,403
3 Bloomsbury Bor. ....	2,673,450	8,874,250	11,547,700	189,240					11,736,940
4 Califon Bor. ....	3,103,790	8,923,390	12,027,180	357,662					12,384,842
5 Clinton, Town of ....	9,256,300	19,071,900	28,328,200	332,621					28,660,821
6 Clinton Twp. ....	36,250,409	49,203,399	85,453,808	3,891,817					89,345,625
7 Delaware Twp. ....	21,681,717	28,168,698	49,850,415	963,243					50,813,658
8 East Amwell Twp. ....	11,503,693	20,208,958	31,712,651	229,812		\$1,000		\$1,000	31,941,463
9 Flemington Bor. ....	12,539,485	32,101,950	44,641,435	1,799,287					46,440,722
10 Franklin Twp. ....	14,204,150	28,390,187	42,594,337	10,574,480					53,168,817
11 Frenchtown Bor. ....	1,991,326	8,218,280	10,209,606	278,092					10,487,698
12 Glen Gardner Bor. ....	2,619,940	5,537,395	8,157,335	71,886					8,229,221
13 Hampton Bor. ....	2,232,223	6,815,550	9,047,776	207,045					9,254,821
14 High Bridge Bor. ....	7,251,800	13,772,200	21,024,000	302,528					21,326,528
15 Holland Twp. ....	15,478,355	38,857,010	54,335,365	437,171					54,772,536
16 Kingwood Twp. ....	19,494,770	21,022,091	40,516,861	872,608					41,389,469
17 Lambertville, City of ....	3,354,880	14,931,250	18,286,130	415,750					18,701,880
18 Lebanon Bor. ....	2,374,010	4,978,600	7,352,610	329,105					7,681,715
19 Lebanon Twp. ....	23,680,737	37,612,624	61,293,361	630,066					61,923,427
20 Milford Bor. ....	1,998,850	15,742,300	17,741,150	572,644					18,313,794
21 Raritan Twp. ....	27,833,550	70,203,550	98,037,100	1,485,500					99,522,600
22 Readington Twp. ....	42,365,016	72,155,938	114,520,954	2,085,241					116,606,195
23 Stockton Bor. ....	1,192,850	5,488,600	6,681,450	124,506					6,805,956
24 Tewksbury Twp. ....	46,714,500	45,041,600	91,756,100	1,082,207					92,838,307
25 Union Twp. ....	15,259,030	15,137,693	30,396,723	450,469					30,847,192
26 West Amwell Twp. ....	8,850,683	21,463,784	30,314,467	464,033					30,778,500
<b>Totals .....</b>	<b>\$363,165,617</b>	<b>\$627,373,719</b>	<b>\$990,539,336</b>	<b>\$28,664,697</b>		<b>\$1,000</b>		<b>\$1,000</b>	<b>\$1,019,203,033</b>

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

\$11,477,671.52

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

\$0.44455269

County Library Tax Sec. 12-Sec. B .....

100%

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1974—(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		
				Section A—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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Alexandria Twp. ....	\$4.08	86.62	\$110		\$5,158,995	\$34,145,008	\$151,792.55		
2 Bethlehem Twp. ....	3.10	112.78	4,920	\$3,600,357		32,648,966	145,141.86		
3 Bloomsbury Bor. ....	1.82	141.53	1,814	3,093,753		8,645,001	38,431.58		
4 Califon Bor. ....	3.74	100.14	56		262,114	12,647,012	56,222.63		
5 Clinton, Town of ....	3.31	117.09	1,725	3,400,475		25,262,071	112,303.22		
6 Clinton Twp. ....	3.63	104.57	2,776	2,082,656		87,265,745	387,942.22		
7 Delaware Twp. ....	3.30	95.98	425		3,337,213	54,151,296	240,731.04		
8 East Amwell Twp. ....	4.06	71.66	1,419		13,726,806	45,669,688	203,025.83		
9 Flemington Bor. ....	3.79	86.02	724		9,421,757	55,863,203	248,841.37		
10 Franklin Twp. ....	2.54	112.60	3,889	3,738,488		49,434,218	219,761.15		
11 Frenchtown Bor. ....	5.81	53.19	2,164		8,406,777	18,896,639	84,005.52		
12 Glen Gardner Bor. ....	3.38	131.12	327	1,839,014		6,390,534	28,409.29		
13 Hampton Bor. ....	4.47	92.09	7,965		884,842	10,147,628	45,111.55		
14 High Bridge Bor. ....	5.35	77.37	12,759		8,070,077	29,409,364	130,740.12		
15 Holland Twp. ....	1.95	85.73	13,420		11,301,854	66,087,810	293,795.14		
16 Kingwood Twp. ....	2.69	101.17	871		571,266	41,961,606	186,541.45		
17 Lambertville, City of ....	6.50	61.69	16,085		12,752,347	31,470,312	139,902.12		
18 Lebanon Bor. ....	4.73	71.25	108		3,102,504	10,784,327	47,942.02		
19 Lebanon Twp. ....	2.64	97.36	117		2,921,943	64,845,487	288,272.36		
20 Milford Bor. ....	3.15	91.93	1,779		7,667,053	25,982,626	115,506.46		
21 Raritan Twp. ....	3.73	72.74	422		45,003,801	144,526,823	642,497.88		
22 Readington Twp. ....	3.28	89.52	9,493		15,292,029	131,907,717	586,399.30		
23 Stockton Bor. ....	2.19	109.51	1,439	430,817		6,376,578	28,347.25		
24 Tewksbury Twp. ....	2.50	118.96		13,004,465		79,833,842	354,903.48		
25 Union Twp. ....	2.89	107.88	1,791	1,237,582		29,611,401	131,038.27		
26 West Amwell Twp. ....	3.01	85.99			5,562,240	36,340,740	161,553.73		
Totals .....			\$86,598	\$32,427,607	\$153,443,618	\$1,140,305,642	\$5,069,259.39		
Total County Taxes Apportioned .....			\$5,122,788.66		‡ Adjustments (Net Total 12 A IIb) .....			+26,060.40	
Less: Bank Stock Taxes Due County .....			79,589.67		Total County Taxes Apportioned (Including Adjustments— Total 12 A I) .....			\$5,069,259.39	
Net County Taxes Apportioned (12 A III) .....			\$5,043,198.99						



## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(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								
1 Alexandria Twp. ....	\$262.82		\$151,529.73	\$7,675.43	\$610,336.16	\$355,513.46		\$42,047.34	\$1,167,102.12	
2 Bethlehem Twp. ....	816.77		144,325.09	7,310.97	459,216.75	382,171.83		118,116.91	1,111,141.55	
3 Bloomsbury Bor. ....			38,431.58	1,946.72	97,204.00	57,200.00		12,557.03	207,339.33	
4 Califon Bor. ....	199.49		56,023.14	2,837.68	173,113.00	148,405.00		76,134.21	456,513.03	
5 Clinton, Town of .....	909.04		111,394.18	5,645.95	349,842.00	294,910.95		175,617.92	937,411.00	
6 Clinton Twp. ....	1,433.42		386,508.80	19,577.44	1,614,125.00	1,023,772.36		171,642.07	3,215,625.67	
7 Delaware Twp. ....	4,590.13		236,140.91	11,958.43	654,350.25	564,831.56		185,961.18	1,653,242.33	
8 East Amwell Twp. ....	4,217.97		198,807.86	10,069.85	521,170.00	423,229.07		125,913.04	1,279,189.82	
9 Flemington Bor. ....	124.07		248,217.30		565,064.47	556,330.12		369,434.38	1,739,046.27	
10 Franklin Twp. ....	230.18		219,530.97	11,120.00	470,265.50	581,218.35		50,494.45	1,332,629.27	
11 Frenchtown Bor. ....	1,018.36		82,987.16	4,203.10	211,453.00	195,220.30		105,759.01	599,622.57	
12 Glen Gardner Bor. ....	145.83		28,263.46	1,431.53	109,105.00	74,871.59		60,259.07	273,930.65	
13 Hampton Bor. ....	136.42		44,975.13	2,278.00	200,614.00	119,108.10		40,000.00	406,975.32	
14 High Bridge Bor. ....	180.02		130,560.10	6,613.29	551,032.00	345,823.55		89,647.16	1,123,676.10	
15 Holland Twp. ....	455.97		293,339.17	14,858.55	*76,149.01	652,071.01		—1,106.97	1,035,250.77	
16 Kingwood Twp. ....	831.65		185,709.80	9,406.38	391,106.00	325,861.13		186,311.01	1,098,394.32	
17 Lambertville, City of .....	1,043.00		138,859.12		277,693.00	544,774.38		224,001.31	1,185,327.81	
18 Lebanon Bor. ....			47,942.02	2,428.46	159,799.00	126,909.35		21,444.99	358,523.82	
19 Lebanon Twp. ....	307.41		287,964.95	14,586.42	*542,812.02	762,402.73		—373.32	1,607,392.80	
20 Milford Bor. ....	160.31		115,346.15		270,712.00	183,924.10		—3,144.01	566,838.24	
21 Raritan Twp. ....	514.36		641,983.52	32,519.03	1,598,335.58	1,409,747.11		—12,506.91	3,670,078.33	
22 Readington Twp. ....	2,155.10		584,244.20	29,592.84	1,784,932.37	1,340,063.10		32,998.90	3,771,831.41	
23 Stockton Bor. ....	83.41		28,263.84	1,431.63	42,089.00	70,167.80		1,872.96	143,825.23	
24 Tewksbury Twp. ....	4,310.04		350,593.44	17,756.06	871,909.75	929,975.75		130,064.61	2,300,299.61	
25 Union Twp. ....	1,846.90		129,791.37	6,573.31	398,950.00	344,468.31		—971.13	878,811.86	
26 West Amwell Twp. ....	87.73		161,466.00	8,178.84	322,862.00	370,990.32		49,302.44	912,799.60	
Totals .....	\$26,060.40		\$5,043,198.99	\$230,000.00	\$13,324,240.86	\$12,183,961.33		\$2,251,417.65	\$33,032,818.83	

## LOCAL TAX LEVY PORTION OF REGIONAL SCHOOL BUDGETS

Delaware Regional High School .....	\$1,712,590.00
Hunterdon Central Regional High School .....	4,294,200.96
North Hunterdon Regional High School .....	5,134,037.87

Flemington-Raritan School .....	2,163,400.05
South Hunterdon Regional High School .....	985,932.50
* Holland Township Appropriated \$900,000 to Local Schools, Lebanon Township Appropriated \$350,000 to Local Schools.	



Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$7,500.00	\$7,640.00	\$1,182,242.12	\$354.02	\$3,075,700	\$100,000.00	\$122,050.74	\$90,000.00	\$312,050.74	\$15,280.00
2	5,650.00	4,000.00	1,120,791.55	.....	879,700	100,000.00	120,678.56	90,000.00	310,678.56	8,000.00
3	2,900.00	3,280.00	213,519.33	5,427.74	287,150	41,000.00	50,241.08	7,500.00	98,741.08	6,560.00
4	3,860.00	2,160.00	462,533.03	3,014.41	796,200	13,535.00	38,306.60	35,000.00	86,841.60	4,320.00
5	6,600.00	3,560.00	947,571.00	6,639.29	5,280,100	119,000.00	94,052.64	50,000.00	263,052.64	7,120.00
6	19,280.00	8,320.00	3,243,225.67	1,102.34	54,281,700	300,000.00	260,883.76	125,000.00	685,883.76	16,640.00
7	10,150.00	9,200.00	1,672,592.33	247.85	7,002,800	190,744.54	139,373.75	85,000.00	415,118.29	18,400.00
8	7,950.00	6,650.00	1,293,789.82	552.24	1,099,400	150,000.00	113,392.67	100,000.00	363,392.67	13,300.00
9	8,350.00	8,825.00	1,756,221.27	21,063.70	8,860,375	125,000.00	441,842.29	80,000.00	646,842.29	17,650.00
10	8,750.00	6,100.00	1,347,539.27	872.02	2,365,300	100,000.00	132,993.22	52,000.00	284,993.22	12,320.00
11	4,550.00	4,380.00	608,552.57	2,979.99	2,027,000	40,000.00	71,193.38	25,000.12	136,193.50	8,760.00
12	2,400.00	1,680.00	278,010.65	1,391.65	416,200	1,900.00	31,181.03	24,000.00	57,081.03	3,360.00
13	4,200.00	2,480.00	413,655.32	.....	865,050	27,585.65	46,462.71	32,000.00	106,048.36	4,960.00
14	8,200.00	7,800.00	1,139,676.10	1,751.27	2,355,600	145,000.00	136,242.17	85,000.00	366,242.17	15,600.00
15	15,810.00	12,910.00	1,063,970.77	1,166.97	2,402,300	500,000.00	992,691.22	16,773.58	1,509,464.80	25,820.00
16	7,600.00	6,560.00	1,112,554.32	326.41	2,138,470	36,377.94	135,820.53	116,000.00	288,198.47	13,120.00
17	13,050.00	15,720.00	1,214,097.81	7,156.36	4,514,400	40,000.00	239,115.96	110,000.00	389,115.96	31,440.00
18	2,300.00	2,160.00	362,983.82	1,162.01	708,000	25,240.00	24,949.00	13,000.00	63,189.00	4,320.00
19	13,600.00	8,960.00	1,629,952.80	373.32	30,373,000	235,000.00	690,672.27	126,889.30	1,052,561.57	17,920.00
20	4,300.00	5,120.00	576,258.24	3,144.01	1,274,400	110,000.00	292,080.42	10,831.04	412,911.46	10,240.00
21	25,950.00	11,975.00	3,708,003.33	12,824.04	28,015,700	560,000.00	582,298.52	120,000.00	1,262,298.52	23,950.00
22	28,350.00	14,000.00	3,814,181.41	5,286.85	6,019,290	415,000.00	498,731.10	250,000.40	1,163,731.50	28,000.00
23	3,100.00	1,520.00	148,445.23	668.04	1,896,700	10,000.00	28,817.69	10,000.00	48,817.69	3,040.00
24	12,600.00	3,360.00	2,316,259.61	1,174.00	3,345,300	278,834.00	161,836.54	50,000.00	520,670.54	6,720.00
25	6,250.00	4,240.00	889,301.86	971.13	11,860,300	83,682.67	154,307.83	90,000.00	327,990.50	8,480.00
26	8,700.00	4,800.00	926,299.60	.....	2,337,400	100,000.00	125,561.60	80,000.00	305,561.60	9,600.00
	\$241,950.00	\$167,460.00	\$33,442,228.83	\$79,589.66	\$184,477,535	\$3,847,899.80	\$5,725,777.28	\$1,903,994.44	\$11,477,671.52	\$334,920.00

***Bank Stock Tax Due State .....	\$159,179.33	Bank Stock Tax Due County .....	79,589.67
Bank Stock Tax Due Municipality .....	79,589.66	Total Bank Stock Tax .....	\$318,358.66

‡ 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 1974**  
**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, Implements and Equipment of 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 (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 East Windsor Twp. ....	\$67,972,040	\$185,145,100	\$253,117,140	\$2,112,115	.....	.....	.....	.....	\$255,229,255
2 Ewing Twp. ....	33,739,330	159,160,880	192,900,210	4,196,530	.....	.....	.....	.....	197,096,740
3 Hamilton Twp. ....	68,545,025	325,592,675	394,137,700	5,400,600	.....	.....	.....	.....	399,538,300
4 Hightstown Bor. ....	11,605,400	29,637,200	41,242,600	2,413,071	.....	.....	.....	.....	43,655,671
5 Hopewell Bor. ....	5,611,250	21,634,900	27,246,150	631,361	.....	.....	.....	.....	27,877,511
6 Hopewell Twp. ....	63,748,000	129,022,400	192,770,400	2,076,801	.....	.....	.....	.....	194,847,201
7 Lawrence Twp. ....	84,783,300	199,315,150	284,098,450	6,186,400	.....	.....	.....	.....	290,284,850
8 Pennington Bor. ....	6,659,375	19,933,250	26,592,625	669,130	.....	.....	.....	.....	27,266,755
9 Princeton Bor. ....	30,828,300	63,033,000	93,861,300	3,060,437	.....	.....	.....	.....	96,921,737
10 Princeton Twp. ....	93,666,600	163,005,000	256,671,600	1,864,980	.....	.....	.....	.....	258,536,580
11 Trenton, City ....	71,950,890	262,021,010	333,971,900	23,937,650	.....	.....	.....	.....	357,909,550
12 Washington Twp. ....	18,767,200	31,357,000	50,124,200	1,070,958	.....	.....	.....	.....	51,195,158
13 West Windsor Twp. ....	31,894,000	91,938,700	123,832,700	4,883,820	.....	.....	\$62,800	\$62,800	128,653,720
<b>Totals</b> .....	<b>\$589,770,710</b>	<b>\$1,680,801,265</b>	<b>\$2,270,571,975</b>	<b>\$58,503,853</b>	.....	.....	<b>\$62,800</b>	<b>\$62,800</b>	<b>\$2,329,013,028</b>

Total Amount of Miscellaneous Revenues (including Surplus  
 Revenues Appropriated) for the support of the County  
 Budget ..... \$8,592,731.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of  
 County Taxes ..... \$0.9237869641

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1974—(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				
				Section A—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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)			
								Deduct Over- payment	Add Under- payment		
1 East Windsor Twp. ....	\$3.40	98.42	\$28		\$8,696,336	\$263,925,619	\$2,451,306.74				
2 Ewing Twp. ....	5.79	56.26	182,545		182,686,333	379,965,618	3,529,071.13				
3 Hamilton Twp. ....	5.61	56.30	238,800		329,107,798	728,884,898	6,769,787.92				
4 Hightstown Bor. ....	4.04	95.01	16,545		3,821,831	47,494,047	441,118.52				
5 Hopewell Bor. ....	2.96	123.61	27,545	\$4,529,668		23,375,388	217,107.56				
6 Hopewell Twp. ....	2.89	103.21	3,475	165,031		194,685,645	1,808,214.89				
7 Lawrence Twp. ....	3.42	91.65	24,521		38,724,003	329,033,374	3,056,019.09				
8 Pennington Bor. ....	3.35	94.49	25,061		2,080,881	29,372,697	272,809.78				
9 Princeton Bor. ....	4.31	68.36	64,931		47,959,251	144,945,919	1,346,238.80				
10 Princeton Twp. ....	3.30	97.94	17,527		8,822,412	267,376,519	2,483,358.25				
11 Trenton, City ....	7.36	88.45	2,763,426		86,381,888	447,054,864	4,152,187.30				
12 Washington Twp. ....	2.60	98.54	6,224		2,114,036	53,315,418	495,186.65				
13 West Windsor Twp. ....	4.09	85.98	508,640		24,599,792	153,762,152	1,428,122.82				
Totals .....			\$3,879,268	\$4,694,699	\$734,994,561	\$3,063,192,158	\$28,450,529.45				

Total County Taxes Appropriated ..... \$28,511,410.00  
Less: Bank Stock Taxes Due County ..... 301,435.40

Net County Taxes Apportioned (12 A III) ..... \$28,209,974.60  
‡ Adjustments (Net Total 12 A IIb) ± ..... 240,554.85

Total County Taxes Apportioned (Including Adjustments—  
Total 12 A I) ..... \$28,450,529.45

‡ 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 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from  (b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)		III  Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]
					(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. ....	\$16,506.68	.....	\$2,434,800.06	\$106,000.78		*\$5,181,190.58	.....	\$916,665.12	\$8,638,656.54
2 Ewing Twp. ....	32,392.17	.....	3,496,678.96	152,568.13	\$6,768,966.25	.....	.....	789,050.51	11,207,263.85
3 Hamilton Twp. ....	34,415.08	.....	6,735,372.84	.....	14,420,627.40	.....	.....	697,925.58	21,853,925.82
4 Hightstown Bor. ....	2,729.29	.....	438,389.23	19,105.99	.....	*934,257.42	.....	351,355.84	1,743,108.48
5 Hopewell Bor. ....	3,880.00	.....	213,227.56	.....	.....	†540,272.69	.....	59,353.03	812,853.28
6 Hopewell Twp. ....	37,789.81	.....	1,770,425.08	77,228.22	.....	†3,120,452.59	.....	601,044.10	5,569,149.99
7 Lawrence Twp. ....	21,673.79	.....	3,034,345.30	132,400.78	5,155,120.39	.....	.....	1,511,059.66	9,832,926.13
8 Pennington Bor. ....	3,996.43	.....	268,813.35	.....	.....	†509,481.72	.....	121,404.88	899,699.95
9 Princeton Bor. ....	10,031.00	.....	1,336,207.80	.....	.....	†1,874,584.61	.....	938,885.65	4,149,678.06
10 Princeton Twp. ....	3,002.39	.....	2,480,355.86	.....	.....	†4,694,515.39	.....	1,302,960.86	8,477,832.11
11 Trenton, City ....	61,740.31	.....	4,090,446.99	.....	8,984,471.50	.....	.....	\$292,563.50	12,486,047.60
12 Washington Twp. ....	10,177.11	.....	485,009.54	21,145.41	746,937.24	.....	.....	59,898.88	1,312,991.07
13 West Windsor Twp. ....	2,220.79	.....	1,425,902.03	62,083.69	.....	\$3,407,086.54	.....	337,023.83	5,232,096.09
Totals .....	\$240,554.85	.....	\$28,209,974.60	\$570,533.00	\$36,076,122.78	\$20,261,841.54	\$292,563.50	\$20,172,675.54	\$105,583,710.96

## County Library Budget

Amount to Raise .....	\$570,533.00
Total Adjustments .....	4,489.83
Total .....	\$575,022.83

Apportioned Rate ..... \$0.0404324398

\* East Windsor Regional School District.

† Hopewell Valley Regional School District.

‡ Princeton Regional School District.

§ West Windsor-Plainsboro (Middlesex Co.) Regional School District.

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a+b+c)	
II  Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)								
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)									
1	\$25,360.00	\$3,680.00	\$8,667,696.54	\$7,147.81	\$22,725,419	\$315,060.00	\$1,061,525.76	\$401,000.00	\$1,777,585.76	\$7,360.00
2	149,800.00	60,240.00	11,417,303.85	28,715.58	96,111,080	1,012,303.86	3,571,702.03	342,500.00	4,926,505.89	120,480.00
3	382,500.00	191,360.00	22,427,785.82	26,079.42	59,936,792	2,805,000.00	7,229,628.16	602,430.00	10,637,058.16	382,720.00
4	13,100.00	8,880.00	1,765,088.48	16,327.16	29,526,538	150,000.00	337,670.00	83,000.00	570,670.00	17,760.00
5	5,800.00	5,760.00	824,413.28	3,332.74	3,769,700	28,000.00	102,325.19	28,500.00	158,825.19	11,520.00
6	44,800.00	14,400.00	5,628,349.99	5,381.08	17,711,200	152,000.00	607,299.46	210,000.00	969,299.46	28,800.00
7	70,950.00	31,360.00	9,935,236.13	16,274.34	92,229,900	325,000.00	1,920,109.06	375,000.00	2,620,109.06	62,720.00
8	9,500.00	3,600.00	912,859.95	7,039.56	5,920,900	44,900.00	147,749.66	30,000.00	222,649.66	7,200.00
9	16,550.00	10,400.00	4,176,628.06	41,445.10	157,081,900	250,300.00	1,512,376.54	106,232.00	1,868,908.54	20,800.00
10	36,970.00	9,680.00	8,524,482.11	5,765.14	117,063,700	200,000.00	1,166,493.00	390,475.00	1,756,968.00	19,360.00
11	195,300.00	303,200.00	26,352,029.59	130,219.18	203,833,470	1,848,763.64	17,923,647.95	1,200,000.00	20,972,411.59	606,400.00
12	11,350.00	5,600.00	1,329,941.07	4,873.12	3,758,490	132,000.00	304,237.00	96,000.00	532,237.00	11,200.00
13	22,500.00	7,040.00	5,261,636.09	8,835.17	6,710,750	375,000.00	674,441.00	140,000.00	1,189,441.00	14,080.00
	\$984,540.00	\$655,200.00	\$107,223,450.96	\$301,435.40	\$816,329,839	\$7,638,327.50	\$36,559,204.81	\$4,005,137.00	\$48,202,669.31	\$1,310,400.00

\*\*\*Bank Stock Tax Due Municipality ..... \$301,435.40  
 Bank Stock Tax Due County ..... 301,435.39  
 Bank Stock Tax Due State ..... 602,870.79  
 Total Bank Stock Tax ..... \$1,205,741.58

1974 FIRE TAX RATES		
Township of Hamilton Per \$100 Assessed Valuation		
Fire District		Rate
1 Crosswicks		.17
2 Mercerville		.14
3 Rusling		.17
4 Hamilton and Enterprise		.24
5 DeCou		.30
6 Whitehorse		.11
7 Nottingham		.14
8 Colonial		.17
9 Groveville		.24



**Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1974**  
**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, Implement and Equipment of 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 (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 Carteret Bor. ....	\$62,303,900	\$139,284,150	\$201,588,050	\$2,334,900	.....	.....	.....	.....	\$203,922,950
2 Cranbury Twp. ....	16,838,450	49,486,985	66,325,435	737,124	.....	.....	.....	.....	67,062,559
3 Dunellen Bor. ....	15,831,600	44,475,400	60,307,000	2,111,700	.....	.....	.....	.....	62,418,700
4 East Brunswick Twp. ....	170,063,600	336,493,200	506,556,800	6,785,459	.....	.....	.....	.....	513,292,259
5 Edison Twp. ....	280,865,200	648,192,800	929,058,000	9,534,702	.....	.....	.....	.....	938,592,702
6 Helmetta Bor. ....	2,807,900	10,073,600	12,881,500	118,500	.....	.....	.....	.....	13,000,000
7 Highland Park Bor. ....	38,028,100	85,123,300	123,151,400	1,299,700	.....	.....	.....	.....	124,451,100
8 Jamesburg Bor. ....	7,550,200	21,907,900	29,458,100	813,900	.....	.....	.....	.....	30,272,000
9 Madison Twp. ....	138,227,800	296,765,500	434,993,300	4,222,100	.....	.....	.....	.....	439,215,400
10 Metuchen Bor. ....	62,497,159	126,138,935	188,636,094	6,291,955	.....	.....	.....	.....	194,928,049
11 Middlesex Bor. ....	65,190,200	121,803,700	186,993,900	1,187,070	.....	\$1,000	.....	\$1,000	188,179,970
12 Milltown Bor. ....	22,451,450	49,901,900	72,353,350	417,516	.....	.....	.....	.....	72,770,866
13 Monroe Twp. ....	49,789,400	125,359,600	175,179,000	2,271,900	.....	.....	.....	.....	177,450,900
14 New Brunswick City ....	72,737,325	222,213,325	294,950,650	34,362,200	.....	.....	.....	.....	329,312,850
15 North Brunswick Twp. ....	100,276,150	200,731,416	301,007,566	2,739,985	.....	.....	.....	.....	303,747,551
16 Perth Amboy City ....	86,528,200	196,167,200	282,695,400	5,576,508	.....	.....	.....	.....	288,271,908
17 Piscataway Twp. ....	94,335,550	334,915,650	429,251,200	12,168,400	.....	.....	.....	.....	441,419,600
18 Plainsboro Twp. ....	5,299,230	28,322,100	33,621,330	790,952	.....	.....	\$77,000	77,000	34,335,282
19 Sayreville Bor. ....	87,968,075	283,625,475	371,593,550	3,637,000	.....	.....	143,350	143,350	375,087,800
20 South Amboy City ....	11,813,175	42,653,475	54,466,650	926,951	.....	.....	.....	.....	55,393,601
21 South Brunswick Twp. ....	89,399,150	171,280,350	260,679,500	4,926,500	.....	.....	.....	.....	265,606,000
22 South Plainfield Bor. ....	86,505,800	208,842,500	295,348,300	2,243,300	.....	.....	.....	.....	297,591,600
23 South River Bor. ....	30,712,450	95,098,500	125,810,950	819,084	.....	.....	.....	.....	126,630,034
24 Spotswood Bor. ....	24,570,710	51,440,780	76,011,490	1,307,500	.....	.....	.....	.....	77,318,990
25 Woodbridge Twp. ....	362,613,750	736,424,625	1,099,038,375	12,656,100	.....	.....	.....	.....	1,111,694,475
<b>Totals .....</b>	<b>\$1,985,204,524</b>	<b>\$4,626,752,366</b>	<b>\$6,611,956,890</b>	<b>\$120,231,606</b>	.....	<b>\$1,000</b>	<b>\$220,350</b>	<b>\$221,350</b>	<b>\$6,731,967,146</b>

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1974—(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		Section A—County Taxes (Less Tax Due County on Bank Stock)			
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Carteret Bor. ....	\$3.69	71.90	\$33,355		\$104,770,103	\$308,726,408	\$1,573,717.98			
2 Cranbury Twp. ....	2.40	96.18	942		6,416,618	73,480,119	374,559.44			
3 Dunellen Bor. ....	4.39	76.26	91,680		24,598,086	87,108,466	444,029.40			
4 East Brunswick Twp. ....	3.47	98.46	2,652		19,341,014	532,635,925	2,715,087.79			
5 Edison Twp. ....	3.13	85.87	622,540		183,808,979	1,123,024,221	5,724,568.51			
6 Helmetta Bor. ....	2.80	107.43			1,234,691	14,234,691	72,558.24			
7 Highland Park Bor. ....	4.65	86.46	8,071		21,830,692	146,289,863	745,704.19			
8 Jamesburg Bor. ....	4.03	86.13	17,786		5,472,691	35,762,477	182,295.26			
9 Madison Twp. ....	4.39	87.49	124,073		66,949,309	506,288,782	2,580,784.30			
10 Metuchen Bor. ....	3.58	96.74	568,083		12,961,932	208,458,064	1,062,604.12			
11 Middlesex Bor. ....	2.99	100.14	10,781		6,493,355	194,684,106	992,391.92			
12 Milltown Bor. ....	2.87	79.87	7,272		21,845,945	94,624,083	482,339.95			
13 Monroe Twp. ....	2.62	96.51	3,299		9,553,191	187,007,390	953,260.18			
14 New Brunswick City ....	3.74	96.11	820,803		38,636,984	368,770,637	1,879,791.02			
15 North Brunswick Twp. ....	2.92	85.46	218,722		86,108,674	390,074,947	1,988,388.91			
16 Perth Amboy City ....	4.35	76.25	1,011,711		127,318,535	416,602,164	2,123,610.30			
17 Piscataway Twp. ....	3.82	77.72	708		140,230,530	581,650,838	2,964,939.36			
18 Plainsboro Twp. ....	2.57	57.61	4,842		27,540,635	61,880,759	315,432.17			
19 Sayreville Bor. ....	2.86	73.42	98,987		189,280,257	564,467,044	2,877,345.65			
20 South Amboy City ....	3.41	67.32	5,376,402		27,922,330	88,692,333	452,103.10			
21 South Brunswick Twp. ....	2.98	100.52	475,019		12,105,039	278,186,058	1,418,039.79			
22 South Plainfield Bor. ....	3.54	80.05	332,576		86,328,922	384,253,097	1,958,712.27			
23 South River Bor. ....	4.01	86.28	1,695		22,797,947	149,429,676	761,709.26			
24 Spotswood Bor. ....	3.68	91.05	195,602		14,107,079	91,621,671	467,035.28			
25 Woodbridge Twp. ....	3.14	80.74	3,467,202		335,397,135	1,450,558,812	7,394,162.99			
Totals .....			\$13,494,802		\$1,593,050,673	\$8,338,512,621	\$42,505,171.38			

\* Dunellen includes \$37,000 added 1973-74 Budget.  
 North Brunswick includes \$22,500 added 1973-74 Budget.  
 Piscataway includes \$18,200 added 1973-74 Budget.

### Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1974—(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				Section D	
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)		
	Deduct Over-payment	Add Under-payment								
1 Carteret Bor. ....	\$1,307.42		\$1,572,410.56		\$4,022,451.47			\$1,777,389.78	\$7,372,251.81	
2 Cranbury Twp. ....	4,586.06		369,973.38		936,698.33			291,223.38	1,597,895.09	
3 Dunellen Bor. ....	1,003.40		443,026.00		*1,885,565.16			361,575.46	2,690,166.62	
4 East Brunswick Twp. ....	1,712.33		2,713,375.46		11,737,532.50			3,128,281.50	17,579,189.46	
5 Edison Twp. ....	5,618.93		5,718,949.58		18,572,494.00		\$2,489,573.75	2,179,136.22	28,960,153.55	
6 Helmetta Bor. ....			72,558.24		242,995.00			44,000.00	359,553.24	
7 Highland Park Bor. ....	2,254.09		743,450.10		3,790,196.87			1,186,938.89	5,720,585.86	
8 Jamesburg Bor. ....	41.26		182,254.00		788,669.00			227,445.58	1,198,368.58	
9 Madison Twp. ....	10,560.12		2,570,224.18		13,690,139.00			2,777,064.81	19,037,427.99	
10 Metuchen Bor. ....	6,273.50		1,056,330.62		4,240,890.00			1,568,203.28	6,865,423.90	
11 Middlesex Bor. ....	1,948.76		900,443.16		3,445,492.43			1,093,955.62	5,529,891.21	
12 Milltown Bor. ....	305.57		482,034.38		1,348,919.00			201,443.29	2,032,396.67	
13 Monroe Twp. ....	28,945.46		924,314.72		3,395,912.50			278,769.30	4,598,906.52	
14 New Brunswick City	20,917.98		1,849,873.04		6,956,686.50		249,609.37	3,112,484.87	12,168,653.78	
15 North Brunswick Twp.		\$89,659.67	2,078,048.58		*6,004,961.00			666,988.93	8,749,908.51	
16 Perth Amboy City		17,306.32	2,140,916.62		6,593,502.12		675,798.22	2,942,878.52	12,353,095.48	
17 Piscataway Twp. ....	5,288.04		2,959,651.32		*12,032,538.50			1,680,564.31	16,672,754.13	
18 Plainsboro Twp. ....		1,087.13	316,519.30			\$558,506.45		—955.60	874,070.15	
19 Sayreville Bor. ....	156.31		2,877,189.34		7,310,635.61			303,553.37	10,521,378.32	
20 South Amboy City			452,103.10		1,071,354.05		27,968.00	1,822,213.89	2,700,788.74	
21 South Brunswick Twp. ....		8,782.65	1,426,822.44		5,940,322.15			455,238.34	7,822,382.93	
22 South Plainfield Bor. ....	7,413.39		1,951,298.88		6,894,350.50			1,541,414.86	10,387,070.24	
23 South River Bor. ....	5,685.28		756,023.98		2,790,665.18			1,414,475.06	4,961,164.22	
24 Spotswood Bor. ....	2,574.48		464,460.80		1,964,591.25			371,473.82	2,800,525.87	
25 Woodbridge Twp. ....	19,257.17		7,374,905.82		23,532,902.22			3,363,160.69	34,270,968.73	
Totals .....	\$134,849.55	\$116,835.77	\$42,487,157.60		\$149,220,470.34	\$558,506.45	\$3,442,949.34	\$31,237,493.02	\$226,946,576.75	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .....	\$15,918,713.62
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....	\$0.509746
Total County Taxes Appropriated .....	\$42,752,188.46

Less: Bank Stock Taxes Due County .....	265,030.86
Net County Taxes Apportioned (12 A III) .....	\$42,487,157.60
± Adjustments (Net Total 12 A IIb) + .....	18,013.78
Total County Taxes Apportioned (Including Adjustments— Total 12 A I) .....	\$42,505,171.38

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1974—(Concluded)

	12—APPORTIONMENT OF TAXES			13	14	15				16		
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget						
	II		III			Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property	(a)	(b)		(c)	(d)
	Add: Deductions Allowed (C. 173, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)										
	(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)								Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)		
1	\$100,000.00	\$47,200.00	\$7,519,451.81	\$11,556.29	\$19,651,950	\$360,000.00	\$1,654,113.67	\$180,000.00	\$2,194,113.67	\$94,400.00		
2	6,650.00	3,520.00	1,608,065.09	8,421.62	5,618,500	118,000.00	221,374.00	27,000.00	366,374.00	7,040.00		
3	28,000.00	21,120.00	2,739,286.62	10,842.72	4,842,900	60,000.00	461,815.82	94,000.00	615,815.82	42,240.00		
4	162,450.00	22,240.00	17,763,879.46	15,218.74	73,738.00	750,000.00	2,242,063.33	398,000.00	3,390,063.33	44,480.00		
5	275,650.00	64,560.00	20,300,363.55	26,749.01	156,863,500	2,000,000.00	7,760,464.02	834,500.00	10,594,964.02	129,120.00		
6	2,600.00	1,840.00	363,993.24	4,925.40	747,100	28,000.00	93,900.00	12,500.00	134,400.00	3,680.00		
7	35,250.00	23,920.00	5,779,755.86	2,551.42	19,224,400	300,000.00	498,750.28	80,000.00	878,750.28	47,840.00		
8	12,350.00	8,000.00	1,218,718.58	12,105.19	6,572,100	100,000.00	181,580.00	70,000.00	351,580.00	16,000.00		
9	182,950.00	52,560.00	19,272,937.99	13,788.21	58,607,450	791,000.00	1,633,035.26	600,000.00	3,024,035.26	105,120.00		
10	68,950.00	24,560.00	6,958,933.90	2,198.58	23,551,500	390,000.00	834,434.88	100,000.00	1,324,434.88	49,120.00		
11	64,350.00	21,680.00	5,615,921.21	4,143.08	16,936,700	250,000.00	799,194.45	180,000.00	1,229,194.45	43,360.00		
12	31,350.00	17,520.00	2,081,266.67	4,143.08	4,804,200	96,000.00	567,283.63	42,000.00	705,283.63	35,040.00		
13	32,350.00	13,040.00	4,644,386.52	5,724.70	29,382,400	450,000.00	657,342.00	206,000.00	1,313,342.00	26,080.00		
14	56,950.00	79,040.00	12,304,643.78	32,785.77	125,978,425	1,040,000.00	5,496,106.99	350,000.00	6,886,106.99	158,080.00		
15	61,750.00	29,360.00	8,841,108.51	14,151.07	26,433,650	1,000,000.00	1,922,460.00	350,000.00	3,272,460.00	58,720.00		
16	75,250.00	98,640.00	12,526,985.48	14,623.98	59,168,100	734,517.15	5,951,967.36	353,800.40	7,040,284.91	197,280.00		
17	119,300.00	31,120.00	16,823,174.13	10,550.19	171,977,100	1,150,000.00	2,352,466.10	485,000.00	3,987,466.10	62,240.00		
18	2,550.00	2,640.00	879,260.15	955.60	10,269,000	175,736.00	232,492.00	3,000.00	411,228.00	5,280.00		
19	157,050.00	46,720.00	10,725,148.32	7,301.51	44,778,300	950,000.00	4,421,465.12	185,000.00	5,556,465.12	93,440.00		
20	31,050.00	32,960.00	1,886,223.89	11,547.29	19,973,600	60,000.00	1,475,630.79	93,000.00	1,628,630.79	65,920.00		
21	54,350.00	16,560.00	7,893,292.93	2,495.74	26,942,850	600,000.00	1,781,753.42	210,000.00	2,591,753.42	33,120.00		
22	111,550.00	27,600.00	10,526,220.24	9,205.54	26,913,800	450,000.00	1,647,508.98	188,000.00	2,285,508.98	55,200.00		
23	58,900.00	49,840.00	5,069,904.22	9,082.45	14,332,700	215,000.00	633,046.27	140,000.00	988,046.27	99,680.00		
24	35,650.00	8,560.00	2,844,735.87	2,715.18	6,209,100	750,000.00	447,392.00	46,916.00	1,244,308.00	17,120.00		
25	460,050.00	125,440.00	34,856,458.73	31,391.58	189,596,100	2,000,000.00	11,165,668.79	1,025,000.00	14,190,668.79	250,880.00		
	\$2,227,300.00	\$870,240.00	\$230,044,116.75	\$265,030.86	\$1,143,113,425	\$14,818,253.15	\$55,133,309.16	\$6,253,716.40	\$76,205,278.71	\$1,740,480.00		

\*\*\*Bank Stock Tax Due Municipality ..... \$265,030.86  
 Bank Stock Tax Due County ..... 265,030.86  
 Bank Stock Tax Due State ..... 530,061.72  
 Total Bank Stock Tax ..... \$1,060,123.44

† 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 1974**  
**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, Implements and Equipment of Telephone, Telegraph 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 Allenhurst Bor. ....	\$5,017,500	\$10,352,450	\$15,369,950	\$228,442					\$15,628,392
2 Allentown Bor. ....	3,287,200	8,098,825	11,386,025	368,070					11,754,095
3 Asbury Park City ....	21,105,200	57,166,380	78,271,580	8,642,627					86,914,207
4 Atlantic Highlands Bor. ....	7,800,500	23,218,150	33,018,650	736,207					33,754,857
5 Avon-by-the-Sea Bor. ....	10,147,625	14,754,275	24,901,900	170,729					25,072,629
6 Belmar Bor. ....	20,532,100	44,341,800	64,873,900	531,279					65,405,179
7 Bradley Beach Bor. ....	7,843,777	25,984,177	33,827,954	328,168					34,156,122
8 Brielle Bor. ....	25,752,150	35,138,500	60,890,650	364,388					61,255,038
9 Colts Neck Twp. ....	37,258,410	69,367,962	106,626,372	1,330,653					107,957,025
10 Deal Bor. ....	21,541,200	27,889,901	49,431,101	459,439					49,890,540
11 Eatontown Bor. ....	32,303,200	68,355,350	100,658,550	2,498,058					103,151,608
12 Englishtown Bor. ....	1,787,632	6,069,200	7,856,832	824,846					8,681,678
13 Fair Haven Bor. ....	19,365,600	36,571,200	55,936,800	211,494					56,148,294
14 Farmingdale Bor. ....	1,582,200	5,632,400	7,214,600	502,750					7,717,350
15 Freehold Bor. ....	15,034,500	64,119,950	79,154,450	4,643,215					83,797,665
16 Freehold Twp. ....	56,842,400	134,260,700	191,103,100	2,201,042					193,304,142
17 Hazlet Twp. ....	39,817,850	86,459,050	126,276,900	680,577					126,957,477
18 Highlands Bor. ....	7,168,660	15,313,275	22,481,935	157,837					22,639,772
19 Holmdel Twp. ....	41,359,475	114,124,605	155,483,980	3,412,661					158,896,641
20 Howell Twp. ....	37,574,260	112,075,100	149,649,360	1,931,096					151,580,456
21 Interlaken Bor. ....	4,589,000	8,397,050	12,986,050	58,760					13,044,810
22 Keansburg Bor. ....	9,763,800	35,845,200	45,609,000	366,378					45,975,378
23 Keyport Bor. ....	16,627,500	32,591,150	49,218,650	2,908,240					52,126,890
24 Little Silver Bor. ....	26,764,100	50,157,800	76,921,900	587,063					77,508,963
25 Loch Arbour Village ....	1,152,750	2,327,900	3,480,650	42,048					3,522,698
26 Long Branch City ....	25,735,875	124,061,600	149,797,475	3,258,468					153,055,943
27 Manalapan Twp. ....	44,134,880	103,349,730	147,484,610	1,334,019					148,818,629
28 Manasquan Bor. ....	26,436,350	39,943,700	66,380,050	413,701					66,793,751
29 Marlboro Twp. ....	42,026,744	91,379,157	133,405,901	2,026,969					135,432,870
30 Matawan Bor. ....	28,752,400	47,303,250	76,055,650	695,794					76,751,444



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(Continued)

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, Implement 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))	
31 Matawan Twp. ....	\$34,205,400	\$93,604,265	\$127,809,665	\$1,010,887					\$128,820,552
32 Middletown Twp. ....	221,871,800	342,165,200	564,037,000	7,057,133			\$5,000	\$5,000	571,089,133
33 Millstone Twp. ....	13,429,670	15,191,520	28,621,190	402,001					29,023,191
34 Monmouth Beach Bor. ....	14,967,100	24,172,000	39,139,100	165,020					39,304,120
35 Neptune Twp. ....	49,795,800	142,670,300	192,466,100	2,775,732					195,241,832
36 Neptune City Bor. ....	10,876,400	29,055,550	39,931,950	317,536			7,300	7,300	40,242,186
37 New Shrewsbury Bor. ....	21,491,800	64,723,950	86,215,750	722,061					86,937,811
38 Ocean Twp. ....	58,280,920	134,576,350	192,857,270	1,480,683					194,337,953
39 Oceanport Bor. ....	23,744,700	52,072,800	75,817,500	653,696					76,471,196
40 Red Bank Bor. ....	27,591,700	63,235,700	90,827,400	3,949,039					94,776,439
41 Roosevelt Bor. ....	765,285	4,563,215	5,328,500	31,362					5,359,862
42 Rumson Bor. ....	48,518,300	78,178,600	126,696,900	946,674					127,643,574
43 Sea Bright Bor. ....	9,285,820	17,067,250	26,353,070	211,050					26,564,120
44 Sea Girt Bor. ....	30,415,400	28,767,800	59,183,200	492,337					59,675,537
45 Shrewsbury Bor. ....	17,248,800	31,114,300	48,363,100	763,579					49,126,679
46 Shrewsbury Twp. ....	553,000	1,375,000	1,928,000	22,620					1,950,620
47 South Belmar Bor. ....	4,178,200	9,551,510	13,729,710	164,875					13,894,585
48 Spring Lake Bor. ....	37,567,000	43,126,000	80,693,000	2,621,536					83,314,536
49 Spring Lake Heights Bor. ....	21,363,500	41,146,000	62,509,500	477,043					62,986,543
50 Union Beach Bor. ....	5,825,195	24,183,775	30,008,970	318,285					30,327,255
51 Upper Freehold Twp. ....	11,554,050	15,990,500	27,544,550	1,602,370					29,146,920
52 Wall Twp. ....	67,733,950	111,867,500	179,601,450	1,219,621					180,821,071
53 West Long Branch Bor. ....	17,702,300	44,136,890	61,839,190	555,205					62,394,395
Totals .....	\$1,388,100,928	\$2,909,185,662	\$4,297,286,590	\$69,870,363			\$12,300	\$12,300	\$4,367,144,653

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(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		Section A—County Taxes (Less Tax Due County on Bank Stock)			
							I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Allenhurst Borough	\$3.089	86.74	\$2,100		\$2,588,367	\$18,218,859	\$114,398.48			
2 Allentown Bor.	5.174	77.29			3,443,233	15,197,328	95,425.91			
3 Asbury Park City	6.748	85.33	132,896		19,933,075	106,980,178	671,741.83			
4 Atlantic Highlands Bor.	5.401	63.88			19,300,851	53,055,708	333,143.38			
5 Avon-by-the-Sea Bor.	4.157	72.32			9,835,862	34,908,491	219,194.75			
6 Belmar Bor.	3.209	88.89	500		9,436,094	74,841,773	469,940.79			
7 Bradley Beach Bor.	5.302	76.20	20,216		11,193,350	45,369,688	284,881.91			
8 Brielle Bor.	3.550	92.83	421		5,320,732	66,576,191	418,040.17			
9 Colts Neck Twp.	2.894	88.23			15,387,365	123,344,390	774,494.75			
10 Deal Bor.	2.983	90.76			5,221,474	55,112,014	346,055.18			
11 Eatontown Bor.	3.590	83.39	3,794		26,349,166	129,504,568	813,175.27			
12 Englishtown Bor.	4.007	97.23	60		590,063	9,271,801	58,218.79			
13 Fair Haven Bor.	5.350	76.25			17,857,267	74,005,561	464,690.11			
14 Farmingdale Bor.	4.706	79.25	16,337		2,316,148	10,049,835	63,104.16			
15 Freehold Bor.	4.537	87.18	18,662		14,989,697	98,806,024	620,415.30			
16 Freehold Twp.	4.400	87.07	7,823		31,283,043	224,595,008	1,410,259.96			
17 Hazlet Twp.	5.183	69.21	528		59,511,910	186,469,915	1,170,867.76			
18 Highlands Bor.	5.868	74.50			8,075,493	30,715,265	192,864.97			
19 Holmdel Twp.	3.558	87.46			31,835,377	190,732,018	1,197,630.03			
20 Howell Twp.	5.646	66.55	5,316		77,833,531	229,419,303	1,440,552.30			
21 Interlaken Bor.	3.039	76.80			3,923,437	16,968,247	106,545.73			
22 Keansburg Bor.	5.268	77.78			14,097,400	60,072,778	377,204.44			
23 Keyport Bor.	4.684	83.45	2,125		11,336,954	63,465,969	398,510.70			
24 Little Silver Bor.	4.157	89.45	438		10,043,432	87,552,833	549,755.12			
25 Loch Arbour Village	6.610	77.53			1,063,407	4,586,105	28,796.72			
26 Long Branch City	5.744	65.47	194,715		83,380,956	236,631,614	1,485,839.30			
27 Manalapan Twp.	4.553	86.11	26		24,963,519	173,782,174	1,091,199.86			
28 Manasquan Bor.	3.676	77.44	7,160		20,318,765	87,119,676	547,035.27			
29 Marlboro Twp.	4.100	86.67	1,678		21,828,328	157,262,876	987,473.13			
30 Matawan Bor.	3.959	86.27	15,065		12,990,293	89,756,802	563,594.11			

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
31 Matawan Twp. ....	\$5.273	78.28	\$13,177		\$39,664,047	\$168,497,776	\$1,058,018.47			
32 Middletown Twp. ....	3.611	91.58	1,033		56,308,500	627,398,666	3,939,514.16			
33 Millstone Twp. ....	4.368	73.44			10,936,825	39,960,016	250,913.91			
34 Monmouth Beach Bor. ....	3.239	117.25		\$5,617,022		33,687,098	211,525.47			
35 Neptune Twp. ....	4.593	80.14	10,922		51,859,126	247,111,880	1,551,646.19			
36 Neptune City Bor. ....	4.285	83.90			8,863,582	49,105,768	308,341.22			
37 New Shrewsbury Bor. ....	4.380	92.04			9,493,663	96,431,474	605,505.20			
38 Ocean Twp. ....	5.054	74.63			67,765,683	262,103,636	1,645,781.29			
39 Oceanport Bor. ....	3.104	99.22	5,159		1,978,155	78,454,510	492,625.61			
40 Red Bank Bor. ....	5.892	70.57	153,779		44,058,657	138,988,875	872,728.41			
41 Roosevelt Bor. ....	6.297	65.54			2,858,494	8,218,356	51,604.08			
42 Rumson Bor. ....	3.862	93.77			8,875,763	136,519,337	857,221.88			
43 Sea Bright Bor. ....	3.587	102.55		91,703		26,472,417	166,223.59			
44 Sea Girt Bor. ....	2.382	86.48	2,259		9,537,390	69,235,186	434,736.33			
45 Shrewsbury Bor. ....	3.936	86.12			9,326,109	58,452,788	367,032.32			
46 Shrewsbury Twp. ....	5.561	100.00			14,902	1,965,522	12,341.76			
47 South Belmar Bor. ....	3.870	86.22			2,350,917	16,245,502	102,007.53			
48 Spring Lake Bor. ....	2.394	88.54	3,500		11,243,911	94,561,947	593,766.21			
49 Spring Lake Heights Bor. ..	2.334	127.46	1,418	13,057,035		49,930,926	313,522.49			
50 Union Beach Bor. ....	5.127	85.84	120		6,593,832	36,921,207	231,832.85			
51 Upper Freehold Twp. ....	3.478	78.74	1,449		8,519,096	37,667,465	236,518.69			
52 Wall Twp. ....	4.330	77.98			54,141,051	234,962,122	1,475,356.35			
53 West Long Branch Bor. ..	4.625	73.64			24,948,121	87,342,516	548,434.51			
Totals .....			\$622,676	\$18,765,760	\$1,005,606,413	\$5,354,607,982	\$33,622,248.70			

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	
	(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								
1 Allenhurst Borough			\$114,398.48	\$4,051.61	\$145,218.00			\$215,122.05	\$478,790.14	
2 Allentown Bor.			95,425.91	3,379.66		R\$418,327.88		81,957.23	599,090.68	
3 Asbury Park City	\$8,515.86	\$616.83	663,842.80		2,480,715.00		\$78,521.97	2,600,653.12	5,823,732.89	
4 Atlantic Highlands Bor.	336.38		332,807.00	11,796.14	433,324.00	R619,755.94		397,995.00	1,795,668.08	
5 Avon-by-the-Sea Bor.	539.88		218,654.87		433,126.00			375,526.01	1,027,306.88	
6 Belmar Bor.	219.64		469,721.15		863,983.00			726,887.77	2,060,591.92	
7 Bradley Beach Bor.	252.37		284,629.54		872,270.00			629,372.57	1,786,272.11	
8 Brielle Bor.	97.78		417,942.39	14,801.91	1,149,293.00			571,168.68	2,153,205.98	
9 Colts Neck Twp.	460.92	1,455.73	775,489.56	27,467.75	1,543,183.00	R754,293.57			3,100,433.88	
10 Deal Bor.	36.02		346,019.16	12,254.73	670,904.00			449,362.63	1,478,540.52	
11 Eatontown Bor.	3,423.68	417.26	810,168.85	28,686.67	1,050,626.25	R\$68,137.25		906,368.62	3,663,987.64	
12 Englishtown Bor.	48.51		58,170.28	2,060.12	R163,575.84	R\$5,691.25		342,741.32	342,741.32	
13 Fair Haven Bor.	94.74		464,595.37	16,454.12	1,126,289.00	R\$99,614.56		418,342.05	2,965,295.10	
14 Farmingdale Bor.	25.28		63,078.88	2,233.98	161,746.00	R\$8,663.79		31,088.53	356,811.18	
15 Freehold Bor.	85.88	2.07	620,331.49		1,196,723.50	R\$44,022.13		969,046.32	3,750,123.44	
16 Freehold Twp.	7,553.25	16.67	1,402,723.38	49,665.09	4,406,985.00	R1,711,750.50		811,058.56	8,442,182.53	
17 Hazlet Twp.	1,272.93	2,084.65	1,171,679.48	41,501.17	4,189,757.00			1,066,100.99	6,469,035.64	
18 Highlands Bor.	285.67	3.85	192,583.15	6,820.00	333,155.00	R433,624.81		338,020.97	1,304,208.93	
19 Holmdel Twp.	863.51	14,965.19	1,211,731.71	42,939.56	3,979,551.00			388,461.71	5,622,683.98	
20 Howell Twp.	287.62		1,440,264.68	51,008.67	3,925,168.50	R2,332,976.98		693,658.15	8,443,076.88	
21 Interlaken Bor.			106,545.73	3,773.49	96,530.00			180,999.78	387,849.00	
22 Keansburg Bor.	410.54		376,793.90	13,343.90	1,244,223.50			739,282.99	2,373,644.29	
23 Keyport Bor.	2,173.81		396,336.89		1,324,892.50			683,762.95	2,404,992.34	
24 Little Silver Bor.	119.00	4.76	549,640.88	19,466.09	1,172,582.72	R\$26,108.00		519,014.66	3,186,812.25	
25 Loch Arbour Village	185.63		28,611.09	1,013.11		J116,578.70		85,000.00	231,202.90	
26 Long Branch City	7,280.24	1,368.49	1,479,927.55		5,517,103.00		294,240.75	1,378,410.26	8,669,681.56	
27 Manalapan Twp.	458.23		1,090,741.63	38,629.26	R3,755,974.16	R1,618,940.25		213,868.91	6,718,154.21	
28 Manasquan Bor.	74.11		546,961.16	19,371.36	1,204,067.00			577,961.15	2,408,360.67	
29 Marlboro Twp.	1,672.99		985,800.14	34,908.51	3,182,166.00	R1,121,223.28		187,129.94	5,511,227.87	
30 Matawan Bor.	663.01	24.01	562,955.11			R1,763,668.85		675,571.86	3,002,195.82	



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	
	(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								
31 Matawan Twp. ....	\$1,173.77	\$368.28	\$1,057,212.98	.....	\$13,520,968.25	R\$4,413,142.90	.....	\$1,247,477.83	\$6,717,833.71	
32 Middletown Twp. ....	22,582.94	2,460.92	3,919,392.14	.....	863,855.00	.....	.....	2,866,082.01	20,306,442.40	
33 Millstone Twp. ....	399.26	53.45	250,568.10	\$8,873.48	353,637.00	R300,980.41	.....	132,896.16	1,256,192.74	
34 Monmouth Beach Bor. ....	.....	.....	211,525.47	7,491.52	.....	.....	.....	388,830.43	1,262,464.83	
35 Neptune Twp. ....	952.45	375.99	1,551,069.73	.....	5,250,500.90	.....	.....	2,001,212.26	8,802,782.89	
36 Neptune City Bor. ....	24.95	.....	308,316.27	10,919.46	965,016.34	.....	.....	404,549.92	1,688,801.99	
37 New Shrewsbury Bor. ....	50.70	47.53	605,502.03	21,444.85	R1,556,438.78	R965,974.90	.....	618,988.72	3,768,349.28	
38 Ocean Twp. ....	805.21	1,043.55	1,646,019.63	58,296.40	.....	J6,708,464.30	.....	1,303,599.57	9,716,379.90	
39 Oceanport Bor. ....	1,255.52	99.71	491,469.80	17,404.03	839,516.71	R673,868.78	.....	320,333.33	2,342,592.65	
40 Red Bank Bor. ....	2,250.08	3.40	870,481.73	.....	1,979,292.25	R1,707,931.49	.....	970,134.82	5,527,840.29	
41 Roosevelt Bor. ....	192.93	.....	51,411.15	1,820.23	248,549.00	.....	.....	30,259.70	332,040.08	
42 Rumson Bor. ....	906.32	237.65	856,553.21	30,334.84	1,480,861.00	R1,461,417.03	.....	1,054,630.19	4,883,796.27	
43 Sea Bright Bor. ....	36.81	.....	166,186.78	5,885.67	206,185.00	R139,145.93	.....	427,508.15	944,911.53	
44 Sea Girt Bor. ....	9.69	.....	434,726.64	15,396.53	593,326.00	.....	.....	362,063.30	1,405,502.47	
45 Shrewsbury Bor. ....	1,312.02	.....	365,720.30	12,949.50	670,492.00	R510,142.51	.....	352,985.89	1,912,290.20	
46 Shrewsbury Twp. ....	.....	.....	12,341.76	437.10	R23,821.52	R14,917.85	.....	56,962.00	108,480.23	
47 South Belmar Bor. ....	12.68	.....	101,994.85	3,612.30	260,310.00	.....	.....	155,551.34	521,468.49	
48 Spring Lake Bor. ....	241.81	.....	593,524.40	.....	660,072.25	.....	.....	715,124.39	1,968,721.04	
49 Spring Lake Heights Bor. ....	142.73	.....	313,379.76	11,098.43	908,418.00	.....	.....	210,224.76	1,443,120.95	
50 Union Beach Bor. ....	66.02	171.35	231,938.18	8,214.75	896,350.96	.....	.....	374,040.80	1,511,144.69	
51 Upper Freehold Twp. ....	20.43	.....	236,498.26	8,375.93	.....	R676,181.73	.....	80,066.84	1,001,122.76	
52 Wall Twp. ....	6,117.28	121.86	1,469,360.93	52,026.66	5,350,165.50	.....	.....	841,268.08	7,712,818.17	
53 West Long Branch Bor. ....	742.24	.....	547,692.27	19,395.86	920,239.78	R1,015,889.21	.....	341,615.68	2,844,832.80	
Totals .....	\$76,733.32	\$25,943.20	\$33,571,458.58	\$739,594.34	\$84,291,148.21	\$33,341,434.78	\$372,762.72	\$32,221,430.36	\$184,537,828.99	



## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(Continued)

12—APPORTIONMENT OF TAXES				13  Bank Stock • • • Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)								
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)									
1	\$3,000.00	\$1,040.00	\$482,830.14	\$7,211.82	\$932,350	\$52,000.00	\$286,880.73	\$4,000.00	\$342,880.73	\$2,080.00
2	5,950.00	3,120.00	608,160.68	2,782.77	3,989,300	90,000.00	44,260.00	16,000.00	150,260.00	6,240.00
3	17,400.00	24,080.00	5,865,212.89	24,637.27	30,590,410	102,000.00	3,184,509.95	594,800.00	3,881,309.95	48,160.00
4	17,400.00	10,080.00	1,823,148.08	5,341.00	5,476,400	290,000.00	325,152.84	60,000.00	675,152.84	20,160.00
5	7,450.00	7,520.00	1,042,276.88	2,173.99	2,004,700	104,000.00	269,100.00	25,000.00	398,100.00	15,040.00
6	17,650.00	21,200.00	2,099,441.92	5,112.23	10,608,600	582,000.00	705,480.00	90,000.00	1,377,480.00	42,400.00
7	8,700.00	16,080.00	1,811,052.11	6,120.16	2,324,112	125,000.00	514,322.65	50,000.00	689,322.65	32,160.00
8	13,900.00	7,680.00	2,174,785.98	1,431.32	3,397,250	189,000.00	151,728.00	125,000.00	465,728.00	15,360.00
9	19,650.00	4,960.00	3,125,043.88	976.44	9,140,000	250,000.00	447,741.00	82,000.00	779,741.00	9,920.00
10	7,100.00	2,880.00	1,488,520.52	2,416.19	2,938,200	163,000.00	454,190.23	50,000.00	667,190.23	5,760.00
11	30,850.00	9,120.00	3,703,957.64	6,500.11	30,064,400	425,000.00	582,844.99	125,000.00	1,132,844.99	18,240.00
12	2,500.00	2,720.00	347,961.32	1,889.68	1,298,700	30,000.00	57,216.84	19,000.00	106,216.84	5,440.00
13	28,600.00	10,160.00	3,004,055.10	3,241.95	4,539,200	155,000.00	219,749.00	95,000.00	469,749.00	20,320.00
14	4,000.00	2,400.00	363,211.18	3,442.71	1,131,600	35,000.00	54,609.73	7,000.00	96,609.73	4,800.00
15	29,950.00	22,160.00	3,802,233.44	29,172.68	23,119,325	258,000.00	503,978.00	110,000.00	871,978.00	44,320.00
16	50,300.00	13,200.00	8,505,682.53	7,041.44	32,929,235	940,000.00	856,200.00	235,500.00	2,031,700.00	26,400.00
17	97,500.00	14,400.00	6,580,938.64	3,743.78	14,047,050	151,300.00	896,743.23	184,000.00	1,232,043.23	28,800.00
18	10,500.00	13,840.00	1,328,543.93	381.88	3,535,050	210,000.00	189,485.31	160,000.00	559,485.31	27,680.00
19	26,650.00	4,960.00	5,654,293.98	1,907.29	32,206,150	360,000.00	885,007.00	200,000.00	1,445,007.00	9,920.00
20	61,550.00	54,480.00	8,559,106.88	5,431.95	23,223,500	89,000.00	1,371,005.86	705,000.00	2,165,005.86	108,960.00
21	7,200.00	1,440.00	396,489.00	.....	389,700	23,000.00	43,981.71	6,000.00	72,981.71	2,880.00
22	21,750.00	26,720.00	2,422,114.29	5,955.57	9,319,100	150,000.00	613,856.84	330,000.00	1,093,856.84	53,440.00
23	18,850.00	18,080.00	2,441,922.34	10,928.59	14,291,100	175,000.00	383,101.72	180,000.00	738,101.72	36,160.00
24	28,300.00	7,520.00	3,222,632.25	4,946.44	4,064,700	122,000.00	240,082.00	111,000.00	473,082.00	15,040.00
25	1,100.00	560.00	232,862.90	.....	169,800	22,500.00	35,500.00	9,000.00	67,000.00	1,120.00
26	63,100.00	58,880.00	8,791,661.56	30,589.74	30,048,125	725,000.00	3,827,435.64	625,000.00	5,177,435.64	117,760.00
27	44,250.00	13,360.00	6,775,764.21	6,441.03	7,659,500	950,000.00	787,908.86	255,000.00	1,992,908.86	26,720.00
28	23,400.00	23,760.00	2,455,520.67	5,720.11	10,193,700	125,000.00	253,619.61	40,000.00	418,619.61	47,520.00
29	31,150.00	10,560.00	5,552,937.87	2,727.89	13,831,580	640,000.00	718,518.93	195,000.00	1,553,518.93	21,120.00
30	26,800.00	10,000.00	3,038,995.82	11,416.64	6,407,350	150,000.00	413,172.75	100,000.00	663,172.75	20,000.00

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

\$10,300,000.00

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

\$0.627912422

Total County Taxes Appropriated ..... \$33,899,081.26  
Less: Bank Stock Taxes Due County ..... 327,622.68

Net County Taxes Apportioned (12 A III) ..... \$33,571,458.58  
± Adjustments (Net Total 12 A IIb) ± ..... +50,790.12

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)		
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a + b + c)			
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)										
(a)  Veterans	(b) Senior Citizens (½ of Amount in Col. 16)											
31	\$57,700.00	\$18,080.00	\$6,793,613.71	\$2,522.17	\$11,224,800	\$250,000.00	\$719,496.23	\$250,030.16	\$1,219,526.39	\$36,160.00		
32	232,000.00	83,760.00	20,622,202.40	27,261.99	107,741,500	2,000,000.00	2,570,000.00	1,030,000.00	5,600,000.00	167,520.00		
33	6,200.00	5,600.00	1,267,992.74	603.84	1,711,560	161,200.00	139,000.00	110,000.00	410,200.00	11,200.00		
34	7,350.00	3,440.00	1,273,254.83	1,232.57	12,522,300	37,000.00	140,421.00	197,000.00	374,421.00	6,880.00		
35	101,650.00	63,680.00	8,968,112.89	12,075.17	43,600,700	780,000.00	1,780,993.76	470,000.00	3,030,993.76	127,360.00		
36	18,400.00	17,200.00	1,724,401.99	1,815.51	2,652,300	150,000.00	237,240.73	45,000.00	432,240.73	34,400.00		
37	31,900.00	7,920.00	3,808,169.28	1,997.78	95,037,300	325,000.00	488,000.00	150,000.00	963,000.00	15,840.00		
38	81,900.00	24,400.00	9,822,679.90	4,156.60	19,532,900	845,000.00	932,954.21	375,000.00	2,152,954.21	48,800.00		
39	25,000.00	6,640.00	2,374,232.65	1,666.67	64,606,400	250,000.00	247,600.00	45,000.00	542,600.00	13,280.00		
40	27,650.00	29,280.00	5,584,770.29	35,476.94	20,072,000	750,000.00	899,683.05	275,000.00	1,924,683.05	58,560.00		
41	2,850.00	2,640.00	337,530.08	.....	768,900	37,600.00	18,225.30	15,000.00	70,825.30	5,280.00		
42	32,450.00	13,360.00	4,929,606.27	2,410.14	12,129,100	350,000.00	648,794.35	210,000.00	1,208,794.35	26,720.00		
43	3,200.00	4,880.00	952,991.53	2,033.85	2,006,200	93,000.00	171,323.00	110,000.00	374,323.00	9,760.00		
44	11,750.00	4,560.00	1,421,812.47	2,946.70	16,742,700	155,000.00	129,000.00	35,000.00	319,000.00	9,120.00		
45	17,700.00	4,080.00	1,934,070.20	2,982.11	3,318,400	108,000.00	169,524.00	55,000.00	332,524.00	8,160.00		
46	.....	.....	108,480.23	.....	1,590,800	20,000.00	48,833.00	none	68,833.00	none		
47	5,100.00	11,200.00	537,768.49	1,048.66	480,417	60,800.00	63,000.00	21,000.00	144,800.00	22,400.00		
48	16,350.00	9,520.00	1,994,591.04	6,875.61	15,746,800	335,000.00	273,000.00	80,000.00	688,000.00	19,040.00		
49	15,850.00	11,200.00	1,470,170.95	3,900.16	2,794,200	180,825.00	249,376.80	60,000.00	490,201.80	22,400.00		
50	23,750.00	20,000.00	1,554,894.69	1,134.79	2,859,100	200,000.00	650,054.62	125,000.00	975,054.62	40,000.00		
51	6,450.00	6,240.00	1,013,812.76	302.16	5,031,150	193,500.00	122,131.00	40,000.00	355,631.00	12,480.00		
52	69,050.00	48,320.00	7,830,188.17	12,534.92	64,684,700	1,171,000.00	878,000.00	250,000.00	2,299,000.00	96,640.00		
53	31,950.00	9,040.00	2,885,822.80	2,961.67	19,815,700	153,980.25	355,645.49	120,000.00	629,625.74	18,080.00		
\$1,552,700.00				\$822,000.00	\$186,912,528.99	\$327,622.68	\$860,545,114	\$16,289,705.25	\$31,249,679.46	\$8,856,330.16	\$56,395,714.87	\$1,644,000.00
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)						***Bank Stock Tax Due Municipality						\$327,622.68
R=Denotes Regional School.						Bank Stock Tax Due County						327,622.68
J=Denotes Joint School.						Bank Stock Tax Due State						655,245.36
						Total Bank Stock Tax						\$1,310,490.72

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

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974**  
**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, Implements and Equipment of 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 (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 .....	\$21,719,000	\$48,101,600	\$69,820,600	\$3,704,755		\$1,000		\$1,000	\$73,524,355
2 Boonton Twp. ....	11,834,300	24,587,800	36,422,100	443,355		1,000		1,000	36,864,455
3 Butler Bor. ....	24,237,160	42,613,500	66,850,660	539,948					67,390,608
4 Chatham Bor. ....	25,670,800	54,764,600	80,435,400	382,253					80,817,653
5 Chatham Twp. ....	21,076,050	63,160,344	84,236,394	266,246					84,502,639
6 Chester Bor. ....	6,696,100	12,802,800	19,498,900	635,941					20,134,841
7 Chester Twp. ....	28,231,900	43,067,500	71,299,400	1,764,716					73,064,116
8 Denville Twp. ....	48,926,410	83,365,290	132,291,700	2,409,365		1,000		1,000	134,690,065
9 Dover Town .....	20,457,820	60,457,269	80,915,089	3,427,063					84,342,152
10 East Hanover Twp. ....	60,571,350	101,888,200	162,459,550	912,066					163,371,616
11 Florham Park Bor. ....	45,329,600	73,000,200	118,329,800	1,406,392					119,736,192
12 Hanover Twp. ....	24,897,100	128,644,500	153,541,600	3,997,307		1,000	\$88,400	89,400	157,449,507
13 Harding Twp. ....	50,191,575	48,522,320	98,713,895	460,442					99,174,337
14 Jefferson Twp. ....	88,981,790	110,498,000	199,479,790	2,889,055					202,368,845
15 Kinnelon Bor. ....	51,364,350	73,515,385	124,879,735	929,660					125,809,395
16 Lincoln Park Bor. ....	39,252,900	59,617,200	98,870,100	432,767					99,302,867
17 Madison Bor. ....	49,975,620	98,109,580	148,085,200	2,248,498					150,333,698
18 Mendham Bor. ....	18,599,050	35,729,800	54,328,850	737,271					55,066,121
19 Mendham Twp. ....	23,301,400	40,493,900	63,795,300	815,840					64,611,140
20 Mine Hill Twp. ....	7,010,180	14,123,850	21,134,030	208,270					21,342,300
21 Montville Twp. ....	66,371,400	105,506,500	171,877,900	1,240,090					173,117,990
22 Morris Twp. ....	122,550,975	282,013,800	404,564,775	4,869,764					409,434,529
23 Morris Plains Bor. ....	21,163,200	56,611,000	77,774,200	1,046,828					78,821,028
24 Morristown Town .....	58,309,800	123,461,750	181,771,550	17,340,892					199,112,442
25 Mountain Lakes Bor. ....	19,997,500	27,455,400	47,452,900	610,389		1,400		1,400	48,061,869

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(Continued)

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 and Messenger 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))	
26 Mt. Arlington Bor. ....	\$5,858,700	\$16,451,050	\$22,309,750	\$221,322	.....	.....	.....	.....	\$22,531,072
27 Mt. Olive Twp. ....	72,656,810	100,406,800	173,063,610	1,369,936	.....	.....	.....	.....	174,433,546
28 Netcong Bor. ....	5,942,420	13,860,120	19,802,540	543,845	.....	.....	.....	.....	20,346,385
29 Parsippany-Troy Hills Twp.	169,632,850	330,185,000	499,817,850	4,205,835	.....	.....	.....	.....	504,023,685
30 Passaic Twp. ....	24,284,025	48,723,920	73,007,945	1,010,616	.....	.....	.....	.....	74,018,561
31 Pequannock Twp. ....	49,332,250	94,157,800	143,490,050	834,832	.....	.....	.....	.....	144,324,882
32 Randolph Twp. ....	87,027,376	137,462,805	224,490,181	2,480,583	.....	.....	.....	.....	226,970,764
33 Riverdale Bor. ....	14,848,300	17,791,200	32,139,500	3,277,769	.....	.....	.....	.....	35,417,269
34 Rockaway Bor. ....	28,143,600	58,165,900	86,309,500	706,983	.....	.....	.....	.....	87,016,483
35 Rockaway Twp. ....	71,190,050	116,794,150	187,984,200	1,876,939	.....	.....	.....	.....	189,861,139
36 Roxbury Twp. ....	80,679,800	144,673,550	225,353,350	15,912,949	.....	.....	.....	.....	241,266,299
37 Victory Gardens Bor. ....	2,552,100	3,932,300	6,484,400	28,908	.....	.....	.....	.....	6,513,308
38 Washington Twp. ....	39,114,014	61,700,385	100,814,399	1,333,643	.....	.....	.....	.....	102,148,042
39 Wharton Bor. ....	11,592,350	32,933,350	44,527,700	274,366	.....	.....	.....	.....	44,802,066
<b>Totals .....</b>	<b>\$1,619,071,975</b>	<b>\$2,989,342,418</b>	<b>\$4,608,414,393</b>	<b>\$87,787,668</b>	.....	<b>\$5,400</b>	<b>\$88,400</b>	<b>\$93,800</b>	<b>\$4,696,108,261</b>

MORRIS COUNTY



## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(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		
							Section A—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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Boonton Town .....	\$4.22	72.57	\$97,752	.....	\$36,092,193	\$109,714,300	\$452,384.03	.....	.....
2 Boonton Twp. ....	3.77	61.68	.....	.....	24,231,241	61,095,696	251,915.36	.....	.....
3 Butler Bor. ....	4.52	73.94	7,237	.....	27,840,486	95,238,331	392,695.39	.....	.....
4 Chatham Bor. ....	5.71	52.80	86,600	.....	74,766,833	155,671,086	641,877.25	.....	.....
5 Chatham Twp. ....	5.96	50.22	.....	.....	84,012,319	168,514,958	694,836.28	.....	.....
6 Chester Bor. ....	4.04	80.27	.....	.....	5,333,289	25,468,130	105,012.52	.....	.....
7 Chester Twp. ....	3.79	88.72	.....	.....	9,855,180	82,909,296	341,859.19	.....	.....
8 Denville Twp. ....	4.47	63.59	173,744	.....	81,721,722	216,585,531	893,045.26	.....	.....
9 Dover Town .....	6.37	55.94	138,676	.....	70,832,045	155,312,873	640,400.23	.....	.....
10 East Hanover Twp. ....	3.10	73.60	1,179	.....	64,692,971	228,065,766	940,381.61	.....	.....
11 Florham Park Bor. ....	4.20	57.57	.....	.....	91,847,804	211,583,996	872,422.47	.....	.....
12 Hanover Twp. ....	4.93	48.62	9,367	.....	191,447,201	348,906,075	1,438,641.42	.....	.....
13 Harding Twp. ....	1.85	98.11	.....	.....	2,683,060	101,857,397	419,987.73	.....	.....
14 Jefferson Twp. ....	3.21	100.09	791	.....	994,151	203,363,787	838,528.15	.....	.....
15 Kinnelon Bor. ....	3.57	83.92	150	.....	24,519,417	150,328,962	619,850.11	.....	.....
16 Lincoln Park Bor. ....	3.84	92.73	2,233	.....	9,302,933	108,608,033	447,822.57	.....	.....
17 Madison Bor. ....	5.22	63.27	94,565	.....	89,339,797	239,768,060	988,633.58	.....	.....
18 Mendham Bor. ....	4.49	73.10	.....	.....	20,893,570	75,959,691	313,203.94	.....	.....
19 Mendham Twp. ....	5.05	58.53	.....	.....	45,387,076	109,998,216	453,554.70	.....	.....
20 Mine Hill Twp. ....	6.11	55.79	.....	.....	18,322,781	39,665,081	163,550.69	.....	.....
21 Montville Twp. ....	3.92	78.16	3,688	.....	51,514,375	224,636,053	926,239.90	.....	.....
22 Morris Twp. ....	2.76	101.66	3,147	.....	3,538,313	412,975,989	1,702,820.34	.....	.....
23 Morris Plains Bor. ....	4.39	64.72	10,279	.....	49,089,388	127,920,695	527,454.30	.....	.....
24 Morristown Town .....	4.90	78.89	225,281	.....	57,039,013	256,376,736	1,057,115.99	.....	.....
25 Mountain Lakes Bor. ....	6.82	66.12	9,778	.....	24,846,277	72,917,924	300,661.85	.....	.....



## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
26 Mt. Arlington Bor. ....	\$6.19	55.38	\$356		\$18,362,158	\$40,893,586	\$168,616.17			
27 Mt. Olive Twp. ....	4.14	92.15	970		16,167,843	190,602,359	785,909.07			
28 Netcong Bor. ....	5.49	68.68	35,242		10,237,563	30,619,190	126,251.84			
29 Parsippany-Troy Hills Twp. ....	3.94	74.44	3,758		180,743,383	684,770,826	2,823,509.66			
30 Passaic Twp. ....	4.71	64.39	5,973		42,675,415	116,609,949	481,187.89			
31 Pequannock Twp. ....	4.00	77.88	125		43,583,746	187,908,753	774,802.54			
32 Randolph Twp. ....	3.77	92.71	7,288		21,217,536	248,195,588	1,023,382.73			
33 Riverdale Bor. ....	3.86	72.21	4,260		14,541,228	49,962,757	206,011.00			
34 Rockaway Bor. ....	2.90	100.46	3,959		4,250,964	91,271,406	376,338.60			
35 Rockaway Twp. ....	4.94	72.64	5,226		77,141,450	267,007,815	1,100,951.03			
36 Roxbury Twp. ....	3.85	90.45	128,205		32,670,610	274,065,114	1,130,050.33			
37 Victory Gardens Bor. ....	4.81	105.78		\$306,330	6,206,978		25,593.18			
38 Washington Twp. ....	3.92	86.33	841		18,052,221	120,201,104	495,624.18			
39 Wharton Bor. ....	5.04	69.64	2,234		21,601,903	66,406,203	273,812.12			
Totals .....			\$1,062,904	\$306,330	\$1,661,389,455	\$6,358,254,290	\$26,216,935.20			

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CIA, B, c + CII]	
	(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								
1 Boonton Town .....	\$579.54		\$451,804.49	\$26,938.81	\$1,987,548.00			\$584,132.26	\$3,050,423.56	
2 Boonton Twp. ....	118.89		251,796.47	15,013.62	904,117.05			197,612.81	1,368,539.95	
3 Butler Bor. ....	1,285.11		391,410.28	23,336.86	2,206,392.08			380,349.61	3,001,488.83	
4 Chatham Bor. ....	1,283.49		640,693.76		3,122,148.00			798,353.59	4,561,095.35	
5 Chatham Twp. ....	22.22		694,814.06	41,429.40	3,261,522.50			990,019.92	4,987,785.88	
6 Chester Bor. ....	94.25		104,918.27	6,255.81	360,864.93	\$237,795.62		97,040.11	806,874.74	
7 Chester Twp. ....	1,051.02		340,808.17	20,319.91	1,172,075.52	772,311.28		438,609.46	2,744,124.34	
8 Denville Twp. ....	1,506.58		891,538.68		2,222,552.97	1,741,114.28		1,079,876.98	5,935,082.91	
9 Dover Town .....	3,694.03		636,706.20		3,105,296.00			1,555,807.42	5,297,809.62	
10 East Hanover Twp. ....	2,581.52		937,800.09		2,104,097.00	1,294,026.99		674,320.01	5,010,244.00	
11 Florham Park Bor. ....	538.62		871,883.85		1,806,312.50	1,364,512.11		935,922.98	4,978,631.44	
12 Hanover Twp. ....	6,026.22		1,432,615.20	85,405.29	3,093,590.00	1,885,595.30		1,183,926.81	7,681,132.60	
13 Harding Twp. ....	4,299.45		415,688.28	24,780.23	1,006,070.00			365,376.31	1,811,914.82	
14 Jefferson Twp. ....	1,121.14		837,407.01	49,930.26	4,403,712.00			1,104,352.07	6,395,401.34	
15 Kinnelon Bor. ....	3,796.64		616,053.47		3,032,367.00			800,426.15	4,448,846.62	
16 Lincoln Park Bor. ....	4,444.04		443,378.53		2,385,757.50			938,382.33	3,767,518.36	
17 Madison Bor. ....	998.56		987,635.02		4,730,533.67			2,040,081.60	7,758,250.29	
18 Mendham Bor. ....	499.70		312,704.24	18,644.89	1,016,083.75	734,318.67		372,365.92	2,454,067.47	
19 Mendham Twp. ....	448.13		453,106.57	27,016.50	1,252,230.25	883,991.19		628,853.07	3,245,197.58	
20 Mine Hill Twp. ....			163,550.69	9,751.98	879,497.99			226,395.62	1,279,196.28	
21 Montville Twp. ....	1,964.46		924,275.44	55,100.02	4,722,599.00			1,010,247.89	6,712,222.35	
22 Morris Twp. ....			1,702,820.34			7,249,809.35		2,259,971.15	11,212,600.84	
23 Morris Plains Bor. ....	222.91		527,231.39	31,436.74	1,903,610.00			957,406.00	3,424,684.13	
24 Morristown Town .....	12,218.22		1,044,897.77			4,474,575.65		4,182,022.03	9,701,495.45	
25 Mountain Lakes Bor. ....	130.37		300,531.48	17,919.51	2,480,135.63			458,958.46	3,267,545.08	

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I Total Tax Levy [Cols. AIII + B + CII, a, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
26 Mt. Arlington Bor. ....	\$263.45		\$168,352.72		\$906,249.00		\$306,400.34	\$1,381,002.06	
27 Mt. Olive Twp. ....	12,944.93		772,964.14	\$46,068.31	3,762,443.03	\$1,695,527.89	881,059.70	7,158,063.07	
28 Netcong Bor. ....	40.30		126,211.54	7,525.52	498,986.00	368,235.68	96,736.24	1,097,694.98	
29 Parsippany-Troy Hills Twp. ....	12,961.69		2,810,547.97	167,475.11	13,739,239.50		2,930,159.34	19,647,421.92	
30 Passaic Twp. ....	1,772.46		479,415.43		1,415,693.50	935,058.24	610,881.82	3,441,048.90	
31 Pequannock Twp. ....	399.16		774,403.38		4,073,965.50		827,768.48	5,676,137.36	
32 Randolph Twp. ....	26,116.53		997,266.20	59,389.43	5,858,339.75		1,562,567.37	8,477,562.75	
33 Riverdale Bor. ....	573.11		205,437.89	12,248.94	867,009.70		261,304.09	1,346,000.62	
34 Rockaway Bor. ....			376,338.60		1,024,529.00	734,969.39	343,669.54	2,479,506.53	
35 Rockaway Twp. ....	15,253.42		1,085,697.61	64,623.32	4,557,038.13	2,117,862.55	1,455,902.12	9,281,123.73	
36 Roxbury Twp. ....	26,481.03		1,103,569.30	65,763.87	6,546,713.15		1,467,112.67	9,183,158.99	
37 Victory Gardens Bor. ....			25,593.18	1,526.03	219,577.00		63,679.14	310,375.35	
38 Washington Twp. ....	6,265.57		489,358.61	29,099.64	1,883,433.50	1,070,671.35	493,976.71	3,966,539.81	
39 Wharton Bor. ....	226.22		273,585.90		946,675.00	534,293.40	470,553.73	2,225,108.03	
Totals .....	\$152,222.98		\$26,064,712.22	\$907,000.00	\$99,463,955.10	\$28,094,668.94	\$36,032,581.85	\$190,502,918.11	

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Licenses	(d)  Total of Miscellaneous Revenues (Cols. a + b + c)	
II  Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)								
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)									
1	\$24,050.00	\$22,800.00	\$3,097,273.56	\$9,351.68	\$10,344,600	\$180,000.00	\$627,878.00	\$62,000.00	\$869,878.00	45,600.00
2	12,050.00	6,640.00	1,387,229.95	3,432.85	3,439,400	80,000.00	114,978.56	45,000.00	239,978.56	13,280.00
3	25,900.00	15,440.00	3,042,828.83	2,003.36	7,162,750	235,000.00	709,436.61	150,000.00	1,094,436.61	30,880.00
4	39,900.00	11,120.00	4,612,115.35	15,753.78	15,196,700	584,900.00	387,276.83	90,000.00	1,062,176.83	22,240.00
5	37,700.00	6,160.00	5,031,645.88	2,093.52	10,636,950	463,000.00	836,580.49	55,000.00	1,354,580.49	12,320.00
6	3,850.00	1,840.00	812,564.74	2,699.08	2,408,700	75,000.00	99,891.54	24,000.00	198,891.54	3,680.00
7	14,650.00	2,960.00	2,761,734.34	587.62	11,561,900	270,000.00	236,284.69	80,000.00	586,284.69	5,920.00
8	58,650.00	25,920.00	6,019,652.91	12,861.89	19,162,300	364,000.00	859,248.46	215,000.00	1,438,248.46	51,840.00
9	37,050.00	32,480.00	5,307,339.62	30,201.09	21,251,550	140,000.00	811,311.81	165,000.00	1,116,311.81	64,960.00
10	33,350.00	8,800.00	5,052,394.09	2,546.66	13,743,090	180,000.00	814,908.58	65,000.00	1,059,908.58	17,600.00
11	38,200.00	6,160.00	5,022,991.44	9,278.79	46,775,500	380,000.00	516,368.02	34,000.00	930,368.02	12,320.00
12	58,550.00	16,000.00	7,755,682.60	9,509.75	13,942,000	850,000.00	1,220,012.75	110,000.00	2,180,012.75	32,000.00
13	12,750.00	2,960.00	1,827,624.82	1,008.35	11,116,375	101,000.00	159,681.00	50,000.00	310,681.00	5,920.00
14	54,550.00	28,560.00	6,478,511.34	3,753.47	16,201,000	609,750.00	955,749.37	235,000.00	1,800,499.37	57,120.00
15	32,150.00	4,560.00	4,485,556.62	2,176.47	14,284,800	230,000.00	282,777.00	130,000.00	642,777.00	9,120.00
16	31,200.00	9,120.00	3,807,838.36	2,466.92	6,607,800	175,000.00	685,821.93	150,000.00	1,010,821.93	18,240.00
17	55,650.00	18,880.00	7,832,780.29	12,723.66	51,080,144	695,000.00	1,264,145.60	113,000.00	2,072,145.60	37,760.00
18	12,450.00	2,640.00	2,469,157.47	561.56	10,686,600	185,000.00	179,110.56	90,000.00	454,110.56	5,280.00
19	13,400.00	1,920.00	3,260,517.58	830.53	7,222,200	355,000.00	166,056.24	70,000.00	591,056.24	3,840.00
20	16,650.00	7,040.00	1,302,886.28		1,127,900	170,000.00	156,756.14	25,000.00	351,756.14	14,080.00
21	45,050.00	15,360.00	6,772,632.35	2,973.65	14,426,500	380,000.00	695,054.13	260,000.00	1,335,054.13	30,720.00
22	63,350.00	20,320.00	11,296,270.84	11,505.82	65,577,700	815,000.00	1,059,580.87	140,000.00	2,005,580.87	40,640.00
23	25,350.00	8,240.00	3,458,274.13	3,741.24	5,196,600	333,000.00	393,214.15	70,000.00	796,214.15	16,480.00
24	27,000.00	19,120.00	9,747,615.45	49,388.01	73,117,000	400,000.00	1,216,581.60	250,000.00	1,866,581.60	38,240.00
25	18,550.00	800.00	3,276,895.08	1,748.85	12,026,800	243,000.00	293,701.96	40,098.00	486,799.96	1,600.00

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)								
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)									
26	\$10,100.00	\$3,200.00	\$1,394,302.06	\$1,857.55	\$1,688,980	\$90,000.00	\$126,970.70	\$40,000.00	\$256,970.70	\$6,400.00
27	34,700.00	12,640.00	7,205,403.07	3,257.27	17,013,600	500,000.00	598,376.06	250,000.00	1,348,376.06	25,280.00
28	10,350.00	7,360.00	1,115,404.98	4,539.47	1,808,050	90,000.00	166,659.54	30,000.00	286,659.54	14,720.00
29	139,820.00	34,960.00	19,822,201.92	15,945.34	145,686,250	950,000.00	1,693,773.90	300,000.00	2,943,773.90	69,920.00
30	30,000.00	10,160.00	3,481,208.99	1,921.37	6,490,200	274,000.00	564,956.57	150,000.00	988,956.57	20,320.00
31	67,700.00	18,400.00	5,762,237.36	6,131.32	23,798,100	399,588.00	638,557.20	111,000.00	1,149,145.20	36,800.00
32	47,050.00	9,760.00	8,534,372.75	4,484.63	30,645,600	530,000.00	853,191.64	250,000.00	1,633,191.64	19,520.00
33	13,650.00	4,320.00	1,363,970.62	2,090.23	3,503,100	26,000.00	212,109.50	38,000.00	276,109.50	8,640.00
34	25,800.00	13,200.00	2,518,506.53	4,910.14	12,969,500	200,000.00	369,318.54	52,000.00	621,318.54	26,400.00
35	61,300.00	19,760.00	9,362,183.73	624.88	108,991,550	400,000.00	817,005.79	332,000.00	1,549,005.79	39,520.00
36	75,250.00	22,720.00	9,281,128.99	13,295.04	28,712,000	400,000.00	887,861.42	282,500.00	1,570,361.42	45,440.00
37	2,300.00	480.00	313,155.35	293.98	205,200	20,000.00	14,166.84	4,500.00	38,666.84	960.00
38	22,150.00	9,280.00	3,997,969.81	964.33	12,930,050	300,000.00	514,568.37	175,000.00	989,568.37	18,500.00
39	18,400.00	10,240.00	2,253,748.03	2,433.05	2,545,657	168,000.00	240,002.71	25,000.00	433,002.71	20,480.00
	\$1,350,570.00	\$472,320.00	\$192,385,808.11	\$255,947.20	\$861,284,696	\$12,841,238.00	\$22,340,925.67	\$4,758,098.00	\$39,940,261.67	\$944,640.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$36,635,322.54  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.412329140  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library ..... \$0.024585808  
 Total County Taxes Appropriated ..... \$26,320,659.42  
 Less: Bank Stock Taxes Due County ..... 255,947.20

Net County Taxes Apportioned (12 A III) ..... \$26,064,712.22  
 Adjustments ..... 152,222.98  
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) ..... \$26,216,935.20  
 \*\*\*Bank Stock Tax Due State ..... \$511,894.40  
 Bank Stock Tax Due Municipality ..... 255,947.20  
 Bank Stock Tax Due County ..... 255,947.20  
 Total Bank Stock Tax ..... \$1,023,788.80



**Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1974  
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, Implements and Equipment of 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 (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 Barnegat Light Bor. ....	\$16,001,800	\$14,560,800	\$30,562,600	\$90,543					\$30,653,143
2 Bay Head Bor. ....	19,713,050	21,003,000	40,716,050	238,421					40,954,471
3 Beach Haven Bor. ....	25,756,400	30,460,100	56,216,500	792,884					57,009,384
4 Beachwood Bor. ....	16,891,506	33,559,200	50,450,706	406,710					50,857,416
5 Berkeley Twp. ....	75,565,700	116,923,700	192,489,400	3,513,332					196,002,732
6 Brick Twp. ....	174,112,120	316,419,800	490,531,920	5,470,110					496,002,030
7 Dover Twp. ....	164,097,400	439,685,000	603,782,400	7,604,529					611,386,929
8 Eagleswood Twp. ....	4,284,050	3,574,950	7,859,000	192,282					8,051,282
9 Harvey Cedars Bor. ....	19,331,675	19,083,050	38,414,725	223,549					38,638,274
10 Island Heights Bor. ....	4,285,200	9,407,550	13,692,750	95,911					13,788,661
11 Jackson Twp. ....	51,719,785	83,310,065	135,029,850	1,703,028					136,732,878
12 Lacey Twp. ....	96,984,953	118,548,038	215,532,991	1,873,365					217,406,356
13 Lakehurst Bor. ....	1,274,071	6,713,390	7,987,461	692,625					8,680,086
14 Lakewood Twp. ....	34,615,900	179,792,900	214,408,800	4,168,803					218,577,603
15 Lavallette Bor. ....	26,535,300	27,194,800	53,730,100	1,172,737					54,902,837
16 Little Egg Harbor Twp. ....	40,885,200	61,127,200	102,012,400	4,774,378					106,786,778
17 Long Beach Twp. ....	72,813,170	102,636,395	175,449,565	676,351					176,125,916
18 Manchester Twp. ....	15,946,115	65,636,675	81,582,790	1,536,162					83,118,952
19 Mantoloking Bor. ....	15,286,350	13,807,250	29,093,600	123,377					29,216,977
20 Ocean Twp. ....	19,901,525	33,503,500	53,405,025	337,577					53,742,602
21 Ocean Gate Bor. ....	5,116,360	15,763,300	20,879,660	99,414					20,979,074
22 Pine Beach Bor. ....	4,275,175	11,075,525	15,350,700	75,673					15,426,373
23 Plumsted Twp. ....	7,173,900	14,045,100	21,219,000	1,019,045					22,238,045
24 Point Pleasant Bor. ....	73,054,027	121,398,425	194,447,452	3,328,402					197,775,854
25 Pt. Pleasant Beach Bor. ....	43,201,550	53,368,925	96,570,475	586,370					97,156,845
26 Seaside Heights Bor. ....	34,063,700	18,102,300	52,166,000	239,014					52,405,014
27 Seaside Park Bor. ....	27,919,100	31,447,425	59,366,525	249,813					59,616,338
28 Ship Bottom Bor. ....	16,586,945	24,946,531	41,533,476	775,545					42,309,021
29 South Toms River Bor. ....	4,127,780	14,458,500	18,586,280	208,711					18,794,991
30 Stafford Twp. ....	59,121,645	51,633,890	110,755,535	5,969,855					116,725,390
31 Surf City Bor. ....	27,234,700	34,556,300	61,791,000	318,614					62,109,614
32 Tuckerton Bor. ....	5,937,750	14,377,400	20,315,150	815,342					21,130,492
33 Union Twp. ....	21,789,590	17,483,650	39,273,240	784,170					40,057,410
Totals	\$1,225,603,492	\$2,119,589,634	\$3,345,203,126	\$50,156,642					\$3,395,359,768

**Special District Tax and Fire Tax Rates Per \$100 Valuation**

Brick Township		Dover Township	
Fire District No. 1	\$ .07	Fire District No. 1	\$ .09
Fire District No. 2	.11	Fire District No. 2	.12
Fire District No. 3	.16		

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1Barnegat Light Bor. ....	\$1.89	84.31			\$5,901,985	\$36,555,078	\$165,225.89			
2Bay Head Bor. ....	2.21	89.89	\$508,600		4,873,185	46,336,256	209,435.99			
3Beach Haven Bor. ....	2.21	80.31			14,573,402	71,582,786	323,548.19			
4Beachwood Bor. ....	3.31	86.42			8,116,651	58,974,067	266,557.84			
5Berkeley Twp. ....	2.64	93.81	24		14,714,897	210,717,653	952,426.12			
6Brick Twp. ....	3.04	90.49			55,131,085	551,133,115	2,491,075.45			
7Dover Twp. ....	3.63	76.19	6,050		205,315,546	816,708,525	3,691,454.03			
8Eagleswood Twp. ....	3.81	69.64			3,527,718	11,579,000	52,336.11			
9Harvey Cedars Bor. ....	1.88	99.12			423,156	39,061,430	176,554.39			
10Island Heights Bor. ....	4.07	83.68			2,747,650	16,536,311	74,742.74			
11Jackson Twp. ....	5.23	70.84			57,403,187	194,136,065	877,478.73			
12Lacey Twp. ....	1.20	112.62	48	\$22,913,436		194,492,968	879,091.90			
13Lakehurst Bor. ....	4.83	64.84	1,408		4,526,790	13,208,284	59,700.33			
14Lakewood Twp. ....	4.97	66.94	8,307		110,151,385	328,737,295	1,485,865.00			
15Lavallette Bor. ....	1.96	73.84			19,471,785	74,374,622	336,167.05			
16Little Egg Harbor Twp. ...	2.38	111.03		9,388,288		97,398,490	440,233.00			
17Long Beach Twp. ....	2.22	67.48			85,499,717	261,625,633	1,182,525.92			
18Manchester Twp. ....	2.94	69.74	326		35,999,845	119,119,123	538,408.44			
19Mantoloking Bor. ....	2.12	73.69			10,451,995	39,668,972	179,300.43			
20Ocean Twp. ....	2.49	87.96			7,625,085	61,367,687	277,376.80			
21Ocean Gate Bor. ....	2.86	130.66		4,849,829		16,129,245	72,902.83			
22Pine Beach Bor. ....	3.60	75.48			5,044,459	20,470,832	92,526.44			
23Plumsted Twp. ....	2.95	77.06	7,035		6,756,716	29,001,796	131,085.68			
24Point Pleasant Bor. ....	2.88	96.37			8,933,097	206,708,951	934,307.12			
25Pt. Pleasant Beach Bor. ...	2.75	95.81	1,081		6,640,585	103,798,511	469,160.56			
26Seaside Heights Bor. ....	1.95	79.89			14,205,562	66,610,576	301,074.22			
27Seaside Park Bor. ....	1.74	101.40		131,585		59,484,753	268,866.09			
28Ship Bottom Bor. ....	2.34	79.84			11,240,702	53,549,723	242,040.26			
29South Toms River Bor. ....	3.77	75.49	1,778		6,488,334	25,285,103	114,286.54			
30Stafford Twp. ....	2.01	90.90			11,941,797	128,667,187	581,564.89			
31Surf City Bor. ....	1.72	96.49			2,653,950	64,763,564	292,725.88			
32Tuckerton Bor. ....	3.95	85.33			3,727,033	24,867,525	112,353.93			
33Union Twp. ....	3.48	73.57			14,382,939	54,440,349	246,065.81			
Totals .....			\$534,657	\$37,283,138	\$738,470,188	\$4,097,081,475	\$18,518,464.60			
Jackson Township										
Fire District No. 1 .....			\$1.12			Fire District No. 3 .....			.16	
Fire District No. 2 .....			.06			Fire District No. 4 .....			.08	
						Lighting District No. 1 .....			.11	

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1974—(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				Section D Tax Levy	
	II—Adjustments Resulting from			I—District School Purposes		II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)			
	(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	I Total Tax Levy [Cols. A.III + B + C.Ia, b, c + C.II]				
1Barnegat Light Bor. ....	\$27.23		\$165,198.66	\$8,143.25	\$81,997.31	\$140,677.09		\$174,664.56	\$570,680.87
2Bay Head Bor. ....			209,435.99	10,323.76	371,980.00			302,304.45	894,044.20
3Beach Haven Bor. ....	290.54		323,257.65		212,449.50	\$275,235.68		427,211.64	1,238,154.47
4Beachwood Bor. ....	5,293.90		261,263.94	12,895.53		\$1,080,020.65		278,589.71	1,632,769.83
5Berkeley Twp. ....	1,666.80		950,759.32	46,871.26	1,960,321.00	\$1,301,798.12		748,307.48	5,008,067.18
6Brick Twp. ....	30,222.26		2,460,853.19	121,464.36	10,371,734.02			1,824,379.45	14,778,431.02
7Dover Twp. ....	4,821.06		3,686,632.97			\$15,249,155.08		2,823,477.49	21,759,265.54
8Eagleswood Twp. ....			52,336.11	2,579.81	238,613.00			4,036.30	297,565.22
9Harvey Cedars Bor. ....	1,279.78		175,274.61	8,643.95	86,901.01	\$149,053.79		301,774.13	721,647.49
10Island Heights Bor. ....	84.42		74,658.32	3,680.42	194,561.00	\$168,286.37		105,910.60	547,096.71
11Jackson Twp. ....	3,904.73		873,574.00	43,077.11	5,333,887.00			797,545.44	7,048,083.56
12Lacey Twp. ....	1,257.23		877,834.67	43,275.27	478,294.00	\$1,096,797.06			2,496,201.00
13Lakehurst Bor. ....	60.54		59,639.79	2,940.03	171,407.50			171,605.43	405,592.75
14Lakewood Twp. ....	961.38		1,484,903.62		7,069,338.75			2,058,986.51	10,613,228.88
15Lavallette Bor. ....	506.40		335,660.65	16,547.40	401,097.56			299,246.42	1,052,552.03
16Little Egg Harbor Twp. ....	7,877.84		432,355.16	21,337.44	1,550,180.00			482,194.74	2,486,067.34
17Long Beach Twp. ....	2,080.35		1,180,445.57	58,194.56	585,774.30	\$1,004,916.81		1,030,319.84	3,859,651.08
18Manchester Twp. ....	269.55		538,138.59	26,527.42	1,297,815.00			550,868.55	2,413,349.56
19Mantoloking Bor. ....	63.58		179,236.85	8,835.50	120,007.00			307,945.00	616,024.35
20Ocean Twp. ....	1,191.27		276,185.53	13,617.87	717,679.00			284,045.50	1,291,527.90
21Ocean Gate Bor. ....			72,902.83	3,593.61	174,491.00	\$179,460.25		153,397.66	583,845.35
22Pine Beach Bor. ....			92,526.44	4,560.92		\$382,739.09		56,750.95	536,577.40
23Plumsted Twp. ....	92.91		130,992.77	6,457.35	495,280.00				632,730.12
24Point Pleasant Bor. ....	587.85		933,719.27	46,028.24	3,653,278.00			877,215.94	5,510,241.45
25Pt. Pleasant Beach Bor. ....	43.42		469,117.14	23,124.40	1,619,796.00			514,464.21	2,626,501.75
26Seaside Heights Bor. ....	31.93		301,042.29	14,839.43	213,497.00	\$157,037.68		319,331.70	1,005,748.10
27Seaside Park Bor. ....	678.58		268,187.51	13,221.99	246,340.00	\$147,141.97		338,798.22	1,013,689.69
28Ship Bottom Bor. ....	116.10		241,924.16	11,925.89	120,070.69	\$205,998.97		393,351.82	973,271.53
29South Toms River Bor. ....	111.32		114,175.22	5,628.41		\$472,275.18		96,056.54	688,735.35
30Stafford Twp. ....	57.89		581,507.00	28,664.65	764,625.00	\$495,195.77		422,837.16	2,292,829.58
31Surf City Bor. ....			292,725.88	14,429.38	145,299.94	\$249,282.42		348,485.25	1,050,222.87
32Tuckerton Bor. ....	337.08		112,016.85	5,523.28	600,105.00			813,356.09	813,356.09
33Union Twp. ....	1,775.84		244,289.97	12,047.51	943,283.50			175,964.77	1,375,585.75
Totals .....	\$65,692.08		\$18,452,772.52	\$639,000.00	\$40,220,103.08	\$22,755,071.98		\$16,766,378.42	\$98,833,326.00

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

\$8,060,283.15

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 .....

\$0.451991612

\$0.022280090

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



## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a + b + c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III Total on Which Tax Rate is Computed (Cols. I + II)								
(a) Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$3,250.00	\$2,800.00	\$576,730.87	\$535.44	\$7,190,000	\$85,000.00	\$86,400.00	\$38,000.00	\$209,400.00	\$5,600.00
2	5,700.00	2,720.00	902,464.20	1,695.55	1,888,900	65,000.00	171,501.00	29,000.00	265,501.00	5,440.00
3	8,460.00	8,640.00	1,255,254.47	5,288.36	4,158,700	176,000.00	104,000.00	50,000.00	330,000.00	17,280.00
4	23,450.00	25,200.00	1,681,419.83	10.29	3,482,340	370,000.00	140,000.00	140,000.00	650,000.00	50,400.00
5	49,250.00	105,040.00	5,162,347.18	6,271.08	86,586,400	1,011,150.00	992,026.89	222,000.00	2,225,176.89	210,080.00
6	164,220.00	130,480.00	15,073,131.02	39,297.27	30,226,150	1,912,657.00	1,897,698.78	775,000.00	4,585,355.78	260,960.00
7	186,770.00	212,657.00	22,158,092.54	55,935.52	87,638,800	1,450,000.00	3,980,818.29	1,290,000.00	6,720,818.29	424,114.00
8	3,650.00	5,280.00	306,495.22	563.70	704,350	27,300.00	75,407.00	35,000.00	137,707.00	10,560.00
9	2,850.00	1,840.00	726,337.49	525.87	1,649,500	51,000.00	63,000.00	30,000.00	144,000.00	3,680.00
10	6,450.00	7,040.00	560,586.71	289.40	1,062,150	35,000.00	87,694.77	48,000.00	170,694.77	14,080.00
11	59,190.00	37,200.00	7,144,473.55	4,813.28	18,800,765	918,321.65	1,108,694.56	850,000.00	2,877,016.21	74,400.00
12	48,865.00	62,875.00	2,607,941.00	12,269.67	16,324,245	750,000.00	2,225,215.66	250,000.00	3,225,215.66	125,750.00
13	8,250.00	5,360.00	419,202.75	4,094.57	3,186,018	60,000.00	148,046.76	27,500.00	235,546.76	10,720.00
14	79,210.00	158,640.00	10,851,078.88	28,097.72	35,930,410	1,105,000.00	2,148,038.37	590,000.00	3,843,038.37	317,280.00
15	9,840.00	9,920.00	1,072,312.03	753.58	8,538,275	180,000.00	331,515.38	45,000.00	556,515.38	19,840.00
16	23,496.00	31,108.50	2,540,671.84	805.26	3,428,533	160,000.00	318,399.09	90,000.00	568,399.09	62,217.00
17	22,160.00	17,040.00	3,898,851.08	480.16	3,866,910	376,300.00	448,000.00	160,000.00	984,300.00	34,080.00
18	14,460.00	11,120.00	2,438,929.56	7,131.45	36,078,150	597,000.00	589,680.72	90,000.00	1,276,680.72	22,240.00
19	1,950.00	240.00	618,214.35	.....	395,050	60,000.00	53,080.00	4,000.00	117,080.00	480.00
20	17,100.00	26,000.00	1,334,627.90	1,954.50	2,332,500	116,300.00	229,804.34	70,000.00	416,104.34	52,000.00
21	5,350.00	10,080.00	599,275.35	.....	1,586,550	24,000.00	108,136.00	34,500.00	166,636.00	20,160.00
22	9,100.00	8,640.00	554,317.40	1,549.05	758,450	54,000.00	74,926.27	13,000.00	141,926.27	17,280.00
23	11,750.00	9,520.00	654,000.12	3,613.38	10,021,300	73,000.00	170,196.74	61,000.00	304,196.74	19,040.00
24	71,105.00	95,200.00	5,676,546.45	8,854.55	22,133,500	400,000.00	715,665.52	218,000.00	1,333,665.52	190,400.00
25	20,750.00	21,840.00	2,669,091.75	7,535.79	12,672,100	179,000.00	518,344.00	170,000.00	867,344.00	43,680.00
26	5,900.00	9,920.00	1,021,568.10	3,068.30	6,927,300	192,330.00	1,058,922.48	90,000.00	1,341,252.48	19,840.00
27	8,460.00	9,818.00	1,031,967.69	1,401.78	13,869,000	120,000.00	601,402.36	77,000.00	798,402.36	19,636.00
28	7,325.00	8,800.00	989,396.53	2,448.18	2,575,030	215,500.00	211,800.00	55,000.00	482,300.00	17,600.00
29	10,450.00	8,720.00	707,905.35	1,464.30	759,100	30,000.00	136,316.32	32,000.00	198,316.32	17,440.00
30	23,350.00	25,093.00	2,341,272.58	2,362.84	12,608,570	569,000.00	698,000.00	90,000.00	1,357,000.00	50,186.00
31	6,400.00	7,840.00	1,064,462.87	914.75	3,477,800	230,000.00	148,000.00	20,000.00	398,000.00	15,680.00
32	8,750.00	10,640.00	832,746.09	2,789.04	1,672,850	104,000.00	130,000.00	70,000.00	304,000.00	21,280.00
33	8,350.00	9,600.00	1,393,535.75	2,985.23	2,263,860	450,000.00	281,000.00	150,000.00	881,000.00	19,200.00
	\$935,611.00	\$1,096,311.50	\$100,865,248.50	\$209,799.86	\$444,793,556	\$12,146,858.65	\$20,051,731.30	\$5,914,000.00	\$38,112,589.95	\$2,192,623.00

Total County Taxes Appropriated ..... \$18,662,572.38  
Less: Bank Stock Taxes Due County ..... 209,799.86

Net County Taxes Apportioned (12 A III) ..... \$18,452,772.52  
± Adjustments (Net Total 12 A Iib) ± ..... 65,692.08

Total County Taxes Apportioned (Including Adjustments—  
Total of 12 A ) ..... \$18,518,464.60

\*\*\*Bank Stock Tax Due Municipality ..... \$209,799.86  
Bank Stock Tax Due County ..... 209,799.86  
Bank Stock Tax Due State ..... 419,599.72  
Total Bank Stock Tax ..... \$839,199.44

**Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1974**  
**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, Implements 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 Bloomingdale Bor. ....	\$14,988,700	\$35,961,700	\$50,950,400	\$357,464	.....	.....	.....	.....	\$51,307,864
2 Clifton City .....	410,322,400	623,155,900	1,033,478,300	11,824,905	.....	.....	.....	.....	1,045,303,205
3 Haledon Bor. ....	15,997,900	32,850,200	48,848,100	414,698	.....	.....	.....	.....	49,262,798
4 Hawthorne Bor. ....	82,078,800	135,555,200	217,634,000	1,459,544	.....	.....	.....	.....	219,093,544
5 Little Falls Twp. ....	41,660,300	82,293,506	123,953,806	2,631,526	.....	.....	.....	.....	126,585,332
6 North Haledon Bor. ....	17,345,600	45,673,800	63,019,400	300,450	.....	.....	.....	.....	63,319,850
7 Passaic City .....	66,971,900	197,684,200	264,656,100	11,857,008	.....	.....	.....	.....	276,513,108
8 Paterson City .....	99,927,760	496,816,630	596,744,390	24,974,101	.....	.....	.....	.....	621,718,491
9 Pompton Lakes Bor. ....	31,804,000	66,044,700	97,848,700	971,451	.....	.....	.....	.....	98,820,151
10 Prospect Park Bor. ....	7,445,950	21,811,150	29,257,100	182,704	.....	.....	.....	.....	29,439,804
11 Ringwood Bor. ....	48,230,700	63,355,200	111,585,900	955,200	.....	.....	.....	.....	112,541,100
12 Totowa Bor. ....	74,230,000	104,253,300	178,483,300	2,163,429	.....	.....	.....	.....	180,651,729
13 Wanaque Bor. ....	29,134,000	46,022,300	75,156,300	734,961	.....	.....	.....	.....	75,891,261
14 Wayne Twp. ....	218,532,100	417,133,500	635,665,600	7,544,301	.....	.....	.....	.....	643,209,901
15 West Milford Twp. ....	97,379,500	134,673,000	232,052,500	4,196,825	.....	.....	.....	.....	236,249,325
16 West Paterson Bor. ....	41,705,000	78,518,500	120,223,500	964,544	.....	.....	.....	.....	121,188,044
<b>Totals .....</b>	<b>\$1,297,754,610</b>	<b>\$2,581,805,786</b>	<b>\$3,879,560,396</b>	<b>\$71,533,111</b>	.....	.....	.....	.....	<b>\$3,951,093,507</b>



## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Bloomingdale Bor. ....	\$5.92	63.73	\$620		\$30,342,596	\$81,651,080	\$467,851.06		\$10,555.62	
2 Clifton City .....	2.31	98.31	135,384		124,217,000	1,169,655,589	6,701,988.64	\$187,545.95		
3 Haledon Bor. ....	3.86	70.30			22,782,975	72,045,773	412,813.78		9,163.72	
4 Hawthorne Bor. ....	3.00	92.62	33,758		24,320,426	243,447,728	1,394,926.78	3,934.17		
5 Little Falls Twp. ....	3.10	73.72	6,180		51,217,354	177,808,866	1,018,823.84		21,236.97	
6 North Haledon Bor. ....	4.48	62.07			39,640,743	102,960,593	589,952.06		13,748.02	
7 Passaic City .....	4.69	85.36	251,295		94,188,853	370,953,256	2,125,518.43	5,828.14		
8 Paterson City .....	5.41	88.13	771,041		125,432,506	747,922,038	4,285,505.11	101,397.08		
9 Pompton Lakes Bor. ....	5.12	80.10	526		29,770,567	128,591,244	736,812.67		17,164.24	
10 Prospect Park Bor. ....	4.26	77.14			10,049,176	39,488,980	226,267.20		5,233.55	
11 Ringwood Bor. ....	5.16	76.38			34,743,658	147,284,758	843,924.30		18,260.23	
12 Totowa Bor. ....	2.60	92.03	1,173		22,094,396	202,747,298	1,161,718.12		26,427.00	
13 Wanaque Bor. ....	5.03	83.74			16,673,202	92,564,463	630,383.46		11,659.80	
14 Wayne Twp. ....	3.95	76.84	1,434		206,859,463	850,070,798	4,870,805.46		108,092.53	
15 West Milford Twp. ....	4.44	80.48	288		58,198,020	294,447,633	1,687,150.23		37,762.23	
16 West Paterson Bor. ....	3.50	81.75			31,930,440	153,116,484	877,339.30		19,401.43	
Totals .....			\$1,201,690		\$922,461,375	\$4,874,756,581	\$27,931,780.53	\$298,705.34	\$298,705.34	

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1974—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B  County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
1 Bloomingdale Bor. ....			\$478,406.68		\$1,927,507.00		\$585,493.92	\$2,991,407.60	
2 Clifton City .....		\$3,298.56	6,517,741.25		11,083,556.65		5,124,962.14	23,597,812.04	
3 Haledon Bor. ....	\$6,157.23		415,820.27		630,256.21	\$461,338.59	351,480.23	1,858,895.30	
4 Hawthorne Bor. ....	1,013.57		1,389,979.04		4,258,502.00		787,923.68	6,436,404.72	
5 Little Falls Twp. ....	3,862.24		1,036,198.57		1,239,715.70	1,270,987.30	299,136.44	3,846,038.01	
6 North Haledon Bor. ....	81.40		603,618.68		944,260.00	844,354.76	389,210.67	2,781,444.11	
7 Passaic City .....	7,287.16		2,112,403.13		6,456,302.70		4,101,110.51	12,812,086.84	
8 Paterson City .....	25,122.44		4,158,985.59		15,936,045.50		1,074,527.00	33,230,434.16	
9 Pompton Lakes Bor. ....	62.92		753,913.99		3,584,310.00		649,615.63	4,987,839.62	
10 Prospect Park Bor. ....	31.07		231,469.68		488,988.00	405,290.16	95,044.96	1,220,792.80	
11 Ringwood Bor. ....	685.57		861,498.96		2,513,976.00	1,168,703.41	1,214,373.95	5,758,552.32	
12 Totowa Bor. ....	4,580.08		1,183,565.04		1,344,914.00	1,449,245.20	615,908.39	4,593,632.63	
13 Wanaque Bor. ....	841.16		541,202.10		1,713,995.00	954,226.59	549,218.52	3,758,642.21	
14 Wayne Twp. ....	43,225.32		4,935,672.67		14,067,103.64		5,531,237.23	25,134,013.54	
15 West Milford Twp. ....	25,402.65		1,699,509.81		7,137,359.22		1,548,723.91	10,385,592.94	
16 West Paterson Bor. ....	13,041.30		883,699.52		1,483,278.30	1,094,484.18	708,822.23	4,170,284.23	
Totals .....	\$131,394.11	\$3,298.56	\$27,803,684.98		\$75,410,069.92	\$7,648,630.19	\$2,088,349.50	\$34,613,188.48	\$147,563,873.07
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					Total County Taxes Appropriated				\$28,247,018.94
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes					Less: Bank Stock Taxes Due County				443,333.96
					Net County Taxes Apportioned (12 A III)				\$27,803,684.98
					± Adjustments (Net Total 12 A Iib) ±				128,095.55
					Total County Taxes Apportioned (Including Adjustments—Total 12 A I)				\$27,931,780.53

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

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***Bank Stock Tax Due Municipality .....	\$443,333.96
Bank Stock Tax Due County .....	443,333.96
Bank Stock Tax Due State .....	886,667.92
Total Bank Stock Tax .....	<u>\$1,773,335.84</u>

Total Bank Stock Tax .....	\$1,773,335.84
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**Abstract of Ratables and Exemptions in the County of Salem, for the Year 1974**  
**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, Implements and Equipment of 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 (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. ....	\$7,207,200	\$14,539,400	\$21,746,600	\$340,510	.....	.....	.....	.....	\$22,087,110
2 Elmer Bor. ....	2,357,750	10,519,200	12,876,950	442,599	.....	.....	.....	.....	13,319,549
3 Elsinboro Twp. ....	1,359,020	4,055,700	5,414,720	96,334	.....	.....	.....	.....	5,511,054
4 L. Alloway Creek Twp. ....	2,013,025	5,297,850	7,310,875	321,000	.....	.....	.....	.....	7,631,875
5 Mannington Twp. ....	3,938,200	9,602,500	13,540,700	709,733	.....	.....	.....	.....	14,250,433
6 Oldmans Twp. ....	8,347,500	16,672,100	25,019,600	369,042	.....	.....	.....	.....	25,388,642
7 Penns Grove Bor. ....	2,895,400	14,155,150	17,050,550	1,755,572	.....	.....	.....	.....	18,806,122
8 Pennsville Twp. ....	18,419,600	106,966,600	125,386,200	1,988,227	.....	.....	.....	.....	127,374,427
9 Pittsgrove Twp. ....	5,278,000	15,687,900	20,965,900	625,318	.....	.....	.....	.....	21,591,218
10 Pittsgrove Twp. ....	7,599,450	19,743,650	27,343,100	482,018	.....	.....	.....	.....	27,825,118
11 Quinton Twp. ....	3,277,400	9,588,650	12,866,050	1,760,252	.....	.....	.....	.....	14,626,302
12 Salem City ....	4,977,250	24,231,025	29,208,275	1,514,553	.....	.....	.....	.....	30,722,828
13 U. Penns Neck Twp. ....	4,322,955	25,170,450	29,493,405	303,849	.....	.....	.....	.....	29,797,254
14 U. Pittsgrove Twp. ....	4,525,700	11,330,600	15,856,300	621,474	.....	.....	.....	.....	16,477,774
15 Woodstown Bor. ....	3,377,300	13,509,700	16,887,000	553,790	.....	.....	.....	.....	17,440,790
<b>Totals .....</b>	<b>\$79,895,750</b>	<b>\$301,070,475</b>	<b>\$380,966,225</b>	<b>\$11,884,271</b>	.....	.....	.....	.....	<b>\$392,850,496</b>

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Alloway Twp. ....	\$2.67	111.46	.....	\$1,572,465	.....	\$20,514,645	\$172,928.41	.....	.....	
2 Elmer Bor. ....	2.13	165.29	\$11,531	4,707,256	.....	8,623,824	72,694.61	.....	.....	
3 Elsinboro Twp. ....	5.64	65.58	.....	.....	\$2,969,549	8,480,603	71,487.33	.....	.....	
4 L. Alloway Creek Twp. ....	1.55	63.10	.....	.....	5,290,112	12,921,987	108,926.02	.....	.....	
5 Mannington Twp. ....	4.75	75.98	3,585	.....	6,614,627	20,868,645	175,912.45	.....	.....	
6 Oldmans Twp. ....	2.19	140.69	1,497	6,437,672	.....	18,952,467	159,760.01	.....	.....	
7 Penns Grove Bor. ....	5.30	85.27	113	.....	3,961,955	22,768,190	191,924.69	.....	.....	
8 Pennsville Twp. ....	3.52	87.97	4,456	.....	74,514,678	201,893,561	1,701,863.87	.....	.....	
9 Pittsgrove Twp. ....	3.88	77.00	622	.....	7,183,816	28,775,656	242,564.68	.....	.....	
10 Pittsgrove Twp. ....	3.69	90.75	72	.....	3,633,005	31,458,195	265,177.17	.....	.....	
11 Quinton Twp. ....	4.93	67.18	.....	.....	6,813,564	21,439,866	180,727.57	.....	.....	
12 Salem City ....	5.47	96.84	20,329	.....	4,284,996	35,028,153	295,270.17	.....	.....	
13 U. Penns Neck Twp. ....	9.89	38.77	19,700	.....	51,587,255	81,404,209	686,197.59	.....	.....	
14 U. Pittsgrove Twp. ....	3.96	70.32	80	.....	7,645,911	24,123,765	203,351.52	.....	.....	
15 Woodstown Bor. ....	4.36	78.28	1,554	.....	5,130,664	22,573,008	190,279.40	.....	.....	
Totals .....	.....	.....	\$63,539	\$12,717,393	\$179,630,132	\$559,826,774	\$4,719,065.49	.....	.....	



## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II	I  Total Tax Levy [Cols. A III + B + C Ia, b, c + C II]
	(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	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	Deduct Over-payment	Add Under-payment							
1 Alloway Twp. ....	\$8,202.00	\$286.50	\$165,012.91	.....	\$408,669.00	.....	.....	(\$383.54)	\$573,298.37
2 Elmer Bor. ....	17.60	.....	72,677.01	.....	149,149.75	.....	.....	51,019.89	272,846.65
3 Elsinboro Twp. ....	34.72	.....	71,452.61	.....	219,543.00	.....	.....	8,850.74	299,846.35
4 L. Alloway Creek Twp. ....	177.67	309.02	109,057.37	.....	.....	.....	.....	(1,225.87)	107,831.50
5 Mannington Twp. ....	309.76	390.83	175,993.52	.....	483,905.25	.....	.....	5,421.72	665,320.49
6 Oldmans Twp. ....	140.30	.....	159,619.71	.....	385,672.00	.....	.....	(1,368.95)	543,922.76
7 Penns Grove Bor. ....	1,989.41	113.85	190,049.13	.....	.....	\$531,883.09	.....	246,791.73	968,723.95
8 Pennsville Twp. ....	4,205.50	2,137.20	1,699,795.57	.....	2,693,339.55	.....	.....	(6,339.49)	4,386,795.63
9 Pilesgrove Twp. ....	410.22	302.10	242,456.56	.....	.....	579,152.78	.....	(335.77)	821,273.57
10 Pittsgrove Twp. ....	3,322.43	.....	261,854.74	.....	738,110.00	.....	.....	(711.77)	999,252.97
11 Quinton Twp. ....	678.00	59.89	180,109.46	.....	509,162.00	.....	.....	14,362.56	703,634.02
12 Salem City ....	2,447.29	164.03	292,986.91	.....	772,386.00	.....	\$186,086.50	394,462.67	1,645,922.08
13 U. Penns Neck Twp. ....	4,211.35	561.10	682,547.34	.....	.....	1,901,250.89	.....	308,831.08	2,892,629.31
14 U. Pittsgrove Twp. ....	1,005.76	54.88	202,400.64	.....	436,499.00	.....	.....	.....	638,899.64
15 Woodstown Bor. ....	51.48	.....	190,227.92	.....	.....	454,315.22	.....	96,398.72	740,941.86
Totals .....	\$27,203.49	\$4,379.40	\$4,696,241.40	.....	\$6,796,435.55	\$3,466,601.98	\$186,086.50	\$1,115,773.72	\$16,261,139.15

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$2,842,344.61  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$0.842961

Total County Taxes Appropriated ..... \$4,738,962.68  
 Less: Bank Stock Taxes Due County ..... 42,721.28  
 Net County Taxes Appropriated (12 A III) ..... \$4,696,241.40  
 ‡ Adjustments (Net Total 12 A IIb) ± ..... 22,824.09  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$4,719,065.49

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

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	(d)  Total of Miscellaneous Revenues (Cols. a+b+c)	
II Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate Is Computed (Cols. I + II)								
(a)  Veterans	(b)  Senior Citizens (½ of Amount in Col. 16)									
1	\$8,150.00	\$7,360.00	\$588,808.37	\$383.54	\$2,146,300	\$110,000.00	\$121,792.42	\$77,261.58	\$309,054.00	\$14,720.00
2	5,050.00	5,760.00	283,656.65	8,980.11	6,747,600	31,065.88	59,691.09	6,000.00	96,756.97	11,520.00
3	5,900.00	4,720.00	310,466.35	.....	331,300	30,000.00	54,808.40	24,000.00	108,808.40	9,440.00
4	4,050.00	5,720.00	117,601.50	1,225.87	618,100	.....	2,229,780.69	5,000.00	2,234,780.69	11,440.00
5	5,350.00	5,200.00	675,870.49	578.28	5,264,600	135,000.00	162,483.01	26,131.99	323,615.00	10,400.00
6	6,050.00	3,520.00	553,492.76	1,368.95	7,764,800	20,065.27	126,929.77	50,000.00	196,995.04	7,040.00
7	13,150.00	13,840.00	995,713.95	6,208.27	8,028,700	70,000.00	254,586.66	83,413.34	408,000.00	27,680.00
8	54,550.00	31,785.00	4,473,130.63	6,339.49	14,340,600	255,473.50	3,569,771.60	300,000.00	4,125,245.10	63,570.00
9	9,100.00	5,565.00	835,938.57	335.77	429,200	76,989.21	176,611.79	30,000.00	283,601.00	11,130.00
10	13,050.00	13,440.00	1,025,742.97	711.77	4,880,800	56,253.63	249,997.03	75,000.00	381,250.66	26,880.00
11	9,010.00	7,120.00	719,764.02	302.44	623,400	40,169.07	117,803.09	65,000.00	222,972.16	14,240.00
12	16,550.00	15,680.00	1,678,152.08	8,752.18	21,316,250	150,016.61	581,798.88	105,000.00	836,815.49	31,360.00
13	32,950.00	20,080.00	2,945,659.31	1,933.33	8,097,700	100,000.00	537,929.53	230,000.47	867,930.00	40,160.00
14	6,500.00	7,040.00	652,439.64	.....	2,433,200	46,159.22	181,276.88	40,000.00	267,436.10	14,080.00
15	10,550.00	7,600.00	759,091.89	5,601.28	3,340,000	86,355.65	103,236.20	22,000.00	211,591.85	15,200.00
	\$199,960.00	\$154,430.00	\$16,615,529.15	\$42,721.28	\$86,362,550	\$1,207,548.04	\$8,528,497.04	\$1,138,807.38	\$10,874,852.46	\$308,860.00

\*\*\*Bank Stock Tax Due Municipality ..... \$42,721.28  
 Bank Stock Tax Due County ..... 42,721.28  
 Bank Stock Tax Due State ..... 85,442.56  
 Total Bank Stock Tax ..... \$170,885.12

**Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1974**  
**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, Implements and Equipment of 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 (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 Bedminster Twp. ....	\$24,827,500	\$27,722,700	\$52,550,200	\$1,299,526					\$53,849,726
2 Bernards Twp. ....	65,426,398	101,761,400	167,187,798	1,182,579					168,370,377
3 Bernardsville Bor. ....	58,729,600	72,715,500	131,445,100	1,855,400					133,300,500
4 Bound Brook Bor. ....	22,949,950	43,073,150	66,023,100	2,756,300					68,779,400
5 Branchburg Twp. ....	23,164,700	53,220,990	76,375,690	1,409,251					77,784,941
6 Bridgewater Twp. ....	191,548,830	316,362,450	507,911,280	5,408,437			\$2,720,000	\$2,720,000	510,599,717
7 Far Hills Bor. ....	5,680,610	7,077,220	12,757,830	76,919					12,834,749
8 Franklin Twp. ....	104,656,700	212,363,704	317,020,404	4,972,650					321,993,054
9 Green Brook Twp. ....	24,735,800	39,061,200	63,797,000	319,698					64,116,698
10 Hillsborough Twp. ....	47,955,950	92,290,288	140,246,238	2,547,460					142,793,698
11 Manville Bor. ....	9,850,200	54,115,950	63,966,150	402,340					64,368,490
12 Millstone Bor. ....	1,184,492	4,320,860	5,505,352	13,720					5,519,072
13 Montgomery Twp. ....	32,263,650	62,120,900	94,384,550	818,260					95,202,810
14 North Plainfield Bor. ....	17,097,850	97,438,700	114,536,550	803,966					115,340,516
15 Peapack-Gladstone Bor. ....	12,943,400	16,861,800	29,805,200	263,145					30,068,345
16 Raritan Bor. ....	5,752,900	37,089,620	42,842,520	454,369					43,296,889
17 Rocky Hill Bor. ....	2,269,800	6,214,700	8,484,500	54,314					8,538,814
18 Somerville Bor. (R) ....	48,891,000	103,839,600	152,730,600	7,070,060					159,800,660
19 South Bound Brook Bor. ....	6,969,350	18,037,150	25,006,500	271,035					25,277,535
20 Warren Twp. ....	47,058,000	73,056,100	120,114,100	725,000					120,839,100
21 Watchung Bor. ....	29,421,690	54,973,960	84,395,670	794,535					85,190,205
<b>Totals</b> .....	<b>\$783,368,370</b>	<b>\$1,493,717,962</b>	<b>\$2,277,086,332</b>	<b>\$33,498,954</b>			<b>\$2,720,000</b>	<b>\$2,720,000</b>	<b>\$2,307,865,286</b>

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1974—(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. 1968)	10 Equalization		11  Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—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		I  Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
1 Bedminster Twp. ....	\$2.67	66.34			\$27,879,572	\$81,729,298	\$401,016.94		
2 Bernards Twp. ....	4.06	81.22	\$2,974		39,705,887	208,079,238	1,020,971.69		
3 Bernardsville Bor. ....	2.81	99.76	118,614		2,426,784	135,845,898	666,548.08		
4 Bound Brook Bor. ....	5.16	69.56	161,522		30,637,762	99,578,684	488,597.61		
5 Branchburg Twp. ....	3.47	74.16	2,304		28,835,551	106,622,796	523,160.59		
6 Bridgewater Twp. ....	2.82	98.32	47,756	\$46,477	70,979,192	581,580,188	2,853,609.59		
7 Far Hills Bor. ....	2.95	51.46	9,036		12,548,795	25,392,580	124,592.47		
8 Franklin Twp. ....	3.90	84.08	1,740		63,705,834	385,700,628	1,892,497.43		
9 Green Brook Twp. ....	3.83	87.94			10,083,623	74,200,321	364,074.90		
10 Hillsborough Twp. ....	4.55	69.46	5,271		65,401,744	208,200,703	1,021,567.68		
11 Manville Bor. ....	6.49	51.32	201,641		76,572,343	141,142,474	692,536.52		
12 Millstone Bor. ....	3.55	79.00			1,507,347	7,026,419	34,476.17		
13 Montgomery Twp. ....	3.49	87.02	51,142		16,277,715	111,531,667	547,246.69		
14 North Plainfield Bor. ....	6.23	60.02			79,046,407	194,386,923	953,788.32		
15 Peapack-Gladstone Bor. ....	2.92	81.94	5,384		7,322,443	37,396,172	183,489.87		
16 Raritan Bor. ....	5.87	53.52	162,469		44,013,984	87,473,342	429,200.95		
17 Rocky Hill Bor. ....	4.37	79.54			2,926,555	11,465,369	56,256.54		
18 Somerville Bor. (R) ....	3.62	111.18	76,152	10,567,109		149,309,703	732,610.24		
19 South Bound Brook Bor. ...	5.38	69.92	1,354		12,542,668	37,821,557	185,577.09		
20 Warren Twp. ....	4.48	75.46			41,614,411	162,453,511	797,102.29		
21 Watchung Bor. ....	3.97	66.42			49,286,723	134,476,928	659,831.02		
Totals .....			\$847,359	\$10,613,586	\$683,315,340	\$2,981,414,390	\$14,628,752.68		

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
1 Bedminster Twp. ....	\$760.96		\$400,255.98	\$19,103.61	\$730,170.00			\$272,268.24	\$1,421,797.83
2 Bernards Twp. ....	1,054.16		1,019,917.53	48,678.69	4,622,352.50			1,074,656.54	6,765,605.26
3 Bernardsville Bor. ....	2,835.21		663,712.87	31,678.73	2,163,375.50			847,830.83	3,706,597.93
4 Bound Brook Bor. ....	171.53		488,426.08		2,210,950.39			794,813.42	3,494,189.89
5 Branchburg Twp. ....	346.42		522,814.17	24,952.80	*2,117,780.00			430.71	2,665,977.68
6 Bridgewater Twp. ....	8,210.13		2,845,399.46	135,807.83		\$11,223,719.92		—11,897.94	14,193,029.27
7 Far Hills Bor. ....	1,373.67		123,218.80	5,881.58	169,000.00			76,447.40	374,547.78
8 Franklin Twp. ....	6,318.50		1,886,178.93	90,026.43	8,143,378.27			2,274,812.83	12,394,396.46
9 Green Brook Twp. ....	364.94		363,709.96	17,359.16	1,681,165.50			365,746.31	2,427,980.93
10 Hillsborough Twp. ....	2,361.40		1,019,206.28	48,645.39	4,703,095.00			658,297.08	6,429,243.75
11 Manville Bor. ....	324.53		692,211.99		2,899,752.50			499,757.94	4,091,722.43
12 Millstone Bor. ....	59.61		34,416.56	1,642.65	151,619.00			4,659.67	192,337.88
13 Montgomery Twp. ....	3.21		547,243.48	26,118.59	2,547,703.00			178,427.79	3,299,492.86
14 North Plainfield Bor. ....	5,366.08		948,422.24	45,270.91	4,209,316.86			1,877,257.94	7,080,267.95
15 Peapack-Gladstone Bor. ....	5,942.82		177,547.05	8,480.75	432,067.00			248,086.19	866,180.99
16 Raritan Bor. ....	37.49		429,163.46	20,482.94		1,699,683.97		342,004.13	2,491,334.50
17 Rocky Hill Bor. ....			56,256.54	2,684.99	297,203.00			12,009.71	368,154.24
18 Somerville Bor. (R) ....	1,786.82		730,823.42		3,642,853.00			1,341,931.86	5,715,608.28
19 South Bound Brook Bor. ....	43.21		185,533.88	8,855.10	970,032.50			169,694.27	1,334,115.75
20 Warren Twp. ....	599.66		796,502.63	38,015.40	2,527,886.00	1,325,842.61		669,175.19	5,357,421.83
21 Watchung Bor. ....	162.13		659,068.89	31,484.45	1,416,133.00	800,199.15		441,053.09	3,348,538.58
Totals .....	\$38,122.48		\$14,590,630.20	\$605,170.00	\$45,635,833.02	\$15,049,445.65		\$12,137,463.20	\$88,018,542.07

## MONEY APPROPRIATED IN MUNICIPAL BUDGETS

* Branchburg Twp. ....	\$250,000.00
** Bridgewater Twp. ....	438,079.61
Bridgewater Twp. ....	\$57,325.00 Municipal Transportation Appr.
Raritan Borough ....	3,738.00 Municipal Transportation Appr.
(R) Somerville includes \$146,265.00 restored to the 1972-73 Budget.	

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

\$5,550,080.91

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

\$0.490664856



## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)		
Section D—Tax Levy						(a)  Surplus Revenue Appropriated	(b)  Miscellaneous Revenues Anticipated	(c)  Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues			
II Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)										
(a)  Veterans	(b) Senior Citizens (½ of Amount in Col. 16)											
1	\$10,150.00	\$2,880.00	\$1,434,827.83	\$1,441.89	\$2,716,600	\$250,000.00	\$137,018.22	\$40,500.00	\$427,518.22	\$5,760.00		
2	48,350.00	9,360.00	6,823,315.26	4,266.53	44,502,500	591,000.00	562,452.23	142,000.00	1,295,452.23	18,720.00		
3	25,550.00	9,760.00	3,741,907.93	5,520.67	16,069,100	260,000.00	369,513.50	108,500.00	738,013.50	19,520.00		
4	32,250.00	21,760.00	3,548,199.89	16,311.17	9,434,300	169,696.55	587,580.15	70,000.00	827,276.70	43,520.00		
5	23,800.00	6,000.00	2,695,777.68	3,532.19	5,675,400	615,000.00	870,434.93	96,000.00	1,581,434.93	12,000.00		
6	125,350.00	32,240.00	14,350,619.27	11,897.94	53,184,950	1,750,000.00	4,141,190.91	250,000.00	6,141,190.91	64,480.00		
7	2,300.00	1,120.00	377,967.78	1,485.41	540,500	50,000.00	34,367.83		84,367.83	2,240.00		
8	96,400.00	38,320.00	12,529,116.46	17,804.17	37,229,800	850,000.00	1,716,769.49	283,230.51	2,850,000.00	76,640.00		
9	22,750.00	3,520.00	2,454,250.93	723.83	11,473,900	50,000.00	252,437.47	128,000.00	430,437.47	7,040.00		
10	43,800.00	11,760.00	6,484,803.75	7,806.85	43,784,500	575,000.00	785,703.43	300,000.00	1,660,703.43	23,520.00		
11	55,100.00	25,200.00	4,172,022.43	13,615.56	6,446,150	241,000.00	1,023,364.16	150,000.00	1,414,364.16	50,400.00		
12	2,400.00	640.00	195,377.88	1,284.39	290,400	8,900.00	27,666.14	3,350.00	39,916.14	1,280.00		
13	17,700.00	5,120.00	3,322,312.86	2,534.57	25,896,180	413,000.00	516,559.00	120,000.00	1,049,559.00	10,240.00		
14	66,550.00	38,720.00	7,185,537.95	13,131.03	14,917,190	118,643.00	766,676.89	130,000.00	1,015,319.89	77,440.00		
15	6,000.00	5,120.00	877,300.99	4,122.43	5,245,300	94,700.00	81,297.92	12,000.00	187,997.92	10,240.00		
16	24,000.00	22,240.00	2,537,574.50	6,311.84	5,186,100	137,000.00	468,192.58	47,000.00	652,192.58	44,480.00		
17	3,050.00	1,440.00	372,644.24	1,347.29	490,400	46,258.31	74,306.12	8,000.00	128,561.43	2,880.00		
18	41,950.00	19,600.00	5,777,158.28	24,137.38	51,330,700	400,000.00	1,006,003.11	100,000.00	1,506,003.11	39,200.00		
19	15,500.00	9,120.00	1,358,735.75	1,123.88	2,622,560	115,000.00	211,744.38	20,000.00	346,744.38	18,240.00		
20	39,650.00	9,200.00	5,406,271.83	4,657.91	18,989,500	118,900.00	799,660.46	250,000.00	1,168,560.46	18,400.00		
21	23,750.00	3,120.00	3,375,408.58	4,339.37	7,192,990	216,000.00	489,531.87	52,000.00	757,531.87	6,240.00		
\$726,350.00				\$276,240.00	\$89,021,132.07	\$147,396.30	\$363,219,020	\$7,070,097.86	\$14,922,467.79	\$2,310,580.51	\$24,303,146.16	\$552,480.00

Rate per \$100 to be applied to Col. 11 for apportionment of  
County Library Taxes ..... \$0.023418228  
Total County Taxes Appropriated ..... \$14,738,026.50  
Less: Bank Stock Taxes Due County ..... -147,396.30  
Net County Taxes Apportioned (12 A III) ..... \$14,590,630.20  
± Adjustments (Net Total 12 A IIb) ± ..... +38,122.48  
Total County Taxes Apportioned (Including Adjustments—  
Total 12A I) ..... \$14,628,752.68

\*\*\*Bank Stock Tax Due Municipality ..... \$147,396.30  
Bank Stock Tax Due County ..... 147,396.30  
Bank Stock Tax Due State ..... 294,792.60  
Total Bank Stock Tax ..... \$589,585.20

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

**Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1974**  
**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, Implements and Equipment of 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 (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 Andover Bor. ....	\$716,960	\$2,798,500	\$3,515,460	\$150,450					\$3,665,910
2 Andover Twp. ....	12,245,920	22,969,300	35,215,220	203,937					35,419,157
3 Branchville Bor. ....	2,471,150	11,133,350	13,604,500	578,209					14,182,709
4 Byram Twp. ....	34,722,500	43,873,500	78,596,000	562,311					79,158,311
5 Frankford Twp. ....	15,265,400	23,089,200	38,354,600	278,076					38,632,676
6 Franklin Bor. ....	6,823,225	25,606,775	32,430,000	1,431,570					33,861,570
7 Fredon Twp. ....	6,047,350	13,932,800	19,980,150	185,005					20,165,155
8 Green Twp. ....	9,047,335	17,121,020	26,168,355	179,099					26,347,454
9 Hamburg Bor. ....	4,469,200	13,727,340	18,196,540	92,986					18,289,526
10 Hampton Twp. ....	16,583,028	22,957,225	39,540,253	311,965					39,852,218
11 Hardyston Twp. ....	20,760,400	27,002,500	47,762,900	392,878					48,155,578
12 Hopatcong Bor. ....	35,411,400	66,729,000	102,140,400	760,588					102,900,988
13 Lafayette Twp. ....	5,612,300	9,740,600	15,352,900	138,094	\$54,000			\$54,000	15,436,994
14 Montague Twp. ....	14,508,315	16,126,755	30,635,070	555,785					31,190,855
15 Newton, Town of ....	7,124,820	33,806,480	40,931,300	2,241,510					43,172,810
16 Ogdensburg Bor. ....	3,247,900	9,038,950	12,286,850	34,978					12,321,828
17 Sandyston Twp. ....	1,911,285	6,450,547	8,361,832	86,709					8,448,541
18 Sparta Twp. ....	35,630,938	71,071,287	106,702,225	999,726					107,701,951
19 Stanhope Bor. ....	8,720,850	14,347,950	23,068,800	219,209					23,288,009
20 Stillwater Twp. ....	18,846,370	26,756,460	45,601,830	243,365					45,845,195
21 Sussex Bor. ....	1,130,100	7,691,800	8,821,900	872,515					9,694,415
22 Vernon Twp. ....	67,248,400	117,422,300	184,670,700	1,041,638					185,712,338
23 Walpack Twp. ....	976,550	990,450	1,967,000	30,194					1,997,194
24 Wantage Twp. ....	18,898,175	38,561,045	57,459,220	10,356,065					67,815,285
<b>Totals .....</b>	<b>\$348,418,871</b>	<b>\$642,945,134</b>	<b>\$991,364,005</b>	<b>\$21,946,682</b>	<b>\$54,000</b>			<b>\$54,000</b>	<b>\$1,013,256,687</b>

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1974—(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			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a)  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 Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Andover Bor. ....	\$6.13	49.45	\$961	.....	\$3,839,032	\$7,505,903	\$57,093.00	.....	.....	
2 Andover Twp. ....	4.31	75.17	266	.....	12,930,635	48,350,058	367,770.50	.....	.....	
3 Branchville Bor. ....	2.10	132.85	.....	\$2,269,136	.....	11,913,573	90,619.56	.....	.....	
4 Byram Twp. ....	3.05	114.89	267	9,695,403	.....	69,463,175	528,365.60	.....	.....	
5 Frankford Twp. ....	4.50	74.44	.....	.....	14,576,291	53,208,967	401,729.37	.....	.....	
6 Franklin Bor. ....	4.31	94.32	1,659	.....	2,966,728	36,829,957	280,143.87	.....	.....	
7 Fredon Twp. ....	5.59	73.60	.....	.....	7,750,326	27,915,481	212,336.67	.....	.....	
8 Green Twp. ....	3.90	99.91	253	.....	350,868	26,698,575	203,080.39	.....	.....	
9 Hamburg Bor. ....	3.69	93.59	.....	.....	1,827,059	20,116,585	153,015.06	.....	.....	
10 Hampton Twp. ....	3.73	84.48	.....	.....	8,124,362	47,976,580	364,929.69	.....	.....	
11 Hardyston Twp. ....	3.03	88.20	143	.....	7,357,639	55,513,360	422,257.55	.....	.....	
12 Hopatcong Bor. ....	5.00	75.83	.....	.....	32,865,227	135,766,215	1,032,693.91	.....	.....	
13 Lafayette Twp. ....	3.89	89.18	.....	.....	2,843,914	18,280,908	139,052.14	.....	.....	
14 Montague Twp. ....	2.16	90.26	.....	.....	3,779,546	34,970,401	265,999.32	.....	.....	
15 Newton, Town of ....	6.16	66.63	.....	.....	25,329,693	68,502,503	521,058.34	.....	.....	
16 Ogdensburg Bor. ....	7.80	51.27	238	.....	13,084,224	25,406,290	193,250.74	.....	.....	
17 Sandyston Twp. ....	5.94	39.77	.....	.....	13,102,918	21,551,459	163,929.30	.....	.....	
18 Sparta Twp. ....	5.97	96.30	1,271	.....	56,638,651	164,341,873	1,250,062.17	.....	.....	
19 Stanhope Bor. ....	5.86	89.51	.....	.....	3,418,812	26,706,821	203,143.11	.....	.....	
20 Stillwater Twp. ....	3.07	104.59	.....	1,617,521	.....	44,227,674	336,413.96	.....	.....	
21 Sussex Bor. ....	7.15	62.90	.....	.....	5,828,761	15,523,176	118,075.69	.....	.....	
22 Vernon Twp. ....	3.00	104.25	896	6,171,483	.....	179,541,751	1,365,668.72	.....	.....	
23 Walpack Twp. ....	4.20	66.47	.....	.....	1,110,224	3,107,418	23,636.30	.....	.....	
24 Wantage Twp. ....	3.73	72.59	.....	.....	23,849,139	91,664,424	697,237.47	.....	.....	
Totals .....	.....	.....	\$5,954	\$19,753,543	\$241,574,049	\$1,235,083,127	\$9,394,552.43	.....	.....	

Total Amount of Miscellaneous Revenues (Including Surplus  
Revenues Appropriated) for the support of the County  
Budget ..... \$4,594,197.43

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1974—(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				Section D	
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	
	(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								
1 Andover Bor. ....			\$57,093.00	\$2,380.22		\$161,229.14		\$460.78	\$221,163.14	
2 Andover Twp. ....	\$41,160.00		326,610.50	13,652.53		1,033,166.65		133,832.30	1,507,261.98	
3 Branchville Bor. ....			90,619.56	3,777.97	\$95,929.70	108,910.83		*—9,040.21	290,197.85	
4 Byram Twp. ....	17,830.27		510,535.33	21,417.39	1,269,804.43	526,884.05		531,285.15	2,859,926.35	
5 Frankford Twp. ....	2,530.32		402,199.05	16,776.04	666,025.25	371,246.80		261,445.52	1,717,692.66	
6 Franklin Bor. ....	524.55		279,619.32	11,659.15	807,527.50	32,018.23		299,044.47	1,429,868.67	
7 Fredon Twp. ....	162.64		212,174.03	8,846.34	744,325.00	107,700.63		44,514.52	1,117,560.52	
8 Green Twp. ....	380.99		202,699.40	8,451.64	716,393.54			90,902.76	1,018,447.34	
9 Hamburg Bor. ....	437.00		152,578.06	6,362.02	462,085.59	11,130.15		32,968.87	605,124.69	
10 Hampton Twp. ....	3,253.84		361,675.85	15,092.07	738,372.66	145,605.50		206,985.14	1,467,731.22	
11 Hardyston Twp. ....		\$961.24	423,218.79	17,638.32	743,887.87	17,240.82		237,000.83	1,438,986.63	
12 Hopatcong Bor. ....	124.16		1,032,569.75	43,048.38	3,094,798.00			912,164.91	5,082,581.04	
13 Lafayette Twp. ....	2,407.78		136,644.36	5,695.77	233,195.00	139,089.81		65,273.53	579,898.47	
14 Montague Twp. ....	184.59		205,814.73	11,080.85	298,765.00			87,695.81	663,356.39	
15 Newton, Town of ....	435.38		520,622.96	21,706.35	1,841,895.50			234,576.32	2,618,801.13	
16 Ogdenburg Bor. ....	211.40		193,039.34	8,048.32	572,524.85	13,860.80		159,347.08	946,820.34	
17 Sandyston Twp. ....	18.60		163,910.70	6,833.59		313,677.96		5,805.13	490,227.38	
18 Sparta Twp. ....	3,210.56		1,246,841.61		4,041,681.00			1,075,538.31	6,364,060.92	
19 Stanhope Bor. ....	725.48		202,417.63	8,443.52	577,023.43	321,248.37		121,797.12	1,230,930.07	
20 Stillwater Twp. ....	168.25		336,245.71	14,018.99	698,202.50	149,100.69		186,158.87	1,383,728.76	
21 Sussex Bor. ....	3,278.74		114,796.95	4,774.25		476,672.04		85,632.80	681,876.04	
22 Vernon Twp. ....	19,544.82		1,346,123.90	56,036.53	3,143,007.16			974,748.74	5,519,916.33	
23 Walpack Twp. ....	105.26		23,531.04	981.33		57,738.34			82,250.71	
24 Wantage Twp. ....	983.32		696,254.15	29,028.43		1,635,298.42		137,736.00	2,498,317.00	
Totals .....	\$97,677.95	\$961.24	\$9,297,835.72	\$335,750.00	\$20,745,443.98	\$5,621,819.23		\$5,875,874.70	\$41,876,723.03	

Rate per \$100 to be applied to Col. 11 for apportionment of  
County Taxes ..... \$0.76064131  
County Library Rate ..... \$0.0317115  
Total County Taxes Appropriated ..... \$9,369,702.57  
Less: Bank Stock Taxes Due County ..... 71,866.85

Net County Taxes Apportioned (12 A III) ..... \$9,297,835.72  
Plus: Adjustments (Net Total 12 A IIb) ..... 96,716.71  
Total County Taxes Apportioned (Including Adjustments—  
Total 12 A I) ..... \$9,394,552.43  
\* Municipal Levy "0"  
Bank Stock Tax Deduction R. S. 54:9-10.



## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13  Bank Stock * * * Tax Due Municipality	14  Total Amount of Exempt Property	15  Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16  Full Estimated Amount of Senior Citizen Deductions Allowed (C. 20, L. 1971)
Section D—Tax Levy										
II  Add: Deductions Allowed (C. 173, L. 1963)		III  Total on Which Tax Rate is Computed (Cols. I + II)								
(a)  Veterans	(b) Senior Citizens (½ of Amount in Col. 16)									
1	\$2,000.00	\$1,440.00	\$224,603.14	\$914.35	\$113,000	\$35,000.00	\$36,906.81	\$22,000.00	\$93,906.81	\$2,880.00
2	12,220.00	5,760.00	1,525,241.98	1,822.96	5,810,300	225,000.00	158,578.20	150,000.00	533,578.20	11,520.00
3	3,350.00	3,360.00	296,907.85	9,040.21	793,400	45,000.00	163,408.86	14,000.00	222,408.86	6,720.00
4	16,320.00	5,680.00	2,881,926.35	1,264.20	4,818,100	212,000.00	229,676.15	200,000.00	641,676.15	11,360.00
5	11,200.00	8,240.00	1,737,132.66	1,458.37	6,897,650	150,000.00	227,696.89	125,000.00	502,696.89	16,480.00
6	12,950.00	13,600.00	1,456,418.67	6,265.93	5,793,840	110,000.00	271,072.32	65,000.00	446,072.32	27,200.00
7	5,600.00	3,680.00	1,126,840.52	1,069.71	1,939,900	135,000.00	68,110.77	71,000.00	274,110.77	7,360.00
8	5,950.00	2,800.00	1,027,197.34	97.24	6,708,477	50,995.12	61,349.40	45,000.00	157,344.52	5,600.00
9	5,350.00	3,840.00	674,314.69	5,265.59	1,321,100	125,000.00	82,260.69	40,000.00	247,260.69	7,680.00
10	11,460.00	5,920.00	1,485,111.22	1,328.62	3,825,801	150,000.00	93,450.01	130,000.00	373,450.01	11,840.00
11	13,160.00	6,800.00	1,458,946.63	586.50	2,508,150	220,000.00	188,185.61	110,000.00	518,185.61	13,600.00
12	35,850.00	22,320.00	5,140,751.04	2,063.90	3,677,210	360,000.00	397,784.19	275,000.00	1,032,784.19	44,640.00
13	3,500.00	2,800.00	586,198.47	335.54	2,843,300	36,000.00	62,410.54	32,000.00	130,410.54	5,600.00
14	4,810.00	4,960.00	673,126.39	996.66	7,636,335	40,000.00	130,774.37	65,000.00	235,774.37	9,920.00
15	20,800.00	17,520.00	2,657,121.13	22,153.31	9,355,086	250,000.00	448,744.86	100,000.00	798,744.86	35,040.00
16	8,350.00	5,120.00	960,290.34	589.58	1,774,500	74,500.00	124,608.96	40,000.00	239,108.96	10,240.00
17	5,735.00	5,680.00	501,642.38	.....	4,100,250	40,000.00	79,394.58	40,000.00	159,394.58	11,360.00
18	46,320.00	11,440.00	6,421,820.92	5,727.35	9,161,575	261,000.00	804,586.38	369,500.00	1,435,086.38	22,880.00
19	10,750.00	4,640.00	1,246,320.07	1,152.78	2,145,700	103,000.00	134,668.47	60,000.00	297,668.47	9,280.00
20	11,000.00	9,945.00	1,404,671.76	653.93	2,168,335	120,000.00	142,596.20	85,000.00	347,596.20	19,890.00
21	4,950.00	5,680.00	692,506.04	5,863.70	6,516,700	90,000.00	70,610.75	35,000.00	195,610.75	11,360.00
22	31,400.00	13,920.00	5,565,236.33	2,713.26	15,880,800	400,000.00	343,452.00	283,000.00	1,026,452.00	27,840.00
23	950.00	640.00	83,840.71	.....	10,554,732	20,000.00	42,542.26	16,000.00	78,542.26	1,280.00
24	15,750.00	13,120.00	2,527,187.00	503.15	6,936,400	300,000.00	229,364.85	120,000.00	649,364.85	26,240.00
\$299,725.00				\$71,866.84	\$123,280,641	\$3,552,495.12	\$4,592,233.62	\$2,492,500.00	\$10,637,228.74	\$357,810.00

\*\*\*Bank Stock Tax Due Municipality ..... \$71,866.84  
 Bank Stock Tax Due County of Sussex ..... 71,866.85  
 Bank Stock Tax Due State of New Jersey ..... 143,733.69

Total Bank Stock Tax ..... \$287,467.38



**Abstract of Ratables and Exemptions in the County of Union, for the Year 1974**  
**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, Implement and Equipment of Telephone, Telegraph 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 Berkeley Heights Twp. ....	\$62,760,700	\$158,221,300	\$220,982,000	\$1,498,911	.....	.....	.....	.....	\$222,480,911
2 Clark Twp.* .....	97,062,300	177,970,800	275,032,900	1,241,400	.....	.....	.....	.....	276,274,300
3 Cranford Twp. ....	61,265,800	145,789,400	207,055,200	3,179,521	.....	.....	.....	.....	210,234,721
4 Elizabeth City .....	158,398,500	404,619,100	563,017,600	14,769,800	.....	.....	.....	.....	577,787,400
5 Fanwood Bor. ....	30,469,400	58,633,900	89,103,300	533,839	.....	.....	.....	.....	89,637,139
6 Garwood Bor. ....	7,161,975	27,064,445	34,226,420	206,100	.....	.....	.....	.....	34,432,520
7 Hillside Twp. ....	26,459,000	127,816,900	154,275,900	952,715	.....	.....	.....	.....	155,228,615
8 Kenilworth Bor.* .....	63,910,800	104,521,300	168,432,100	867,419	.....	.....	.....	.....	169,299,519
9 Linden City* .....	340,799,200	689,107,200	1,029,906,400	8,922,800	.....	.....	.....	.....	1,038,829,200
10 Mountainside Bor. ....	63,837,800	95,227,000	159,064,800	943,000	.....	.....	.....	.....	160,007,800
11 New Providence Bor. ....	58,469,700	103,673,150	162,142,850	3,418,479	.....	.....	.....	.....	165,561,329
12 Plainfield City .....	75,551,900	176,880,700	252,432,600	8,789,800	.....	.....	.....	.....	261,222,400
13 Rahway City .....	109,369,400	221,382,000	330,751,400	7,423,500	.....	.....	.....	.....	338,174,900
14 Roselle Bor. ....	35,158,200	90,570,400	125,728,600	4,415,751	.....	.....	.....	.....	130,144,351
15 Roselle Park Bor. ....	58,186,200	82,726,800	140,913,000	792,119	.....	.....	.....	.....	141,705,119
16 Scotch Plains Twp. ....	102,518,000	176,848,400	279,366,400	1,789,379	.....	.....	.....	.....	281,155,779
17 Springfield Twp.* .....	123,774,200	200,359,200	324,133,400	2,416,222	.....	.....	.....	.....	326,549,622
18 Summit City .....	142,983,700	212,862,700	355,846,400	5,268,504	.....	.....	.....	.....	361,114,904
19 Union Twp. ....	106,789,700	357,464,740	464,254,440	7,323,500	.....	.....	.....	.....	471,577,940
20 Westfield Town .....	142,154,700	269,935,200	412,089,900	5,324,926	.....	.....	.....	.....	417,414,826
21 Winfield Twp. ....	220,200	1,171,500	1,391,700	35,914	.....	.....	.....	.....	1,427,614
<b>Totals .....</b>	<b>\$1,867,299,375</b>	<b>\$3,882,845,935</b>	<b>\$5,750,145,310</b>	<b>\$80,113,599</b>	.....	.....	.....	.....	<b>\$5,830,258,909</b>

\* Revaluation.

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1974—(Continued)

TAXING DISTRICT	7	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	10		11	12—APPORTIONMENT OF TAXES			
				Equalization			Section A—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		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	
									(a)—County Equalization Table Appeals (R. S. 54:2-37)	
									Deduct Over- payment	Add Under- payment
1 Berkeley Heights Twp. ....	\$3.62	83.63			\$61,163,433	\$283,644,344	\$1,439,596.68			
2 Clark Twp.* .....	2.86	110.55	\$4,064	\$11,511,426		264,766,938	1,343,787.08			
3 Cranford Twp. ....	5.62	59.57	495,789		148,101,582	358,832,092	1,821,201.44			
4 Elizabeth City .....	5.99	68.98	8,731,582		306,638,928	893,157,910	4,533,096.41			
5 Fanwood Bor. ....	4.06	90.33	10,334		10,256,443	99,903,916	507,048.17			
6 Garwood Bor. ....	5.04	61.38	19,684		28,056,354	62,508,558	317,253.33			
7 Hillside Twp. ....	5.59	59.61	83,784		130,379,443	285,691,842	1,449,988.46			
8 Kenilworth Bor.* .....	2.15	122.50	42,983	15,536,654		153,805,848	780,619.79			
9 Linden City* .....	1.74	133.25	815,577	157,818,353		881,826,424	4,475,586.06			
10 Mountainside Bor. ....	2.89	98.27			9,886,655	169,894,455	862,275.23			
11 New Providence Bor. ....	4.55	76.49	2,636		54,336,042	219,900,007	1,116,071.33			
12 Plainfield City .....	6.67	72.82	301,039		108,113,121	369,636,560	1,876,037.98			
13 Rahway City .....	3.02	113.92	893,756	19,399,519		319,669,137	1,622,435.41			
14 Roselle Bor. ....	5.15	63.77	28,591		76,179,108	206,352,060	1,047,310.59			
15 Roselle Park Bor. ....	3.46	103.17	51,433	1,798,235		139,958,317	710,338.61			
16 Scotch Plains Twp. ....	3.69	95.25	62		16,332,201	297,486,042	1,509,848.25			
17 Springfield Twp.* .....	2.57	122.63	757	49,375,232		277,175,147	1,406,763.18			
18 Summit City .....	3.31	87.13	334,421		62,821,602	424,270,927	2,153,326.97			
19 Union Twp. ....	4.14	55.67	32,614		422,295,186	893,905,740	4,536,891.91			
20 Westfield Town .....	3.60	89.43	3,077		57,045,360	474,463,263	2,408,071.05			
21 Winfield Twp. ....	15.99	80.00			370,804	1,798,418	9,127.61			
Totals .....			\$11,852,183	\$255,439,419	\$1,491,976,262	\$7,078,647,935	\$35,926,674.54			

\* Revaluation.  
\$714,724 added to 10b EH2 Urban Renewal.  
\$1,518,336 added to 10b Rahway Urban Renewal.

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1974—(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				Section D	
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	
	(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								
1 Berkeley Heights Twp. ....	\$968.31		\$1,438,628.37		\$3,254,837.00	\$2,372,484.60		\$917,814.60	\$7,983,764.57	
2 Clark Twp.* .....	870.67		1,342,916.41		3,330,442.50	2,214,621.63		866,493.30	7,754,473.84	
3 Cranford Twp. ....	219.45		1,820,981.99		7,646,652.38			2,160,777.50	11,628,411.87	
4 Elizabeth City .....	15,535.85		4,517,560.56		17,370,753.43		\$1,274,478.59	11,082,680.59	34,245,473.17	
5 Fanwood Bor. ....	291.00		506,757.17			2,582,489.78		498,704.65	3,587,951.60	
6 Garwood Bor. ....			317,253.33		615,014.00	523,053.33		239,771.66	1,695,092.32	
7 Hillside Twp. ....	4,776.49		1,445,211.97		4,556,820.13			2,531,048.30	8,533,089.40	
8 Kenilworth Bor.* .....	27.52		780,592.27		1,099,472.35	1,286,974.83		396,780.49	3,563,819.94	
9 Linden City* .....	12.00		4,475,573.06		8,958,323.50		978,709.25	3,317,487.88	17,730,093.69	
10 Mountinside Bor. ....	517.35		861,757.88		1,678,002.00	1,421,109.76		612,699.94	4,573,569.58	
11 New Providence Bor. ....	8,217.65		1,107,853.68		4,838,110.00			1,507,607.04	7,453,570.72	
12 Plainfield City .....	2,707.25		1,873,330.73		9,025,000.00		551,312.50	5,823,659.92	17,273,303.15	
13 Rahway City .....	11,348.19		1,611,087.22		4,651,845.50		110,577.50	3,637,677.40	10,011,187.62	
14 Roselle Bor. ....	566.72		1,046,743.87		3,625,166.75			1,895,488.63	6,567,399.25	
15 Roselle Park Bor. ....	6,189.48		704,149.13		2,843,705.50			1,266,197.67	4,814,052.30	
16 Scotch Plains Twp. ....	1,097.00		1,508,751.25			7,374,354.55		1,362,692.28	10,245,798.08	
17 Springfield Twp.* .....	192.72		1,406,570.46		2,731,220.00	2,319,127.85		1,825,445.65	8,282,363.96	
18 Summit City .....	1,994.22		2,151,532.75		6,191,482.00		609,821.25	2,894,055.99	11,846,691.99	
19 Union Twp. ....	707.48		4,536,384.43		9,734,000.00			4,783,619.58	19,053,804.01	
20 Westfield Town .....	275.74		2,407,796.31		9,849,059.27			2,578,458.80	14,835,813.38	
21 Winfield Twp. ....			9,127.61		106,849.00			112,200.00	228,176.61	
Totals .....	\$56,515.09		\$35,870,159.45		\$102,106,764.31	\$20,094,216.33	\$3,524,899.09	\$50,311,361.87	\$211,907,401.05	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .....										
			\$9,906,418.80	Net County Taxes Apportioned (12 A III) .....					\$35,870,159.45	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....			\$0.507,5358299	† Adjustments (Net Total 12 A IIb) + .....					56,515.09	
Total County Taxes Appropriated .....			\$36,227,734.90	Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .....					\$35,926,674.54	
Less: Bank Stock Taxes Due County .....			357,575.45							

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1974—(Concluded)

12—APPORTIONMENT OF TAXES				13	14	15				16		
Section D—Tax Levy						Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget						
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 (½ of Amount in Col. 16)											
1	\$57,200.00	\$10,160.00	\$8,051,124.57	\$5,316.50	\$30,683,600	\$800,000.00	\$1,084,572.66	\$100,000.00	\$1,984,572.66	\$20,320.00		
2	103,700.00	18,000.00	7,876,173.84	11,252.04	29,006,900	795,000.00	1,242,438.28	50,000.00	2,087,438.28	36,000.00		
3	126,450.00	48,880.00	11,808,741.87	14,814.51	38,612,400	850,000.00	1,596,225.91	175,000.00	2,621,225.91	97,760.00		
4	145,550.00	177,280.00	34,568,303.17	72,372.13	349,072,053	2,506,000.00	12,186,304.74	600,000.00	15,292,304.74	354,560.00		
5	43,400.00	7,040.00	3,638,391.60	5,587.35	3,298,500	452,602.00	438,300.00	54,000.00	944,902.00	14,080.00		
6	22,000.00	16,240.00	1,733,332.32	2,371.89	4,700,600	247,000.00	474,036.12	15,000.00	736,036.12	32,480.00		
7	77,850.00	60,640.00	8,671,579.40	10,778.24	41,468,800	400,000.00	1,687,185.16	120,000.00	2,207,185.16	121,280.00		
8	43,800.00	20,320.00	3,627,939.94	7,543.09	28,336,100	335,000.00	705,482.44	45,000.00	1,085,482.44	40,640.00		
9	148,750.00	105,520.00	17,984,363.69	38,086.41	139,853,600	1,100,000.00	1,292,960.00	135,000.00	8,527,960.00	211,040.00		
10	39,500.00	8,160.00	4,621,229.58	3,465.99	43,730,200	240,000.00	538,929.86	50,000.00	828,929.86	16,320.00		
11	61,500.00	9,520.00	7,524,590.72	6,959.36	13,649,700	480,000.00	722,051.37	100,000.00	1,302,051.37	19,040.00		
12	90,550.00	55,520.00	17,419,373.15	56,855.14	68,184,300	3,567,779.42	6,258,771.90	835,000.00	10,661,551.32	111,040.00		
13	115,300.00	61,040.00	10,187,527.62	11,662.26	51,316,600	400,000.00	2,319,893.59	185,000.00	2,904,893.59	122,080.00		
14	76,250.00	49,520.00	6,693,169.25	6,201.40	25,597,900	635,000.00	983,014.47	115,000.00	1,733,014.47	99,040.00		
15	47,600.00	35,360.00	4,897,012.30	1,774.08	17,588,000	150,000.00	511,397.36	90,000.00	751,397.36	70,720.00		
16	98,540.00	26,720.00	10,371,058.08	9,561.60	59,429,600	735,000.00	1,472,117.02	235,000.00	2,442,117.02	53,440.00		
17	68,150.00	27,040.00	8,377,553.96	9,436.65	59,167,900	530,000.00	896,237.69	80,000.00	1,506,237.69	54,080.00		
18	76,500.00	29,600.00	11,952,791.99	27,085.42	71,318,400	1,100,000.00	1,940,578.34	150,000.00	3,190,578.34	59,200.00		
19	231,750.00	191,440.00	19,476,994.01	38,181.21	124,993,550	1,350,000.00	4,006,694.11	210,000.00	5,566,694.11	382,880.00		
20	136,800.00	36,240.00	15,008,353.38	18,270.18	60,392,176	1,422,000.00	1,995,382.69	185,617.31	3,603,000.00	72,480.00		
21	.....	.....	228,176.61	.....	494,600	12,500.00	38,478.00	.....	50,978.00	.....		
	\$1,811,140.00	\$994,240.00	\$214,712,781.05	\$357,575.45	\$1,260,895,479	\$18,107,881.42	\$48,391,051.71	\$3,529,617.31	\$70,028,550.44	\$1,988,480.00		

\*\*\*Bank Stock Tax Due Municipality ..... \$357,575.45  
 Bank Stock Tax Due County ..... 357,575.45  
 Bank Stock Tax Due State ..... 715,150.90  
 Total Bank Stock Tax ..... \$1,430,301.80

‡ 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 1974**  
**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, Implements and Equipment of 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 (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 Allamuchy Twp. ....	\$3,077,805	\$8,888,270	\$11,966,075	\$259,129					\$12,225,204
2 Alpha Bor. ....	2,645,275	14,249,650	16,894,925	112,169					17,007,094
3 Belvidere Town. ....	3,893,628	22,645,893	26,539,521	1,460,914					28,000,435
4 Blairstown Twp. ....	13,055,949	21,120,835	34,176,784	161,848					34,338,632
5 Franklin Twp. ....	7,745,530	13,558,085	21,303,615	965,559					21,969,174
6 Frelinghuysen Twp. ....	7,042,470	8,301,400	15,343,870	75,081					15,418,951
7 Greenwich Twp. ....	4,278,650	10,285,500	14,564,150	273,180					14,837,330
8 Hackettstown Town. ....	16,233,792	54,130,090	70,363,882	1,577,721					71,941,603
9 Hardwick Twp. ....	7,332,320	5,147,450	12,479,770	6,808					12,486,578
10 Harmony Twp. ....	3,190,422	9,273,950	12,464,372	130,489					12,594,861
11 Hope Twp. ....	3,798,398	7,926,108	11,724,506	298,077					12,022,583
12 Independence Twp. ....	5,521,520	15,454,400	20,975,920	243,546					21,219,466
13 Knowlton Twp. ....	9,863,555	13,140,950	23,004,505	64,070					23,068,575
14 Liberty Twp. ....	4,582,678	8,783,399	13,366,077	18,575					13,384,652
15 Lopatcong Twp. ....	10,284,331	32,107,431	42,391,762	606,994					42,998,756
16 Mansfield Twp. ....	8,018,290	20,214,222	28,232,512	299,351					28,531,863
17 Oxford Twp. ....	2,858,356	7,028,516	9,886,872	178,519					10,065,391
18 Pahaquarry Twp. ....	268,650		268,650	6,271					274,921
19 Phillipsburg Town. ....	15,269,725	86,537,225	101,806,950	2,732,475					104,539,425
20 Pohatcong Twp. ....	6,482,015	22,698,675	29,180,690	529,983			\$57,400	\$57,400	29,653,273
21 Washington Bor. ....	13,531,100	38,435,550	51,966,650	1,979,489					53,946,139
22 Washington Twp. ....	13,835,594	27,669,393	41,504,987	791,163					42,296,060
23 White Twp. ....	12,326,687	27,786,793	40,113,480	82,594					40,196,074
<b>Totals</b> .....	<b>\$175,136,650</b>	<b>\$475,363,785</b>	<b>\$650,500,435</b>	<b>\$12,553,780</b>			<b>\$57,400</b>	<b>\$57,400</b>	<b>\$662,996,815</b>



## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1974—(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		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a)  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 Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Allamuchy Twp. ....	\$5.48	52.01	\$1,369		\$11,922,382	\$24,148,955	\$168,397.33		
2 Alpha Bor. ....	2.99	87.31	4,008		3,276,978	20,288,075	141,474.35		
3 Belvidere Town ....	3.73	89.40	17,817		5,137,742	33,155,994	231,205.90		
4 Blairstown Twp. ....	1.34	58.39			27,535,411	61,874,043	431,464.78		
5 Franklin Twp. ....	3.02	91.45	166		3,876,532	25,845,872	180,230.40		
6 Frelinghuysen Twp. ....	3.85	69.19	44		7,523,134	22,942,129	159,981.80		
7 Greenwich Twp. ....	3.51	80.88	1,259		4,060,894	18,879,463	131,651.71		
8 Hackettstown Town ....	5.14	81.50	9,294		19,780,060	91,730,957	639,665.29		
9 Hardwick Twp. ....	2.81	76.74			4,000,507	16,486,880	114,967.57		
10 Harmony Twp. ....	6.15	47.89	5,174		14,881,184	27,481,219	191,634.13		
11 Hope Twp. ....	3.95	65.50			6,614,565	18,637,148	129,961.98		
12 Independence Twp. ....	4.45	67.55	919		10,647,835	31,868,220	222,225.90		
13 Knowlton Twp. ....	3.26	86.01	262		4,600,800	27,669,637	192,948.02		
14 Liberty Twp. ....	4.01	78.40	152		3,868,480	17,253,284	120,311.91		
15 Lopatcong Twp. ....	3.52	91.02	4,391		5,917,036	48,920,183	341,133.94		
16 Mansfield Twp. ....	5.53	46.95	652		33,159,245	61,691,760	430,193.67		
17 Oxford Twp. ....	5.17	79.97			3,079,987	13,145,378	91,666.35		
18 Pahaquarry Twp. ....	2.32	33.07			607,624	882,545	6,154.23		
19 Phillipsburg Town ....	4.42	93.10	753,356		16,224,325	121,517,106	847,372.33		
20 Pohatcong Twp. ....	3.96	74.72	5,265		11,038,455	40,696,903	283,791.37		
21 Washington Bor. ....	3.95	89.57	61,672		8,497,554	62,505,365	435,867.17		
22 Washington Twp. ....	3.70	85.60	1,029		8,480,608	50,777,697	354,096.90		
23 White Twp. ....	2.72	89.01	5,008		6,493,656	46,694,738	325,615.30		
Totals .....			\$871,832		\$221,224,994	\$885,093,641	\$6,172,002.33		

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1974—(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				Section D Tax Levy
	II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes			II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	I  Total Tax Levy [Cols. AIII + B + CII, b, c + CII]
	(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							
1 Allamuchy Twp. ....	\$2,647.27		\$165,750.06	\$5,591.23	\$494,127.00			—\$202.77	\$665,265.52
2 Alpha Bor. ....			141,474.35		348,638.00			—1,119.06	488,993.29
3 Belvidere Town ....	2,049.93		229,155.97		650,651.50			145,179.26	1,024,986.73
4 Blairstown Twp. ....	36.09		431,428.69	14,325.74				—2,272.69	443,481.74
5 Franklin Twp. ....	3,247.26		176,983.14	5,984.12	202,095.25	\$207,258.88			652,321.39
6 Frelinghuysen Twp. ....	801.09		159,180.71	5,311.81	163,358.50	239,755.78		20,318.82	587,925.62
7 Greenwich Twp. ....	575.82		131,075.89	4,371.11	374,948.25			—270.30	510,124.95
8 Hackettstown Town ....	3,772.94		635,892.35		2,473,815.00			544,670.29	3,654,377.64
9 Hardwick Twp. ....	51.34		114,916.23	3,817.22	88,512.00	125,377.13		13,694.09	346,316.67
10 Harmony Twp. ....	90.48		191,543.65	6,362.75	547,024.50			12,494.22	757,425.12
11 Hope Twp. ....	21.04		129,940.94	4,315.07	335,699.50			—3,449.62	466,505.89
12 Independence Twp. ....	64.45		222,161.45	7,378.48	703,518.90			—450.57	932,608.26
13 Knowlton Twp. ....	2,952.94		189,995.08	6,406.36	265,951.50	278,080.46			740,433.40
14 Liberty Twp. ....	2,789.60		117,522.31	3,994.67	370,802.00			34,769.99	527,088.97
15 Lopatcong Twp. ....	22.87		341,111.07	11,326.52	790,216.00			338,305.46	1,480,959.05
16 Mansfield Twp. ....	12.10		430,181.57	14,283.55	477,610.00	563,193.87		73,635.40	1,558,904.39
17 Oxford Twp. ....	451.58		91,214.77	3,043.56	318,389.00			94,029.99	506,677.32
18 Pahaquarry Twp. ....			6,154.23	204.33					6,358.56
19 Phillipsburg Town ....	243.40		847,128.93		2,397,623.57		\$78,563.25	1,174,630.40	4,497,946.15
20 Pohatcong Twp. ....	728.87		283,062.50	9,422.61	746,456.00			101,700.65	1,140,641.76
21 Washington Bor. ....	2,738.71		433,128.46		529,217.00	642,606.78		482,553.56	2,087,505.80
22 Washington Twp. ....	640.21		353,446.69	11,756.61	488,552.50	635,257.47		48,104.41	1,537,117.68
23 White Twp. ....	6,023.54		319,591.76	10,811.26	696,988.00			51,156.47	1,078,547.49
Totals .....	\$29,961.53		\$6,142,040.80	\$128,707.00	\$13,464,193.97	\$2,751,530.37	\$78,563.25	\$3,127,478.00	\$25,692,513.39

For the support of the County Library ..... \$128,707.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes, less Districts with their own Library ..... \$0.0231531  
 Total amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$3,379,459.61

Total County Tax Appropriated ..... \$6,195,882.96  
 Less: Bank Stock Taxes Due County ..... 53,942.16  
 Net County Taxes Appropriated (12 A III) ..... \$6,142,040.80  
 Adjustments (Net total 12 A IIb) ..... 29,961.53  
 Total County Taxes Apportioned ..... \$6,172,002.33

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Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes .....	\$0.697327609	***Bank Stock Tax Due Municipality .....	\$53,942.16
		Bank Stock Tax Due County .....	53,942.16
		Bank Stock Tax Due State .....	107,884.32
		Total Bank Stock Tax .....	\$215,768.64

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1974

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 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 (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 .....	\$448,014,910	\$1,006,816,887	\$1,454,831,797	\$42,149,076	.....	.....	.....	.....	\$1,496,980,873
2 Bergen .....	3,670,839,095	6,418,599,717	10,089,438,812	138,309,273	\$24,000	\$4,000	.....	\$28,000	10,227,720,085
3 Burlington .....	663,826,195	1,916,005,199	2,579,831,394	49,565,886	.....	.....	\$407,600	407,000	2,628,989,680
4 Camden .....	669,901,197	2,234,834,136	2,904,735,333	76,470,085	.....	.....	1,647,226	1,647,226	2,979,558,102
5 Cape May .....	463,790,670	863,239,541	1,327,030,211	15,937,605	.....	1,000	.....	1,000	1,342,966,816
6 Cumberland .....	192,404,311	571,695,115	764,099,426	20,098,572	.....	2,300	.....	2,300	784,195,698
7 Essex .....	1,750,508,400	4,121,576,900	5,872,385,300	178,581,800	.....	2,000	344,900	346,900	6,060,620,200
8 Gloucester .....	313,326,820	900,630,114	1,213,956,934	21,017,872	.....	.....	1,470,900	1,470,900	1,233,503,906
9 Hudson .....	1,055,829,102	2,253,520,845	3,309,349,947	70,710,215	.....	143,000	48,000	191,000	3,379,869,162
10 Hunterdon .....	363,165,617	627,373,719	990,539,336	28,664,697	.....	1,000	.....	1,000	1,019,203,033
11 Mercer .....	589,770,710	1,680,801,265	2,270,571,975	58,503,853	.....	.....	62,800	62,800	2,329,013,028
12 Middlesex .....	1,985,204,524	4,626,752,366	6,611,956,890	120,231,606	.....	1,000	220,350	221,350	6,731,967,146
13 Monmouth .....	1,388,100,928	2,909,185,662	4,297,286,590	69,870,363	.....	.....	12,300	12,300	4,367,144,653
14 Morris .....	1,619,071,975	2,969,342,418	4,608,414,393	87,787,668	.....	5,400	88,400	93,800	4,696,106,261
15 Ocean .....	1,225,603,492	2,119,599,634	3,345,203,126	50,156,642	.....	.....	.....	.....	3,395,359,768
16 Passaic .....	1,297,754,610	2,581,805,786	3,879,560,396	71,533,111	.....	.....	.....	.....	3,951,093,507
17 Salem .....	79,895,750	301,070,475	380,966,225	11,884,271	.....	.....	.....	.....	392,850,496
18 Somerset .....	783,368,370	1,493,717,962	2,277,086,332	33,498,954	.....	.....	2,720,000	2,720,000	2,307,865,286
19 Sussex .....	348,418,871	642,945,134	991,364,005	21,946,662	54,000	.....	.....	54,000	1,013,256,667
20 Union .....	1,867,299,375	3,882,845,935	5,750,145,310	80,113,599	.....	.....	.....	.....	5,830,258,909
21 Warren .....	175,136,650	475,363,785	650,500,435	12,553,780	.....	.....	57,400	57,400	662,966,815
Totals .....	\$20,951,531,572	\$44,617,722,595	\$65,569,254,167	\$1,259,585,590	\$78,000	\$159,700	\$7,079,876	\$7,317,576	\$66,821,522,181



## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1974—(Continued)

COUNTY	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			
				Section A—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		I  Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
								(a)—County Equalization Table Appeals (R. S. 54:2-37)		
										Deduct Over- payment
1 Atlantic			\$230,371	\$8,910,134	\$268,685,119	\$1,756,986,229	\$14,535,047.27			
2 Bergen			3,386,061	76,891,508	3,303,908,204	13,458,122,842	52,568,555.90			
3 Burlington			111,442	98,910,550	437,649,103	2,967,839,675	17,294,218.74	\$103,565.83	\$103,565.83	
4 Camden			2,904,505	107,298,076	1,032,287,204	3,907,451,825	39,103,145.50			
5 Cape May			83,368	40,189,029	323,337,558	1,626,198,713	7,546,527.48			
6 Cumberland			242,761	6,261,890	106,540,883	884,717,452	9,917,138.57			
7 Essex			23,335,301	88,986,508	1,775,760,740	7,760,729,733	100,025,220.72			
8 Gloucester			138,377	1,177,453	472,351,564	1,704,816,394	9,719,832.64			
9 Hudson			108,058,580	217,062,130	1,014,091,557	4,284,957,169	46,146,817.61			
10 Hunterdon			86,598	32,427,607	153,443,618	1,140,306,642	5,069,259.39			
11 Mercer			3,879,268	4,694,699	734,994,561	3,063,192,158	28,450,529.45			
12 Middlesex			13,494,802		1,593,050,673	8,338,512,621	42,505,171.38			
13 Monmouth			622,676	18,765,760	1,005,606,413	5,354,607,982	33,622,248.70			
14 Morris			1,062,904	306,330	1,661,389,455	6,358,254,290	26,216,935.20			
15 Ocean			534,657	37,283,138	738,470,188	4,097,081,475	18,518,464.60			
16 Passaic			1,201,699		922,461,375	4,874,756,581	27,931,780.53	298,705.34	298,705.34	
17 Salem			63,539	12,717,393	179,630,132	559,826,774	4,719,065.49			
18 Somerset			847,359	10,613,586	683,315,340	2,981,414,399	14,628,752.68			
19 Sussex			5,964	19,753,543	241,574,049	1,235,083,127	9,394,552.43			
20 Union			11,852,183	255,439,419	1,491,976,262	7,078,647,935	35,926,674.54			
21 Warren			871,832		221,224,994	885,093,641	6,172,002.33			
Totals			\$173,014,237	\$1,037,688,753	\$18,361,748,992	\$84,318,596,657	\$550,011,941.15	\$402,271.17	\$402,271.17	



## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1974—(Continued)

12—APPORTIONMENT OF TAXES										
Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B  County Library Taxes	Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
II—Adjustments Resulting from		III  Net County Taxes Apportioned		I—District School Purposes				I  Total Tax Levy [Cols. A, III + B + C, a, b, c + CII]	II  Add: Deductions Allowed (C. 173, L. 1983)	
(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	II  Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)			
Deduct Over-payment	Add Under-payment									(a)  Total Tax Levy [Cols. A, III + B + C, a, b, c + CII]
1	\$121,090.62		\$14,413,956.65	\$224,835.00	\$21,146,178.14	\$6,204,435.53	\$745,090.20	\$22,903,296.08	\$65,637,791.60	\$564,700.00
2	193,813.34	\$257.75	52,375,000.31		204,641,687.99	30,945,926.91	1,878,173.00	90,979,628.70	380,820,416.91	3,386,000.00
3	246,408.42	128,851.08	17,176,661.40	565,000.00	51,689,557.10	8,495,539.83	274,853.85	10,022,578.33	88,224,190.51	1,178,650.00
4	292,214.04		38,810,931.46	421,450.00	70,514,416.71	8,415,285.10		24,413,214.09	142,575,297.36	1,545,330.00
5	35,977.76	3,154.82	7,513,704.54	300,617.99	11,684,641.12	2,046,080.27	381,367.25	13,297,486.74	35,223,847.91	225,165.00
6	130,128.67		9,787,009.90		15,473,098.62		573,992.65	5,635,649.07	31,469,750.24	316,300.00
7	1,105,959.03		98,919,261.69		142,221,391.31	22,569,133.23	7,562,099.71	102,144,394.05	373,416,279.99	1,738,950.00
8	38,280.55		9,681,552.09		29,556,382.24	4,139,993.00	33,855.50	6,017,284.28	49,429,067.11	648,400.00
9	565,133.26	45,180.00	45,626,864.35		74,538,108.84		5,647,187.15	62,443,126.31	188,255,286.65	796,400.00
10	26,060.40		5,043,198.99	230,000.00	13,324,240.86	12,183,961.33		2,251,417.65	33,032,818.83	241,950.00
11	240,554.85		28,209,974.60	570,533.00	36,076,122.78	20,261,841.54	292,563.50	20,172,675.54	105,583,710.96	984,540.00
12	134,849.55	116,835.77	42,487,157.60		149,220,470.34	558,506.45	3,442,949.34	31,237,493.02	226,946,576.75	2,227,300.00
13	76,733.32	25,943.20	33,571,458.58	739,594.34	84,291,148.21	33,341,434.78	372,762.72	32,221,430.36	184,537,828.99	1,552,700.00
14	152,222.98		26,064,712.22	907,000.00	99,463,955.10	28,094,668.94		36,032,581.85	190,562,918.11	1,350,570.00
15	65,692.08		18,452,772.52	639,000.00	40,220,103.08	22,755,071.98		16,766,378.42	98,833,326.00	935,611.00
16	131,394.11	3,298.56	27,803,684.98		75,410,069.92	7,648,630.19	2,088,349.50	34,613,138.48	147,563,873.07	1,178,600.00
17	27,203.49	4,379.40	4,696,241.40		6,796,435.55	3,466,601.98	186,086.50	1,115,773.72	16,261,139.15	199,960.00
18	38,122.48		14,590,630.20	605,170.00	45,635,833.02	15,049,445.65		12,137,463.20	88,018,542.07	726,350.00
19	97,677.96	961.24	9,297,835.72	335,750.00	20,745,448.98	5,621,819.23		5,875,874.70	41,876,723.63	299,725.00
20	56,515.09		35,870,159.45		102,106,764.31	20,094,216.33	3,524,899.09	50,311,361.87	211,907,401.05	1,811,140.00
21	29,961.53		6,142,040.80	128,707.00	13,464,193.97	2,751,530.37	78,563.25	3,127,478.00	25,692,513.39	248,670.00
	\$3,805,993.52	\$328,861.82	\$546,534,809.45	\$5,667,657.33	\$1,308,220,243.19	\$254,644,072.64	\$27,082,793.21	\$583,719,724.46	\$2,725,869,300.28	\$22,156,011.00

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1974—(Concluded)

	12—APPORTIONMENT OF TAXES		13	14	15				16	17
	Section D—Tax Levy				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
					(a)	(b)	(c)	(d)		
(b) Senior Citizens (½ of Amount in Col. 16)										
1	\$595,360.00	\$66,797,851.60	\$158,982.74	\$316,595,883	\$5,974,231.81	\$19,579,973.84	\$4,451,334.73	\$30,005,540.38	\$1,190,720.00	\$1,711,874,540
2	1,537,405.00	385,743,821.91	763,512.82	1,618,911,808	21,990,590.13	55,478,183.51	6,930,570.87	84,399,344.51	3,074,810.00	13,042,027,036
3	477,840.00	89,880,080.51	170,735.02	983,751,586	9,827,555.68	21,149,677.15	3,739,439.72	34,716,672.55	955,680.00	2,870,804,785
4	1,056,870.00	145,177,497.36	335,134.54	679,182,168	9,330,772.67	33,849,163.53	5,125,952.00	48,305,888.20	2,113,740.00	3,773,238,103
5	395,080.00	35,844,092.91	80,158.02	106,259,999	4,911,378.71	8,949,603.73	2,214,615.13	16,075,597.57	790,160.00	1,594,982,549
6	333,560.00	32,119,610.24	81,418.99	225,777,781	2,557,325.36	9,460,808.21	2,063,538.78	14,081,672.35	667,120.00	843,568,010
7	1,152,010.00	376,307,239.99	1,046,441.11	1,816,685,200	22,481,743.52	158,475,166.29	12,947,568.16	193,904,477.97	2,304,020.00	7,337,061,305
8	394,000.00	50,471,467.11	118,447.92	195,213,488	5,331,401.52	9,867,155.89	2,276,710.86	17,475,268.26	788,000.00	1,651,428,857
9	784,480.00	189,835,166.65	348,525.55	1,099,905,905	9,707,000.00	88,086,004.44	9,531,000.00	107,324,004.44	1,568,960.00	3,850,473,466
10	167,460.00	33,442,228.83	79,589.66	184,477,535	3,847,899.80	5,725,777.28	1,903,994.44	11,477,671.52	334,920.00	1,095,940,215
11	655,200.00	107,223,450.96	301,435.40	816,329,839	7,638,327.50	36,559,204.81	4,005,137.00	48,202,669.31	1,310,400.00	2,918,463,694
12	870,240.00	230,044,116.75	265,030.86	1,143,113,425	14,818,253.15	55,133,309.16	6,253,716.40	76,205,278.71	1,740,480.00	7,271,164,150
13	822,000.00	186,912,528.99	327,622.68	860,545,114	16,289,705.25	31,249,679.46	8,856,330.16	56,395,714.87	1,644,000.00	5,258,564,402
14	472,320.00	192,385,808.11	255,947.20	861,284,696	12,841,238.00	22,340,925.67	4,758,098.00	39,940,261.67	944,640.00	5,597,514,998
15	1,096,311.50	100,865,248.50	209,799.86	444,793,556	12,146,858.65	20,051,731.30	5,914,000.00	38,112,589.95	2,192,623.00	4,053,990,425
16	897,010.00	149,639,483.07	443,333.96	750,685,610	9,628,101.16	39,357,834.46	5,219,600.00	54,205,535.62	1,794,020.00	4,722,726,488
17	154,430.00	16,615,529.15	42,721.28	86,362,550	1,207,548.04	8,528,497.04	1,138,807.38	10,874,952.46	308,860.00	482,154,886
18	276,240.00	89,021,132.07	147,396.30	363,219,020	7,070,097.86	14,922,467.79	2,310,580.51	24,303,146.16	552,480.00	2,825,435,719
19	178,905.00	42,355,353.63	71,866.84	123,280,641	3,552,495.12	4,592,233.62	2,492,500.00	10,637,228.74	357,810.00	1,214,295,843
20	994,240.00	214,712,781.05	357,575.45	1,260,895,479	18,107,881.42	48,391,051.71	3,529,617.31	70,028,550.44	1,988,480.00	6,689,476,024
21	219,773.50	26,160,956.89	53,942.16	104,678,082	2,752,319.78	5,995,331.57	1,312,656.58	10,060,307.93	439,547.00	843,806,840
	\$13,530,735.00	\$2,761,556,046.28	\$5,659,618.36	\$14,101,949,315	\$202,012,725.13	\$697,743,780.46	\$96,975,768.02	\$996,732,273.61	\$27,061,470.00	\$79,648,992,335

## TABLE OF EQUALIZED VALUATIONS

### YEAR 1974

Promulgated by the Director, Division of Taxation, as of October 1, 1974, 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.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08625.

Atlantic County, 1974 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 .....	\$42,043,800	72.11%	\$58,305,089	\$12,326	\$627,481	\$58,944,896
Atlantic City .....	304,404,390	87.34	348,528,040	110,421	17,480,200	366,118,661
Brigantine City .....	109,271,100	82.57	132,337,532	.....	1,009,998	133,347,530
Buena Bor. ....	31,621,300	103.43	30,572,658	741	1,098,504	31,671,903
Buena Vista Twp. ....	46,936,600	84.86	55,310,629	1,528	715,964	56,028,121
Corbin City .....	1,214,935	46.02	2,640,015	154	18,537	2,658,706
Egg Harbor City .....	16,164,454	65.42	24,708,734	2,000	841,174	25,551,908
Egg Harbor Twp. ....	102,682,100	77.69	132,169,005	22	4,350,381	136,519,408
Estell Manor City .....	8,159,308	62.11	13,136,867	23	158,216	13,295,106
Folsom Bor. ....	11,578,935	69.06	16,766,486	652	636,672	17,403,810
Galloway Twp. ....	47,363,990	53.86	87,939,083	528	1,049,792	88,989,403
Hamilton Twp. ....	74,138,450	67.80	109,348,746	.....	1,883,956	111,232,702
Hammononton Town .....	71,624,725	79.05	90,606,863	60,553	2,800,724	93,468,140
Linwood City .....	52,943,050	78.14	67,754,095	38	423,293	68,177,426
Longport Bor. ....	33,195,885	68.37	48,553,291	.....	147,864	48,701,155
Margate City .....	144,405,200	81.39	177,423,762	.....	739,678	178,163,440
Mullica Twp. ....	22,391,000	67.75	33,049,446	84	622,158	33,671,688
Northfield City .....	73,419,000	85.56	85,809,958	144	485,900	86,296,092
Pleasantville City .....	53,829,115	70.60	76,245,205	41,157	3,461,650	79,748,012
Port Republic City .....	6,339,200	73.89	8,579,239	.....	271,113	8,850,352
Somers Point City .....	76,587,800	76.01	100,760,163	.....	1,455,402	102,215,565
Ventnor City .....	116,210,200	74.75	156,465,151	.....	1,654,829	157,119,980
Weymouth Twp. ....	8,307,260	95.93	8,659,710	.....	215,500	8,875,210
Totals .....	\$1,454,831,797		\$1,864,669,767	\$230,371	\$42,149,076	\$1,907,049,214

\* Exclusive of Class II Railroad Property.

Bergen County, 1974 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. ....	\$94,500,940	91.25%	\$103,562,674	\$12,378	\$542,221	\$104,117,273
Alpine Bor. ....	54,012,300	93.90	57,521,086	.....	363,286	57,884,372
Bergenfield Bor. ....	172,178,250	52.76	326,342,400	3,004	889,111	327,234,515
Bogota Bor. ....	65,134,675	68.53	95,045,491	8,724	508,390	95,553,605
Carlstadt Bor. ....	224,305,900	81.96	273,677,282	73,505	1,908,127	275,659,914
Cliffside Park Bor. ....	193,940,700	84.98	228,219,223	.....	3,131,975	231,351,203
Closter Bor. ....	143,763,700	97.71	147,133,047	6,444	2,680,672	149,820,163
Cresskill Bor. ....	140,822,300	105.51	133,468,202	13	486,303	133,954,518
Demarest Bor. ....	47,748,200	53.50	89,248,972	.....	153,091	89,402,063
Dumont Bor. ....	152,871,710	68.03	224,712,200	1,234	2,522,104	227,235,538
Elmwood Park Bor. ....	155,174,982	57.34	270,622,571	1,165	1,021,627	271,645,363
East Rutherford Bor. ....	129,097,800	69.07	186,908,643	22,980	3,585,445	190,517,068
Edgewater Bor. ....	117,072,900	114.89	101,899,991	521,179	455,483	102,876,633
Emerson Bor. ....	60,345,000	53.28	113,260,135	.....	339,930	113,600,065
Englewood City ....	233,344,800	62.50	373,351,680	18,517	6,690,302	380,069,499
Englewood Cliffs Bor. ..	164,922,800	62.96	261,948,539	.....	1,304,526	263,253,065
Fair Lawn Bor. ....	274,865,860	52.16	526,966,756	82,215	4,284,385	531,333,356
Fairview Bor. ....	114,617,800	87.15	131,517,843	4,335	616,151	132,138,329
Fort Lee Bor. ....	415,190,765	69.19	600,073,370	.....	5,000,777	605,074,147
Franklin Lakes Bor. ....	146,114,600	72.62	201,204,351	.....	1,056,932	202,261,283
Garfield City ....	247,324,000	86.70	285,264,129	739	1,953,422	287,218,290
Glen Rock Bor. ....	112,956,800	56.70	199,218,342	8,208	670,169	199,896,719
Hackensack City ....	504,091,200	93.57	538,731,645	62,994	18,611,293	557,405,932
Harrington Park Bor. ....	45,333,900	63.10	71,844,532	1,503	190,349	72,036,384
Hasbrouck Heights Bor. ..	94,753,890	52.46	180,621,216	1,102	574,374	181,196,692
Haworth Bor. ....	45,371,600	66.05	68,692,808	3,320	161,222	68,857,350
Hillsdale Bor. ....	104,828,350	62.07	168,887,305	5,324	2,716,862	171,609,491
Hoboken Bor. ....	72,428,650	72.16	100,372,298	10,302	469,753	100,852,353
Leonia Bor. ....	92,542,140	76.47	121,017,576	764	671,106	121,689,446
Little Ferry Bor. ....	135,515,600	101.48	133,539,220	.....	2,674,300	136,213,520
Lodi Bor. ....	183,437,200	71.58	256,268,790	8,615	1,432,695	257,710,100
Lyndhurst Twp. ....	240,710,400	76.96	312,773,389	80,187	1,328,543	314,182,119
Mahwah Twp. ....	160,206,370	60.78	263,584,024	318,600	13,442,410	277,345,034
Maywood Bor. ....	94,559,955	63.49	148,936,770	1,101	772,933	149,710,804
Midland Park Bor. ....	72,436,000	65.28	110,962,010	194	618,133	111,580,337
Montvale Bor. ....	126,940,415	83.12	152,719,460	.....	1,135,216	153,854,676
Moonachie Bor. ....	88,413,200	79.40	111,351,637	42,393	726,562	112,120,592
New Milford Bor. ....	110,136,700	52.41	210,144,438	.....	404,065	210,548,503
North Arlington Bor. ....	154,367,400	80.55	191,641,713	1,732	720,281	192,363,726
Northvale Bor. ....	59,431,300	49.65	119,700,504	1,740	253,845	119,956,089



Norwood Bor. ....	46,678,495	54.37	85,853,403	1,080	304,110	86,158,593
Oakland Bor. ....	128,224,350	65.35	196,211,706		1,253,522	197,465,228
Old Tappan Bor. ....	57,509,500	71.51	80,421,619		198,308	80,619,927
Oradell Bor. ....	176,167,500	97.62	180,462,508	337	1,186,140	181,648,985
Palisades Park Bor. ...	116,107,170	65.89	176,213,644	305	444,002	176,657,951
Paramus Bor. ....	363,541,030	52.35	694,443,228		3,609,179	698,052,407
Park Ridge Bor. ....	81,652,340	65.20	125,233,650	540	599,478	125,833,668
Ramsey Bor. ....	179,730,700	77.88	232,270,225	7,218	3,320,072	235,597,515
Ridgefield Bor. ....	149,892,300	65.14	230,261,487	1,836,049	802,768	232,900,254
Ridgefield Park Twp. ..	104,283,200	71.08	146,712,437	20,468	538,920	147,271,825
Ridgewood Village ....	349,071,500	76.79	454,579,372	7,147	5,358,212	459,944,731
River Edge Bor. ....	84,494,385	47.50	177,882,916	3,692	2,442,578	180,329,186
River Vale Twp. ....	134,964,400	96.54	139,801,533		394,761	140,196,294
Rochelle Park Twp. ...	50,669,700	48.53	104,409,025	2,431	11,063,870	115,475,326
Rockleigh Bor. ....	30,554,300	87.03	35,107,779		304,977	35,412,756
Rutherford Bor. ....	178,371,400	73.11	243,976,747	13,011	4,854,253	248,844,011
Saddle Brook Twp. ....	142,143,570	54.56	260,527,071	53,339	1,227,402	261,807,812
Saddle River Bor. ....	68,482,050	67.17	101,953,327		466,390	102,419,717
South Hackensack Twp.	76,115,500	91.35	83,322,934	1,990	655,585	83,980,509
Teaneck Twp. ....	461,516,800	85.00	542,960,941	13,667	3,568,477	546,543,085
Tenafly Bor. ....	306,982,400	100.50	305,455,124		1,203,740	306,658,864
Teterboro Bor. ....	65,052,840	83.18	78,207,309	52,191	1,576,860	79,835,360
Upper Saddle River Bor.	148,554,900	78.34	189,628,415		783,909	190,412,324
Waldwick Bor. ....	97,332,200	71.92	135,333,982	32,918	440,473	135,807,373
Wallington Bor. ....	64,578,245	53.81	120,011,606	583	330,506	120,342,696
Washington Twp. ....	77,334,200	53.87	143,557,082		243,947	143,801,029
Westwood Bor. ....	85,349,350	51.47	165,823,489	11,544	624,766	166,459,799
Woodcliff Lake Bor. ...	111,091,100	93.72	118,535,105	5,800	820,658	119,361,563
Wood-Ridge Bor. ....	101,761,650	68.19	149,232,512	17,240	735,533	149,985,285
Wyckoff Twp. ....	205,320,685	69.83	294,029,336		1,877,506	295,906,842
<b>Totals</b> .....	\$10,089,438,812		\$14,185,375,729	\$3,386,061	\$138,309,273	\$14,327,071,063

• Exclusive of Class II Railroad Property.

Burlington County, 1974 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. ....	\$17,531,401	76.83%	\$22,818,432		\$563,530	\$23,381,962
Beverly City .....	13,836,950	81.24	17,032,189		98,030	17,130,219
Bordentown City .....	26,930,710	80.16	33,596,195	\$3,774	330,637	33,930,606
Bordentown Twp. ....	80,391,965	85.47	94,058,693	1,992	1,912,759	95,973,444
Burlington City .....	53,978,325	66.30	81,415,271	46,064	2,960,690	84,422,025
Burlington Twp. ....	90,759,000	65.11	139,393,334	7,111	849,959	140,250,404
Chesterfield Twp. ....	17,511,600	62.96	27,813,850		680,751	28,494,601
Cinnaminson Twp. ....	186,948,950	90.10	207,490,511		2,740,817	210,231,328
Delanco Twp. ....	37,557,951	98.76	38,029,517	7,236	282,276	38,319,029
Delran Twp. ....	119,180,100	86.14	138,356,280		1,467,868	139,824,138
Eastampton Twp. ....	18,773,510	64.33	29,183,134	176	216,287	29,399,577
Edgewater Park Twp. ....	57,502,400	65.75	87,456,122	1,298	421,063	87,878,483
Evesham Twp. ....	163,027,114	76.81	212,247,252		2,764,785	215,012,017
Feldsboro Bor. ....	2,898,600	59.69	4,856,090	34	21,881	4,878,005
Florence Twp. ....	60,097,991	56.85	105,713,265	7,344	785,399	106,506,008
Hainesport Twp. ....	28,008,850	82.05	34,136,319	250	385,703	34,522,272
Lumberton Twp. ....	27,554,500	59.53	46,286,746	951	368,085	46,655,782
Mansfield Twp. ....	18,185,650	56.36	32,266,945	16	452,702	32,719,663
Maple Shade Twp. ....	99,342,932	66.52	149,342,952	2,658	766,996	150,112,604
Medford Twp. ....	115,960,400	72.50	159,945,379	95	2,034,539	161,980,013
Medford Lakes Bor. ....	53,375,686	92.68	57,591,375		193,032	57,784,407
Moorestown Twp. ....	246,532,700	102.77	239,887,808	1,790	5,576,205	245,466,803
Mount Holly Twp. ....	59,814,320	75.43	79,297,786	16,654	3,711,669	83,026,109
Mt. Laurel Twp. ....	127,400,955	73.90	172,396,421	52	1,511,209	173,907,682
New Hanover Twp. ....	4,517,850	98.82	4,571,797		2,144,170	6,716,967
North Hanover Twp. ....	15,980,770	68.59	23,298,979		332,167	23,631,146
Palmyra Bor. ....	44,439,850	73.86	60,167,682	102	455,704	60,623,488
Pemberton Bor. ....	10,510,000	102.45	10,258,663		482,210	10,740,873
Pemberton Twp. ....	169,855,937	113.98	149,022,580	5,016	2,404,829	151,432,425
Riverside Twp. ....	52,598,450	83.05	63,333,474	8,375	1,705,251	65,047,100
Riverton Bor. ....	20,647,500	72.33	28,546,246		274,027	28,820,273
Shamong Twp. ....	19,553,050	59.35	21,883,690		545,355	22,429,015
Southampton Twp. ....	73,682,000	59.17	82,630,930	96	2,036,169	84,667,215
Springfield Twp. ....	21,007,925	52.44	40,060,879		772,521	40,833,400
Tabernacle Twp. ....	37,677,640	111.62	33,755,277		329,931	34,085,208
Washington Twp. ....	10,042,671	54.02	18,590,653		484,000	19,074,653
Westampton Twp. ....	23,215,650	66.28	35,026,629		346,775	35,373,404
Willingboro Twp. ....	332,125,075	97.29	341,376,375		3,528,279	344,904,654
Woodland Twp. ....	13,168,840	70.60	18,652,748	260	242,066	18,895,104
Wrightstown Bor. ....	7,705,626	98.34	7,835,699	100	2,385,560	10,221,359
Totals .....	\$2,579,831,394		\$3,149,624,137	\$111,442	\$49,565,886	\$3,199,301,465

\* Exclusive of Class II Railroad Property.

Camden County, 1974 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor. ....	\$51,091,800	55.40%	\$92,223,466	\$3,009	\$320,565	\$92,547,040
Audubon Park Bor. ....	1,445,458	100.00	1,445,458	.....	40,066	1,485,524
Barrington Bor. ....	73,304,426	92.97	78,847,398	4,115	545,316	79,396,820
Bellmawr Bor. ....	65,878,700	50.06	131,599,481	31,919	459,823	132,091,223
Berlin Bor. ....	35,783,542	61.83	57,874,077	5,479	1,587,080	59,466,636
Berlin Twp. ....	14,790,214	38.88	38,040,674	.....	116,890	38,157,564
Brooklawn Bor. ....	10,752,000	54.46	19,742,931	140	192,070	19,935,141
Camden City ....	270,329,905	74.84	361,210,456	2,684,224	28,825,709	392,720,389
Cherry Hill Twp. ....	671,122,533	68.41	981,029,868	62	7,535,513	988,565,443
Chesilhurst Bor. ....	4,498,145	67.60	6,654,061	.....	58,903	6,712,964
Clementon Bor. ....	20,166,902	51.02	39,527,444	892	288,385	39,816,721
Collingswood Bor. ....	105,965,500	31.09	130,676,409	.....	3,041,981	133,718,390
Gibbsboro Bor. ....	11,122,050	45.38	24,508,704	.....	175,675	24,684,379
Gloucester City ....	51,881,644	57.29	90,559,686	12,826	2,208,499	92,781,011
Gloucester Twp. ....	134,306,925	51.30	261,806,871	2,049	2,267,908	264,076,828
Haddon Twp. ....	92,052,650	53.18	173,096,371	3,898	526,913	173,627,182
Haddonfield Bor. ....	144,388,000	82.17	175,718,632	.....	5,584,924	181,303,556
Haddon Heights Bor. ..	40,141,400	46.10	87,074,620	6,560	372,372	87,453,572
Hi-Nella Bor. ....	6,349,732	69.19	9,177,239	30	51,373	9,228,642
Laurel Springs Bor. ....	16,627,690	84.09	19,773,683	55	2,316,160	22,089,898
Lawnside Bor. ....	19,162,391	70.11	27,331,894	.....	119,129	27,451,023
Lindenwold Bor. ....	79,248,630	59.57	133,084,464	1,516	692,199	133,728,179
Magnolia Bor. ....	24,220,902	56.74	42,687,526	.....	154,143	42,841,669
Merchantville Bor. ....	29,821,250	79.22	37,643,587	3,538	3,786,363	41,433,488
Mount Ephraim Bor. ....	40,832,770	89.17	45,792,049	36	512,403	46,304,488
Oaklyn Bor. ....	20,316,284	53.32	38,102,558	6,214	108,394	38,217,166
Pennsauken Twp. ....	511,348,800	111.16	460,011,515	129,989	4,106,306	464,247,810
Pine Hill Bor. ....	39,011,300	79.09	49,325,199	45	325,813	49,651,057
Pine Valley Bor. ....	949,570	66.30	1,432,232	.....	10,164	1,442,396
Runnemede Bor. ....	41,302,675	52.20	79,123,898	.....	775,226	79,899,124
Somerdale Bor. ....	37,643,840	79.07	47,608,246	.....	334,090	47,942,336
Stratford Bor. ....	41,909,540	52.35	80,056,428	660	459,872	80,516,960
Tavistock Bor. ....	902,100	102.06	883,892	.....	2,697	886,589
Voorhees Twp. ....	66,640,750	44.76	148,884,607	.....	506,088	149,390,695
Waterford Twp. ....	34,005,815	73.55	46,234,963	360	521,467	46,756,790
Winslow Twp. ....	78,143,900	64.51	121,134,553	6,869	7,455,107	128,596,523
Woodlynne Bor. ....	17,275,600	103.14	16,749,661	.....	84,499	16,834,160
<b>Totals .....</b>	<b>\$2,904,735,333</b>		<b>\$4,156,624,801</b>	<b>\$2,904,505</b>	<b>\$76,470,085</b>	<b>\$4,235,999,391</b>

\* Exclusive of Class II Railroad Property.

Cape May County, 1974 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. ....	\$105,550,900	59.00%	\$178,899,831		\$518,133	\$179,417,964
Cape May City .....	49,266,750	62.87	78,362,892	\$16,806	852,016	79,231,714
Cape May Point Bor. ..	8,739,350	79.28	11,023,396		30,125	11,053,523
Dennis Twp. ....	12,124,891	42.91	28,256,563	37	289,805	28,546,405
Lower Twp. ....	92,104,225	58.13	158,446,252	211	1,412,543	159,858,006
Middle Twp. ....	107,197,300	92.11	116,379,655	9,448	2,186,298	118,575,401
North Wildwood City ..	86,394,425	66.23	130,446,059		332,705	130,778,764
Ocean City .....	373,719,241	76.87	486,170,471	19,594	3,300,637	489,490,702
Sea Isle City .....	117,009,890	109.48	106,877,868		747,539	107,625,407
Stone Harbor Bor. ....	85,997,634	70.38	122,190,443		479,081	122,669,524
Upper Twp. ....	56,903,915	81.49	69,829,323	3,119	1,162,114	70,994,556
West Cape May Bor. ...	4,619,300	45.33	10,190,382	5,274	56,528	10,252,184
West Wildwood Bor. ...	4,857,400	56.79	8,553,266		15,820	8,569,086
Wildwood City .....	103,436,490	69.62	148,572,953	28,786	3,734,744	152,338,483
Wildwood Crest Bor. ....	105,966,600	69.60	152,250,862		382,297	152,633,159
Woodbine Bor. ....	13,141,900	150.15	8,752,514	93	437,220	9,189,827
Totals .....	\$1,327,030,211		\$1,815,201,732	\$83,368	\$15,937,605	\$1,831,222,705

\* Exclusive of Class II Railroad Property.

Cumberland County, 1974 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City .....	\$92,215,300	98.33%	\$93,781,450	\$36,181	\$3,397,800	\$97,215,431
Commercial Twp. ....	20,158,625	97.15	20,750,000	117	943,211	21,693,323
Deerfield Twp. ....	11,802,600	64.45	18,312,801	.....	512,686	18,825,487
Downe Twp. ....	6,835,780	55.91	12,226,400	417	204,021	12,430,838
Fairfield Twp. ....	26,570,300	100.62	26,406,579	1,312	470,887	26,878,778
Greenwich Twp. ....	9,023,600	91.05	9,910,599	.....	145,397	10,055,996
Hopewell Twp. ....	26,294,000	70.52	37,285,876	296	479,436	37,765,608
Lawrence Twp. ....	9,833,625	25.93	37,923,737	3,164	446,400	38,373,301
Maurice River Twp. ....	13,845,521	56.34	24,574,940	8,680	410,389	24,994,009
Millville City .....	103,580,775	62.82	164,885,029	83,015	2,414,250	167,382,294
Shiloh Bor. ....	3,166,500	84.31	3,755,782	.....	71,409	3,827,191
Stow Creek Twp. ....	8,858,600	112.20	7,895,365	.....	248,338	8,143,703
Upper Deerfield Twp. ....	62,873,300	99.38	63,270,578	3,584	855,218	64,129,380
Vineland City .....	369,035,900	86.60	426,138,453	105,995	9,499,130	435,743,578
Totals .....	\$764,069,426		\$947,117,589	\$242,761	\$20,098,572	\$967,458,922

\* Exclusive of Class II Railroad Property.



Essex County, 1974 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 .....	\$232,577,500	67.39%	\$345,121,680	\$62,329	\$3,726,800	\$348,910,809
Bloomfield Town .....	430,269,900	82.82	519,524,149	259,188	5,748,800	525,532,137
Caldwell Bor. ....	70,944,600	74.22	95,586,904	1,700	2,614,300	98,202,904
Cedar Grove Twp. ....	102,930,900	59.00	174,193,434	1,343	699,700	174,894,477
East Orange City .....	454,967,600	103.71	438,692,122	432,754	14,585,900	463,710,776
Essex Fells Bor. ....	37,278,900	61.48	60,635,817	6,729	157,500	60,800,046
Fairfield Bor. ....	124,629,100	63.56	196,081,026	.....	3,046,200	199,127,226
Glen Ridge Bor. ....	78,592,400	78.68	99,888,663	30,197	786,000	100,704,860
Irvington Town .....	310,700,400	77.79	399,409,179	116,333	12,170,300	411,695,812
Livingston Twp. ....	319,113,800	55.94	570,457,276	.....	3,495,600	573,952,876
Maplewood Twp. ....	206,958,600	68.25	303,236,044	32,715	1,328,200	304,596,959
Millburn Twp. ....	385,996,900	73.73	523,527,601	31,589	5,166,900	528,726,090
Montclair Town .....	463,134,700	97.31	475,937,417	472,123	8,740,200	485,149,740
Newark City .....	1,106,181,700	70.78	1,562,845,013	21,418,714	94,968,100	1,679,231,827
North Caldwell Bor. ....	85,141,200	88.94	95,728,806	.....	333,500	96,062,306
Nutley Town .....	269,033,600	66.51	404,500,977	13,289	5,597,700	410,111,966
Orange City .....	132,528,500	76.51	173,217,227	227,270	2,348,200	175,792,697
Roseland Bor. ....	110,936,300	113.60	97,655,194	1,825	474,000	98,131,019
South Orange Village .....	244,659,500	105.80	231,247,164	226,483	5,596,000	237,069,647
Verona Bor. ....	156,104,800	76.47	204,138,616	720	1,208,800	205,348,136
West Caldwell Bor. ....	132,484,200	65.49	202,296,839	.....	947,900	203,244,739
West Orange Town .....	417,220,200	77.62	537,516,362	.....	4,871,200	542,387,562
<b>Totals .....</b>	<b>\$5,872,385,300</b>		<b>\$7,711,437,510</b>	<b>\$23,335,301</b>	<b>\$178,581,800</b>	<b>\$7,913,354,611</b>

\* Exclusive of Class II Railroad Property.

Gloucester County, 1974 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. ....	\$21,394,300	50.98%	\$41,966,065	\$1,600	\$419,005	\$42,386,670
Deptford Twp. ....	177,739,300	92.02	193,152,902	165	1,557,578	194,710,645
East Greenwich Twp. ....	31,416,200	91.20	34,447,588	206	801,588	35,249,382
Elk Twp. ....	14,553,495	57.73	25,209,588	119	496,684	25,706,391
Franklin Twp. ....	38,121,650	48.10	79,254,990		1,060,878	80,315,868
Glassboro Bor. ....	78,457,250	74.07	105,923,113	28,104	2,816,887	108,768,104
Greenwich Twp. ....	97,191,300	53.64	181,191,834	30,018	342,892	181,564,744
Harrison Twp. ....	13,328,100	35.47	37,575,698		184,186	37,759,884
Legan Twp. ....	16,535,750	43.82	37,735,623	55	297,515	38,033,193
Mantua Twp. ....	39,829,700	47.62	83,640,697	441	864,344	84,505,482
Monroe Twp. ....	60,521,950	43.45	139,291,024		1,870,894	141,161,918
National Park Bor. ....	10,070,350	52.63	19,134,239		68,686	19,202,925
Newfield Bor. ....	8,838,650	71.72	12,323,829	437	143,798	12,468,064
Paulsboro Bor. ....	32,218,000	64.16	50,215,087	1,008	944,653	51,160,748
Pitman Bor. ....	68,415,400	81.82	83,616,964	362	545,480	84,162,806
South Harrison Twp. ....	7,498,500	50.19	14,940,227	12	119,757	15,059,896
Swedesboro Bor. ....	9,536,900	64.15	14,866,563	7,047	534,006	15,407,616
Washington Twp. ....	122,703,900	60.19	203,860,940		979,159	204,840,099
Wenonah Bor. ....	21,398,264	87.96	24,327,267	50	240,690	24,568,007
West Deptford Twp. ....	209,047,200	77.74	268,905,583	9,658	906,937	269,822,178
Westville Bor. ....	19,765,950	54.22	36,455,090	20,414	225,293	36,700,797
Woodbury City ....	83,224,600	86.16	96,593,083	38,081	4,682,359	101,313,523
Woodbury Heights Bor. ....	22,392,125	53.06	42,201,517	155	319,390	42,521,062
Woolwich Twp. ....	9,758,100	71.31	13,684,056	445	596,213	14,280,714
Totals .....	\$1,213,956,934		\$1,840,513,567	\$138,377	\$21,017,872	\$1,861,669,816

\* Exclusive of Class II Railroad Property.

Hudson County, 1974 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 .....	\$386,784,500	66.72%	\$579,712,960	\$978,976	\$6,448,170	\$587,140,126
East Newark Bor. ....	10,076,360	66.74	15,097,932	.....	111,381	15,209,313
Guttenberg Town .....	32,227,102	65.66	49,081,788	.....	205,354	49,287,142
Harrison Town .....	86,784,550	75.95	114,265,372	729,311	1,436,333	116,431,016
Hoboken City .....	117,646,100	66.82	176,064,202	9,900,874	1,982,176	187,947,252
Jersey City .....	782,703,700	68.98	1,134,682,082	65,572,016	29,779,452	1,230,033,550
Kearny Town .....	345,594,600	57.29	603,237,214	6,869,955	5,514,563	615,621,732
North Bergen Twp. ....	712,636,085	122.54	581,553,848	2,011,806	6,771,713	590,337,367
Secaucus Town .....	239,569,500	72.69	329,576,971	1,384,141	2,580,093	333,541,205
Union City .....	295,223,900	102.32	288,530,004	18,760	13,149,100	301,697,864
Weehawken Twp. ....	112,859,500	91.27	123,654,541	14,009,430	1,264,728	138,928,690
West New York Town ..	187,244,050	83.16	225,161,195	6,583,311	1,407,152	233,211,658
<b>Totals .....</b>	<b>\$3,309,349,947</b>		<b>\$4,220,618,129</b>	<b>\$108,058,580</b>	<b>\$70,710,215</b>	<b>\$4,399,386,924</b>

\* Exclusive of Class II Railroad Property.

Hunterdon County, 1974 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp. ....	\$28,673,200	79.71%	\$35,971,898	\$110	\$312,703	\$36,284,711
Bethlehem Twp. ....	36,039,422	95.17	37,868,469	4,920	204,981	38,078,370
Bloomsbury Bor. ....	11,547,700	141.85	8,140,783	1,814	189,240	8,331,837
Califon Bor. ....	12,027,180	87.65	13,721,825	56	357,662	14,079,543
Clinton Town ....	28,328,200	93.44	30,316,995	1,725	332,621	30,651,341
Clinton Twp. ....	85,453,808	90.47	94,455,408	2,776	3,891,817	98,350,001
Delaware Twp. ....	49,850,415	81.87	60,889,722	425	963,243	61,853,390
East Amwell Twp. ....	31,712,651	64.82	48,924,176	1,419	229,812	49,155,407
Flemington Bor. ....	44,641,435	76.01	58,731,002	724	1,799,287	60,531,013
Franklin Twp. ....	42,594,337	97.77	43,565,856	3,889	10,574,480	54,144,225
Frenchtown Bor. ....	10,209,606	55.44	18,415,595	2,164	278,002	18,695,851
Glen Gardner Bor. ....	8,157,335	120.29	6,781,381	327	71,886	6,853,604
Hampton Bor. ....	9,047,776	76.28	11,861,269	7,965	207,045	12,076,279
High Bridge Bor. ....	21,024,000	66.15	31,782,313	12,759	302,528	32,097,600
Holland Twp. ....	54,335,365	75.05	72,398,887	13,420	437,171	72,849,478
Kingwood Twp. ....	40,516,861	89.62	45,209,620	871	872,608	46,083,099
Lambertville City ....	18,286,130	55.65	32,859,173	16,085	415,750	33,291,008
Lebanon Bor. ....	7,352,610	58.65	12,536,419	108	329,105	12,865,632
Lebanon Twp. ....	61,293,361	85.80	71,437,484	117	630,066	72,067,667
Milford Bor. ....	17,741,150	78.79	22,517,007	1,779	572,644	23,091,430
Raritan Twp. ....	98,037,100	61.99	158,149,863	422	1,485,500	159,635,785
Readington Twp. ....	114,520,954	82.06	139,557,585	9,493	2,085,241	141,652,319
Stockton Bor. ....	6,681,450	94.84	7,044,970	1,439	124,506	7,170,915
Tewksbury Twp. ....	91,756,100	97.49	94,118,474	.....	1,082,207	95,200,681
Union Twp. ....	30,396,723	95.02	31,989,816	1,791	450,469	32,442,076
West Amwell Twp. ....	30,314,467	77.30	39,216,646	.....	464,033	39,680,679
Totals .....	\$990,539,336		\$1,228,462,646	\$86,598	\$28,664,697	\$1,257,213,941

\* Exclusive of Class II Railroad Property.

Mercer County, 1974 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. ....	\$253,117,140	93.56%	\$270,539,910	\$28	\$2,112,115	\$272,652,053
Ewing Twp. ....	192,900,210	52.59	366,800,171	182,545	4,196,530	371,179,246
Hamilton Twp. ....	394,137,700	49.80	791,441,165	238,800	5,400,600	797,080,565
Hightstown Bor. ....	41,242,600	80.20	51,424,688	16,545	2,413,071	53,854,304
Hopewell Bor. ....	27,246,150	103.16	26,411,545	27,545	631,361	27,070,451
Hopewell Twp. ....	192,770,400	88.29	218,337,751	3,475	2,076,801	220,418,027
Lawrence Twp. ....	284,098,450	89.51	317,392,973	24,521	6,186,400	323,603,894
Pennington Bor. ....	26,597,625	86.55	30,730,936	25,061	669,130	31,425,127
Princeton Bor. ....	93,861,300	59.37	157,564,714	64,931	3,060,437	160,690,082
Princeton Twp. ....	256,671,600	87.16	294,483,249	17,527	1,864,980	296,365,756
Trenton City ....	333,971,900	81.70	408,778,335	2,763,426	23,937,650	435,479,411
Washington Twp. ....	50,124,200	90.38	55,459,394	6,224	1,070,958	56,536,576
West Windsor Twp. ...	123,832,700	68.01	182,080,135	508,640	4,883,820	187,472,595
Totals .....	\$2,270,571,975		\$3,171,444,966	\$3,879,268	\$58,503,853	\$3,233,828,087

\* Exclusive of Class II Railroad Property.



Middlesex County, 1974 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. ....	\$201,588,060	80.01%	\$251,953,568	\$33,355	\$2,334,900	\$254,321,823
Cranbury Twp. ....	66,325,435	101.47	65,364,576	942	737,124	66,102,642
Dunellen Bor. ....	60,307,000	78.18	77,138,654	91,680	2,111,700	79,342,034
East Brunswick Twp. ...	506,556,800	101.89	497,160,467	2,652	6,735,459	503,898,578
Edison Twp. ....	929,058,000	86.58	1,073,063,063	622,540	9,534,702	1,083,220,305
Helmetta Bor. ....	12,881,500	103.53	12,442,287		118,500	12,560,787
Highland Park Bor. ...	123,151,400	84.97	144,935,154	8,071	1,299,700	146,242,925
Jamesburg Bor. ....	29,458,100	79.32	37,138,301	17,786	813,900	37,969,987
Madison Twp. ....	434,993,300	87.75	495,718,860	124,073	4,222,100	500,065,033
Metuchen Bor. ....	188,636,094	98.39	191,722,832	568,083	6,291,955	198,582,870
Middlesex Bor. ....	186,993,900	102.97	181,600,369	10,781	1,187,070	182,798,220
Mililtown Bor. ....	72,353,350	81.12	89,192,986	7,272	417,516	89,617,774
Monroe Twp. ....	175,179,000	91.81	190,806,012	3,269	2,271,900	193,081,211
New Brunswick City ...	294,950,650	92.66	318,314,969	820,806	34,362,200	353,497,972
North Brunswick Twp. ...	301,007,566	83.91	358,726,691	218,722	2,739,985	361,685,398
Perth Amboy City ....	282,695,400	84.63	334,036,866	1,011,711	5,576,508	340,625,085
Piscataway Twp. ....	429,251,200	77.74	552,162,593	708	12,168,400	564,331,701
Plainsboro Twp. ....	33,621,330	53.03	63,400,585	4,842	790,952	64,196,379
Sayreville Bor. ....	371,593,550	77.22	481,214,128	98,987	3,637,600	484,950,715
South Amboy City ....	54,466,650	65.27	83,448,215	5,376,402	926,951	89,751,568
South Brunswick Twp. ...	260,679,500	99.36	262,358,595	475,019	4,926,500	267,760,114
South Plainfield Bor. ...	295,348,300	87.89	336,048,122	332,575	2,243,300	338,618,997
South River Bor. ....	125,810,950	85.73	146,752,537	1,695	819,084	147,573,316
Spotswood Bor. ....	76,011,490	91.98	82,639,150	195,602	1,307,500	84,142,252
Woodbridge Twp. ....	1,099,038,375	82.35	1,334,594,262	3,467,202	12,656,100	1,350,717,564
Totals .....	\$8,611,956,890		\$7,661,928,842	\$13,494,802	\$120,231,606	\$7,795,655,250

\* Exclusive of Class II Railroad Property.

Monmouth County, 1974 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. ....	\$15,399,950	83.80%	\$18,377,029	\$2,100	\$228,442	\$18,607,571
Allentown Bor. ....	11,386,025	73.79	15,430,309	.....	368,070	15,798,379
Asbury Park City ....	78,271,580	80.79	96,882,758	132,896	8,642,627	105,658,281
Atlantic Highlands Bor. ....	33,018,650	59.60	55,400,419	.....	736,207	56,136,626
Avon-by-the-Sea Bor. ....	24,901,900	68.06	36,588,158	.....	170,729	36,758,887
Belmar Bor. ....	64,873,900	78.68	82,452,847	500	531,279	82,984,626
Bradley Beach Bor. ....	33,827,954	73.73	45,880,854	20,216	328,168	46,229,238
Brielle Bor. ....	60,890,650	83.74	72,713,936	421	364,388	73,078,745
Colts Neck Twp. ....	106,626,372	81.10	131,475,181	.....	1,330,653	132,805,834
Deal Bor. ....	49,431,101	81.64	60,547,649	.....	459,439	61,007,088
Eatontown Bor. ....	100,658,550	73.17	137,568,061	3,794	2,493,058	140,064,913
Englishtown Bor. ....	7,866,832	77.79	10,100,054	60	824,846	10,924,960
Fair Haven Bor. ....	55,936,800	69.40	80,600,576	.....	211,494	80,812,070
Farmingdale Bor. ....	7,214,600	61.46	11,740,602	16,337	502,750	12,259,689
Freehold Bor. ....	79,164,450	84.44	93,740,467	18,062	4,643,215	98,402,344
Freehold Twp. ....	191,103,100	71.93	265,679,272	7,823	2,201,042	267,888,137
Hazlet Twp. ....	126,276,900	66.01	191,299,652	528	680,577	191,980,757
Highlands Bor. ....	22,481,935	66.63	33,741,460	.....	157,837	33,899,297
Holmdel Twp. ....	155,483,980	84.78	183,397,004	.....	3,412,661	186,809,665
Howell Twp. ....	149,649,360	57.61	259,762,819	5,316	1,931,096	261,699,231
Interlaken Bor. ....	12,986,050	71.51	18,159,768	.....	58,760	18,218,528
Keansburg Bor. ....	45,009,000	68.99	65,109,581	.....	366,378	65,475,959
Keyport Bor. ....	49,218,650	75.74	64,983,694	2,125	2,908,240	67,894,059
Little Silver Bor. ....	76,921,900	81.15	94,789,772	438	587,063	95,377,273
Loch Arbour Village ....	3,480,650	68.67	5,068,662	.....	42,048	5,110,710
Long Branch City ....	149,797,475	60.21	248,791,687	194,715	3,258,468	252,244,870
Manalapan Twp. ....	147,484,610	79.00	186,689,380	26	1,334,019	188,023,425
Manasquan Bor. ....	66,380,050	68.14	97,417,156	7,160	413,701	97,838,017
Marlboro Twp. ....	133,405,901	78.79	169,318,316	1,678	2,026,969	171,346,963
Matawan Bor. ....	76,055,650	81.04	93,849,519	15,065	695,794	94,560,378
Matawan Twp. ....	127,809,665	74.58	171,372,573	13,177	1,010,887	172,396,637
Middletown Twp. ....	564,037,000	81.52	691,900,147	1,033	7,057,133	698,958,313
Millstone Twp. ....	28,621,190	63.04	45,401,634	.....	402,001	45,803,635
Monmouth Beach Bor. ....	39,139,100	98.23	39,844,345	.....	165,020	40,009,365
Neptune Twp. ....	192,466,100	73.56	261,645,052	10,922	2,775,732	264,431,706
Neptune City Bor. ....	39,931,950	73.77	54,130,338	.....	317,536	54,447,874
New Shrewsbury Bor. ....	86,215,750	84.21	102,381,843	.....	722,061	103,103,904
Ocean Twp. ....	192,857,270	67.17	287,118,163	.....	1,480,688	288,598,846
Oceanport Bor. ....	75,817,500	90.70	83,591,510	5,159	653,696	84,250,365
Red Bank Bor. ....	90,827,400	66.53	136,520,968	153,779	3,949,039	140,623,786

Roosevelt Bor. ....	5,328,500	60.73	8,774,082		31,362	8,805,444
Rumson Bor. ....	126,696,900	86.77	146,014,636		946,674	146,961,310
Sea Bright Bor. ....	26,363,070	77.85	33,851,085		211,050	34,062,135
Sea Girt Bor. ....	59,183,200	81.06	73,011,596	2,259	492,337	73,506,192
Shrewsbury Bor. ....	48,363,100	77.74	62,211,346		763,579	62,974,925
Shrewsbury Twp. ....	1,928,000	107.02	1,801,532		22,620	1,824,152
South Belmar Bor. ....	13,729,710	73.30	18,730,846		164,875	18,895,721
Spring Lake Bor. ....	80,693,000	80.74	99,941,788	3,500	2,621,536	102,566,824
Spring Lake Heights Bor. ....	62,509,500	104.90	59,538,527	1,418	477,043	60,016,988
Union Beach Bor. ....	30,008,970	75.09	39,964,003	120	318,285	40,282,408
Upper Freehold Twp. ...	27,544,550	75.59	36,439,410	1,449	1,602,370	38,043,229
Wall Twp. ....	179,601,450	68.99	260,329,685		1,219,621	261,549,306
West Long Branch Bor.	61,839,190	66.52	92,963,304		555,205	93,518,509
<b>Totals .....</b>	<b>\$4,297,286,590</b>		<b>\$5,736,035,055</b>	<b>\$622,676</b>	<b>\$69,870,363</b>	<b>\$5,806,528,094</b>

\* Exclusive of Class II Railroad Property.

Morris County, 1974 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 .....	\$69,820,600	69.69%	\$100,187,401	\$97,752	\$3,704,755	\$103,989,908
Boonton Twp. ....	36,422,100	59.19	61,534,212	.....	443,355	61,977,567
Butler Bor. ....	66,850,660	72.90	91,701,866	7,237	539,948	92,249,051
Chatham Bor. ....	80,435,400	51.72	155,520,882	86,600	382,253	155,989,735
Chatham Twp. ....	84,236,394	52.58	160,206,151	.....	266,245	160,472,396
Chester Bor. ....	19,498,900	77.26	25,238,027	.....	635,941	25,873,968
Chester Twp. ....	71,299,400	85.69	83,206,208	.....	1,754,718	84,960,924
Denville Twp. ....	132,281,700	61.64	214,603,666	173,744	2,409,365	217,186,775
Dover Town .....	80,915,089	56.87	142,280,797	138,676	3,427,063	145,848,536
East Hanover Twp. ....	162,459,550	75.53	215,092,745	1,179	912,066	216,005,990
Florham Park Bor. ....	118,329,800	57.92	204,298,688	.....	1,406,392	205,705,080
Hanover Twp. ....	153,541,600	52.02	295,158,785	9,367	3,997,307	299,155,459
Harding Twp. ....	98,713,895	88.29	111,806,428	.....	460,442	112,266,870
Jefferson Twp. ....	199,479,790	96.36	207,015,141	791	2,889,055	209,904,987
Kinnelon Bor. ....	124,879,735	88.06	141,812,100	150	929,660	142,741,910
Lincoln Park Bor. ....	98,870,100	90.33	109,454,334	2,233	432,767	109,889,334
Madison Bor. ....	148,085,200	62.86	235,579,383	94,565	2,248,498	237,922,446
Mendham Bor. ....	54,328,850	71.05	76,465,658	.....	737,271	77,202,929
Mendham Twp. ....	63,795,300	60.29	105,814,065	.....	815,840	106,629,905
Mine Hill Twp. ....	21,134,080	54.55	38,742,493	.....	208,270	38,950,763
Montville Twp. ....	171,877,900	74.46	230,832,528	3,688	1,240,090	232,076,306
Morris Twp. ....	404,564,775	101.71	397,763,027	3,147	4,869,754	402,635,928
Morris Plains Bor. ....	77,774,200	65.16	119,358,509	10,279	1,046,828	120,415,916
Morristown Town .....	181,771,550	88.73	217,092,500	225,281	17,340,892	234,658,673
Mountain Lakes Bor. ....	47,452,900	62.98	75,345,983	9,778	610,369	75,966,130
Mt. Arlington Bor. ....	22,309,750	54.44	40,980,437	356	221,322	41,202,115
Mt. Olive Twp. ....	173,063,610	92.87	186,350,398	970	1,369,936	187,721,299
Netcong Bor. ....	19,802,540	67.82	29,198,673	35,242	543,845	29,777,760
Parsippany-Troy Hills Twp. ....	499,817,850	76.58	652,674,132	3,758	4,205,835	656,883,725
Parsippany Twp. ....	73,007,945	63.64	114,720,215	5,973	1,010,616	115,736,804
Pequannock Twp. ....	143,490,050	76.61	187,290,373	125	834,839	188,134,330
Randolph Twp. ....	224,490,181	97.74	229,680,971	7,288	2,480,583	232,168,842
Riverdale Bor. ....	32,139,500	75.53	42,551,966	4,260	3,277,769	45,833,965
Rockaway Bor. ....	86,309,500	101.38	85,134,642	3,959	706,983	85,845,584
Rockaway Twp. ....	187,984,200	67.92	276,772,968	5,226	1,876,939	278,655,133
Roxbury Twp. ....	225,353,350	84.26	267,449,976	128,205	15,912,949	283,491,130
Victory Gardens Bor. ....	6,484,400	119.58	5,422,646	.....	28,908	5,451,554
Washington Twp. ....	100,814,399	79.64	126,587,643	841	1,333,643	127,922,127
Wharton Bor. ....	44,527,700	68.52	64,984,968	2,234	274,366	65,261,568
Totals .....	\$4,608,414,393		\$6,125,920,880	\$1,062,904	\$87,787,668	\$6,214,771,452

\* Exclusive of Class II Railroad Property.

Ocean County, 1974 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. ....	\$30,562,600	72.49%	\$42,161,126		\$90,543	\$42,251,669
Bay Head Bor. ....	40,716,050	84.04	48,448,417	\$508,600	238,421	49,195,438
Beach Haven Bor. ....	56,216,500	69.62	80,747,630		792,884	81,540,514
Beachwood Bor. ....	50,450,706	76.61	65,853,943		406,710	66,260,653
Berkeley Twp. ....	192,489,400	81.17	237,143,526	24	3,513,332	240,656,882
Brick Twp. ....	490,531,920	83.08	590,433,221		5,470,110	595,903,331
Dover Twp. ....	603,782,400	67.79	890,665,880	6,050	7,604,529	898,276,459
Eagleswood Twp. ....	7,859,000	57.62	13,639,361		192,282	13,831,643
Harvey Cedars Bor. ....	38,414,725	87.04	44,134,565		223,549	44,358,114
Island Heights Bor. ....	13,692,760	69.75	19,631,183		95,911	19,727,094
Jackson Twp. ....	135,029,850	61.06	221,142,892		1,703,028	222,845,920
Lacey Twp. ....	215,532,991	90.68	237,685,257	48	1,873,365	239,558,670
Lakehurst Bor. ....	7,987,461	54.55	14,642,458	1,408	692,625	15,336,491
Lakewood Twp. ....	214,408,800	60.29	355,629,126	8,307	4,168,803	359,806,236
Lavallette Bor. ....	53,730,100	63.87	84,124,158		1,172,737	85,296,895
Little Egg Harbor Twp. ....	102,012,400	92.47	110,319,455		4,774,378	115,093,833
Long Beach Twp. ....	175,449,565	57.71	304,019,347		676,351	304,695,698
Manchester Twp. ....	81,582,790	65.58	124,401,937	326	1,536,162	125,938,425
Mantoloking Bor. ....	29,063,600	72.01	40,402,166		123,377	40,525,543
Ocean Twp. ....	53,405,025	70.38	75,880,968		337,577	76,218,545
Ocean Gate Bor. ....	20,879,660	105.54	19,783,646		99,414	19,883,060
Pine Beach Bor. ....	15,350,700	66.65	23,031,808		75,673	23,107,481
Plumsted Twp. ....	21,219,000	70.70	30,012,730	7,035	1,019,045	31,038,810
Point Pleasant Bor. ....	194,447,452	86.31	225,289,596		3,328,402	228,618,000
Point Pleasant Beach Bor. ....	96,570,475	89.64	107,731,454	1,081	586,370	108,318,905
Seaside Heights Bor. ..	52,166,000	75.28	69,295,962		239,014	69,534,976
Seaside Park Bor. ....	59,366,525	87.26	68,064,065		249,813	68,283,878
Ship Bottom Bor. ....	41,533,476	70.34	59,046,739		775,545	59,822,284
South Toms River Bor. ..	18,586,280	67.72	27,445,777	1,778	208,711	27,656,266
Stafford Twp. ....	110,755,535	78.44	141,197,775		5,969,855	147,167,630
Surf City Bor. ....	61,791,000	84.17	73,412,142		318,614	73,730,756
Tuckerton Bor. ....	20,315,150	74.35	27,323,672		815,342	28,139,014
Union Twp. ....	39,273,240	64.72	60,681,768		784,170	61,465,938
Totals .....	\$3,345,203,126		\$4,533,393,752	\$534,657	\$50,156,642	\$4,584,085,051

\* Exclusive of Class II Railroad Property.



Passaic County, 1974 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. ....	\$50,950,400	57.32%	\$88,887,648	\$620	\$357,464	\$89,245,732
Clifton City .....	1,033,478,300	87.03	1,187,496,610	135,384	11,824,905	1,199,456,899
Haledon Bor. ....	48,848,100	65.16	74,966,390	.....	414,698	75,381,088
Hawthorne Bor. ....	217,634,000	79.84	272,587,675	33,758	1,459,544	274,080,977
Little Falls Twp. ....	123,953,806	70.60	175,671,963	6,180	2,631,526	178,209,669
North Haledon Bor. ....	63,019,400	54.86	114,873,132	.....	300,450	115,173,582
Passaic City .....	264,656,100	80.33	329,461,098	251,295	11,857,008	341,569,401
Paterson City .....	596,744,390	79.65	749,208,274	771,041	24,974,101	774,953,416
Pompton Lakes Bor. ....	97,848,700	73.45	133,218,108	526	971,451	134,190,085
Prospect Park Bor. ....	29,267,100	70.86	41,288,597	.....	182,704	41,471,301
Ringwood Bor. ....	111,585,900	72.68	153,530,407	.....	955,200	154,485,607
Totowa Bor. ....	178,488,300	82.11	217,377,055	1,173	2,163,429	219,541,657
Wanaque Bor. ....	75,156,300	75.32	99,782,661	.....	734,961	100,517,622
Wayne Twp. ....	635,665,600	70.90	896,566,432	1,434	7,544,301	904,112,167
West Milford Twp. ....	232,052,500	74.15	312,950,101	288	4,196,825	317,147,214
West Paterson Bor. ....	120,221,500	76.64	156,865,214	.....	964,544	157,829,758
Totals .....	\$3,879,560,396		\$5,004,631,365	\$1,201,699	\$71,533,111	\$5,077,366,175

\* Exclusive of Class II Railroad Property.

Salem County, 1974 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp. ....	\$21,746,600	105.61%	\$20,591,421	.....	\$340,510	\$20,931,931
Elmer Bor. ....	12,876,950	131.69	9,778,229	\$11,531	442,599	10,232,359
Elsinboro Twp. ....	5,414,720	59.78	9,057,745	.....	96,334	9,154,079
Lower Alloway Creek Twp. ....	7,310,875	59.50	12,287,185	.....	321,000	12,608,185
Mannington Twp. ....	13,640,700	69.04	19,612,833	3,585	709,733	20,326,151
Oldmans Twp. ....	25,019,600	117.05	21,375,139	1,497	369,042	21,745,678
Penns Grove Bor. ....	17,050,550	76.77	22,209,913	113	1,755,572	23,965,598
Pennsville Twp. ....	125,386,200	84.15	149,003,209	4,456	1,988,227	150,995,892
Pilesgrove Twp. ....	20,965,900	66.34	31,603,708	622	625,318	32,229,648
Pittsgrove Twp. ....	27,343,100	75.48	36,225,623	72	482,018	36,707,713
Quinton Twp. ....	12,866,050	63.65	20,213,747	.....	1,760,252	21,973,999
Salem City ....	29,208,275	95.70	30,520,604	20,329	1,514,563	32,055,546
Upper Penns Neck Twp.	29,493,405	45.89	64,269,786	19,700	303,849	64,593,335
Upper Pittsgrove Twp...	15,856,300	68.24	23,236,079	80	621,474	23,857,633
Woodstown Bor. ....	16,887,000	80.74	20,915,284	1,554	553,790	21,470,628
<b>Totals .....</b>	<b>\$380,966,225</b>		<b>\$490,900,565</b>	<b>\$63,539</b>	<b>\$11,884,271</b>	<b>\$502,848,375</b>

\* Exclusive of Class II Railroad Property.

Somerset County, 1974 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp. ....	\$52,550,200	55.47%	\$94,736,254	.....	\$1,299,526	\$96,035,780
Bernards Twp. ....	167,187,798	73.44	227,652,230	\$2,974	1,182,579	228,837,788
Bernardsville Bor. ....	131,445,100	86.70	151,609,112	118,614	1,855,400	153,583,126
Bound Brook Bor. ....	66,023,100	62.45	105,721,537	161,522	2,756,300	108,639,359
Branchburg Twp. ....	76,375,690	60.88	125,452,842	2,304	1,409,251	126,864,397
Bridgewater Twp. ....	507,911,280	83.07	611,425,641	47,756	5,408,437	616,881,834
Far Hills Bor. ....	12,757,830	43.89	29,067,738	9,036	76,919	29,153,693
Franklin Twp. ....	317,020,404	83.54	379,483,366	1,740	4,972,650	384,457,756
Green Brook Twp. ....	63,797,000	76.38	83,525,792	.....	319,698	83,846,490
Hillsborough Twp. ....	140,246,238	62.75	223,499,981	5,271	2,547,450	226,052,702
Manville Bor. ....	63,966,150	45.77	139,755,626	201,641	402,340	140,359,607
Millstone Bor. ....	5,506,352	68.53	8,033,492	.....	13,720	8,047,212
Montgomery Twp. ....	94,384,659	73.73	128,013,766	51,142	818,260	128,833,168
North Plainfield Bor. ....	114,536,559	50.03	228,985,739	.....	503,966	229,739,705
Peapack-Gladstone Bor. ....	29,805,200	65.72	45,351,795	5,384	263,145	45,620,324
Raritan Bor. ....	42,842,520	47.30	90,576,152	162,469	454,369	91,192,990
Rocky Hill Bor. ....	8,484,500	64.34	13,186,975	.....	54,314	13,241,289
Somerville Bor. ....	152,730,600	101.81	150,015,323	76,152	7,070,060	157,161,535
South Bound Brook Bor. ....	25,006,500	57.33	43,618,524	1,354	271,035	43,890,913
Warren Twp. ....	120,114,100	65.24	184,111,128	.....	725,000	184,836,128
Watchung Bor. ....	84,395,670	58.39	144,537,883	.....	794,535	145,332,418
Totals .....	\$2,277,066,332		\$3,208,310,896	\$847,359	\$33,498,954	\$3,242,657,209

\* Exclusive of Class II Railroad Property.

Sussex County, 1974 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. ....	\$3,515,460	46.01%	\$7,640,643	\$961	\$150,450	\$7,792,054
Andover Twp. ....	35,215,220	69.25	50,852,303	266	203,937	51,056,506
Branchville Bor. ....	13,604,500	117.82	11,546,851	.....	578,209	12,125,060
Byram Twp. ....	78,596,000	98.49	79,800,995	267	562,311	80,363,573
Frankford Twp. ....	38,354,600	70.98	54,035,785	.....	278,076	54,313,861
Franklin Bor. ....	32,430,000	77.47	41,861,366	1,659	1,431,570	43,294,595
Fredon Twp. ....	19,980,150	67.38	29,652,039	.....	135,005	29,837,944
Green Twp. ....	26,168,355	89.76	29,153,693	253	179,099	29,333,045
Hamburg Bor. ....	18,196,540	91.97	19,785,300	.....	92,986	19,878,286
Hampton Twp. ....	39,540,253	74.11	53,353,465	.....	311,965	53,665,430
Hardyston Twp. ....	47,762,900	80.41	59,399,204	143	392,678	59,792,025
Hopatcong Bor. ....	102,140,400	67.24	151,904,224	.....	760,588	152,664,812
Lafayette Twp. ....	15,352,900	88.08	17,430,631	.....	138,094	17,568,725
Montague Twp. ....	30,635,070	80.78	37,924,078	.....	555,785	38,479,863
Newton Town ....	40,931,300	58.28	70,232,155	.....	2,241,510	72,473,665
Ogdensburg Bor. ....	12,286,850	48.09	25,549,698	238	34,978	25,584,914
Sandyston Twp. ....	8,361,832	33.52	24,945,800	.....	86,709	25,032,509
Sparta Twp. ....	106,702,225	59.29	179,966,647	1,271	999,726	180,967,644
Stanhope Bor. ....	23,068,800	79.17	29,133,310	.....	219,209	29,357,519
Stillwater Twp. ....	45,601,830	89.12	51,169,019	.....	243,365	51,412,384
Sussex Bor. ....	8,821,900	53.58	16,464,912	.....	872,515	17,337,427
Vernon Twp. ....	184,670,700	89.43	206,497,454	896	1,041,638	207,540,018
Walpack Twp. ....	1,967,000	41.19	4,775,431	.....	30,194	4,805,625
Wantage Twp. ....	57,459,220	66.61	86,262,153	.....	10,356,065	96,618,218
<b>Totals .....</b>	<b>\$991,364,005</b>		<b>\$1,339,343,086</b>	<b>\$5,954</b>	<b>\$21,946,662</b>	<b>\$1,361,295,702</b>

\* Exclusive of Class II Railroad Property.

Union County, 1974 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. .	\$220,982,000	76.91%	\$287,325,445		\$1,498,911	\$288,824,356
Clark Twp. ....	275,032,900	100.15	274,620,969	\$4,064	1,241,400	275,866,433
Cranford Twp. ....	207,055,200	54.93	376,943,747	495,789	3,179,521	380,619,057
Elizabeth City ....	563,017,600	64.72	869,928,307	8,731,582	14,769,800	893,429,689
Fanwood Bor. ....	89,103,300	81.93	108,755,401	10,334	533,839	109,290,574
Garwood Bor. ....	34,226,420	50.65	67,574,373	19,684	206,100	67,800,157
Hillside Twp. ....	154,275,900	59.61	258,808,757	83,784	952,715	259,845,256
Kenilworth Bor. ....	168,432,100	100.51	167,577,455	42,983	867,419	168,487,857
Linden City ....	1,029,906,400	114.17	902,081,457	815,577	8,922,800	911,819,834
Mountainside Bor. ....	159,064,800	91.94	173,009,354		943,000	173,952,354
New Providence Bor. .	162,142,850	69.42	233,567,920	2,636	3,418,479	236,989,095
Plainfield City ....	252,432,600	68.88	366,481,707	301,039	8,789,900	375,572,546
Rahway City ....	330,751,400	99.56	332,213,138	893,756	7,423,500	340,530,394
Roselle Bor. ....	125,728,600	60.73	207,028,816	28,591	4,415,751	211,473,158
Roselle Park Bor. ....	140,913,000	92.07	153,049,853	51,433	792,119	153,896,406
Scotch Plains Twp. ....	279,364,400	86.44	323,188,801	62	1,789,379	324,978,242
Springfield Twp. ....	324,133,400	110.93	292,196,340	757	2,416,222	294,613,319
Summit City ....	355,846,400	81.30	437,695,449	334,421	5,268,504	443,298,374
Union Twp. ....	464,254,440	53.55	866,955,070	32,614	7,323,500	874,311,184
Westfield Town ....	412,089,900	83.01	496,434,044	3,077	5,324,926	501,762,047
Winfield Twp. ....	1,391,700	89.19	1,560,377		35,914	1,596,291
Totals .....	\$5,750,145,310		\$7,196,906,780	\$11,852,183	\$80,113,599	\$7,288,962,562

\* Exclusive of Class II Railroad Property.



Warren County, 1974 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. ....	\$11,966,075	47.52%	\$25,181,134	\$1,369	\$259,129	\$25,441,632
Alpha Bor. ....	16,894,925	77.01	21,938,612	4,003	112,169	22,054,784
Belvidere Town ....	26,539,521	87.02	30,498,185	17,817	1,460,914	31,976,916
Blairstown Twp. ....	34,176,784	60.62	56,378,726	.....	161,848	56,540,574
Franklin Twp. ....	21,303,615	73.84	28,851,050	166	665,559	29,516,775
Frelinghuysen Twp. ....	15,343,870	66.16	23,192,065	44	75,081	23,267,190
Greenwich Twp. ....	14,544,150	75.09	19,368,967	1,259	273,160	19,643,376
Hackettstown Town ...	70,363,882	73.51	95,720,150	9,294	1,577,721	97,307,165
Hardwick Twp. ....	12,479,770	76.54	16,304,899	.....	6,603	16,311,502
Harmony Twp. ....	12,464,372	41.89	29,755,006	5,174	130,489	29,890,669
Hope Twp. ....	11,724,506	56.09	20,903,024	.....	298,077	21,201,101
Independence Twp. ....	20,975,920	59.01	35,546,382	919	243,546	35,790,847
Knowlton Twp. ....	23,004,505	79.46	28,951,051	262	64,070	29,015,383
Liberty Twp. ....	13,366,077	69.46	19,242,840	152	18,575	19,261,567
Lopatcong Twp. ....	42,391,762	81.29	52,148,803	4,391	606,904	52,760,188
Mansfield Twp. ....	28,232,512	42.77	66,010,082	652	299,351	66,310,085
Oxford Twp. ....	9,886,872	69.44	14,238,007	.....	178,519	14,416,526
Pahaquarry Twp. ....	268,650	33.01	813,844	.....	6,271	820,115
Phillipsburg Town ....	101,806,950	80.68	126,186,106	753,366	2,732,475	129,671,937
Pohatcong Twp. ....	29,180,690	65.67	44,435,343	5,265	529,983	44,970,591
Washington Bor. ....	51,966,650	79.40	65,449,181	61,672	1,979,489	67,490,342
Washington Twp. ....	41,504,897	75.45	55,009,804	1,029	791,163	55,801,996
White Twp. ....	40,113,480	76.52	52,422,216	5,008	82,594	52,509,818
Totals .....	\$650,500,435		\$928,545,467	\$871,832	\$12,553,780	\$941,971,079

\* Exclusive of Class II Railroad Property.

## Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1974

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 .....	\$1,454,831,797	78.02%	\$1,864,669,767	\$230,371	\$42,149,076	\$1,907,049,214
Bergen .....	10,089,438,812	71.13	14,185,375,729	3,386,061	138,309,273	14,327,071,063
Burlington .....	2,579,831,394	81.91	3,149,624,137	111,442	49,565,886	3,199,301,465
Camden .....	2,904,735,333	69.88	4,156,624,801	2,904,505	76,470,085	4,235,999,391
Cape May .....	1,327,030,211	73.11	1,815,201,732	83,368	15,937,605	1,831,222,705
Cumberland .....	764,099,426	80.68	947,117,589	242,761	20,098,572	967,458,922
Essex .....	5,872,385,300	76.15	7,711,437,510	23,335,301	178,581,800	7,913,354,611
Gloucester .....	1,213,956,934	65.96	1,840,513,567	138,377	21,017,872	1,861,669,816
Hudson .....	3,309,349,947	78.41	4,220,618,129	108,058,580	70,710,215	4,399,386,924
Hunterdon .....	990,539,336	80.63	1,228,462,646	86,598	28,664,697	1,257,213,941
Mercer .....	2,270,571,975	71.59	3,171,444,966	3,879,268	58,503,853	3,233,828,087
Middlesex .....	6,611,956,890	86.30	7,661,928,842	13,494,802	120,231,106	7,795,655,250
Monmouth .....	4,297,286,590	74.92	5,736,035,055	622,676	69,870,363	5,806,528,094
Morris .....	4,603,414,393	75.23	6,125,920,880	1,062,904	87,787,668	6,214,771,452
Ocean .....	3,345,203,126	73.79	4,533,393,752	534,657	50,156,642	4,584,085,051
Passaic .....	3,879,560,396	77.52	5,004,631,365	1,201,699	71,533,111	5,077,366,175
Salem .....	380,966,225	77.61	490,900,565	63,539	11,884,271	502,848,375
Somerset .....	2,277,086,332	70.97	3,208,310,896	847,359	33,498,954	3,242,657,209
Sussex .....	991,364,005	74.02	1,339,343,086	5,954	21,946,662	1,361,295,702
Union .....	5,750,145,310	79.90	7,196,996,780	11,852,183	80,113,599	7,288,962,562
Warren .....	650,500,435	70.06	928,545,467	871,832	12,553,790	941,971,079
<b>Totals</b> .....	<b>\$65,569,254,167</b>	<b>75.79%</b>	<b>\$86,517,097,261</b>	<b>\$173,014,237</b>	<b>\$1,259,585,590</b>	<b>\$87,949,697,088</b>

\* 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.

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