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MICHAELS

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 0



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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

JOHN A. KERVICK, *State Treasurer*

WILLIAM KINGSLEY, *Deputy Director*

Bureaus:

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

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

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

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

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

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

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

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

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DIVISION OF TAXATION

LETTER OF TRANSMITTAL

Trenton, July 1, 1960.

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

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the 1960 Annual Report of the Division of Taxation in the Department of the Treasury covering the activities of the nine Bureaus of the Division and the Office of the Director during the State fiscal year ending June 30, 1960, and setting forth the County and State Abstracts of Ratables for the calendar year 1960.

TAX COLLECTIONS:

The Division of Taxation is responsible for administering all State taxes except boxing and wrestling, pari-mutuel racing taxes and motor vehicle licenses and fees. In the fiscal year ending June 30, 1960, the Division collected \$278,537,269 to account for 74.5% of all major tax revenues. Comparative collections from all major State taxes for the fiscal years 1960 and 1959 were as follows:

<i>Collected by Division of Taxation</i>	<i>1960</i>	<i>1959</i>
Beverage Taxes	\$21,431,052	\$20,050,897
Cigarette Taxes and Licenses	41,036,144	37,802,357
Corporation Business Tax (a)	60,381,845	47,511,099
Inheritance-Estate Taxes (b)	21,558,967	21,594,327
Insurance Taxes	17,530,504	16,500,797
Motor Fuels Taxes (c)	98,530,734	92,455,947
Outdoor Advertising Taxes	136,853	92,496
Railroad Taxes—State Use (d)	3,009,079	3,150,091
Railroad Taxes—Local Use (e)	14,922,091	14,960,994
	\$278,537,269	\$254,119,005

- (a) Includes Financial Business Tax Collections—1959—\$757,889; 1960—\$701,817—distributed ½ to taxing district and ½ to county in which place of business is located.
- (b) Gross Collections. Net after refunds—1959—\$20,603,438; 1960—\$20,572,536.
- (c) Net after refunds.
- (d) Includes Class I & Class III railroad property and railroad franchise tax.
- (e) Class II railroad property tax.

<i>Collected Outside Division of Taxation</i>	<i>1960</i>	<i>1959</i>
Boxing-Wrestling Taxes	\$44,386	\$36,459
Motor Vehicle Fees, etc.	70,416,426	67,358,212
Pari-Mutuel Taxes	25,068,679	23,661,493
	<hr/>	<hr/>
	\$95,529,491	\$91,056,164
Total Major State Tax Collections	\$374,066,760	\$345,175,169
State Use	\$357,605,197	\$328,840,035
Local Use (f)	15,623,908	15,718,883
Dedicated (g)	837,655	616,251

Revenue of \$278.5 million collected by the Division of Taxation for the fiscal year ending June 30, 1960, showed an increase of \$24.4 million, or 9.6%, over collections of \$254.1 million for the previous year.

The increase of \$12.9 million in the Corporation Business Tax yield was largely the result of the new income tax base enacted in 1958, plus the fact that in the State's previous fiscal year, ended June 30, 1959, only returns filed during the last six months of such year reflected the expanded tax base. Although the revenue derived from the new income tax base was substantial—\$27,690,806.70—it failed to reach anticipations. This was due primarily, it is believed, to the steel strike during the third and fourth quarters of 1959 which adversely affected the net income of many large New Jersey taxpayers.

Other substantial revenue increases were in Beverage Taxes \$1.4 million, Cigarette Taxes \$3.2 million, Motor Fuels Taxes \$6.1 million, Motor Vehicle Fees \$3.1 million and Pari-Mutuel Taxes \$1.4 million.

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

Public Utility Taxes (other than railroad taxes), payable directly to the several taxing districts of the State in which property of such utilities is located (less \$38,012 to State for administration expenses)	\$71,544,222.34
Domestic Insurance Taxes	
Payable directly to taxing districts—8½%	\$3,427,169.47
Payable directly to counties—12½%	489,595.64
	} \$3,916,765.11

- (f) Includes Financial Business Tax and Class II railroad property tax.
 (g) Includes allocation to N. J. Firemen's Ass'n., N. J. Firemen's Home and State Police Retirement Fund.

LOCAL PROPERTY TAX DEVELOPMENTS

Assessment Equalization

On October 1, 1959 the Division, pursuant to the requirement of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1), published a Table of Equalized Valuations showing the average ratio of assessed to true value for each of the 568 taxing districts of the State. These average ratios were based upon a two-year average of sales.

The total number of sales screened during the two years were 154,139 for the sampling period July 1, 1957 to June 30, 1958 and 170,579 in the sampling period July 1, 1958 to June 30, 1959. In the aggregate, these samples represent approximately 98% of all of the deed transactions which took place in this State during the period of study. This excellent record was made possible by the generally splendid cooperation of the County Tax Boards, the local assessors and the staff of the Local Property Bureau.

The equalized valuations of real property established in this Table form the principal basis upon which State aid for schools will be apportioned for the school year 1960-61. The total 1959 equalized valuation of all real property in the State was determined to be \$26,605,833,129 as against an aggregate assessed valuation of \$7,843,164,021, for an average State assessment ratio of 29.48%. The corresponding figures as of October 1, 1958 were: Total Equalized Valuation, \$25,425,694,901; Total Assessed Valuation, \$7,074,687,049; Average State Assessment Ratio 27.82%.

County equalization at full true value continued throughout the State in 1960 with the result that the basis for apportioning costs of county governments includes equalized valuations of real property in all taxing districts as distinguished from unadjusted assessed valuations.

Although notable progress has been made in the matter of equalizing real property as a basis for apportioning county taxes and State aid to local school districts, personal property has never been reached by the equalization process. Representing \$1,286,985,701 of assessed values in 1960, personal property accounts for 13.0% of the aggregate assessed valuations which comprise the local property tax base. At the same time, aggregate real estate assessed valuations constituted

85.3% of all the assessed values. Inclusion of the assessed valuations of personal property with equalized valuations of real property within the Table of Equalized Valuations used for apportioning State School Aid, causes real property to carry 95.1%, and personal property 4.3%, of the apportionments based on the valuations reflected in the Table of Equalized Valuations. The final .6% relates to Class II railroad property.

Tax Revenues

In ten years the aggregate taxable ratables increased from \$5,944,408,870 to \$9,566,590,235, an increase of 60.9%. In the same period the average State rate of taxation has gone from \$6.201 per \$100 of assessed valuation in 1950 to \$8.729 in 1960, an increase of 41%. Also in the same period, the local property tax levy increased from \$369.0 million to \$834.7 million, an increase of 142%.

Legislation

Enactment of Chapter 51, L. 1960 represents the most extensive property tax law revision since adoption of the new State Constitution in 1947. The new law will be effective for the tax year 1962 and thereafter. Some of the more important changes follow:

1. Authorization for establishment by each county board of taxation of a real property assessment ratio to be applied uniformly within each county—such ratio to be expressed as a multiple of 10% with a minimum of 20% and a maximum of 100%—with 50% as the prevailing ratio in the event the county board fails to act;
2. Establishment of an accounting basis for the assessment of personal property used in business;
3. Establishment of the "common level," determined statistically from the data derived from the sales-ratio program, as the basis for assessment of tangible business personalty;
4. Establishment of a 4 to 1 relationship between the assessment percentage levels applicable to real estate and machinery and equipment on the one hand, and inventories on the other;
5. Permissive elimination of the tax on household property at the option of the governing body of each municipality;

6. Elimination of household property valuations, even when the tax thereon is retained, from the aggregate valuations to be used in the determination of the local tax rate base and in the apportionment of county government costs.
7. Equalization of personal property assessments as among taxing districts for county cost apportionment purposes.

A major implication stemming from Chapter 51, L. 1960 is the emergence of the sales-ratio program, inaugurated in 1954 for the determination of school-aid ratios, as the cornerstone of the assessment revision program.

One of the most significant changes effected by Chapter 51, L. 1960 concerns the standard of assessment with respect to tangible personal property used in business. This standard has been changed from "true value" to "fair value." The latter is presumed to be the net book value of the property, subject to the authority of the Director of the Division of Taxation to promulgate uniform rules and regulations for the determination and reporting of costs, depreciation, and net book value. The new law contemplates the utilization of accounting techniques and provides for the first time a formula for the equalization of personal property aggregates. Effective administration of the accounting approach will accomplish equality in the assessment of business personalty which, hitherto, has remained outside the county and State equalization processes which have functioned so well with regard to real property.

Immediately following enactment of Chapter 51, Laws of 1960, State Treasurer John A. Kervick formed an Advisory Committee on Assessment Practices to consult with the Director of the Division of Taxation in the drafting of rules, regulations and forms to be promulgated in implementation of the new law. The committee was composed of representatives of the Association of Municipal Assessors of New Jersey, New Jersey Association of County Tax Board Commissioners and Secretaries, New Jersey State League of Municipalities, New Jersey Manufacturers Association, New Jersey Taxpayer's Association, New Jersey Association of Real Estate Boards, New Jersey State Chamber of Commerce, New Jersey Society of Certified Public Accountants, New Jersey Association of Public Accountants, New Jersey Bar Association, New Jersey Farm Bureau,

various individuals active in the tax field, and representatives from the Attorney General's office, the Division of Local Government and the Division of Taxation. The first meeting was held on June 28, 1960. It is the plan of the Division to conduct an extensive educational program for tax assessors to assist them in the administration of the new law. It is also planned to hold meetings throughout the various counties of the State with taxpayers and accountants groups to acquaint them with the requirements of the new law.

Another legislative enactment was Chapter 50, Laws of 1960, effective January 1, 1961. It substitutes a fixed rate of 7½% to be applied to public utility gross receipts, in determining the gross receipts tax payable to municipalities, in place of the average State rate of taxation with a variable range of 5% minimum and 7½% maximum. This change was designed to prevent possible drastic reduction of the gross receipts tax. State-wide or widespread property assessment at 100%, or at a substantial percentage in excess of that presently employed, could have the effect of lowering the average State rate of taxation to such an extent that the yield of public utility gross receipts taxes to municipalities would be substantially reduced.

Judicial Decisions

In *Village of Ridgely Park vs. Bergen County Board of Taxation*, 31 N. J. 420 (decided January 25, 1960) and 33 N. J. 262 (decided June 28, 1960 and reversing 61 N. J. Super. 170), the New Jersey Supreme Court held that although a county board of taxation is required by statute to equalize aggregates of real property assessments, there is no such statutory requirement with respect to aggregates of personal property assessments, and inclusion of aggregates of personal property without equalization would not offend constitutional limitations.

The Court also held that even if it were determined that there was error or illegality in the promulgation of the county equalization table and abstract of ratables, a complaining municipality would not be entitled to a judgment requiring the county to repay the full amount of county tax apportioned to the municipality. The county equalization table and abstract of ratables are not to be invalidated, nor shall there be a suspension of the apportionment of county costs already determined or of the collection of taxes levied in pursuance

thereof. The municipality concerned could seek, at most, a credit against future county costs apportionment of such amount as it shows to be in excess of its proper share.

It is interesting to note that the last opinion of the Supreme Court in the above case was handed down within two weeks after enactment of c. 51, L. 1960, which provides that county boards shall equalize aggregate personalty assessments in apportioning county costs.

The Urgent Need for Revaluation

In enacting Chapter 51, Laws of 1960, effective in the year 1962 and thereafter, the Legislature has joined the courts in prescribing a time-table for achieving uniformity in real property assessment within each county in the State. The provisions bearing on uniformity can be summarized thus:

1. All taxable real property in the State shall be assessed according to the same standard of value (Sec. 1).
2. The standard of value is the true value of the real property (Sec. 1).
3. The true value is such price as, in the assessor's judgment, the real property would sell for at a fair and bona fide sale by private contract on October 1 next preceding the tax year (Sec. 25, amending N. J. S. A. 54:4-23).
4. The assessed valuation shall be expressed in terms of the taxable value of the property (Sec. 1).
5. The taxable value shall be that percentage of true value as shall be established by each county board of taxation as the level of taxable value to be applied uniformly to all taxable real property throughout the county (Sec. 1).
6. The percentage level which may be established by a county board of taxation shall be expressed as a multiple of 10%, and no level so established shall be lower than 20% or higher than 100% of the standard of value (Sec. 2).
7. Any county board which proposes to establish a percentage level to be effective in the tax year 1962, must do so on or before April 1, 1961 (Sec. 3).

8. In the event that any county board of taxation shall fail to initially establish the percentage level for its county, then until the same shall be done, the level of assessment for such county shall be 50% of the true value (Sec. 3).

Enactment of Chapter 51, L. 1960, has confronted the assessor and the governing body of every one of the 568 taxing districts in our State with increased and inescapable responsibility for achieving equality in local property assessments. As can be seen from the foregoing summary, the foundation upon which such equality is to be based is the true value of the property.

Authorities throughout the country are in agreement that a complete appraisal of all land and buildings by a competent firm experienced in mass appraisal programs for property tax purposes is essential to establish a sound and uniform base for equitable assessments. Such a complete appraisal is what is meant by the term "revaluation."

The purpose of a revaluation project is to secure an equitable apportionment of the property tax burden among all the taxpayers within a taxing district. This can be accomplished only by bringing the valuation of every property up to date on a basis applied uniformly to every line item. This is true whatever percentage or ratio of assessment to true value may be prescribed by law.

To repeat, a revaluation program provides the assessor with the basis for revision of his assessment roll to any ratio that may be decided upon by the county board of taxation acting under c. 51, L. 1960. Where adequate data are available to the assessor showing the true value of every parcel of property, assessment revision requires only the application of a common multiplier to such true values. Obviously no such method can be employed when only non-uniform assessments at a wide range of ratios exist.

From 1950 to 1960 approximately 260 taxing districts have completed revaluation projects. More information regarding the activities of the Division of Taxation with respect to assisting districts to undertake and complete revaluation projects will be found in that part of this report which describes the administrative functions of the Local Property Tax Bureau.

Some Additional Observations

It is essential to give full consideration to the professional qualifications of and adequate salaries for assessors. Throughout the years it has been stressed that the quality of the initial assessment is the most important ingredient in local property taxation. In his Sixth Annual Message to the Legislature, January 12, 1960, Governor Robert B. Meyner made these important recommendations:

- a. Provide for the professional training of local assessors, for State-wide performance standards, and for competent technical assistance when needed.
- b. Permit, on local option, the use of county assessors or the assessment of property by municipalities jointly on a consolidated basis.
- c. Provide for complete assessment every two or three years, instead of every year.
- d. The local press of our State should publish the municipal tax rolls.

It is hoped that it will be possible to implement these recommendations in the near future.

RAILROAD PROPERTY REVALUATION

Difficult administrative problems persist in the field of railroad taxation. Perennial litigation by railroads and municipalities challenging the Director's valuations of Class II railroad property still continues. Class II railroad property is required to be assessed according to the same standard of value as other real property taxed in the municipality. No State-wide revaluation of railroad property has been undertaken since 1911. The Division feels compelled to renew the recommendation made in prior years with respect to the desirability of an appropriation for a revaluation of railroad property. A thorough-going revaluation of this class of property is essential in order to assure uniformity of assessment at the level commonly prevailing in the community where the property is located.

Respectfully submitted,

WILLIAM KINGSLEY,

Acting Director, Division of Taxation.

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

Office of the Director, Division of Taxation

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

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

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

Under chapter 86, Laws of 1954, the Division is required to promulgate a Table of Equalized Valuations for use in the apportionment of State School Aid. The Division is also required to promulgate rules, regulations and forms in implementing chapter 51, Laws of 1960, which substantially amends the local property tax law.

MAJOR STATE TAX COLLECTIONS

(Amounts in Thousands of Dollars)

Tax	Fiscal Year Ending June 30			Increase or Decrease 1959 Over 1958		Increase or Decrease 1960 Over 1959		Per Cent of Total Revenue		
	1958	1959	1960	Amount	Per Cent	Amount	Per Cent	1958	1959	1960
Beverage	\$19,095	\$20,051	\$21,431	\$956	5.0%	\$1,380	6.9%	6.6%	5.8%	5.8%
Boxing and Wrestling ...	43	36	44	-7	-16.3	8	22.2	*	*	*
Cigarette	35,387	37,802	41,036	2,415	6.8	3,234	8.6	12.0	11.0	11.0
Corporation	29,347	47,511	60,382	18,164	61.9	12,871	27.1	10.0	13.7	16.2
Inheritance	19,234	21,594	21,559	2,360	12.3	-35	-0.2	6.6	6.3	5.8
Insurance	15,466	16,500	17,531	1,034	6.7	1,031	6.2	5.2	4.8	4.7
Motor Fuels	70,124	92,456	98,531	22,332	31.8	6,075	6.6	23.9	26.8	26.4
Motor Vehicle Fees	62,344	67,358	70,416	5,014	8.0	3,058	4.5	21.2	19.5	18.8
Outdoor Advertising	93	92	137	-1	-1.0	45	48.9	*	*	*
Pari-Mutuel	24,790	23,661	25,069	-1,129	-4.6	1,408	4.4	8.4	6.9	6.8
Railroad	18,072	18,111	17,931	39	0.2	-180	-1.0	6.1	5.2	4.8
Total	\$293,995	\$345,172	\$374,067	\$51,177	17.4%	\$28,895	8.4%	100.0%	100.0%	100.0%

DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

State Use	\$277,999	\$328,840	\$357,605	\$50,841	18.3%	\$28,765	8.7%	94.6%	95.3%	95.6%
Local Use	15,396	15,719	15,624	323	2.1	95	0.6	5.2	4.6	4.2
Dedicated	599	616	838	17	2.8	222	36.0	0.2	0.1	0.2

* Less than 1/10 of 1%.

COSTS OF COLLECTION

<i>Tax Source</i>	<i>Fiscal Year Ending June 30</i>					
	<i>1959 Cost of Collection</i>		<i>1960 Cost of Collection</i>		<i>Total Number of Personnel</i>	
	<i>Amount</i>	<i>Per Cent of Revenue</i>	<i>Amount</i>	<i>Per Cent of Revenue</i>	<i>1959</i>	<i>1960</i>
Beverage	\$445,547	2.2%	\$440,160	2.1%	87	82
Cigarette	267,829	0.7	283,365	0.7	48	47
Corporation	622,711	1.0	686,769	0.9	131	152
Inheritance	745,298	3.5	763,167	3.5	122	119
Motor Fuels	482,360	0.5	516,384	0.5	84	79
Pari-Mutuel	217,706	0.9	222,197	0.9	*	*
Railroad	116,361	0.6	110,472	0.6	19	18
Total	\$2,897,812	0.8%	\$3,022,514	1.1%	491	497

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

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

Beverage Tax Bureau

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

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

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

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

At the close of the fiscal year ending June 30, 1960, the personnel of the Bureau consisted of a State Supervisor, an Assistant State Supervisor, 10 Supervising Field Auditors, 32 Field Auditors, and 38 Office Auditors and office personnel. For the convenience of the public, offices are maintained in Trenton and Newark.

The Legislature annually appropriates funds for the administration of the Bureau. During the year ending June 30, 1960, expenditures totaled \$470,007.42; of which administrative and supervisory salaries totaled \$108,969.86; field auditors' salaries, \$186,436.87; office auditors and personnel, \$144,753.11; all other operating expenses totaled \$29,847.58. With gross receipts for the year totaling \$21,430,895.87; the total cost of operation was 2.19%.

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

	Rate of Tax Per Gallon	Year Ended June 30		
		1958	1959	1960
Beer	\$0.03 $\frac{1}{2}$	\$3,841,048.43	\$3,820,619.12	\$3,978,858.11
Liquor	1.50	14,353,199.20	15,305,925.80	16,509,681.00
Still Wine .....	.10	730,256.89	738,148.20	740,917.59
Vermouth .....	.15	78,751.61	85,239.80	89,569.09
Sparkling Wines .....	.40	70,734.73	80,296.81	91,703.51
Miscellaneous .....	....	18,759.10	17,966.75	20,166.57

Cigarette Tax Bureau

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

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

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

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

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

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

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

The receipts of this Bureau for the fiscal year ending June 30, 1960, were:

Stamps and Miscellaneous Revenues	\$40,776,557.32
License Revenues	256,605.50
Fines and Penalties	2,981.55
Total Receipts	\$41,036,144.37

The stamp and miscellaneous revenue figures indicate the purchase of 16,853,319,560 cigarettes by persons in New Jersey during the fiscal year ended June 30, 1960.

Based on the 1959 estimated population census figure of 5,935,620, the following statistics are disclosed:

1. Cigarettes were consumed at an average of 2,839.4 cigarettes per person.
2. Per Capita Revenue per 1 cent of tax was \$1.383.
3. Per Capita Revenue was \$6.915.

Functions of the Bureau were performed by a staff of 48 employees divided into the two following categories:

Office Personnel	28
Field Personnel	20
Total	48

The operational costs for the Bureau during the fiscal year totaled \$283,321.70, of which \$240,668.05 were for salaries and \$42,653.65 for administrative costs.

The cost figure was 0.69% for each dollar collected.

Corporation Tax Bureau

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

Functions:

This Bureau administers and collects the following taxes:

- Corporation business tax
- Financial business tax
- Insurance premiums tax

and performs the following miscellaneous services:

- Issuance of tax lien certificates
- Issuance of tax clearance certificates
- Issuance of releases of corporation franchise tax liens
- Allocation to the State Police Retirement and Benevolent Fund of its share of taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State
- Determination and certification of franchise tax payable by domestic life insurance companies under chapter 101, Laws of 1950
- Determination and certification of franchise tax payable by domestic insurance companies, other than life insurance companies, under chapter 227, Laws of 1952
- Determination and allocation of proceeds of financial business tax to counties and municipalities entitled thereto
- Collection of cost of administration of the Motor Vehicle Security-Responsibility Law (chapter 176, Laws of 1952).

Disposition of Revenues:

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

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

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

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

Dedicated Funds:

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

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

Total Bureau Receipts : \$77,912,348.63.

Cost of Operation:

Salaries	\$630,815.19
Services Other Than Personal	11,177.44
All Other Expenditures	45,377.81
	\$687,370.44

Percentage—Cost of Operation—0.88%.

Staff:

Examiners—70.
Clerical—77.

SUMMARY DESCRIPTION OF TAXES

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

CORPORATION BUSINESS TAX

Statutory Citations:

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

HISTORICAL STATEMENT

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

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

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

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

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

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

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

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

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

Allocation Percentage:

(a) **General**

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

(b) **Allocation of Net Worth**

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

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

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

The aggregate resulting percentages are divided by three.

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

(c) **Allocation of Net Income**

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

(d) **Investment Companies**

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

(e) **Regulated Investment Companies**

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

Rate of Tax:**Net Worth:**

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

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

Net Income:

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

Short Rate Tax Table:

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

Minimum Tax:**On Net Worth Base**

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

On Net Income Base

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

Investment Companies and Regulated Investment Companies

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

Returns:

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

Schedule of 1960 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1959 and December 31, 1959	Jan. 1960	Feb. 1960	Mar. 1960	April 1960	May 1960	June 1960
Last filing date in 1960 is	April 15, 1960	May 15 1960	June 15 1960	July 15 1960	Aug. 15 1960	Sept. 15 1960	Oct. 15 1960

Time of Payment:

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

Forms:

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

FINANCIAL BUSINESS TAX

Statutory Citation:

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

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.00.

Returns:

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

Time of Payment:

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

Forms:

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

INSURANCE PREMIUMS TAX**Statutory Citation:**

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

Tax Applies to:

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

Nature of Tax:

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

Rate of Tax:

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

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

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

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

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

Due Date:

Tax payment due on or before June 1.

SCHEDULE "A"
SUMMARY OF TAXES COLLECTED DURING THE FISCAL
YEAR ENDING JUNE 30, 1960

RECEIPTS		
Corporation Business Taxes		**\$59,650,256.68
Domestic	\$31,489,143.76	
Foreign	27,804,726.30	
Interest and Penalties	356,386.62	
Insurance Premiums Taxes (Net \$16,692,849.56)		17,530,504.16
Life Insurance Premiums Taxes	6,706,486.16	
Domestic:		
Life	\$362,250.46	
Annuities	128,193.84	
Total	\$490,444.30	
Foreign:		
Life	\$5,904,265.95	
Annuities	311,775.91	
Total	\$6,216,041.86	
Domestic Insurance Premiums Taxes (Other than Life)		182,020.18
Comp. (1/4%)	\$60,919.92	
Marine	198.39	
Fire	26,620.93	
Auto	42,625.06	
All Other	51,655.88	
Foreign Insurance Premiums Taxes (Other than Life)		10,641,997.82
Comp. (1/4%)	\$167,923.38	
Marine	2,141.95	
Fire	378,203.82	
Auto	3,675,606.25	
Motor Vehicle Security Law	597,568.14	
All Other	5,820,354.91	
Interest	199.37	
Financial Business Taxes		*701,817.19
Tax Certificates		29,770.60
Total		\$77,912,348.63

** This amount excludes \$233.01 (net), transferred from Corp. Business Taxes to Financial Business Taxes.

* This amount includes \$233.01 (net), transferred from Corp. Business Taxes to Financial Business Taxes.

Allocation:

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

<i>Source</i>	<i>Allocation</i>	
	{New Jersey Firemen's Association	\$234,163.82
Fire	\$378,203.82 {New Jersey Firemen's Home	144,040.00
	{State Police Retirement Fund (1/8)	459,450.78
Auto	3,675,606.25 {State Treasurer, General Fund (7/8)	3,216,155.47
Financial Business Taxes—Dedicated for distribution on an equal share basis to the municipality and county in which the taxpayer's place of business is located.		

Engineering and Railroad Tax Bureau

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

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

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

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

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

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

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

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

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

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

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

Railroad taxes levied and payable in 1960 are :

Property tax	\$18,094,373.45
Franchise tax	318,230.26
Total property and franchise taxes for 1960	<u>\$18,412,603.71</u>

For 1960 the apportionment of railroad taxes to State and local use is as follows :

For State use	\$2,845,568.75
For local use	15,567,034.96
Total 1960 railroad taxes	<u>\$18,412,603.71</u>

Operating costs of this Bureau for the fiscal year ending June 30, 1960 were :

Salaries, \$104,023.63 ; All other \$6,367.12 ; Total, \$110,390.75.

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

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

Local Property Tax Bureau

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

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

compiling certain statutory tables and reports for the Director of Taxation, conducting investigations, making special studies, and performing such other functions as the Director may require.

Assistance to Assessors

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

A small staff of specialized appraisal personnel is being developed within the Bureau to assist assessors in the appraisal of unusual or large complex types of property and to take a leading part in the preparation of technical manuals and other appraisal data.

During 1956 the Bureau furnished assessors with the "Real Property Appraisal Manual for New Jersey Assessors" and conducted a series of county-wide orientation classes in the use of the handbook. The appraisal manual has proved to be a very valuable tool for the assessors and has been used by a number of professional appraisal firms in carrying out revaluation projects. It is designed to provide assessors with basic standards of value on types of property in New Jersey as a guide toward uniform assessments.

Three sets of errata and addenda have been distributed for insertion in the manual as have annual tables of conversion factors in a continuing effort to make the manual an up-to-date working tool for assessors. A revised and enlarged edition of the manual is projected for possible publication in 1962 to provide data for the appraisal of numerous modern type structures, the construction of which involves new building techniques and the application of numerous new materials.

An "Assessors Law Manual," containing all property tax laws pertinent to the conduct of the assessor's office, was published by the Bureau in August, 1954, and furnished to all assessors. An up-to-date reprint of the Law Manual was distributed in January, 1958. These editions are presently out of print. A third edition of the Law Manual is projected and will be issued as soon as certain statutes relating to

local property taxation are amended, supplemented or repealed as is contemplated in section 39 of chapter 51, Laws of 1960, which states that all pertinent statutes be revised in order that they may reflect the policies embodied in the provisions of that chapter.

A Handbook for New Jersey Assessors is presently being prepared by the Rutgers University, Bureau of Government Research under the supervision of the Bureau. The purpose of the Handbook is to provide a guide for municipal tax assessors which will supplement the Real Property Appraisal Manual for New Jersey Assessors and the Assessors Law Manual, and which will emphasize the administrative aspects of the assessors job.

An Advisory Committee made up of prominent tax-minded individuals is holding periodic meetings during the preparation of the Handbook to assist in determining the content and format in an effort to make the Handbook a highly practical working tool for the assessors.

The committee is made up of representatives of the following groups: New Jersey Association of Municipal Assessors; Association of County Tax Board Commissioners and Secretaries; Municipal Receivers, Tax Collectors and Treasurers Association of New Jersey; New Jersey Association of Real Estate Boards; New Jersey State Chamber of Commerce; New Jersey State League of Municipalities and the New Jersey Taxpayer's Association.

The Bureau has prepared Suggested Specifications for a Revaluation Project in an effort to improve the quality of professional revaluation programs being carried on throughout the State and as a part of the Bureau's continuing efforts to obtain uniform and equitable assessments in every taxing district.

Implementation of chapter 51, Laws of 1960, which was approved on June 15, 1960, will require a concentrated state-wide educational program for assessors and an expanded continuing assistance to assessors effort. While the plans for these programs are still in the early stages of formulation, as of this writing, it is apparent that a large part of these responsibilities will accrue to the Bureau.

As a part of its assistance program, the Bureau co-sponsored the in-service training courses in Assessing Principles held in five strategic locations throughout the State during 1959-60, and the four-day Annual Conference for Assessing Officers, both of which are conducted by

the Bureau of Government Research of Rutgers University. The importance of these continuous in-service training activities is emphasized by the fact that approximately 150 new assessors take office each year without any legal requirements as to experience or qualification for their duties.

The "Local Property Tax Bureau News," which carries items of educational value and of timely interest on all phases of assessment administration, is published by this Bureau, ten issues annually, and is sent to some 2,500 assessors and municipal officials and other interested persons and agencies. A cumulative index is furnished annually.

The "Assessor's Daily Work Calendar" was distributed to the Assessors for the first time in 1959. It contains reminders of important statutory dates and the day-to-day duties of the Assessor's office, together with the statutory references and page references to the Law Manual. Also shown are dates and places for meetings and conferences of interest to the assessor.

Assessment—Sales Ratio Studies for the Table of Equalized Valuations

The Bureau carries on a continuing state-wide assessment-sales-ratio study of virtually every deed transaction recorded in each of the twenty-one counties, the results of which are used in the formulation of a statutory annual Table of Equalized Valuations. The ratio of assessed value to true value as indicated by the price received in a bona fide sales transaction is determined for the sales in all classes of property in all of the 568 taxing districts in the State. An estimated total of 350,000 deed transactions will have been processed to arrive at the ratios to be used in the Table of Equalized Valuations promulgated as of October 1, 1960 by the Director of Taxation under the 1954 State School Aid laws. This table, which reflects the total property wealth of a taxing district, is used by the Commissioner of Education as a significant factor in the over-all School Aid formula for the distribution of some \$85,000,000.00 of State funds. The table is also used as a prime factor in the apportionment of some \$146,000,000.00 of the costs of county government and the apportionment of approximately \$31,000,000.00 of the costs of the Regional, Consolidated, and Joint School Districts.

In an effort to attain the utmost accuracy some 75,000 questionnaires were sent to one or both parties of the deed transactions and 20,500

investigations were undertaken by the field staff of the Bureau in cases where there was any question as to the correctness of the data. As a result 35,159 verifications of sales data were obtained from replies to questionnaires and 15,877 from field investigations. Furthermore, preliminary lists of all Usable and Non-Usable sales transactions were published monthly, and forwarded to assessors to afford them an informal opportunity to introduce additional factual material having a bearing on the correctness of the selling price and the usability or non-usability of the transactions in the ratio study.

Chapter 51, Laws of 1960, requires that the Director of Taxation shall, as of October 1, of each year, determine the "Common Level" or unweighted average ratio of assessed to true value of real property for each taxing district from the sales-assessment data compiled by him for the preparation of the State School Aid Table of Equalized Valuations (Chapter 86, Laws of 1954). This new requirement adds greatly to the significance of the sales assessment ratio data and accentuates the importance of accuracy in refining and processing these data.

The Bureau recognizes the desirability of supplementing Sales-Assessment data with Appraisal-Assessment data for the determination of assessment ratio for those districts where farm or commercial-industrial properties comprise a large percentage of their taxable wealth but where properties of these types are infrequently involved in clearly defined sales of the real estate. Appraisal data were purchased for this purpose from professional appraisal firms for use in the preparation of the 1958 and 1959 Equalization Tables. However, certain inherent weaknesses in this method of securing appraisal data soon became apparent and the program was abandoned in favor of a plan calling for the establishment of an Appraisal Section within the Bureau to make appraisals and provide the required appraisal-assessment data. Subsequent attempts to implement such a plan met with failure to secure adequately trained personnel and the resultant necessity of having to recruit and train appraisers within the Bureau has delayed the final organization of the Appraisal Section. The entire program is presently under continuing review and study.

Cooperation in Appeal Matters

When appeals are filed with the Division of Tax Appeals following the promulgation of the Table on October 1, the Division notifies the

Bureau of such appeals and requests that it review the complaints contained in the petitions of appeal with a view toward correcting data which are obviously faulty in the light of new factual evidence or with a view towards securing a withdrawal of these appeals which were taken in good faith but which, after investigation and review, are found to be based on a misunderstanding or on no foundation in fact.

This procedure is followed in the interest of economy of time for all parties concerned. In the past it has resulted in decimating the number of appeals going to formal hearings by facilitating stipulations in those cases where there is no basis for the appeals, by voluntary withdrawal by the appellant.

The Bureau prepares and collates data for the Director of Taxation and the Deputy Attorney General on those appeal matters to be heard by the Division of Tax Appeals, and members of the Bureau staff serve at hearings by furnishing factual information relating to the sales assessment data and the statistical and processing methods used in the preparation of the Table of Equalized Valuations. Similar assistance, so far as time will permit, is afforded those county boards of taxation which have adopted the Director's assessment ratio for use in their county equalization table and subsequently must defend it upon the appeals of municipalities.

Compilation of Statutory Tables; Preparation of Reports, etc.

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

Cost of Operation and Personnel

Operating costs of this Bureau for the 1959-60 fiscal year were :

Salaries	\$296,245.27
Other	63,875.36
Total	<u>\$360,120.63</u>

Motor Fuels Tax Bureau

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

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

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

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

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

During the fiscal year ending June 30, 1960, the Bureau :

- (1) Issued 4 Motor Fuel Distributor Licenses, 3 Special Licenses "A", 448 Special Licenses "B", 596 Wholesale Dealer Licenses, 12,476 Retail Dealer Licenses and 3,503 Motor Fuel Transport Licenses, of which 5 Distributor Licenses, 1 Special License "A", 46 Special Licenses "B", 68 Wholesale Dealer Licenses, 1,707 Retail Dealer Licenses and 219 Transport Licenses were canceled during the year because of change of ownership, going out of business, etc. 25 Motor Fuel Distributor Licenses and 6 Special Licenses "A" continued in effect by virtue of the provisions of chapter 274, P. L. 1953;
- (2) Collected a total of \$103,790,291.62 representing the tax on 1,986,985,470-3/20 gallons of gasoline (\$99,333,594.33), 87,225,366-3/10 gallons of Special Fuels (Diesel Oil, Propane, etc.) used for highway purposes (\$4,376,227.96), \$70,183.00 in license fees (\$5.00 annual fee for Retail Dealer Licenses, \$2.00 annual fee for Wholesale Dealer and Motor Fuel Transport Licenses), and \$10,286.33 Fines, Penalties and Interest;
- (3) Refunded (\$5,259,557.89)* on fuels used for the following purposes :

1. County and Municipal	\$915,754.60
2. Auto Buses	548,210.60
3. Agriculture	450,368.07
4. Aircraft	1,935,385.96
5. Ambulances	3,034.85
6. Rural Free Delivery	7,911.35
7. Rails or Tracks	13,694.40
8. Private Property	103,632.55
9. Fishing	28,513.70
10. Cleaning	4,496.15
11. Tax-Paid Exports	168,753.00
12. Fire Engines	769.85
13. Stationary Machinery and Implements	786,583.13
14. Heat and Light	1,589.15
15. State Departments	270,922.66
16. Sea Scout Boats .....	.....
17. Taxes Paid in Error (R. S. 54:39-29)	19,937.87

- (4) Had a cost of administration of \$457,150.28 in salaries and \$59,250.86 in operating expenses, representing a total expenditure of \$516,401.14, or 1/2 of 1% of Gross Collections before refunds.

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

Outdoor Advertising Tax Bureau

(Chapter 191, P. L. 1959)

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

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

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

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

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

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

- (1) it would be injurious to the property in the vicinity thereof or injuriously affect any public interest;
- (2) it shall endanger the interests of public safety, health or morals;
- (3) it would reduce or impair the visibility of another licensed display or space;
- (4) it would be within a natural area unless the natural area has been zoned by local ordinance for business, commerce or industry;
- (5) along the outside curve of a highway or along a straight-away of a highway within 500 feet from such outside curve of a highway if the location would be less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings or other permanent objects unless the proposed structure is a back-up to an existing licensed advertising structure or is in a built-up area;
- (6) it would obstruct the view of traffic;
- (7) it is to be painted on or attached to rocks or attached to public utility poles or trees.

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

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

Receipts:

For the permit year of 1959 (April 1, 1959, to March 31, 1960) \$91,428.51

Expenditures: (Based on fiscal year of July 1, 1959, to June 30, 1960)

Salaries—Office	26,169.26
Salaries—Field	26,100.48
Other expenses	17,750.33
Total	<u>\$70,020.07</u>

Percentage Cost of Administration—77.67%.

Personnel:

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

General Information:

Total number of Licenses issued (April 1, 1959, to March 31, 1960)	87
Total number of Permits issued (April 1, 1959, to March 31, 1960)	24,381
Total number of Temporary Permits issued (April 1, 1959, to December 15, 1959)	12

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

Public Utility Tax Bureau

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

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

The Bureau is also charged with the assessment of utility franchise and gross receipts taxes and the apportionment thereof among the

municipalities according to the relative values of utility property located therein.

Revenue:

Franchise Tax	\$32,363,668.47
Gross Receipts Tax	39,218,565.87
Total Tax	\$71,582,234.34

Costs of Operation:

Salaries	\$35,700.00
Other Expenses	1,760.00
Total Expenditures	\$37,460.00

Staff:

State Supervisor, Assistant State Supervisor, four other employees.

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

The gross receipts tax assessed pursuant to chapter 5, Laws of 1940, as amended by chapters 264 and 265, Laws of 1952, on street railway, sewer, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places (which is in addition to the franchise tax, mentioned in the previous paragraph and in lieu of local taxes on certain of the property of the utilities named), is at the same rate as the average rate of taxation in the State; provided, however, that said tax payable by such taxpayer, shall not exceed 7½%, and shall not be less than 5%, of the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

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

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

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

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

Franchise taxes for the year 1960 were assessed against 180 corporations, 2 municipal electric corporations and 5 individuals. The total tax assessed amounted to \$32,363,668.47. Franchise tax assessments for the year 1960 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
1	Street Railway	\$474,586.05	\$23,729.30
13	Gas and Electric	451,459,835.28	22,571,895.59
130	Water	30,361,206.60	1,484,448.38
10	Telephone and Telegraph	163,610,139.70	8,180,506.98
1	District Telegraph	25,643.28	1,282.16
30	Sewer	1,327,349.93	57,711.24
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185		\$647,258,760.84	\$32,319,573.65
2	Municipal Electric Corporations	881,896.43	44,094.82
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187		\$648,140,657.27	\$32,363,668.47

The excise taxes assessed pursuant to the provisions of section 6(b) of chapter 5, P. L. 1940, as amended by chapter 264, P. L. 1952, for the year 1960, amounted to \$39,218,565.87. Street railway, traction, sewerage, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

This tax is in addition to the franchise tax and is in lieu of local taxes on certain of the property of the utilities named. The rate used was

7.50%, under chapter 268, P. L. 1955 upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

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

The average rate of taxation of the State for the year 1960 is \$8.729 per \$100 of Valuation.

Assessments were levied against 44 corporations and 2 municipal electric corporations. The total tax is \$39,218,565.87. Assessments for the year 1960 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
1	Street Railway	\$535,550.08	\$40,166.26
13	Gas and Electric	520,071,926.69	39,005,394.49
30	Sewer	1,424,838.00	106,862.89
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44		\$522,032,314.77	\$39,152,423.64
2	Municipal Electric Corporations	881,896.43	66,142.23
<hr/>		<hr/>	<hr/>
46	Total	\$522,914,211.20	\$39,218,565.87

The franchise and gross receipts taxes for the *calendar year* 1960 have been apportioned as follows (by counties rather than by municipalities, to save space) :

1960 APPORTIONMENT BY COUNTIES OF EXCISE TAX ASSESSED UNDER CHAPTERS 4 AND 5, LAWS OF 1940, AS AMENDED

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,320,606.73	\$1,078,443.56
Bergen	3,994,561.75	4,542,100.14
Burlington	2,534,235.12	1,255,956.10
Camden	1,481,604.34	2,066,608.04
Cape May	425,789.87	426,987.43
Cumberland	381,389.74	504,993.57
Essex	4,194,778.21	4,838,300.51
Gloucester	665,746.62	707,730.37
Hudson	5,981,192.29	2,462,426.28
Hunterdon	672,105.92	214,364.72
Mercer	1,225,749.09	1,544,894.97
Middlesex	5,034,553.49	2,411,204.00
Monmouth	1,598,436.89	1,808,257.74
Morris	1,307,562.19	1,181,208.20
Ocean	527,616.11	869,587.90
Passaic	1,774,898.68	2,043,550.33
Salem	1,081,031.41	295,005.29
Somerset	496,173.19	863,282.44
Sussex	232,330.11	154,059.44
Union	3,971,043.52	2,807,717.96
Warren	230,271.12	225,684.73
 <i>Municipal Electric Corporations</i>		
Bergen	19,962.02	13,308.03
Morris	35,625.78	23,040.19
Passaic	10,521.50	7,724.71
 Apportioned to Taxing Districts		
Payable to State	\$39,197,785.69	\$32,346,436.65
	20,780.18	17,231.82
 Total Tax		
	\$39,218,565.87	\$32,363,668.47
 <i>Total Gross Receipts and Franchise Tax</i>		
Apportioned to Taxing Districts		\$71,544,222.34
Payable to State		38,012.00
 Total Tax		
		\$71,582,234.34

Transfer Inheritance Tax Bureau

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

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

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

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

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

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

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

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

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

Transfer inheritance and estate tax receipts, all of which (except five

per cent of resident inheritance taxes returned to the counties) are available for general State uses, are set forth in the attached table.

Receipts for the fiscal year ending June 30, 1960, were :

Inheritance taxes (resident decedents)	\$20,517,605.99
Inheritance taxes (foreign decedents)	143,543.39
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Estate taxes (resident decedents)	\$20,661,149.38
	897,817.22
	<hr/>
Total receipts	\$21,558,966.60

Operating costs of the Bureau for the fiscal year ending June 30, 1960, were:

Salaries	\$727,039.17
Operating expenses	84,649.68
	<hr/>
Total	\$811,688.85

The cost of collection was therefore \$0.0376.

The Bureau's staff consists of 120 employees. The personnel in the home office includes a State Supervisor, 63 Examiners and 22 clerical assistants. The 25 field offices are staffed by 21 district supervisors (one in each county) and 4 regional special investigators. Nine clerical assistants are supplied to the district supervisors in the four largest counties (Bergen, Essex, Hudson and Union); the other supervisors and investigators supply their own clerical help.

The five per cent refund to counties of inheritance taxes collected from resident decedents was \$922,564.96.

The number of inheritance tax proceedings processed was 32,504, of which 15,878 were taxable and 16,626 were exempt.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

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

¹ Fiscal year ending June 30th.

Note: The tax on fertilizer and feeding stuffs was formerly collected by this Division. Collection thereof after 1937 was transferred to Agricultural Experiment Station by chapters 73 and 74, Laws of 1938. The Workmen's Compensation Tax, also formerly collected by this Division, was transferred to the Commissioner of Labor by chapter 198, Laws of 1938.

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

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

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX ¹								Total
	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	
	Domestic	Foreign							
1940	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10	.....	.....	9,268,188.39
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,865,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.38	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
1959	†25,236,551.75	21,489,450.63	129,128.53	9,549,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	†31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63

¹ Fiscal year ending June 30th.

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

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate ²	Total death taxes
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1940	\$4,791,189.59	\$236,140.50	\$5,027,330.09	\$86,041.90	\$5,113,371.99	\$507,625.02	\$5,620,997.01
1941	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1942	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1943	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1944	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.56
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,058.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60

¹ Fiscal year ending June 30th.

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

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$6,363,399.90	\$6,418,229.33	\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	8,410,114.23	6,859,791.78	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	9,098,657.15	7,220,412.91	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	9,558,313.51	7,480,178.12	17,038,491.63
1944	.....	.....	.....	5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	10,521,562.01	8,308,447.30	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	10,728,981.85	9,108,949.49	19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	11,447,396.34	10,320,202.10	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	12,361,702.93	12,086,016.12	24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	14,222,776.26	14,040,699.33	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	14,710,772.45	14,419,221.18	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	15,910,575.57	16,253,992.45	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	17,133,867.75	18,607,305.74	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	21,445,423.74	26,297,252.72	47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	23,519,507.87	28,325,764.25	51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	25,832,049.88	31,334,674.16	57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	27,787,547.36	33,802,412.17	61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	30,114,978.70	36,316,203.38	66,431,182.08
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	32,363,668.47	39,218,565.87	71,582,234.34

¹ Fiscal year ending June 30th.

² From year 1931 to 1946, inclusive, on calendar year basis ending December 31st. For year 1947 the figure is for a six months period, January 1, 1947, to June 30, 1947. For the years of 1948 to 1959, the figure is based on fiscal year ending June 30th. For the year of 1960, the figure is for a 12 month period, which period represents the license and permit year of 1959. The permit year, under the law, is from April 1, 1959 to March 31, 1960. Included in the total permit fees are receipts from penalties and other miscellaneous items.

³ Calendar year.

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

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

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

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

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

¹ Calendar Year.

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

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

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

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1960

(R. S. 54:I-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>True value of real property</i>
Atlantic	\$19,334,286	\$182,355,772	345.24	\$811,913,500
Bergen	143,108,664	1,080,653,235	316.15	4,497,100,437
Burlington	26,172,493	155,395,511	432.48	827,452,135
Camden	61,761,430	427,856,404	213.97	1,343,348,207
Cape May	22,143,498	294,563,902	152.91	744,976,990
Cumberland	20,856,974	115,779,735	216.86	366,855,941
Essex	259,149,470	1,596,693,780	143.61	3,889,631,620
Gloucester	18,854,152	117,454,472	447.65	643,233,691
Hudson	149,124,552	844,351,877	96.35	1,657,867,420
Hunterdon	10,149,172	48,014,822	531.31	303,123,876
Mercer	73,667,990	425,477,944	167.59	1,138,554,841
Middlesex	83,322,519	458,177,768	366.85	2,139,018,525
Monmouth	41,900,647	478,118,610	242.47	1,637,392,500
Morris	45,453,977	326,740,574	398.26	1,628,004,853
Ocean	24,093,662	204,794,275	369.70	961,927,078
Passaic	85,191,851	597,378,613	193.08	1,750,816,568
Salem	22,925,745	48,946,146	329.18	210,069,296
Somerset	25,537,214	134,561,782	493.12	798,112,586
Sussex	7,634,069	52,244,523	526.57	327,346,635
Union	134,597,369	798,907,529	257.14	2,853,241,175
Warren	12,005,967	53,601,380	347.23	239,719,946
Total.....	\$1,286,985,701	\$8,442,068,654		\$28,769,707,820

Confirmed and promulgated at Trenton this 12th day of July, 1960.

WILLIAM KINGSLEY,
Deputy Director, Division of Taxation.

The Average Rate of Taxation for the Year 1960

<i>County</i>	<i>Aggregate Value</i> <i>The total value of all</i> <i>property including Class II</i> <i>railroad property subject</i> <i>to taxation at general rates</i> <i>for the year 1960</i>	<i>Aggregate Taxes</i> <i>Total taxes of all</i> <i>taxing districts</i> <i>for the year 1960</i>
Atlantic	\$193,608,802.00	\$21,543,711.07
Bergen	1,173,785,258.00	104,938,117.69
Burlington	169,220,853.00	17,108,345.95
Camden	468,539,633.00	40,065,094.13
Cape May	313,019,905.00	9,795,570.01
Cumberland	131,203,381.00	9,386,376.17
Essex	1,826,597,494.00	159,979,481.59
Gloucester	127,479,299.00	12,606,600.16
Hudson	1,113,717,391.00	104,336,785.80
Hunterdon	55,206,543.00	6,298,962.83
Mercer	485,007,035.00	35,318,744.19
Middlesex	519,370,547.00	54,526,369.14
Monmouth	501,991,062.00	40,851,690.76
Morris	355,142,265.00	37,788,517.25
Ocean	219,516,543.00	16,420,505.71
Passaic	664,775,517.00	51,560,206.62
Salem	68,942,721.00	6,079,892.94
Somerset	151,410,188.00	17,941,318.31
Sussex	56,813,152.00	7,655,351.50
Union	909,295,152.00	74,155,712.85
Warren	61,947,494.00	6,697,683.94
	\$9,566,590,235.00	\$835,055,038.61

Aggregate value of the General Property of the State = \$9,566,590,235.00
 Aggregate Taxes of the State = 835,055,038.61

Average Rate of Taxation per
One Hundred Dollars of Valuation.

$$\frac{\$835,055,038.61}{\$9,566,590,235.00} = \$8.729$$

Based on the above Computation I hereby determine "The Average Rate of Taxation" for the year 1960 to be \$8.729. This rate shall be entered on the records of the Division of Taxation, Department of the Treasury as of June 20, 1960.

For Assessment of the 1960 Excise Tax under chapter 5, P. L. 1940, as amended by chapter 268, P. L. 1955, the rate used was \$7.50.

(Signed) WILLIAM KINGSLEY,
Deputy Director, Division of Taxation,
Department of the Treasury.

LOCAL PROPERTY TAXES
1957, 1958, 1959 and 1960
(Amounts in Thousands of Dollars)

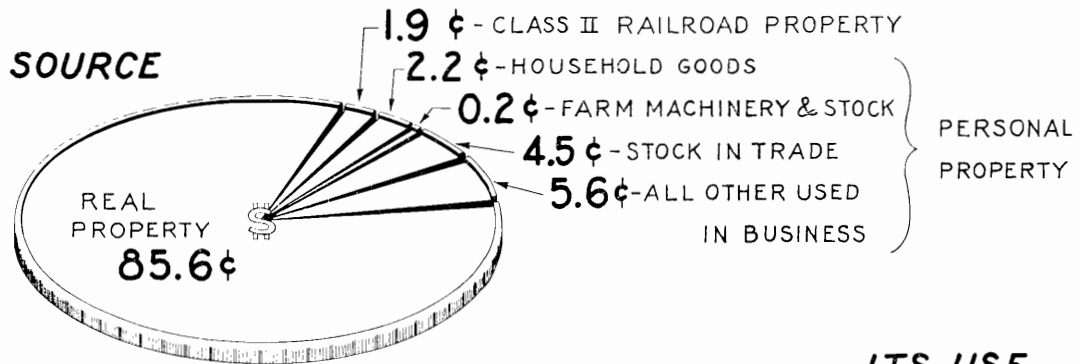
<i>Class of Property</i>	<i>1957</i>	<i>1958</i>	<i>1959</i>	<i>1960</i>	<i>Increase 1960 over 1957</i>	<i>% Change 1960 over 1957</i>
RESIDENTIAL						
Real Estate	\$322,867	\$359,906	\$398,502	\$434,648	\$111,781	34.62%
Personal Property	15,538	17,230	18,506	18,778	3,240	20.85%
Total	\$338,405	\$377,136	\$417,008	\$453,426	\$115,021	33.99%
COMMERCIAL AND INDUSTRIAL						
Real Estate	\$208,790	\$228,582	\$244,690	\$261,699	\$52,909	25.34%
Personal Property	67,610	73,630	79,600	85,039	17,429	25.78%
Total	\$276,400	\$302,212	\$324,290	\$346,738	\$70,338	25.45%
FARM						
Real Estate	\$10,444	\$11,360	\$12,778	\$13,717	\$3,273	31.34%
Personal Property	1,160	1,156	1,181	1,249	89	7.67%
Total	\$11,604	\$12,516	\$13,959	\$14,966	\$3,362	28.97%
VACANT LAND	\$20,915	\$22,852	\$23,159	\$24,999	\$4,084	19.53%
Class II Railroad	14,513	14,962	14,920	15,565	1,052	7.25%
Total Before Veterans' Exemptions .	\$661,837	\$729,678	\$793,336	\$855,744*	\$193,907*	29.30%
Veterans' Exemptions	\$16,270	\$18,735	\$20,213	\$21,091	\$4,821	29.63%
Total (net) Taxes	\$645,567	\$710,943	\$773,123	\$834,653*	\$189,086*	29.29%

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

THE TAX DOLLAR

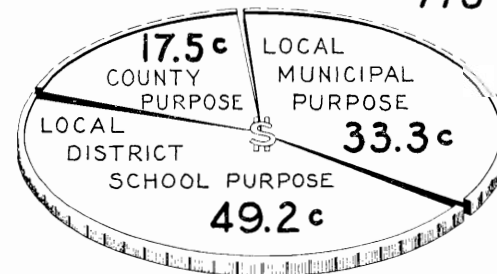
ALL MUNICIPALITIES - FISCAL YEAR 1960 - \$834.7 MILLIONS

ITS SOURCE



TAX SOURCE	
REAL PROPERTY	\$714,021,000
CLASS II RAILROAD PROPERTY	15,565,000
<i>PERSONAL PROPERTY</i>	
HOUSEHOLD GOODS	18,779,000
FARM MACHINERY & STOCK	1,249,000
STOCK IN TRADE & OTHER BUSINESS	85,039,000
TOTAL TAX	\$834,653,000

ITS USE



TAX USE	
COUNTY	\$146,331,000
MUNICIPAL	278,247,000
SCHOOL	410,075,000
TOTAL TAX	\$834,653,000

NEW JERSEY STATE TREASURY DEPARTMENT
LOCAL PROPERTY TAX BUREAU

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :			
	<i>1960</i>	<i>1959</i>	<i>Increase</i>
Bank stock taxes (divided equally between county and municipality)	\$3,477,833.88	\$3,208,561.68	\$269,272.20
LEVIED BY LOCAL ASSESSORS :			
County taxes (exclusive of counties' quota of bank stock taxes)	\$145,474,054.52	\$136,359,781.30	\$9,114,273.22
County library taxes	857,404.72	780,299.13	77,105.59
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	410,075,314.64	373,175,210.55	36,900,104.09
Other local taxes	278,246,550.93	262,808,418.91	15,438,132.02
Total taxes raised at local rates (Second-class Railroad Property taxes included)	\$834,653,324.81	\$773,123,709.89	\$61,753,717.53
Poll taxes	\$23,405.00	\$19,105.00	\$4,300.00

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

	<i>1960</i>	<i>1959</i>	<i>Increase</i>
Second-class railroad property taxes . . .	\$15,567,034.96	\$14,922,091.00	\$644,943.96
Public utility franchise taxes	32,363,668.47	30,114,978.70	2,248,689.77
Public utility gross receipts taxes	39,218,565.87	36,316,203.38	2,902,362.49
Financial business taxes	701,817.19	757,889.13	*56,071.94
Totals	\$87,851,086.49	\$82,111,162.21	\$5,739,924.28

* Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEAR 1960 AND 1959

<i>County</i>	<i>1960</i>	<i>1959</i>	<i>Increase</i>
Atlantic	\$193,608,802	\$176,011,795	\$17,597,007
Bergen	1,173,785,258	1,106,235,188	67,550,070
Burlington	169,220,853	137,143,468	32,077,385
Camden	468,539,633	439,738,748	28,800,885
Cape May	313,019,905	189,954,441	123,065,464
Cumberland	131,203,381	127,199,529	4,003,852
Essex	1,826,597,494	1,761,850,754	64,746,740
Gloucester	127,479,299	107,725,536	19,753,763
Hudson	1,113,717,391	1,099,485,776	14,231,615
Hunterdon	55,206,543	53,128,915	2,077,628
Mercer	485,007,035	464,881,128	20,125,907
Middlesex	519,370,547	495,127,537	24,243,010
Monmouth	501,991,062	442,322,282	59,668,780
Morris	355,142,265	325,947,317	29,194,948
Ocean	219,516,543	174,434,980	45,081,563
Passaic	664,775,517	631,115,399	33,660,118
Salem	68,942,721	66,620,772	2,321,949
Somerset	151,410,188	142,112,597	9,297,591
Sussex	56,813,152	49,839,760	6,973,392
Union	909,295,152	879,297,072	29,998,080
Warren	61,947,494	60,371,231	1,576,263
Totals	<u>\$9,566,590,235</u>	<u>\$8,930,544,225</u>	<u>\$636,046,010</u>

SUMMARY OF EXEMPT PROPERTY

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

	<i>1960</i>	<i>1959</i>	<i>Increase</i>
Public school property	\$503,531,722	\$479,584,233	\$23,947,489
Other school property	151,987,087	146,267,337	5,719,750
Public property	851,864,894	811,421,261	40,443,633
Church and charitable property	355,609,601	330,357,370	25,252,231
Cemeteries and graveyards	19,401,649	19,195,125	206,524
Other Exemptions:			
Real	265,359,181	205,384,333	59,974,848
Personal	71,197,215	65,911,725	5,285,490
Totals	<u>\$2,218,951,349</u>	<u>\$2,058,121,384</u>	<u>\$160,829,965</u>
Net Increase			\$160,829,965

LOCAL TAX STATISTICS *

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

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

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

³ Valuation of Second-Class Railroad Property excluded.

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

LOCAL TAX STATISTICS *—(Continued)

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

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

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

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

CIGARETTE TAX

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

20th day of each month. (On or before.)	Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (C. 247, P. L. 1952.)
	Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the director may prescribe. (C. 247, P. L. 1952.)
March 31.	Distributors' licenses: Distributors' licenses expire on March 31st of each year. The renewal fee is \$350.00. (C. 247, P. L. 1952.)
March 31.	Wholesale, retail and consumers' licenses: Expire on March 31st of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (C. 247, P. L. 1952.)
No time limit prescribed.	Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to 97 per centum of the face value of said stamps. A refund in a like amount is allowable when stamped cigarettes are exported from the State or sold to those agencies or instrumentalities which the State is prohibited from taxing under the Constitution or Statutes of the United States. (C. 247, P. L. 1952.)

CORPORATION BUSINESS TAX

January 1.	Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayers' property and franchises on and after January 1 of the year next succeeding the year in which it is due and payable. (N. J. S. A. 54:10A-16.)
First Monday in January. (On or before.)	Delinquent corporations voided: Director shall report to the Governor the names of all corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)
April 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending during the period July 1 to December 31 next preceding the privilege year. (N. J. S. A. 54:10A-17.) (Effective 1-1-1959, N. J. S. A. 54:10A-15.)

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

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

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

FINANCIAL BUSINESS TAX

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

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

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

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

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

December 1.
(On or before.) **Revocation of authority of foreign corporation for failure to pay tax:** In the event of failure or neglect of any tax-

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

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

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

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

INSURANCE PREMIUMS TAX

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

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

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

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

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 80-85)

Year Previous to Tax Year.

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

- May 1.**
(On or before.) **Owners of tangible personal property used in business to file return:** On or before May 1, 1961 owners of tangible personal property used in business shall file with the assessor a return in duplicate. Upon receipt of such returns the assessor shall forward the duplicate to the Director of the Division of Taxation. (P. L. 1960, c. 51, sec. 10; R. S. Cum. Supp. 54:4-12.)
- October 1.** **Assessments made as of this date:** Assessor shall assess real and tangible personal property as of October 1, 1960 for the tax year 1961. (P. L. 1943, c. 120, sec. 4; N.J.S.A. 54:4-35; R. S. Cum. Supp. 54:4-35.)
- October 1.** **Valuation date of real and tangible personal property:** Assessors shall determine the fair value of real and tangible personal property as of October 1, 1960 for tax year 1961. (P. L. 1943, c. 120, secs. 3 and 5; N.J.S.A. 54:4-23 and 36; R. S. Cum. Supp. 54:4-23 and 36, am. by P. L. 1945, c. 163 and c. 260.)
- October 1.** **Prerequisites for veterans' exemption must exist:** Assessor must determine as of this date whether claimant for veterans' exemptions establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States, possessed legal title to the property for which exemption is claimed and was both a United States citizen and legal resident of New Jersey. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12j; R. S. Cum. Supp. 54:4-3.12j.)
- October 22.**
(Not later than.) **Request for copy of detailed statement of Class II railroad property:** If copy of detailed statement of assessed values of Class II railroad property is desired by assessors they shall file request therefor with Director not later than October 22. (P. L. 1942, c. 337, sec. 1 as am. by P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- November 1.**
(On or before.) **Assessor obtain initial statement or further statement for exemption:** Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any

time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (P. L. 1951, c. 135, as amended by P. L. 1954, c. 102, N.J.S.A. 54:4-4.4; R. S. Cum. Supp. 54:4-4.4.)

December 1.
(Prior to.)

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

December 15.
(Not later than.)

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

December 31.
(On or before.)

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

December 31.

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

Tax Year: (See Note 1.)

January 1.
(Prior to.)

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

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

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

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

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

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

- March 31.
(On or before.) **Request for copy of property tax assessments against railroads within the taxing district:** If copy of property tax assessments against railroads having property within the taxing district is desired by the taxing district, request therefor, in writing, must be filed by the taxing district with the Director not later than the tenth day prior to the last day for completion of said assessment. (P. L. 1941, c. 291, sec. 21; as am. by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 1.
(Before.) **Municipal and county budget requirements to be certified to county board of taxation:** The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (P. L. 1942, c. 316, secs. 1 and 2; N.J.S.A. 54:4-41 and 42; R. S. Cum. Supp. 54:4-41 and 42.)
- April 1.
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation to certify to the Director, Division of Taxation, the general tax rate in each taxing district in the county containing Class II property. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337; as am. by P. L. 1948, c. 40, sec. 10; N.J.S.A. 54:29A-19; R. S. Cum. Supp. 54:29A-19.)
- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to Class II railroad property. (P. L. 1942, c. 316, sec. 3; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (P. L. 1942, c. 316, sec. 3, as am. by P. L. 1945, c. 163, as am. by P. L. 1948, c. 41; N.J.S.A. 54:4-52; R. S. Cum. Supp. 54:4-52.)
- May 1.
(On or before.) **Completed duplicates to be delivered to collectors by county board of taxation:** The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (P. L. 1918, c. 236; N.J.S.A. 54:4-55; R. S. Cum. Supp. 54:4-55.)
- May 1. **Second installment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)

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

Note 3.—This is not a definite date.

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

Note 3.—This is not a definite date.

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

- preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . .," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)
- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 1. **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 10.
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 10.
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 25.
(Before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)
- October 25.
(On or before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 54:4-63.19.)

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

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

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

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

March 1.
(On or before.)

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

May 1.
(On or before.)

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

June 30.
(On or before.)

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

July 1.
(After.)

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

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

		SEE PAGE
	Year Previous to Tax Year.	
January 1	Listing date for tangible personal property used in business (commencing January 1, 1961)	65
May 1 (On or before.)	Owners of tangible personal property used in business to file return with assessor	66
May 1 (On or before.)	Assessor to forward duplicate of each business tangible personal property tax return to Director, Division of Taxation	66
October 1	Assessments made as of this date for tax year 1961 ...	66
October 1	Valuation date of real and tangible personal property for tax year 1961	66
October 1	Prerequisites for Veterans Exemption must exist	66
October 22 (Not later than.)	Request for copy of detailed statement of 2nd class R. R. property	66
November 1. (On or before.)	Obtain Initial Statement or Further Statement for Exemption	66
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal ad.	67
December 31 (On or before.)	Application for Veterans Exemption must be filed with assessor, thereafter with Collector	67
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	68
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	68
January 10 (Before.)	Assessor to be notified of material depreciation of structure between October 1 and January 1	68
January 10	Assessment Lists and Duplicates filed with County Board of Taxation	69
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	78
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also certify to assessor school districts under R. S. 18:7-79 ..	69

		SEE PAGE
Second Monday in June (On or before.)	Report of local assessors. If required by Director, Division of Taxation shall report valuation of R. R. Prop. not used for railroad purposes	73
October 1	Real property sold or improved between January 1 and October 1	74
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	75
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	75

COLLECTOR

Year Previous to Tax Year.

December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	67
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Tax Year.

January 1	Real property taxes a lien	68
January 1	Report and pay collections to municipality	68
February 1	First installment of real and tangible personal property tax due	69
May 1	Second installment of real and tangible personal prop- erty tax due	71
May 6 (On or before.)	Franchise tax on utility companies certified to municipal collector	72
May 11 (On or before.)	Bill franchise taxes to utility companies	72
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	72
June 5 (On or before.)	Utility franchise tax due to municipalities (first pay- ment)	72
June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	72
June 11 (On or before.)	Bill gross receipts taxes to utility companies	73
July 6 (On or before.)	Utility gross receipts tax due municipalities (first pay- ment)	73
August 1	Third installment of real and tangible personal property tax due	73
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	74

		SEE PAGE
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	75
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	75
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	75
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	75
November 1	Fourth installment of real and tangible personal property tax due	76
November 1	Added assessment taxes payable	76
November 1	Omitted property assessment taxes payable	76
November 1 (After.)	Enforce collection of personal and poll taxes	76
December 1	Franchise and gross receipts taxes due municipalities (third payment)	77
December 15 (Not later than.)	Railroad tax receipts paid to collectors of taxing districts by County Treasurers	77
December 31	Grant Veterans Exemption for current taxable year to this date	78
Year Following Tax Year.		
January 15 (On or before.)	File list of Veterans Exemption granted during prior year with county board of taxation	78
March 1 (On or before.)	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district	79
May 1 (On or before.)	Statement of uncollectible tax assessments to governing body of taxing district	79
July 1 (After.)	Sale of property to enforce delinquent tax lien	79

COUNTY BOARD

Year Previous to Tax Year.		
April 1 (On or before.)	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property	65
April 10 (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property	65

		SEE PAGE
	Tax Year.	
January 10 (On or before.)	Banks to file bank stock tax reports	69
January 18	Mail copy of equalization table to assessor and post copy at the courthouse	69
January 25	Meet to equalize assessments between taxing districts..	69
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	69
March 1 (On or before.)	Bank stock tax to be determined	70
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	70
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	70
April 1 (On or before.)	Certify general tax rates	71
April 10 (On or before.)	Table of aggregates to be completed	71
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	71
May 1 (On or before.)	Completed duplicates to be delivered to collectors	71
Second Tuesday in July	Hearing before Director on State equalization table ...	73
October 10 (On or before.)	Added assessment duplicates to be delivered to collec- tors	75
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	75
November 15	Determine all appeals from assessed valuation	77
December 1 (On or before.)	Appeals from added assessments to county board of taxation	77
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	77
	Year Following Tax Year.	
January 2	Appeals from Added Assessments heard by this date ..	78

DIVISION OF TAX APPEALS

		SEE PAGE
	Tax Year.	
September 10 (Before.)	Complete review of County equalization tables	74
November 1 (Before.)	Review of State equalization table to be completed	76
	Year Following Tax Year.	
January 10 (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed	78
February 2	Appeals from Added Assessments	78

DIRECTOR OF TAXATION

	Year Previous to Tax Year.	
December 15 (Not later than.)	Certifies value of second class R. R. property to the assessor	67
	Tax Year.	
January 1 (Prior to.)	Certification to municipalities of apportionment of Pub- lic Utility Property	67
March 15 (Before.)	Conclude hearings of appeals from R. R. property valu- ations	70
March 15 (On or before.)	Certify to county boards of taxation the value of second class R. R. property	70
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	70
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	72
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	72
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	73
Second Tuesday in July	Hearing before Director on State equalization table....	73
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	73
August 25	State equalization table completed	74

MUNICIPALITY

		SEE PAGE
October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	74
 Tax Year.		
Second Monday in January (On or before.)	Taxpayers and taxing districts may file petitions for review of Director's valuations of railroad property..	69
February 15	First installment of County Tax due county	69
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Division of Tax Appeals	70
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables	70
March 31 (On or before.)	Request for copy of Property Tax Assessments against railroads within taxing districts	71
April 1 (Before.)	Municipal and county budget requirements to be certified to county boards	71
May 15	Second installment of county tax due county by each municipality	72
August 15	Third installment of county tax due	74
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations	74
October 11 (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 10 days after the promulgation of the Table on or before October 1	74
November 15	Fourth installment of county tax due county by each municipality	76
December 1. (On or before.)	Appeals from added assessments to county board of taxation	77
December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury ..	77
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	78
 Year Following Tax Year.		
February 15	County taxes on added assessments and omitted property assessments payable	78
June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	79

MOTOR FUELS TAX

<p>Next to the last business day of each month. (On or before.)</p>	<p>Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)</p>
<p>First or last day of each month.</p>	<p>Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)</p>
<p>Next to the last business day of each month. (On or before.)</p>	<p>Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)</p>
<p>No time prescribed.</p>	<p>Distributors' and special "A" licenses: Distributors' and special "A" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)</p>
<p>March 31.</p>	<p>Retail dealers', wholesale dealers', transport and special "B" licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.) Special "B" license no fee.</p>
<p>Within 30 days after close of month of report.</p>	<p>Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)</p>
<p>Within five days from receipt of fuels.</p>	<p>Special licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)</p>
<p>Fifteenth day of each month. (On or before.)</p>	<p>Special licensees: Shall file a report of the number of gallons purchased, used or sold for use in New Jersey during the preceding calendar month. (R. S. 54:39-64(b).)</p>
<p>Last business day of month following purchase. (On or before.)</p>	<p>Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the month following purchase. Upon application the Director may extend the time * * * not to exceed six months. (R. S. 54:39-67.)</p>
<p>Within one year after payment.</p>	<p>Refunds of erroneous payments: Taxes collected erroneously may be refunded if more than one year has not elapsed since date of payment. (R. S. 54:39-29.)</p>
<p>One year after order or assessment.</p>	<p>Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)</p>

OUTDOOR ADVERTISING

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

**PUBLIC UTILITY TAX
FRANCHISE AND GROSS RECEIPTS TAX**

Year Preceding Year in Which Taxes Are Payable.

- July 1. **Scheduled property and length of lines determined:** A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:31-4; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:31-22; R. S. Cum. Supp. 54:30A-55.)
- September 1.
(On or before.) **Property return by utility:** Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 50:30A-55.)
- January 1.
(Prior to.) **Director shall apportion property valuations and certify to municipalities:** The Director, Division of Taxation, shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; R. S. Cum. Supp. 54:31-5; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:31-52; R. S. Cum. Supp. 54:31-23.)

Year in Which Taxes are Payable.

- February 1. **Gross receipts report by utility:** Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:31-15.17; R. S. Cum. Supp. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:31-51; R. S. Cum. Supp. 54:30A-55.)

<p>First Monday in March. (On or before.)</p>	<p>Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)</p>
<p>May 1. (On or before.)</p>	<p>Franchise tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:31-56; R. S. Cum. Supp. 54:31-27.)</p>
<p>May 1. (On or before.) (Note 1.)</p>	<p>Average rate of taxation determined: On or before this date the Director, Division of Taxation, shall determine the average rate of taxation in the State. (P. L. 1941, c. 401, sec. 1; N.J.S.A. 54:31-50; R. S. Cum. Supp. 54:30A-54.)</p>
<p>May 6. (On or before.)</p>	<p>Certification of apportioned franchise tax to municipal tax collectors: Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)</p>
<p>May 6. (On or before.)</p>	<p>The Director, Division of Taxation, to certify amount of franchise tax due to State: The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:31-15.21; R. S. Cum. Supp. 54:31-8; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:31-55; R. S. Cum. Supp. 54:31-26.)</p>
<p>May 11. (On or before.) (Note 1.)</p>	<p>Municipal collectors bill franchise taxes to utility companies: Within five days of receipt of Director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)</p>
<p>June 1. (On or before.) (Note 1.)</p>	<p>Gross receipts tax computed and apportioned: The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date, or within thirty days after ascertainment of average rate of taxation, whichever is later. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:31-57; R. S. Cum. Supp. 54:30A-61.)</p>

Note 1.—This is not a definite date.

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

Note 1.—This is not a definite date.

December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

January 1. **Property valuations:** Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

March 1.
(On or before.) **Property report:** Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)

Second Monday
of June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)

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

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

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

December 15.
(Not later than.) **Statement of primary valuations to assessors:** The Director, Division of Taxation, to certify value of second-class property in each taxing district to the assessor thereof. The Director, Division of Taxation, shall furnish to any

taxing district that so requests in writing ten days before November first a detailed statement of Class II property in such district. (P. L. 1941, c. 291, sec. 17; as amended by P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)

Year in Which Taxes Are Payable

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

- April 1.
(On or before.) **Operating income reports to be filed:** Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)
- April 10.
(On or before.) **Property tax assessment date:** The Director, Division of Taxation, shall assess the property tax. (P. L. 1941, c. 291, sec. 19; as amended by P. L. 1942, c. 337, sec. 3; P. L. 1948, c. 40, secs. 10 & 11; N.J.S.A. 54:29A-19; N.J.S.A. 54:29A-20; R. S. Cum. Supp. 54:29A-19; R. S. Cum. Supp. 54:29A-20.)
- April 20.
(On or before.) **Property tax bills to taxpayers:** The Director, Division of Taxation, shall within ten days after completion of his assessment of property tax serve upon each taxpayer a statement of his total property tax and of the assessed valuation of property by classes, arranged to show valuation of Class II property by taxing districts, and ownership of property by subsidiary railroads. So much of such statement as cover Class II property in a taxing district shall be served upon the district if requested in writing not later than March 31. (P. L. 1941, c. 291, sec. 21; as amended by P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- April 25.
(On or before.) **Property tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his property assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)
- Third Monday
of May.
(On or before.) **Appeal of property tax assessments to Division of Tax Appeals:** Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)
- Third Monday
of May. **Division of tax appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- June 1.
(On or before.) **Franchise tax assessment date.** The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 337, sec. 4; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-20; N.J.S.A. 54:29A-15; R. S. Cum. Supp. 54:29A-20; R. S. Cum. Supp. 54:29-15.)

- June 10.
(On or before.) **Franchise tax bills to taxpayers:** The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- June 15.
(On or before.) **Franchise tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting, within fifteen days after the completion of his assessments. (P. L. 1941, c. 291, sec. 22; N.J.S.A. 54:29A-22; R. S. Cum. Supp. 54:29A-22.)
- June 15. **Due date franchise tax:** Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; as amended by P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)
- First Tuesday of September.
(On or before.) **Appeals of franchise tax to Division of Tax Appeals:** Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31.)
- First Tuesday of September. **Division of Tax Appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- November 1.
(On or before.) **Hearings concluded:** The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 54:29A-34.)
- November 5 to 10. **Determination by Division of Tax Appeals certified to the Director, Division of Taxation:** The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)
- December 1. **Due date property tax:** Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)
- December 10.
(On or before.) **Apportionment of Class II property taxes to counties:** The Director, Division of Budget and Accounting, shall transmit to county treasurers warrants for railroad taxes allotted to each county. (P. L. 1941, c. 291, sec. 24b; P. L. 1948, c. 40, sec. 13; N.J.S.A. 54:29A-24b; R. S. Cum. Supp. 54:29A-24b.)

December 15.
(Not later than.)

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

Year Following Year in Which Taxes Are Payable

Within three
months from
November 5
to 10.

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

DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Vincent C. Duffy, *President*, Paterson.....Term Expires June 30, 1962
Ellis M. Kopp, *Commissioner*, BergenfieldTerm Expires June 30, 1961
(Vacancy)
Harry A. Walsh, *Commissioner*.....Term Expires June 30, 1963
William C. Gotshalk, *Commissioner*, CamdenTerm Expires June 30, 1963
Anthony M. Lario, *Commissioner*, CamdenTerm Expires June 30, 1964
Paul E. Doherty, *Commissioner*, Jersey CityTerm Expires June 30, 1965
Thomas F. Carlin, *Secretary*.

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

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

ATLANTIC COUNTY BOARD OF TAXATION

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

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

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('62), Benjamin Green ('63), H. Lee Moss ('61).

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

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('63), Harry F. Renwick ('62), Joseph R. Rhodes ('61).

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

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('62), Harold F. Walters ('63), Nat T. Toulon, Jr. ('61).

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

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('61), Fred C. Barthelmess ('63), Henry Silling ('62).

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

CUMBERLAND COUNTY BOARD OF TAXATION

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

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

ESSEX COUNTY BOARD OF TAXATION

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

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

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('61), Frank Rizzo ('63), Walter L. Marshall ('62).

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

HUDSON COUNTY BOARD OF TAXATION

President: David Nicoll ('61), Carl A. Ruhlmann ('65), John P. Botti ('64), John F. Wilkins ('63), Marcel E. Wagner ('62).

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

HUNTERDON COUNTY BOARD OF TAXATION

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

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

MERCER COUNTY BOARD OF TAXATION

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

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

MIDDLESEX COUNTY BOARD OF TAXATION

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

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

MONMOUTH COUNTY BOARD OF TAXATION

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

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

MORRIS COUNTY BOARD OF TAXATION

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

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

OCEAN COUNTY BOARD OF TAXATION

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

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

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('61), Mrs. Helen C. Rodgers ('63), Joseph Matzner ('62).

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

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('63), Herbert O. Wegner ('62), Mrs. Eleanor Mulhern ('61).

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

SOMERSET COUNTY BOARD OF TAXATION

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

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

SUSSEX COUNTY BOARD OF TAXATION

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

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

UNION COUNTY BOARD OF TAXATION

President: Thomas C. Mahon ('63), Nelson L. Carr ('62), H. Roy Wheeler ('61).

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

WARREN COUNTY BOARD OF TAXATION

President: William H. Blackton ('61), Leslie E. Wilson ('63), Banks E. Moyer ('62).

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

ASSESSORS AND COLLECTORS IN NEW JERSEY

1960

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

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

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

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

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

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

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Levi Downs, Jr., New Gretna.....	Mrs. Lillie K. Miller, New Gretna.
Beverly City	John J. Centinaro, Beverly.....	F. C. Parsons, Beverly.
	William A. Reeves, Beverly	
	E. Arthur Smith, Beverly	
Bordentown City ...	Thomas J. Burns, Bordentown.....	Mrs. Elizabeth L. Mackinnon, Borden- town.
	Maurice F. Keen, Bordentown.....	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Bordentown.....	Mrs. Elizabeth A. Bryan, Bordentown.
	Steven Turgyan, Bordentown.....	
	William H. Van Zandt, Bordentown	
Burlington City	M. Baird Applegate, Jr., Burlington ...	Frank J. Watchorn, Burlington.
	Armando DeFrancesco, Burlington	
	Hobart F. Stecher, Burlington.....	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Emilie D. Stokley, Burlington.
Chesterfield Twp. ..	George W. Lange, Yardville	George W. Goodenough, Crosswicks.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Felix Miksis, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco.....	Frank K. Jones, Jr., Delanco.
Delran Twp.	Laurence A. Baiada, Riverside	George B. Barton, Bridgeboro.
	A. Veston, Riverside	
Eastampton Twp. ...	J. H. Moller, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Earl R. Blyler, Sr., Beverly	Gordon S. Landis, Beverly.
Evesham Twp.	John R. Traino, Moorestown	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	Leo S. Campbell, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo Buonanno, Florence.....	John Durham, Florence.
Hainesport Twp.	Jack L. DiCarlo, Mt. Holly	Hazel E. Stockum, Mt. Holly.
Levittown Twp.	Mahlon M. Effinger, Levittown	Edward G. Calland, Rancocas.
Lumberton Twp.	Alvin B. Cooney, Lumberton.....	Joseph Pearson, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus.....	Mrs. Margaret Girdon, Columbus.
Maple Shade Twp. ...	Connell O'Brien, Maple Shade	Edward J. Malone, Maple Shade.
	Warren Rueppel, Maple Shade	
	William S. Ziegler, Maple Shade.....	
Medford Twp.	H. Russell Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor..	J. C. Alexander, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Charles L. Andrews, Moorestown.....	William W. Wyman, Moorestown.
Mt. Holly Twp.	Theodore A. Shaw, Sr., Mt. Holly	Mrs. Serena B. Baxter, Mt. Holly.
Mt. Laurel Twp. ...	Mrs. Emilie G. Hunt, Moorestown.....	Barbara F. Gngang, Masonville.
New Hanover Twp...	Fred C. Huss, Cookstown.....	Fred C. Huss, Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Lillian T. Smith, Wrightstown.
Palmyra Bor.	Ion V. Abel, Palmyra.....	Leonard R. Baker, Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	A. C. Borden, Pemberton.
Pemberton Twp.	Frank J. Ross, New Lisbon	E. C. Beckley, Browns Mills.
Riverside Twp.	William Hutchinson, Riverside	Elmer T. Dechant, Riverside.
	T. Minifri, Riverside	
	Edward W. Snow, Jr., Riverside	
Riverton Bor.	Russell M. Bigelow, Riverton.....	Mrs. Anna May Whitelock, Riverton.
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp. . .	C. Basil Jones, Vincentown.....	J. W. Bacon, Vincentown.
Springfield Twp.	Robert P. Zelle, Wrightstown	Arthur W. Shinn, Juliustown.
Tabernacle Twp.	Kenneth T. Yates, Tabernacle	Earl H. Harker, Vincentown.
Washington Twp. ...	C. Roy Cramer, Egg Harbor.....	William Walters, Egg Harbor.
Westampton Twp. ..	Galen Eiselman, Mt. Holly	Walter W. Hancock, Burlington.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Mrs. Margaret Schiess, Chatsworth.
Wrightstown Bor. ...	Samuel Forbes, Wrightstown.....	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Elwood L. Bigler, Audubon	} Roy D. Acaley, Audubon.
	Clarence Hess, Audubon.....	
	Louis R. Kirby, Audubon.....	
Audubon Park Bor...	Louis Formosa, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Joseph C. Coruzzi, Haddonfield	} Thomas M. Rednauer, Barrington.
	George D. C. Gesnaker, Barrington	
	Robert J. Hall, Barrington	
Bellmawr Bor.	Andrew J. Doyle, Bellmawr	} John R. King, Bellmawr.
	John J. McPeak, Bellmawr	
	Paul J. Pagano, Bellmawr.....	
Berlin Bor	Armand Ravelli, Berlin	Bette E. Robinson, Berlin.
Berlin Twp.	Paul W. Pike, Jr., Berlin	Robert L. Garren, West Berlin.
Brooklawn Bor.	C. A. Eisenlohr, Brooklawn	} Joseph J. Cerrone, Brooklawn.
	Charles A. Gary, Brooklawn	
	W. M. Hunt, Brooklawn	
Camden, City of	Maurice H. Clyman, Camden.....	} William J. Shepp, Camden.
	Samuel Raymond Dobbs, Camden	
	Thomas W. Mogck, Camden	
Chesilhurst Bor.	Mrs. Elizabeth T. Mossop, Waterford Works	Mrs. Elizabeth T. Mossop, Waterford Works.
Clementon Bor.	Walter P. Dailey, Clementon	} Harold F. Walters, Sr., Clementon.
	Roy Pratt, Clementon	
	Alfred J. Zardus, Clementon	
Collingswood Bor. ...	Raymond F. Beck, Collingswood.....	} R. S. Wigfield, Collingswood.
	G. Russell Holcombe, W. Collingswood..	
	Walter Young, Collingswood	
Delaware Twp.	Edward J. Borden, Jr., Haddonfield	} J. W. McCloskey, Haddonfield.
	Harry F. Cameron, Erlton	
	John F. Pyle, Erlton	
Gibbsboro Bor.	John H. Doersom, Gibbsboro	John M. Schreier, Gibbsboro.
Gloucester City	John T. Carrigan, Gloucester.....	} Francis J. Gorman, Gloucester.
	Luke S. McKenna, Gloucester	
	John A. Underwood, Gloucester.....	
Gloucester Twp. ...	William J. Davenport, Blackwood.....	} Halsey Cade, Blackwood.
	Frank F. Simiriglia, Blackwood	
	Edward J. Tuszl, Blackwood	
Haddon Twp.	Daniel J. Henry, Haddonfield.....	} Mrs. Eleanor D. Gorman, Westmont.
	Lester J. Kish, Audubon	
	William H. O'Hara, Westmont	
Haddonfield Bor. ...	Charles H. Fisher, Haddonfield.....	} Raymond Wheeler, Haddonfield.
	Wallace L. Root, Haddonfield.....	
Haddon Heights Bor..	Frank W. Tunstall, Haddon Heights...	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Joseph H. Castor, Somerdale.....	Mrs. Doris M. Caldwell, Somerdale.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs.....	Charles A. Descamps, Laurel Springs.
Lawnside Bor.	Robert Dyer, Lawnside	} Elwood L. Bryant, Lawnside.
	Roland T. Haward, Lawnside.....	
	Mrs. Elizabeth C. Jones, Lawnside	
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Arthur W. Scheid, Lindenwold.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Magnolia Bor.	Earl W. Batz, Magnolia George J. Cole, Magnolia Robert T. Mannel, Magnolia	Frank A. Dold, Magnolia.
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	Charles S. Ball, Merchantville.
Mt. Ephraim Bor. ..	Joseph Fanelli, Mt. Ephraim..... Norman L. Marley, Mt. Ephraim..... Matthew Pawlowski, Mt. Ephraim.....	Mrs. Anne Y. Cogliser, Mr. Ephraim.
Oaklyn Bor.	Earl G. Berkheimer, Oaklyn John S. Hubbell, Oaklyn William E. Lovett, Oaklyn	Mrs. Mary A. Deering, Oaklyn.
Pennsauken Twp. ...	Meyers Baker, Pennsauken..... Charles B. Crabiell, Pennsauken..... Mrs. Margaret J. Potter, Pennsauken...	Josie I. Fortiner, Pennsauken.
Pine Hill Bor.	Richard F. Berkey, Pine Hill E. W. Boyd, Clementon Daniel E. Hughes, Pine Hill	Jessie P. Leafy, Pine Hill.
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	Joseph C. Bricketto, Runnemede J. A. Hogan, Runnemede Joseph Infanti, Runnemede	Robert W. Sperling, Runnemede.
Somerdale Bor.	Charles W. Cahilly, Somerdale.....	Frank W. Mannella, Somerdale.
Stratford Bor.	Errol R. Brunhouse, Stratford.....	Mrs. Clorinda Cirillo, Stratford.
Tavistock Bor.	Henry J. Meyer, Haddon Heights.....	Henry J. Meyer, Haddon Heights.
Voorhees Twp.	John T. Hale, Ashland	Francis X. Kennedy, Kirkwood.
Waterford Twp.	A. B. Fischer, Atco Loubert DeSorte, Atco..... Anthony L. Privitera, Waterford	John Sikora, Atco.
Winslow Twp.	W. H. Issertell, Berlin..... R. J. Mauriello, Waterford Works W. Rodio, Hammonton.....	Charles Mauriello, Waterford.
Wood-Lynne Bor. ...	Charles Hoffacker, Wood-Lynne.....	M. J. Wolf, Wood-Lynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	Harold E. Winder, Sr., Avalon	Arthur H. Hinkel, Avalon.
Cape May City	Alexander C. Lyle, Cape May	Mrs. Margaret S. Keenan, Cape May.
Cape May Pt. Bor...	Frank S. Rutherford, Jr., Cape May Pt..	Louisa W. Trader, Cape May Point.
Dennis Twp.	Lewis B. Everingham, S. Seaville.....	William H. Rocab, Clermont.
Lower Twp.	Wilfred M. Swain, Cape May	Chester Wilson, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas E. Owens, North Wildwood ... Abraham Rosenthal, North Wildwood ..	Leslie M. Truitt, North Wildwood.
Ocean City	Robert L. Sharp, Ocean City	Kenneth C. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City ...	Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	William G. Lange, Stone Harbor.....	John G. Bucher, Stone Harbor.
Upper Twp.	J. Henry Schellinger, Tuckahoe	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ..	Harold Roop, West Cape May.....	Everett V. Edsall, West Cape May.
W. Wildwood Bor...	Robert E. Merkel, West Wildwood	Arthur C. W. Franke, W. Wildwood.
Wildwood City	Bernard Switzer, Wildwood	Richard A. Lion, Wildwood.
Wildwood Crest Bor..	James F. Dennison, Wildwood Crest ...	L. W. Campbell, Wildwood Crest.
Woodbine Bor.	Edward B. Kruck, Woodbine.....	Mrs. Bessie Wiegler, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

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

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of ..	Emanuele De Noia, Jr., Belleville	William J. Friel, Belleville.
Bloomfield, Town of..	O. G. Olsen, Bloomfield.....	Theodore C. Hock, Bloomfield.
Caldwell Bor.	Charles E. Haight, Caldwell.....	George W. Van Der Decker, Caldwell.
Caldwell Twp.	Clyde Evans, Caldwell.....	} John Jorgensen, Caldwell.
	Warren J. DeMouth, Caldwell	
	Edward T. Gately, Jr., Caldwell.....	
Cedar Grove Twp. ..	Robert E. Ebert, Cedar Grove	Mrs. Helen W. Walker, Cedar Grove.
East Orange City ...	R. A. Ebert, East Orange	} Harold E. Nooney, East Orange.
	Fred H. Kammerer, East Orange.....	
	Raymond L. Luzenburg, East Orange...	
	Edward H. Terrell, East Orange	
	Howell G. Williams, East Orange.....	
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells.....	Edward M. South, Essex Fells.
Glen Ridge Bor.	Andrew F. Eschenfelder, Glen Ridge...	James S. Brown, Glen Ridge.
Irvington, Town of..	Leo Arace, Irvington	Edward A. Poppele, Irvington.
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston....	Percy P. Anderson, Livingston.
Maplewood Twp. ...	A. E. Weiler, Maplewood.....	Emory H. Dare, Jr., Maplewood.
Millburn Twp.	Sargent Dumper, Short Hills	} Mark T. Oliver, Millburn.
	Robert E. Marshall, Millburn	
	B. Stevens, Short Hills	
Montclair, Town of..	Lyman L. Butler, Montclair	Horace O. Smith, Montclair.
Newark, City of	John R. Burnett, Newark	Gilbert W. Hewson, Newark.
N. Caldwell Bor. ...	Dean A. Baldwin, Caldwell.....	} Charles Rollwagen, North Caldwell.
	R. E. Dietze, North Caldwell	
	Harold R. Weber, North Caldwell	
Nutley, Town of ...	Daniel Dugan, Nutley	Mrs. Florence E. Rutan, Nutley.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Orange City	John J. Cuccolo, Orange	Ernest C. Gerardo, Orange.
	S. S. Solky, Orange	
Roseland Bor.	Francis T. DeCoster, Roseland	Robert Bosworth, Roseland.
S. Orange Village	John J. Connolly, South Orange	Miss Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Verona	Miss Claire P. Boyle, Verona.
	John W. Kress, Verona	
	Eugene E. Sinsheiner, Verona	
W. Caldwell Bor.	Clifford I. Baldwin, West Caldwell	Henry Sigler, West Caldwell.
	John H. Nutting, West Caldwell	
	John T. Price, Caldwell	
W. Orange, Town of.	H. A. Johnson, West Orange	George W. Kocher, West Orange.
	Louis Lando, West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

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

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

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

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

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

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Elmer F. Eilers, Hightstown	Walter C. Black, Hightstown.
Ewing Twp.	Sebastian R. Fraulino, Trenton George J. McClain, Trenton Thomas S. Sweeney, Trenton	John Elder, Trenton.
Hamilton Twp.	Roger J. Whatly, Trenton	Harold A. Sutterley, Trenton.
Hightstown Bor.	William A. Mitchell, Hightstown	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Peter J. Russo, Trenton	Thomas R. Kalisch, Trenton.
Pennington Bor.	Norman Friedley, Pennington	W. P. Kelchner, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Theodore E. Stratton, Princeton.
Princeton Twp.	Stuart Robson, Princeton	Walter B. Foster, Jr., Princeton.
Trenton, City of	Roland R. Anderson, Trenton Donald T. Morrissey, Trenton Anthony R. Russo, Trenton Warren H. Vandergrift, Trenton	Samuel P. Scott, Trenton.
Washington Twp.	John J. Scheideler, Robbinsville	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Martin H. Caples, Princeton Jct.	H. Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	William Greenwald, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Robert S. Barlow, Cranbury Carleton Campbell, Cranbury Warren H. Petty, Cranbury	Mrs. Gertrude H. Danser, Cranbury.
Dunellen Bor.	Charles J. Fitzgerald, Dunellen	Mrs. Agnes M. Schellhorn, Dunellen.
East Brunswick Twp.	Charles M. Auer, East Brunswick	Frank P. Welsh, South River.
Edison Twp.	George E. Hollingshead, Nixon Stephen Madger, Fords John V. Mooney, Nixon	Richard F. Knudson, Nixon.
Helmetta Bor.	Walter J. Slezak, Helmetta	Edward Z. Stopinski, Helmetta.
Highland Park Bor.	Harold M. Bruskin, Highland Park J. W. Redmond, Highland Park John Rizzo, Highland Park	Bernard Hertz, Highland Park.
Jamesburg Bor.	William M. McCowatt, Jamesburg	Chester S. Damecki, Jamesburg.
Madison Twp.	Leonard Massom, Old Bridge	David Watson, Laurence Harbor.
Metuchen Bor.	Joseph P. Marra, Metuchen T. J. Patten, Metuchen	Harold I. Meyers, Metuchen.
Middlesex Bor.	Norman Harvey, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	Arthur J. Sterner, Sr., Milltown	William E. Duncan, Milltown.
Monroe Twp.	Herbert M. Barrett, Hightstown	George Danton, Spotswood.
New Brunswick City	Samuel G. Cohen, New Brunswick Anthony F. Daly, New Brunswick William F. Harkins, New Brunswick	Mrs. Elizabeth S. Ewing, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick	George W. Davis, North Brunswick.
Perth Amboy City	John B. Dzikoski, Perth Amboy James Goumas, Perth Amboy Sol R. Kelsey, Perth Amboy	John A. Dunham, Perth Amboy.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Piscataway Twp.	Edward R. Fitzgerald, New Market	} R. Dennis FitzGerald, New Market.
	John F. Peck, Jr., New Brunswick	
	William Stender, New Market	
Plainsboro Twp.	J. Russell Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	Philip McCutcheon, Sayreville	Joseph J. Weber, Sayreville.
South Amboy City	John A. Coan, South Amboy	} Frank Gordon, South Amboy.
	Raymond Fleming, South Amboy	
	John J. Sharo, South Amboy	
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction	John J. Schuh, Deans.
South Plainfield Bor.	Irving Babes, S. Plainfield	} John A. Bori, South Plainfield.
	George J. Linger, Plainfield	
	Dominic Stilo, S. Plainfield	
South River Bor.	Arthur A. Green, South River	} Henry O. Schlegel, South River.
	Edward A. Grekoski, South River	
	Alexander Pawlowski, South River	
Spotswood Bor.	Carleton Grace, Spotswood	Kenneth A. Berry, Spotswood.
Woodbridge Twp.	David F. Gerity, Woodbridge	} Michael J. Trainer, Woodbridge.
	Victor Katen, Iselin	
	John J. Samons, Woodbridge	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	P. W. Updike, Allenhurst	Paul W. Updike, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Pepler, Allentown.
Asbury Park City	Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	Joseph Crine, Freehold	Mrs. Anne Wylie, Colts Neck.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthorp, Atlantic Highlands.
Avon-by-the-Sea Bor.	Garth Shamel, Avon-by-the-Sea	Albert R. Dorn, Avon-by-the-Sea.
Belmar Bor.	Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	George A. Bariscillo, Jr., Bradley Beach ..	} Mrs. Muriel Adams, Bradley Beach.
	George L. Crosson, Bradley Beach	
	Albert H. Kirms, Bradley Beach	
	Eugene B. Lowenstein, Bradley Beach ..	
Brielle Bor.	Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Deal Bor.	Dr. John G. Campi, Deal	} B. C. Fisler, Deal.
	B. P. Lissner, Jr., Allenhurst	
	W. C. Thompson, Allenhurst	
	Julius Vinik, Deal	
Eatontown Bor.	Edward H. Emmons, Eatontown	} Mrs. Elsie A. Demarest, Eatontown.
	Theodore McGinness, Eatontown	
	Harry S. Rowland, Eatontown	
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Van Derhoef, Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven ...	George W. Curchin, Fair Haven.
Farmingdale Bor.	H. Hulsart, Farmingdale	Mrs. Viola C. Russell, Farmingdale.
Freehold Bor.	Fred Quinn, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold	Woodrow Burke, Freehold.
Highlands Bor.	Robert J. Anthony, Highlands	} Richard A. Lucas, Highlands.
	George J. Lahey, Highlands	
	W. Mercier, Highlands	
Holmdel Twp.	John H. Mount, Holmdel	Mrs. Frances Stilwell, Keyport.
Howell Twp.	Walter S. Van Schoick, Farmingdale ...	Horace P. Cook, Farmingdale.
Interlaken Bor.	Neal A. Tompkins, Interlaken	Neal A. Tompkins, Interlaken.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Keansburg Bor.	Frederick W. Kalkhof, Keansburg	John W. Savage, Keansburg.
Keyport Bor.	Joseph W. Kennedy, Keyport	Everett S. Poling, Keyport.
Little Silver Bor. ..	Louis S. Van Brunt, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Bor. ...	Henry W. Isenberg, Allenhurst	Mrs. Sylvia Bilofsky, Allenhurst.
	Percy Ketcham, Allenhurst	
	Harry S. Kirk, Allenhurst	
Long Branch City ...	Frank Blaisdel, Long Branch	Raymond M. Brown, Long Branch.
Manalapan Twp.	Anthony J. Arbach, Englishtown	Stanley Tvaroha, Freehold.
Manasquan Bor.	Harvey M. Bush, Manasquan	J. H. Williams, Manasquan.
	Theodore C. Miller, Manasquan	
	A. D. Voorhees, Manasquan	
Marlboro Twp.	Howard J. Preston, Marlboro	Frank J. Dugan, Marlboro.
Matawan Bor.	Thomas A. Francy, Matawan	Koert C. Wyckoff, Matawan.
Matawan Twp.	John B. Kenner, Keyport	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	William C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown	David L. Baird, Freehold.
Monmouth Beach Bor.	Frank J. Maguire, Monmouth Beach ...	Clarence B. Cook, Monmouth Beach.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City .	Harold J. Rowland, Neptune City.
Neptune Twp.	Joseph Bennett, Neptune	Harold A. Smith, Neptune.
New Shrewsbury Bor..	Andrew G. Shepard, Lincroft	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	James A. Errickson, Oakhurst.
Oceanport Bor.	Byron C. Briggs, Oceanport	George C. D. Hurley, Jr., Oceanport.
	Benjamin G. Pascucci, Oceanport	
	Bernard J. Scarsi, Oceanport	
Raritan Twp.	William R. Greene, West Keansburg ..	Mrs. Jeanne C. McDonough, Hazlet.
Red Bank Bor.	Franklyn D. Haviland, Red Bank	Albert T. MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Anna Halpern, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Clarence Stevens, Sea Bright.
Sea Girt Bor.	Miss Roselle F. Bucknum, Sea Girt	Agnes M. Purcell, Sea Girt.
	Monroe C. Hawes, Sea Girt	
	Charles F. Jones, Sea Girt	
Shrewsbury Bor.	Kenneth L. Walker, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ..	Mrs. Anna R. Shaffer, South Belmar ..	Mrs. Margaret Walling, South Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake....	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riely, Spring Lake Heights.	Mrs. Irene A. Newman, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles Bullock, Allentown.
Wall Twp.	John E. Cherel, Belmar	Mrs. Elizabeth M. Allen, Belmar.
West Long Branch Bor.	Leo C. Bizzarro, West Long Branch ...	Miss Frances L. Townsend, West Long Branch.
	Richard J. Cavalier, West Long Branch ..	
	John R. Disbrow, West Long Branch ..	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Edward W. Guiton, Boonton	} Robert L. Wahrenbrock, Boonton.
	Arthur J. Higgins, Boonton	
	Walter A. Peterson, Boonton	
Boonton Twp.	James J. Cross, Boonton	Mrs. Mary H. Rusnack, Boonton.
Butler Bor.	William H. Meier, Butler	William H. Meier, Butler.
Chatham Bor.	Kenneth J. Hume, Chatham	} John H. Mowen, Chatham.
	William B. Lerf, Chatham	
	Renald C. Thuebel, Chatham	
Chatham Twp.	Mrs. Millicent M. Underwood, Chatham.	Edgar A. Alpaugh, Chatham.
Chester Bor.	Leslie Apgar, Chester	Harold Waters, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	J. Elmer Vanderhoof, Denville.
Dover Town	Reymond O. Berg, Dover	Earl C. Nelson, Dover.
East Hanover Twp.	Gordon W. Gould, Hanover	} D. M. Darlington, Hanover.
	Roswell N. Hait, Hanover	
	Roy A. Schrader, Hanover	
Florham Park Bor.	Thomas H. Green, Florham Park	} Mrs. Helen Scanlan, Florham Park.
	Thomas N. Vultee, Florham Park	
	Elmer F. White, Florham Park	
Hanover Twp.	Alexander R. Bassett, Whippany	} Fred P. Griffith, Whippany.
	George Gwodz, Whippany	
	Andrew J. Woytas, Whippany	
Harding Twp.	William A. Thompson, Madison	Mrs. Florence Young, New Vernon.
Jefferson Twp.	Floyd L. Smith, Lake Hopatcong	Emma S. Robinson, Lake Hopatcong.
Kinnelon Bor.	Gordon Cook, Kinnelon	} C. H. Banta, Butler.
	Edward M. Nevius, Kinnelon	
	John V. Ricker, Sr., Butler	
Lincoln Park Bor.	Thomas Clark, Sr., Wayne	} Arthur C. Brown, Lincoln Park.
	Harold C. Krulder, Jr., Lincoln Park	
Madison Bor.	James J. Hesson, Madison	} Mrs. Myra A. Aindow, Madison.
	Harry W. Melville, Madison	
	Kenneth L. Wilkinson, Madison	
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	W. J. Fielding, Brookside.
Mine Hill Twp.	Gordon Turner, Mine Hill	William E. Trowbridge, Mine Hill.
Montville Twp.	Earl A. Looney, Towaco	Miss Reta M. VanDuyne, Montville.
Morris Twp.	Charles E. Dabinett, Morristown	} Harold E. Saunders, Jr., Morristown.
	Keith M. Quimby, Morristown	
	C. Wickliffe, Morristown	
Morris Plains Bor.	A. M. Anderson, Morris Plains	} George P. Wilson, Morris Plains.
	Kenneth K. Gorry, Morris Plains	
	William J. Parsons, Morris Plains	
Morristown, Town	John P. Koyce, Morristown	} Miss Margaret O'Brien, Morristown.
	Sidney E. Margolin, Morristown	
	Mario Natale, Jr., Morristown	
Mountain Lakes Bor.	Frank A. DeLeyer, Mountain Lakes	Leo T. Powell, Mountain Lakes.
Mt. Arlington Bor.	W. Hagedorn, Ledgewood	} Mrs. Laura D. Speaker, Mt. Arlington.
	Frank A. Menne, Ledgewood	
	Norman J. Powell, Mt. Arlington	
Mt. Olive Twp.	John C. Bartholomae, Budd Lake	} Mrs. Mary A. Hopley, Budd Lake.
	John A. Edwards, Flanders	
	Nelson Walters, Flanders	
Netcong Bor.	Julius L. Briegel, Netcong	Louis M. Huyler, Netcong.
Parsippany-Troy Hills Twp.	John J. Lardino, Lake Hiawatha	} Raymond Johnson, Parsippany.
	Anthony A. Mercurio, Mt. Tabor	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Passaic Twp.	Gerald Condon, Millington	} Edward H. Osborne, Stirling.
	Lester G. Pyle, Gillette	
	Hamilton A. Strang, Millington	
Pequanock Twp. ...	Edward P. Godfrey, Pompton Plains ...	} Mrs. Isabelle M. Verkaart, Pompton Plains.
	Raymond LaBoeuf, Pompton Plains ...	
	David P. Ramsey, Pompton Plains	
Randolph Twp.	Norman Smith, Dover	} Mrs. Jarjorie Polsbroek, Mount Free- dom.
	Frank Thorburn, Dover	
	Seymour Winer, Morristown	
Riverdale Bor.	Carmen D. Avolio, Riverdale	} Mrs. Laura L. Sloan, Riverdale.
	Frank Dalton, Riverdale	
	Robert Kristen, Riverdale	
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	David G. Moran, Dover	} Mrs. Mary L. Hocking, Rockaway.
	Haakon Ostevik, Rockaway	
	Harry P. Struble, Rockaway	
Roxbury Twp.	Albert Fuge, Ledgewood	} Cook Conkling, Succasunna.
	James A. Hodgson, Succasunna	
	Robert McCarrick, Succasunna	
Victory Gardens Bor..	Paul E. Roberts, Victory Gardens	Stanley Wasilewski, Dover.
Washington Twp. ..	Russell S. Smith, Long Valley	John A. Lance, Califon.
Wharton Bor.	Wilfred Keats, Wharton	} Mrs. Emily L. Colligan, Wharton.
	Stephen B. Pedrick, Wharton	
	Thomas P. Sweeney, Wharton	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Stephen Dickerson, Barnegat Light	} Mrs. Mary L. Rose, Barnegat Light.
	Joseph H. Dornisch, Barnegat Light ...	
	Carr R. Leonard, Barnegat Light	
Bay Head Bor.	Martin Burns, Jr., Bay Head	} Julius Foster, Jr., Bay Head.
	Robert L. Johnson, Bay Head	
	Raymond Van Schoick, Bay Head	
Beach Haven Bor. ..	Creston Steelman, Beach Haven	Creston Steelman, Beach Haven.
Beachwood Bor.	Clarence Coryell, Beachwood	} Mrs. Maude L. Voigt, Beachwood.
	William R. Davis, Beachwood	
	M. Gilbert Jacobus, Beachwood	
Berkeley Twp.	Clinton A. Worth, Bayville	Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	Leland W. Downey, Laurelton.	Mrs. Helen C. Schaefer, Breton Woods.
Dover Twp.	Ralph P. Franke, Toms River	} Carl F. Heagey, Toms River.
	Melvin J. Thompson, Toms River	
	Charles Budd Wilsey, Toms River	
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars ...	Amelia Henry, Harvey Cedars.
Island Heights Bor...	Norman E. Muller, Island Heights	Mrs. Lillian J. Cagney, Island Heights.
Jackson Twp.	Harold Catlow, Lakewood	Mrs. Helen S. Tomlinson, Lakewood.
Lacey Twp.	Joseph R. Fay, Lanoka Harbor	} Mrs. Helen Brewster, Forked River.
	Leopold Gille, Forked River	
	Stanley Vaskis, Forked River	
Lakehurst Bor.	Edward G. Manion, Lakehurst	Mrs. Kathleen Saunderson, Lakehurst.
Lakewood Twp.	Sol Kramer, Lakewood	} Amory J. Parmentier, Lakewood.
	Ralph Solomon, Lakewood	
	Leonard F. Turtora, Lakewood	
Lavallette Bor.	Peter Bloom, Lavallette	} Mrs. Lottie Pelsler, Lavallette.
	J. Carlton Esty, Lavallette	
	Charles Garabaldi, Jr., Lavallette	
Little Egg Harbor Twp.	Raymond Eick, Tuckerton	} Elwood C. Cummings, Parkertown.
	Clinton Macauley, Parkertown	
	Joseph D. Rider, Tuckerton	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Long Beach Twp. ...	Howard E. Shifler, Brant Beach } Carl A. Sutter, Surf City	Mrs. Kathryn P. Elliott, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Lakehurst	Mrs. Alberta Giberson, Whiting.
Mantoloking Bor. ...	Lewis P. Carmer, New York } James J. Turner, Jr., Mantoloking } Stephen W. Waterbury, Mantoloking ... }	Harold Van Wart, Mantoloking.
Ocean Twp.	Charles L. Brewer, Wareton } Max Wm. Ekermann, III, Wareton } Orren Jack Turner, Sr., Wareton	Mrs. Margaret Gale, Wareton.
Ocean Gate Bor.	George Bryant, Ocean Gate	Mrs. Mary M. Doremus, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach	George E. Osterheldt, Pine Beach.
Plumsted Twp.	Thomas Hartshorn, New Egypt	C Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor. ...	James V. Reid, Pt. Pleasant } John Scott, Pt. Pleasant } Elmer F. White, Point Pleasant	H. E. Odell, Pt. Pleasant.
Pt. Pleasant Beach Bor.	John L. Ballou, Point Pleasant Beach } Burnet B. Lynch, Point Pleasant Beach } Owen H. Truex, Pt. Pleasant Beach ... }	Mrs. Esther Winckhofer, Pt. Pleasant Beach.
Seaside Heights Bor. ..	John M. Kaufmann, Seaside Heights....	August G. Speier, Seaside Heights.
Seaside Park Bor. ..	Harold G. Gorman, Seaside Park } John L. O'Hara, Seaside Park	Wilmer Haag, Seaside Park.
Ship Bottom Bor.	Newell Middleton, Ship Bottom } George L. McVey, Ship Bottom } Laurence H. Cline, Ship Bottom	Oarmel V. Fisler, Ship Bottom.
S. Toms River Bor. ..	Frederick A. Ottenbacher, S. Toms River	Roy H. Tilton, Toms River.
Stafford Twp.	Charles A. Sprague, Manahawkin	Franklin B. Southgate, Manahawkin.
Surf City Bor.	Leonard T. Connors, Jr., Surf City } Bruce V. Nelson, Surf City } H. Elvin Smith, Surf City	H. Elvin Smith, Jr., Surf City.
Tuckerton Bor.	Ralph Courtney, Tuckerton } Ira Mathis, Tuckerton } Barzilla Pullen, Tuckerton	Thelma Seamon, Tuckerton.
Union Twp.	John I. Birdsall, Barnegat } Allen R. Chadwick, Barnegat } J. V. Lewis, Sr., Barnegat	Leroy B. Frazee, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtondale Bor. ..	Louis J. Bell, Bloomingtondale } Lawrence W. Bennett, Bloomingtondale .. } Clayton Schulster, Bloomingtondale	Mrs. Catherine Cahill, Bloomingtondale.
Clifton, City of	Alfred J. Greene, Jr., Clifton	Frank F. Staudt, Clifton.
Haledon Bor.	C. Horace Frignoca, Haledon	Joseph Garbaccio, Haledon.
Hawthorne Bor.	Clarence Choyce, Hawthorne	Victor Verberckmoes, Hawthorne.
Little Falls Twp. ...	Francis M. Haskins, Little Falls } Edwar Ten Hoeve, Little Falls } Martin Vanostenbridge, Little Falls	Philip E. Stainton, Little Falls.
North Haledon Bor. ...	Louis C. Pisacane, North Haledon	Louis Vanderspiegel, North Haledon.
Passaic, City of	Albert R. Galik, Passaic } Irving Levine, Passaic	Edward Ancukatis, Passaic.
Paterson, City of ...	Govert Breen, Paterson } Edward Furrey, Paterson } Anthony J. Grossi, Paterson } Alphonsus J. Kane, Paterson } Noah Krieger, Paterson } William C. Leach, Paterson	Louis Aquino, Paterson.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Pompton Lakes Bor.	Guy Cornelius, Pompton Lakes Arthur T. Riedel, Jr., Pompton Lakes Clarence E. Wells, Pompton Lakes	W. H. Young, Pompton Lakes.
Prospect Park Bor.	Bert Nawyn, Prospect Park	James C. Littel, Paterson.
Ringwood Bor.	Ralph V. Colfax, Wanaque	Edwin M. Tresize, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Thomas J. Bowe, Wanaque Edwin Koopman, Wanaque William H. Westfall, Wanaque	Mrs. Margaret Cisco, Wanaque.
Wayne Twp.	D. D. Garvey, Wayne Frank E. Osborne, Wayne John M. Phelan, Packanack Lake	Edward Lowery, Wayne.
West Milford Twp.	Leslie Freeland, West Milford Fred Quarg, Hewitt Hans Widmann, Hewitt	Harry H. Michelfelder, West Milford.
West Paterson Bor.	Andrew A. Lewis, W. Paterson P. H. Mizzone, W. Paterson E. Vallee, West Paterson	Charles Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	William S. Joyce, Bridgeton	Mrs. Jessie B. Mowers, Alloway.
Elmer Bor.	Harold H. Hofman, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Richard E. Harris, Salem	Dallis R. Smith, Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Mervin H. Horner, Salem.
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville	Leon Kellmyer, Pennsville.
Mannington Twp.	David F. Grier, Salem	Russell B. Harris, Sr., Salem.
Oldmans Twp.	Frank Dietrich, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Emma D. Mallett, Penns Grove.
Pilesgrove Twp.	Mrs. Mabel Jarman, Woodstown	Alice K. DuBois, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem, City of	Wilbur D. Brandiff, Sr., Salem Paul B. Thomas, Salem Edward C. Wilson, Salem	David A. Cawman, Salem.
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Edwin Sickler, Pennsgrove.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Clifford Dare, Elmer.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Howard K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

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

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	Herbert McDavitt, Sr., Andover	Dorothy B. Puffer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton	Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde Fish, Branchville.
Byram Twp.	John F. McDavitt, Stanhope	John H. Engelhardt, Andover.
Frankford Twp.	Mrs. Margaret T. Earnshaw, Branchville	William F. Jones, Augusta.
Franklin Bor.	Raymond J. Hyde, Franklin	James G. Fitzsimmons, Franklin.
Fredon Twp.	Mrs. Alberta S. Richart, Newton	Alfred M. Snook, Newton.
Green Twp.	Ralph I. Shotwell, Greendell	Edward W. Smith, Tranquility.
Hamburg Bor.	Frank H. Burgher, Hamburg	Vernon R. Cole, Hamburg.
Hampton Twp.	Anthony Donadio, Newton	Paul V. Cummins, Newton.
Hardyston Twp.	Kenneth B. Henderson, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	Peter Brabante, Hopatcong	} Mrs. Anne Iaroli, Hopatcong.
	Ray A. Johnson, Hopatcong	
	Robert Newman, Hopatcong	
Lafayette Twp.	Lewis C. Prici, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	John M. Grathwohl, Port Jervis, N. Y..	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton, Town of ...	Mrs. Hazel Smith, Newton	Hilda V. Garris, Newton.
Ogdensburg Twp. ...	Joseph J. Keslo, Jr., Ogdensburg	Joseph P. Fitzgibbons, Ogdensburg.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Sandyston Twp.	Russell E. Kinney, Sr., Branchville	Benjamin Jaeger, Port Jervis, N. Y.
Sparta Twp.	Harold E. Smith, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Mrs. Anna McConnell, Stanhope	Mrs. Anna M. Grogan, Stanhope.
Stillwater Twp.	Charles B. Van Stone, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Linn A. Washer, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel B. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Walpack.
Wantage Twp.	Lawrence M. McLean, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Theodore C. Plumb, Berkeley Heights..	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	Seymour A. Gaylord, Jr., Clark	A. William Ferrance, Clark.
Cranford Twp.	Anthony G. Henrich, Cranford	Howard R. Cowperthwaite, Cranford.
	Edward P. Markowich, Cranford	
Elizabeth, City of ..	Nicholas C. Abitanto, Elizabeth	Patrick F. McGann, Elizabeth.
	W. T. Ard, Elizabeth	
	M. J. Battersby, Elizabeth	
	Anthony J. Foti, Jr., Elizabeth	
	Joseph J. Gorczyca, Elizabeth	
	Charles A. Levine, Elizabeth	
	John G. Lloyd, Elizabeth	
	Joseph R. Lombardi, Elizabeth	
	Thomas Luby, Jr., Elizabeth	
	William J. McGann, Elizabeth	
	J. Rusciano, Elizabeth	
	Robert J. Schneck, Elizabeth	
	P. Siracuso, Elizabeth	
Fanwood Bor.	George B. Draper, Fanwood	Albert I. Nichols, Fanwood.
Garwood Bor.	John Accardi, Garwood	William J. Gilbert, Garwood.
	Eugene M. Hart, Garwood	
	Nicholas Lobue, Garwood	
Hillside Twp.	Sidney Englander, Hillside	John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Max J. Berzin, Kenilworth	Mrs. Frances L. Condon, Kenilworth.
	John Graf, Kenilworth	
	Harry Lundin, Kenilworth	
Linden, City of	Walter J. Gerhard, Linden	John J. Fitzpatrick, Linden.
	Milford E. Levenson, Linden	
	F. J. Pakulski, Linden	
	Joseph J. Wolf, Linden	
Mountainside Bor. ..	Gilbert E. Howland, Mountainside	Elmer A. Hoffarth, Mountainside.
	Joseph A. C. Komich, Mountainside	
	Walter W. Young, Jr., Mountainside	
New Providence Bor. ..	Robert H. Badgley, New Providence ...	Mrs. Jane Parcels, New Providence.
	Edwin M. Dotten, New Providence	
	G. Russell Vanderhoof, New Providence ..	
Plainfield, City of ..	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway, City of	Anthony F. Boresch, Rahway	James J. Kinneally, Rahway.
	Salvatore Cocuzza, Rahway	
Roselle Bor.	Frederick G. Wesche, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor. ...	James M. Ahle, Roselle Park	John Naffke, Roselle Park.
Scotch Plains Twp. ..	Louis R. DiCavalcante, Westfield	Mrs. Patrena C. Thinnes, Scotch Plains.
	Lloyd W. Koppe, Scotch Plains	
	Frank Venes, Scotch Plains	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Springfield Twp.	Wilbert W. Layng, Springfield	} Charles H. Huff, Springfield.
	Harry E. Monroe, Springfield	
Summit, City of	Roland E. Levesque, Summit	} Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
	Gordon A. Pott, Summit	
Union Twp.	Fred A. Biertuempfel, Union	} Howard R. Leary, Union.
	Fred A. Rinc, Union	
	Charles W. Sommer, Union	
Westfield, Town of ..	James F. Bush, Westfield	} Mrs. Mary V. App, Westfield.
	Henry L. Johnson, Westfield	
	Douglas A. Pott, Westfield	
Winfield Twp.	Louis W. Many, Winfield	Joseph A. Orsini, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

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

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Absecon City	\$1,273,115	\$3,874,205	\$5,147,320	\$13,981	\$193,375	.....	\$39,600	\$157,970	\$390,945
Atlantic City	35,216,145	56,348,135	91,564,280	540,017	1,365,090	.....	7,200	6,783,180	8,155,380
Brigantine City	1,534,748	2,184,170	3,718,918	.....	333,090	.....	3,290	31,535	367,655
Buena Bor.	186,400	806,925	993,325	1,187	112,900	\$2,500	10,225	62,475	188,100
Buena Vista Twp.	735,250	1,740,350	2,475,600	1,593	168,250	.....	3,125	68,500	239,875
Corbin City	41,000	81,400	122,400	154	10,850	1,600	825	5,700	18,575
Egg Harbor City	420,607	1,601,652	2,022,259	1,560	219,100	.....	73,310	134,680	427,090
Egg Harbor Twp.	1,736,746	3,913,405	5,650,151	33	237,785	88,281	9,400	313,095	648,561
Estell Manor	357,790	224,585	582,375	60	19,515	6,340	1,225	30,510	57,590
Folsom Bor.	327,357	647,831	975,188	265	18,150	690	148,900	3,530	171,180
Galloway Twp.	3,620,430	6,920,185	10,540,615	5,048	381,850	115,460	448,420	.....	945,730
Hamilton Twp.	2,612,275	5,622,575	8,234,850	1,447	139,750	1,650	38,075	832,400	1,011,875
Hammonton	1,276,900	3,668,100	4,945,000	34,169	466,225	19,150	123,000	671,075	1,279,450
Linwood	292,479	1,850,235	2,142,714	38	212,900	1,500	.....	95,360	309,460
Longport	574,275	1,927,880	2,502,155	.....	209,470	.....	4,000	.....	213,470
Margate	3,224,910	5,928,005	9,152,915	.....	911,600	.....	19,725	122,570	1,033,895
Mullica Twp.	530,805	894,690	1,425,495	516	133,225	12,380	4,950	120,700	271,255
Northfield	963,595	4,444,580	5,408,175	144	161,400	530	1,190	169,785	332,905
Pleasantville	2,620,441	5,286,215	7,906,656	26,528	44,240	.....	131,800	849,840	1,025,880
Port Republic	90,275	153,675	243,950	.....	33,125	2,500	1,600	22,750	59,975
Somers Point	1,446,460	4,294,881	5,741,341	192	445,850	.....	102,975	304,330	853,155
Ventnor City	2,622,100	7,976,125	10,598,225	.....	825,925	.....	37,425	899,875	1,262,325
Weymouth Twp.	113,960	147,905	261,865	.....	29,035	2,730	2,515	15,680	49,960
Totals	\$61,818,063	\$120,537,709	\$182,355,772	\$626,932	\$6,671,710	\$254,921	\$1,212,715	\$11,194,940	\$19,334,286

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Absecon City	\$127,200	\$287,505	\$414,705	\$5,137,541	\$8.08	25.42	.....	\$15,101,775	\$20,239,316
Atlantic City	423,000	955,655	1,378,655	98,881,022	9.89	31.74	.....	196,918,013	295,799,035
Brigantine City	227,800	281,935	509,735	3,576,838	18.47	12.13	.....	26,939,927	30,516,765
Buena Bor.	76,000	118,475	194,475	988,137	25.97	9.81	.....	9,132,312	10,120,449
Buena Vista Twp.	112,890	120,800	233,690	2,483,468	11.92	21.95	.....	8,802,759	11,286,227
Corbin City	8,600	12,050	20,650	120,479	16.38	14.22	.....	738,359	858,898
Egg Harbor City	108,300	201,237	309,537	2,141,372	22.20	18.12	.....	9,138,110	11,279,482
Egg Harbor Twp.	164,700	202,205	366,905	5,032,240	11.20	22.60	.....	19,350,517	25,282,757
Estell Manor	14,300	18,795	33,095	606,980	8.86	24.62	.....	1,783,079	2,390,009
Folsom Bor.	11,800	31,000	42,800	1,103,833	5.02	30.42	.....	2,230,558	3,334,391
Galloway Twp.	181,700	222,845	404,545	11,086,848	6.12	47.48	.....	11,659,500	22,746,348
Hamilton Twp.	91,500	218,675	310,175	8,937,997	6.69	26.87	.....	22,412,154	31,350,151
Hammonton	218,400	379,850	598,250	5,660,369	16.19	12.41	.....	34,901,897	40,562,268
Linwood	107,000	253,695	360,695	2,091,517	19.84	12.43	.....	15,095,532	17,187,049
Longport	93,200	74,320	167,520	2,548,105	13.16	16.40	.....	12,754,887	15,302,992
Margate	339,300	503,395	842,695	9,364,115	16.45	12.77	.....	62,522,222	71,886,337
Mullica Twp.	95,200	108,781	203,981	1,493,285	16.07	12.91	.....	9,676,294	11,109,579
Northfield	160,400	355,370	515,770	5,225,454	9.90	25.30	.....	15,968,010	21,193,464
Pleasantville	28,800	616,945	645,745	8,313,319	16.51	20.64	.....	30,400,785	38,714,404
Port Republic	16,100	24,450	40,550	263,375	13.72	12.72	.....	1,673,895	1,937,270
Somers Point	150,600	228,225	378,825	6,215,863	8.09	26.31	.....	16,080,555	22,296,418
Ventnor City	343,100	342,975	686,075	11,174,475	14.81	19.94	.....	42,552,351	53,726,826
Weymouth Twp.	23,100	26,505	49,605	262,220	24.99	10.59	.....	2,210,892	2,473,112
Totals	\$3,122,500	\$5,585,688	\$8,708,188	\$193,608,802	.....	.....	.....	\$567,984,383	\$761,593,185

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1960—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES											
	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B	Section C—Local Taxes to Be Raised for					Section D
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget			
	Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment								
1	\$107,066.96			\$149.15		\$106,917.81	\$1,453.18	\$224,875.05		\$23,572.00	\$58,258.80	\$415,076.84
2	1,564,791.24			4,770.40		1,560,014.84		2,201,784.94			6,010,373.51	9,772,173.29
3	161,435.16			373.67		161,061.49	2,191.10	250,522.50		25,474.50	221,324.42	660,574.01
4	53,537.67			95.58		53,442.09	726.65	165,129.01			37,297.85	256,595.60
5	59,704.69			52.00		59,652.63	810.35	183,515.99			51,992.60	295,971.57
6	4,543.29			32.85		4,510.44	61.66	15,159.00			2.78	19,733.88
7	59,669.01			86.46		59,582.55	809.87	100,173.50	\$93,605.62	2,455.00	152,691.76	475,318.30
8	133,747.01			1,335.43		132,411.58	1,815.30	345,655.50	146,195.78		38,038.07	663,116.23
9	12,643.26			47.26		12,596.00	171.60	40,968.00			13.51	53,749.11
10	17,639.09					17,639.09	239.41	37,529.60				55,498.10
11	120,329.28			3,413.41		116,915.87	1,633.19	224,245.28	120,078.59		205,295.89	677,768.82
12	165,843.82			258.12		165,585.70	2,250.94	185,714.90	153,022.82		90,537.05	597,711.41
13	214,576.35			798.75		213,777.60	2,912.37	520,789.95			178,838.05	916,337.97
14	90,820.32			205.47		90,614.85	1,254.03	132,591.50	53,778.01	7,638.00	128,845.16	414,801.55
15	80,953.57					80,953.57	1,098.75	35,000.00			218,092.55	335,144.87
16	380,282.20			367.84		379,914.36	5,161.44	451,646.00		87,960.00	615,420.53	1,540,102.33
17	58,770.21			23.52		58,746.69	797.67	113,202.78	66,710.19		431.44	239,888.77
18	112,114.45			\$56.98		111,257.47	1,521.69	199,886.00	64,025.56	18,461.50	121,936.09	517,088.31
19	204,799.48			268.42		204,531.06	2,779.67	548,112.50		34,152.75	582,167.66	1,371,743.64
20	10,248.25					10,248.25	139.10	24,361.00			1,377.39	36,125.74
21	117,949.13			167.20		117,781.93	1,600.88	106,216.00	57,234.93	3,850.00	210,157.41	496,841.15
22	284,217.51			316.05		283,901.46	3,857.59	424,071.71		4,559.50	938,200.47	1,654,590.73
23	13,082.88			96.80		12,986.08	177.56	47,539.92			4,812.17	63,515.73
24	\$4,028,864.83			\$13,721.42		\$4,015,143.41	\$33,444.00	\$6,644,690.63	\$764,851.50	\$208,123.25	\$9,866,125.16	\$21,532,377.95

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Absecon City	\$1,220.14	.....	\$391,175	\$90,000.00	\$74,684.00	\$22,000.00	\$186,684.00
2 Atlantic City	22,153.44	.....	16,525,860	1,262,500.00	4,295,469.70	500,000.00	6,057,969.70
3 Brigantine City	849.78	.....	616,737	30,000.00	86,970.00	37,000.00	147,970.00
4 Buena Bor.	1,982.92	.....	227,625	30,000.00	32,802.00	25,000.00	87,802.00
5 Buena Vista Twp. ....	.....	.....	133,325	35,000.00	50,301.00	26,000.00	111,301.00
6 Corbin City .....	.....	.....	19,755	8,175.00	8,815.00	500.00	17,490.00
7 Egg Harbor City	2,242.12	.....	349,205	45,000.00	63,254.00	13,000.00	121,254.00
8 Egg Harbor Twp. ....	.....	.....	234,832	125,000.00	171,027.00	60,000.00	356,027.00
9 Estell Manor .....	.....	.....	68,215	19,450.00	12,587.00	2,000.00	34,037.00
10 Folsom Bor. ....	.....	.....	22,995	19,000.00	19,000.00	2,435.55	40,435.55
11 Galloway Twp. ....	.....	.....	395,755	50,000.00	89,098.00	31,000.00	170,098.00
12 Hamilton Twp.	769.51	.....	880,425	137,000.00	131,126.00	42,000.00	310,126.00
13 Hammonton	3,011.40	.....	806,080	169,000.00	114,487.00	47,000.00	330,487.00
14 Linwood .....	.....	.....	136,234	75,000.00	53,869.00	15,000.00	143,869.00
15 Longport .....	.....	.....	240,450	39,000.00	34,240.00	10,000.00	83,240.00
16 Margate	1,969.36	.....	654,875	200,000.00	124,070.50	35,000.00	359,070.50
17 Mullica Twp. ....	.....	.....	318,410	63,995.46	46,568.00	12,000.00	122,563.46
18 Northfield	140.26	.....	955,590	65,000.00	79,334.58	18,000.00	162,334.58
19 Pleasantville	1,890.93	.....	1,255,885	150,000.00	226,061.50	110,000.00	486,061.50
20 Port Republic .....	.....	.....	11,900	4,000.00	12,454.00	2,000.00	18,454.00
21 Somers Point	775.87	.....	739,235	48,000.00	94,970.00	35,000.00	177,970.00
22 Ventnor City	2,026.60	.....	1,307,430	92,571.00	150,864.50	50,000.00	293,435.50
23 Weymouth Twp. ....	.....	.....	16,350	21,000.00	15,433.00	8,500.00	44,933.00
24 Totals	\$38,532.33	.....	\$26,308,343	\$2,778,691.46	\$5,981,492.78	\$1,103,435.55	\$9,863,619.79

Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget	\$1,378,213.68	Total County Taxes Appropriated	\$4,053,675.76
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.52900484	Less: Bank Stock Taxes Due County	38,532.35
		Net County Taxes Apportioned (12 A III)	\$4,015,143.41
		‡Adjustments (Net Total 12 A IIb) +	13,721.42
		Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$4,028,864.83
		***Bank Stock Tax Due Municipality	\$38,532.33
		Bank Stock Tax Due County	38,532.35
		Total Bank Stock Tax	\$77,064.68

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

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54-4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Allendale Bor.	\$1,352,000	\$3,418,950	\$4,770,950	\$9,711	\$303,900	\$400	\$33,000	\$31,350	\$368,650
Alpine Bor.	1,620,909	1,266,225	2,887,125	.....	128,150	.....	84,800	404,500	617,540
Bergenfield Bor.	5,154,575	19,079,492	24,234,067	13,353	1,225,300	.....	120,875	807,395	2,163,570
Bogota Bor.	1,350,890	5,916,725	7,267,615	22,597	688,502	.....	483,435	225,932	1,397,869
Carlstadt Bor.	5,252,670	11,341,080	16,593,750	970	343,800	.....	2,000	1,008,200	2,906,868
Cliffside Park Bor.	4,359,050	10,948,400	15,307,450	.....	608,000	.....	540,700	817,280	1,965,980
Closter Bor.	3,186,363	7,135,341	10,321,704	7,365	383,500	.....	159,705	508,207	1,051,412
Cresskill Bor.	2,342,890	8,014,980	10,357,870	929	431,625	.....	58,750	463,855	954,230
Demarest Bor.	1,308,320	4,672,530	5,980,850	2,000	172,070	.....	.....	228,000	400,070
Dumont Bor.	3,336,095	11,309,530	14,645,625	41,751	874,600	.....	196,205	1,183,530	2,254,335
East Paterson Bor.	3,383,960	14,654,370	18,038,330	2,403	1,599,825	.....	460,400	607,500	2,736,725
East Rutherford Bor.	2,469,400	8,808,950	11,278,350	24,088	269,800	.....	1,822,630	657,118	2,749,548
Edgewater Bor.	5,605,229	11,698,479	17,303,708	1,087,485	112,850	.....	492,650	3,558,020	4,163,520
Emerson Bor.	2,429,325	7,967,400	10,396,725	1,101	371,650	300	50,250	420,125	842,325
Englewood City	12,969,700	30,699,850	43,669,550	46,600	3,126,200	.....	612,950	2,857,150	6,596,300
Englewood Cliffs Bor.	2,944,648	5,499,526	8,444,174	.....	27,544	.....	13,758	1,092,092	1,133,594
Fair Lawn Bor.	8,137,545	35,429,985	43,567,530	30,228	3,070,500	4,000	1,813,250	3,258,520	8,146,300
Fairview Bor.	2,774,410	7,053,250	9,827,660	3,609	234,175	.....	880,250	306,972	1,421,397
Fort Lee Bor.	6,471,512	17,374,650	23,846,162	.....	477,900	.....	185,400	1,271,654	1,934,954
Franklin Lakes Bor.	2,448,950	3,906,850	6,355,800	1,065	261,700	85,200	25,750	77,375	450,025
Garfield City	5,119,575	18,299,600	23,419,175	4,609	954,450	1,225	2,578,475	170,050	3,704,200
Glen Rock Bor.	11,122,800	31,096,900	42,219,700	16,761	1,282,450	600	400,450	322,400	2,005,900
Hackensack City	18,340,795	43,302,874	61,643,669	62,013	2,092,800	.....	9,095,100	5,477,300	16,665,200
Harrington Park Bor.	1,398,500	4,033,915	5,432,415	9,911	139,550	900	14,750	196,297	351,497
Hasbrouck Heights Bor.	2,756,810	11,310,095	14,066,905	3,786	769,500	.....	54,825	525,989	1,350,314
Haworth Bor.	1,675,235	4,203,345	5,878,580	9,731	283,425	100	4,550	184,000	472,075
Hillsdale Bor.	1,658,250	7,142,488	8,800,738	7,976	684,000	.....	45,750	751,399	1,481,149
Ho-Ho-Kus Bor.	1,588,833	5,280,934	6,869,772	14,109	248,830	.....	55,785	181,795	486,410
Leonia Bor.	3,561,450	8,547,050	12,408,500	5,941	937,000	.....	89,950	562,586	1,589,536
Little Ferry Bor.	864,134	3,418,330	4,282,464	.....	215,400	.....	252,625	244,345	712,570
Lodi Bor.	4,856,000	20,871,000	25,727,000	8,203	1,093,400	.....	615,400	1,093,200	2,802,000
Lyndhurst Twp.	4,812,925	13,316,950	18,129,875	13,394	861,050	.....	626,475	623,955	2,111,480
Mahwah Twp.	2,772,545	11,912,650	14,685,195	242,225	344,100	23,100	2,096,100	396,755	2,860,055
Maywood Bor.	3,458,880	9,835,370	13,294,250	1,112	678,100	.....	313,370	408,228	1,399,698
Midland Park Bor.	1,567,750	6,047,995	7,615,745	2,817	428,500	.....	415,250	120,475	964,225

Northern Valley Regional High School District Amount to be Apportioned	\$877,112.10	Pascack Valley Regional High School District Amount to be Apportioned	\$787,582.00
Ramapo Regional High School District Amount to be Apportioned		\$863,821.25	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—Continued

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54-4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Montvale Bor.	\$862,800	\$3,023,500	\$3,886,300	\$2,453	\$339,400	\$2,000	\$21,350	\$180,717	\$543,467
Moonachie Bor.	1,220,850	2,366,450	3,527,300	.....	64,800	.....	10,000	277,491	352,291
New Milford Bor.	2,474,734	14,281,584	16,756,318	.....	676,345	780	61,015	739,767	1,477,907
North Arlington Bor.	3,337,325	11,375,750	14,913,075	1,702	467,850	1,500	474,000	382,025	1,325,375
Northvale Bor.	654,310	1,715,850	2,370,160	2,375	62,600	.....	109,293	153,904	325,799
Norwood Bor.	814,800	2,433,215	3,248,015	6,318	138,500	800	40,700	296,723	476,223
Oakland Bor.	3,127,325	8,913,325	12,040,650	316	545,100	400	50,675	250,370	846,545
Old Tappan Bor.	1,260,650	2,419,100	3,670,750	.....	121,600	3,050	9,550	253,072	387,272
Oradell Bor.	3,740,400	9,728,600	13,469,000	1,943	594,500	.....	58,750	630,750	1,284,000
Palisades Park Bor.	3,320,020	9,019,300	12,330,320	973	312,645	.....	171,260	428,267	912,172
Paramus Bor.	8,000,805	29,252,000	37,252,805	.....	1,227,500	12,000	1,831,725	3,336,410	6,407,635
Park Ridge Bor.	1,697,630	5,374,570	7,072,200	740	342,400	.....	161,000	133,096	636,496
Ramsey Bor.	3,244,550	11,666,900	14,911,450	11,011	692,500	7,100	297,100	655,500	1,652,500
Ridgefield Bor.	2,867,558	10,569,257	13,436,815	283,506	459,850	.....	635,150	647,956	1,742,956
Ridgefield Park Twp.	14,402,630	43,076,525	57,479,155	105,378	2,000,559	.....	1,704,895	5,065,506	8,770,960
Ridgewood Twp.	10,533,930	32,121,750	42,655,680	41,574	3,582,525	.....	764,875	1,265,300	5,612,700
River Edge Bor.	2,476,765	9,722,578	12,199,343	3,144	592,850	.....	258,570	901,125	1,752,545
Rivervale Twp.	1,168,740	4,788,050	5,956,790	.....	281,750	2,150	25,400	380,671	689,971
Rochelle Park Twp.	1,391,625	4,653,275	6,046,900	3,114	250,325	.....	191,475	258,182	699,982
Rockleigh Bor.	171,575	386,801	558,376	.....	11,200	1,000	10,150	49,750	72,100
Rutherford Bor.	5,718,100	18,879,500	24,597,600	14,241	1,098,500	.....	277,300	1,324,615	2,700,415
Saddle Brook Twp.	8,220,730	19,305,540	27,526,270	21,455	704,600	.....	173,195	989,730	1,867,525
Saddle River Bor.	2,031,190	3,490,566	5,521,756	.....	194,200	.....	3,400	450	198,050
South Hackensack Twp.	956,095	3,974,100	4,930,195	848	42,250	.....	639,100	461,232	1,142,582
Teaneck Twp.	17,525,420	39,131,550	56,656,970	61,115	3,434,050	.....	492,100	2,683,732	6,609,882
Tennant Bor.	6,865,430	18,960,550	25,825,980	4,088	2,543,725	.....	36,300	263,650	2,843,675
Teterboro Bor.	1,077,429	6,744,327	7,821,756	19,496	1,100	.....	1,016,850	231,460	1,249,410
Upper Saddle River Bor.	1,405,000	5,305,250	6,710,250	.....	314,150	6,775	33,875	169,200	524,000
Walduick Bor.	1,953,461	7,035,182	8,990,643	43,432	362,150	.....	.....	276,870	639,020
Wallington Bor.	1,638,425	5,152,850	6,791,275	385	198,200	1,250	265,867	318,328	783,645
Washington Twp.	1,726,930	6,630,035	8,356,965	.....	173,500	.....	5,795	346,148	525,443
Westwood Bor.	2,676,695	9,210,300	11,886,995	11,544	405,300	.....	173,400	447,310	1,026,010
Woodcliff Lake Bor.	1,572,250	3,487,500	5,059,750	623	155,550	2,350	4,350	54,770	217,020
Wood-Ridge Bor.	1,632,375	10,394,345	12,046,720	1,198	379,500	.....	1,845,675	374,565	2,599,670
Week-off Twp.	3,660,403	10,919,325	14,579,730	1,014	589,400	4,350	65,355	343,195	1,002,300
Totals	\$269,903,876	\$810,749,359	\$1,080,653,235	\$2,341,830	\$49,085,120	\$163,330	\$37,639,770	\$56,220,444	\$143,108,664

Oradell-River Edge Regional High School District
 Amount to be Apportioned \$1,232,843.04
 Consolidated School District Washington Township-Westwood Borough
 Amount to be Apportioned \$1,585,050.20

Washington Township (Fiscal Year) 715,729.20
 Westwood Borough (Calendar Year) 869,321.00
 \$1,585,050.20

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—Continued

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6e)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.1b	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allendale Bor.	\$101,400	\$189,000	\$290,400	\$4,858,911	\$12.05	19.64	.....	\$19,521,056	\$24,379,067
Alpine Bor.	27,100	36,825	63,925	3,440,740	7.23	17.78	.....	13,350,923	16,791,063
Bergenfield Bor.	613,500	1,306,025	1,921,525	24,489,465	13.08	17.83	.....	111,683,303	136,172,768
Bogota Bor.	230,900	324,150	555,050	8,133,031	11.79	19.23	.....	30,486,229	38,619,200
Carlstadt Bor.	130,600	204,300	334,900	19,166,688	3.93	39.30	.....	25,629,532	44,796,220
Cliffside Park Bor.	304,000	413,200	717,200	16,536,230	10.02	21.53	.....	55,790,785	72,347,015
Closter Bor.	190,300	482,960	673,260	10,707,221	10.57	23.78	.....	33,083,275	43,790,496
Cresskill Bor.	188,600	477,090	665,690	10,647,339	8.95	23.37	.....	30,469,367	41,116,706
Demarest Bor.	108,500	249,160	357,660	6,025,260	10.35	23.16	.....	19,843,200	25,868,460
Dumont Bor.	437,300	996,500	1,433,800	15,507,911	14.38	16.71	.....	73,000,246	88,508,157
East Paterson Bor.	381,000	728,700	1,109,700	19,668,758	11.24	19.58	.....	74,087,972	93,756,730
East Rutherford Bor.	135,500	195,500	331,000	13,720,986	7.22	24.23	.....	35,268,609	48,959,685
Edgewater Bor.	50,300	89,000	139,300	22,415,413	5.25	68.49	.....	7,960,868	30,376,281
Emerson Bor.	163,400	435,725	599,125	10,641,026	8.09	26.19	.....	29,300,583	39,941,609
Englewood City	673,200	776,750	1,449,950	48,862,500	9.24	26.15	.....	123,326,817	172,189,317
Englewood Cliffs Bor.	72,150	93,600	165,750	9,411,818	6.17	25.75	.....	24,348,735	33,760,533
Fair Lawn Bor.	1,023,500	2,012,450	3,035,950	48,708,108	11.39	22.53	.....	149,808,102	198,516,210
Fairview Bor.	173,000	275,725	448,725	10,803,941	8.69	24.33	.....	30,565,517	41,369,458
Fort Lee Bor.	310,100	429,800	739,900	25,041,216	9.46	16.78	.....	118,264,458	143,305,674
Franklin Lakes Bor.	83,800	151,750	235,550	6,571,340	8.00	22.87	.....	21,435,193	28,006,533
Garfield City	545,400	623,175	1,168,575	25,959,409	10.78	27.96	.....	60,340,392	86,299,801
Glen Rock Bor.	350,600	751,690	1,102,290	43,140,161	5.46	55.26	.....	34,182,218	77,322,379
Hackensack City	781,500	774,050	1,555,550	76,815,332	6.88	35.30	.....	112,984,289	189,799,621
Harrington Park Bor.	91,900	188,000	279,900	5,513,923	9.45	23.16	.....	18,023,608	23,537,531
Hasbrouck Heights Bor.	381,400	586,909	968,309	14,452,705	10.33	20.87	.....	53,335,611	67,788,316
Haworth Bor.	85,300	176,050	261,350	6,099,036	9.56	25.19	.....	17,458,379	23,557,415
Hillsdale Bor.	223,300	505,200	728,500	9,561,363	13.45	17.23	.....	42,277,254	51,838,617
Ho-Ho-Kus Bor.	113,300	219,550	332,850	7,037,441	9.21	19.69	.....	28,019,873	35,067,319
Leonia Bor.	266,000	337,900	603,900	13,400,077	8.30	26.30	.....	34,772,108	48,172,185
Little Ferry Bor.	143,600	219,560	363,160	4,631,674	14.63	15.78	.....	22,856,091	27,487,765
Lodi Bor.	422,000	794,200	1,216,200	27,321,603	7.92	35.11	.....	47,548,420	74,869,423
Lyndhurst Twp.	440,400	816,936	1,257,336	18,997,413	10.33	19.92	.....	72,883,554	91,880,967
Mahwah Twp.	150,500	238,525	389,025	17,398,450	7.96	24.51	.....	45,229,921	62,628,371
Maywood Bor.	337,600	596,200	933,800	13,761,260	10.84	20.52	.....	51,492,543	65,253,803
Midland Park Bor.	217,030	382,150	599,180	7,983,637	11.46	21.02	.....	28,615,202	36,598,839

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—Continued

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Montvale Bor.	\$97,600	\$184,150	\$281,750	\$4,150,470	\$12.92	16.80	.....	\$19,246,438	\$23,396,908
Moonachie Bor.	43,200	115,500	158,700	3,720,891	5.98	35.81	.....	6,322,742	10,043,633
New Milford Bor.	496,695	903,270	1,399,965	16,834,260	10.39	21.01	.....	62,997,694	79,831,954
North Arlington Bor.	311,900	559,275	871,175	15,368,978	10.50	19.67	.....	60,903,270	76,272,248
Northvale Bor.	62,600	141,875	204,475	2,493,859	10.81	16.31	.....	12,161,784	14,655,643
Norwood Bor.	69,100	143,100	212,200	3,518,356	9.10	19.54	.....	13,374,375	16,892,731
Oakland Bor.	256,800	501,200	758,000	12,129,511	9.74	25.37	.....	35,419,539	47,549,050
Old Tappan Bor.	60,700	125,400	186,100	3,871,922	8.75	22.86	.....	12,386,774	16,258,696
Oradell Bor.	202,600	425,500	628,100	14,126,843	9.60	20.46	.....	52,361,890	66,488,733
Palisades Park Bor.	206,000	348,700	554,700	12,688,675	9.72	22.24	.....	43,111,766	55,800,441
Paramus Bor.	540,800	1,565,750	2,106,550	41,553,800	8.97	22.58	.....	127,728,617	169,282,507
Park Ridge Bor.	156,700	307,600	464,300	7,245,136	9.96	20.71	.....	27,076,520	34,321,656
Ramsey Bor.	249,700	464,600	714,300	15,860,661	9.42	23.50	.....	48,541,529	64,402,190
Ridgefield Bor.	212,020	327,590	539,610	14,923,667	7.93	20.99	.....	50,578,502	65,592,169
Ridgefield Park Twp.	389,600	475,700	865,300	65,490,193	2.34	96.44	.....	2,121,794	67,611,987
Ridgewood Twp.	728,700	1,323,550	2,052,250	46,257,704	10.97	22.24	.....	149,141,442	195,399,146
River Edge Bor.	296,000	746,700	1,042,700	12,912,332	14.66	18.04	.....	55,424,510	68,336,842
Rivervale Twp.	137,800	365,720	503,520	6,143,241	12.24	18.17	.....	26,826,864	32,970,105
Rochelle Park Twp.	166,600	351,375	517,975	6,232,021	10.27	17.61	.....	28,290,976	34,522,997
Rockleigh Bor.	4,800	4,000	8,800	621,676	3.14	35.80	.....	1,001,333	1,623,009
Rutherford Bor.	441,200	698,600	1,139,800	26,172,456	9.60	23.49	.....	80,117,598	106,290,054
Saddle Brook Twp.	352,300	846,000	1,198,300	28,216,950	5.45	41.75	.....	38,404,916	66,621,866
Saddle River Bor.	49,300	63,700	113,000	5,606,906	6.35	21.39	.....	20,292,905	25,899,711
South Hackensack Twp.	33,800	55,000	88,800	5,984,825	6.99	36.75	.....	8,485,392	14,470,127
Teaneck Twp.	1,215,000	1,847,840	3,062,840	60,264,527	10.61	22.40	.....	196,275,932	256,540,459
Tenally Bor.	409,000	651,675	1,060,675	27,613,068	9.52	22.49	.....	89,007,190	116,620,258
Teterboro Bor.	1,100	.....	1,100	9,089,562	3.02	26.82	.....	21,342,137	30,431,699
Upper Saddle River Bor.	90,000	160,200	250,200	6,984,050	7.45	21.51	.....	24,485,705	31,469,755
Waldwick Bor.	240,400	683,500	923,900	8,747,195	12.86	19.16	.....	37,933,381	46,680,576
Wallington Bor.	158,600	286,600	445,200	7,130,106	11.90	20.22	.....	26,795,644	33,925,749
Washington Twp.	172,800	401,975	574,775	8,307,633	10.96	21.69	.....	30,172,150	38,479,783
Westwood Bor.	219,000	449,175	668,175	12,256,374	11.55	21.69	.....	42,917,039	55,173,413
Woodcliff Lake Bor.	70,100	146,800	216,900	5,069,493	9.84	24.48	.....	15,609,163	20,669,656
Wood-Ridge Bor.	216,850	372,265	589,115	14,058,473	8.82	18.15	.....	54,326,393	68,384,866
Wyckoff Twp.	293,300	592,075	885,375	14,697,669	11.26	18.89	.....	62,602,536	77,300,205
Totals	\$18,602,215	\$33,716,256	\$52,318,471	\$1,173,785,258	.....	.....	.....	\$3,281,030,678	\$4,454,815,936

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$71,705.08				\$71,705.08		\$456,852.88			\$56,878.99	\$585,436.95	
2	49,386.76			\$38.12	49,348.64		122,693.00			76,627.97	248,669.61	
3	400,504.21			1,766.76	398,737.45		2,123,189.41			679,780.64	3,201,707.50	
4	113,584.94			727.24	112,857.70		537,185.22			308,642.53	958,685.45	
5	131,752.29			944.91	130,807.38		359,527.33			266,535.03	756,869.74	
6	212,783.25			497.59	212,285.66		810,195.00			635,205.67	1,657,686.33	
7	128,794.31			331.98	128,462.33		459,125.13	\$239,425.76		319,508.56	1,131,516.78	
8	120,930.30			444.44	120,485.86		619,563.25			221,141.94	952,191.05	
9	76,082.96			31.36	76,051.60		298,650.81	138,191.95		110,531.86	623,429.22	
10	260,315.55			761.32	259,554.23		1,354,396.78			615,069.34	2,229,020.35	
11	275,752.38			227.70	275,524.68		1,331,547.88			602,912.79	2,209,985.35	
12	144,063.89			122.65	143,941.24		475,548.37			370,732.55	990,244.16	
13	89,341.13			1,563.65	87,777.48		258,771.00			829,285.68	1,175,834.16	
14	117,474.17			161.56	117,312.61		569,863.50			172,983.53	860,159.64	
15	506,434.19			1,422.78	505,011.41		1,942,519.00	\$213,273.50		1,850,533.95	4,511,337.86	
16	99,294.77			1,546.42	97,748.35		291,802.00			190,279.98	579,830.33	
17	583,865.47			4,213.48	579,651.99		3,617,196.00			1,347,667.07	5,544,515.06	
18	121,673.68			35.96	121,637.72		492,879.00			323,380.50	937,897.22	
19	421,483.14			2,277.14	419,206.00		1,128,260.00			819,517.36	2,366,983.36	
20	82,371.35			265.78	82,105.57		202,000.00	158,005.86		84,037.35	525,148.78	
21	253,820.45			721.76	253,098.69		1,313,755.40		105,772.75	1,123,519.88	2,765,946.72	
22	227,416.53			1,103.65	226,312.88		1,738,413.00			390,271.24	2,354,997.12	
23	558,228.70			8,583.66	549,645.04		2,302,060.88		100,401.50	2,325,777.15	5,277,884.57	
24	69,227.35			162.78	69,064.57		248,946.00	125,503.10		77,181.15	520,684.82	
25	199,373.44			291.12	199,084.32		909,751.77			383,560.85	1,492,396.94	
26	69,285.83			55.76	69,230.07		240,860.00	125,800.45		146,987.00	582,877.52	
27	152,465.02			476.39	151,988.63		539,335.13	316,522.35		287,144.29	1,285,990.40	
28	103,108.75				103,108.75		414,540.46			130,000.77	647,749.98	
29	141,681.50			677.46	141,004.04		614,104.15			356,911.00	1,112,019.19	
30	80,843.57			709.16	80,134.41		358,690.12			238,670.05	677,496.58	
31	220,202.02			624.57	219,577.45		1,092,577.00			850,735.33	2,162,889.78	
32	270,235.48			236.39	269,999.09		1,117,438.00			574,806.15	1,962,243.24	
33	184,199.28			113.28	184,086.00		1,607,247.73			192,156.45	1,838,450.18	
34	191,921.06			214.00	191,707.06		782,792.00			515,897.72	1,490,366.78	
35	107,642.59			107.05	107,535.54		680,249.50			146,619.22	914,352.26	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—Continued

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
36	\$68,813.76			\$127.99		\$68,685.77	\$263,240.00	\$143,025.04		\$61,012.79	\$535,963.60	
37	29,539.81			725.87		28,813.94	155,865.00			37,646.59	222,325.53	
38	234,797.56			206.42		234,591.14	1,150,260.00			363,766.74	1,748,617.88	
39	224,327.94			369.48		223,958.46	913,246.00			475,477.18	1,612,681.64	
40	43,104.41			399.61		42,704.80	114,416.29	77,611.68		34,714.83	269,447.60	
41	49,684.02			151.02		49,533.00	162,706.59	90,011.75		17,593.50	319,844.75	
42	139,848.77			1,012.32		138,836.45	525,955.00	287,023.24		229,333.21	1,181,147.90	
43	47,819.22			183.99		47,635.23	204,517.25	86,564.41			338,716.89	
44	195,553.18			214.35		195,338.83	449,095.00	490,450.83		220,436.72	1,355,291.38	
45	164,117.33			558.01		163,559.32	683,746.00			385,140.18	1,282,445.50	
46	497,884.84			471.55		497,413.29	2,453,353.39			775,912.64	3,726,679.32	
47	100,945.06			190.99		100,754.07	458,923.10			161,639.98	721,317.15	
48	189,416.34			934.89		188,481.45	1,069,776.00			294,583.39	1,492,840.84	
49	192,651.55			207.92		192,443.63	893,843.75			96,831.18	1,188,118.56	
50	198,856.83				\$132.13	198,988.96	831,560.40			497,547.74	1,528,097.10	
51	574,697.72			794.67		573,903.05	3,131,505.00			1,366,877.93	5,072,285.98	
52	200,938.74			210.77		200,727.97	527,791.92	742,392.21		421,537.28	1,892,499.38	
53	96,969.94			88.51		96,881.43	360,099.46	201,714.37		92,799.37	751,494.63	
54	101,537.23			201.53		101,335.70	385,204.00			153,435.39	639,975.09	
55	4,773.51			2.45		4,771.06	14,000.00			747.00	19,518.06	
56	312,614.73			491.22		312,123.51	1,361,273.00			837,542.33	2,510,938.84	
57	195,944.74			1,456.36		194,488.38	877,024.23			465,961.39	1,587,474.00	
58	76,174.87			330.27		75,844.60	232,696.00			47,329.90	355,870.50	
59	42,558.78				23.75	42,582.53	197,911.00			177,469.87	417,963.40	
60	754,523.35			5,273.38		749,249.97	3,694,260.11			1,946,472.20	6,389,982.28	
61	342,997.39			2,279.04		340,718.35	1,502,208.00			783,096.03	2,626,022.38	
62	89,504.12					89,504.12	1,590.90			182,850.01	273,914.13	
63	92,557.19			114.05		92,443.14	408,133.39			19,396.97	519,974.10	
64	137,294.46			328.87		136,965.59	716,222.37			271,306.80	1,124,494.76	
65	99,780.63			7.06		99,773.57	410,490.25			337,948.03	848,211.85	
66	113,174.72			490.20		112,684.52		715,729.20		81,808.76	910,222.48	
67	162,273.15			449.04		161,824.11		869,321.00		384,101.14	1,415,246.25	
68	60,792.51			127.58		60,664.93	210,042.00	126,329.24		100,665.03	497,692.20	
69	201,129.98			90.15		201,039.83	594,989.50			442,843.62	1,238,872.95	
70	227,351.31			342.61		227,008.70	685,374.88	418,792.15		322,620.45	1,653,796.18	
71	\$13,102,271.08			\$50,363.04	\$155.88	\$13,052,063.92	\$56,355,717.09	\$5,346,408.59	\$419,447.75	\$29,699,832.71	\$104,873,470.06	

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Allendale Bor.	\$665.01	.....	\$262,150	\$48,409.00	\$68,382.00	\$32,500.00	\$149,282.00
2 Alpine Bor. ....	.....	.....	1,894,000	40,000.00	19,138.00	3,700.00	62,838.00
3 Bergenfield Bor.	3,711.31	.....	3,801,875	350,000.00	261,587.00	35,000.00	646,587.00
4 Bogota Bor.	5,072.54	.....	2,770,055	125,000.00	88,117.00	15,000.00	228,117.00
5 Carlstadt Bor.	1,038.88	.....	625,400	52,090.00	111,493.00	18,000.00	181,493.00
6 Cliffside Park Bor.	4,062.57	.....	1,315,800	200,000.00	152,760.00	46,000.00	398,760.00
7 Closter Bor.	2,571.41	.....	667,924	60,000.00	112,280.00	20,000.00	222,280.00
8 Cresskill Bor. ....	.....	.....	578,940	65,000.00	119,704.00	21,500.00	206,204.00
9 Demarest Bor. ....	.....	.....	925,980	38,500.00	58,395.00	10,000.00	106,895.00
10 Dumont Bor.	3,833.88	.....	2,177,650	140,000.00	157,563.00	35,000.00	332,563.00
11 East Paterson Bor.	1,452.52	.....	3,214,810	118,816.50	232,021.44	59,988.76	410,826.70
12 East Rutherford Bor.	1,118.69	.....	998,950	55,000.00	183,591.79	55,000.00	293,591.79
13 Edgewater Bor.	2,498.72	.....	829,260	80,000.00	106,448.00	6,000.00	192,448.00
14 Emerson Bor. ....	.....	.....	644,875	51,000.00	84,086.00	16,000.00	151,086.00
15 Englewood City	15,283.35	.....	7,446,350	397,000.00	518,913.00	93,200.00	1,009,113.00
16 Englewood Cliffs Bor. ....	.....	.....	2,940,464	200,000.00	80,823.42	23,000.00	303,823.42
17 Fair Lawn Bor.	5,464.72	.....	10,086,590	300,000.00	549,786.00	75,000.00	924,786.00
18 Fairview Bor.	21.65	.....	750,009	105,000.00	99,657.00	18,000.00	222,657.00
19 Fort Lee Bor.	5,322.64	.....	4,216,188	500,000.00	275,100.00	57,000.00	832,100.00
20 Franklin Lakes Bor. ....	.....	.....	1,181,375	44,166.61	78,485.29	31,000.00	153,652.00
21 Garfield City	9,479.51	.....	3,582,425	25,000.00	383,289.41	64,000.00	472,289.41
22 Glen Rock Bor.	1,623.06	.....	4,108,900	313,000.00	175,761.00	45,000.00	533,761.00
23 Hackensack City	30,032.88	.....	20,022,635	50,000.00	865,603.00	150,000.00	1,065,603.00
24 Harrington Park Bor. ....	.....	.....	388,970	55,000.00	66,309.00	6,000.00	127,309.00
25 Hasbrouck Heights Bor.	2,321.22	.....	1,370,360	108,000.00	181,652.00	33,000.00	322,652.00
26 Haworth Bor. ....	.....	.....	408,685	20,000.00	46,620.00	10,000.00	76,620.00
27 Hillsdale Bor.	4,454.71	.....	1,571,550	110,000.00	113,787.00	30,000.00	253,787.00
28 Ho-Ho-Kus Bor.	1,413.60	.....	817,290	20,000.00	58,309.60	5,000.00	84,209.60
29 Leonia Bor.	3,315.75	.....	1,513,050	125,000.00	96,886.00	12,000.00	233,886.00
30 Little Ferry Bor.	398.65	.....	2,667,794	58,000.00	100,335.00	22,000.00	180,335.00
31 Lodi Bor.	2,812.67	.....	2,785,300	100,000.00	271,512.49	60,000.00	431,512.49
32 Lyndhurst Twp.	2,661.85	.....	1,941,954	122,000.00	246,000.00	38,000.00	406,000.00
33 Mahwah Twp.	93.04	.....	3,775,835	180,000.00	151,861.09	34,000.00	365,861.09
34 Maywood Bor.	812.28	.....	874,264	140,000.00	123,287.00	10,000.00	273,287.00
35 Midland Park Borough	1,066.11	.....	1,405,505	135,000.00	69,249.00	20,000.00	224,249.00
***Bank Stock Tax Due Municipality			\$193,577.33				
Bank Stock Tax Due County			193,577.33				
Total Bank Stock Tax			\$387,154.66				

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1960—(Concluded)

TAXING DISTRICT	13	14	15	16			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
36|Montvale Bor.	\$400.46	.....	\$267,200	\$22,821.21	\$115,273.04	\$21,100.00	\$159,194.25
37|Moonachie Bor. ....	.....	.....	417,300	15,900.00	85,500.00	12,100.00	113,900.00
38|New Milford Bor.	1,506.00	.....	2,498,040	210,000.00	171,429.62	13,000.00	394,429.62
39|North Arlington Bor.	1,262.39	.....	2,515,650	89,000.00	227,600.00	31,000.00	347,000.00
40|Northvale Bor.	459.84	.....	165,856	48,000.00	35,007.00	9,000.00	92,007.00
41|Norwood Bor. ....	.....	.....	680,850	60,000.00	60,003.36	13,000.00	133,003.36
42|Oakland Bor.	350.10	.....	1,024,950	62,515.63	129,711.55	36,500.00	228,727.58
43|Old Tappan Bor. ....	.....	.....	450,625	40,000.00	72,380.00	17,000.00	129,380.00
44|Oradell Bor.	2,159.28	.....	1,679,700	223,000.00	132,628.00	14,000.00	369,928.00
45|Palisades Park Bor.	1,887.11	.....	619,685	140,000.00	125,440.00	13,000.00	278,440.00
46|Paramus Bor.	4,220.10	.....	6,033,199	293,000.00	418,551.00	80,000.00	791,551.00
47|Park Ridge Bor.	1,268.83	.....	846,100	50,000.00	56,762.00	20,000.00	166,762.00
48|Ramsey Bor.	2,869.86	.....	1,965,725	120,000.00	160,370.90	25,000.00	305,370.90
49|Ridgefield Bor.	4,841.74	.....	1,221,680	159,000.00	406,765.00	10,000.00	566,765.00
50|Ridgefield Park Twp.	2,561.23	.....	5,880,623	131,000.00	132,873.00	36,000.00	299,873.00
51|Ridgewood Twp.	12,317.27	.....	11,448,220	197,286.66	402,479.00	106,000.00	705,765.66
52|River Edge Bor.	1,276.63	.....	1,790,997	130,000.00	124,981.00	15,000.00	269,981.00
53|Rivervale Twp. ....	.....	.....	425,860	80,000.00	85,664.00	25,000.00	190,664.00
54|Rochelle Park Twp.	1,622.61	.....	686,825	80,000.00	62,865.00	3,000.00	145,865.00
55|Rockleigh Bor. ....	.....	.....	1,395,523	6,000.00	3,818.60	20.00	9,838.60
56|Rutherford Bor.	11,122.15	.....	3,327,000	125,000.00	258,099.00	40,000.00	423,099.00
57|Saddle Brook Twp.	1,306.91	.....	566,438	29,274.83	142,892.00	48,000.00	215,166.83
58|Saddle River Bor.	161.82	.....	384,650	35,000.00	22,710.00	12,000.00	69,710.00
59|South Hackensack Twp.	19.13	.....	286,575	30,000.00	88,967.50	3,000.00	121,967.50
60|Teaneck Twp.	8,708.84	.....	11,198,720	430,000.00	533,296.00	90,000.00	1,053,296.00
61|Tenafly Bor.	8,493.47	.....	4,041,300	220,000.00	201,812.00	40,000.00	461,812.00
62|Teterboro Bor. ....	.....	.....	1,335,097	43,000.00	41,434.18	.....	84,434.18
63|Upper Saddle River Bor. ....	.....	.....	212,300	69,000.00	62,588.00	27,912.00	159,500.00
64|Waldwick Bor.	1,417.69	.....	465,531	40,000.00	99,400.00	15,000.00	154,400.00
65|Wallington Bor.	1,158.48	.....	1,145,270	18,000.00	79,355.00	34,700.00	132,055.00
66|Washington Twp. ....	.....	.....	856,195	77,000.00	71,245.00	23,000.00	171,245.00
67|Westwood Bor.	4,500.98	.....	2,033,845	110,000.00	173,167.98	34,000.00	317,167.98
68|Woodcliff Lake Bor. ....	.....	.....	164,300	20,000.00	45,479.68	21,000.00	86,479.68
69|Wood-Ridge Bor.	3,144.42	.....	1,061,075	70,000.00	76,797.73	13,000.00	159,797.73
70|Wyckoff Twp.	2,138.77	.....	1,143,845	190,000.00	120,208.00	47,500.00	267,708.00
71| Totals	\$193,577.33	.....	\$164,800,102	\$3,116,681.44	\$11,376,539.98	\$2,154,620.76	\$21,647,842.18
Total County Taxes Appropriated		\$13,245,641.25					Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget
Less: Bank Stock Taxes Due County		193,577.33					\$4,444,750.19
Net County Taxes Apportioned (12 A III)		\$13,052,063.92					Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes
Adjustments (Net Total 12 A II b) +		50,207.16					\$0.2941147573
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)		\$13,102,271.08					

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bass River Twp.	\$222,295	\$376,115	\$608,410	.....	\$39,775	\$1,650	\$2,700	\$40,928	\$85,053
Beverly City	342,704	1,316,505	1,659,209	\$2,700	184,650	.....	22,425	203,699	410,774
Bordentown City	414,675	2,638,920	3,053,595	1,574	186,400	.....	25,200	225,900	437,500
Bordentown Twp.	859,300	3,405,650	4,265,010	2,258	454,200	.....	112,675	278,125	849,500
Burlington City	1,530,700	7,188,650	8,719,350	43,015	453,600	.....	864,850	634,100	1,952,550
Burlington Twp.	1,809,700	5,193,275	7,002,975	2,508	351,900	22,900	2,700	1,168,860	1,546,360
Chesterfield Twp.	365,480	794,600	1,160,080	.....	97,000	67,200	10,680	112,070	285,550
Cinnaminson Twp.	2,352,575	6,031,950	8,384,525	.....	387,500	19,400	71,450	635,725	1,114,075
Delanco Twp.	503,250	2,274,550	2,777,800	722	198,675	1,200	68,800	225,000	493,675
Delran Twp.	1,864,390	6,960,880	8,825,270	.....	381,156	47,560	278,170	165,250	872,130
Eastampton Twp.	136,825	518,675	655,500	2,421	66,850	11,000	5,250	74,600	157,700
Edgewater Park Twp.	432,171	1,685,830	2,118,001	5,291	201,390	4,240	33,450	215,210	454,290
Evesham Twp.	925,284	2,277,250	3,202,534	.....	286,325	33,425	10,700	108,345	438,795
Fieldsboro Bor.	48,425	220,050	268,475	34	24,450	.....	10,200	9,600	44,250
Florence Twp.	482,750	5,505,475	5,988,225	6,001	200,450	65,000	1,194,485	125,380	1,585,315
Hainesport Twp.	308,280	1,213,345	1,521,625	1,025	174,350	9,250	22,525	84,100	290,225
Levittown Twp.	3,121,320	15,307,700	18,429,020	.....	728,400	1,900	22,850	264,800	1,017,950
Lumberton Twp.	877,730	1,772,280	2,650,010	953	131,100	20,200	26,920	117,140	295,360
Mansfield Twp.	298,100	936,225	1,234,325	1,215	98,500	68,900	18,000	62,100	247,500
Maple Shade Twp.	1,480,970	7,795,740	9,276,710	3,498	1,033,000	.....	224,190	268,515	1,525,675
Medford Twp.	2,246,950	3,386,200	5,633,150	400	395,300	52,000	74,500	223,400	745,200
Medford Lakes Bor.	583,250	2,674,475	3,257,725	.....	93,520	.....	.....	40,000	133,520
Moorestown Twp.	2,906,030	10,309,933	13,206,963	7,768	846,100	10,450	149,000	1,089,735	2,095,283
Mount Holly Twp.	1,320,425	6,673,150	7,993,575	22,124	776,850	.....	534,700	983,250	2,294,800
Mount Laurel Twp.	1,116,475	3,058,320	4,174,795	392	256,850	32,425	12,625	163,419	465,319
New Hanover Twp.	54,726	82,048	136,774	2,880	6,850	8,485	4,150	193,443	212,928
North Hanover Twp.	182,800	469,450	652,250	120	47,200	46,750	17,850	66,750	178,550
Palmyra Bor.	1,285,500	4,696,300	5,981,800	3,423	354,000	.....	70,850	322,650	747,500
Pemberton Bor.	100,150	545,100	645,250	74	58,950	.....	15,050	124,325	198,325
Pemberton Twp.	1,246,771	3,501,220	4,747,991	7,484	142,965	33,100	265,050	16,200	457,315
Riverside Twp.	911,435	6,271,664	7,183,099	1,001	385,600	.....	458,200	1,570,883	2,414,683
Riverton Bor.	629,650	2,544,500	3,174,150	3,217	219,500	.....	36,600	133,850	389,950
Shamong Twp.	189,035	348,515	537,550	.....	32,275	28,775	1,300	14,275	76,625
Southampton Twp.	542,225	1,047,650	1,589,875	2,231	142,750	73,500	16,150	313,515	545,915
Springfield Twp.	437,200	753,275	1,190,475	36	65,650	107,800	17,600	162,925	353,975
Tabernacle Twp.	186,345	414,750	601,095	.....	85,400	13,850	6,920	39,065	145,235
Washington Twp.	164,575	122,325	286,900	.....	14,750	1,200	2,300	16,275	34,525
Westampton Twp.	459,550	1,147,150	1,606,700	.....	70,575	16,109	1,950	180,550	269,175
Woodland Twp.	239,290	127,875	367,165	101	25,350	1,900	4,425	20,925	52,600
Wrightstown Bor.	107,820	516,750	624,580	203	20,900	.....	108,441	127,500	256,841
Totals	\$33,291,196	\$122,104,315	\$155,395,511	\$125,269	\$9,721,600	\$802,660	\$4,825,851	\$10,822,382	\$26,172,493

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,663,582.10

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.448196866
 County Library Tax Rate per \$100 Valuation \$0.001086883

Abstract of Valuations and Exemptions in the County of Burlington

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bass River Twp.	\$31,200	\$22,500	\$63,700	\$629,763	\$13.17	16.78		\$3,017,395	\$3,647,158
Beverly City	92,700	141,900	234,600	1,835,083	13.40	19.07		7,041,415	8,879,498
Bordentown City	89,525	133,500	223,025	3,269,644	12.49	20.00		12,214,380	15,484,024
Bordentown Twp.	150,600	397,150	547,750	4,569,018	11.19	13.27		27,875,231	32,444,249
Burlington City	258,600	403,500	662,100	10,052,815	6.75	19.01		37,147,825	47,200,640
Burlington Twp.	140,900	317,225	458,125	8,093,718	8.32	23.58		22,695,816	30,789,534
Chesterfield Twp.	40,100	54,400	94,500	1,351,130	16.39	12.64		8,017,768	9,368,898
Cinnaminson Twp.	188,400	369,100	557,500	8,941,100	9.38	20.00		33,538,100	42,479,200
Delanco Twp.	99,500	202,800	302,300	2,969,897	11.52	20.00		11,111,200	14,081,097
Delran Twp.	133,200	288,850	422,050	9,275,350	5.10	40.00		13,237,905	22,513,255
Eastampton Twp.	33,300	63,100	96,400	719,221	15.10	14.02		4,019,964	4,739,185
Edgewater Park Twp.	65,800	130,000	195,800	2,381,782	10.65	17.25		10,160,266	12,542,048
Evesham Twp.	124,900	214,600	339,500	3,301,829	10.80	16.69		15,985,806	19,287,635
Fieldsboro Bor.	16,200	25,850	42,050	270,709	14.54	16.81		1,328,040	1,599,349
Florence Twp.	206,600	378,800	585,400	6,994,141	13.67	17.59		28,055,123	35,049,264
Hainesport Twp.	85,700	136,450	222,150	1,590,725	16.27	15.95		8,018,344	9,609,069
Levittown Twp.	330,300	523,000	853,300	18,593,676	5.56	35.09		34,090,273	52,683,943
Lumberton Twp.	67,200	147,670	214,870	2,731,453	10.80	23.27		8,738,086	11,469,539
Mansfield Twp.	48,300	58,000	106,300	1,376,749	17.86	13.51		7,902,055	9,278,795
Maple Shade Twp.	352,800	751,105	1,103,905	9,701,978	11.50	21.28		34,316,852	44,018,830
Medford Twp.	131,800	189,800	321,600	6,057,150	9.75	20.00		22,532,600	28,589,750
Medford Lakes Bor.	88,100	161,500	249,600	3,141,645	9.51	20.76		12,434,592	15,576,237
Moorestown Twp.	342,650	590,880	933,530	14,379,486	13.06	17.05		64,267,826	78,647,312
Mount Holly Twp.	301,150	586,350	887,500	9,422,999	13.03	20.26		31,461,386	40,884,385
Mount Laurel Twp.	127,700	222,425	350,125	4,290,381	11.42	21.00		15,705,181	19,995,562
New Hanover Twp.	4,300	3,500	7,800	344,782	1.57	14.12		831,880	1,176,662
North Hanover Twp.	23,400	28,000	51,400	779,520	26.53	10.87		5,348,210	6,127,730
Palmyra Bor.	177,000	345,060	522,060	6,210,663	9.67	25.00		17,945,400	24,156,063
Pemberton Bor.	21,500	43,000	64,500	779,149	12.03	19.69		2,631,794	3,410,943
Pemberton Twp.	100,650	231,075	331,725	4,881,065	8.80	16.20		24,560,595	29,441,660
Riverside Twp.	192,800	380,300	573,100	9,026,283	7.55	25.00		21,549,297	30,575,580
Riverton Bor.	98,700	137,400	236,100	3,331,217	10.46	25.00		9,522,450	12,853,667
Shamong Twp.	16,500	15,150	31,650	582,525	11.21	16.74		2,673,621	3,256,146
Southampton Twp.	88,200	130,100	218,300	1,919,721	13.82	12.11		11,538,738	13,458,459
Springfield Twp.	36,300	51,300	87,600	1,456,886	18.45	11.95		8,771,659	10,228,545
Tabernacle Twp.	42,400	55,930	98,330	648,000	17.01	11.33		4,704,245	5,352,245
Washington Twp.	14,650	14,725	29,375	292,050	20.17	11.29		2,254,287	2,546,337
Westampton Twp.	35,300	70,500	105,800	1,770,075	10.54	24.28		5,010,681	6,780,756
Woodland Twp.	12,100	15,600	27,700	392,166	25.07	9.49		3,501,802	3,893,968
Wrightstown Bor.	4,300	15,000	19,300	862,324	7.44	21.85		2,233,910	3,096,234
Totals	\$4,415,325	\$8,057,095	\$12,472,420	\$169,220,853				\$597,992,598	\$767,213,451

Total County Taxes Appropriated \$3,459,108.78
 Less: Bank Stock Taxes Due County 41,608.92
 Net County Taxes Apportioned (12 A III) \$3,417,499.86
 *Adjustments (Net Total 12 A IIb) ± 21,126.79

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$3,438,626.65

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

BURLINGTON COUNTY

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$16,346.45			\$7.29	\$16,339.16	\$396.23	\$66,145.00				\$82,880.39	
2	39,797.63			36.10	39,761.53	964.24	150,807.50			\$54,539.50	246,072.77	
3	69,398.01			22.83	69,375.18	1,082.40	163,549.00			\$39,001.50	408,208.80	
4	145,414.11			190.81	145,223.30	3,521.74	293,062.19			30,559.50	511,146.14	
5	211,551.79			210.90	211,340.89	5,125.14	461,193.00				677,659.03	
6	137,997.73			1,406.21	136,591.52	3,312.73	475,641.00			17,373.50	673,149.59	
7	41,991.11			34.96	41,956.15	1,017.45	43,807.00	\$134,028.40			221,409.00	
8	190,390.44			238.15	190,152.29	4,611.29	541,099.00				838,025.63	
9	63,111.04			18.97	63,092.07	1,530.00	203,406.84				73,750.00	
10	100,903.70			900.86	100,002.84	2,425.38	340,287.50			30,000.00	472,715.72	
11	21,240.88			105.69	21,135.19	512.57	52,929.75	*34,003.04			108,580.55	
12	56,213.07			386.15	55,826.92	1,361.95	196,375.00				253,563.87	
13	86,446.58			360.25	86,086.33	2,087.72	171,000.00	†97,197.68			356,281.73	
14	7,168.23			13.54	7,154.69	173.51	27,772.23				39,350.43	
15	157,089.70			348.32	156,741.38	3,801.09	508,629.00				955,663.02	
16	43,067.55			137.36	42,930.19	1,041.10	132,550.25	*69,046.53		13,100.00	258,668.07	
17	236,127.78			2,006.57	234,121.21	5,678.14	543,508.09			249,409.36	1,032,716.80	
18	51,406.12			2,997.19	48,408.93	1,174.87	138,702.50	*82,233.93		24,302.14	294,822.37	
19	41,587.27			112.06	41,475.21	1,003.82	41,226.19	†162,082.89			245,789.61	
20	197,291.02			720.91	196,570.11	4,767.08	649,793.00			264,034.57	1,115,164.76	
21	128,138.36			1,044.48	126,493.88	3,068.02	281,359.00	†125,205.87		53,986.24	500,113.01	
22	69,812.21			56.83	69,755.38	1,691.60	121,976.43	†63,053.91		42,096.12	208,573.44	
23	352,494.79			490.41	352,004.38	8,536.67	1,143,284.50			373,035.95	1,876,861.50	
24	183,242.53			1,138.27	182,104.26	4,416.43	481,647.75	*262,795.26		296,413.64	1,227,377.34	
25	89,619.48			755.61	88,863.87	2,155.20	232,217.00	†117,319.36		40,000.40	489,555.83	
26	5,273.76				5,273.76	127.89					5,401.65	
27	27,464.29			274.92	27,189.37	659.44	66,000.00	†112,932.54			206,801.65	
28	108,266.72			76.18	108,190.54	2,623.66	365,530.75			123,625.53	509,970.48	
29	15,287.74			46.29	15,241.45	369.65	57,148.00			20,930.13	33,689.23	
30	131,956.60			5,101.99	126,854.61	3,077.90	228,107.00			71,383.75	429,423.26	
31	137,038.79			344.97	136,693.82	3,314.96	438,115.09			103,073.28	681,197.15	
32	57,609.73			235.10	57,374.63	1,391.42	198,516.00			91,019.59	348,301.64	
33	14,593.94				14,593.94	353.91	28,901.00	†21,441.84		65,290.69	34,300.69	
34	60,320.39			375.80	59,944.59	1,453.79	92,889.50	†98,007.64		12,834.12	265,129.64	
35	45,844.02			7.91	45,836.11	1,111.53	78,465.23	†130,806.67		12,431.00	268,650.54	
36	23,988.59			258.13	23,730.46	575.55	22,876.00	†39,586.32		23,424.94	110,193.27	
37	11,412.60			40.63	11,371.97	275.79	37,537.67			9,690.23	58,875.66	
38	30,391.14			8.73	30,382.41	736.78	106,410.00	*48,864.73			186,393.92	
39	17,452.64			15.58	17,437.06	422.86	60,591.75			19,851.86	98,303.53	
40	13,877.22			.64	13,876.58	336.50	39,936.17			10,009.00	64,149.25	
41	\$3,438,626.65			\$21,126.79	\$3,417,499.86	\$82,890.00	\$9,283,593.48	\$1,599,136.11	\$93,534.50	\$2,021,245.92	\$17,097,899.87	

Col. 12(c) I(b).
 * Rancocas Valley Regional High School \$496,943.49
 † Lenape Regional High School 561,772.62
 ‡ Northern Burlington Regional High School 540,470.00
 ***Bank Stock Tax Due Municipality \$41,608.92
 Bank Stock Tax Due County 41,608.92
 Total Bank Stock Tax \$83,217.84

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BURLINGTON COUNTY

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 Bass River Twp.			\$72,600	\$16,600.00	\$17,411.00	\$12,000.00	\$46,110.00
2 Beverly City	\$1,435.15		463,577	14,000.00	34,750.00	20,000.00	68,780.00
3 Bordentown City	3,899.78		862,100	47,000.00	118,000.00	30,000.00	195,000.00
4 Bordentown Twp.	261.09		1,123,450	73,500.00	127,942.82	22,000.00	223,442.82
5 Burlington City	5,634.26		9,127,050	246,454.00	1,879,165.00	34,835.00	2,160,454.00
6 Burlington Twp.	400.06		562,600	12,700.00	212,909.00	33,500.00	259,109.00
7 Chesterfield Twp.			239,200	42,000.00	42,985.00	20,000.00	104,985.00
8 Cinnaminson Twp.			368,600	66,500.00	170,048.25	28,000.00	264,548.25
9 Delanco Twp.			227,800	9,300.00	49,173.00	23,792.71	82,265.71
10 Delran Twp.			890,820	72,800.00	150,050.00	27,843.75	250,693.75
11 Eastampton Twp.			29,650	21,500.00	24,862.00	12,372.00	58,734.00
12 Edgewater Park Twp.			179,300	15,505.30	46,636.00	10,600.00	72,141.30
13 Evesham Twp.	1,301.77		298,025	140,000.00	67,000.00	43,000.00	250,000.00
14 Fieldsboro Bor.			42,900	6,105.00	12,369.00	9,000.00	27,465.00
15 Florence Twp.	2,008.45		432,675	20,900.00	128,732.03	44,384.55	194,016.58
16 Hainesport Twp.			579,900	35,000.00	32,000.00	35,000.00	102,000.00
17 Levittown Twp.	2,591.96		1,081,400	88,000.00	46,032.00	11,500.00	145,532.00
18 Lumberton Twp.	1,089.86		1,121,270	37,500.00	40,644.00	44,000.00	122,144.00
19 Mansfield Twp.			56,700	54,564.00	74,081.00	15,000.00	143,645.00
20 Maple Shade Twp.	1,365.43		866,965	102,716.00	206,758.00	38,646.00	348,120.00
21 Medford Twp.	2,213.76		710,300	53,000.00	77,009.00	30,183.95	160,183.95
22 Medford Lakes Bor.			103,300	22,000.00	31,632.00	6,500.00	60,132.00
23 Moorestown Twp.	3,964.05		1,435,740	156,000.00	189,834.00	70,099.43	415,933.43
24 Mount Holly Twp.	4,876.61		2,203,575	97,450.19	156,826.00	85,500.00	339,776.19
25 Mount Laurel Twp.	257.62		347,350	18,000.00	65,631.00	55,000.00	168,631.00
26 New Hanover Twp.			30,009,850		68,400.00		68,400.00
27 North Hanover Twp.			104,100	19,000.00	51,140.00	19,103.33	89,243.33
28 Palmyra Bor.	1,192.64		1,348,800	36,000.00	140,560.00	22,000.00	198,560.00
29 Pemberton Bor.	1,771.87		238,200	19,500.00	16,600.00	13,600.00	49,700.00
30 Pemberton Twp.			5,709,300	50,038.18	135,294.00	24,000.00	209,332.18
31 Riverside Twp.	4,426.72		1,294,560	75,000.00	107,253.01	37,000.00	219,253.01
32 Riverton Bor.	1,788.96		569,500	16,000.00	47,552.00	15,000.00	78,552.00
33 Shamong Twp.			360,200	12,203.00	17,300.00	11,000.00	40,503.00
34 Southampton Twp.	1,128.88		276,800	34,000.00	50,800.00	34,000.00	118,800.00
35 Springfield Twp.			107,300	35,000.00	38,377.00	23,000.00	96,377.00
36 Tabernacle Twp.			70,142	10,051.57	16,642.65	22,000.00	48,694.22
37 Washington Twp.			18,575	8,000.00	13,634.00	7,000.00	28,634.00
38 Westampton Twp.			85,200	12,818.00	54,782.00	17,024.44	84,624.44
39 Woodland Twp.			222,150	10,000.00	19,546.00	12,000.00	41,546.00
40 Wrightstown Bor.			917,600	12,284.03	32,400.00	3,000.00	47,684.03
41 Totals	\$41,608.92		\$64,759,124	\$1,819,089.17	\$4,842,382.76	\$1,021,885.16	\$7,683,357.09

FIRE DISTRICTS 1960				Edgewater Park Twp. District No. 2 ...			
	Valuations	Budget	Rate				
Chesterfield Township	\$297,230	\$682.00	\$0.23	Mansfield Township	233,800	750.00	0.33
Delanco Township	2,969,175	13,805.00	0.47	Moorestown Twp. District No. 1	11,575,194	34,514.18	0.30
Edgewater Park Twp. District No. 1 ...	450,200	600.00	0.14	Moorestown Twp. District No. 2	2,526,035	12,460.00	0.50

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Audubon Bor.	\$2,573,225	\$6,497,100	\$9,070,325	\$3,100	\$615,600	.....	\$112,155	\$333,250	\$1,061,005
Audubon Park Bor.	91,000	802,160	894,160	.....	.....	.....	.....	5,300	5,300
Barrington Bor.	988,125	5,535,490	6,523,615	100	188,800	\$450	344,200	1,476,033	2,009,483
Bellmawr Bor.	2,019,275	10,494,300	12,513,575	.....	251,900	12,375	91,550	171,800	527,625
Berlin Bor.	486,300	2,410,275	2,896,575	4,978	139,750	600	82,050	321,225	543,625
Berlin Twp.	279,379	1,279,060	1,558,439	.....	87,100	.....	3,250	33,310	123,660
Brooklawn Bor.	357,450	1,423,400	1,780,850	640	152,000	.....	92,680	42,220	286,900
Camden City	34,326,975	91,756,385	126,083,360	3,083,914	6,225,725	.....	12,504,250	11,180,240	29,910,215
Chesilhurst Bor.	54,415	89,320	143,735	.....	20,950	100	4,350	10,100	35,620
Clementon Bor.	353,505	1,923,200	2,276,705	1,828	173,200	35,485	27,100	37,000	272,785
Collingswood Bor.	3,149,900	14,162,450	17,312,350	7,787	958,450	.....	281,350	477,400	1,717,200
Delaware Twp.	7,061,350	26,577,650	33,639,000	567	758,700	29,700	560,175	797,850	2,146,425
Gibbsboro Bor.	309,219	1,932,201	2,241,420	4,282	72,750	.....	223,493	177,208	473,451
Gloucester City	2,638,400	8,692,670	11,331,050	15,050	648,250	.....	437,050	1,776,710	2,862,010
Gloucester Twp.	1,276,730	8,851,350	10,128,080	2,785	857,830	39,700	26,000	413,805	1,337,335
Haddon Twp.	2,513,255	15,313,525	17,826,780	1,658	715,160	.....	151,280	269,765	1,136,205
Haddonfield Bor.	20,132,100	51,399,100	71,531,200	12,465	2,916,700	.....	651,600	2,652,000	6,220,300
Haddon Heights Bor.	1,569,300	7,245,575	8,814,875	2,000	645,400	.....	36,000	359,450	1,040,850
Hi-Nella Bor.	63,825	341,425	405,250	30	17,800	500	.....	10,600	28,900
Laurel Springs Bor.	237,803	1,295,892	1,533,695	280	52,000	.....	18,850	246,967	317,817
Lawnside Bor.	316,225	747,040	1,063,265	.....	26,100	50	3,080	73,614	102,844
Lindenwold Bor.	752,158	3,829,950	4,582,108	1,823	98,150	.....	9,850	108,675	216,675
Magnolia Bor.	385,975	2,073,750	2,459,725	100	218,550	.....	9,800	111,110	339,460
Merchantville Bor.	831,275	3,737,975	4,569,250	6,913	330,900	.....	42,800	702,090	1,075,790
Mt. Ephraim Bor.	1,012,440	2,843,960	3,856,400	.....	147,900	.....	50,240	84,270	282,410
Oaklyn Bor.	839,100	4,157,400	4,996,500	9,374	292,600	.....	54,800	267,725	615,125
Pennsauken Twp.	8,442,155	30,564,755	39,006,910	30,987	863,400	.....	1,883,845	1,570,150	4,317,395
Pine Hill Bor.	648,775	3,039,450	3,688,225	1,045	205,450	.....	2,975	29,700	238,125
Pine Valley Bor.	44,000	143,460	187,460	.....	8,900	.....	.....	600	9,500
Runnemede Bor.	554,650	4,104,100	4,658,750	.....	.....	.....	65,900	299,375	365,275
Somerdale Bor.	846,858	4,789,739	5,636,597	50	178,950	.....	27,375	134,005	340,330
Stratford Bor.	556,440	2,784,535	3,340,975	710	157,950	225	14,065	153,185	325,425
Tavistock Bor.	32,350	63,250	95,600	.....	5,500	.....	.....	1,100	6,600
Voorhees Twp.	528,745	1,950,775	2,479,520	1,268	185,375	7,125	2,000	64,800	250,300
Waterford Twp.	701,190	2,843,455	3,544,645	2,411	239,190	.....	.....	68,000	307,190
Winslow Twp.	723,600	1,900,685	2,624,285	7,099	306,400	7,300	4,650	278,375	566,725
Woodlynne Bor.	340,910	2,223,210	2,564,120	.....	268,700	.....	13,650	24,200	306,550
Totals	\$98,035,407	\$329,820,997	\$427,856,404	\$3,203,244	\$19,932,080	\$133,670	\$17,832,413	\$24,763,267	\$61,761,430

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$10,766,328.85

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$701,256,426.00

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.1b	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Audubon Bor.	\$307,800	\$516,500	\$824,300	\$9,310,130	\$11.16	24.27		\$28,302,254	\$37,612,384
Audubon Park Bor.				899,460	10.49	61.86		551,297	1,450,757
Barrington Bor.	188,800	441,500	630,300	7,902,898	11.08	23.46		21,283,781	29,186,679
Bellmawr Bor.	251,900	647,750	899,650	12,141,550	6.41	38.81		19,729,597	31,871,147
Berlin Bor.	92,000	141,700	233,700	3,211,478	11.86	20.96		10,922,962	14,134,440
Berlin Twp.	87,100	128,550	215,650	1,466,449	15.14	20.26		6,133,757	7,600,206
Brooklawn Bor.	76,000	129,525	205,525	1,862,895	10.41	23.35		5,846,015	7,708,910
Camden City	2,166,500	2,703,300	4,869,800	154,204,689	9.20	42.85		168,150,186	322,390,875
Chesilhurst Bor.	9,950	7,500	17,450	161,905	15.11	24.00		455,161	617,066
Clementon Bor.	106,000	187,375	293,375	2,257,943	16.80	18.89		9,775,730	12,033,673
Collingswood Bor.	379,100	567,250	946,350	18,090,987	8.58	28.06		44,385,262	62,476,249
Delaware Twp.	758,700	1,659,725	2,418,425	33,367,567	10.82	22.51		115,801,249	149,168,816
Gibbsboro Bor.	48,500	111,650	160,150	2,559,003	8.32	30.33		5,148,689	7,707,692
Gloucester City	321,200	501,250	822,450	13,385,690	10.62	26.44		31,524,661	44,910,321
Gloucester Twp.	409,925	846,500	1,256,425	10,211,775	13.02	20.35		39,641,355	49,853,130
Haddon Twp.	455,300	827,675	1,282,975	17,681,668	9.76	24.20		55,837,600	73,519,268
Haddonfield Bor.	395,700	649,000	1,044,700	76,719,265	2.50	90.67		7,360,905	84,079,870
Haddon Heights Bor.	262,400	461,550	723,950	9,133,775	10.56	23.45		28,775,210	37,908,985
Hi-Nella Bor.	11,700	34,500	46,200	387,980	11.72	29.26		979,747	1,367,727
Laurel Springs Bor.	52,000	110,900	162,900	1,688,892	10.49	23.48		4,998,226	6,687,118
Lawnside Bor.		61,000	61,000	1,105,109	16.76	18.82		4,586,389	5,691,498
Lindenwold Bor.		406,125	406,125	4,394,481	12.74	26.40		12,774,362	17,168,843
Magnolia Bor.	107,700	220,600	328,300	2,470,985	17.10	21.01		9,247,676	11,718,661
Merchantville Bor.	132,400	155,500	287,900	5,364,053	9.24	28.49		11,468,834	16,832,887
Mt. Ephraim Bor.	147,900	324,450	472,350	3,666,460	11.94	21.30		14,248,764	17,915,224
Oaklyn Bor.	146,300	226,150	372,450	5,248,549	9.50	28.10		12,784,639	18,033,188
Pennsauken Twp.	863,400	1,692,700	2,556,100	40,799,192	7.40	27.78		101,406,733	142,205,925
Pine Hill Bor.	116,800	149,350	266,150	3,661,245	7.84	41.21		5,261,606	8,922,850
Pine Valley Bor.				196,960	10.18	15.62		1,012,668	1,209,628
Runnemede Bor.		532,000	532,000	4,492,025	13.64	17.86		21,426,076	25,918,101
Somerdale Bor.	121,500	302,000	423,500	5,553,477	8.48	37.08		9,564,582	15,118,059
Stratford Bor.	105,300	294,575	399,875	3,267,235	14.20	22.61		11,435,562	14,702,797
Tavistock Bor.	300		300	101,900	8.38	20.13		379,313	481,213
Voorhees Twp.	92,600	182,000	274,600	2,465,488	13.18	18.36		11,025,491	13,490,979
Waterford Twp.	106,100	167,029	273,129	3,581,126	9.32	50.67		8,012,724	11,593,850
Winslow Twp.	153,200	198,500	351,700	2,876,409	20.08	12.09		19,081,960	21,958,369
Woodlynne Bor.	92,200	129,500	221,700	2,648,870	8.10	33.14		5,173,116	7,822,086
Totals	\$8,566,275	\$13,715,170	\$24,281,445	\$468,539,633				\$864,499,838	\$1,333,039,471
Total County Taxes Appropriated			\$9,378,354.99						
Less: Bank Stock Taxes Due County			84,169.95						
Net County Taxes Apportioned (12 A III)			\$9,294,185.04						
*Adjustments (Net Total 12 A IIb) ±			53,839.92						
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)									\$9,348,024.96

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

CAMDEN COUNTY

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$263,759.26			\$494.49	\$263,264.77	\$2,964.55	\$534,025.00			\$238,241.43	\$1,038,495.75	
2	10,173.53				10,173.53	114.55	60,402.00			23,600.00	94,290.08	
3	204,673.46			558.74	204,114.72	2,298.57	486,322.54			182,325.00	875,260.83	
4	223,498.47			6.64	223,491.83	2,516.46	209,097.04	*\$197,435.94		153,885.33	777,336.60	
5	99,118.67				99,118.67	1,116.05	220,482.00			59,875.55	380,592.27	
6	53,296.93			1,129.20	52,167.73	588.04	45,806.37	†92,300.64		31,061.29	221,924.07	
7	54,059.23			129.15	53,930.08	607.31	121,300.00			17,975.09	193,812.39	
8	2,260,576.35			15,526.63	2,245,049.72		4,728,500.00		\$105,032.50	7,090,975.67	14,169,557.89	
9	4,327.22				4,327.22		11,069.09	†7,934.70		1,137.38	24,457.02	
10	84,386.91			131.32	84,255.59	948.76	91,276.50	†154,476.91		48,055.99	379,013.75	
11	438,118.71			898.27	437,220.44		779,224.00			332,701.94	1,549,146.38	
12	1,046,055.91			4,627.66	1,041,428.25	11,728.85	2,063,415.23			487,112.74	3,603,685.07	
13	54,050.69			474.94	53,575.75	603.51	123,170.68			35,400.00	212,749.34	
14	314,936.51			303.51	314,633.00	3,542.84	563,992.50		5,312.50	532,924.96	1,420,405.80	
15	349,598.28			634.46	348,963.82	3,929.36	521,828.22	*\$282,009.28		171,637.77	1,328,348.45	
16	515,558.59			770.37	514,788.22	5,796.79	947,791.59			255,000.09	1,723,376.51	
17	589,615.49			12,915.26	576,700.23		837,841.00			494,670.95	1,909,212.18	
18	265,839.19			1,206.18	264,633.01		473,355.45			226,567.78	964,556.24	
19	9,591.27				9,591.27	108.00	32,861.50			2,840.00	45,400.77	
20	46,893.84			162.13	46,731.71	526.27	95,130.99			34,745.98	177,134.95	
21	39,912.00			851.06	39,060.94	440.30	52,951.93			92,612.14	185,067.31	
22	120,397.61			3,364.26	117,033.35	1,319.55	148,570.25	†214,149.26		78,500.00	539,372.41	
23	82,177.86			1,078.53	81,099.33	914.67	141,672.64	†111,389.92		87,000.00	422,076.56	
24	118,041.70			290.39	117,751.31	1,325.99	238,593.43			137,504.55	495,375.28	
25	125,631.66			355.04	125,276.62	1,410.78	206,326.50			104,700.00	437,713.90	
26	126,458.89			85.63	126,373.26	1,422.97	215,334.75			95,237.77	498,368.75	
27	997,228.19			3,411.48	993,816.71	11,191.94	1,303,851.58			705,755.47	3,017,615.70	
28	62,572.06			845.04	61,727.02	695.47	86,423.53	†113,075.67		25,035.00	286,936.69	
29	8,482.59				8,482.59	95.51				11,458.60	20,036.70	
30	181,752.35			18.27	181,734.08	2,046.28	160,775.00	*\$152,019.87		115,375.22	611,950.45	
31	106,016.36			1,154.53	104,861.83	1,192.47	184,733.00	†144,558.42		35,959.20	470,804.92	
32	103,104.31			32.71	103,071.60	1,160.57	218,127.00	†108,976.66		32,100.00	463,435.83	
33	3,374.54				3,374.54	38.00	900.00			4,220.00	8,532.54	
34	94,606.36			270.43	94,335.93	1,062.35	200,172.50			20,000.00	324,570.78	
35	81,302.62			249.04	81,053.58	912.78	83,283.13	†148,593.70		10,621.35	333,464.54	
36	153,984.47			1,544.24	152,440.23	1,717.32	119,764.00	†279,322.33		24,696.00	577,339.88	
37	54,852.88			300.32	54,552.56	614.42	85,485.00			73,700.00	214,351.98	
38	\$9,348,024.96			\$53,839.92	\$9,294,185.04	\$65,000.00	\$16,448,307.16	\$2,006,643.30	\$119,345.00	\$12,091,710.06	\$40,016,190.56	

* Black Horse Regional High School District \$631,465.09
 † Central Camden County Regional High School District ... 365,325.00
 ‡ Lower Camden County Regional High School District 1,013,126.50

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Audubon Bor.	\$3,465.22	.....	\$1,702,600	\$55,000.00	\$81,400.00	\$16,000.00	\$152,400.00
2 Audubon Park Bor. ....	.....	.....	227,000	5,400.00	4,010.00	.....	9,410.00
3 Barrington Bor. ....	.....	.....	370,550	68,000.00	96,700.00	10,105.80	174,805.80
4 Bellmawr Bor.	365.95	.....	1,170,375	125,000.00	95,118.72	17,000.00	237,118.72
5 Berlin Bor.	971.82	.....	297,900	32,000.00	61,263.00	12,500.00	105,763.00
6 Berlin Twp. ....	.....	.....	41,396	15,707.14	31,031.57	22,000.00	68,738.71
7 Brooklawn Bor. ....	.....	.....	251,850	24,780.79	81,976.00	7,200.00	113,956.79
8 Camden City	52,971.71	.....	48,364,995	745,000.00	2,872,231.00	600,000.00	4,217,231.00
9 Chesilhurst Bor. ....	.....	.....	51,465	2,500.00	12,962.00	17,400.00	32,862.00
10 Clementon Bor.	1,344.01	.....	195,573	43,600.00	51,946.00	30,000.00	125,546.00
11 Collingswood Bor.	3,973.06	.....	2,410,249	85,000.00	212,800.00	45,000.00	342,800.00
12 Delaware Twp.	1,187.26	.....	2,213,650	312,400.00	490,600.00	77,000.00	880,000.00
13 Gibbsboro Bor. ....	.....	.....	94,004	19,000.00	15,600.00	7,000.00	41,600.00
14 Gloucester City	1,941.28	.....	2,147,200	60,000.00	201,353.00	45,000.00	306,353.00
15 Gloucester Twp.	1,362.23	.....	3,745,700	250,000.00	165,900.00	70,000.00	485,000.00
16 Haddon Twp. ....	.....	.....	1,429,000	160,000.00	163,000.00	40,000.00	365,000.00
17 Haddonfield Bor.	5,834.48	.....	9,789,500	50,000.00	290,684.00	65,000.00	315,684.00
18 Haddon Heights Bor.	1,400.77	.....	2,145,250	70,000.00	135,234.00	9,400.00	214,634.00
19 Hi-Nella Bor. ....	.....	.....	12,015	.....	.....	.....	.....
20 Laurel Springs Bor.	403.20	.....	233,340	26,700.00	40,000.00	3,063.32	69,763.32
21 Lawnside Bor. ....	.....	.....	198,800	24,600.00	38,100.00	25,700.00	88,700.00
22 Lindenwold Bor. ....	.....	.....	1,971,730	100,000.00	10,500.00	37,000.00	147,500.00
23 Magnolia Bor. ....	.....	.....	234,575	30,000.00	41,500.00	15,500.00	87,000.00
24 Merchantville Bor.	2,490.56	.....	925,900	21,500.00	115,426.00	7,000.00	143,926.00
25 Mt. Ephraim Bor. ....	.....	.....	364,510	34,000.00	74,000.00	5,000.00	113,000.00
26 Oaklyn Bor.	1,362.23	.....	380,300	62,000.00	73,100.00	8,300.00	143,400.00
27 Pennsauken Twp.	1,684.32	.....	4,569,140	90,000.00	497,034.00	69,676.21	656,710.21
28 Pine Hill Bor. ....	.....	.....	282,245	57,000.00	48,101.00	29,000.00	134,101.00
29 Pine Valley Bor. ....	.....	.....	.....	1,850.00	.....	.....	1,850.00
30 Runnemede Bor.	1,124.78	.....	1,527,710	79,000.00	60,000.00	17,000.00	156,000.00
31 Somerdale Bor.	940.80	.....	631,200	90,000.00	52,788.92	17,000.00	159,788.92
32 Stratford Bor. ....	.....	.....	186,895	64,500.00	49,810.00	8,000.00	122,310.00
33 Tavistock Bor. ....	.....	.....	.....	.....	350.00	.....	350.00
34 Voorhees Twp. ....	.....	.....	451,215	55,000.00	52,000.00	18,000.00	125,000.00
35 Waterford Twp.	1,346.27	.....	233,805	19,300.00	50,632.38	34,000.00	103,932.38
36 Winslow Twp. ....	.....	.....	202,263	97,000.00	162,800.00	70,000.00	269,800.00
37 Woodlyne Bor. ....	.....	.....	374,750	22,500.00	22,800.00	9,000.00	54,300.00
38 Totals	\$84,169.95	.....	\$89,428,649	\$2,998,337.92	\$6,304,145.59	\$1,463,845.33	\$10,766,328.85
***Bank Stock Tax Due Municipality .....	.....	\$84,169.95	.....	.....	.....	.....	.....
Bank Stock Tax Due County .....	.....	84,169.95	.....	.....	.....	.....	.....
Total Bank Stock Tax .....	.....	\$168,339.90	.....	.....	.....	.....	.....

CAMDEN COUNTY

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Avalon Bor.	\$7,089,756	\$11,679,916	\$18,769,672	.....	\$439,370	.....	\$21,100	\$7,330	\$467,800
Cape May City	6,842,127	17,676,150	24,518,277	\$33,896	905,200	.....	285,478	575,000	1,765,678
Cape May Point Bor.	593,900	2,165,300	2,759,200	.....	78,050	.....	17,960	.....	96,010
Dennis Twp.	1,727,195	5,368,555	7,095,750	417	154,800	\$9,500	78,190	379,000	621,490
Lower Twp.	8,240,600	32,665,150	40,905,750	11,257	342,850	110,650	2,823,850	1,920,550	5,197,900
Middle Twp.	7,357,475	20,882,300	28,239,775	12,168	978,540	14,600	336,400	1,741,980	3,071,520
North Wildwood City	10,942,822	29,875,206	40,818,028	.....	1,077,343	122,865	1,903,779	.....	2,203,987
Ocean City	6,493,265	15,401,155	21,894,420	27,701	1,593,150	.....	96,195	591,000	2,280,345
Sea Isle City	6,061,530	13,789,147	19,850,677	.....	423,300	.....	.....	381,930	805,230
Stone Harbor Bor.	11,590,100	19,056,900	30,647,000	.....	852,850	.....	.....	616,800	1,469,650
Upper Twp.	448,618	1,406,410	1,855,028	3,319	218,350	3,350	11,350	150,050	383,100
West Cape May Bor.	506,820	2,936,570	3,443,390	2,116	73,950	17,600	.....	100,000	191,550
West Wildwood Bor.	481,890	2,198,875	2,680,765	.....	94,800	.....	2,975	11,600	109,375
Wildwood City	3,394,818	9,092,072	12,486,890	51,949	881,194	.....	244,250	942,955	2,068,399
Wildwood Crest Bor.	11,530,750	23,824,600	35,355,350	.....	702,350	.....	.....	203,024	905,374
Woodbine Bor.	347,430	2,896,500	3,243,930	1,633	68,200	.....	29,945	407,945	506,090
Totals	\$83,649,096	\$210,914,806	\$294,563,902	\$144,456	\$8,884,297	\$278,565	\$4,951,472	\$8,029,164	\$22,143,498

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$732,937.94

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.38265386

Total County Taxes Appropriated \$1,885,396.00
 Less: Bank Stock Taxes Due County 14,610.43
 Net County Taxes Apportioned (12 A III) \$1,870,785.57
 *Adjustments (Net Total 12 A IIB) ± 5,647.39
 Total County Taxes Apportioned (Including Adjustments— Total 12 A I) \$1,865,138.18

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

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Avalon Bor.	\$18,830	\$30,270	\$49,100	\$19,188,372	\$1.81	103.99	\$720,175	.....	\$18,468,197
Cape May City	151,069	151,473	302,533	26,015,318	3.46	117.91	3,724,217	.....	22,291,101
Cape May Point Bor.	7,200	11,500	18,700	2,836,510	1.94	104.42	116,795	.....	2,719,715
Dennis Twp.	65,000	73,450	139,050	7,578,007	1.70	108.16	535,331	.....	7,043,276
Lower Twp.	440,000	380,000	820,000	45,204,907	1.81	96.54	.....	\$1,466,064	46,760,971
Middle Twp.	291,700	284,995	576,695	30,746,768	2.08	103.03	830,502	.....	29,916,266
North Wildwood City	131,400	169,500	300,900	42,721,115	2.23	97.58	.....	1,012,293	43,733,408
Ocean City .....	.....	377,650	377,650	23,824,816	10.76	15.48	.....	119,542,401	143,367,217
Sea Isle City	153,900	75,000	231,900	20,424,007	1.90	102.00	389,229	.....	20,034,778
Stone Harbor Bor.	31,300	43,000	74,300	32,042,350	1.55	92.31	.....	2,553,086	34,595,436
Upper Twp.	108,400	104,650	213,050	2,028,397	11.15	12.50	.....	12,985,196	15,013,593
West Cape May Bor.	46,350	34,450	80,800	3,556,256	3.41	107.87	251,224	.....	3,305,032
West Wildwood Bor.	46,600	11,500	58,100	2,732,040	2.16	99.34	.....	17,810	2,749,850
Wildwood City	102,650	153,363	256,013	14,351,225	9.41	22.14	.....	43,912,793	58,264,018
Wildwood Crest Bor.	88,200	155,000	243,200	36,017,524	1.76	102.94	1,009,761	.....	35,007,763
Woodbine Bor.	34,300	55,660	89,960	3,661,693	3.09	86.89	.....	489,445	4,151,138
Totals	\$1,720,490	\$2,111,461	\$3,831,951	\$313,019,905	.....	.....	\$7,577,234	\$181,979,088	\$487,421,759

CAPE MAY COUNTY

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAKING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 34:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$70,669.27			\$195.25		\$70,474.02	\$1,227.45	\$33,231.68		\$243,000.00	\$347,933.15	
2	85,297.76			520.55		84,777.21	1,476.20	97,500.00	\$147,672.94	568,311.57	899,737.92	
3	10,407.09			18.58		10,388.51	180.59	9,382.00		35,000.00	54,951.40	
4	26,951.37			35.39		26,915.98	468.86	101,185.00			128,369.84	
5	178,932.66				\$7,034.02	185,966.68	3,239.34	299,038.35	279,750.33	60,188.97	819,183.67	
6	114,475.75			202.79		114,272.96	1,990.52	403,758.04		118,565.37	638,586.80	
7	167,347.57			645.01		166,702.56	2,904.05	176,174.43		\$25,880.00	953,318.81	
8	548,600.19			258.99		548,341.20		405,000.00		40,651.36	2,563,932.77	
9	76,683.85			61.25		76,602.60	1,324.59	73,271.45		15,100.00	387,014.71	
10	132,380.77			17.65		132,363.12	2,306.02	81,768.76		279,777.67	496,215.57	
11	57,450.09			36.97		57,413.12	997.76	168,500.00		*	*226,365.91	
12	12,646.83				127.11	12,773.94	223.18	30,688.00	57,118.73	20,526.74	121,330.59	
13	10,522.41			93.19		10,429.22	181.80	10,000.00		38,500.00	59,111.02	
14	222,949.51			183.12		222,766.39	3,880.65	242,500.00		28,645.00	1,351,025.19	
15	133,958.56				807.46	134,766.02	2,348.95	188,141.00		309,376.80	634,632.77	
16	15,884.50			52.46		15,832.04	275.71	70,779.20		26,205.27	113,092.22	
17	\$1,865,138.18			\$2,231.20	\$7,968.59	\$1,870,785.57	\$23,025.97	\$2,381,917.91	\$484,542.00	\$110,276.36	\$4,924,999.59	
											\$9,795,002.43	

Cape May Regional High School:	
Cape May City	\$147,672.94
Lower Township	279,750.33
West Cape May	57,118.73
Total	\$484,542.00

* Bank stock in amount of \$544.97 not deducted from 12 C. II, Upper Township.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Avalon Bor.			\$979,738	\$53,000.00	\$102,500.00	\$15,000.00	\$170,000.00
2 Cape May City	\$1,072.99		6,610,504	54,000.00	134,064.00	100,566.50	288,630.50
3 Cape May Point Bor.			54,175	8,700.00	9,300.00	3,566.43	21,566.43
4 Dennis Twp.			546,925	46,690.04	59,869.00	8,500.00	115,059.04
5 Lower Twp.	311.03		1,603,500	74,700.00	89,400.00	38,686.00	202,786.00
6 Middle Twp.	1,680.24		2,555,850	25,000.00	105,504.39	40,000.00	170,504.39
7 North Wildwood City			3,149,895	23,000.00	144,629.00	54,652.85	222,281.85
8 Ocean City	3,593.92		1,416,025	200,000.00	274,824.00	69,000.00	543,824.00
9 Sea Isle City	462.42		2,070,650	86,000.00	50,268.00	17,000.00	153,268.00
10 Stone Harbor Bor.	806.74		2,795,950	120,000.00	62,314.00	10,000.00	192,314.00
11 Upper Twp.	544.97		379,895	46,000.00	55,160.00	26,361.00	127,521.00
12 West Cape May Bor.			126,525	7,000.00	12,327.00	7,500.00	26,827.00
13 West Wildwood Bor.			27,055	21,000.00	11,000.00	4,000.00	36,000.00
14 Wildwood City	5,268.45		1,797,495	62,000.00	499,422.00	105,000.00	666,422.00
15 Wildwood Crest Bor.	368.00		1,720,725	106,700.00	81,630.00	53,000.00	241,330.00
16 Woodbine Bor.	501.67		3,381,792	22,000.00	22,600.00	12,000.00	56,600.00
17 Totals	\$14,610.43		\$29,216,699	\$955,790.04	\$1,714,311.59	\$564,832.78	\$3,234,934.21

***Bank Stock Tax Due Municipality \$14,610.43
 Bank Stock Tax Due County 14,610.43
 Total Bank Stock Tax \$29,220.86

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bridgeton City	\$3,861,820	\$11,905,600	\$15,767,420	\$68,839	\$1,388,575	\$1,000	\$1,029,300	\$2,518,175	\$4,937,050
Commercial Twp.	*316,230	1,566,450	1,882,680	130	127,425	12,825	29,875	364,345	534,470
Deerfield Twp.	257,050	727,500	984,550	.....	102,075	28,400	40,160	70,000	240,635
Downe Twp.	†336,910	615,800	952,710	787	98,650	9,600	50,250	56,310	214,810
Fairfield Twp.	396,780	896,075	1,292,855	1,324	137,600	43,750	6,250	65,475	253,075
Greenwich Twp.	252,067	454,235	706,302	.....	53,400	30,300	35,435	5,525	124,660
Hopewell Twp.	734,700	1,276,375	2,011,075	651	128,850	96,000	8,500	97,925	331,275
Lawrence Twp.	388,675	790,950	1,178,725	2,669	98,075	33,600	28,650	83,885	244,210
Maurice River Twp.	414,710	841,850	1,256,560	4,326	215,775	4,450	15,700	234,740	470,665
Millville City	2,556,425	13,671,600	16,228,025	52,930	1,030,400	4,000	436,575	1,740,050	3,211,625
Shiloh Bor.	67,490	301,135	368,625	.....	30,825	12,200	9,200	10,590	62,815
Stow Creek Twp.	314,245	388,150	702,395	.....	49,750	67,390	6,970	22,000	146,020
Upper Deerfield Twp.	1,033,010	3,449,103	4,482,113	3,175	323,250	155,800	227,285	31,529	737,864
Vineland City	17,426,900	50,538,800	67,965,700	22,791	2,056,500	106,400	2,382,300	4,802,600	9,347,500
Totals	\$28,357,012	\$87,422,723	\$115,779,735	\$157,622	\$5,841,150	\$606,225	\$4,306,450	\$10,103,149	\$20,856,974

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,141,183.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.546406729

* Exclusive of \$30,225 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

† Exclusive of \$40,000 assessed to the State of New Jersey pursuant to R. S. 54:4-2.1.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-8c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bridgeton City	\$528,975	\$563,525	\$1,092,500	\$19,680,800	\$10.49	24.35	.....	\$48,985,845	\$68,666,654
Commercial Twp.	81,700	68,090	149,790	2,267,580	7.89	32.55	.....	3,901,283	6,168,863
Deerfield Twp.	47,700	41,250	88,950	1,136,235	13.62	14.79	.....	5,672,313	6,808,548
Downe Twp.	58,400	48,050	106,450	1,061,857	11.87	20.29	.....	3,742,756	4,804,613
Fairfield Twp.	50,600	92,400	143,000	1,404,254	12.75	15.64	.....	6,973,481	8,377,735
Greenwich Twp.	26,600	18,775	45,375	785,587	10.86	21.10	.....	2,641,101	3,426,688
Hopewell Twp.	62,500	88,925	151,425	2,191,576	12.36	17.85	.....	9,255,452	11,447,028
Lawrence Twp.	50,075	45,975	96,050	1,329,554	10.51	23.34	.....	3,871,511	5,201,065
Maurice River Twp.	63,900	77,600	141,500	1,590,051	11.34	16.59	.....	6,317,641	7,907,692
Millville City	583,600	598,450	1,182,050	18,310,530	9.93	22.90	.....	54,636,713	72,947,243
Shiloh Bor.	15,100	15,400	30,500	400,940	12.51	20.91	.....	1,394,287	1,795,227
Stow Creek Twp.	24,600	18,150	42,750	805,665	10.66	22.62	.....	2,402,800	3,208,465
Upper Deerfield Twp.	161,400	102,500	263,900	4,959,252	10.07	20.09	.....	17,828,036	22,787,308
Vineland City	944,000	1,112,800	2,056,800	75,279,491	4.72	45.58	.....	*\$1,181,474	156,460,965
Totals	\$2,699,150	\$2,891,800	\$5,590,950	\$131,203,381	.....	.....	.....	\$248,804,713	\$380,008,094

* Assessed value in Col. 4 has been increased \$34,186 to determine true value in Col. 11.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES													
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy		
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		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
			Deduct Over-payment	Add Under-payment									
1	\$375,199.22	.....	.....	\$3,595.69	.....	\$371,603.53	.....	\$1,163,063.00	.....	\$14,527.50	\$515,054.44	\$2,064,248.47
2	33,707.08	.....	.....	83.57	.....	33,623.51	.....	126,727.48	.....	.....	18,519.27	178,870.26
3	37,202.36	.....	.....	27.37	.....	37,174.99	.....	116,898.05	.....	.....	609.03	154,682.07
4	26,252.73	.....	.....	1,326.48	.....	24,926.25	.....	101,112.72	.....	.....	.....	126,038.97
5	45,776.51	.....	.....	.....	.....	45,776.51	.....	125,000.00	.....	.....	8,266.05	179,042.56
6	18,723.65	.....	.....	.....	.....	18,723.65	.....	56,725.00	.....	.....	9,825.74	85,274.39
7	62,547.33	.....	.....	33.30	.....	62,514.03	.....	208,239.82	.....	.....	.....	270,753.85
8	28,418.97	.....	.....	.....	.....	28,418.97	.....	91,499.61	.....	.....	10,786.98	139,705.59
9	43,208.16	.....	.....	.....	.....	43,208.16	.....	116,638.50	.....	.....	20,375.40	180,222.06
10	398,588.65	.....	.....	564.07	.....	398,024.58	.....	804,378.00	.....	51,011.00	564,530.27	1,817,943.85
11	9,809.24	.....	.....	.....	.....	9,809.24	.....	36,326.20	.....	.....	4,000.00	50,135.44
12	17,531.27	.....	.....	.....	.....	17,531.27	.....	68,340.67	.....	.....	.....	85,871.94
13	124,511.39	.....	.....	1,019.54	.....	123,491.85	.....	339,239.30	.....	.....	36,412.80	499,203.95
14	854,913.24	.....	.....	10,680.09	.....	844,233.15	.....	1,810,530.00	.....	83,897.00	813,555.59	3,552,215.74
15	\$2,076,389.80	.....	.....	\$17,330.11	.....	\$2,059,059.69	.....	\$5,164,778.38	.....	\$149,435.50	\$2,010,935.57	\$9,384,209.14

FIRE AND LIGHT DISTRICTS			
District	Valuation	Appropriation	Rate
Commercial, Fire No. 1	\$1,378,145	\$6,350.00	\$.46
Commercial, Fire No. 2	889,305	2,500.00	.28
Commercial, Light No. 1	1,378,145	4,000.00	.29
Commercial, Light No. 2	889,305	3,000.00	.34

FIRE AND LIGHT DISTRICTS			
District	Valuation	Appropriation	Rate
Downe, Fire No. 1	\$198,120	\$1,542.00	\$.79
Downe, Fire No. 2	463,500	2,645.00	.57
Downe, Fire No. 3	397,450	2,500.00	.63
Vineland, Garbage and Trash No. 1	29,683,300	50,000.00	.17

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
				1 Bridgeton City	\$10,918.06	\$1,876,825
2 Commercial Twp.	608.73	354	185,875	10,000.00	59,650.00	30,000.00	79,650.00
3 Deerfield Twp. ....	.....	.....	80,350	12,500.00	35,911.00	21,090.00	69,411.00
4 Downe Twp. ....	.....	275	93,750	24,000.00	30,756.00	16,775.77	71,531.77
5 Fairfield Twp. ....	.....	.....	170,300	34,200.00	44,508.00	26,000.00	104,708.00
6 Greenwich Twp. ....	.....	.....	43,150	7,000.00	14,244.00	8,000.00	29,244.00
7 Hopewell Twp. ....	.....	424	361,925	43,726.60	36,389.00	14,000.00	94,115.60
8 Lawrence Twp.	213.02	.....	124,425	10,500.00	35,500.00	10,061.18	56,061.18
9 Maurice River Twp. ....	.....	.....	264,850	20,000.00	55,037.00	28,000.00	103,037.00
10 Millville City	6,010.39	.....	5,578,300	110,000.00	393,516.41	54,000.00	557,516.41
11 Shiloh Bor. ....	.....	.....	22,500	8,085.79	1,314.00	100.00	9,499.79
12 Stow Creek Twp. ....	.....	.....	54,000	33,042.37	10,045.00	1,500.00	44,587.37
13 Upper Deerfield Twp. ....	.....	.....	1,549,400	35,000.00	57,000.00	10,490.42	102,490.42
14 Vineland City	12,232.87	.....	9,662,700	200,000.00	781,688.50	290,000.00	1,271,688.50
15 Totals	\$29,983.07	1,053	\$20,068,150	\$757,254.76	\$1,750,558.91	\$654,927.37	\$3,162,741.04

Total County Taxes Appropriated	\$2,089,042.76
Less: Bank Stock Taxes Due County	29,983.07
Net County Taxes Apportioned (12 A III)	\$2,059,059.69
*Adjustments (Net Total 12 A IIb) [+ or -]	17,330.11
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$2,076,389.80

***Bank Stock Tax Due Municipality	\$29,983.07
Bank Stock Tax Due County	29,983.07
Total Bank Stock Tax	\$59,966.14

* 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 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Belleville, Town of	\$11,642,300	\$45,473,700	\$57,116,000	\$56,368	\$1,826,100	\$1,300	\$1,750,300	\$3,802,800	\$7,380,500
Bloomfield, Town of	16,991,100	65,460,000	82,451,100	307,368	5,105,200	3,200	3,809,100	3,597,500	12,515,000
Caldwell, Bor. of	3,240,400	10,112,500	13,352,900	9,053	477,800	.....	388,600	732,800	1,599,200
Caldwell, Twp. of	3,108,900	8,482,900	11,591,800	.....	149,400	14,900	508,900	1,509,300	2,182,500
Cedar Grove, Twp. of	6,632,900	18,673,100	25,306,000	1,793	853,400	900	193,400	352,200	1,399,900
East Orange, City of	29,048,100	108,058,800	137,106,900	114,933	6,929,000	.....	2,526,600	5,851,200	15,306,800
Essex Fells, Bor. of	2,039,200	5,443,400	7,502,600	5,712	546,200	800	5,800	37,200	590,000
Glen Ridge, Bor. of	2,879,500	13,773,200	16,652,700	14,135	1,494,000	.....	63,900	356,750	1,914,650
Irrington, Town of	23,135,100	66,747,200	89,882,300	125,528	3,939,800	.....	8,032,300	765,700	12,737,800
Livingston, Twp. of	18,794,200	51,060,430	69,854,630	.....	1,140,000	25,000	1,250,000	592,600	2,977,600
Maplewood, Twp. of	15,768,500	46,345,900	62,114,400	27,346	2,893,100	.....	2,169,875	104,700	5,167,675
Millburn, Twp. of	19,538,300	44,451,800	63,990,100	11,102	3,179,600	.....	681,800	5,528,595	9,389,995
Montclair, Town of	19,187,700	71,365,700	90,553,400	112,532	5,605,300	.....	876,600	2,851,200	9,332,900
Newark, City of	180,923,600	395,881,900	576,805,500	8,787,949	7,922,300	.....	65,395,600	71,006,800	144,327,700
North Caldwell, Bor. of	2,312,000	8,371,600	10,683,600	.....	610,500	4,700	15,300	66,900	697,400
Nutley, Town of	13,341,700	43,595,750	56,937,450	15,533	3,977,100	7,000	1,212,600	1,885,725	7,082,425
Orange, City of	10,700,400	41,969,200	52,669,600	106,169	1,611,100	.....	2,564,200	2,982,200	7,157,500
Roseland, Bor. of	1,087,200	4,408,300	5,495,500	3,846	233,800	17,000	114,600	311,400	676,800
South Orange, Village of	8,939,500	29,625,900	38,565,400	54,413	1,875,200	.....	234,690	1,274,735	3,384,625
Verona, Bor. of	4,040,400	19,506,400	23,636,800	1,240	1,879,300	.....	301,650	431,850	2,612,800
West Caldwell, Bor. of	4,117,000	13,038,100	17,155,100	.....	652,300	.....	10,500	269,900	1,022,700
West Orange, Town of	20,409,000	66,861,000	87,270,000	23,654	3,477,200	3,900	5,469,200	742,700	9,693,000
Totals	\$417,897,000	\$1,178,796,780	\$1,596,693,780	\$9,778,674	\$56,377,500	\$78,700	\$97,668,515	\$105,024,755	\$259,149,470

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

\$8,584,343.44

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

\$.709537698

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Belleville, Town of	\$914,400	\$1,124,500	\$2,038,900	\$62,513,968	\$8.21	37.20	.....	\$96,421,634	\$158,935,602
Bloomfield, Town of	†160,100	1,943,850	3,271,450	92,002,018	8.15	34.79	.....	154,545,450	246,547,468
Caldwell, Bor. of	1,167,500	251,500	407,900	14,553,253	9.20	34.78	.....	25,039,567	39,592,820
Caldwell, Twp. of	156,400	132,100	215,000	13,550,300	5.77	34.67	.....	21,842,870	35,402,170
Cedar Grove, Twp. of	†8,200	670,800	949,300	25,758,393	7.05	40.35	.....	37,410,233	*63,168,626
East Orange, City of	74,700	1,850,300	4,280,100	148,248,533	7.95	46.38	.....	158,500,529	306,758,062
Essex Fells, Bor. of	278,500	91,900	148,500	7,949,812	9.18	31.98	.....	15,957,688	23,907,500
Glen Ridge, Bor. of	†140,000	401,500	625,300	17,956,185	9.29	33.66	.....	32,820,562	50,776,747
Irvington, Town of	2,289,800	1,424,500	3,407,800	99,337,828	8.30	43.31	.....	117,650,141	216,987,969
Livingston, Twp. of	563,550	1,316,500	1,880,050	70,952,180	6.01	47.96	.....	75,797,225	146,749,405
Maplewood, Twp. of	†68,900	884,700	1,762,450	65,546,971	7.23	41.38	.....	87,992,898	153,539,869
Millburn, Twp. of	808,850	819,380	1,389,080	72,002,117	6.73	31.61	.....	138,446,154	210,448,271
Montclair, Town of	†29,800	1,417,000	2,315,300	97,683,532	8.14	40.22	.....	134,591,801	232,275,333
Newark, City of	539,900	3,946,300	7,630,400	722,290,749	10.25	48.22	.....	619,390,062	1,341,680,811
North Caldwell, Bor. of	898,300	165,900	262,000	11,119,000	7.03	36.76	.....	18,379,512	29,498,512
Nutley, Town of	3,684,100	1,255,500	2,102,800	61,932,608	7.00	40.83	.....	82,512,587	144,445,195
Orange, City of	847,300	684,400	1,192,200	58,741,069	8.04	48.56	.....	55,793,322	114,534,401
Roseland, Bor. of	†35,000	137,800	214,100	5,962,046	9.33	26.74	.....	15,056,108	21,018,154
South Orange, Village of	472,800	547,800	874,100	41,130,338	8.84	34.07	.....	74,629,199	115,759,537
Verona, Bor. of	76,300	634,900	1,012,000	25,238,846	8.94	31.91	.....	50,436,531	75,075,371
West Caldwell, Bor. of	326,300	408,900	627,300	17,550,506	8.72	34.15	.....	33,079,453	50,629,953
West Orange, Town of	377,100	1,497,100	2,418,400	94,568,254	7.75	38.52	.....	139,287,632	233,855,886
Totals	\$16,975,300	\$21,607,130	\$39,024,430	\$1,826,597,494	.....	.....	.....	\$2,185,590,168	\$4,012,187,626
	†442,000								31,584,313
	\$17,417,300								\$3,980,603,349

* One-half Cedar Grove's County Tax Rebated Pursuant to Sec. 54:4-5 of the Revised Statutes.
 † Parsonages.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAKING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$1,127,708.01			\$8,229.83		\$1,119,478.18		\$2,153,736.00			\$1,853,766.17	\$5,126,980.35
2	1,749,347.23			5,251.40		1,744,095.83		3,243,128.87		\$302,182.25	2,205,280.18	7,494,687.13
3	280,925.98			941.16		279,984.82		671,367.05			386,811.50	1,338,163.97
4	251,191.74			251.82		250,939.92		267,888.58	\$197,399.04		66,004.40	782,281.94
5	*448,205.22			438.89		*447,766.33		1,185,010.25			405,732.92	2,038,509.50
6	2,176,564.09			37,487.09		2,139,077.00		4,125,615.00		495,976.50	5,024,345.88	11,785,014.38
7	169,632.73			120.64		169,512.09		277,218.59	151,361.31		131,205.81	729,397.80
8	360,280.16			223.44		360,056.72		853,497.97			454,436.86	1,667,991.55
9	1,539,611.44			10,177.61		1,529,433.83		3,232,362.50		333,817.25	3,142,468.59	8,238,082.17
10	1,041,242.35			2,985.63		1,038,256.72		2,484,568.00			741,153.94	4,263,978.66
11	1,089,423.25			1,771.24		1,087,652.01		2,266,477.29			1,378,659.35	4,732,788.65
12	1,493,209.82			1,737.18		1,491,472.64		2,172,554.05			1,176,454.47	4,840,461.16
13	1,648,081.05			3,075.60		1,645,005.45		3,241,653.35		229,090.05	2,830,070.54	7,945,809.39
14	9,519,731.14			91,096.03		9,428,635.11		24,507,086.50		1,539,772.46	38,490,371.32	73,965,863.39
15	209,373.07			553.92		208,749.15		288,592.79	220,677.00		62,788.15	780,807.60
16	1,024,893.12			5,177.89		1,019,715.23		2,025,542.53			1,287,067.01	4,332,324.77
17	812,664.76			3,757.63		808,907.13		1,806,334.55		85,757.63	2,021,132.73	4,722,132.04
18	149,131.73			1,183.13		147,948.60		287,232.29	118,956.24		1,551.98	555,689.11
19	821,357.55			726.82		820,630.73		1,710,004.31			1,102,945.37	3,633,580.41
20	536,945.29			1,004.74		535,940.55		1,215,418.75			502,780.94	2,254,140.24
21	359,238.60			893.24		358,345.36		833,338.10			337,138.32	1,528,871.78
22	1,659,295.67			8,485.93		1,650,809.74		3,584,561.75			2,087,630.67	7,323,002.16
23	\$28,467,984.00			\$185,500.86		\$28,282,393.14		\$62,433,339.67	\$688,394.19	\$2,986,586.14	\$65,689,797.10	\$160,080,510.24
	*224,102.61					*224,102.61						*224,102.61
	\$28,243,881.39					\$28,058,290.53						\$159,856,407.63

* One-half of Cedar Grove's County Tax Rebated.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Belleville, Town of	\$7,888.58	.....	\$7,956,200	\$400,000.00	\$363,097.00	\$80,000.00	\$843,097.00
2 Bloomfield, Town of	12,212.57	.....	10,977,000	763,950.00	802,757.50	90,000.00	1,656,707.50
3 Caldwell, Bor. of	5,957.73	.....	4,141,900	50,000.00	246,371.00	45,000.00	341,371.00
4 Caldwell, Twp. of .....	.....	.....	401,900	91,000.00	79,850.00	21,284.00	192,134.00
5 Cedar Grove, Twp. of	2,754.63	.....	12,572,200	165,000.00	131,564.00	25,000.00	321,564.00
6 East Orange, City of	21,226.21	.....	28,953,600	269,818.47	1,315,751.20	161,000.00	1,746,569.67
7 Essex Fells, Bor. of .....	.....	.....	1,030,000	113,775.00	78,937.55	10,000.00	202,712.55
8 Glen Ridge, Bor. of	3,261.85	.....	3,815,360	103,000.00	117,150.00	17,000.00	237,150.00
9 Irvington, Town of	22,206.25	.....	11,057,800	600,000.00	1,581,820.50	135,000.00	2,316,820.50
10 Livingston, Twp. of	2,499.80	.....	5,966,950	400,000.00	432,275.00	135,000.00	967,275.00
11 Maplewood, Twp. of	10,552.69	.....	8,620,400	290,000.00	282,235.08	70,000.00	642,235.08
12 Millburn, Twp. of	6,590.00	.....	5,856,200	520,000.00	473,665.00	90,000.00	1,083,665.00
13 Mountclair, Town of	22,426.35	.....	17,221,200	520,422.27	1,084,150.97	250,000.00	1,854,573.24
14 Newark, City of	281,405.49	.....	269,027,300	3,745,000.00	13,245,686.00	2,750,000.00	19,740,686.00
15 North Caldwell, Bor. of .....	.....	.....	6,041,707	51,820.00	76,890.00	10,000.00	138,710.00
16 Nutley, Town of	7,354.49	.....	6,151,200	185,000.00	490,837.33	74,000.00	749,837.33
17 Orange, City of	10,691.59	.....	13,654,100	141,111.11	668,741.10	110,000.00	919,852.21
18 Roseland, Bor. of .....	.....	.....	275,800	45,000.00	130,703.00	6,000.00	181,703.00
19 South Orange, Village of	4,549.90	.....	7,156,200	200,000.00	357,163.00	70,000.00	627,163.00
20 Verona, Bor. of	2,599.47	.....	5,884,100	140,241.08	224,339.39	39,000.00	403,580.47
21 West Caldwell, Bor. of	225.33	.....	2,723,400	90,000.00	133,168.00	40,000.00	263,168.00
22 West Orange, Town of	3,196.86	.....	10,020,300	260,000.00	690,545.00	207,000.00	1,157,545.00
23 Totals	\$427,599.79	.....	\$439,504,817	\$9,145,137.93	\$23,007,697.62	\$4,435,284.00	\$36,588,119.55

Total County Taxes Appropriated \$28,485,890.32
 Less: Bank Stock Taxes Due County 427,599.79

Net County Taxes Apportioned (12 A III) \$28,058,290.53
 † Adjustments (Net Total 12 A IIb) ± 185,590.86

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$28,243,881.39

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

***Bank Stock Tax Due Municipality \$427,599.79
 Bank Stock Tax Due County 427,599.79
 Total Bank Stock Tax \$855,199.58

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Clayton Bor.	\$439,323	\$2,140,870	\$2,580,193	\$5,611	\$211,900	\$3,875	\$62,025	\$129,240	\$407,040
Deptford Twp.	1,783,840	6,661,450	8,445,290	165	677,135	99,700	82,340	409,675	1,268,850
East Greenwich Twp.	538,900	1,799,400	2,338,300	320	177,700	63,000	19,900	77,425	338,025
Elk Twp.	2,083,850	5,214,850	7,298,700	119	150,200	28,700	6,000	280,555	465,455
Franklin Twp.	744,745	1,597,700	2,342,445	638	355,000	18,000	4,900	145,855	523,755
Glassboro Bor.	1,488,240	5,586,350	7,074,590	21,517	527,805	.....	230,500	670,950	1,429,255
Greenwich Twp.	819,475	16,519,450	17,338,925	8,224	204,800	3,630	1,383,300	1,515,272	3,106,972
Harrison Twp.	460,550	1,173,525	1,634,075	319	125,000	35,400	65,900	68,000	294,300
Logan Twp.	705,341	680,825	1,386,166	59	106,250	36,300	3,500	140,688	286,738
Mantua Twp.	840,200	3,681,850	4,522,050	1,879	491,600	9,100	20,000	123,215	643,915
Monroe Twp.	1,007,700	3,152,500	4,160,200	3,338	552,900	12,500	55,200	281,995	902,595
National Park Bor.	375,352	933,530	1,308,882	.....	120,900	.....	.....	40,785	161,685
Newfield Bor.	105,840	463,475	571,315	1,664	75,600	2,200	10,410	9,400	97,610
Paulsboro Bor.	938,900	5,256,800	6,195,700	1,600	604,300	.....	.....	328,515	932,815
Pitman Bor.	1,408,300	6,173,565	7,581,865	1,182	743,900	.....	312,350	5,490	1,061,740
S. Harrison Twp.	249,425	230,225	479,650	12	36,850	44,550	1,900	5,945	89,245
Swedesboro Bor.	204,750	1,586,100	1,790,850	3,945	191,850	8,900	226,200	289,250	716,200
Washington Twp.	661,200	2,264,700	2,925,900	.....	299,800	27,000	83,000	1,600	411,400
Wenonah Bor.	473,850	1,798,200	2,272,050	3,084	198,150	.....	46,600	2,500	247,250
West Deptford Twp.	3,196,359	14,381,529	17,577,888	.....	477,200	6,650	591,077	654,750	1,729,677
Westville Bor.	797,025	2,641,000	3,438,025	15,746	299,550	.....	97,650	139,875	528,075
Woodbury City	1,916,185	9,142,953	11,059,138	17,770	803,865	.....	475,745	1,161,635	2,441,245
Woodbury Heights Bor.	341,350	1,413,875	1,755,225	1,595	107,700	.....	42,800	134,440	284,940
Woolwich Twp.	474,450	902,600	1,377,050	483	93,800	91,300	206,700	93,480	485,280
Totals	\$22,055,150	\$95,399,322	\$117,454,472	\$89,270	\$7,624,755	\$490,775	\$4,027,997	\$6,710,625	\$18,854,152

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Clayton Bor.	\$110,900	\$209,925	\$320,825	\$2,672,019	\$17.12	20.65	.....	\$9,914,688	\$12,586,707
Deptford Twp.	400,400	911,400	1,311,800	8,402,505	13.50	16.52	.....	42,676,320	51,078,825
East Greenwich Twp.	64,300	72,600	136,900	2,540,345	8.08	24.90	.....	7,052,463	9,592,808
Elk Twp.	53,700	61,900	115,600	7,648,674	2.72	97.63	.....	177,178	7,825,852
Franklin Twp.	172,450	237,750	410,200	2,456,638	22.92	11.25	.....	18,479,288	20,935,926
Glassboro Bor.	246,800	424,650	671,450	7,853,912	10.24	19.32	.....	29,543,370	37,397,282
Greenwich Twp.	98,700	167,650	266,350	20,187,771	5.08	22.41	.....	60,032,449	80,220,220
Harrison Twp.	59,800	63,000	122,800	1,803,984	17.96	18.48	.....	7,208,322	9,014,306
Logan Twp.	46,950	53,700	100,650	1,572,313	10.80	18.24	.....	6,213,428	7,785,741
Mantua Twp.	193,900	464,400	658,300	4,509,344	19.00	19.18	.....	19,054,853	23,564,397
Monroe Twp.	367,600	255,200	622,800	4,443,333	17.40	13.23	.....	27,285,000	31,728,333
National Park Bor.	83,400	171,650	255,050	1,215,517	12.94	17.57	.....	6,140,645	7,356,162
Newfield Bor.	38,100	44,675	82,775	587,814	17.70	13.24	.....	3,743,752	4,331,566
Paulsboro Bor.	212,100	296,800	508,900	6,621,215	11.22	27.72	.....	16,155,310	22,776,525
Pitman Bor.	238,900	417,695	656,595	7,988,192	10.24	25.05	.....	22,685,061	30,673,253
S. Harrison Twp.	20,000	17,750	37,750	531,157	14.26	11.68	.....	3,626,942	4,158,099
Swedesboro Bor.	63,200	61,350	124,550	2,386,445	8.10	24.96	.....	5,384,029	7,770,474
Washington Twp.	113,000	167,200	280,200	3,057,100	13.06	12.27	.....	20,920,065	23,977,165
Wenonah Bor.	62,300	95,000	157,300	2,365,084	9.38	23.71	.....	7,310,615	9,675,699
West Deptford Twp.	246,000	551,950	797,950	18,509,615	8.06	19.72	.....	71,559,475	90,069,090
Westville Bor.	147,000	215,200	362,200	3,619,646	9.70	24.82	.....	10,413,808	14,033,454
Woodbury City	253,600	477,950	731,550	12,786,603	9.84	23.51	.....	35,981,006	48,767,609
Woodbury Heights Bor.	44,900	80,000	124,900	1,916,860	7.26	25.27	.....	5,190,659	7,107,519
Woolwich Twp.	30,800	31,000	61,800	1,801,013	7.32	20.78	.....	5,249,754	7,050,767
Totals	\$3,368,800	\$5,549,795	\$8,918,595	\$127,479,299	.....	.....	.....	\$441,998,480	\$569,477,770

GLOUCESTER COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)		III			(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	\$41,384.91	.....	.....	\$74.10	.....	\$41,310.81	.....	\$323,288.80	.....	.....	\$92,371.72	\$456,971.33
2	167,946.44	.....	.....	36.67	.....	167,909.77	.....	924,910.60	.....	.....	40,602.75	1,133,423.12
3	31,541.01	.....	.....	1.23	.....	31,539.78	.....	135,688.00	.....	.....	37,886.13	205,113.91
4	25,731.29	.....	.....	10.02	.....	25,721.27	.....	55,818.50	.....	*\$83,139.03	42,384.01	207,062.81
5	68,837.02	.....	.....	833.82	.....	68,003.20	.....	248,620.50	.....	*216,307.97	29,891.96	562,823.63
6	122,961.72	.....	.....	16.75	.....	122,944.97	.....	385,391.60	.....	.....	294,651.19	802,987.76
7	263,762.93	.....	.....	103.74	.....	263,659.19	.....	418,040.00	.....	.....	342,975.98	1,024,675.17
8	29,638.91	.....	.....	.....	.....	29,638.91	.....	89,637.67	.....	†199,915.28	4,706.67	323,898.53
9	25,599.40	.....	.....	.....	.....	25,599.40	.....	131,855.00	.....	.....	12,000.00	169,484.40
10	77,479.40	.....	.....	81.27	.....	77,398.13	.....	284,381.49	.....	†449,094.72	44,224.14	855,998.48
11	104,322.30	.....	.....	35.25	.....	104,287.05	.....	629,500.00	.....	.....	38,983.75	772,770.80
12	24,186.95	.....	.....	.....	.....	24,186.95	.....	89,512.00	.....	.....	43,480.59	157,179.54
13	14,242.13	.....	.....	.....	.....	14,242.13	.....	75,489.25	.....	.....	14,152.36	103,883.74
14	74,888.89	.....	.....	137.60	.....	74,751.29	.....	380,901.70	.....	.....	286,002.55	741,655.54
15	100,553.21	.....	.....	37.51	.....	100,515.70	.....	495,532.75	.....	.....	221,256.46	817,004.91
16	13,671.77	.....	.....	61.92	.....	13,609.85	.....	52,663.00	.....	.....	9,332.52	75,605.37
17	25,549.21	.....	.....	86.90	.....	25,462.31	.....	101,673.51	.....	.....	65,869.32	193,005.14
18	78,836.57	.....	.....	48.80	.....	78,787.77	.....	320,313.50	.....	.....	.....	399,101.27
19	31,813.58	.....	.....	33.00	.....	31,780.49	.....	136,675.00	.....	.....	52,923.56	221,379.05
20	296,145.87	.....	.....	1,561.77	.....	294,584.10	.....	1,050,958.00	.....	.....	146,108.46	1,491,650.56
21	46,141.79	.....	.....	61.16	.....	46,080.63	.....	212,578.82	.....	.....	92,260.46	350,919.91
22	160,347.20	.....	.....	534.36	.....	159,812.84	.....	745,910.67	.....	\$25,990.25	325,787.36	1,257,501.12
23	23,369.42	.....	.....	8.25	.....	23,361.17	.....	97,033.25	.....	.....	18,551.01	138,945.43
24	23,182.82	.....	.....	.....	.....	23,182.82	.....	92,965.66	.....	.....	15,308.61	131,457.09
25	\$1,872,434.74	.....	.....	\$3,764.21	.....	\$1,868,670.53	.....	\$7,479,369.27	\$949,357.00	\$25,990.25	\$2,271,711.56	\$12,595,068.61

GLOUCESTER COUNTY

Additional Rates in the following Districts

	Valuation Appropriation Rate		
Harrison Township for Garbage Removal	\$512,310	\$2,100	\$.41
Harrison Township for Fire	512,310	1,360	.27
Logan Township for Fire	498,215	735	.15

† Clearview Regional High School—Harrison Township—Mantua Township.
* Southern Regional High School—Elk Township—Franklin Township.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$776,828.78

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.328798560

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1|Clayton Bor.	\$1,586.48	.....	\$629,025	\$25,175.00	\$61,179.00	\$29,000.00	\$115,354.00
2|Deptford Twp.	559.88	.....	2,344,500	94,000.00	197,174.00	84,000.00	375,174.00
3|East Greenwich Twp. ....	.....	427	366,600	26,000.00	30,037.00	12,000.00	68,057.00
4|Elk Twp. ....	.....	.....	534,700	10,000.00	25,675.00	28,000.00	63,675.00
5|Franklin Twp. ....	.....	.....	173,450	.....	114,380.00	77,000.00	241,380.00
6|Glassboro Bor.	2,183.22	.....	1,314,125	118,500.00	268,394.00	54,000.00	438,894.00
7|Greenwich Twp.	234.99	.....	469,900	79,000.00	102,550.00	9,900.68	191,540.68
8|Harrison Twp.	1,070.36	.....	291,898	17,000.00	41,236.00	39,000.00	97,236.00
9|Logan Twp. ....	.....	.....	129,000	30,867.11	32,490.00	14,000.00	77,357.11
10|Mantua Twp.	2,671.30	.....	568,100	151,500.00	82,388.00	30,353.78	264,241.78
11|Monroe Twp.	1,287.25	1,466	1,183,100	108,500.00	150,599.00	130,000.00	389,099.00
12|National Park Bor. ....	.....	.....	530,670	88,300.00	29,413.00	16,500.00	134,213.00
13|Newfield Bor.	979.10	.....	327,900	8,442.32	14,349.00	9,000.00	31,791.32
14|Paulsboro Bor.	1,997.45	.....	1,012,900	.....	80,212.00	56,322.12	136,534.12
15|Pitman Bor.	4,269.32	.....	1,473,970	40,000.00	72,510.00	29,000.00	141,810.00
16|South Harrison Twp. ....	.....	.....	11,275	22,445.46	10,217.00	5,000.00	37,662.46
17|Swedesboro Bor.	1,866.48	.....	304,950	12,851.09	40,975.00	9,500.00	63,326.09
18|Washington Twp. ....	.....	.....	218,300	44,296.97	69,415.00	32,000.00	145,711.97
19|Wenonah Bor. ....	.....	.....	282,125	25,000.00	24,901.00	6,000.00	55,901.00
20|West Deptford Twp.	117.50	.....	605,090	119,601.29	106,243.00	25,000.00	250,844.29
21|We-tville Bor.	2,239.54	.....	539,400	103,936.24	128,554.49	14,800.00	247,290.73
22|Woodbury City	10,032.39	.....	1,958,920	143,142.81	250,244.25	23,000.00	416,387.06
23|Woodbury Heights Bor.	234.21	.....	137,650	68,575.00	37,864.78	7,000.00	113,439.78
24|Woolwich Twp. ....	.....	.....	13,650	47,734.91	30,989.00	12,000.00	90,733.91
25| Totals	\$31,329.47	1,893	\$15,421,198	\$1,435,868.20	\$2,002,319.52	\$752,466.58	\$4,190,654.30

Total County Taxes Appropriated	\$1,900,000.00
Less: Bank Stock Taxes Due County	31,329.47
Net County Taxes Apportioned (12 A III)	\$1,868,670.53
‡Adjustments (Net Total 12 A 11b) ±	3,764.21
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$1,872,434.74

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	
***Bank Stock Tax Due Municipality	\$31,329.47
Bank Stock Tax Due County	31,329.47
Total Bank Stock Tax	\$62,658.94

GLOUCESTER COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bayonne City	\$44,051,400	\$73,551,200	\$117,602,600	\$1,297,034	.....	.....	.....	\$19,014,800	\$19,014,800
East Newark Bor.	631,300	1,958,100	2,589,400	.....	.....	.....	\$319,000	1,561,900	1,880,900
Guttenberg Town	1,871,900	3,845,025	5,716,925	.....	.....	.....	805,675	.....	805,675
Harrison Town	5,775,450	21,288,150	27,063,600	909,254	.....	.....	6,519,350	7,014,600	13,533,950
Hoboken City	22,572,800	39,610,700	62,183,500	9,718,890	.....	.....	.....	10,550,600	10,550,600
Jersey City	110,171,445	237,506,850	347,678,295	88,968,833	.....	.....	.....	62,840,400	62,840,400
Kearny Town	12,433,600	61,714,500	74,148,100	2,764,135	.....	.....	7,803,000	10,255,402	18,058,402
North Bergen Twp.	20,431,450	50,511,750	70,943,200	813,101	.....	.....	.....	5,435,100	5,435,100
Secaucus Town	5,571,975	7,703,150	13,275,125	850,051	.....	\$9,800	.....	581,865	1,056,210
Union City	21,539,000	42,378,000	63,917,000	20,870	.....	.....	.....	2,407,300	6,412,600
Weehawken Twp.	7,780,532	11,638,850	19,419,382	16,504,839	.....	.....	.....	1,764,675	1,764,675
West New York Town	15,172,250	26,582,500	41,754,750	6,833,781	.....	.....	.....	4,771,975	4,771,975
Totals	\$268,003,102	\$576,348,775	\$844,351,877	\$128,689,887	.....	\$9,800	\$18,436,190	\$130,678,562	\$149,124,552

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bayonne City		\$1,211,300	\$1,211,300	\$136,703,134	\$9.030	49.01		\$122,353,735	\$259,056,869
East Newark Bor.		19,500	19,500	4,450,800	6.740	54.19		2,188,972	6,639,772
Guttenberg Town		73,250	73,250	6,449,350	8.768	51.29		5,429,351	11,878,701
Harrison Town		134,000	134,000	41,372,804	5.665	47.59		29,804,649	71,177,453
Hoboken City		262,600	262,600	82,190,390	10.929	67.17		30,392,798	112,583,188
Jersey City		3,529,900	3,529,900	494,017,628	9.823	59.56		234,126,955	728,144,583
Kearny Town		804,550	804,550	94,166,087	6.527	34.81		138,788,873	232,954,960
North Bergen Twp.		918,100	918,100	76,273,391	9.392	43.41		92,482,738	168,756,129
Secaucus Town		350,500	350,500	15,431,551	7.438	22.33		46,174,606	61,606,157
Union City		576,950	576,950	72,181,129	11.227	61.22		40,488,423	112,669,552
Weehawken Twp.		183,000	183,000	37,505,896	7.396	45.17		23,572,386	61,078,282
West New York Town		385,275	385,275	52,975,231	11.209	48.63		44,107,372	97,082,603
Totals		\$8,448,925	\$8,448,925	\$1,113,717,391				\$809,910,858	\$1,923,628,249

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$3,297,546.19			\$26,904.37		\$3,270,641.82	\$3,482,613.30		\$106,421.25	\$5,484,531.26	\$12,344,207.63	
2	84,517.95			57.09		84,489.86	96,500.00			119,044.58	299,965.44	
3	151,204.50			121.08		151,083.42	200,027.50		3,420.00	210,933.62	565,464.54	
4	906,020.91			14,509.00		891,511.91	758,500.00		13,057.00	680,535.18	2,343,604.09	
5	1,433,076.32			582.08	\$25.93	1,432,520.17	2,473,156.90		107,401.50	4,969,015.17	8,982,093.74	
6	9,268,584.20			51,658.33	330.70	9,217,256.57	13,027,281.94		629,034.25	25,652,998.86	48,526,371.62	
7	2,965,293.86			11,266.79		2,954,027.07	2,134,255.99		393,065.85	604,700.95	6,146,049.86	
8	2,148,104.14			59,073.71		2,089,030.43	2,040,133.50		306,206.72	2,727,527.93	7,162,900.58	
9	*784,187.46			†506.34	29.92	†209,365.93	475,500.40		80,863.78	381,980.82	†1,147,710.93	
10	1,434,175.65			6,725.15	56.80	1,427,507.30	2,382,253.50		89,672.75	4,203,954.78	8,103,388.33	
11	777,468.12			186.21	17.23	777,299.14	914,398.09		29,211.13	1,052,702.62	2,773,610.98	
12	1,235,768.69			24,169.67	63.34	1,211,662.36	1,802,708.00		46,272.75	2,877,323.15	5,937,966.26	
13	\$24,485,947.99			\$195,759.82	\$523.92	\$23,716,366.98	\$29,787,331.12		\$1,804,626.98	\$49,025,208.02	\$104,333,534.00	
	*374,345.11											
	\$23,911,602.88											

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$6,681,822.16

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1.272904367
 * Rebate Pursuant to R. S. 54:4-5.
 † Credits Pursuant to R. S. 54:4-5 Reflected.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bayonne City	\$16,505.20	.....	\$65,184,700	\$800,000.00	\$911,752.25	\$160,000.00	\$1,871,752.25
2 East Newark Bor.	678.22	.....	168,000	18,000.00	45,450.00	19,000.00	82,450.00
3 Guttenberg Town	3,797.42	.....	1,142,790	48,000.00	63,200.00	20,000.00	131,200.00
4 Harrison Town	6,052.76	.....	3,625,600	147,000.00	1,284,755.08	40,000.00	1,471,755.08
5 Hoboken City	11,582.83	.....	47,539,400	600,000.00	880,930.50	277,500.00	1,758,430.50
6 Jersey City	83,787.48	.....	187,325,881	4,250,000.00	10,629,679.00	1,500,000.00	16,379,679.00
7 Kearny Town	6,259.74	.....	9,714,050	1,000,000.00	2,240,978.50	85,000.00	3,325,978.50
8 North Bergen Twp.	4,941.75	.....	12,756,500	975,000.00	652,064.28	220,000.00	1,847,064.28
9 Secaucus Town	376.22	.....	8,176,500	69,000.00	212,272.50	40,500.00	321,772.50
10 Union City	24,590.51	.....	13,402,150	126,289.09	719,295.25	300,000.00	1,145,584.34
11 Weehawken Twp.	836.49	.....	11,778,962	282,435.75	163,528.12	23,000.00	468,963.87
12 West New York Town	6,028.92	.....	11,567,550	125,000.00	447,225.75	210,000.00	782,225.75
13 Totals	\$165,437.54	.....	\$372,382,083	\$8,440,724.84	\$18,251,131.21	\$2,895,000.00	\$29,586,856.05

Total County Taxes Appropriated \$23,881,804.52
 Less: Bank Stock Taxes Due County 165,437.54
 Net County Taxes Apportioned (12 A III) \$23,716,366.98
 †Adjustments (Net Total 12 A IIb) ± +195,235.90
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$23,911,602.88

***Bank Stock Tax Due Municipality \$165,437.54
 Bank Stock Tax Due County 165,437.54
 Total Bank Stock Tax \$330,875.08

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

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Alexandria Twp.	\$340,900	\$871,500	\$1,212,400	\$29	\$95,150	\$53,300	\$36,025	\$17,500	\$201,975
Bethlehem Twp.	265,220	913,133	1,178,353	4,585	89,850	50,450	32,250	28,395	200,945
Bloomsbury Bor.	83,200	520,125	603,325	7,076	89,300	16,600	32,600	15,450	153,950
Califon Bor.	88,895	462,621	551,516	1,632	62,900	1,000	30,650	33,875	128,425
Clinton, Town of	215,200	1,103,465	1,318,665	4,301	109,500	4,100	137,100	61,575	312,275
Clinton Twp.	511,530	2,448,993	2,960,543	7,655	181,950	78,600	27,400	116,310	404,260
Delaware Twp.	671,100	1,704,658	2,375,758	281	153,900	125,200	34,250	115,930	429,280
East Amwell Twp.	497,500	1,575,043	2,072,543	900	115,710	140,000	5,920	20,000	281,630
Flemington Bor.	504,230	3,052,475	3,616,725	7,381	117,425	3,400	286,425	265,900	673,150
Franklin Twp.	349,950	978,550	1,328,500	5,326	107,600	89,000	19,100	38,200	253,900
Frenchtown Bor.	133,550	825,350	958,900	1,998	95,100	300	136,910	.....	232,310
Glen Gardner Bor.	41,875	268,150	310,025	430	48,025	4,900	5,675	21,135	79,735
Hampton Bor.	79,700	467,352	547,052	6,903	78,610	6,100	47,195	11,830	143,735
High Bridge Bor.	195,325	1,627,435	1,822,760	17,093	176,150	3,450	53,750	292,325	525,675
Holland Twp.	308,600	2,014,000	2,322,600	7,746	142,800	56,860	76,600	302,950	579,150
Kingwood Twp.	399,250	1,139,050	1,538,300	269	114,300	88,750	11,000	69,250	283,300
Lambertville, City of	568,451	2,158,150	2,726,601	38,466	267,130	300	443,050	3,225	713,705
Lebanon Bor.	53,550	545,250	598,800	2,883	68,150	4,600	36,750	53,140	162,640
Lebanon Twp.	329,050	1,300,049	1,638,099	299	172,550	36,500	11,225	124,042	344,317
Milford Bor.	218,740	2,014,470	2,233,210	4,102	98,650	1,350	118,825	927,245	1,146,070
Raritan Twp.	1,069,050	4,630,298	5,699,348	4,898	136,900	152,950	410,750	647,400	1,348,000
Readington Twp.	1,123,500	3,728,166	4,851,666	11,417	501,700	96,100	52,800	89,830	740,430
Stockton Bor.	36,750	260,350	297,100	1,844	43,600	600	20,500	4,490	69,190
Tewksbury Twp.	499,930	1,645,425	2,145,355	.....	112,850	82,100	31,550	86,445	312,945
Union Twp.	249,900	984,221	1,234,121	3,412	117,600	79,680	41,400	1,000	239,680
West Amwell Twp.	303,932	1,568,625	1,872,557	33	99,850	49,100	11,390	28,160	188,500
Totals	\$9,198,918	\$38,815,904	\$48,014,822	\$140,959	\$3,397,250	\$1,225,230	\$2,151,090	\$3,375,602	\$10,149,172

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5c-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alexandria Twp.	\$49,400	\$48,500	\$97,900	\$1,316,504	\$15.63	14.60		\$7,091,709	\$8,408,213
Bethlehem Twp.	30,400	29,000	59,400	1,324,483	9.99	18.53		5,180,810	6,505,293
Bloomsbury Bor.	23,200	43,800	67,000	697,351	10.61	20.95		2,276,507	2,973,858
Califon Bor.	25,500	26,050	51,550	630,023	12.15	17.87		2,534,751	3,164,774
Clinton, Town of	88,200	43,400	81,600	1,553,641	11.32	22.11		4,645,446	6,199,087
Clinton Twp.	78,300	116,800	193,100	3,179,358	15.01	13.17		19,518,902	22,698,260
Delaware Twp.	76,900	68,000	144,900	2,660,419	10.27	15.02		13,441,538	16,101,957
East Amwell Twp.	53,400	50,100	103,500	2,251,573	11.45	14.06		12,668,161	14,919,734
Flemington Bor.		94,850	94,850	4,202,406	9.77	20.66		13,889,204	18,091,619
Franklin Twp.	51,400	70,800	122,200	1,465,526	14.33	12.60		9,215,150	10,680,676
Frechtown Bor.	33,400	41,400	74,800	1,118,408	14.61	18.62		4,190,938	5,309,346
Glen Gardner Bor.	24,000	28,200	52,200	337,990	12.75	19.45		1,283,933	1,621,923
Hampton Bor.	30,700	46,085	76,785	630,905	12.72	19.40		2,272,803	2,893,708
High Bridge Bor.	67,100	76,225	143,325	2,222,203	11.47	18.94		7,801,104	10,023,307
Holland Twp.	52,600	83,200	135,800	2,773,696	2.35	12.28		16,591,080	19,364,776
Kingwood Twp.	53,400	59,200	112,600	1,709,269	14.33	14.56		9,026,947	10,736,216
Lambertville, City of	127,600	152,925	280,525	3,198,247	11.61	31.69		5,877,378	9,075,625
Lebanon Bor.	25,400	23,450	48,850	715,473	10.59	18.17		2,696,742	3,412,215
Lebanon Twp.	75,200	86,340	161,540	1,821,175	15.09	12.26		11,723,230	13,544,405
Milford Bor.	33,900	41,980	75,880	3,307,502	7.54	20.00		8,932,840	12,240,342
Raritan Twp.		139,480	139,480	6,912,766	9.32	16.49		28,863,101	35,775,867
Readington Twp.	169,850	247,650	417,500	5,186,013	14.00	13.95		29,927,301	35,113,314
Stockton Bor.	17,200	25,400	42,600	325,534	12.61	22.09		1,047,852	1,373,386
Tewksbury Twp.	47,800	88,425	136,225	2,322,075	15.17	12.31		15,282,886	17,604,461
Union Twp.	35,500	40,000	75,500	1,401,713	12.39	15.09		6,944,281	8,345,994
West Amwell Twp.	47,600	61,200	108,800	1,952,290	12.63	13.49		12,008,517	13,960,807
Totals	\$1,265,950	\$1,832,460	\$3,098,410	\$55,206,543	.....	.....	.....	\$254,932,611	\$310,139,154

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$532,220.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.323463078

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$27,197.47			\$83.07		\$27,114.40	\$1,014.65	\$83,326.00	\$68,989.42		\$25,253.92	\$205,698.39
2	21,042.23			20.98		21,021.25	785.01	56,148.55	38,841.41		15,424.07	132,220.29
3	9,619.34					9,619.34	358.87	47,135.00			16,848.48	73,961.69
4	10,236.88			87.00		10,149.88	381.90	36,821.00	18,758.33		10,420.85	76,531.96
5	20,051.76			61.76		19,990.00	748.06	64,000.00	36,936.10		54,090.44	175,764.60
6	73,420.51			102.45		73,318.06	2,739.07	187,692.03	135,472.98		77,947.28	477,169.42
7	52,083.90			138.54		51,945.36	1,943.07	97,905.00	92,298.29		29,038.29	273,130.01
8	48,259.84			146.32		48,113.52	1,800.41	103,034.90	60,621.67		44,187.69	257,758.19
9	58,519.69			71.98		58,447.71		161,669.53	80,661.47		109,795.67	410,574.38
10	34,548.05			47.20		34,500.85	1,288.87	76,806.00	63,745.08		33,579.67	209,920.47
11	17,173.78			199.37		16,974.41	640.79	59,972.00	49,650.10		36,054.01	163,291.22
12	5,246.32					5,246.32	195.72	20,525.00	9,693.47		7,400.00	43,060.51
13	9,360.08					9,360.08	349.19	28,927.00	17,294.32		23,000.00	78,930.59
14	32,421.71			105.28		32,316.43	1,209.54	100,000.00		\$7,600.00	53,598.58	254,724.55
15	62,637.92					62,637.92	2,336.81					64,974.73
16	34,727.70			43.65		34,684.05	1,295.57	99,809.00	66,931.54		42,113.03	244,833.19
17	29,356.30				\$38.82	29,395.12		61,984.73	190,729.67		88,964.13	371,023.65
18	11,037.26					11,037.26	411.76	38,572.42	20,393.19		5,336.96	75,751.59
19	43,811.16			127.93		43,683.23	1,634.45	140,833.00	80,719.06		7,809.81	274,679.55
20	39,593.00					39,593.00		97,837.00	57,497.65		54,391.53	249,319.18
21	115,721.75			177.61		115,544.14	4,317.18	319,623.93	159,467.53		45,066.67	644,019.45
22	113,578.64			373.72		113,204.92	4,237.23	339,312.75	196,223.54		72,803.88	725,782.32
23	4,442.40				2.10	4,444.50	165.73	8,414.00	22,318.03		5,695.96	41,038.22
24	56,943.95			99.49		56,844.46	2,124.39	141,095.50	105,035.07		46,940.48	352,039.90
25	26,995.89			101.62		26,894.27	1,007.13	77,005.50	49,697.19		19,000.00	173,604.09
26	45,158.07			91.98		45,066.09	1,684.69	51,743.00	114,484.53		33,963.04	246,941.35
27	\$1,003,185.60			\$2,079.95	\$40.92	\$1,001,146.57	\$32,670.00	\$2,560,142.84	\$1,736,459.64	\$7,600.00	\$958,724.44	\$6,296,743.49

Total County Taxes Appropriated \$1,021,632.49
 Less: Bank Stock Taxes Due County 20,485.92
 Net County Taxes Apportioned (12 A III) \$1,001,146.57
 * Adjustment (Net Total 12 A IIB) ± 2,039.03

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$1,003,185.60
 * Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Alexandria Twp.		321	\$1,541,100	\$9,000.00	\$24,412.00	\$21,000.00	\$54,412.00
2 Bethlehem Twp.		181	34,500	10,000.00	25,485.00	15,000.00	50,485.00
3 Bloomsbury Bor.	\$701.98	112	58,000	9,500.00	4,382.00	1,500.00	15,382.00
4 Calton Bor.	1,204.15		50,100	5,500.00	5,380.00	9,500.00	20,380.00
5 Clinton, Town of	3,311.83		176,550	12,000.00	17,902.00	12,000.00	41,902.00
6 Clinton Twp.			3,307,700	45,000.00	45,000.00	20,000.00	110,000.00
7 Delaware Twp.			699,200	20,000.00	30,769.00	25,000.00	75,769.00
8 East Amwell Twp.			261,800	25,000.00	24,262.00	25,000.00	74,262.00
9 Flemington Bor.	7,611.25		1,108,200	42,000.00	47,543.00	23,000.00	112,543.00
10 Franklin Twp.			160,000	5,000.00	22,335.00	22,600.00	49,935.00
11 Frenchtown Bor.	1,589.17		306,500	16,000.00	7,758.00	5,000.00	28,758.00
12 Glen Gardner Bor.		128	26,300	9,800.00	7,530.00	2,000.00	19,330.00
13 Hampton Bor.		165	123,630	6,101.00	7,587.00	3,500.00	17,188.00
14 High Bridge Bor.	638.97		143,980	19,000.00	12,507.00	7,000.00	38,507.00
15 Holland Twp.		492	421,100	519,000.00	213,192.00	473.00	732,665.00
16 Kingwood Twp.			83,200	18,000.00	30,350.00	29,000.00	77,350.00
17 Lambertville, City of	2,778.27		1,802,050	40,000.00	47,161.00	33,000.00	120,161.00
18 Lebanon Bor.			92,050	5,000.00	5,700.00	5,000.00	15,700.00
19 Lebanon Twp.			2,279,172	28,000.00	73,801.00	28,000.00	129,801.00
20 Milford Bor.	2,182.01		155,410	17,000.00	6,452.00	4,000.00	27,452.00
21 Raritan Township			2,406,500	55,000.00	91,811.00	34,000.00	180,811.00
22 Readington Twp.	668.29		179,050	40,000.00	76,367.00	80,000.00	196,367.00
23 Stockton Bor.			54,900	4,500.00	4,992.00	2,800.00	12,292.00
24 Tewksbury Twp.			636,700	8,000.00	46,615.00	38,000.00	92,615.00
25 Union Twp.			1,726,700	14,493.77	25,319.00	12,000.00	51,812.77
26 West Amwell Twp.			185,625	25,000.00	28,403.00	10,000.00	63,403.00
27 Totals	\$20,485.92	1,399	\$18,020,017	\$1,007,894.77	\$933,015.00	\$468,373.00	\$2,409,282.77

***Bank Stock Tax Due Municipality \$20,485.92
 Bank Stock Tax Due County 20,485.92
 Total Bank Stock Tax \$40,971.84

TOTAL BUDGETS—Regional, Consolidated and Joint School Districts
 Hunterdon Central High School \$598,272.50
 Delaware Valley Regional High School 362,289.00
 North Hunterdon Regional High School 576,586.20
 South Hunterdon Regional High School 327,532.23
 Flemington-Raritan School 481,293.46

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
East Windsor Twp.	\$787,955	\$2,869,695	\$3,657,650	\$12	\$87,900	\$68,800	\$207,800	\$156,700	\$521,200
Ewing Twp.	7,788,570	24,406,210	32,194,780	110,572	1,720,080	8,550	3,252,625	3,901,010	8,882,265
Hamilton Twp.	9,634,175	56,903,460	66,537,635	126,500	3,577,900	28,000	3,041,145	3,590,010	10,237,055
Hightstown Bor.	749,150	4,129,300	4,878,450	5,015	192,200	.....	558,450	.....	750,650
Hopewell Bor.	242,122	1,545,383	1,787,505	20,996	65,800	4,850	72,800	168,645	312,095
Hopewell Twp.	2,296,160	5,703,050	7,999,210	2,080	554,300	133,700	801,533	.....	1,489,533
Lawrence Twp.	4,891,280	18,487,360	23,378,640	6,538	946,525	37,000	1,151,480	1,446,700	3,581,705
Pennington Bor.	442,260	1,885,865	2,328,125	16,115	154,600	500	82,690	66,435	304,135
Princeton Bor.	5,570,000	16,208,150	21,778,150	44,215	1,313,840	.....	553,923	1,075,262	2,943,025
Princeton Twp.	20,906,301	63,637,000	84,543,301	41,477	1,459,200	6,900	1,524,205	1,016,200	4,006,505
Washington Twp.	882,360	1,665,175	2,547,535	2,190	132,195	152,880	67,450	71,105	423,630
West Windsor Twp.	2,556,100	8,584,938	11,141,038	321,654	296,500	112,800	103,300	1,277,542	1,790,142
City of Trenton	35,281,675	127,424,250	162,705,925	1,955,257	8,477,600	.....	13,496,450	16,452,000	38,426,050
Totals	\$92,028,108	\$333,449,836	\$425,477,944	\$2,652,621	\$18,978,640	\$553,980	\$24,913,761	\$29,221,609	\$73,667,990

MERCER COUNTY

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,618,575.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.5659820043

Total County Library Taxes Appropriated (including Adjustments) \$75,363.47

Less Total Adjustments 513.47

County Library Apportioned Rate Per \$100.00 (Applied to Col. 11) \$74,850.00

..... \$.0178088146

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5c-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
East Windsor Twp.	\$34,000	\$58,100	\$92,100	\$4,086,762	\$7.94	30.0	.....	\$8,534,517	\$12,621,279
Ewing Twp.	634,900	1,419,035	2,053,935	39,133,682	8.07	25.0	.....	96,584,340	135,718,022
Hamilton Twp.	1,787,300	3,403,210	5,190,510	71,710,680	9.46	26.53	.....	184,263,854	255,974,534
Hightstown Bor.	95,500	127,700	223,200	5,410,915	10.08	30.0	.....	†11,394,752	16,805,667
Hopewell Bor.	53,200	59,375	112,775	2,007,821	11.14	23.35	.....	5,867,763	7,875,584
Hopewell Twp.	180,400	324,100	504,500	8,986,323	12.27	20.0	.....	31,996,840	40,983,163
Lawrence Twp.	335,900	574,250	910,150	26,056,733	7.08	30.0	.....	54,550,160	80,606,893
Pennington Bor.	52,500	99,100	151,600	2,496,775	13.54	20.0	.....	9,312,500	11,809,275
Princeton Bor.	232,100	154,800	386,900	24,378,490	6.13	33½	.....	43,556,300	67,934,790
Princeton Twp.	253,800	407,300	661,100	87,930,183	2.31	100.0	.....	.....	87,930,183
Washington Twp.	34,700	64,500	99,200	2,874,155	8.07	27.75	.....	6,632,771	9,506,926
West Windsor Twp.	98,400	141,600	240,000	13,012,834	5.37	30.0	.....	25,995,755	39,008,589
City of Trenton	3,112,900	3,052,650	6,165,550	196,921,682	8.40	41.06	.....	223,557,896	430,479,578
Totals	\$6,905,600	\$9,885,920	\$16,791,520	\$485,007,035	.....	.....	.....	†\$712,247,448	\$1,197,254,483

† Includes Equalization for Class II R. R. Hightstown Borough—\$11,702.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$71,434.17				\$78.79	\$71,512.96	\$2,250.18				\$324,835.86	
2	768,139.58			\$4,943.40		763,196.18	24,014.72			\$667,810.72	3,159,920.12	
3	1,448,769.80			3,450.71		1,445,319.09				1,642,201.80	6,786,268.99	
4	95,117.05			345.27		94,771.78	2,982.18			114,740.34	545,403.83	
5	44,574.39					44,574.39				30,289.90	223,660.79	
6	231,957.33			2,199.39		229,757.94	7,230.19			86,268.48	1,102,505.97	
7	456,220.51			6,972.90		449,247.61	14,136.71			328,947.03	1,844,844.35	
8	66,838.37			266.98		66,571.39				45,857.31	338,109.84	
9	384,498.69			2,519.22		381,979.47				426,631.52	1,494,417.47	
10	497,669.01			1,556.18		496,112.83	15,611.52			397,296.81	2,030,499.16	
11	53,807.49			39.65		53,767.84	1,691.82			17,150.00	232,075.41	
12	220,781.59			454.11		220,327.48	6,932.68			19,253.60	698,143.91	
13	2,436,436.94			31,220.90		2,405,216.04				8,117,161.18	16,523,000.18	
14	\$6,776,244.92			\$53,968.71	\$78.79	\$6,722,355.00	\$74,850.00	\$14,692,836.34	\$1,588,912.75	\$331,123.00	\$11,893,608.79	\$35,303,685.88

Joint School Adjustments:
 * East Windsor Township \$+251.14
 * Highstown Borough -1,068.03
 Total Adjustments \$816.89
 † Hopewell Township \$6,803.50
 † Pennington Borough 819.55
 Total Adjustments \$7,623.05

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
1 East Windsor Twp.	\$178.14	.....	\$17,100	\$47,333.45	\$55,076.00	\$10,000.00	\$112,409.45
2 Ewing Twp.	1,464.28	.....	118,948,500	151,000.00	708,210.00	170,000.00	1,029,210.00
3 Hamilton Twp.	3,310.32	.....	13,294,050	710,000.00	812,412.00	295,000.00	1,817,412.00
4 Hightstown Bor.	4,779.50	.....	2,033,900	30,000.00	72,533.00	38,000.00	140,533.00
5 Hopewell Bor.	2,146.08	.....	288,700	15,000.00	25,552.00	7,000.00	47,552.00
6 Hopewell Twp.	50.90	.....	3,328,259	36,000.00	144,982.96	71,700.00	252,682.96
7 Lawrence Twp.	1,705.36	.....	8,963,575	135,000.00	357,000.00	90,000.00	582,000.00
8 Pennington Bor.	2,291.14	.....	2,825,290	30,660.89	45,300.00	13,000.00	88,960.89
9 Princeton Bor.	9,877.48	.....	30,401,930	65,000.00	462,783.00	42,000.00	569,783.00
10 Princeton Twp.	1,221.66	.....	6,817,700	120,000.00	192,228.00	95,000.00	407,228.00
11 Washington Twp. ....	.....	.....	158,400	38,000.00	63,300.00	19,000.00	120,300.00
12 West Windsor Twp.	596.40	.....	424,000	64,075.00	117,940.00	11,000.00	192,975.00
13 City of Trenton	51,693.06	.....	74,489,675	169,000.00	3,496,351.00	960,000.00	4,625,351.00
14 Totals	\$79,314.32	.....	\$261,991,079	\$1,611,069.34	\$6,553,627.96	\$1,821,700.00	\$9,986,397.30

Total County Taxes Appropriated	\$6,501,669.32
Less: Bank Stock Taxes Due County	79,314.32
Net County Taxes Apportioned (12 A III)	\$6,722,355.00
Adjustments (Net Total 12 A Iib)	-53,889.92
Total County Taxes Apportioned (including Adjustments— Total 12 A I)	\$6,776,244.92

***Bank Stock Tax Due Municipality	\$79,314.32
Bank Stock Tax Due County	79,314.32
Total Bank Stock Tax	\$158,628.64

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Carteret Bor.	\$4,192,950	\$10,838,105	\$15,031,055	\$23,019	\$569,170	.....	\$2,125,480	\$924,695	\$3,619,345
Cranbury Twp.	1,349,700	2,668,900	4,018,600	1,273	135,900	\$26,900	81,800	124,000	368,600
Dunellen Bor.	1,075,985	4,390,725	5,466,710	67,593	377,400	.....	460,300	274,050	1,111,750
East Brunswick Twp.	6,688,625	18,592,350	25,280,975	5,583	1,788,700	4,225	770,000	514,000	3,076,925
Edison Twp.	8,427,466	40,716,657	49,144,123	53,290	2,483,745	12,400	793,350	2,589,686	5,879,181
Helmetta Bor.	72,765	781,350	854,115	1,089	46,045	.....	455,200	2,000	503,245
Highland Park Bor.	3,594,550	13,662,425	17,256,975	2,322	468,000	.....	289,180	510,325	1,267,505
Jamesburg Bor.	521,975	2,217,950	2,739,925	8,044	53,900	.....	157,850	52,350	264,100
Madison Twp.	3,378,640	12,825,955	16,204,595	11,002	1,137,700	9,225	142,645	560,915	1,850,485
Metuchen Bor.	3,322,658	10,939,930	14,261,988	79,920	2,192,533	.....	93,974	409,699	2,696,206
Middlesex Bor.	2,203,070	8,278,130	10,481,200	6,133	571,860	.....	149,170	998,375	1,719,405
Milltown Bor.	1,123,850	4,904,975	6,028,825	7,856	273,400	100	202,125	241,900	717,525
Monroe Twp.	1,387,010	2,349,500	3,736,510	3,038	238,700	72,825	36,700	139,600	487,825
New Brunswick City	14,956,165	35,978,260	50,934,425	485,449	302,800	.....	3,395,725	5,537,650	9,236,175
North Brunswick Twp.	2,321,600	14,019,400	16,341,000	123,199	510,800	12,200	1,442,050	2,840,366	4,803,416
Perth Amboy City	18,238,845	35,935,545	54,174,390	1,208,574	753,480	.....	9,262,840	1,076,700	11,093,020
Piscataway Twp.	3,596,375	15,719,076	19,315,451	1,450	1,291,600	6,250	58,370	2,883,120	4,239,340
Plainsboro Twp.	596,016	2,566,289	3,162,305	7,847	64,220	28,600	231,018	172,084	495,922
Sayreville Bor.	3,640,575	26,073,575	29,714,150	118,022	1,017,950	.....	8,291,295	259,550	9,568,795
South Amboy City	1,280,730	3,540,000	4,820,730	1,530,999	93,470	.....	37,400	301,230	432,100
South Brunswick Twp.	1,837,238	7,000,745	8,837,983	252,314	441,250	50,150	437,150	1,234,930	2,163,480
South Plainfield Bor.	5,991,550	30,383,225	36,374,775	150,231	905,200	100	2,461,820	2,325,560	5,692,670
South River Bor.	2,387,190	6,291,935	8,679,125	3,073	593,425	.....	215,800	434,875	1,244,100
Spotswood Bor.	513,260	3,893,690	4,406,950	117,047	311,690	600	10,750	606,955	929,905
Woodbridge Twp.	7,793,731	43,117,157	50,910,888	1,855,704	3,521,400	800	3,370,940	2,966,359	9,850,499
Totals	\$100,491,919	\$357,685,849	\$458,177,768	\$6,124,071	\$20,144,248	\$224,375	\$34,972,932	\$27,980,964	\$83,322,519

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Carteret Bor.	\$306,500	\$927,165	\$1,233,665	\$17,439,754	\$17.05	13.14	.....	\$99,360,536	\$116,800,290
Cranbury Twp. ....	.....	47,500	47,500	4,340,973	7.81	24.69	.....	12,257,625	16,598,598
Dunellen Bor.	188,700	286,150	474,850	6,171,203	14.22	17.24	.....	26,242,745	32,413,948
East Brunswick Twp.	463,800	1,529,500	1,993,300	26,370,183	10.31	24.34	.....	78,584,986	104,955,169
Edison Twp.	977,475	2,358,375	3,335,850	51,740,744	9.62	21.18	.....	182,886,675	234,627,419
Helmetta Bor.	20,500	23,125	43,625	1,314,824	8.30	17.15	.....	4,126,147	5,440,971
Highland Park Bor.	234,000	359,500	593,500	17,933,302	9.25	31.20	.....	38,053,842	55,987,144
Jamesburg Bor.	53,900	106,300	160,200	2,851,869	9.74	31.79	.....	5,878,902	8,730,771
Madison Twp.	568,850	1,239,450	1,808,300	16,257,782	11.73	17.74	.....	75,140,380	91,398,142
Metuchen Bor.	375,500	700,660	1,076,160	15,961,954	14.59	19.26	.....	59,787,794	75,749,748
Middlesex Bor.	258,250	604,940	863,190	11,343,548	13.21	21.10	.....	39,192,734	50,536,282
Milltown Bor.	136,700	269,975	406,675	6,347,531	8.06	21.26	.....	22,328,771	28,676,302
Monroe Twp.	118,100	137,200	255,300	3,972,073	14.00	15.34	.....	20,621,443	24,593,516
New Brunswick City	278,500	687,075	965,575	59,690,474	7.46	30.05	.....	118,564,493	178,254,967
North Brunswick Twp.	219,900	345,000	564,900	20,704,715	7.44	19.90	.....	65,774,578	86,479,293
Perth Amboy City ....	.....	793,800	793,800	65,682,184	10.13	33.37	.....	108,170,201	173,852,385
Piscataway Twp.	425,300	946,515	1,371,815	22,184,426	10.32	20.86	.....	73,280,191	95,464,617
Plainsboro Twp.	26,000	18,700	44,700	3,621,374	5.67	22.72	.....	10,756,291	14,377,665
Sayreville Bor.	521,500	1,362,350	1,883,850	37,517,117	7.11	20.21	.....	117,312,817	154,829,934
South Amboy City ....	.....	259,875	259,875	6,523,954	9.50	16.06	.....	25,196,269	31,720,223
South Brunswick Twp.	215,600	436,400	652,000	10,601,777	13.74	18.65	.....	38,550,666	49,152,443
South Plainfield Bor.	452,600	1,144,400	1,597,000	40,620,676	5.39	46.00	.....	42,700,823	83,321,499
South River Bor.	295,250	489,840	785,090	9,141,208	13.46	17.70	.....	40,355,480	49,496,688
Spotswood Bor.	155,700	407,200	562,900	4,891,002	10.65	15.82	.....	23,449,877	28,340,879
Woodbridge Twp.	1,784,590	4,695,601	6,480,191	56,145,900	17.75	12.58	.....	353,786,155	409,932,055
Totals	\$8,077,215	\$20,176,596	\$28,253,811	\$519,370,547	.....	.....	.....	\$1,682,360,401	\$2,201,730,948

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,165,510.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$4.444656

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$519,137.10			\$3,495.08		\$515,642.02	\$1,032,806.40			\$1,424,070.84	\$2,972,519.26	
2	73,775.05			743.51		73,031.54	234,602.50			31,299.64	338,933.68	
3	144,068.84			65.70		144,003.14	505,470.00			227,818.60	877,291.74	
4	406,489.61			11,772.19		454,711.42	2,059,835.00			202,049.86	2,716,602.28	
5	1,042,838.16			8,496.72		1,034,341.44	2,686,694.00		\$395,532.00	859,304.62	4,975,872.06	
6	24,183.24					24,183.24	66,358.00			18,493.02	109,034.26	
7	248,843.60			562.26		248,281.34	1,018,441.55			391,862.94	1,658,585.83	
8	38,805.27			157.95		38,647.32	172,639.01			66,237.75	277,524.08	
9	406,233.30			2,675.08		403,558.22	817,124.85			685,964.65	1,906,647.72	
10	336,681.57			293.13		336,388.44	1,195,371.50			795,863.71	2,327,623.65	
11	224,616.39			2,876.71		221,739.68	998,492.50			277,732.58	1,497,964.76	
12	127,456.29				\$1,390.01	128,846.30	357,552.50			25,093.83	511,492.63	
13	109,309.71			558.43		108,751.28	379,163.00			68,049.97	555,964.23	
14	792,282.00			324.78		791,957.22	2,014,370.52			1,573,553.37	4,450,174.61	
15	384,370.71			532.67		383,838.04	917,975.09		70,293.50	238,349.73	1,540,162.86	
16	772,714.04			656.94		772,057.10	2,255,318.48		97,783.15	3,527,215.39	6,652,374.12	
17	424,307.37			2,534.45		421,772.92	1,695,868.50			170,249.62	2,287,891.04	
18	63,903.78			44.28		63,859.50	141,440.00				205,299.50	
19	688,165.79			1,785.27		686,380.52	1,602,236.00			375,129.62	2,663,746.14	
20	140,985.47			336.59		140,648.88	235,248.00		20,200.50	214,518.36	619,615.74	
21	218,465.69			480.43		217,985.26	1,162,290.00			75,968.61	1,456,243.87	
22	370,335.40				317.48	370,652.88	739,721.00			1,078,920.90	2,189,294.78	
23	219,995.75			1,064.59		218,931.16	669,136.00			341,734.99	1,229,802.15	
24	125,965.45			322.39		125,643.06	337,040.64			57,941.92	520,625.62	
25	1,822,006.50			3,726.07		1,818,280.43	6,380,163.50			1,762,552.73	9,960,996.66	
26	\$9,785,936.08			\$43,505.22	\$1,707.49	\$9,744,138.35	\$29,675,358.54		\$592,809.15	\$14,489,977.25	\$54,502,283.29	

***Bank Stock Tax Due Municipality \$79,828.58
 Bank Stock Tax Due County 79,828.58
 Total Bank Stock Tax \$159,657.16

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Carteret Bor.	\$3,227.10	.....	\$3,504,870	\$127,600.00	\$207,640.00	\$61,000.00	\$396,240.00
2 Cranbury Twp.	2,355.36	.....	281,400	26,000.00	47,500.00	28,000.00	101,500.00
3 Dunellen Bor.	4,349.24	.....	609,400	50,000.00	84,131.00	35,697.94	169,828.94
4 East Brunswick Twp.	298.92	.....	2,853,850	395,000.00	322,984.00	150,000.00	867,984.00
5 Edison Twp.	4,544.38	.....	78,484,970	600,000.00	1,365,739.00	125,000.00	2,090,739.00
6 Helmetta Bor. ....	.....	.....	87,900	6,500.00	14,147.00	100.00	20,747.00
7 Highland Park Bor.	3,288.16	.....	4,586,125	135,000.00	253,993.00	30,000.00	418,993.00
8 Jamesburg Bor.	919.36	.....	311,150	30,750.00	37,133.00	20,000.00	87,883.00
9 Madison Twp.	401.50	.....	2,970,950	420,000.00	210,261.00	139,000.00	769,261.00
10 Metuchen Bor.	4,592.80	.....	9,532,570	150,000.00	152,991.00	50,000.00	352,991.00
11 Middlesex Bor.	146.92	.....	1,261,860	235,000.00	181,574.00	45,000.00	461,574.00
12 Milltown Bor.	2,736.42	.....	874,500	23,781.74	188,366.00	12,000.00	224,147.74
13 Monroe Twp. ....	.....	.....	2,777,900	45,000.00	71,623.00	66,000.00	182,623.00
14 New Brunswick City	16,394.16	.....	33,808,140	798,257.50	1,500,582.58	125,000.00	2,423,840.08
15 North Brunswick Twp.	606.40	.....	1,367,245	198,000.00	205,553.00	18,400.00	421,953.00
16 Perth Amboy City	14,837.98	.....	11,675,461	792,000.00	545,977.89	150,000.00	1,487,977.89
17 Piscataway Twp. ....	.....	.....	1,638,010	241,000.00	325,075.15	115,000.00	681,075.15
18 Plainsboro Twp. ....	.....	.....	357,100	24,750.00	46,950.00	2,000.00	73,700.00
19 Sayreville Bor.	2,370.38	.....	1,504,950	375,000.00	940,408.00	38,000.00	1,353,408.00
20 South Amboy City	2,751.16	.....	2,357,150	130,000.00	456,254.50	28,000.00	614,254.50
21 South Brunswick Twp. ....	.....	.....	1,107,950	89,000.00	209,168.00	45,000.00	343,168.00
22 South Plainfield Twp.	1,078.02	.....	3,031,750	195,000.00	271,119.00	70,000.00	536,119.00
23 South River Bor.	6,852.32	.....	2,172,950	106,300.00	280,395.00	48,000.00	434,695.00
24 Spotswood Bor.	592.08	.....	284,300	100,000.00	37,310.00	15,000.00	152,310.00
25 Woodbridge Twp.	7,485.92	.....	9,807,885	800,000.00	2,461,239.87	175,000.00	3,436,239.87
26 Totals	\$79,828.58	.....	\$177,250,336	\$6,093,939.24	\$10,418,119.99	\$1,591,197.94	\$18,103,257.17

Total County Taxes Appropriated \$9,823,966.93
 Less: Bank Stock Taxes Due County 79,828.58
 Net County Taxes Apportioned (12 A III) \$9,744,138.35
 † Adjustments (Net Total 12 A IIb) ± +41,797.73

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$9,785,936.08

‡ 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 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Atlantic Twp.	\$717,750	\$1,371,400	\$2,089,150	.....	\$8,950	\$66,600	\$21,250	\$136,300	\$233,100
Asbury Park City	10,088,700	14,219,200	24,307,900	\$137,451	779,700	.....	2,324,640	1,549,760	4,654,100
Atlantic Highlands Bor.	2,117,064	7,307,580	9,424,644	25,139	218,600	.....	293,750	.....	512,350
Allentown Bor.	156,130	962,490	1,118,620	.....	92,650	1,300	27,250	28,025	149,225
Allenhurst Bor.	752,025	1,472,325	2,224,350	17,220	105,500	.....	15,600	82,350	203,450
Avon-By-The-Sea Bor.	1,550,695	3,403,170	4,953,865	12,147	182,225	.....	94,065	.....	276,290
Belmar Bor.	2,680,750	8,730,650	11,411,400	13,941	1,136,240	.....	.....	.....	1,136,240
Bradley Beach Bor.	2,522,750	3,589,550	6,112,300	18,077	220,950	.....	.....	330,065	531,015
Brielle Bor.	1,790,870	4,597,745	6,388,615	421	440,100	.....	34,350	57,300	531,750
Deal Bor.	2,207,700	5,251,600	7,459,300	.....	202,600	.....	5,000	307,600	515,200
Eatontown Bor.	859,650	2,616,100	3,475,750	4,590	166,600	1,650	121,390	389,530	679,170
Englishtown Bor.	86,131	427,950	514,081	160	144,675	.....	.....	.....	144,675
Freehold Twp.	1,132,745	2,128,900	3,261,645	5,936	53,450	285,025	.....	.....	338,475
Farmingdale Bor.	147,880	771,990	919,870	12,404	22,900	.....	65,175	.....	88,075
Fair Haven Bor.	1,240,800	4,160,350	5,401,150	.....	596,500	.....	.....	.....	596,500
Freehold Bor.	1,707,900	6,942,750	8,650,650	22,758	861,600	.....	1,052,900	.....	1,914,500
Holmdel Twp.	742,450	1,662,650	2,405,100	.....	101,650	41,200	4,100	176,200	323,150
Howell Twp.	1,158,223	4,733,855	5,892,078	2,760	14,100	267,625	39,200	169,090	490,015
Highlands Bor.	659,653	1,739,880	2,399,533	.....	197,130	.....	20,950	61,300	279,380
Interlaken Bor.	449,760	1,258,660	1,708,420	.....	124,114	.....	.....	.....	124,114
Keyport Bor.	1,020,725	3,515,925	4,536,650	5,666	845,125	.....	.....	.....	845,125
Keansburg Bor.	1,414,235	3,329,200	4,743,435	4,560	365,950	.....	59,175	200,575	625,700
Little Silver Bor.	1,298,775	5,242,750	6,541,525	4,654	352,100	.....	58,175	199,150	609,425
Loch Arbour Village	715,400	1,987,980	2,703,380	.....	20,985	.....	4,500	26,100	51,585
Long Branch City	6,446,100	13,843,950	20,290,050	164,342	1,041,850	.....	204,700	1,573,225	2,819,775
Manalapan Twp.	695,900	1,058,800	1,754,700	596	120,000	16,900	.....	115,060	251,960
Marlboro Twp.	866,970	1,729,645	2,596,615	2,255	189,470	30,250	145,830	75,480	441,030
Matawan Twp.	690,984	2,687,050	3,378,034	8,459	188,200	.....	.....	.....	188,200
Middletown Twp.	34,320,850	135,046,725	169,367,575	5,345	1,049,900	76,800	1,490,800	6,074,225	8,691,725
Millstone Twp.	641,100	723,165	1,364,265	.....	6,800	22,450	4,665	47,500	81,415

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1960—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Manasquan Bor.	\$1,204,395	\$3,440,225	\$4,644,620	\$8,873	\$136,115	.....	\$42,795	\$111,785	\$290,695
Matawan Bor.	620,931	2,708,737	3,329,668	13,361	27,450	.....	153,902	.....	183,352
Monmouth Beach Bor.	593,716	1,471,001	2,064,717	.....	118,925	.....	1,350	39,850	160,125
Neptune Twp.	4,976,208	11,778,060	16,754,268	33,517	814,490	\$2,000	145,380	1,055,480	2,017,350
Neptune City Bor.	137,285	3,075,525	3,212,810	.....	.....	.....	40,280	183,540	223,820
New Shrewsbury Bor.	2,390,380	6,655,745	9,046,125	.....	395,975	8,600	254,110	62,925	631,610
Ocean Twp.	3,000,645	9,939,690	12,940,335	.....	593,980	3,200	101,630	224,105	922,915
Oceanport Bor.	2,021,885	7,498,290	9,520,175	6,576	177,200	.....	26,200	279,100	482,500
Raritan Twp.	2,014,275	8,071,725	10,086,000	1,299	166,200	.....	.....	.....	166,200
Roosevelt Bor.	60,670	494,180	554,850	.....	69,510	.....	.....	.....	69,510
Rumson Bor.	2,499,600	5,833,100	8,332,700	.....	744,800	.....	.....	174,800	919,600
Red Bank Bor.	3,625,270	9,317,160	12,942,430	56,742	2,381,725	.....	.....	.....	2,381,725
Shrewsbury Twp.	18,000	119,000	137,000	.....	1,000	.....	.....	2,500	3,500
Sea Bright Bor.	755,280	1,246,880	2,002,160	.....	32,650	.....	33,050	109,350	175,050
Sea Girt Bor.	2,810,252	5,066,114	7,876,366	11,310	422,900	.....	17,200	172,500	612,600
Shrewsbury Bor.	1,127,323	2,934,598	4,061,921	.....	281,551	7,000	98,850	214,150	601,551
Spring Lake Bor.	2,817,650	4,050,050	6,867,700	16,677	509,700	.....	.....	636,050	1,145,750
Spring Lake Heights Bor.	826,051	2,606,339	3,432,390	1,926	181,050	.....	1,700	45,580	228,330
South Belmar Bor.	670,960	2,429,180	3,100,140	.....	.....	.....	15,725	30,350	46,075
Upper Freehold Twp.	940,280	1,841,500	2,781,780	763	96,000	183,000	16,800	71,705	367,565
Union Beach Bor.	523,965	1,507,625	2,031,590	730	377,430	.....	.....	.....	377,430
Wall Twp.	5,072,900	14,181,650	19,254,550	1,079	741,875	26,000	58,100	236,865	1,062,840
West Long Branch Bor.	1,111,485	4,638,180	5,749,665	.....	273,000	3,200	201,650	6,050	483,900
Totals	\$120,700,071	\$357,418,539	\$478,118,610	\$621,733	\$18,304,140	\$1,042,800	\$7,298,187	\$15,255,520	\$41,900,647

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic Twp.	\$2,000	\$56,300	\$58,300	\$2,263,950	\$14.0732	12.32	.....	\$14,868,236	\$17,132,186
Asbury Park City	275,900	229,950	505,850	28,593,601	9.7289	33.96	.....	47,270,132	75,863,733
Atlantic Highlands Bor.	67,225	222,300	289,525	9,672,608	5.1939	55.10	.....	7,679,973	17,352,581
Allentown Bor.	34,600	57,500	92,100	1,175,745	11.5837	27.39	.....	2,965,425	4,141,170
Allenhurst Bor.	25,300	23,000	48,300	2,396,720	9.0820	23.98	.....	7,051,504	9,448,224
Avon-By-The-Sea Bor.	153,675	77,100	230,775	5,011,527	6.4636	30.36	.....	11,363,213	16,374,740
Belmar Bor.	94,300	149,800	244,100	12,317,481	6.2233	33.00	.....	23,168,600	35,486,981
Bradley Beach Bor.	60,050	96,750	156,800	6,524,592	10.7534	28.10	.....	15,639,657	22,164,249
Brielle Bor.	88,000	138,925	226,925	6,693,861	8.2414	26.67	.....	17,565,696	24,259,557
Deal Bor. ....	.....	67,300	67,300	7,907,200	7.4463	44.32	.....	9,371,250	17,278,450
Eatontown Bor.	58,600	238,500	297,100	3,862,410	15.0012	15.04	.....	19,634,289	23,496,699
Englishtown Bor. ....	.....	30,850	30,850	628,066	14.7592	16.54	.....	2,594,026	3,222,092
Freehold Twp.	21,300	145,770	167,070	3,438,986	17.3051	14.92	.....	18,599,246	22,038,232
Farmingdale Bor.	300	39,500	39,800	980,549	13.0874	20.51	.....	3,565,112	4,545,661
Fair Haven Bor.	139,100	302,500	441,600	5,556,050	17.4704	16.67	.....	26,999,269	32,555,319
Freehold Bor.	175,500	310,400	485,900	10,102,008	12.1955	22.31	.....	30,124,114	40,226,122
Holmdel Twp.	40,100	159,750	199,850	2,528,400	18.9581	13.91	.....	14,885,338	17,413,738
Howell Twp.	2,800	353,820	356,620	6,028,233	17.9886	19.66	.....	24,077,799	30,106,032
Highlands Bor.	103,600	105,380	208,980	2,469,953	13.7434	22.35	.....	8,336,632	10,806,585
Interlaken Bor.	34,000	70,900	104,900	1,727,634	12.4010	20.58	.....	6,592,940	8,320,574
Keyport Bor.	125,425	213,600	339,025	5,048,415	14.5014	19.21	.....	19,079,435	24,127,850
Keansburg Bor.	202,400	225,500	427,900	4,945,795	14.2047	21.76	.....	17,055,439	22,001,234
Little Silver Bor.	151,800	335,650	487,450	6,668,154	13.3188	19.05	.....	27,797,188	34,465,542
Loch Arbour Village	11,600	8,500	20,100	2,734,866	4.2744	103.76	\$97,964	.....	2,636,901
Long Branch City	422,900	612,400	1,035,300	22,238,867	12.9643	24.51	.....	62,492,691	84,731,558
Maujiapan Twp.	51,000	91,800	142,800	1,864,456	20.9934	11.96	.....	12,916,704	14,781,160
Marlboro Twp.	85,100	105,000	190,100	2,849,800	21.0397	14.67	.....	15,103,555	17,953,355
Matawan Twp. ....	.....	320,300	320,300	3,254,393	17.7239	16.01	.....	17,721,491	20,975,884
Middletown Twp.	104,400	2,253,900	2,358,300	175,706,345	2.2942	104.75	7,680,153	.....	168,026,192
Millstone Twp. ....	.....	51,700	51,700	1,393,980	19.0409	15.62	.....	7,369,825	8,763,805

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.1b	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Manasquan Bor.	\$42,800	\$182,400	\$225,200	\$4,718,988	\$15.2608	13.78	.....	\$20,060,895	\$33,779,883
Matawan Bor. ....	.....	215,710	215,710	3,310,671	16.9627	14.85	.....	19,092,338	22,403,009
Monmouth Beach Bor.	56,000	60,910	116,910	2,107,932	11.4631	27.70	.....	5,389,134	7,497,066
Neptune Twp.	583,775	919,625	1,503,400	17,301,735	12.5893	19.37	.....	69,741,694	87,043,429
Neptune City Bor. ....	.....	206,890	206,890	3,229,740	14.4177	19.68	.....	13,112,444	16,342,184
New Shrewsbury Bor.	153,100	401,875	554,975	9,122,760	10.3070	28.28	.....	22,941,587	32,064,347
Ocean Twp.	333,500	717,290	1,052,790	12,810,490	12.5657	22.32	.....	44,521,188	57,331,678
Oceanport Bor.	87,000	156,350	243,350	9,765,901	4.8464	45.36	.....	11,467,865	21,233,766
Raritan Twp. ....	.....	1,030,060	1,030,060	9,223,439	12.8332	22.72	.....	34,306,605	43,530,044
Roosevelt Bor.	21,800	34,100	55,900	568,460	18.1444	20.07	.....	2,209,723	2,778,183
Rumson Bor.	167,600	296,600	464,200	8,788,100	12.3996	17.48	.....	39,337,208	48,125,308
Red Bank Bor.	188,700	321,900	510,600	14,870,297	12.5702	19.40	.....	53,771,126	68,641,423
Shrewsbury Twp. ....	.....	.....	.....	140,500	35.8130	19.57	.....	563,051	703,551
Sea Bright Bor. ....	.....	30,550	30,550	2,146,660	11.2496	23.32	.....	6,583,431	8,730,091
Sea Girt Bor. ....	.....	91,900	91,900	8,408,376	5.0454	30.43	.....	18,007,189	26,415,565
Shrewsbury Bor.	83,300	206,500	289,800	4,373,672	12.5751	19.17	.....	17,127,025	21,500,697
Spring Lake Bor.	46,500	100,700	147,200	7,882,927	8.1882	17.83	.....	31,049,066	39,532,893
Spring Lake Heights Bor.	54,700	174,523	229,223	3,433,423	11.2266	23.89	.....	10,935,085	14,368,508
South Belmar Bor. ....	.....	55,000	55,000	3,091,215	6.0583	38.42	.....	4,968,938	8,060,153
Upper Freehold Twp.	39,600	42,350	81,950	3,068,098	9.2504	26.35	.....	7,775,259	10,843,357
Union Beach Bor.	174,300	324,550	498,850	1,910,900	24.9790	14.05	.....	12,428,125	14,339,025
Wall Twp.	350,500	621,000	971,500	19,346,969	8.7841	31.12	.....	42,617,397	61,964,360
West Long Branch Bor.	134,600	313,800	448,400	5,785,165	11.7317	22.16	.....	20,196,476	25,981,641
Totals	\$5,050,750	\$13,599,178	\$18,649,928	\$501,991,062	.....	.....	\$7,778,117	\$1,009,692,528	\$1,503,905,473

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$80,690.28			\$27.60		\$80,662.68	\$1,719.29	\$161,039.75	†\$66,720.35		\$8,468.25	\$318,610.32
2	357,307.90			1,258.24	\$90.83	356,140.49		877,247.76			1,548,459.74	2,781,847.99
3	81,728.31			116.75		81,611.56	1,739.21	267,092.35	†10,112.32		141,835.84	502,391.28
4	19,504.36			88.69		19,415.67	415.57	*83,275.93			33,088.18	136,195.35
5	44,499.86			15.60		44,484.26	948.13	42,500.00			129,738.35	217,670.74
6	77,122.81			180.88		76,941.93		113,586.50			133,400.00	323,928.43
7	167,134.63			292.64	13.74	166,835.73	3,555.44	349,792.00			246,351.80	766,554.97
8	104,390.62			87.58		104,303.04		314,738.96			282,579.67	701,621.67
9	114,259.22			118.12		114,141.10	2,432.84	271,395.00			163,700.00	551,668.94
10	81,379.16			176.00		81,203.16	1,731.10	279,721.15			226,145.92	588,801.33
11	110,666.27			1,061.62		109,604.65	2,336.53	306,381.50	†62,581.95		98,506.38	579,411.01
12	15,175.62			5.98		15,169.64	323.35	*37,315.83	†23,937.76		15,951.06	92,697.64
13	103,797.08			385.06		103,412.02	2,203.98	256,296.25	†143,388.24		89,822.22	595,122.71
14	21,409.45			102.30		21,307.15	453.95	49,264.00	†32,106.97		25,196.53	128,328.60
15	153,331.14			421.48		152,909.66	3,258.45	372,547.00	†243,313.28		198,640.98	970,669.37
16	189,459.58			82.80		189,376.78		430,310.93	†273,704.92		338,600.98	1,231,993.61
17	82,016.34			370.83		81,645.51	1,740.31	294,312.00			101,639.49	479,337.31
18	141,795.33			907.30		140,888.03	3,001.30	592,830.00	†272,277.60		75,400.00	1,084,396.93
19	50,897.55			127.41		50,770.14	1,081.89	142,028.00	†6,937.68		138,639.78	339,457.49
20	39,188.78			32.70		39,156.08	834.57	99,375.00			74,878.60	214,244.25
21	113,638.90			71.04		113,567.86		321,653.00			296,870.63	732,091.49
22	103,622.83			249.95		103,372.88	2,202.71	160,399.50			436,564.34	702,539.43
23	162,327.09			469.28		161,857.81	3,449.57	522,201.70			200,609.31	888,118.39
24	12,419.45					12,419.45		*41,779.90			62,700.00	116,899.35
25	399,074.15			933.80		398,140.35		1,504,130.57			980,861.51	2,883,132.43
26	69,617.26			62.82		69,554.44	1,482.47	*171,184.17	†109,792.74		39,400.00	391,413.82
27	84,557.87			678.51		83,879.36	1,786.70	235,364.50	†139,367.42		139,193.15	599,591.13
28	98,793.57			483.15		98,310.42		*322,845.68			145,650.12	576,806.22
29	791,380.58			8,275.08		783,105.50		2,394,226.25			853,724.45	4,081,056.20
30	41,276.33			222.00		41,054.33	874.58	160,297.97			63,200.00	265,426.88

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)						Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from				III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
31	\$159,098.67			\$127.10		\$158,971.57	\$3,388.36	\$318,219.00			\$239,577.66	\$720,156.59
32	105,515.13			631.15		104,883.98		*355,491.32			101,205.29	561,580.59
33	35,310.16			139.74		35,170.42	749.22	86,365.00			119,351.67	241,636.31
34	409,962.75			782.60		409,180.15	8,720.18	1,298,032.36			462,237.53	2,178,170.22
35	76,969.48			367.61		76,601.87	1,631.95	247,941.30			139,481.75	465,656.87
36	151,018.73			1,398.88		149,619.85	3,187.00	*534,489.12	†\$66,433.35		186,554.44	940,283.76
37	270,024.43			1,421.43		268,603.00	5,724.47	*908,381.35			427,031.49	1,609,740.31
38	100,008.16			177.84		99,830.32	2,127.02	265,939.63			105,400.00	473,296.99
39	205,020.60			388.92		204,631.68	4,360.82	771,287.62			203,387.07	1,183,667.19
40	13,084.87					13,084.87		71,846.50			18,212.52	103,143.89
41	226,663.67			1,521.00		225,142.67	4,797.59	319,421.77	†283,690.72		256,639.06	1,089,691.81
42	323,291.79			1,762.64		321,529.15		917,195.36			630,505.65	1,869,230.16
43	3,313.63					3,313.63		*11,727.68	†1,459.70		33,816.28	50,317.29
44	41,117.54			100.16		41,017.38	874.11	66,199.00			133,401.85	241,492.34
45	124,413.73			219.45		124,194.28	2,647.29	122,000.00			175,400.00	424,241.57
46	101,265.37			147.62		101,117.75	2,155.15	340,218.00			106,504.83	549,995.73
47	186,194.57			112.50		186,082.07		115,839.00			343,562.21	645,474.28
48	67,673.72			338.75		67,334.97	1,434.56	244,189.00			72,500.00	385,458.53
49	37,962.23			80.72		37,881.51	807.70	92,086.00			56,500.00	187,275.21
50	51,070.74					51,070.74	1,088.59	*218,052.07			13,600.00	283,811.40
51	67,534.86			80.50		67,454.36	1,437.77	228,468.00			179,964.06	477,324.19
52	291,843.76			2,086.72		289,757.04	6,173.29	1,108,577.53			294,960.87	1,689,468.73
53	122,370.01			600.32		121,769.69	2,594.91	423,024.90			131,310.06	678,699.56
54	\$7,083,190.92			\$29,790.86	\$104.57	\$7,053,504.63	\$91,471.92	\$20,250,115.68	\$1,735,825.00		\$11,720,921.57	\$40,851,838.80

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,817,880.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$4.7098644
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes \$0.1003919

* Denotes joint schools.
 † Denotes regional schools.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1960—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Atlantic Twp. ....	.....	.....	\$122,200	\$50,000.00	\$67,228.00	\$10,000.00	\$127,228.00
2 Asbury Park City	\$8,887.14	.....	7,573,600	275,000.00	930,435.34	205,000.00	1,419,435.34
3 Atlantic Highlands Bor.	2,887.30	.....	804,300	58,000.00	93,142.00	22,000.00	173,142.00
4 Allentown Bor.	1,061.82	.....	188,700	17,000.00	8,500.00	8,500.00	34,000.00
5 Allenhurst Bor.	4,914.79	.....	412,250	27,000.00	161,429.00	5,000.00	193,429.00
6 Avon-By-The-Sea Bor. ....	.....	.....	150,780	83,300.00	84,090.00	14,000.00	181,390.00
7 Belmar Bor.	2,648.20	.....	1,643,695	130,000.00	283,842.00	36,000.00	449,842.00
8 Bradley Beach Bor.	3,128.79	.....	1,718,000	57,101.03	175,325.97	27,000.00	259,427.00
9 Brielle Bor. ....	.....	.....	246,800	43,000.00	44,058.00	20,000.00	107,058.00
10 Deal Bor. ....	.....	.....	808,400	59,000.00	227,890.03	17,000.00	303,890.03
11 Eatontown Bor.	1,403.23	.....	1,713,830	95,000.00	107,578.50	40,000.00	242,578.50
12 Englishtown Bor.	238.94	.....	134,225	15,000.00	6,771.00	5,000.00	26,771.00
13 Freehold Twp. ....	.....	.....	528,800	20,000.00	75,952.00	60,000.00	155,952.00
14 Farmingdale Bor.	1,092.74	.....	120,350	6,000.00	10,155.00	4,000.00	20,155.00
15 Fair Haven Bor.	504.50	.....	346,800	114,000.00	45,915.00	50,000.00	209,915.00
16 Freehold Bor.	10,711.17	.....	2,945,000	96,500.00	95,900.00	60,000.00	252,400.00
17 Holmdel Twp. ....	.....	.....	268,600	50,000.00	38,000.00	12,500.00	100,500.00
18 Howell Twp. ....	.....	.....	777,050	100,000.00	177,914.00	150,000.00	427,914.00
19 Highlands Bor. ....	.....	.....	1,397,800	27,500.00	52,719.00	60,000.00	140,219.00
20 Interlaken Bor. ....	.....	.....	28,850	5,700.00	17,286.82	5,400.00	28,386.82
21 Keyport Bor.	4,052.14	.....	1,342,925	25,000.00	59,091.00	51,000.00	135,091.00
22 Keansburg Bor.	2,394.62	.....	441,800	100,000.00	174,424.00	67,500.00	341,924.00
23 Little Silver Bor.	419.87	.....	230,825	25,000.00	57,450.00	32,000.00	114,450.00
24 Loch Arbour Village .....	.....	.....	4,719	.....	916.00	.....	916.00
25 Long Branch City	7,641.99	.....	7,533,124	525,000.00	664,030.00	220,000.00	1,409,030.00
26 Manalapan Twp. ....	.....	.....	78,400	55,000.00	51,889.00	43,000.00	149,889.00
27 Marlboro Twp. ....	.....	.....	7,518,000	100,000.00	50,000.00	55,000.00	205,000.00
28 Matawan Twp. ....	.....	.....	247,200	150,000.00	65,056.00	37,500.00	252,556.00
29 Middletown Twp.	1,065.81	.....	8,635,381	250,000.00	382,344.94	185,000.00	817,344.94
30 Millstone Twp. ....	.....	.....	90,500	12,203.99	34,067.00	58,000.00	104,270.99
Total County Taxes Appropriated .....	.....	.....	\$7,131,956.92	.....	.....	.....	.....
Less: Bank Stock Taxes Due County .....	.....	.....	78,452.29	.....	.....	.....	.....
Net County Taxes Apportioned (12 A III) .....	.....	.....	\$7,053,504.63	.....	.....	.....	.....
‡ Adjustments (Net Total 12 A IIb) ± .....	.....	.....	29,686.29	.....	.....	.....	.....
Total County Taxes Apportioned (Including Adjustments— Total 12 A I) .....	.....	.....	.....	.....	.....	.....	\$7,083,190.92
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 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)
31 Manasquan Bor.	\$2,386.67	.....	\$909,000	\$51,060.58	\$182,600.10	\$17,000.00	\$250,660.68
32 Batawan Bor.	3,606.49	.....	340,225	50,000.00	58,852.00	15,000.00	123,852.00
33 Bonmouth Beach Bor. ....	.....	.....	142,521	25,000.00	32,821.00	15,000.00	72,821.00
34 Neptune Twp. ....	.....	.....	4,345,417	250,000.00	312,145.00	180,000.00	742,145.00
35 Neptune City Bor. ....	.....	.....	272,305	55,000.00	46,542.00	29,500.00	131,042.00
36 New Shrewsbury Bor. ....	.....	.....	15,754,655	80,000.00	50,301.00	42,000.00	172,301.00
37 Ocean Twp. ....	.....	.....	692,295	225,000.00	159,946.56	90,000.00	474,946.56
38 Oceanport Bor. ....	.....	.....	3,200,600	107,324.00	48,346.00	15,000.00	170,670.00
39 Raritan Twp.	199.17	.....	258,225	175,000.00	95,345.00	25,000.00	295,345.00
40 Roosevelt Bor. ....	.....	.....	68,290	10,000.00	8,075.00	5,000.00	23,075.00
41 Rumson Bor. ....	.....	.....	1,141,800	41,000.00	96,838.44	51,000.00	188,838.44
42 Red Bank Bor.	14,892.85	.....	2,170,550	150,000.00	214,488.00	90,000.00	454,488.00
43 Shrewsbury Twp. ....	.....	.....	106,624	10,000.00	19,453.00	.....	29,453.00
44 Sea Bright Bor.	908.97	.....	438,400	25,000.00	88,752.00	28,500.00	142,252.00
45 Sea Girt Bor. ....	.....	.....	345,650	51,000.00	62,500.00	12,000.00	125,500.00
46 Shrewsbury Bor. ....	.....	.....	399,680	60,000.00	23,500.00	11,000.00	94,500.00
47 Spring Lake Bor.	2,497.79	.....	584,700	190,000.00	103,542.00	12,000.00	305,542.00
48 Spring Lake Heights Bor. ....	.....	.....	428,000	45,616.75	33,093.00	13,000.00	91,709.75
49 South Belmar Bor. ....	.....	.....	133,780	25,000.00	29,177.00	9,000.00	63,177.00
50 Upper Freehold Twp. ....	.....	.....	90,250	42,000.00	38,000.00	27,000.00	107,000.00
51 Union Beach Bor. ....	.....	.....	247,180	68,500.00	53,259.05	40,000.00	159,759.05
52 Wall Twp.	168.13	.....	2,129,200	113,000.00	176,418.00	164,000.00	453,418.00
53 West Long Branch Bor.	139.16	.....	1,085,640	50,000.00	70,250.61	30,000.00	150,250.61
54 Totals	\$78,452.28	.....	\$83,335,391	\$4,468,806.35	\$6,256,644.36	\$2,481,400.00	\$13,206,850.71

***Bank Stock Tax Due Municipality \$78,452.28
 Bank Stock Due County 78,452.29
 Total Bank Stock Tax \$156,904.57

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Boonton Town	\$3,110,525	\$10,683,725	\$13,794,250	\$14,337	\$395,950	.....	\$1,567,400	\$2,611,300	\$4,574,650
Boonton Twp.	789,175	2,838,400	3,627,575	.....	75,600	\$1,000	1,900	283,550	362,050
Butler Bor.	588,150	3,135,300	3,723,450	10,728	333,450	.....	344,425	203,750	881,625
Chatham Bor.	2,090,375	8,939,500	11,049,875	6,941	930,000	.....	184,500	309,650	1,424,150
Chatham Twp.	1,494,100	5,974,050	7,468,150	.....	484,800	6,750	5,800	358,875	856,225
Chester Bor.	192,460	848,065	1,040,525	.....	55,000	3,425	45,500	62,425	166,350
Chester Twp.	651,425	2,168,525	2,819,950	.....	166,150	50,250	4,300	219,825	440,525
Denville Twp.	1,451,915	6,786,155	8,238,070	14,278	593,850	10,000	805,535	16,125	1,425,510
Dover Town	3,489,880	8,616,095	12,105,975	11,228	706,780	.....	454,600	1,461,400	2,622,780
East Hanover Twp.	700,600	4,365,900	5,066,500	2,187	207,800	4,700	187,300	166,880	566,680
Florham Park Bor.	2,933,790	7,090,720	9,964,510	.....	507,130	.....	74,780	357,895	939,805
Hanover Twp.	2,229,880	11,766,750	13,996,630	10,135	455,500	800	43,000	2,335,900	2,833,200
Harding Twp.	1,377,775	3,932,050	5,309,825	.....	524,900	52,000	8,100	80,300	675,200
Jefferson Twp.	2,600,351	6,066,620	8,675,971	1,278	538,950	800	19,050	307,400	866,200
Kinnelon Bor.	3,744,600	9,947,350	13,691,950	1,534	595,750	750	16,250	207,000	729,750
Lincoln Park Bor.	628,844	2,684,150	3,312,994	2,620	307,325	4,800	400	73,175	385,900
Madison Bor.	5,294,350	16,988,400	22,282,750	12,786	1,161,100	.....	166,900	540,450	1,868,450
Mendham Bor.	752,675	2,796,775	3,549,450	.....	186,550	8,200	39,700	96,350	330,800
Mendham Twp.	3,063,300	6,733,200	9,796,500	.....	281,100	15,500	3,300	109,200	409,100
Mine Hill Twp.	849,365	2,330,100	3,179,465	.....	266,550	900	10,950	356,700	635,100
Montville Twp.	2,419,019	5,378,995	7,798,014	2,620	444,660	20,270	96,680	181,888	743,498
Morris Twp.	5,073,125	15,774,175	20,847,300	2,765	1,196,325	9,950	227,845	763,105	2,197,225
Morris Plains Bor.	2,330,660	11,304,025	13,634,685	4,699	355,000	.....	297,300	547,272	1,199,572
Morristown Town	6,756,792	19,272,481	26,029,273	135,307	1,089,925	.....	1,028,550	1,989,890	4,108,365
Mountain Lakes Bor.	1,377,190	4,002,210	5,379,400	10,608	424,700	.....	26,600	103,400	554,700

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Mt. Arlington Bor.	\$629,141	\$1,008,375	\$1,637,516	\$511	\$128,000	\$200	\$17,090	\$127,253	\$272,543
Mt. Olive Twp.	1,005,550	2,119,200	3,124,750	980	367,350	16,600	98,239	18,680	500,889
Netcong Bor.	340,675	1,508,800	1,849,475	2,812	134,650	.....	93,200	132,575	360,425
Parsippany-Troy Hills Twp. ...	3,538,904	11,128,078	14,666,982	411	1,294,840	9,700	286,575	289,520	1,880,635
Passaic Twp.	2,878,425	8,735,250	11,613,675	2,918	394,600	4,500	183,000	841,975	1,424,075
Pequanock Twp.	1,787,850	7,169,250	8,957,100	2,616	819,150	3,950	85,250	78,650	987,000
Randolph Twp.	2,118,735	7,616,130	9,734,865	4,117	667,100	24,450	219,075	359,450	1,270,075
Riverdale Bor.	699,765	1,957,215	2,656,980	4,364	90,450	.....	175,730	606,190	872,370
Rockaway Bor.	975,550	3,368,850	4,344,400	3,374	236,000	3,400	394,350	296,475	930,225
Rockaway Twp.	2,580,080	8,824,035	11,404,115	902	807,100	2,600	199,020	650,775	1,659,495
Roxbury Twp.	2,241,610	8,289,560	10,531,170	38,272	473,100	6,300	167,900	1,461,050	2,108,350
Victory Gardens Bor.	262,612	1,367,657	1,630,269	.....	59,400	.....	.....	7,000	66,400
Washington Twp.	1,199,950	3,694,750	4,894,700	2,209	306,300	60,400	41,100	384,000	791,800
Wharton Bor.	768,460	2,543,080	3,311,540	4,312	219,600	.....	312,705	.....	532,305
Totals	\$77,026,628	\$249,713,946	\$326,740,574	\$311,849	\$18,192,685	\$323,095	\$7,933,899	\$19,004,298	\$45,453,977

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Boonton Town	\$159,400	\$242,500	\$401,900	\$17,981,337	\$6.26	36.42	.....	\$24,081,230	\$42,062,567
Boonton Twp.	72,700	87,550	160,250	3,829,375	8.36	21.35	.....	13,363,408	17,192,783
Butler Bor.	161,500	201,000	362,500	4,253,303	13.74	15.77	.....	19,887,520	24,140,823
Chatham Bor.	282,400	505,500	787,900	11,693,066	14.02	17.73	.....	51,273,163	62,966,231
Chatham Twp.	153,300	296,450	451,750	7,872,625	15.31	15.61	.....	40,373,938	48,246,563
Chester Bor.	26,900	32,775	59,675	1,147,200	10.95	21.38	.....	3,826,289	4,973,489
Chester Twp.	61,000	72,500	133,500	3,126,975	12.34	17.06	.....	13,709,651	16,836,626
Denville Twp.	268,550	571,710	840,260	8,837,598	17.21	12.02	.....	60,298,286	69,135,884
Dover Town	319,200	453,245	772,445	13,967,538	11.17	20.92	.....	45,761,974	59,729,512
East Hanover Twp.	102,300	209,800	312,100	5,323,267	10.30	14.90	.....	28,936,855	34,260,122
Florham Park Bor.	158,560	407,010	565,570	10,338,745	10.99	20.05	.....	39,733,794	50,072,539
Hanover Twp.	224,600	519,550	744,150	16,095,815	11.65	18.45	.....	61,865,863	77,961,678
Harding Twp.	68,500	117,500	186,000	5,799,025	7.50	16.05	.....	27,773,196	33,572,221
Jefferson Twp.	117,600	272,900	390,500	9,152,940	10.83	19.60	.....	35,589,187	44,742,136
Kinnelon Bor.	114,500	227,100	341,600	14,081,634	5.88	34.14	.....	26,413,351	40,494,985
Lincoln Park Bor.	156,000	305,600	461,600	3,239,914	21.44	13.77	.....	20,746,512	23,986,426
Madison Bor.	398,300	631,800	1,030,100	23,133,886	9.58	23.13	.....	66,387,166	89,521,052
Mendham Bor.	57,000	101,200	158,200	3,722,050	10.29	24.88	.....	10,716,828	14,438,878
Mendham Twp.	60,100	88,500	148,600	10,057,000	4.45	44.82	.....	12,060,929	22,117,929
Mine Hill Twp.	89,000	180,500	269,500	3,545,063	9.42	23.21	.....	10,519,220	14,064,285
Montville Twp.	154,500	290,240	444,740	8,099,392	10.85	19.45	.....	32,294,602	40,393,994
Morris Twp.	245,800	482,550	728,350	22,318,940	10.24	23.28	.....	68,702,957	91,021,897
Morris Plains Bor.	121,900	223,200	345,100	14,493,856	5.50	38.32	.....	21,946,434	36,440,290
Morristown Town	230,450	382,000	612,450	29,660,495	9.60	27.01	.....	70,339,749	100,000,244
Mountain Lakes Bor.	102,600	186,400	289,000	5,655,708	18.13	18.07	.....	24,390,384	30,046,092

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Mt. Arlington Bor.	\$28,600	\$53,200	\$81,800	\$1,828,770	\$10.99	17.97	.....	\$7,474,982	\$9,303,752
Mt. Olive Twp.	102,300	164,300	266,600	3,359,999	17.37	14.61	.....	18,262,998	21,622,997
Netcong Bor.	65,500	93,925	159,425	2,053,287	11.99	20.04	.....	7,379,442	9,432,729
Parsippany-Troy Hills Twp. ..	489,800	984,090	1,473,890	15,074,138	16.61	14.00	.....	90,097,175	105,171,313
Passaic Twp.	149,000	281,950	430,950	12,609,718	7.18	35.07	.....	21,502,022	34,111,740
Pequannock Twp.	276,400	605,510	881,910	9,064,806	14.65	16.20	.....	46,333,640	55,398,446
Randolph Twp.	188,600	345,000	533,600	10,475,457	10.16	21.39	.....	35,776,425	48,251,882
Riverdale Bor.	61,800	148,450	210,250	3,323,464	9.78	17.09	.....	12,890,006	16,213,470
Rockaway Bor.	117,600	249,600	367,200	4,910,799	14.96	15.32	.....	24,013,302	28,924,101
Rockaway Twp.	214,000	447,570	661,570	12,402,942	11.16	17.18	.....	54,976,065	67,379,007
Roxbury Twp.	234,400	470,000	704,400	11,973,392	10.65	19.44	.....	43,641,515	55,614,907
Victory Gardens Bor.	29,700	52,400	82,100	1,614,569	5.51	75.00	.....	543,423	2,157,992
Washington Twp.	102,100	105,200	207,300	5,481,409	9.60	21.17	.....	18,226,225	23,707,634
Wharton Bor.	107,900	197,500	305,400	3,542,757	12.17	20.18	.....	13,098,469	16,641,226
Totals	\$6,076,360	\$11,287,775	\$17,364,135	\$355,142,265	.....	.....	.....	\$1,225,208,177	\$1,580,350,442

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$129,370.26	.....	.....	\$4,555.65	.....	\$124,814.61	\$5,624.14	\$633,258.21	.....	.....	\$361,088.59	\$1,124,785.55
2	52,879.20	.....	.....	584.20	.....	52,295.00	2,357.32	213,745.50	.....	.....	51,508.00	319,905.82
3	74,249.02	.....	.....	792.55	.....	73,456.47	3,311.23	411,133.60	.....	.....	96,177.41	584,078.71
4	193,662.87	.....	.....	618.86	.....	193,044.01	.....	1,038,768.08	.....	.....	407,554.43	1,639,366.52
5	148,390.14	.....	.....	715.90	.....	147,674.24	6,657.41	873,380.00	.....	.....	177,285.89	1,204,997.54
6	15,296.77	.....	.....	64.19	.....	15,232.58	686.71	57,524.69	.....	.....	27,133.30	125,556.48
7	51,783.78	.....	.....	200.98	.....	51,582.80	2,325.47	194,780.86	.....	.....	52,471.46	385,756.33
8	212,638.64	.....	.....	468.15	.....	212,170.49	9,565.38	611,288.67	.....	.....	322,322.28	1,520,887.89
9	183,707.82	.....	.....	349.05	.....	183,358.77	.....	918,670.09	.....	.....	457,775.94	1,559,804.80
10	105,372.57	.....	.....	136.14	.....	105,236.43	4,744.49	237,804.96	.....	.....	.....	548,174.84
11	154,006.23	.....	.....	263.16	.....	153,743.07	6,931.32	436,954.45	.....	.....	319,289.89	1,136,018.74
12	239,783.81	.....	.....	54.47	.....	239,729.34	10,808.16	803,578.00	.....	.....	463,835.31	1,874,209.52
13	103,256.82	.....	.....	113.01	.....	103,143.81	4,650.16	281,076.50	.....	.....	46,000.83	434,871.30
14	137,611.71	.....	.....	380.49	.....	137,231.22	6,186.80	648,840.44	.....	.....	198,737.75	900,996.21
15	124,548.90	.....	.....	1,476.72	.....	123,072.18	5,547.65	564,612.44	.....	.....	133,362.04	826,594.35
16	73,774.15	.....	.....	284.09	.....	73,490.06	3,313.11	438,106.25	.....	.....	179,627.09	694,536.51
17	275,336.54	.....	.....	322.03	.....	275,014.51	.....	1,342,853.03	.....	.....	596,361.48	2,214,229.02
18	44,409.12	.....	.....	116.80	.....	44,292.32	1,996.83	162,420.61	.....	.....	67,136.11	382,734.19
19	68,027.28	.....	.....	89.07	.....	67,938.21	3,062.93	181,103.72	.....	.....	117,630.31	446,814.76
20	43,256.99	.....	.....	.....	.....	43,256.99	1,950.24	210,250.31	.....	.....	78,851.13	333,808.67
21	124,238.29	.....	.....	889.99	.....	123,348.30	5,500.54	639,804.78	.....	.....	109,917.21	878,630.83
22	279,952.63	.....	.....	1,533.68	.....	278,418.95	12,551.83	1,447,155.82	.....	.....	545,109.41	2,283,236.01
23	112,078.03	.....	.....	760.13	.....	111,317.90	5,018.23	533,146.04	.....	.....	147,289.72	796,771.91
24	307,566.99	.....	.....	6,190.12	.....	301,376.87	13,585.26	1,594,455.17	.....	.....	937,478.64	2,846,895.88
25	92,411.64	.....	.....	281.56	.....	92,130.08	4,153.49	734,624.25	.....	.....	194,458.37	1,025,366.19

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
26	\$28,615.20	.....	.....	\$234.47	.....	\$28,380.73	\$1,279.38	\$108,024.35	.....	.....	\$63,212.55	\$200,897.01
27	66,505.04	.....	.....	263.84	.....	66,241.20	2,986.30	183,301.31	\$165,008.31	.....	166,000.00	583,537.12
28	29,011.89	.....	.....	134.91	.....	28,876.98	1,301.83	166,578.49	.....	.....	49,321.89	246,079.19
29	323,471.46	.....	.....	1,335.86	.....	322,135.60	14,522.54	1,855,118.00	.....	.....	311,669.31	2,503,445.45
30	104,916.20	.....	.....	354.98	.....	104,561.22	4,713.90	376,216.37	213,288.73	.....	206,148.61	904,928.83
31	170,386.92	.....	.....	394.12	.....	169,992.80	7,663.85	869,066.75	.....	.....	280,517.64	1,327,241.04
32	142,255.18	.....	.....	667.74	.....	141,587.44	6,383.21	686,345.25	.....	.....	229,581.28	1,064,097.18
33	49,867.16	.....	.....	169.49	.....	49,697.67	2,240.50	222,584.58	.....	.....	50,186.17	324,708.92
34	88,960.77	.....	.....	795.84	.....	88,164.93	.....	348,726.00	151,817.62	.....	145,459.02	734,167.57
35	207,235.08	.....	.....	12,414.77	.....	194,820.31	8,781.25	619,741.82	333,729.15	.....	226,902.24	1,383,974.77
36	171,052.68	.....	.....	1,111.98	.....	169,940.70	7,661.01	838,950.75	.....	.....	257,442.43	1,273,994.89
37	6,637.25	.....	.....	1.17	.....	6,636.08	299.19	58,397.75	.....	.....	23,589.85	88,922.87
38	72,976.68	.....	.....	187.18	.....	72,729.50	3,278.88	212,748.57	149,953.84	.....	87,331.47	526,042.26
39	51,182.79	.....	.....	866.57	.....	50,316.22	.....	171,292.00	86,577.66	.....	122,866.21	431,052.09
40	\$4,860,624.50	.....	.....	\$40,173.91	.....	\$4,820,450.59	\$181,700.54	\$21,926,634.46	\$2,535,200.91	.....	\$8,308,131.26	\$37,772,117.76

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,713,160.53
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.307566244

Total County Taxes Appropriated \$4,875,000.00
 Less: Bank Stock Taxes Due County 54,549.41
 Net County Taxes Apportioned (12 A III) \$4,820,450.59
 Adjustments (Net Total 12 A Iib) + 40,173.91
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$4,860,624.50

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Boonton Town	\$3,612.23	.....	\$1,406,925	\$95,000.00	\$96,689.07	\$20,000.00	\$211,689.07
2 Boonton Twp. ....	.....	.....	381,650	36,444.00	17,800.00	8,000.00	62,244.00
3 Butler Bor.	1,360.67	.....	708,900	49,500.00	190,863.47	45,000.00	285,363.47
4 Chatham Bor.	3,127.27	.....	1,858,800	265,000.00	109,144.00	39,000.00	413,144.00
5 Chatham Twp. ....	.....	.....	235,950	95,000.00	85,199.00	24,000.00	204,199.00
6 Chester Bor.	153.64	.....	197,950	11,500.00	11,423.00	3,000.00	25,923.00
7 Chester Twp. ....	.....	.....	100,300	72,300.00	51,600.00	18,000.00	141,900.00
8 Denville Twp.	1,648.48	.....	1,987,230	132,950.00	99,293.72	59,000.00	291,243.72
9 Dover Town	10,901.94	.....	2,595,090	92,700.00	177,870.00	50,000.00	320,570.00
10 East Hanover Twp. ....	.....	.....	1,101,430	65,000.00	352,454.00	16,146.39	433,600.39
11 Florham Park Bor.	723.09	.....	2,533,570	151,000.00	117,246.35	17,000.00	285,246.35
12 Hanover Twp.	1,928.87	.....	811,100	185,000.00	154,781.00	30,000.00	369,781.00
13 Harding Twp. ....	.....	.....	289,100	94,000.00	40,985.00	11,000.00	145,985.00
14 Jefferson Twp. ....	.....	.....	416,250	200,000.00	174,101.00	90,000.00	464,101.00
15 Kinnelon Bor. ....	.....	.....	689,700	76,650.00	38,990.00	30,000.00	145,640.00
16 Lincoln Park Bor.	44.76	.....	290,250	24,737.19	49,750.25	28,000.00	102,487.44
17 Madison Bor.	5,278.82	.....	4,565,450	190,400.00	406,910.00	35,690.00	633,000.00
18 Mendham Bor. ....	.....	.....	1,322,850	35,000.00	17,839.00	10,000.00	62,839.00
19 Mendham Twp. ....	.....	.....	917,400	55,000.00	25,496.00	22,000.00	100,496.00
20 Mine Hill Twp. ....	.....	.....	155,350	50,000.00	31,021.00	14,000.00	95,021.00
21 Montville Twp. ....	.....	.....	327,430	107,000.00	88,868.00	50,000.00	245,868.00
22 Morris Twp. ....	.....	.....	2,322,200	193,000.00	166,642.00	57,000.00	416,642.00
23 Morris Plains Bor.	774.41	.....	889,800	88,000.00	61,991.00	8,000.00	157,991.00
24 Morristown Town	17,852.29	.....	5,649,710	177,176.96	410,490.00	85,000.00	672,666.96
25 Mountain Lakes Bor. ....	.....	.....	881,110	135,750.00	46,267.00	5,000.00	187,017.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
26 Mt. Arlington Bor. ....	.....	.....	\$114,890	\$20,000.00	\$20,110.00	\$10,000.00	\$50,110.00
27 Mt. Olive Twp. ....	.....	.....	598,600	43,000.00	46,919.00	43,000.00	132,919.00
28 Netcong Bor.	\$2,540.71	.....	535,150	12,000.00	27,681.00	11,000.00	50,681.00
29 Parsippany-Troy Hills Twp.	413.74	.....	12,561,300	202,000.00	207,929.00	75,000.00	484,929.00
30 Passaic Twp. ....	.....	.....	882,800	75,000.00	92,850.00	42,000.00	209,850.00
31 Pequannock Twp.	609.39	.....	924,700	110,000.00	145,260.00	28,000.00	283,260.00
32 Randolph Twp. ....	.07	.....	485,800	100,000.00	63,339.00	60,000.00	223,339.00
33 Riverdale Bor. ....	.....	.....	173,531	50,000.00	45,230.00	8,000.00	103,230.00
34 Rockaway Bor.	2,556.88	.....	1,143,642	45,000.00	49,417.00	28,000.00	122,417.00
35 Rockaway Twp. ....	.....	.....	73,800,805	200,000.00	97,315.00	185,000.00	482,315.00
36 Roxbury Twp.	607.07	.....	783,640	100,000.00	89,921.00	60,000.00	249,921.00
37 Victory Gardens Bor. ....	.....	.....	71,200	15,000.00	5,319.00	.....	20,319.00
38 Washington Twp. ....	.....	.....	883,400	40,000.00	39,452.72	43,000.00	122,452.72
39 Wharton Bor.	415.08	.....	464,300	60,000.00	30,167.00	18,000.00	108,167.00
40 Totals	\$54,549.41	.....	\$128,057,053	\$3,750,108.15	\$3,982,623.58	\$1,385,836.39	\$9,118,568.12

***Bank Stock Tax Due Municipality \$54,549.41
 Bank Stock Tax Due County 54,549.41
 Total Bank Stock Tax \$109,098.82

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
Barnegat Light Bor.	\$424,470	\$374,586	\$799,056	.....	\$68,525	.....	\$2,425	\$10,825	\$81,775
Bay Head Bor.	836,900	1,616,475	2,453,375	\$103,219	175,100	.....	13,600	48,725	237,425
Beach Haven Bor.	1,145,630	2,679,285	3,824,915	.....	316,300	.....	16,375	91,540	424,215
Beachwood Bor.	626,890	1,280,780	1,907,670	.....	171,455	.....	2,265	49,575	223,295
Berkeley Twp.	1,677,705	2,221,800	3,899,505	24	229,550	\$1,700	13,800	260,600	505,650
Brick Twp.	2,797,340	6,689,600	9,486,940	.....	1,357,975	2,650	63,825	227,025	1,653,475
Dover Twp.	16,795,750	26,887,375	43,683,125	2,475	2,862,200	.....	271,275	3,560,800	6,694,275
Eagleswood Twp.	126,375	209,835	336,210	.....	32,805	1,450	2,950	15,750	52,955
Harvey Cedars Bor.	929,495	1,167,425	2,096,920	.....	90,525	.....	2,400	29,500	122,425
Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Island Heights Bor.	171,757	857,753	1,029,510	.....	129,900	.....	3,475	11,050	144,425
Jackson Twp.	721,948	2,214,825	2,936,773	858	122,650	91,720	10,815	135,640	360,825
Lacey Twp.	1,203,355	1,432,395	2,635,750	48	300,225	1,500	10,350	82,585	394,660
Lakehurst Bor.	215,310	866,566	1,081,876	3,042	59,750	250	13,460	50,615	124,084
Lakewood Twp.	12,584,100	57,366,200	69,950,300	7,622	995,090	192,505	916,445	4,011,050	6,115,090
Lavallette Bor.	815,386	2,861,000	3,676,386	.....	306,695	.....	9,750	46,300	362,745
Little Egg Harbor Twp.	326,475	360,300	686,775	.....	53,650	1,100	8,950	96,950	160,650
Long Beach Twp.	2,493,526	5,880,060	8,373,586	.....	781,730	.....	.....	145,475	927,225
Manchester Twp.	447,005	320,500	767,505	1,310	83,880	2,725	9,310	62,800	168,715
Mantoloking Bor.	1,024,845	1,716,270	2,741,115	.....	100,100	.....	1,800	44,000	145,900
Ocean Twp.	339,215	703,125	1,042,340	12	219,050	.....	900	42,190	262,140
Ocean Gate Bor.	590,090	902,475	1,492,565	.....	94,200	.....	.....	15,205	109,405
Pine Beach Bor.	300,363	582,225	882,588	.....	69,075	.....	800	19,035	88,910
Plumsted Twp.	211,595	817,830	1,029,425	4,238	86,000	20,200	33,040	150,255	289,495
Point Pleasant Bor.	2,346,350	8,908,425	11,254,775	.....	801,325	3,500	39,800	548,825	1,393,450
Point Pleasant Beach Bor.	3,124,389	5,640,110	8,764,499	11,738	213,250	50	99,700	140,950	453,950
Seaside Heights Bor.	1,141,160	2,583,750	3,724,910	.....	165,475	.....	29,150	56,475	251,100
Seaside Park Bor.	1,828,799	3,487,047	5,315,846	.....	215,065	.....	17,450	89,730	322,245
Ship Bottom Bor.	546,525	1,101,050	1,647,575	.....	140,700	300	20,625	85,335	246,960
South Toms River Bor.	132,457	588,297	720,754	6,059	49,200	750	63,610	73,073	186,633
Stafford Twp.	705,300	1,102,050	1,807,350	.....	194,825	300	33,600	710,815	939,540
Surf City Bor.	828,875	1,610,975	2,439,850	.....	240,375	.....	8,600	14,625	263,600
Tuckerton Bor.	314,265	839,520	1,153,785	.....	112,200	.....	32,900	72,020	217,120
Union Twp.	412,781	537,940	950,721	6,289	80,700	500	18,750	69,355	169,305
Totals	\$58,186,426	\$146,607,849	\$204,794,275	\$146,934	\$10,929,574	\$321,200	\$1,774,195	\$11,068,693	\$24,093,662

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$1,249,747.78	Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.42839738
		Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes	\$0.01249878

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1900—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Barnegat Light Bor.	\$8,900	\$27,810	\$36,710	\$844,121	\$13.86	13.84	.....	\$4,974,470	\$5,818,591
Bay Head Bor. ....	.....	38,400	38,400	2,755,619	6.87	15.41	.....	13,467,293	16,222,912
Beach Haven Bor.	104,200	63,890	168,090	4,081,040	9.27	20.11	.....	15,195,050	19,276,090
Beachwood Bor.	109,600	150,150	259,750	1,871,215	12.02	14.58	.....	11,176,486	13,047,701
Berkeley Twp.	39,200	159,135	198,335	4,206,844	18.19	13.11	.....	23,845,003	30,051,847
Brick Twp.	834,400	1,082,130	1,916,530	9,223,885	22.75	8.43	.....	103,050,901	112,274,786
Dover Twp.	1,124,300	936,025	2,060,325	48,319,550	6.07	28.24	.....	111,062,162	159,321,712
Eagleswood Twp.	16,725	30,250	46,975	342,190	19.88	10.24	.....	2,947,091	3,289,281
Harvey Cedars Bor. ....	.....	20,500	20,500	2,198,845	5.92	29.42	.....	5,030,612	7,229,457
Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Island Heights Bor.	55,850	65,780	121,630	1,052,305	16.84	19.98	.....	4,123,193	5,175,498
Jackson Twp.	118,900	140,205	259,105	3,039,351	18.49	14.29	.....	17,614,473	20,653,824
Lacey Twp.	55,100	115,458	170,558	2,859,870	14.87	11.38	.....	20,525,498	23,385,368
Lakehurst Bor.	34,800	104,820	139,620	1,069,382	13.00	15.30	.....	5,981,459	7,050,841
Lakewood Twp.	407,700	531,030	938,730	75,134,292	2.64	110.75	\$6,789,758	.....	68,344,504
Lavallette Bor. ....	.....	75,350	75,350	3,963,781	8.15	16.53	.....	18,564,304	22,528,085
Little Egg Harbor Twp.	36,600	45,875	82,475	764,950	16.94	13.84	.....	4,275,472	5,040,422
Long Beach Twp.	355,335	128,900	484,235	8,816,576	10.09	15.01	.....	47,413,130	56,229,706
Manchester Twp.	51,600	38,015	89,615	847,915	21.45	12.48	.....	5,382,375	6,230,290
Mantoloking Bor.	1,800	10,300	12,100	2,874,915	5.00	17.24	.....	13,158,624	16,033,539
Ocean Twp.	30,500	66,050	96,550	1,207,942	15.42	10.58	.....	8,809,645	10,017,587
Ocean Gate Bor.	25,000	47,950	72,950	1,529,020	10.51	21.54	.....	5,436,706	6,965,726
Pine Beach Bor.	49,000	73,725	122,725	848,773	14.13	12.96	.....	5,927,505	6,776,278
Plumsted Twp.	27,200	92,750	119,950	1,203,208	13.21	15.86	.....	5,461,275	6,664,483
Point Pleasant Bor.	353,100	594,650	947,750	11,698,475	10.69	19.01	.....	47,949,723	59,648,198
Point Pleasant Beach Bor.	191,300	175,630	366,930	8,863,257	8.69	20.14	.....	34,753,371	43,616,628
Seaside Heights Bor.	7,975	53,000	60,975	3,915,035	8.54	18.22	.....	16,719,162	20,634,197
Seaside Park Bor.	21,300	80,500	101,800	5,736,291	6.74	27.00	.....	14,913,213	20,649,504
Ship Bottom Bor. ....	.....	46,300	46,300	1,848,235	12.81	12.83	.....	11,194,007	13,042,242
South Toms River Bor.	32,800	33,500	66,300	847,146	11.33	13.99	.....	4,431,169	5,278,315
Stafford Twp.	53,450	76,325	129,775	2,617,115	10.36	21.01	.....	6,794,982	9,412,097
Surf City Bor.	15,900	41,425	57,325	2,646,125	9.31	17.73	.....	11,321,289	13,967,414
Tuckerton Bor.	44,400	71,150	115,550	1,255,355	14.26	15.01	.....	6,532,990	7,788,345
Union Twp.	40,600	51,765	92,365	1,033,950	15.84	17.42	.....	4,506,920	5,540,870
Totals	\$4,249,535	\$5,268,793	\$9,518,328	\$219,516,543	.....	.....	\$6,789,758	\$614,479,553	\$827,206,338

Total County Taxes Appropriated \$3,557,698.81
 Less: Bank Stock Taxes Due County 33,273.53
 Net County Taxes Apportioned (12 A III) \$3,524,425.28
 †Adjustments (Net Total 12 A IIb) ± 19,305.06

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$3,543,730.34
 † Net Overpayments are added to the Net Taxes Apportioned and Net
 Underpayments are deducted.

OCEAN COUNTY

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$24,926.69			\$57.83	\$24,868.86	\$725.53	†\$12,460.04	†\$24,215.82		\$54,647.00	\$116,917.25	
2	69,498.53			55.10	69,443.43	2,026.04	59,848.50			57,988.81	189,306.78	
3	82,578.27			137.77	82,440.50		53,267.00	†80,278.07		161,981.89	377,967.46	
4	55,896.01			79.89	55,816.12	1,628.43	*131,073.64			36,300.00	224,818.19	
5	128,741.33			771.09	127,970.24	3,733.24	268,260.00	†167,592.52		197,261.93	764,817.93	
6	480,982.24			4,663.89	476,318.35	13,894.65	1,526,772.55			81,030.52	2,098,016.07	
7	682,550.04			1,500.76	681,049.28		*1,599,346.59			652,026.66	2,932,402.53	
8	14,091.20			27.98	14,063.22	410.29	49,692.00			3,843.86	68,009.37	
9	30,970.81				30,970.81	903.59	†15,515.41	†30,160.83		52,620.00	130,170.64	
10												
11	22,171.70			186.50	21,985.20	641.34	47,043.00	†66,044.74		41,425.00	177,139.28	
12	88,480.44			943.61	87,536.83	2,553.49	394,004.00			77,776.00	561,870.32	
13	100,182.31			474.77	99,707.54	2,908.81	88,965.00	†103,146.74		130,382.06	425,110.15	
14	30,205.62			119.18	30,086.44	877.74	84,189.75			24,430.00	139,583.93	
15	292,786.07			5,687.02	287,119.05		1,065,930.84			626,394.07	1,979,443.96	
16	96,509.73			49.63	96,460.10	2,814.27	64,395.06			158,999.56	322,668.99	
17	21,593.04			90.72	21,502.32	627.30	100,634.25			6,750.00	129,513.87	
18	240,886.59			2,934.44	237,952.15	6,941.00	†119,283.02	†231,593.72		293,465.00	889,234.89	
19	26,690.40			82.96	26,607.44	776.25	114,458.00			40,036.05	181,877.74	
20	68,687.26			24.19	68,663.07	2,003.28	9,250.00			63,750.00	143,666.35	
21	42,915.08			279.87	42,635.21	1,243.78	111,854.00			30,481.27	186,214.26	
22	29,840.99			67.92	29,773.07	868.02	31,228.16	†33,797.53		64,900.00	160,567.38	
23	29,029.40			13.80	29,015.60	846.54	*68,133.55			21,900.00	119,895.69	
24	28,550.47				28,550.47	832.98	129,545.00				158,928.45	
25	255,531.32			485.17	255,046.15	7,440.86	758,881.00			228,507.33	1,249,875.34	
26	186,852.49			63.93	186,788.56	5,449.65	338,336.50			239,435.20	770,009.91	
27	88,396.36			131.75	88,264.61	2,575.11	36,112.00	†82,192.31		124,918.25	334,062.28	
28	88,461.94				88,461.94	2,580.94	53,075.00	†73,989.11		168,354.91	386,461.90	
29	55,872.62			20.41	55,843.21	1,629.25	†27,976.48	†54,381.40		96,829.13	236,659.47	
30	22,612.16				22,612.16	659.72	*53,095.02			19,550.00	95,917.50	
31	40,321.18			44.81	40,276.37	1,175.07	113,689.00	†39,220.97		76,582.76	270,944.17	
32	59,836.04			23.05	59,812.99	1,745.08	†29,965.05	†58,247.64		96,410.00	246,180.76	
33	33,365.07			221.24	33,143.83	966.89	124,254.00			20,561.63	178,926.35	
34	23,736.94			76.78	23,660.16	690.26	127,857.00			11,531.70	163,739.12	
35	\$3,543,730.34			\$19,305.06	\$3,524,425.28	\$72,170.00	\$7,808,391.01	\$1,044,861.40		\$3,961,070.59	\$16,410,918.28	

* Apportionment of Taxes Consolidated School District of Toms River Schools
 Total School Tax \$1,851,649.40
 Plus Adjustments for Appeals, etc. 3,508.15
 Net amount to be apportioned \$1,855,157.55
 Rate per \$100 of Equalized Valuation \$1.00591977

† Apportionment of Taxes Consolidated School District of Long Beach Island
 Total School Tax \$205,200.00
 Plus Adjustments for Appeals, etc. 1,446.06
 Net amount to be apportioned \$206,646.06
 Rate per \$100 of Equalized Valuation \$0.21461370

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	10 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Barnegat Light Bor. ....	.....	.....	\$174,870	\$14,670.00	\$21,166.00	\$8,500.00	\$44,336.00
2 Bay Head Bor.	\$711.19	.....	112,600	56,700.00	20,075.10	5,000.00	81,775.10
3 Beach Haven Bor.	1,618.11	.....	560,335	88,600.00	45,364.00	15,000.00	148,964.00
4 Beachwood Bor. ....	.....	.....	58,510	72,000.00	29,361.00	9,400.00	111,061.00
5 Berkeley Twp. ....	.....	.....	478,850	90,000.00	105,085.00	30,000.00	225,085.00
6 Brick Twp.	1,234.05	.....	158,715	195,000.00	296,875.00	119,793.51	611,668.51
7 Dover Twp.	11,179.71	.....	1,352,150	310,000.00	406,363.11	190,000.00	906,363.11
8 Eagleswood Twp. ....	.....	.....	16,200	9,000.00	19,204.00	7,000.00	35,204.00
9 Harvey Cedars Bor. ....	.....	.....	112,340	11,500.00	8,042.00	6,000.00	25,542.00
10 Island Beach Bor. ....	.....	.....	.....	.....	.....	.....	.....
11 Island Heights Bor. ....	.....	.....	292,270	19,000.00	23,259.00	19,500.00	61,759.00
12 Jackson Twp. ....	.....	.....	226,684	40,000.00	72,017.00	57,700.00	169,717.00
13 Lacey Twp. ....	.....	.....	165,075	45,000.00	52,204.00	28,000.00	125,204.00
14 Lakehurst Bor.	801.76	.....	259,460	11,200.00	13,589.00	10,000.00	34,789.00
15 Lakewood Twp.	6,150.40	.....	4,318,400	275,000.00	242,176.00	130,000.00	647,176.00
16 Lavallette Bor. ....	.....	.....	307,875	52,000.00	103,400.00	14,000.00	169,400.00
17 Little Egg Harbor Twp. ....	.....	.....	109,200	70,000.00	36,661.50	11,000.00	117,661.50
18 Long Beach Twp. ....	.....	.....	524,180	99,000.00	79,544.00	40,000.00	218,544.00
19 Manchester Twp. ....	.....	.....	2,422,829	29,000.00	49,900.00	15,000.00	93,900.00
20 Mantoloking Bor. ....	.....	.....	30,280	12,000.00	15,900.00	4,500.00	32,400.00
21 Ocean Twp. ....	.....	.....	60,675	19,800.00	27,311.00	13,500.00	60,611.00
22 Ocean Gate Bor. ....	.....	.....	137,250	10,000.00	23,605.00	5,500.00	39,105.00
23 Pine Beach Bor. ....	.....	.....	209,873	20,000.00	27,014.00	7,000.00	54,014.00
24 Plumsted Twp.	1,083.97	.....	314,130	15,000.00	33,113.00	17,000.00	65,113.00
25 Point Pleasant Bor. ....	.....	.....	485,775	95,000.00	130,666.00	55,000.00	280,666.00
26 Point Pleasant Beach Bor.	4,978.50	.....	664,655	60,000.00	119,842.00	35,000.00	214,842.00
27 Seaside Heights Bor.	1,790.20	.....	1,614,418	196,100.00	251,475.00	15,000.00	460,575.00
28 Seaside Park Bor. ....	.....	.....	485,465	44,500.00	133,000.00	20,000.00	197,500.00
29 Ship Bottom Bor.	970.87	.....	111,100	145,000.00	32,753.00	10,000.00	187,753.00
30 South Toms River Bor. ....	.....	.....	22,950	25,000.00	30,012.00	2,200.00	57,212.00
31 Stafford Twp.	647.24	.....	1,906,500	25,000.00	66,791.00	15,000.00	106,291.00
32 Surf City Bor. ....	.....	.....	92,100	108,000.00	19,110.00	9,000.00	136,110.00
33 Tuckerton Bor.	794.37	.....	234,910	20,000.00	23,115.00	13,000.00	56,115.00
34 Union Twp.	1,313.36	.....	265,165	35,000.00	28,000.00	25,000.00	88,000.00
35 Totals	\$33,273.53	.....	\$18,285,789	\$2,318,070.00	\$2,585,792.71	\$960,593.51	\$5,864,456.22

‡ Apportionment of Taxes Southern Regional School District	
Total School Tax	\$518,098.45
Plus Adjustments for Appeals, etc.	3,291.72
Net amount to be apportioned	\$521,390.17
Rate per \$100 Equalized Valuation	\$0.41719358

§ Apportionment of Taxes Central Regional District	
Total School Tax	\$108,590.95
Plus Adjustments for Appeals, etc.	444.39
Net amount to be apportioned	\$109,035.34
Rate per \$100 of Equalized Valuation	\$0.10203364

***Bank Stock Tax Due Municipality	\$33,273.53
Bank Stock Tax Due County	33,273.53
Total Bank Stock Tax	\$66,547.06

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bloomington, Bor. of	\$1,255,050	\$4,240,450	\$5,495,500	\$1,522	\$325,000	.....	\$116,750	\$142,000	\$583,750
Clifton, City of	25,300,925	128,611,800	153,912,725	48,231	3,290,200	.....	9,380,300	6,881,150	19,551,650
Haledon, Bor. of	1,475,000	6,184,450	7,659,450	.....	124,200	.....	233,150	341,775	699,125
Hawthorne, Bor. of	4,969,350	21,951,750	26,921,100	56,059	1,088,350	.....	540,100	817,120	2,445,570
Little Falls, Twp. of	4,339,305	10,862,300	15,201,605	11,703	476,900	.....	306,350	1,104,000	1,887,250
North Haledon, Bor. of	2,875,770	9,432,910	12,308,680	.....	151,900	.....	28,460	193,550	381,910
Passaic, City of	16,137,575	56,075,350	72,212,925	396,307	1,610,850	.....	12,065,750	8,248,500	21,925,100
Paterson, City of	48,980,000	128,148,840	177,128,830	886,036	4,802,504	.....	9,624,675	13,060,991	27,488,170
Pompton Lakes, Bor. of	2,323,850	8,569,158	10,893,008	8,565	470,000	.....	954,700	518,200	1,942,900
Prospect Park, Bor. of	839,540	4,285,630	5,125,190	.....	629,800	.....	74,620	251,630	956,050
Ringwood, Bor. of	2,511,725	4,596,550	7,108,275	.....	266,950	400	3,150	145,275	415,775
Totowa, Bor. of	3,667,550	11,534,925	15,222,475	4,370	462,675	6,400	337,600	313,550	1,120,225
Wanaque, Bor. of	1,834,825	5,059,600	6,894,425	16,991	270,450	.....	54,050	269,951	594,451
Wayne, Twp. of	18,734,800	37,602,500	56,337,300	5,514	1,896,300	27,000	560,900	641,300	3,125,500
West Milford, Twp. of	6,754,350	9,439,875	16,194,225	360	914,900	.....	106,800	364,100	1,385,800
West Paterson, Bor. of	1,366,250	7,396,550	8,762,800	350	254,575	1,600	47,450	385,000	688,625
Totals	\$143,365,955	\$454,012,658	\$597,378,613	\$1,436,028	\$17,035,534	\$43,400	\$34,434,805	\$33,678,092	\$85,191,851

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bloomington, Bor. of	\$161,800	\$213,800	\$375,600	\$5,705,172	\$8.74	25.00	.....	\$16,486,500	\$22,191,672
Clifton, City of	1,645,100	2,882,300	4,527,400	168,985,206	6.01	33.78	.....	301,719,971	*470,777,524
Haledon, Bor. of	124,200	150,875	275,075	8,083,500	7.55	30.76	.....	17,241,232	25,324,732
Hawthorne, Bor. of	554,100	728,250	1,272,350	28,150,379	7.91	27.69	.....	70,302,085	98,452,464
Little Falls, Twp. of	224,700	420,500	645,200	16,455,358	8.05	30.00	.....	35,470,411	51,925,769
North Haledon, Bor. of	151,900	251,800	403,700	12,286,890	6.25	37.26	.....	20,725,887	33,012,777
Passaic, City of	610,000	752,800	1,362,800	93,171,532	8.20	43.02	.....	35,646,035	†189,412,027
Paterson, City of	2,156,700	2,044,500	4,201,200	201,301,956	8.78	44.48	.....	221,092,585	422,394,541
Pompton Lakes, Bor. of	235,800	549,500	785,300	12,059,173	10.59	23.95	.....	34,589,280	46,648,453
Prospect Park, Bor. of	180,100	135,250	315,350	5,765,890	7.49	28.54	.....	12,832,728	18,598,618
Ringwood, Bor. of	159,750	149,800	309,550	7,214,500	9.60	24.03	.....	22,472,561	29,687,061
Totowa, Bor. of	235,100	506,500	741,600	15,605,470	7.83	28.95	.....	37,359,476	52,964,946
Wanaque, Bor. of	179,800	368,450	548,250	6,957,617	10.69	25.00	.....	20,683,275	27,640,892
Wayne, Twp. of	688,600	1,368,400	2,057,000	57,411,314	6.65	30.00	.....	131,453,699	188,865,013
West Milford, Twp. of	449,600	391,800	841,400	16,738,985	9.60	22.79	.....	54,864,243	71,603,228
West Paterson, Bor. of	173,100	396,100	569,200	8,882,575	9.79	25.31	.....	25,859,088	34,741,663
Totals	\$7,920,350	\$11,310,625	\$19,230,975	\$664,775,517	.....	.....	.....	\$1,118,799,056 †666,807	\$81,784,241,380
								\$1,119,465,863	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,484,074.54
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$,5041199453

§Column 11 Total Includes the following:
 *City of Clifton—Additional valuation on Second-class Railroad Property of \$72,347
 †City of Passaic—Additional valuation on Second-class Railroad Property of 594,460
 ‡\$666,807

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for					Section D Total Tax Levy
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$111,872.64			\$172.56		\$111,700.08	\$316,351.43			\$70,549.06	\$498,600.57	
2	2,373,283.40			8,046.41		2,365,236.99	4,090,262.08		\$371,930.75	3,319,129.05	10,146,558.87	
3	127,667.08				\$14.14	127,681.17	229,816.00	\$213,699.42		38,369.44	609,566.03	
4	496,318.51			276.48		496,042.03	1,236,580.18			492,321.66	2,224,943.87	
5	261,768.16			144.39		261,623.77	446,645.63	277,608.96		338,692.78	1,324,571.14	
6	166,423.99			438.87		165,985.12	241,307.85	239,357.49		120,748.72	767,399.18	
7	954,863.81			70,695.68		884,258.13	3,050,617.78		322,535.50	3,376,089.53	7,633,500.94	
8	2,129,375.13			12,937.96		2,116,437.17	7,033,448.05		189,850.95	8,344,341.54	17,684,077.71	
9	235,164.16			302.85		234,861.31	728,606.75			312,469.26	1,275,937.32	
10	93,759.34			3.79		93,755.55	130,269.00	157,681.09		50,146.98	431,843.62	
11	149,658.39			353.84		149,304.55	231,558.00	169,595.58		141,827.79	692,285.92	
12	267,006.86			609.72		266,397.14	377,099.00	282,776.11		294,201.76	1,220,474.01	
13	139,343.25			274.29		139,068.96	221,143.40	249,558.42		133,821.19	743,591.97	
14	952,106.20			2,186.50		949,919.70	2,550,595.02			316,715.38	3,817,230.10	
15	360,966.15			959.08		360,007.07	953,540.25			292,942.38	1,606,489.70	
16	175,139.65			1,813.40		173,326.25	346,451.47	184,184.93		165,423.58	869,386.23	
17	\$8,994,716.67			\$99,125.82	\$14.14	\$8,895,604.99	\$22,184,282.89	\$1,774,462.00	\$884,317.20	\$17,807,790.10	\$51,546,457.18	

Total County Taxes Appropriated \$9,053,805.30
 Less: Bank Stock Taxes Due County 158,200.31
 Net County Taxes Apportioned (12 A III) \$8,895,604.99
 †Adjustments (Net Total 12 A IIb) ± 99,111.68

Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$8,994,716.67

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

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bloomingdale, Bor. of	\$2,790.37	.....	\$1,536,800	\$41,000.00	\$58,214.00	\$25,000.00	\$124,214.00
2 Clifton, City of	17,387.81	.....	13,133,540	1,244,000.00	1,185,650.00	180,000.00	2,609,650.00
3 Haledon, Bor. of	1,906.93	.....	2,634,025	92,000.00	108,636.00	6,000.00	206,636.00
4 Hawthorne, Bor. of	1,968.42	.....	3,190,800	275,000.00	200,764.50	40,000.00	515,764.50
5 Little Falls, Twp. of	2,524.85	.....	1,684,775	170,000.00	129,045.00	60,000.00	359,045.00
6 North Haledon, Bor. of	153.28	.....	1,109,790	80,000.00	65,000.00	12,000.00	157,000.00
7 Passaic, City of	39,841.47	.....	21,146,475	371,700.00	1,017,968.00	275,000.00	1,664,668.00
8 Paterson, City of	68,329.56	13,874	56,570,780	170,886.18	2,647,937.65	1,185,000.00	4,003,823.83
9 Pompton Lakes, Bor. of	2,062.74	.....	1,931,500	85,000.00	128,553.00	34,000.00	247,553.00
10 Prospect Park, Bor. of	16,478.76	.....	614,790	60,000.00	29,426.00	2,500.00	91,926.00
11 Ringwood, Bor. of	5.74	.....	734,900	75,000.00	64,987.00	28,000.00	167,987.00
12 Totowa, Bor. of	870.96	.....	6,123,900	81,000.00	168,914.76	33,000.00	282,914.76
13 Wanaque, Bor. of	695.46	.....	4,071,560	22,000.00	85,261.43	58,500.00	165,761.43
14 Wayne, Twp. of	2,319.35	.....	21,256,010	480,000.00	436,731.24	110,000.00	1,026,731.24
15 West Milford, Twp. of	480.18	.....	1,774,950	169,000.00	188,896.00	185,000.00	533,896.00
16 West Paterson, Bor. of	384.42	.....	2,523,500	65,155.00	78,537.00	48,000.00	191,692.00
17 Totals	\$158,200.30	13,874	\$140,088,095	\$3,472,741.18	\$6,594,521.58	\$2,282,000.00	\$12,349,262.76

***Bank Stock Tax Due Municipality \$158,200.30
 Bank Stock Tax Due County 158,200.31
 Total Bank Stock Tax \$316,400.61

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Alloway Twp.	\$359,350	\$542,700	\$902,050	.....	\$78,300	\$92,525	\$38,875	\$7,700	\$217,400
Elmer Bor.	154,665	760,300	914,965	\$2,564	80,200	.....	113,550	.....	193,750
Elsinboro Twp.	164,360	521,704	686,064	.....	41,500	61,750	6,100	80,395	189,745
L. A. Creek Twp.	307,545	413,570	721,115	.....	113,800	88,550	.....	28,250	230,600
L. P. Neck Twp.	1,269,284	14,808,882	16,078,166	1,211	422,200	12,100	14,006,419	435,295	14,876,014
Mannington Twp.	800,700	1,588,450	2,389,150	1,803	85,250	107,750	322,400	111,050	626,450
Oldmans Twp.	379,750	713,638	1,093,408	597	87,100	38,200	12,300	40,242	177,842
Penns Grove Bor.	737,638	2,504,487	3,242,125	18,124	303,790	.....	474,130	.....	777,920
Pilesgrove Twp.	757,880	1,314,380	2,072,260	622	65,000	239,105	.....	.....	304,105
Pittsgrove Twp.	996,900	2,190,250	3,187,150	112	120,100	98,300	40,200	169,250	427,850
Quinton Twp.	300,025	976,950	1,276,975	.....	62,825	95,930	60,140	20,020	238,915
Salem City	1,212,805	5,345,420	6,558,225	13,515	428,800	1,900	1,106,195	.....	1,536,895
U. P. Neck Twp.	650,196	5,262,974	5,913,170	.....	431,400	23,550	1,937,744	33,165	2,425,859
U. Pittsgrove Twp.	623,748	798,075	1,421,823	83	118,010	156,310	7,715	26,210	308,245
Woodstown Bor.	393,750	2,095,750	2,489,500	3,134	198,000	7,500	163,200	25,455	394,155
Totals	\$9,108,596	\$39,837,550	\$48,946,146	\$41,765	\$2,636,275	\$1,023,470	\$18,288,968	\$977,032	\$22,923,745

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alloway Twp.	\$50,000	\$59,625	\$109,625	\$1,009,825	\$13.69	15.25	.....	\$5,013,031	\$6,022,856
Elmer Bor.	40,400	48,900	89,300	1,021,979	12.41	22.08	.....	3,238,303	4,260,282
Elsinboro Twp.	31,000	47,500	78,500	797,309	12.42	20.62	.....	2,641,113	3,438,422
L. A. Creek Twp.	37,400	42,685	80,085	871,630	12.93	21.32	.....	2,661,225	3,532,856
L. P. Neck Twp.	192,500	444,500	637,000	30,318,391	6.05	25.96	.....	45,856,217	76,174,608
Mannington Twp.	35,100	39,500	74,600	2,942,803	8.33	24.31	.....	7,438,698	10,381,501
Oldmans Twp.	29,900	53,100	83,000	1,188,847	13.09	15.98	.....	5,748,944	6,937,791
Penns Grove Bor.	129,700	120,650	250,350	3,787,819	12.23	22.80	.....	10,977,721	14,765,540
Pilesgrove Twp.	54,100	76,000	130,100	2,246,887	11.89	17.45	.....	9,803,155	12,050,042
Pittsgrove Twp.	102,500	100,250	202,750	3,412,362	8.58	26.90	.....	8,660,991	12,073,353
Quinton Twp.	41,300	63,875	105,175	1,410,715	14.90	21.49	.....	4,665,207	6,075,922
Salem City	143,900	176,650	320,550	7,788,085	10.68	28.72	.....	16,276,820	24,064,905
U. P. Neck Twp.	196,850	352,150	549,000	7,790,029	10.40	23.40	.....	19,356,787	27,146,816
U. Pittsgrove Twp.	50,500	43,500	94,000	1,636,151	10.95	18.34	.....	6,330,756	7,966,907
Woodstown Bor.	71,800	95,100	166,900	2,719,889	11.53	21.85	.....	8,904,092	11,623,981
Totals	\$1,206,950	\$1,763,985	\$2,970,935	\$68,942,721	.....	.....	.....	\$157,573,060	\$226,515,781

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAKING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$38,755.62	.....	.....	\$141.85	\$7.56	\$38,621.33	.....	\$85,519.00	.....	\$14,088.55	\$138,228.88
2	27,413.88	.....	.....	.....	.....	27,413.88	.....	82,500.00	.....	16,895.17	126,809.05
3	22,125.41	.....	.....	.....	.....	22,125.41	.....	63,404.00	.....	13,417.04	98,946.45
4	22,733.06	.....	.....	74.43	.....	22,658.63	.....	68,508.91	.....	21,530.00	112,697.54
5	490,165.11	.....	.....	206.09	123.26	490,082.28	.....	1,324,968.02	.....	17,973.32	1,833,023.62
6	66,802.44	.....	.....	.....	.....	66,802.44	.....	163,597.50	.....	14,705.00	245,104.94
7	44,643.00	.....	.....	10.04	.....	44,632.96	.....	104,265.00	.....	6,707.49	155,605.45
8	95,012.67	.....	.....	305.23	293.54	95,000.98	.....	†\$249,527.30	.....	118,439.73	462,968.01
9	77,539.10	.....	.....	658.69	.....	76,880.41	.....	*190,234.62	.....	.....	267,115.03
10	77,689.10	.....	.....	629.89	.....	77,059.21	.....	215,699.75	.....	.....	292,738.96
11	39,097.08	.....	.....	681.58	.....	38,415.50	.....	120,248.75	.....	51,392.06	210,056.31
12	154,851.82	.....	.....	271.05	91.00	154,672.37	.....	489,378.50	.....	\$13,567.75	831,132.39
13	174,683.17	.....	.....	109.96	.....	174,573.21	.....	.....	†458,762.20	176,717.11	810,052.52
14	51,265.11	.....	.....	29.75	.....	51,235.36	.....	127,900.00	.....	.....	179,135.36
15	74,797.50	.....	.....	246.63	.....	74,550.87	.....	.....	*183,508.38	55,338.13	313,397.38
16	\$1,457,574.07	.....	.....	\$3,365.19	\$515.96	\$1,454,724.84	.....	\$2,845,989.43	\$1,082,032.50	\$13,567.75	\$6,077,031.89

SALEM COUNTY

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$813,238.70
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.643475727

Total County Taxes Appropriated \$1,472,595.00
 Less: Bank Stock Taxes Due County 17,870.16
 Net County Taxes Apportioned (12 A III) \$1,454,724.84
 †Adjustments (Net Total 12 A IIB) ± 2,849.23
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 A I) \$1,457,574.07
 †Penns Grove-Upper Penns Neck School District \$708,289.50
 *Pilesgrove-Woodstown School District \$373,743.00

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.
 Rate per hundred of Net Valuation \$2.11.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Alloway Twp.			\$123,900	\$31,674.37	\$27,880.00	\$10,000.00	\$69,554.37
2 Elmer Bor.	\$3,509.88		164,600	23,875.36	7,719.00	5,000.00	36,594.36
3 Elsinboro Twp.			31,790	8,253.29	11,526.00	15,000.00	34,779.29
4 L. A. Creek Twp.			97,530	40,084.06	12,112.00	3,000.00	55,196.06
5 L. P. Neck Twp.			697,234	120,000.00	731,495.00	45,000.00	896,495.00
6 Mannington Twp.			535,150	63,543.59	88,610.00	25,000.00	177,153.59
7 Oldmans Twp.	1,014.81		56,925	20,960.66	28,400.00	10,000.00	59,360.66
8 Penns Grove Bor.	4,190.24		893,300	24,000.00	81,550.48	39,000.00	144,550.48
9 Pilesgrove Twp.			27,030	47,920.03	50,314.00	8,000.00	106,234.03
10 Pittsgrove Twp.			1,142,000	39,000.00	74,000.00	51,396.20	164,396.20
11 Quinton Twp.			78,850	8,550.00	29,308.00	27,000.00	64,858.00
12 Salem City	5,776.37		1,739,550	49,903.59	170,196.42	40,000.00	260,100.01
13 U. P. Neck Township			338,050	46,952.08	88,751.00	48,000.00	183,703.08
14 U. Pittsgrove Twp.			200,250	42,715.26	50,245.00	8,000.00	100,960.26
15 Woodstown Bor.	3,378.86		668,400	42,487.68	34,728.00	8,000.00	85,215.68
16 Totals	\$17,870.16		\$6,794,559	\$609,919.97	\$1,486,834.90	\$342,396.20	\$2,439,151.07

***Bank Stock Tax Due Municipality \$17,870.16
 Bank Stock Tax Due County 17,870.16
 Total Bank Stock Tax \$35,740.32

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bedminster Twp.	\$1,045,650	\$3,294,790	\$4,340,440	.....	\$235,900	\$79,350	\$9,750	\$59,525	\$384,525
Bernards Twp.	2,539,415	6,607,200	9,146,615	\$2,051	294,000	10,800	28,200	569,700	902,700
Bernardsville Bor.	1,844,000	4,466,900	6,310,900	13,330	656,300	17,500	148,100	401,175	1,223,075
Bound Brook Bor.	1,972,100	6,751,600	8,723,700	134,311	624,825	.....	115,900	625,750	1,366,475
Branchburg Twp.	704,800	2,851,900	3,556,700	7,601	265,200	54,900	26,500	156,300	502,900
Bridgewater Twp.	2,993,000	12,695,250	15,688,250	36,162	737,150	10,475	3,138,400	3,487,200	7,373,225
Far Hills Bor.	652,900	845,000	1,497,900	10,187	88,100	8,600	56,000	21,975	174,675
Franklin Twp.	3,578,475	14,854,950	18,433,425	3,104	905,700	53,750	130,050	525,170	1,594,610
Green Brook Twp.	837,225	2,814,950	3,652,175	.....	195,500	.....	65,500	126,125	387,125
Hillsborough Twp.	1,430,450	4,791,924	6,222,374	10,500	461,250	143,775	103,150	194,725	802,900
Manville Bor.	923,475	5,331,150	6,254,625	86,458	459,100	.....	433,000	1,628,170	2,520,270
Millstone Bor.	98,299	300,541	398,840	.....	17,600	1,100	400	3,300	22,400
Montgomery Twp.	670,010	1,981,817	2,651,827	33,974	223,700	71,100	48,400	41,734	384,934
North Plainfield Bor.	2,940,400	13,019,300	15,959,700	.....	1,088,300	.....	229,200	668,800	1,986,300
Peanack-Gladstone Bor.	466,830	1,437,715	1,904,545	1,690	176,800	9,450	71,100	86,425	343,775
Raritan Bor.	552,550	3,213,100	3,765,650	60,607	260,600	.....	461,150	217,650	939,400
Rocky Hill Bor.	97,400	384,250	481,650	.....	34,800	200	1,400	36,155	72,555
Somerville Bor.	3,021,200	9,391,800	12,413,000	134,361	777,650	.....	484,100	1,231,800	2,493,550
South Bound Brook Bor.	339,235	2,359,525	2,698,760	671	232,950	.....	86,400	289,555	608,905
Warren Twp.	1,973,850	4,552,920	6,526,770	.....	444,750	21,860	17,300	133,020	616,930
Watchung Bor.	1,394,650	2,539,286	3,933,936	.....	174,400	1,100	446,575	113,850	735,925
Totals	\$30,075,914	\$104,485,868	\$134,561,782	\$535,067	\$8,354,575	\$463,960	\$6,100,575	\$10,618,104	\$25,537,214

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 6e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bedminster Twp.	\$60,100	\$90,900	\$151,000	\$4,573,965	\$8.24	15.86	.....	\$23,026,773	\$27,600,738
Bernards Twp.	170,900	317,400	488,300	9,563,066	11.20	20.70	.....	*35,048,135	44,611,201
Bernardsville Bor.	129,000	206,600	335,600	7,211,705	11.15	16.90	.....	*31,107,243	38,318,948
Bound Brook Bor.	237,000	359,600	596,600	9,627,886	13.04	20.00	.....	34,894,800	44,522,686
Branchburg Twp.	87,800	151,400	239,200	3,828,001	12.70	16.54	.....	17,946,928	21,774,929
Bridgewater Twp.	398,800	756,525	1,155,325	21,942,312	11.96	11.71	.....	118,284,850	140,227,162
Far Hills Bor.	18,500	21,900	40,400	1,642,362	7.85	20.00	.....	5,991,600	7,633,962
Franklin Twp.	450,700	784,900	1,235,600	18,795,639	9.91	21.50	.....	67,303,435	86,099,094
Green Brook Twp.	95,500	241,900	337,400	3,701,900	13.37	17.69	.....	16,993,246	20,695,146
Hillsborough Twp.	164,900	318,600	483,500	6,632,274	12.60	13.89	.....	38,575,135	45,227,409
Manville Bor.	240,600	439,800	680,400	8,180,953	15.41	14.14	.....	37,978,932	46,159,885
Millstone Bor.	8,800	17,000	25,800	395,440	10.34	20.00	.....	1,595,360	1,990,800
Montgomery Twp.	82,100	98,350	180,450	2,890,285	11.21	13.49	.....	17,005,897	19,896,182
North Plainfield Bor.	388,200	756,900	1,145,100	16,800,900	11.67	22.57	.....	54,752,307	71,553,207
Peapack-Gladstone Bor.	47,200	57,200	104,400	2,145,610	12.85	15.80	.....	*10,156,297	12,301,907
Raritan Bor.	127,500	201,930	329,430	4,436,227	14.85	15.34	.....	20,782,264	25,218,491
Rocky Hill Bor.	14,900	20,700	35,600	518,605	8.49	18.77	.....	2,084,412	2,603,017
Somerville Bor.	390,400	414,250	804,650	14,236,261	11.75	20.00	.....	49,652,000	63,888,261
South Bound Brook Bor.	80,900	147,670	228,570	3,079,766	10.98	21.83	.....	9,663,860	12,743,626
Warren Twp.	145,200	235,150	380,350	6,763,350	11.47	18.08	.....	20,572,622	26,335,972
Watchung Bor.	87,700	158,500	246,200	4,423,661	14.63	11.43	.....	30,483,701	34,907,362
Totals	\$3,426,700	\$5,797,175	\$9,223,875	\$151,410,188	.....	.....	.....	†\$652,899,797	\$804,309,985

* Also includes the following amounts added to equalize Class II railroad property:

Bernards Township	\$8,204
Bernardsville Borough	75,539
Peapack-Gladstone Borough	6,760

† Total for Column 10 (b) includes \$90,503 added by reason of the foregoing.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; L4:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$72,771.74			\$154.10		\$72,617.64	\$4,926.94	\$208,000.00			\$91,185.24	\$376,729.82
2	117,621.30			2,321.03		115,300.27	7,815.05	753,904.50			193,797.39	1,070,817.21
3	101,031.23			1,442.06		99,589.17	6,752.27	446,796.75			250,921.05	804,059.24
4	117,387.93			5,668.21		111,719.72		714,249.23			429,250.33	1,255,219.28
5	57,411.49			80.19		57,331.30	3,889.95	338,636.00			86,032.35	485,889.60
6	369,721.08			1,370.30		368,350.78	24,989.51		\$2,007,743.83		222,581.90	2,623,668.02
7	20,127.60			52.03		20,075.57	1,362.04	56,300.00			51,122.79	128,860.40
8	227,007.73			659.34		226,348.39	15,356.60	1,407,577.00			212,339.88	1,861,621.87
9	54,564.55				\$802.25	55,426.80	3,762.90	358,134.00			77,514.89	494,838.69
10	119,245.99			49.89		119,196.10	8,087.93	636,081.74			74,487.95	837,853.72
11	121,704.54			185.52		121,519.02	8,245.05	722,161.50			408,130.46	1,260,056.03
12	5,248.92			22.00		5,226.92	354.59	35,088.50			210.30	40,880.31
13	52,458.01			93.20		52,364.81	3,552.90	225,308.75			42,632.23	323,858.69
14	188,656.24			162.28		188,493.96	12,789.76	1,271,762.00			487,573.80	1,960,619.52
15	32,435.05			20.85		32,414.20	2,199.41	162,853.00			78,077.04	275,543.65
16	66,490.74			147.73		66,343.01	4,501.19		361,585.17		225,995.38	658,424.75
17	8,863.08				52.31	8,915.39	469.32	33,924.04			2,670.05	43,978.80
18	108,446.95			527.00		107,919.95		940,646.44			563,792.82	1,672,359.21
19	33,599.88			19.67		33,580.01	2,278.51	205,941.88			96,324.38	338,124.78
20	95,802.95			532.34		95,270.61	6,462.63	351,017.20	241,341.27		81,311.79	775,403.50
21	92,036.29			582.25		91,454.04	6,203.45	297,477.92	151,021.71		100,890.30	647,047.42
22	\$2,120,633.09			\$14,089.99	\$914.56	\$2,107,457.66	\$124,000.00	\$9,165,860.45	\$2,761,693.98		\$3,776,842.42	\$17,935,854.51

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$717,720.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.26365868

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes (certain municipalities) \$0.01789071

Total County Taxes Apportioned \$2,140,293.10
Less: Bank Stock Taxes Due County 32,835.44

Net County Taxes Apportioned (12 A III) \$2,107,457.66
*Adjustments (Net Total 12 A IIB) + 13,175.43

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$2,120,633.09

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

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Bedminster Twp.			\$174,275	\$55,000.00	\$32,238.00	\$15,000.00	\$102,238.00
2 Bernards Twp.	\$924.22		2,698,229	169,000.00	64,335.00	45,000.00	278,335.00
3 Bernardsville Bor.	2,800.99		604,300	60,000.00	76,371.00	50,000.00	186,371.00
4 Bound Brook Bor.	8,222.83		1,142,500	50,000.00	146,634.00	28,000.00	224,634.00
5 Branchburg Twp.			123,000	35,000.00	72,038.00	34,000.00	141,038.00
6 Bridgewater Twp.	902.78		1,079,900	222,000.00	248,022.00	60,000.00	530,022.00
7 Far Hills Bor.			63,400	10,000.00	6,365.40		16,365.40
8 Franklin Twp.	660.12		1,431,500	250,000.00	361,986.00	90,000.00	701,986.00
9 Greenbrook Twp.			223,650	60,000.00	49,266.00	35,000.00	144,266.00
10 Hillsborough Twp.			6,848,550	150,000.00	117,573.00	49,000.00	307,373.00
11 Manville Bor.	2,277.86		865,975	147,000.00	97,697.00	32,000.00	276,697.00
12 Millstone Bor.			36,534	2,500.00	4,720.00	2,500.00	9,720.00
13 Montgomery Twp.			1,542,925	52,000.00	62,556.00	10,000.00	124,556.00
14 North Plainfield Bor.	1,738.20		2,113,100	125,000.00	233,572.00	64,000.00	422,572.00
15 Peapack-Gladstone Bor.	2,299.20		397,525	47,000.00	27,362.00		74,362.00
16 Raritan Bor.	2,276.60		919,200	63,500.00	67,629.97	10,000.00	141,129.97
17 Rocky Hill Bor.			103,700	3,630.00	5,903.00	1,500.00	11,033.00
18 Somerville Bor.	10,732.64		3,102,800	120,000.00	224,577.02	45,000.00	389,577.02
19 South Bound Brook Bor.			311,085	56,000.00	44,666.00	6,500.00	107,166.00
20 Warren Twp.			544,515	36,000.00	65,011.00	66,000.00	167,011.00
21 Watchung Bor.			254,900	40,000.00	98,451.04	49,000.00	187,451.04
22 Totals	\$32,835.44		\$24,581,563	\$1,753,630.00	\$2,106,753.43	\$683,500.00	\$4,543,883.43

***Bank Stock Tax Due Municipality \$32,835.44
 Bank Stock Tax Due County 32,835.44
 Total Bank Stock Tax \$65,670.88

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Andover Bor.	\$68,170	\$347,000	\$415,170	\$4,088	\$55,750	\$12,780	\$9,900	\$11,217	\$89,647
Andover Twp.	499,575	1,307,010	1,806,585	266	127,600	46,900	54,700	56,195	285,395
Branchville Bor.	80,975	506,400	587,375	2,849	43,000	2,900	39,425	31,050	116,375
Byram Twp.	669,903	1,259,375	1,929,278	396	228,800	.....	2,500	62,246	293,546
Frankford Twp.	816,615	1,752,285	2,568,900	158	149,400	236,525	14,375	47,645	447,945
Franklin Bor.	585,460	2,571,225	3,156,685	14,141	99,800	4,750	59,650	61,790	216,990
Fredon Twp.	312,000	913,725	1,225,725	129	102,375	84,000	3,350	17,800	207,525
Green Twp.	266,890	537,820	804,710	823	36,800	55,600	6,400	19,629	118,429
Hamburg Bor.	257,165	1,046,985	1,304,150	.....	6,700	500	31,975	2,500	41,675
Hampton Twp.	316,975	556,250	873,225	220	61,250	58,200	12,040	6,475	137,965
Hardyston Twp.	864,275	1,690,750	2,555,025	553	302,550	102,575	32,500	32,500	470,125
Hopatcong Bor.	2,326,120	3,962,115	6,288,235	.....	552,150	.....	99,385	.....	651,535
Lafayette Twp.	224,200	469,900	694,100	963	49,750	116,650	25,500	4,700	196,600
Montague Twp.	232,550	341,150	573,700	.....	99,700	19,900	104,400	.....	224,000
Newton, Town of	768,147	4,207,155	4,975,302	6,599	243,600	2,000	945,800	4,025	1,195,425
Ogdensburg Bor.	1,288,866	1,174,521	2,463,387	1,414	50,100	1,450	49,747	17,090	118,387
Sandyston Twp.	379,300	742,550	1,121,850	.....	81,105	22,770	6,900	16,300	127,075
Sparta Twp.	2,024,687	6,383,977	8,408,664	1,191	547,450	36,100	85,690	269,630	938,870
Stanhope Bor.	362,990	891,695	1,254,685	.....	92,350	50	92,285	77,925	262,610
Stillwater Twp.	395,815	846,525	1,242,340	10	96,910	115,930	.....	7,320	220,160
Sussex Bor.	250,350	1,355,150	1,605,500	2,316	14,100	6,400	176,800	43,800	240,600
Vernon Twp.	1,307,150	1,374,000	2,681,150	1,360	86,200	64,600	140,625	4,200	295,625
Walpack Twp.	211,092	310,865	521,957	.....	23,250	11,400	2,800	11,000	48,450
Wantage Twp.	906,125	2,280,700	3,186,825	939	207,000	161,700	26,250	294,185	689,115
Totals	\$15,415,395	\$36,829,128	\$52,244,523	\$38,415	\$3,348,690	\$1,163,680	\$2,022,497	\$1,099,202	\$7,634,069

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Andover Bor.	\$19,600	\$34,650	\$54,250	\$454,655	\$17.138	17.43	.....	\$1,966,758	\$2,421,413
Andover Twp.	41,500	80,300	121,800	1,979,446	17.503	16.24	.....	9,317,707	11,288,153
Branchville Bor.	19,900	32,000	51,900	654,692	15.169	16.88	.....	2,892,335	3,547,034
Byram Twp.	104,550	83,350	187,900	2,035,320	13.216	15.45	.....	10,557,958	12,593,278
Frankford Twp.	35,700	69,800	105,500	2,911,507	15.366	18.63	.....	11,220,150	14,131,653
Franklin Bor.	55,900	135,100	191,000	3,196,816	12.550	26.67	.....	8,679,404	11,876,220
Fredon Twp.	22,000	22,750	44,750	1,388,629	8.407	22.02	.....	4,340,692	5,729,321
Green Twp.	17,800	19,000	36,800	887,162	13.814	17.34	.....	3,836,063	4,723,225
Hamburg Bor.	2,700	45,575	48,275	1,297,550	11.443	28.67	.....	3,244,682	4,542,232
Hampton Twp.	20,900	44,550	65,450	945,960	18.298	9.99	.....	7,867,766	8,813,726
Hardyston Twp.	104,300	73,850	178,150	2,847,553	12.125	19.54	.....	10,520,845	13,368,398
Hopatcong Bor.	209,000	153,937	362,937	6,576,313	11.017	18.84	.....	27,088,809	33,665,622
Lafayette Twp.	24,400	21,700	46,100	845,563	19.036	16.37	.....	3,545,973	4,391,536
Montague Twp.	30,100	32,750	62,850	734,850	12.753	9.75	.....	5,310,403	6,045,253
Newton, Town of	107,700	189,995	297,695	5,879,631	14.118	20.35	.....	19,473,356	25,352,987
Ogdensburg Bor.	25,000	40,100	65,100	2,518,088	12.097	21.54	.....	8,972,950	11,491,038
Sandyston Twp.	27,800	50,800	78,600	1,170,325	16.180	12.68	.....	7,725,547	8,895,872
Sparta Twp.	174,490	340,963	515,453	8,833,272	14.246	17.21	.....	40,450,511	49,283,783
Stanhope Bor.	43,700	68,190	111,890	1,406,405	14.485	19.10	.....	5,314,346	6,719,751
Stillwater Twp.	35,500	62,075	97,575	1,364,935	14.706	12.43	.....	8,752,350	10,117,285
Sussex Bor.	5,700	41,200	46,900	1,801,516	10.495	29.05	.....	3,921,178	5,722,694
Vernon Twp.	41,400	94,800	136,200	2,841,935	15.984	11.71	.....	20,215,098	23,057,028
Walpack Twp.	6,200	18,210	24,410	545,997	18.400	11.92	.....	3,856,877	4,402,874
Wantage Twp.	103,500	68,850	172,350	3,704,529	10.791	18.78	.....	13,782,424	17,486,953
Totals	\$1,279,340	\$1,824,515	\$3,103,855	\$56,813,152	.....	.....	.....	\$242,854,177	\$299,667,329

SUSSEX COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$13,631.97			\$104.32		\$13,527.65	\$465.27		\$48,560.74		\$15,363.45	\$77,917.11
2	63,549.58			304.27		63,245.31	2,174.89		203,886.79		75,562.78	344,869.77
3	19,968.95					19,968.95	686.48	\$68,790.75			9,860.68	99,306.86
4	70,897.12			397.80		70,499.32	2,424.50	154,320.53			41,730.00	268,974.35
5	79,337.80			1,313.17		78,244.63	2,692.91	254,652.50			111,772.35	447,362.39
6	66,860.26			128.68		66,731.58	2,294.33	219,401.32			112,772.74	401,199.97
7	32,254.70			145.32		32,109.38	1,104.16	82,028.93			1,500.00	116,740.47
8	26,590.62			119.19		26,471.43	910.28	84,169.00			11,000.00	122,550.71
9	25,571.67			165.10		25,406.57	873.78	90,570.52			31,624.13	148,475.00
10	49,619.15			231.07		49,388.08	1,698.36	105,900.00			17,000.00	173,086.44
11	75,260.86			527.21		74,733.65	2,570.32	198,958.39			69,000.00	345,262.36
12	189,529.34			3,379.90		186,149.44	6,406.90	326,178.00			164,063.00	724,536.34
13	24,723.29					24,723.29	849.92	96,830.00			38,547.50	160,950.71
14	34,033.32			26.45		34,006.87	1,169.12	53,168.50		\$41,739.00	5,363.75	93,708.24
15	142,731.21			2,189.88		140,541.33	4,836.82	478,611.75			206,078.48	830,068.38
16	64,691.77					64,691.77	2,223.92	101,539.50			136,140.50	304,595.69
17	50,081.61			99.97		49,981.64	1,718.46		113,842.52		23,805.12	189,347.74
18	277,455.82			1,155.17		276,300.65	9,501.16	767,497.04			205,024.38	1,258,323.23
19	37,830.58			361.85		37,468.73	1,288.68	110,592.00			54,214.04	203,563.45
20	56,957.87			193.65		56,764.22	1,951.86	127,215.25			14,784.75	200,716.08
21	32,217.39			317.20		31,900.19	1,097.38	98,215.69			57,842.48	189,055.74
22	129,805.51			1,352.69		128,452.82	4,418.90	223,668.86			97,698.25	454,288.83
23	24,787.12			68.15		24,718.97	849.93		50,988.53		23,900.00	100,457.43
24	98,447.33			324.46		98,122.87	3,373.96	191,833.48			106,397.78	399,728.09
25	\$1,687,054.84			\$12,905.50		\$1,674,149.34	\$57,582.29	\$3,833,240.01	\$417,278.58	\$41,739.00	\$1,631,046.16	\$7,655,035.38

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$921,295.66

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$.5629759

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Andover Bor.			\$39,900	\$7,000.00	\$5,467.00	\$5,000.00	\$17,467.00
2 Andover Twp.			422,700	40,000.00	24,919.00	25,000.00	89,919.00
3 Branchville Bor.	\$1,365.82		26,850	11,000.00	23,698.00	1,500.00	36,198.00
4 Byram Twp.			91,725	25,000.00	20,747.00	24,000.00	69,747.00
5 Frankford Twp.			231,700	30,000.00	24,511.72	35,000.00	89,511.72
6 Franklin Bor.	1,610.80		732,465	7,000.00	45,218.00	30,000.00	82,218.00
7 Fredon Twp.			61,200	20,000.00	18,926.00	10,000.00	48,926.00
8 Green Twp.			45,850	15,422.55	12,778.00	11,000.00	39,200.55
9 Hamburg Bor.	1,775.87		87,350	10,000.00	8,290.00	8,000.00	26,290.00
10 Hampton Twp.			46,700	18,000.00	20,386.00	15,000.00	53,386.00
11 Hardyston Twp.			80,400	22,000.00	24,880.00	25,000.00	71,880.00
12 Hopatcong Bor.			1,103,004	65,000.00	37,064.00	35,000.00	137,064.00
13 Lafayette Twp.			345,700	5,300.00	13,053.00	22,000.00	40,353.00
14 Montague Twp.			23,150	10,000.00	18,988.00	5,500.00	34,488.00
15 Newton, Town of	4,973.97		1,113,820	70,000.00	64,594.00	30,000.00	164,594.00
16 Ogdensburg Bor.			117,800	65,000.00	6,312.00	58,000.00	127,312.00
17 Sandyston Twp.			231,825	40,000.00	22,584.28	20,000.00	82,584.28
18 Sparta Twp.	725.17		708,069	125,000.00	73,670.00	70,000.00	268,670.00
19 Stanhope Bor.			70,600	12,225.00	13,833.00	13,000.00	39,058.00
20 Stillwater Twp.			123,100	16,000.00	30,475.00	12,000.00	58,475.00
21 Sussex Bor.	1,941.83		268,400	15,000.00	13,414.00	4,000.00	32,414.00
22 Vernon Twp.			165,450	25,000.00	39,408.00	26,000.00	90,408.00
23 Walpack Twp.			18,920	10,000.00	14,560.00	6,000.00	30,560.00
24 Wantage Twp.			560,800	35,000.00	33,349.00	30,000.00	98,349.00
25 Totals	\$12,393.46		\$6,717,478	\$698,947.55	\$611,125.00	\$519,000.00	\$1,829,072.55

Total County Taxes Appropriated	\$1,686,542.80
Less: Bank Stock Taxes Due County	12,393.46
Net County Taxes Apportioned (12 A III)	\$1,674,149.34
*Adjustments (Net Total 12 A Iib) +	+12,905.50
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$1,687,054.84

***Bank Stock Tax Due Municipality	\$12,393.46
Bank Stock Due County	12,393.46
Total Bank Stock Tax	\$24,786.92

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

Sussex County

Abstract of Ratables and Exemptions in the County of Union, for the Year 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Berkeley Heights Twp.	\$2,616,300	\$12,807,200	\$15,423,500	\$507	\$402,600	\$200	\$206,875	\$2,327,625	\$2,937,900
Clark Twp.	2,479,565	11,138,075	13,617,640	3,559	984,600	1,100	664,350	1,190,350	2,840,400
Cranford Twp.	5,965,000	28,636,500	34,601,500	353,071	2,337,000	.....	281,300	1,659,400	4,277,700
Elizabeth, City	36,003,300	58,707,150	134,710,450	3,146,156	.....	.....	6,464,550	13,260,400	19,724,950
Fanwood Bor.	1,910,750	8,973,360	10,884,050	14,798	504,850	.....	33,950	316,850	945,650
Garwood Bor.	1,144,129	4,362,525	5,506,654	19,125	311,700	.....	607,245	1,250,468	2,169,413
Hillside Twp.	5,889,755	33,968,195	39,857,950	43,854	1,456,600	.....	3,687,950	3,874,210	9,017,760
Kenilworth Bor.	1,067,903	9,745,900	11,413,805	40,109	429,000	.....	1,959,400	541,580	2,929,980
*Linden, City	12,224,848	80,860,007	93,084,855	248,532	539,700	5,200	14,031,919	10,087,066	24,663,885
Mountainside Bor.	2,917,850	10,736,550	13,654,400	.....	722,575	1,650	463,825	811,350	1,999,400
New Providence Bor.	3,494,600	15,065,675	18,560,275	2,252	423,600	.....	390,300	730,625	1,544,525
Plainfield, City	18,502,325	51,791,000	70,293,325	247,754	3,434,700	.....	2,729,550	5,462,875	11,627,125
Rahway, City	7,126,700	30,440,200	37,566,900	524,638	1,579,150	.....	2,282,200	3,593,700	7,455,050
Roselle Bor.	5,012,925	19,006,375	24,019,300	28,167	1,792,750	.....	468,150	1,787,500	4,048,400
Roselle Park Bor.	2,673,800	12,772,400	15,446,200	57,784	652,000	.....	294,700	698,750	1,645,450
Scotch Plains Twp.	4,904,650	21,884,350	26,789,000	89	1,707,600	5,800	148,250	928,292	2,789,942
Springfield Twp.	11,434,400	30,126,700	41,561,100	3,331	1,501,400	.....	1,339,100	1,815,000	4,655,500
Summit, City	14,037,900	41,931,900	55,969,800	100,355	2,871,150	.....	1,020,400	2,773,870	6,665,420
Union Twp.	11,089,450	67,771,340	78,860,820	17,650	2,836,700	.....	9,832,185	4,055,419	16,724,304
Westfield, Town	12,883,125	43,592,450	56,475,575	4,663	3,526,500	.....	321,400	2,010,515	5,858,415
Winfield Twp.	98,000	512,400	610,400	.....	69,500	.....	2,500	4,800	76,800
Totals	\$164,077,337	\$634,830,192	\$798,907,529	\$4,856,394	\$28,172,675	\$13,950	\$47,230,099	\$59,180,645	\$134,597,369

* Linden City includes Linden Borough and Linden Township.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Berkeley Heights Twp.	\$201,000	\$429,325	\$630,325	\$17,730,982	\$11.35	14.82	.....	\$88,648,699	\$106,379,681
Clark Twp.	301,900	803,500	1,105,400	15,356,199	10.21	16.57	.....	68,564,858	83,921,057
Cranford Twp.	725,200	1,355,000	2,080,800	37,151,471	8.89	25.55	.....	100,825,114	137,976,585
Elizabeth, City .....	.....	1,826,100	1,826,100	155,755,456	8.98	34.68	.....	253,727,987	409,483,443
Fanwood Bor.	202,400	517,900	720,300	11,124,198	9.76	25.48	.....	31,852,001	42,956,199
Garwood Bor.	143,200	234,315	377,515	7,317,677	9.60	23.52	.....	17,905,990	25,223,667
Hillside Twp.	643,200	794,675	1,437,875	47,481,689	7.58	29.92	.....	93,357,123	140,838,812
Kenilworth Bor.	214,500	437,325	651,825	13,732,069	8.82	21.47	.....	41,747,839	55,479,908
*Linden, City	536,800	1,427,600	1,964,400	116,032,872	6.11	25.14	.....	277,181,075	393,213,947
Mountainside Bor.	176,600	344,450	521,050	15,132,750	8.07	24.80	.....	41,403,664	56,536,414
New Providence Bor.	208,100	507,150	715,250	19,391,802	8.81	29.21	.....	44,980,550	64,372,352
Plainfield, City	1,349,800	1,404,150	2,753,950	79,414,254	8.86	34.61	.....	132,807,874	212,222,128
Rahway, City	750,200	1,274,800	2,025,000	43,521,588	8.87	29.51	.....	89,735,370	132,256,958
Roselle Bor.	619,300	877,300	1,496,600	26,599,267	8.90	29.23	.....	58,154,151	84,753,418
Roselle Park Bor.	326,000	480,400	806,400	16,343,034	7.93	28.44	.....	38,863,333	55,208,367
Scotch Plains Twp.	478,500	1,016,850	1,495,350	28,083,711	9.19	26.02	.....	76,166,504	104,250,215
Springfield Twp.	426,000	754,900	1,180,900	45,039,031	5.53	42.12	.....	57,111,976	102,151,007
Summit, City	583,500	809,100	1,392,600	61,342,975	6.56	30.00	.....	130,596,200	191,939,175
Union Twp.	1,396,300	2,196,600	3,592,900	92,009,874	7.96	23.17	.....	261,496,624	353,506,498
Westfield, Town	806,400	1,415,700	2,222,100	60,116,533	9.10	27.95	.....	145,583,727	205,700,280
Winfield Twp.	69,500	.....	69,500	617,700	35.29	44.50	.....	761,285	1,378,985
Totals	\$10,158,400	\$18,907,740	\$29,066,140	\$909,295,152	.....	.....	.....	\$2,051,453,944	\$2,960,749,096

* Linden City includes Linden Borough and Linden Township.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$349,997.30			\$23,816.40	\$813.47	\$326,994.37	\$784,050.64	\$554,555.39		\$346,197.76	\$2,011,807.16	
2	276,106.71			332.64	977.65	276,751.72	783,776.00	461,839.14		45,200.86	1,567,567.72	
3	453,953.55			673.62	1,534.57	454,814.50	1,868,522.33			979,302.25	3,302,639.08	
4	1,347,231.93			2,537.06	4,361.46	1,349,056.33	5,965,114.94		\$422,706.88	6,245,490.85	13,982,369.00	
5	141,329.19			214.63	471.86	141,586.42		678,278.76		263,566.00	1,085,431.18	
6	82,987.80			158.76	288.50	83,117.54	259,370.50	137,921.35		221,697.49	702,106.88	
7	463,370.49			355.09	1,703.91	464,719.31	1,615,565.04			1,518,583.21	3,598,867.56	
8	182,533.15			205.63	573.42	182,900.94	386,925.40	307,479.13		332,661.63	1,269,967.10	
9*	1,293,704.04			653.47	10,491.16	1,303,541.73	3,436,330.94		408,345.00	1,937,383.88	7,085,601.55	
10	186,009.14			279.88	620.12	186,349.38	617,798.50	312,253.29		104,085.89	1,220,487.06	
11	211,789.97			177.00	695.82	212,308.79	955,105.00			540,978.86	1,708,392.65	
12	698,227.08			631.99	2,525.70	700,120.79	3,331,707.00		412,904.88	2,587,784.41	7,032,517.08	
13	488,425.61			1,898.40	1,418.05	437,945.26	1,754,339.00		153,543.23	1,511,305.84	3,857,133.33	
14	278,845.24			415.95	993.21	279,422.50	1,343,462.75			743,754.17	2,366,639.42	
15	181,639.76			114.00	625.28	182,151.04	808,863.08			304,900.43	1,295,914.55	
16	342,991.20			1,537.76	1,137.80	342,591.24		1,630,526.99		606,760.72	2,579,878.95	
17	336,084.65			476.92	1,081.24	336,688.97	1,053,376.12	540,977.95		556,095.91	2,487,048.95	
18	631,494.60			689.76	2,132.21	632,937.05	1,922,924.00		318,422.00	1,147,155.65	4,021,438.70	
19	1,103,063.49			1,442.98	3,910.69	1,105,531.20	4,142,000.00			2,013,513.30	7,321,044.50	
20	676,769.70			842.17	2,341.33	678,268.86	3,533,906.00			1,254,480.19	5,466,655.05	
21	4,536.97				16.33	4,553.30	184,033.00			29,333.58	217,979.88	
22	\$9,741,091.57			\$37,454.11	\$38,713.78	\$9,742,351.24	\$34,747,239.24	\$4,623,832.00	\$1,715,921.99	\$23,292,142.88	\$74,121,487.35	

* Linden City includes Linden Borough and Linden Township.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$2,240,522.17

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.3290076684

Abstract of Ratables and Exemptions in the County of Union, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Berkeley Heights Twp.	\$686.68	.....	\$1,895,125	\$300,000.00	\$178,284.00	\$20,000.00	\$498,284.00
2 Clark Twp. ....	.....	.....	1,862,500	405,148.69	191,443.26	12,000.00	608,591.95
3 Cranford Twp.	4,217.02	.....	5,001,500	300,000.00	355,900.00	55,000.00	710,000.00
4 Elizabeth, City	28,324.96	.....	30,865,850	544,651.00	2,274,981.50	330,000.00	3,149,632.50
5 Fanwood Bor.	868.24	.....	396,950	101,350.26	104,366.24	15,000.00	220,746.50
6 Garwood Bor.	739.86	.....	846,530	110,000.00	64,000.00	15,000.00	189,000.00
7 Hillside Twp.	8,765.10	.....	8,161,160	291,000.00	269,187.27	60,000.00	620,187.27
8 Kenilworth Bor.	294.36	.....	553,900	175,000.00	120,745.00	29,000.00	324,745.00
9 *Linden City	11,695.48	.....	6,634,656	700,000.00	2,190,153.69	85,000.00	2,975,153.69
10 Mountinside Bor. ....	.....	.....	1,047,850	80,000.00	139,000.00	18,000.00	257,000.00
11 New Providence Bor.	1,600.02	.....	1,990,550	492,096.95	161,350.00	25,000.00	678,446.95
12 Plainfield City	18,230.96	.....	8,998,400	700,000.00	734,111.50	215,000.00	1,649,111.50
13 Rahway City	7,758.28	.....	8,167,650	191,750.00	432,050.60	80,000.00	703,800.00
14 Roselle Bor.	2,245.13	.....	3,162,150	285,000.00	189,787.00	55,000.00	529,787.00
15 Roselle Park Bor.	1,326.19	.....	1,257,700	185,000.00	144,668.00	25,000.00	354,668.00
16 Scotch Plains Twp.	1,621.74	.....	2,897,750	500,000.00	264,665.13	50,000.00	814,665.13
17 Springfield Twp.	1,344.09	.....	3,701,000	300,000.00	222,971.00	42,000.00	564,971.00
18 Summit City	11,334.35	.....	7,355,900	585,000.00	649,209.00	57,000.00	1,291,209.00
19 Union Twp.	13,376.16	.....	18,492,493	800,000.00	750,096.00	115,000.00	1,665,096.00
20 Westfield Town	8,384.97	.....	7,246,625	750,000.00	439,325.00	62,000.00	1,251,325.00
21 Winfield Twp. ....	.....	.....	219,500	3,800.00	10,082.00	.....	13,882.00
22 Totals	\$122,813.59	.....	\$120,755,739	\$7,829,826.90	\$9,905,475.59	\$1,365,000.00	\$19,100,302.49

* Linden City includes Linden Borough and Linden Township.

Total County Tax Appropriated	\$9,865,164.83
Less: Bank Stock Taxes Due County	122,813.59
Net County Taxes Apportioned	\$9,742,351.24
*Adjustments (Net Total 12 A IIb)	1,259.67
Total County Taxes Apportioned (Including Adjustments)...	\$9,741,091.57

***Bank Stock Tax Due Municipality	\$122,813.59
Bank Stock Tax Due County	122,813.59
Total Bank Stock Tax	\$245,627.18

* 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 1960

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Allamuchy Twp.	\$246,700	\$448,875	\$695,575	\$1,180	\$55,800	\$105,625	\$2,750	\$18,800	\$182,975
Alpha Bor.	190,605	1,166,825	1,357,430	3,347	188,425	8,800	96,125	13,600	306,950
Belvidere Town	270,370	2,381,875	2,652,245	11,237	173,300	1,400	105,450	114,550	394,700
Blairstown Twp.	307,750	963,525	1,271,275	3,008	117,675	85,200	31,700	49,550	284,125
Franklin Twp.	305,785	694,680	1,000,465	665	91,700	58,200	2,300	356,359	508,559
Frelinghuysen Twp.	187,695	508,455	696,150	708	85,900	81,550	5,000	27,530	199,980
Greenwich Twp.	302,960	872,000	1,174,960	1,270	121,250	78,650	17,400	100,775	318,075
Hackettstown Town	898,200	5,606,400	6,504,600	6,857	322,900	7,300	354,400	255,300	939,900
Hardwick Twp.	138,775	254,850	393,625	253	49,800	40,300	3,450	2,150	95,700
Harmony Twp.	328,600	946,475	1,275,075	3,424	105,200	72,625	10,700	137,250	325,775
Hope Twp.	243,850	721,725	965,575	.....	44,000	49,600	7,200	2,025	102,825
Independence Twp.	550,250	1,680,750	2,231,000	1,760	100,550	47,350	9,200	30,710	187,810
Knowlton Twp.	230,325	646,200	876,525	2,472	85,000	48,800	5,300	7,300	146,400
Liberty Twp.	191,680	469,375	661,055	152	54,700	16,625	2,250	3,025	76,600
Lopatcong Twp.	668,510	2,020,065	2,688,575	30,154	180,100	38,350	40,800	293,950	553,200
Mansfield Twp.	417,845	1,077,775	1,495,620	1,343	146,300	114,100	25,150	113,795	399,345
Oxford Twp.	151,005	533,130	684,135	815	92,400	173,500	22,750	13,370	302,020
Pala quarry Twp.	87,000	94,200	181,200	.....	8,400	2,400	.....	3,100	13,900
Phillipsburg Town	1,973,750	13,021,425	14,995,175	156,715	978,575	.....	702,175	1,746,800	3,427,550
Poatsong Twp.	385,270	2,022,580	2,407,850	6,255	202,650	55,100	102,750	145,438	505,938
Washington Bor.	1,050,450	4,348,955	5,399,405	9,324	663,150	2,680	510,480	592,240	1,768,550
Washington Twp.	610,865	2,055,680	2,666,545	1,323	206,200	62,840	69,540	317,055	715,635
White Twp.	343,270	984,050	1,327,320	3,722	116,275	94,140	11,090	27,950	249,455
Totals	\$10,081,510	\$43,519,870	\$53,601,380	\$245,490	\$4,250,250	\$1,245,135	\$2,137,960	\$4,372,622	\$12,005,967

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1960—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.1b	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a+b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allamuchy Twp.	\$23,700	\$19,400	\$43,100	\$836,630	\$12.58	15.26	.....	\$3,862,583	\$4,699,213
Alpha Bor.	63,000	85,500	148,500	1,519,227	10.94	22.17	.....	4,765,393	6,284,620
Belvidere Town	82,100	107,700	189,800	2,868,382	9.85	26.16	.....	7,486,306	10,374,688
Blairstown Twp.	50,475	50,600	101,075	1,457,333	16.32	14.33	.....	*7,612,182	9,069,515
Franklin Twp.	46,400	39,400	85,800	1,423,889	12.70	14.79	.....	5,764,004	7,187,893
Frelinghuysen Twp.	27,400	29,300	56,700	840,138	14.62	14.39	.....	4,141,584	4,981,722
Greenwich Twp.	43,000	50,200	93,200	1,401,111	9.56	23.85	.....	3,751,497	5,152,608
Hackettstown Town	101,900	144,100	246,000	7,205,357	9.90	27.11	.....	17,488,760	24,694,117
Hardwick Twp.	16,400	9,900	26,300	463,278	17.74	11.23	.....	3,111,495	3,574,773
Harmony Twp.	52,200	73,875	126,075	1,478,199	14.05	17.50	.....	6,011,067	7,489,266
Hope Twp.	21,600	37,800	59,400	1,009,000	8.38	24.06	.....	3,047,621	4,057,621
Independence Twp.	44,850	53,700	98,550	2,322,020	7.81	29.60	.....	5,306,162	7,628,182
Knowlton Twp.	41,700	41,650	83,350	942,047	15.50	12.38	.....	6,203,644	7,145,691
Liberty Twp.	24,600	22,275	46,875	690,932	16.60	14.25	.....	3,977,927	4,668,859
Lopatcong Twp.	83,000	140,200	223,200	3,048,729	8.83	20.51	.....	10,420,030	13,468,759
Mansfield Twp.	60,500	62,450	122,950	1,773,358	16.84	13.80	.....	9,342,206	11,115,564
Oxford Twp.	47,200	57,100	104,300	882,170	18.35	15.37	.....	3,766,971	4,649,141
Pahamarry Twp.	3,400	1,500	4,900	190,200	10.68	23.87	.....	577,911	768,111
Phillipsburg Town	436,100	593,725	1,029,825	17,549,615	9.47	30.11	.....	*35,171,799	52,721,414
Pohatcong Twp.	102,400	163,788	266,188	2,653,855	12.08	18.87	.....	10,352,351	13,006,206
Washington Bor.	184,100	222,155	406,255	6,771,024	9.42	27.47	.....	*14,277,994	21,049,018
Washington Twp.	92,000	140,600	232,600	3,150,903	11.37	17.27	.....	12,773,306	15,924,209
White Twp.	56,900	53,500	110,400	1,470,097	14.27	14.82	.....	7,628,955	9,069,052
Totals	\$1,704,925	\$2,200,418	\$3,905,343	\$61,947,494	.....	.....	.....	\$186,841,748	\$248,789,242

* Includes equalized value at 100% of 2nd Class Railroad Property.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over-payment	Add Under-payment	Deduct Over-payment	Add Under-payment							
1	\$26,166.56			\$10.14		\$26,156.42	\$653.81	\$70,647.65			\$7,742.94	\$105,200.82
2	34,994.55					34,994.55		94,023.10			37,064.11	166,081.76
3	57,657.85			27.75		57,630.10		172,402.43			52,367.58	282,400.11
4	50,501.64					50,501.64	1,261.86	124,486.50			61,453.72	237,703.72
5	40,024.23					40,024.23	1,000.07	112,704.01			27,000.00	180,728.30
6	27,739.65			3.41		27,736.24	693.12	76,718.00			17,637.55	122,784.91
7	28,691.19			18.45		28,672.74	716.89	93,627.00			10,879.20	133,895.83
8	137,503.88			715.59		136,788.29		430,619.00			145,870.72	713,278.01
9	19,905.35			12.70		19,892.65	497.37	45,397.03			16,384.63	82,171.65
10	41,702.37					41,702.37	1,042.01	136,357.00			28,581.44	207,682.82
11	22,588.42			395.00		22,193.42	564.41	50,668.00			11,041.76	84,467.50
12	42,475.89			162.36		42,313.53	1,061.33	103,242.95			34,578.83	181,196.64
13	39,789.24			147.66		39,641.58	994.20	94,138.50			11,152.50	145,926.78
14	25,997.54			266.72		25,730.82	649.59	65,000.00			23,259.61	114,640.02
15	74,997.89			148.80		74,849.09	1,873.94	152,171.75			40,061.16	268,985.94
16	61,894.63			303.93		61,590.70	1,546.54	211,680.00			23,681.68	298,507.92
17	25,887.74			18.48		25,869.26	646.85	117,330.00			17,956.25	161,802.36
18	4,277.06					4,277.06	106.87	7,000.00			8,913.23	20,297.16
19	293,567.85			1,135.85		292,432.00		600,900.00		\$122,360.50	637,125.60	1,661,818.10
20	72,422.26			8.22		72,414.04	1,809.59	202,196.75			44,000.00	320,420.38
21	117,206.94			241.85		116,965.09		316,354.50			204,126.26	637,445.85
22	88,670.53			19.08		88,651.45	2,215.58	239,504.54			27,679.64	358,051.21
23	50,666.11			12.88		50,653.23	1,265.97	122,305.60			35,423.10	209,647.90
24	\$1,385,329.37			\$3,648.87		\$1,381,680.50	\$18,600.00	\$3,648,483.27		\$122,360.50	\$1,524,011.51	\$6,695,185.78
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget							\$657,315.00	Rate per \$100 to be applied to Col. 11 for apportionment of County Budget				\$556828486

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1960—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a+b+c)
1 Allamuchy Twp.			\$121,600	\$6,000.00	\$8,820.00	\$7,000.00	\$21,820.00
2 Alpha Bor.			195,325	21,000.00	34,000.00	3,000.00	58,000.00
3 Belvidere Town	\$2,282.22		687,100	25,000.00	17,153.00	14,000.00	56,153.00
4 Blairstown Twp.	1,064.27		482,400		29,562.00	14,000.00	43,562.00
5 Franklin Twp.		319	100,300	10,000.00	27,484.00	7,500.00	44,984.00
6 Frelinghuysen Twp.			45,300	12,000.00	23,204.00	7,500.00	42,704.00
7 Greenwich Twp.		241	126,300		29,415.00	7,000.00	36,415.00
8 Hackettstown Town	3,906.26		1,926,900	40,000.00	53,359.00	58,000.00	151,359.00
9 Hardwick Twp.			13,250		19,507.00	6,000.00	25,507.00
10 Harmony Twp.			110,000	10,000.00	20,100.00	19,000.00	49,100.00
11 Hope Twp.	958.24		112,600	7,983.44	23,174.00	7,000.00	38,157.44
12 Independence Twp.			147,550	6,000.00	24,695.00	15,000.00	45,695.00
13 Knowlton Twp.			54,750	17,000.00	30,883.00	21,000.00	68,883.00
14 Liberty Twp.			6,450		14,528.00	24,000.00	38,528.00
15 Lopatcong Twp.			69,800	30,000.00	37,048.00	10,000.00	77,048.00
16 Mansfield Twp.			138,175	21,000.00	34,234.00	13,500.00	68,734.00
17 Oxford Twp.			117,100	10,800.00	15,924.00	13,000.00	39,724.00
18 Pahaquarry Twp.			3,100	10,000.00	19,070.00		29,070.00
19 Phillipsburg Town	7,899.53	2,642	4,898,600	260,000.00	235,900.00	45,000.00	540,900.00
20 Pohatcong Twp.		626	74,500	13,321.34	31,672.00	25,000.00	69,993.34
21 Washington Bor.	5,940.60	932	1,299,560	60,000.00	72,575.00	33,000.00	165,575.00
22 Washington Twp.		426	317,100	25,000.00	38,942.00	20,000.00	83,942.00
23 White Twp.			137,300	5,000.00	34,298.00	15,000.00	54,298.00
24 Totals	\$22,051.12	5,186	\$11,185,085	\$590,104.78	\$875,547.00	\$384,500.00	\$1,850,151.78
Total County Taxes Appropriated			\$1,408,731.62			***Bank Stock Tax Due Municipality	\$22,051.12
Less: Bank Stock Tax Due County			22,051.12			Bank Stock Tax Due County	22,051.12
Net County Taxes Appropriated (12 A III)			\$1,381,680.50			Total Bank Stock Tax	\$44,102.24
Adjustments (Net Total 12 A IIB)			+3,648.87				
Total County Taxes Apportioned			\$1,385,329.37				

WARREN COUNTY

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1960

COUNTY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property (1+2)	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Atlantic	\$61,818,063	\$120,537,709	\$182,355,772	\$626,932	\$6,671,710	\$254,921	\$1,212,715	\$11,194,940	\$19,334,286
Bergen	269,903,876	810,749,359	1,080,653,235	2,341,830	49,085,120	163,330	37,639,770	56,220,444	143,108,664
Burlington	33,291,196	122,104,315	155,395,511	125,269	9,721,600	802,660	4,825,851	10,822,382	26,172,493
Camden	98,065,407	329,820,997	427,886,404	3,203,244	19,032,080	133,670	17,832,413	24,763,267	61,761,430
Cape May	83,649,096	210,914,806	294,563,902	144,456	8,884,297	278,565	4,951,472	8,029,164	22,143,498
Cumberland	28,357,012	87,422,723	115,779,735	157,622	5,841,150	606,225	4,306,450	10,103,149	20,856,974
Essex	417,897,000	1,178,796,780	1,596,693,780	9,778,674	56,377,500	78,700	97,668,515	105,024,755	259,149,470
Gloucester	22,055,150	95,399,322	117,454,472	89,270	7,624,755	490,775	4,027,997	6,710,625	18,854,152
Hudson	268,003,102	576,348,775	844,351,877	128,689,887	.....	9,800	18,436,190	130,678,562	149,124,552
Hunterdon	9,198,918	38,815,904	48,014,822	140,969	3,397,250	1,225,230	2,151,090	3,375,602	10,149,172
Mercer	92,028,108	333,449,836	425,477,944	2,652,621	18,978,640	553,980	24,913,761	29,221,609	73,667,990
Middlesex	100,491,919	357,685,849	458,177,768	6,124,071	20,144,248	224,375	34,972,932	27,980,964	83,322,519
Monmouth	120,700,071	357,418,539	478,118,610	621,733	18,304,140	1,042,800	7,298,187	15,255,520	41,900,647
Morris	77,026,628	249,713,946	326,740,574	311,849	18,192,685	323,095	7,933,899	19,004,298	45,453,977
Ocean	58,186,426	146,607,849	204,794,275	146,934	10,929,574	321,200	1,774,195	11,068,693	24,093,662
Passaic	143,365,955	454,012,658	597,378,613	1,436,028	17,035,554	43,400	34,434,805	33,678,092	85,191,851
Salem	9,103,596	39,837,550	48,941,146	41,765	2,636,275	1,023,470	18,288,968	977,032	22,925,745
Somerset	30,075,914	104,485,868	134,561,782	535,067	8,354,575	463,960	6,100,575	10,618,104	25,337,214
Sussex	15,415,395	36,829,128	52,244,523	38,415	3,348,690	1,168,680	2,022,497	1,099,202	7,634,069
Union	164,077,337	634,850,192	798,927,529	4,856,394	28,172,675	13,950	47,230,099	59,180,645	134,597,369
Warren	10,081,510	43,519,870	53,601,380	245,490	4,250,250	1,245,135	2,137,960	4,372,622	12,003,967
Totals	\$2,112,766,679	\$6,329,301,975	\$8,442,068,654	\$162,308,510	\$316,982,768	\$10,462,921	\$380,160,341	\$579,379,671	\$1,286,985,701

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1960—(Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property (3+4+ 5e-6c)	8 GENERAL TAX RATE to Apply per \$100 Valuation	9 Average Ratio of Assessed to True Value of Real Property Per Cent	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a) Household Furniture and Effects Under R. S. 54:4-3.16	(b) Exemptions of Veterans and Widows of Veterans	(c) Total Deductions (a + b)				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic	\$3,122,500	\$5,585,688	\$8,708,188	\$193,608,802	.....	.....	.....	\$567,984,383	\$761,598,185
Bergen	18,602,215	33,716,256	52,318,471	1,173,785,258	.....	.....	.....	3,281,030,678	4,454,815,936
Burlington	4,415,325	8,057,093	12,472,420	169,220,853	.....	.....	.....	597,992,598	767,213,451
Camden	8,566,275	15,715,170	24,281,445	468,539,633	.....	.....	.....	864,499,838	1,333,039,471
Cape May	1,720,490	2,111,461	3,831,951	313,019,905	.....	.....	.....	\$7,577,234	487,421,759
Cumberland	2,699,150	2,891,800	5,590,950	131,203,381	.....	.....	.....	248,894,713	380,008,094
Essex	17,417,300	21,607,130	39,024,430	1,826,597,494	.....	.....	.....	2,185,590,168	4,012,187,662
Gloucester	3,368,800	5,549,795	8,918,595	127,479,296	.....	.....	.....	441,998,480	569,477,779
Hudson .....	.....	8,448,925	8,448,925	1,113,717,391	.....	.....	.....	809,910,858	1,923,628,249
Hunterdon	1,265,950	1,832,460	3,098,410	55,206,543	.....	.....	.....	254,932,611	310,139,154
Mercer	6,905,600	9,885,920	16,791,520	485,007,035	.....	.....	.....	712,247,448	1,197,254,483
Middlesex	8,077,215	20,176,596	28,253,811	519,370,547	.....	.....	.....	1,682,360,401	2,201,730,948
Monmouth	5,050,750	13,599,178	18,649,928	501,991,062	.....	.....	.....	7,778,117	1,009,692,528
Morris	6,076,360	11,287,775	17,364,135	355,142,265	.....	.....	.....	1,225,298,177	1,580,350,442
Ocean	4,249,535	5,268,793	9,518,328	219,516,543	.....	.....	.....	6,789,758	827,206,338
Passaic	7,920,350	11,310,625	19,230,975	664,775,517	.....	.....	.....	1,119,465,863	1,784,241,380
Salem	1,206,950	1,768,985	2,975,935	68,942,721	.....	.....	.....	157,573,060	226,515,781
Somerset	3,426,700	5,797,175	9,223,875	151,410,188	.....	.....	.....	652,899,797	804,809,985
Sussex	1,279,340	1,824,515	3,103,855	56,813,152	.....	.....	.....	242,854,177	299,667,329
Union	10,158,400	18,907,749	29,066,149	909,295,152	.....	.....	.....	2,051,453,944	2,960,749,096
Warren	1,704,925	2,200,418	3,905,343	61,947,494	.....	.....	.....	186,841,748	248,789,242
Totals	\$117,234,130	\$207,538,500	\$324,772,630	\$9,566,590,235	.....	.....	\$22,145,109	\$19,089,800,111	\$28,634,245,237

STATE OF NEW JERSEY

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1960—(Continued)

12—APPORTIONMENT OF TAXES												
County	Section A—County Taxes (Less Tax Due County on Bank Stock)					Section B County Library Taxes	Section C—Local Taxes to Be Raised for				Section D Total Tax Levy	
	I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from					III Net County Taxes Apportioned	I—District School Purposes				II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals, Corrected Errors and Veteran Exemptions by Collector (R. S. 54:4-49, A. 1957; R. S. 54:4-53; 54:4-34.3)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment							
1	\$4,028,864.83			\$13,721.42		\$4,015,143.41	\$33,444.00	\$6,644,690.63	\$764,851.50	\$208,123.25	\$9,866,125.16	\$21,532,377.95
2	13,102,271.08			59,363.04	\$155.88	13,052,063.92		56,355,717.09	5,346,408.59	419,447.75	29,699,832.71	104,873,470.06
3	3,438,626.65			21,126.79		3,417,499.86	82,890.00	9,283,593.48	1,599,136.11	93,534.50	2,621,245.92	17,097,899.87
4	9,348,024.96			53,839.92		9,294,185.04	65,000.00	16,448,397.16	2,006,643.30	110,345.00	12,091,710.06	40,016,190.56
5	1,865,138.18			2,321.20	7,968.59	1,870,785.57	23,025.97	2,381,917.91	484,542.00	110,276.36	*4,924,999.59	9,795,092.43
6	2,076,389.80			17,330.11		2,059,059.69		5,164,778.38		149,435.50	2,010,935.57	9,384,209.14
7	28,243,881.39			185,590.86		28,058,290.53		62,433,339.67	688,394.19	2,986,586.14	65,689,797.10	159,856,407.63
8	1,872,434.74			3,764.21		1,868,670.53		7,479,369.27	949,357.00	25,990.25	2,271,711.56	12,596,098.61
9	23,911,602.88			195,759.82	523.92	23,716,366.98		29,787,331.12		1,804,626.98	49,025,208.92	104,333,534.00
10	1,003,185.60			2,079.95	40.92	1,001,146.57	32,670.00	2,560,142.84	1,736,459.64	7,600.00	958,724.44	6,296,743.49
11	6,776,244.92			53,968.71	78.79	6,722,355.00	74,850.00	14,692,836.34	1,588,912.75	331,123.00	11,893,608.79	35,303,685.88
12	9,785,936.08			43,505.22	1,707.49	9,744,138.35		29,675,358.54		592,809.15	14,489,977.25	54,502,283.29
13	7,083,190.92			29,790.86	104.57	7,053,504.63	91,471.92	20,250,115.68	1,785,825.00		11,720,921.57	40,851,838.80
14	4,860,624.50			49,173.91		4,820,450.59	181,700.54	21,926,634.46	2,535,290.91		8,308,131.26	37,772,117.76
15	3,543,730.34			19,305.06		3,524,425.28	72,170.00	7,898,391.01	1,044,861.40		3,961,070.59	16,410,918.28
16	8,994,716.67			99,125.82	14.14	8,895,604.99		22,181,282.89	1,774,462.00	884,317.20	17,807,790.10	51,546,457.18
17	1,457,574.07			3,365.19	515.96	1,454,724.84		2,845,989.43	1,082,032.50	13,567.75	680,717.37	6,077,031.89
18	2,120,633.09			14,089.99	914.56	2,107,457.66	124,000.00	9,165,860.45	2,761,653.98		3,776,842.42	17,935,854.51
19	1,687,054.84			12,905.50		1,674,149.34	57,582.29	3,833,240.01	417,278.58	41,739.00	1,631,046.16	7,655,035.38
20	9,741,091.57			37,454.11	38,713.78	9,742,351.24		34,747,239.24	4,623,832.00	1,715,921.99	23,292,142.88	74,121,487.35
21	1,385,329.37			3,648.87		1,381,680.50	18,600.00	3,648,483.27		122,360.50	1,524,011.51	6,695,135.78
22	\$146,326,546.48			\$903,230.56	\$50,733.60	\$145,474,054.52	\$857,404.72	\$369,317,618.87	\$31,139,891.45	\$9,617,804.32	*\$278,246,550.93	\$834,652,779.84

* Bank stock in the amount of \$544.97 is not deducted from Col. 12 C II. See Cape May County Abstract.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1960—(Concluded)

COUNTY	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				17 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and R. S. 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a+b+c)	
1 Atlantic	\$38,532.33	.....	\$26,308,343	\$2,778,691.46	\$5,981,492.78	\$1,103,435.55	\$9,863,619.79	\$823,166,530
2 Bergen	193,577.33	.....	164,800,102	8,116,681.44	11,376,539.98	2,154,620.76	21,647,842.18	4,590,232,460
3 Burlington	41,608.92	.....	64,759,124	1,819,089.17	4,842,382.76	1,021,885.16	7,683,357.09	841,277,477
4 Camden	84,169.95	.....	89,428,649	2,998,337.93	6,304,145.59	1,463,845.33	10,766,328.85	1,384,031,436
5 Cape May	14,610.43	.....	29,216,699	953,790.04	1,714,311.39	564,832.78	3,234,934.21	763,432,993
6 Cumberland	29,983.07	1,053	20,068,150	757,254.76	1,750,558.91	651,927.37	3,162,741.04	382,279,587
7 Essex	427,599.79	.....	439,504,817	9,145,137.93	23,007,697.62	4,435,284.00	36,588,119.55	4,119,535,334
8 Gloucester	31,329.47	1,893	15,421,198	1,435,868.20	2,002,319.52	752,466.58	4,190,654.30	653,258,518
9 Hudson	165,437.54	.....	372,382,083	8,440,724.84	18,251,131.21	2,895,000.00	29,586,856.05	1,927,232,934
10 Hunterdon	20,485.92	1,399	18,020,017	1,007,894.77	933,015.00	468,373.00	2,409,282.77	310,315,597
11 Mercer	79,314.32	.....	261,991,079	1,611,069.34	6,553,627.96	1,821,700.00	9,986,397.30	1,198,083,932
12 Middlesex	79,828.58	.....	177,250,336	6,093,939.24	10,418,119.99	1,501,197.94	18,103,257.17	2,200,211,304
13 Monmouth	78,452.28	.....	83,335,391	4,468,806.35	6,256,644.36	2,481,400.00	13,206,850.71	1,661,264,952
14 Morris	54,549.41	.....	128,057,053	3,750,108.15	3,982,623.58	1,385,836.39	9,118,568.12	1,656,406,544
15 Ocean	33,273.53	.....	18,285,789	2,318,070.00	2,585,792.71	960,593.51	5,864,456.22	976,649,346
16 Passaic	158,200.30	13,874	140,088,095	3,472,741.18	6,594,521.58	2,282,000.00	12,349,262.76	1,818,213,472
17 Salem	17,870.16	.....	6,794,539	609,919.97	1,486,834.90	342,896.20	2,439,151.07	230,065,871
18 Somerset	32,835.44	.....	24,581,563	1,753,639.00	2,106,753.43	683,500.00	4,543,883.43	814,960,992
19 Sussex	12,393.46	.....	6,717,478	698,947.55	611,125.00	519,000.00	1,829,072.55	331,915,264
20 Union	122,813.59	.....	120,753,739	7,829,826.90	9,905,475.59	1,365,000.00	19,100,302.49	2,965,628,798
21 Warren	22,051.12	5,186	11,185,085	590,104.78	875,547.00	384,500.00	1,850,151.78	248,066,060
22 Totals	\$1,738,916.94	23,405	\$2,218,951,349	\$70,652,634.00	\$127,540,660.86	\$29,331,794.57	\$227,525,089.43	\$29,894,229,401

STATE OF NEW JERSEY

TABLE OF EQUALIZED VALUATIONS

YEAR 1960

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. The Division is required by statute to complete any revisions by January 10, 1961.

A Table of Equalized Valuations will be published subsequently indicating any revisions, and will be available upon request to the Local Property Tax Bureau, 314 East State Street, Trenton, N. J.

Table of Equalized Valuations in the County of Atlantic for the Year 1960 (See page 118)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$5,147,320	24.19%	\$21,278,710	\$13,931	\$390,945	\$21,683,636
Atlantic City	91,564,280	32.73	279,756,431	540,017	8,155,390	288,451,828
Brigantine City	3,718,918	11.83	31,436,331	.....	367,655	31,803,986
Buena Bor.	993,325	10.50	9,461,238	1,187	188,100	9,649,525
Buena Vista Twp.	2,475,600	18.60	13,245,586	1,593	239,875	13,487,054
Corbin City	122,400	15.22	804,205	154	18,575	822,934
Egg Harbor City	2,072,259	18.72	10,802,666	1,560	427,090	11,231,316
Egg Harbor Twp.	5,650,151	20.83	27,125,065	33	648,561	27,773,659
Estell Manor City	582,375	22.74	2,561,016	60	57,590	2,618,666
Folsom Bor.	975,188	31.59	3,087,015	265	171,180	3,258,460
Galloway Twp.	10,540,615	42.05	25,066,861	12,621	945,730	26,025,212
Hamilton Twp.	8,234,850	26.35	31,251,803	1,447	1,011,875	32,265,125
Hammonton Town	4,945,000	11.67	42,373,608	34,169	1,279,450	43,687,227
Linwood City	2,142,714	12.43	17,238,246	38	309,460	17,547,744
Longport Boro.	2,502,155	15.60	16,039,455	.....	213,470	16,252,925
Margate City	9,152,915	12.73	71,900,353	.....	1,053,895	72,954,248
Mullica Twp.	1,425,495	12.43	11,468,182	516	271,255	11,739,953
Northfield City	5,408,175	24.96	21,667,368	144	332,905	22,000,417
Pleasantville City	7,906,656	20.17	39,200,079	26,528	1,025,880	40,252,487
Port Republic City	243,950	13.34	1,828,711	.....	59,975	1,888,686
Somers Point City	5,741,341	26.93	21,319,490	192	853,155	22,172,846
Ventnor City	10,598,225	20.01	52,964,643	.....	1,262,323	54,226,968
Weymouth Twp.	261,665	10.47	2,501,068	.....	49,960	2,551,068
Totals	\$182,355,772		\$754,377,169	\$634,505	\$19,334,286	\$774,345,960

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Bergen for the Year 1960

(See page 122)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$4,770,950	17.70%	\$26,818,156	\$0,711	\$368,650	\$27,106,517
Alpine Bor.	2,887,125	16.64	17,350,511	.....	617,540	17,968,051
Bergenfield Bor.	24,234,067	17.24	140,568,834	13,353	2,163,570	142,745,757
Bogota Bor.	7,267,615	18.74	38,781,297	22,597	1,397,869	40,201,763
Carlstadt Bor.	16,593,750	34.86	47,601,119	970	2,906,868	50,508,957
Cliffside Park Bor.	15,307,450	21.12	72,478,456	.....	1,965,980	74,444,436
Closter Bor.	10,321,704	21.81	47,325,557	7,365	1,051,412	48,384,334
Cresskill Bor.	10,357,870	24.69	41,951,681	929	954,230	42,906,840
Demarest Bor.	5,980,850	22.31	26,807,934	2,000	400,070	27,210,004
Dumont Bor.	14,645,625	16.04	91,306,889	41,751	2,254,335	93,602,975
East Paterson Bor.	18,038,330	19.48	92,590,230	2,403	2,736,725	95,338,358
East Rutherford Bor.	11,278,350	23.28	48,446,521	24,088	2,740,548	51,220,157
Edgewater Bor.	17,303,708	73.41	23,571,323	1,087,485	4,163,520	28,822,328
Emerson Bor.	10,396,725	25.79	40,313,009	1,101	842,325	41,156,435
Englewood City	43,669,550	25.87	168,803,827	46,600	6,596,300	175,446,727
Englewood Cliffs Bor.	8,444,174	20.66	40,872,091	.....	1,133,394	42,005,485
Fairlawn Bor.	43,567,530	21.39	203,681,767	30,228	8,146,300	211,858,295
Fairview Bor.	9,827,660	23.87	41,171,596	3,609	1,421,397	42,596,602
Fort Lee Bor.	23,846,162	17.25	138,238,620	.....	1,934,954	140,173,574
Franklin Lakes Bor.	6,355,800	22.60	28,123,009	1,065	450,025	28,574,099
Garfield City	23,419,175	26.04	89,935,388	4,609	3,704,200	93,644,197
Glen Rock Bor.	42,219,700	53.06	79,569,732	16,761	2,005,900	81,592,393
Hackensack Bor.	61,643,660	31.09	198,274,908	62,013	16,665,200	215,002,121
Harrington Park Bor.	5,432,415	22.51	24,133,341	9,911	351,497	24,494,749
Hasbrouck Heights Bor.	14,066,905	19.77	71,152,782	3,786	1,350,314	72,506,882
Haworth Bor.	5,878,580	24.55	23,945,336	9,731	472,075	24,427,142
Hillsdale Bor.	8,800,738	16.82	52,323,056	7,976	1,481,149	53,812,181
Hohokus Bor.	6,869,772	19.48	35,265,770	14,109	486,410	35,766,289
Leonia Bor.	12,408,500	25.06	49,515,164	5,941	1,589,526	51,110,641
Little Ferry Bor.	4,282,464	14.93	28,683,617	.....	712,370	29,395,987
Lodi Bor.	25,727,000	33.64	76,477,408	8,203	2,802,000	79,287,611
Lyndhurst Twp.	18,129,875	18.36	98,746,596	69,973	2,111,480	100,925,049
Mahwah Twp.	14,685,195	22.82	64,352,301	242,225	2,860,055	67,454,581
Maywood Bor.	13,294,250	20.23	65,715,522	1,112	1,399,698	67,116,332
Midland Park Bor.	7,615,745	20.93	36,386,742	2,817	964,225	37,353,784
Montvale Bor.	3,886,300	17.26	22,516,222	2,453	543,467	23,062,142
Moonachie Bor.	3,527,300	29.24	12,063,269	.....	352,291	12,415,560
New Milford Bor.	16,756,318	18.11	92,525,224	.....	1,477,907	94,003,131
North Arlington Bor.	14,913,075	19.92	74,864,834	1,703	1,325,375	76,191,912
Northvale Bor.	2,370,160	15.73	15,067,769	2,375	325,799	15,395,943

Norwood Bor.	3,248,015	19.52	16,639,421	6,318	476,223	17,121,962
Oakland Bor.	12,040,650	23.30	51,676,609	316	846,545	52,523,470
Old Tappan Bor.	3,670,750	22.73	16,149,362	..	387,272	16,536,634
Oradell Bor.	13,469,000	19.70	68,370,558	1,943	1,284,000	69,656,501
Palisades Park Bor.	12,330,320	21.19	58,189,385	973	912,172	59,102,480
Paramus Bor.	37,252,805	21.95	169,716,651	.....	6,407,635	176,124,286
Park Ridge Bor.	7,072,200	19.95	35,449,624	740	636,496	36,086,860
Ramsey Bor.	14,911,450	22.63	65,892,399	11,011	1,652,500	67,555,910
Ridgefield Bor.	13,436,815	17.93	74,940,407	283,506	1,742,956	76,966,869
Ridgefield Park Twp.	57,479,155	92.63	62,052,418	105,378	8,770,960	70,928,756
Ridgewood Twp.	42,655,680	21.73	196,298,573	41,574	5,612,700	201,952,847
River Edge Bor.	12,199,343	17.53	69,591,232	3,144	1,752,545	71,346,921
River Vale Twp.	5,959,790	17.85	33,371,373	.....	689,971	34,061,344
Rochelle Park Twp.	6,048,900	16.79	36,014,890	3,114	699,982	36,717,986
Rockleigh Bor.	558,376	29.18	1,913,557	.....	72,100	1,985,657
Rutherford Bor.	24,597,600	22.38	109,908,847	14,241	2,700,415	112,623,503
Saddle Brook Twp.	27,326,270	38.65	71,219,327	21,455	1,867,525	73,108,307
Saddle River Bor.	5,521,756	19.80	27,887,657	.....	198,050	28,085,707
South Hackensack Twp.	4,930,195	25.64	19,228,530	848	1,142,582	20,371,960
Teaneck Twp.	56,656,970	21.68	261,332,887	61,115	6,600,882	268,003,884
Tenafly Bor.	25,825,980	21.64	119,343,715	4,088	2,843,675	122,191,478
Teterboro Bor.	7,821,756	26.82	29,163,893	19,496	1,249,410	30,432,799
Upper Saddle River Bor.	6,710,250	20.22	33,186,202	.....	524,000	33,710,202
Waldwick Bor.	8,990,643	18.30	49,129,107	49,432	639,020	49,811,649
Wallington Bor.	6,791,275	19.73	34,421,059	385	783,645	35,205,089
Washington Twp.	8,356,965	21.36	39,124,368	.....	525,443	39,649,811
Westwood Bor.	11,886,995	21.71	54,753,547	11,544	1,026,010	55,791,101
Woodcliff Lake Bor.	5,659,750	25.09	20,166,401	623	217,020	20,384,044
Wood Ridge Bor.	12,046,720	16.53	72,877,919	1,198	2,599,670	75,478,787
Wyckoff Twp.	14,579,730	18.05	80,774,127	1,014	1,002,300	81,777,441
Totals	\$1,080,653,235		\$4,567,110,493	\$2,395,409	\$143,108,664	\$4,712,614,566

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Burlington for the Year 1960 (See page 130)

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.	\$608,410	17.20%	\$3,537,267	.....	\$85,053	\$3,622,320
Beverly City	1,639,209	18.60	8,920,478	\$2,700	410,774	9,333,952
Bordentown City	3,063,595	20.21	15,109,327	7,870	437,500	15,554,697
Bordentown Twp.	4,265,010	15.09	28,263,817	2,258	849,500	29,115,575
Burlington City	8,719,350	18.74	46,528,015	43,015	1,952,550	48,523,580
Burlington Twp.	7,002,975	23.36	29,978,489	2,508	1,546,360	31,527,357
Chestertfield Twp.	1,160,080	14.87	7,801,479	.....	285,550	8,087,029
Cinnaminson Twp.	8,884,525	20.39	41,120,770	.....	1,114,075	42,234,845
Delanco Twp.	2,777,800	21.75	12,771,494	722	493,675	13,265,891
Delran Twp.	8,825,270	38.76	22,769,914	.....	872,130	23,641,144
Eastampton Twp.	655,500	14.51	4,517,574	2,421	157,700	4,677,695
Edgewater Park Twp.	2,118,001	17.45	12,137,542	5,291	454,290	12,597,123
Evesham Twp.	3,202,534	15.27	20,972,718	.....	438,795	21,411,513
Fieldsboro Bor.	268,475	16.80	1,598,065	34	44,250	1,642,349
Florence Twp.	5,988,225	20.32	29,469,611	6,001	1,585,315	31,060,927
Hainesport Twp.	1,521,625	16.88	9,014,366	1,025	290,225	9,305,616
Lumberton Twp.	2,650,010	15.99	16,572,921	953	295,360	16,869,234
Mansfield Twp.	1,234,325	14.19	8,698,555	1,215	247,500	8,947,270
Maple Shade Twp.	9,276,710	20.72	44,771,766	3,498	1,525,675	46,300,939
Medford Twp.	5,633,150	22.94	24,556,016	400	745,200	25,301,616
Medford Lakes Bor.	3,257,725	20.57	15,837,263	.....	133,520	15,970,783
Moorestown Twp.	13,209,063	19.80	66,716,985	7,768	2,095,285	68,820,038
Mount Holly Twp.	7,993,875	19.15	41,741,906	22,124	2,204,800	44,058,830
Mount Laurel Twp.	4,174,795	19.06	21,903,437	392	465,319	22,369,148
New Hanover Twp.	136,774	14.00	976,957	2,880	212,928	1,192,765
North Hanover Twp.	632,250	11.61	5,618,062	120	178,550	5,796,672
Palmyra Bor.	5,981,800	25.19	23,746,725	3,423	747,500	24,497,648
Pemberton Bor.	945,250	19.27	3,348,469	74	198,325	3,546,868
Pemberton Twp.	4,747,991	14.45	32,858,069	7,484	457,315	33,322,868
Riverside Twp.	7,183,099	25.37	28,313,358	6,405	2,414,683	30,734,446
Riverton Bor.	3,174,150	22.88	13,873,033	3,217	389,950	14,266,200
Shamong Twp.	537,550	14.83	3,624,747	.....	78,625	3,701,372
Southampton Twp.	1,589,875	13.14	12,099,505	2,231	545,915	12,647,651
Springfield Twp.	1,190,473	11.24	10,591,413	36	353,975	10,945,426
Tabernacle Twp.	601,095	13.31	4,516,116	.....	145,235	4,661,351
Washington Twp.	286,900	12.36	2,321,197	.....	34,525	2,355,722
Westampton Twp.	1,606,700	25.03	6,419,097	.....	269,175	6,688,272
Willingboro Twp.	18,429,020	27.08	68,053,988	.....	1,017,950	69,071,938
Woodland Twp.	367,165	7.44	4,935,013	101	52,600	4,987,714
Wrightstown Bor.	624,580	21.50	2,905,023	203	256,841	3,162,067
Totals	\$155,395,511		\$759,509,589	\$136,869	\$26,172,493	\$785,818,451

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Camden for the Year 1960

(See page 134)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$9,070,325	23.98%	\$37,824,541	\$3,100	\$1,061,005	\$38,888,646
Audubon Park Bor.	894,160	61.86	1,445,457	.....	5,300	1,450,757
Barrington Bor.	6,528,615	22.14	29,465,289	100	2,009,483	31,474,872
Bellmawr Bor.	12,518,575	37.59	33,289,638	.....	527,625	33,817,263
Berlin Bor.	2,896,575	22.13	13,088,906	4,978	543,625	13,637,509
Berlin Twp.	1,558,439	20.01	7,783,301	.....	123,660	7,911,961
Brooklawn Bor.	1,780,880	22.82	7,804,032	640	286,900	8,091,572
Camden City	126,080,360	43.62	289,042,549	3,083,914	29,910,215	322,036,678
Chesilhurst Bor.	143,735	14.62	983,149	.....	35,620	1,018,760
Clementon Bor.	2,276,705	19.05	11,963,768	1,828	272,785	12,238,381
Collingswood Bor.	17,312,350	25.65	67,494,542	7,787	1,717,200	69,219,529
Delaware Twp.	33,639,000	20.16	166,860,119	567	2,146,425	169,007,111
Gibbsboro Bor.	2,241,420	29.38	7,629,067	4,282	473,451	8,106,800
Gloucester City	11,331,050	25.14	45,071,798	15,050	2,862,010	47,948,858
Gloucester Twp.	10,128,080	19.74	51,307,396	2,785	1,337,335	52,647,516
Haddon Twp.	17,826,780	23.72	75,155,059	1,658	1,136,205	76,292,922
Haddonfield Bor.	71,531,200	88.76	80,589,455	12,465	6,220,300	86,822,220
Haddon Heights Bor.	8,814,875	22.59	39,021,138	2,000	1,040,850	40,063,988
Hi-Nella Bor.	405,250	32.08	1,265,248	30	28,900	1,294,178
Laurel Springs Bor.	1,533,695	24.50	6,259,980	280	317,817	6,578,077
Lawnside Bor.	1,063,265	22.84	4,655,276	.....	102,844	4,758,120
Lindenwold Bor.	4,582,108	25.71	17,822,279	1,823	216,675	18,040,777
Magnolia Bor.	2,459,725	19.53	12,594,598	100	339,460	12,934,158
Merchantville Bor.	4,569,250	25.74	17,751,554	6,913	1,075,790	18,834,257
Mount Ephraim Bor.	3,856,400	20.55	18,765,937	.....	282,410	19,048,347
Oaklyn Bor.	4,996,500	27.02	18,491,858	9,374	615,125	19,116,357
Pennsauken Twp.	39,006,910	26.74	145,874,757	30,987	4,317,395	150,223,139
Pine Hill Bor.	3,688,225	39.96	9,229,792	1,045	238,125	9,468,962
Pine Valley Bor.	187,460	15.62	1,200,128	.....	9,500	1,209,628
Runnemede Bor.	4,658,750	18.54	25,128,101	.....	365,275	25,493,376
Somerdale Bor.	5,636,597	36.68	15,366,949	50	340,330	15,707,329
Stratford Bor.	3,340,975	22.07	15,138,083	710	325,425	15,464,218
Tavistock Bor.	95,600	20.13	474,913	.....	6,600	481,513
Voorhees Twp.	2,479,520	17.45	14,299,284	1,268	259,300	14,469,852
Waterford Twp.	3,544,645	30.07	11,787,978	2,411	307,190	12,097,579
Winslow Twp.	2,624,285	13.96	18,798,603	7,099	596,725	19,402,427
Woollyne Bor.	2,564,120	31.98	8,017,886	.....	306,550	8,324,436
Totals	\$427,856,404		\$1,328,655,399	\$3,203,244	\$61,761,430	\$1,393,620,073

*Exclusive of Class II Railroad Property.

CAMDEN COUNTY

Table of Equalized Valuations in the County of Cape May for the Year 1960 (See page 138)

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.	\$18,769,672	99.00%	\$18,959,265	.....	\$467,800	\$19,427,065
Cape May City	24,518,277	106.96	22,922,847	\$33,896	1,765,678	24,722,421
Cape May Point Bor.	2,759,200	113.03	2,441,122	.....	96,010	2,537,132
Dennis Twp.	7,095,750	102.37	6,931,474	417	621,490	7,553,381
Lower Twp.	40,905,750	99.56	41,086,531	11,257	5,197,900	46,295,688
Middle Twp.	28,239,775	98.52	28,664,002	12,168	3,071,520	31,747,690
North Wildwood City	40,818,028	97.09	42,041,434	.....	2,203,987	44,245,421
Ocean City	21,894,420	15.30	143,100,784	27,701	2,280,345	145,408,830
Sea Isle City	20,850,677	98.96	21,069,803	.....	806,230	21,875,033
Stone Harbor Bor.	30,647,000	92.29	33,207,281	.....	1,469,650	34,676,931
Upper Twp.	1,855,028	13.37	13,874,555	3,319	383,100	14,260,974
West Cape May Bor.	3,443,390	95.55	3,603,757	2,116	191,550	3,797,423
West Wildwood Bor.	2,680,765	97.64	2,745,560	.....	109,375	2,854,935
Wildwood City	12,486,890	21.61	57,782,925	51,949	2,068,399	59,903,273
Wildwood Crest Bor.	35,355,350	92.85	38,077,921	.....	905,374	38,983,295
Woodbine Bor.	3,243,930	91.43	3,547,993	1,633	506,090	4,055,716
Totals	\$295,563,902		\$480,057,254	\$144,456	\$22,143,498	\$502,345,208

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Cumberland for the Year 1960 (See page 142)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$15,767,420	24.01%	\$65,670,221	\$68,839	\$4,937,050	\$70,676,110
Commercial Twp.	1,882,680	33.16	5,677,563	130	534,470	6,212,163
Deerfield Twp.	984,550	17.56	5,606,777	.....	240,635	5,847,412
Downe Twp.	952,710	20.71	4,600,241	787	214,810	4,815,838
Fairfield Twp.	1,292,855	14.61	8,849,110	1,324	253,075	9,103,509
Greenwich Twp.	706,302	18.22	3,876,520	.....	124,660	4,001,180
Hopewell Twp.	2,011,075	17.09	11,767,554	651	331,275	12,099,480
Lawrence Twp.	1,178,725	23.48	5,020,124	2,669	244,210	5,267,003
Maurice River Twp.	1,256,560	16.66	7,542,377	4,326	470,665	8,017,368
Millville City	16,228,025	23.19	69,978,547	52,930	3,211,625	73,243,102
Shiloh Bor.	368,625	19.78	1,863,625	.....	62,815	1,926,440
Stow Creek Twp.	702,395	23.10	3,040,671	.....	146,020	3,186,691
Upper Deerfield Twp.	4,482,113	20.63	21,726,190	3,175	737,864	22,467,229
Vineland City	67,965,700	45.08	150,766,859	56,977	9,347,800	160,171,636
Totals	\$115,779,735		\$365,986,379	\$191,808	\$20,856,974	\$387,035,161

*Exclusive of Class II Railroad Property.

CUMBERLAND COUNTY

Table of Equalized Valuations in the County of Essex for the Year 1960

(See page 146)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$57,116,000	37.47%	\$152,431,278	\$56,368	\$7,380,500	\$159,868,146
Bloomfield Town	82,451,100	35.89	229,732,795	307,368	12,515,000	242,555,163
Caldwell Bor.	13,352,900	35.22	37,912,834	9,053	1,599,200	39,521,087
Caldwell Twp.	11,591,800	35.95	32,244,228	.....	2,182,500	34,426,728
Cedar Grove Twp.	25,306,000	39.82	63,550,979	1,793	1,399,900	64,952,672
East Orange City	137,106,900	44.32	309,356,724	229,864	15,306,800	324,893,388
Essex Fells Bor.	7,502,600	32.14	23,343,497	5,712	590,000	23,939,209
Glen Ridge Bor.	16,652,700	33.00	50,462,727	14,135	1,914,650	52,391,512
Irvington Town	89,882,300	40.46	222,151,013	313,821	12,737,800	235,202,634
Livingston Twp.	69,854,630	46.65	149,741,972	.....	2,977,600	152,719,572
Maplewood Twp.	62,114,400	40.14	154,744,395	27,346	5,167,675	159,939,416
Millburn Twp.	63,990,100	30.55	209,460,229	37,006	9,389,995	218,887,230
Montclair Town	90,553,400	39.27	230,591,800	281,330	9,332,900	240,206,030
Newark City	576,805,500	47.68	1,209,743,079	12,554,214	144,327,700	1,366,624,993
North Caldwell Bor.	10,683,600	36.88	28,968,547	.....	697,400	29,665,947
Nutley Town	56,937,450	37.81	150,588,336	15,583	7,082,425	157,686,294
Orange City	52,669,600	48.19	109,295,705	212,336	7,157,500	116,665,541
Roseland Bor.	5,495,500	26.22	20,959,191	3,846	676,800	21,639,837
South Orange Village	38,565,400	33.28	115,881,611	143,191	3,384,625	119,409,427
Verona Bor.	23,636,800	30.33	77,932,080	1,240	2,612,800	80,546,120
West Caldwell Bor.	17,155,100	34.06	50,367,293	.....	1,022,700	51,389,993
West Orange Town	87,270,000	38.56	226,322,614	23,654	9,693,000	236,039,268
Totals	\$1,596,693,780		\$3,855,782,927	\$14,237,810	\$259,149,470	\$4,129,170,207

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Gloucester in the Year 1960 (See page 150)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	\$2,580,193	20.29%	\$12,716,575	\$5,611	\$407,040	\$13,129,226
Deptford Twp.	8,445,290	15.26	55,342,661	165	1,268,850	56,611,676
East Greenwich Twp.	2,338,300	25.35	9,224,063	320	338,025	9,562,408
Elk Twp.	7,298,700	88.14	8,280,803	119	465,455	8,746,377
Franklin Twp.	2,342,445	11.26	20,803,242	638	523,755	21,327,635
Glassboro Bor.	7,074,590	19.19	36,866,024	21,517	1,429,255	38,316,796
Greenwich Twp.	17,338,925	16.35	106,048,471	8,224	3,106,972	109,163,667
Harrison Twp.	1,634,075	18.68	8,747,725	319	294,390	9,042,434
Logan Twp.	1,386,166	17.28	8,021,794	59	286,738	8,308,591
Mantua Twp.	4,522,050	18.28	24,737,691	1,879	643,915	25,383,485
Monroe Twp.	4,160,200	13.12	31,708,841	3,338	902,595	32,614,774
National Park Bor.	1,308,882	17.06	7,672,227	.....	161,685	7,833,912
Newfield Bor.	571,315	13.11	4,357,857	1,664	97,610	4,457,131
Paulsboro Bor.	6,195,700	27.04	22,913,092	1,600	932,815	23,847,507
Pitman Bor.	7,581,865	25.08	30,230,722	4,726	1,061,740	31,297,188
South Harrison Twp.	479,650	13.37	3,587,509	12	89,245	3,676,766
Swedesboro Bor.	1,790,850	24.18	7,406,328	3,945	716,200	8,126,473
Washington Twp.	2,925,900	13.52	21,641,272	.....	411,400	22,052,672
Wenonah Bor.	2,272,050	23.44	9,693,046	3,084	247,250	9,943,380
West Deptford Twp.	17,577,888	20.90	84,104,727	.....	1,729,677	85,834,404
Westville Bor.	3,438,025	24.26	14,171,579	13,746	528,075	14,715,400
Woodbury City	11,059,138	20.55	53,815,757	17,770	2,441,245	56,274,772
Woodbury Heights Bor.	1,755,225	24.05	7,298,233	1,595	284,940	7,584,768
Woolwich Twp.	1,377,050	19.54	7,047,339	483	485,280	7,533,102
Totals	\$117,454,472		\$596,437,378	\$92,814	\$18,854,152	\$615,384,544

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Hudson in the Year 1960 (See page 154)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$117,002,600	42.83%	\$274,579,967	\$1,297,034	\$19,014,800	\$294,891,801
East Newark Bor.	2,589,400	47.22	5,483,693	.....	1,880,900	7,364,593
Guttenberg Town	5,716,925	46.87	12,197,408	.....	805,675	13,003,083
Harrison Town	27,063,000	48.74	55,526,467	909,234	13,533,950	69,969,671
Hoboken City	62,183,500	65.29	95,241,997	9,718,890	10,550,600	115,511,487
Jersey City	345,738,295	56.11	616,179,460	88,968,833	62,840,400	767,988,693
Kearny Town	74,148,100	45.86	161,683,602	2,764,135	18,058,402	182,506,139
North Bergen Twp.	70,943,200	40.72	174,222,004	813,191	5,435,100	180,470,295
Secaucus Town	13,275,125	18.29	72,581,329	859,051	1,647,875	75,088,255
Union City	63,917,000	57.26	111,625,917	20,879	8,820,200	120,466,996
Weehawken Twp.	19,419,382	38.36	50,624,041	16,504,839	1,764,675	68,893,555
West New York Town	41,754,750	47.13	88,594,844	6,833,781	4,771,975	100,200,600
Totals	\$844,351,877		\$1,718,540,729	\$128,689,887	\$149,124,552	\$1,996,355,168

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Hunterdon in the Year 1960

(See page 158)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$1,212,400	14.94%	\$8,115,127	\$29	\$201,975	\$8,317,131
Bethlehem Twp.	1,178,353	15.48	7,612,099	4,585	200,945	7,817,629
Bloomsbury Bor.	603,325	23.29	2,590,489	7,076	153,950	2,751,515
Califon Bor.	551,516	16.89	3,265,340	1,632	128,425	3,395,397
Clinton Town	1,318,665	20.90	6,309,402	4,301	312,275	6,625,978
Clinton Twp.	2,960,543	13.62	21,736,733	7,655	404,260	22,148,648
Delaware Twp.	2,375,758	13.92	17,067,227	281	429,280	17,496,788
East Amwell Twp.	2,072,543	14.21	14,585,102	900	281,630	14,867,632
Flemington Bor.	3,616,725	20.50	17,642,561	7,381	673,150	18,322,092
Franklin Twp.	1,328,500	13.48	9,835,341	5,326	253,900	10,114,567
Frenchtown Bor.	958,900	18.56	5,166,487	1,998	232,310	5,400,795
Glen Gardner Bor.	310,025	19.79	1,566,574	430	79,735	1,646,739
Hampton Bor.	547,052	17.64	3,101,202	6,903	143,735	3,251,840
High Bridge Bor.	1,822,760	19.80	9,205,859	17,093	525,675	9,748,627
Holland Twp.	2,322,600	13.36	17,384,731	7,746	579,150	17,971,627
Kingwood Twp.	1,538,300	14.72	10,450,408	269	283,300	10,733,977
Lambertville City	2,726,601	36.12	7,548,729	38,466	713,705	8,300,900
Lebanon Bor.	598,800	14.80	4,045,946	2,883	162,640	4,211,469
Lebanon Twp.	1,638,069	11.61	14,109,380	299	344,317	14,453,996
Milford Bor.	2,233,210	21.54	10,367,734	4,102	1,146,070	11,517,906
Raritan Twp.	5,699,348	20.50	27,801,698	4,898	1,348,000	29,154,596
Readington Twp.	4,851,666	14.33	33,856,706	11,417	740,430	34,608,533
Stockton Bor.	297,100	18.12	1,639,625	1,844	69,190	1,710,659
Tewksbury Twp.	2,145,355	11.85	18,104,262	.....	312,945	18,417,207
Union Twp.	1,234,121	14.63	8,435,550	3,412	239,680	8,678,642
West Amwell Twp.	1,872,557	12.77	14,663,720	33	188,500	14,852,253
Totals	\$48,014,822		\$296,228,032	\$140,959	\$10,149,172	\$306,518,163

*Exclusive of Class II Railroad Property.

HUNTERDON COUNTY

Table of Equalized Valuations in the County of Mercer in the Year 1960 (See page 162)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	\$3,657,650	20.26%	\$18,053,554	\$12	\$521,200	\$18,574,766
Ewing Twp.	32,194,780	25.39	126,801,024	110,572	8,882,265	135,793,861
Hamilton Twp.	66,537,635	26.59	250,235,558	126,500	10,237,055	260,599,113
Hightstown Bor.	4,878,450	26.37	18,500,000	16,717	750,650	19,267,367
Hopewell Bor.	1,787,505	20.16	8,866,592	26,996	312,093	9,199,683
Hopewell Twp.	7,999,210	17.95	44,563,844	2,080	1,489,533	46,055,457
Lawrence Twp.	23,378,640	27.83	84,005,174	6,538	3,581,705	87,593,417
Pennington Bor.	2,328,125	21.84	10,659,913	10,115	304,135	10,980,163
Princeton Bor.	21,778,150	28.99	75,122,973	44,215	2,943,025	78,110,213
Princeton Twp.	84,543,301	86.82	97,377,679	41,477	4,006,505	101,425,661
Trenton City	162,705,925	43.37	375,157,770	1,953,257	38,426,050	415,539,077
Washington Twp.	2,547,535	20.27	12,568,007	2,190	423,630	12,993,827
West Windsor Twp.	11,141,038	27.94	39,874,868	321,654	1,790,142	41,986,664
Totals	\$425,477,944		\$1,161,786,956	\$2,664,323	\$73,667,990	\$1,238,119,269

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Middlesex in the Year 1960 (See page 166)

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.	\$15,031,055	16.08%	\$93,476,710	\$23,019	\$3,619,345	\$97,119,074
Cranbury Twp.	4,018,609	24.90	16,138,956	1,273	368,690	16,508,829
Dunellen Bor.	5,466,710	15.20	35,965,197	67,593	1,111,750	37,144,540
East Brunswick Twp.	25,280,975	23.68	106,760,874	5,583	3,076,925	109,843,382
Edison Twp.	49,144,123	19.02	258,381,298	213,156	5,879,181	264,473,636
Helmetta Bor.	834,115	18.27	4,674,959	1,089	503,245	5,179,293
Highland Park Bor.	17,256,975	30.74	56,138,500	6,967	1,267,505	57,412,972
Jamesburg Bor.	2,739,925	33.75	8,118,296	26,814	264,100	8,409,210
Madison Twp.	16,204,595	16.98	95,433,422	50,006	1,850,485	97,333,913
Metuchen Bor.	14,261,988	19.80	72,030,242	399,691	2,696,206	75,126,049
Middlesex Bor.	10,481,200	18.80	55,751,064	6,133	1,719,405	57,476,602
Milltown Bor.	6,028,825	21.48	28,067,153	7,856	717,525	28,792,536
Monroe Twp.	3,786,510	14.53	25,715,829	3,038	487,825	26,206,692
New Brunswick City	50,934,425	31.16	163,460,927	485,449	9,236,175	173,182,551
North Brunswick Twp.	16,341,004	18.61	87,807,630	123,199	4,805,416	92,736,245
Perth Amboy City	54,174,390	33.03	164,015,713	1,208,574	11,093,020	176,317,307
Piscataway Twp.	19,315,451	20.68	93,401,601	1,450	4,239,340	97,642,391
Plainsboro Twp.	3,162,305	18.16	17,413,574	7,847	495,922	17,917,343
Sayreville Bor.	29,714,150	19.75	150,451,392	118,022	9,568,795	160,138,209
South Amboy City	4,820,730	16.90	28,525,030	1,530,999	432,100	30,488,129
South Brunswick Twp.	8,837,983	15.55	56,835,904	252,314	2,163,480	59,251,698
South Plainfield Bor.	36,374,775	45.07	80,707,289	150,231	5,692,670	86,550,190
South River Bor.	8,679,125	16.86	51,477,610	3,073	1,244,100	52,724,783
Spotswood Bor.	4,406,950	15.71	28,051,878	117,047	929,905	29,098,830
Woodbridge Twp.	50,910,888	11.72	434,393,242	1,855,704	9,859,499	446,108,445
Totals	\$458,177,768		\$2,213,194,293	\$6,666,037	\$83,322,519	\$2,303,182,849

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Monmouth in the Year 1960 (See page 170)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$2,224,350	23.56%	\$9,441,214	\$17,220	\$208,450	\$9,661,884
Allentown Bor.	1,118,620	30.98	3,610,781	.....	149,225	3,760,006
Asbury Park City	24,307,900	38.30	63,467,102	137,451	4,634,100	68,258,653
Atlantic Twp.	2,089,150	11.40	18,325,877	.....	233,100	18,558,977
Atlantic Highlands Bor.	9,424,644	49.93	18,875,714	25,139	512,350	19,413,203
Avon-by-the-Sea Bor.	4,933,865	29.38	16,861,351	12,147	276,290	17,149,788
Belmar Bor.	11,411,400	33.35	34,217,091	13,941	1,136,240	35,367,272
Bradley Beach Bor.	6,112,300	29.20	20,932,534	18,977	551,015	21,501,626
Brielle Bor.	6,388,615	26.27	24,319,052	421	531,750	24,851,223
Deal Bor.	7,459,300	38.97	19,141,134	.....	515,200	19,656,334
Eatontown Bor.	3,475,750	15.56	22,337,725	4,590	679,170	23,021,485
Englishtown Bor.	514,081	14.88	3,454,845	160	141,675	3,599,680
Fair Haven Bor.	5,401,150	16.00	33,568,365	.....	596,500	34,164,865
Farmingdale Bor.	919,870	18.95	4,854,195	12,404	88,075	4,954,674
Freehold Bor.	8,650,650	23.52	36,779,974	22,758	1,914,500	38,717,232
Freehold Twp.	3,261,645	15.14	21,543,230	5,936	338,475	21,887,641
Highlands Bor.	2,399,533	22.76	10,542,764	.....	279,380	10,822,144
Holmdel Twp.	2,405,100	10.63	22,625,588	.....	323,150	22,948,738
Howell Twp.	5,892,078	20.46	28,798,035	2,760	490,015	29,290,810
Interlaken Bor.	1,708,420	20.32	8,407,579	.....	124,114	8,531,693
Kearnsburg Bor.	4,743,435	20.77	22,837,915	4,560	625,700	23,468,175
Keyport Bor.	4,536,650	18.81	24,118,288	5,665	845,125	24,969,078
Little Silver Bor.	6,541,525	18.49	35,378,718	4,654	609,425	35,992,797
Long Branch City	20,290,050	23.92	84,824,624	164,342	2,819,775	87,808,741
Manalapan Twp.	1,754,700	12.68	13,838,328	596	251,960	14,090,884
Manasquan Bor.	4,644,620	13.70	33,902,336	8,873	290,695	34,201,904
Marlboro Twp.	2,596,615	13.84	18,761,669	2,255	441,020	19,204,954
Matawan Bor.	3,320,688	14.70	22,630,803	13,361	183,352	22,847,516
Matawan Twp.	3,378,034	15.57	21,695,787	8,439	188,200	21,892,446
Middletown Twp.	169,367,575	94.58	179,073,351	5,345	8,691,725	187,770,421
Millstone Twp.	1,364,265	20.31	6,717,208	.....	81,415	6,798,623
Monmouth Beach Bor.	2,064,717	23.53	8,774,828	.....	160,125	8,934,953
Neptune Twp.	16,754,268	18.81	89,071,069	33,517	2,017,350	91,121,936
Neptune City Bor.	3,212,810	18.27	17,585,167	.....	223,820	17,808,987
New Shrewsbury Bor.	9,046,125	28.69	31,530,586	.....	631,610	32,162,196

Ocean Twp.	12,940,335	21.60	59,908,958	.....	922,915	60,831,873
Oceanport Bor.	9,520,175	40.93	23,259,651	6,576	482,500	23,748,727
Raritan Twp.	10,086,000	21.44	47,042,910	1,299	166,200	47,210,409
Red Bank Bor.	12,942,430	18.66	69,359,218	56,742	2,381,725	71,797,685
Roosevelt Bor.	554,850	20.60	2,693,447	.....	69,510	2,762,957
Rumson Bor.	8,332,700	16.23	51,341,343	.....	919,600	52,260,943
Sea Bright	2,002,160	21.26	9,417,498	.....	175,050	9,592,548
Sea Girt Bor.	7,876,366	28.82	27,329,514	11,310	612,600	27,953,424
Shrewsbury Bor.	4,061,921	19.04	21,333,619	.....	601,551	21,935,170
Shrewsbury Twp.	137,000	19.57	700,051	.....	3,500	703,551
South Belmar Bor.	3,100,140	37.12	8,351,670	.....	46,075	8,397,745
Spring Lake Bor.	6,867,700	18.24	37,651,864	16,677	1,145,750	38,814,291
Spring Lake Heights Bor.	3,432,390	23.18	14,807,550	1,926	228,330	15,037,806
Union Beach Bor.	2,031,590	12.92	15,724,381	730	377,430	16,102,541
Upper Freehold Twp.	2,781,780	21.50	12,938,512	763	367,505	13,306,780
Wall Twp.	19,254,550	29.71	64,808,314	1,070	1,062,840	65,872,233
West Long Branch Bor.	5,749,665	20.90	27,510,359	.....	483,900	27,994,259
Loch Arbour	2,703,380	117.01	2,310,384	.....	51,585	2,361,969
Totals	\$478,118,610		\$1,529,354,070	\$621,733	\$41,900,647	\$1,571,876,450

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Morris in the Year 1960

(See page 178)

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	\$13,794,250	34.11%	\$40,440,487	\$35,842	\$4,574,650	\$45,050,979
Boonton Twp.	3,627,575	21.24	17,078,978	.....	362,050	17,441,028
Butler Bor.	3,723,450	15.84	23,506,629	10,723	881,625	24,398,982
Chatham Bor.	11,049,875	17.77	62,182,752	34,706	1,424,150	63,641,608
Chatham Twp.	7,468,150	15.66	47,689,336	.....	856,225	48,545,561
Chester Bor.	1,040,525	23.40	4,446,688	.....	166,350	4,613,038
Chester Twp.	2,819,950	17.90	15,753,911	.....	440,525	16,194,436
Denville Twp.	8,238,070	12.99	63,418,553	93,182	1,425,510	64,939,245
Dover Town	12,105,975	21.91	55,253,195	51,035	2,622,780	57,927,010
East Hanover Twp.	5,066,500	15.20	33,332,237	2,187	566,680	33,901,104
Florham Park Bor.	9,964,510	19.51	51,073,860	.....	939,805	52,013,665
Hanover Twp.	13,996,630	16.94	82,624,734	10,135	2,833,200	85,468,069
Harding Twp.	5,909,825	16.17	32,837,508	.....	675,200	33,512,708
Jefferson Twp.	8,675,971	18.93	45,831,859	1,278	866,200	46,699,337
Kinnelon Bor.	13,691,950	34.55	39,629,378	1,534	729,750	40,360,662
Lincoln Park Bor.	3,312,994	13.50	24,540,696	2,620	385,900	24,929,216
Madison Bor.	22,282,750	24.45	91,135,992	51,144	1,868,450	93,055,586
Mendham Bor.	3,549,450	24.16	14,691,432	.....	330,800	15,022,232
Mendham Twp.	9,796,500	43.09	22,734,973	.....	409,100	23,144,073
Mine Hill Twp.	3,179,465	21.23	14,976,284	.....	635,100	15,611,384
Montville Twp.	7,798,014	19.78	39,423,731	13,102	743,498	40,180,331
Morris Twp.	20,847,300	22.80	91,435,526	11,057	2,197,225	93,643,808
Morris Plains Bor.	13,634,685	37.56	36,301,078	11,747	1,199,572	37,512,397
Morristown Town	26,029,273	27.39	95,032,030	135,307	4,108,365	99,275,702
Mountain Lakes Bor.	5,379,400	17.96	29,952,116	16,320	554,700	30,523,136
Mt. Arlington Bor.	1,637,516	19.04	8,600,399	511	272,543	8,873,453
Mt. Olive Twp.	3,124,750	13.94	22,415,710	980	500,889	22,917,559
Netcong Bor.	1,849,475	17.33	10,672,100	14,059	360,425	11,046,584
Parsippany-Troy Hills Twp.	14,666,982	13.67	107,293,211	411	1,880,635	109,174,257
Passaic Twp.	11,613,675	33.51	34,657,341	7,296	1,424,075	36,088,712
Pequannock Twp.	8,957,100	15.88	56,404,912	2,616	987,000	57,394,528
Randolph Twp.	9,734,865	21.87	44,512,414	4,117	1,270,075	45,786,006
Riverdale Bor.	2,656,980	17.06	15,574,326	4,364	872,370	16,451,060
Rockaway Bor.	4,344,400	16.58	26,202,654	3,374	930,225	27,136,253
Rockaway Twp.	11,404,115	17.43	65,428,084	902	1,659,495	67,088,481
Roxbury Twp.	10,531,170	19.07	55,223,755	191,360	2,108,350	57,523,465
Victory Gardens Bor.	1,630,269	76.92	2,119,434	.....	66,400	2,185,834
Washington Twp.	4,894,700	22.53	21,725,255	2,209	791,800	22,519,264
Wharton Bor.	3,311,540	20.41	16,225,086	4,312	532,305	16,761,703
Totals	\$326,740,574		\$1,562,378,644	\$720,435	\$45,453,977	\$1,608,553,056

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Ocean in the Year 1960 (See page 186)

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.	\$799,056	13.50%	\$5,918,933	.....	\$81,775	\$6,000,708
Bay Head Bor.	2,453,375	14.34	17,108,612	\$103,219	237,425	17,449,236
Beach Haven Bor.	3,824,915	19.37	19,746,593	.....	424,215	20,170,808
Beachwood Bor.	1,947,670	13.76	13,863,881	.....	223,295	14,087,176
Berkeley Twp.	3,899,505	15.20	25,654,638	24	505,650	26,160,312
Brick Twp.	9,486,940	8.23	115,272,661	.....	1,633,475	116,926,136
Dover Twp.	43,683,125	26.17	166,920,615	2,475	6,694,275	173,617,365
Eagleswood Twp.	336,210	8.86	3,794,695	.....	52,955	3,847,650
Harvey Cedars Bor.	2,096,920	27.55	7,611,325	.....	122,425	7,733,750
Island Beach Bor. ....	.....	.....	.....	.....	.....	.....
Island Heights Bor.	1,029,510	19.53	5,271,429	.....	144,425	5,415,854
Jackson Twp.	2,936,773	14.04	20,917,187	858	360,825	21,278,870
Lacey Twp.	2,635,750	10.22	25,790,117	48	394,660	26,184,825
Lakehurst Bor.	1,081,876	17.73	6,101,951	3,042	124,084	6,229,077
Lakewood Twp.	69,950,300	103.71	67,447,980	7,622	6,115,090	73,570,692
Lavallette Bor.	3,676,386	16.02	22,948,727	.....	362,745	23,311,472
Little Egg Harbor Twp.	686,775	9.83	6,986,521	.....	160,650	7,147,171
Long Beach Twp.	8,373,586	14.31	58,515,625	.....	927,225	59,442,850
Manchester Twp.	767,505	13.49	5,689,437	1,310	168,715	5,859,462
Mantoloking Bor.	2,741,115	16.43	16,683,597	.....	145,900	16,829,497
Ocean Twp.	1,042,340	10.89	9,571,534	12	262,140	9,833,686
Ocean Gate Bor.	1,492,565	22.14	6,741,486	.....	109,405	6,850,891
Pine Beach Bor.	882,588	12.36	7,140,680	.....	88,910	7,229,590
Plumstead Twp.	1,029,425	13.27	7,757,536	4,238	289,495	8,051,269
Point Pleasant Bor.	11,254,775	18.91	59,517,583	.....	1,393,450	60,911,033
Point Pleasant Beach Bor.	8,764,499	19.51	44,923,111	11,738	453,950	45,388,799
Seaside Heights Bor.	3,724,910	18.82	19,792,295	.....	251,100	20,043,395
Seaside Park Bor.	5,515,846	25.88	21,313,161	.....	322,245	21,635,406
Ship Bottom Beach Bor.	1,647,575	12.23	13,471,586	.....	246,960	13,718,546
South Toms River Bor.	724,754	11.23	6,418,112	6,059	186,633	6,610,804
Stafford Twp.	1,807,350	21.07	8,577,836	.....	939,540	9,517,376
Surf City Bor.	2,439,850	17.24	14,152,262	.....	263,600	14,415,662
Tuckerton Bor.	1,153,785	14.25	8,096,737	.....	217,120	8,313,857
Union Twp.	950,721	16.10	5,905,099	6,289	169,395	6,080,693
Totals	\$204,794,275		\$845,623,542	\$146,934	\$24,093,662	\$869,864,138

*Exclusive of Class II Railroad Property.

OCEAN COUNTY

Table of Equalized Valuations in the County of Passaic in the Year 1960 (See page 190)

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.	\$5,495,500	22.03%	\$24,945,529	\$1,522	\$583,750	\$25,530,801
Clifton City	153,912,725	34.27	449,117,900	120,578	19,551,650	468,790,188
Haledon Bor.	7,659,459	27.64	27,711,469	.....	699,125	28,410,594
Hawthorne Bor.	26,921,100	26.42	101,896,669	56,039	2,445,570	104,398,298
Little Falls Twp.	15,201,605	28.28	53,753,907	11,703	1,887,250	55,652,860
North Haledon Bor.	12,308,680	37.09	33,185,980	.....	381,910	33,567,890
Passaic City	72,212,925	39.45	183,049,240	990,767	21,925,100	205,965,107
Paterson City	177,128,930	43.32	308,884,880	886,056	27,488,170	437,259,106
Pompton Lakes Bor.	10,893,008	23.27	46,811,379	8,565	1,942,900	48,762,844
Prospect Park Bor.	5,125,190	27.46	18,664,202	.....	956,050	19,620,252
Ringwood Bor.	7,108,275	22.18	32,048,129	.....	415,775	32,463,904
Totowa Bor.	15,222,475	27.36	55,637,701	4,370	1,120,225	56,762,296
Wanaque Bor.	6,894,425	24.94	27,644,046	16,991	594,451	28,255,488
Wayne Twp.	56,337,300	30.73	183,329,971	5,314	3,125,500	186,460,985
West Milford Twp.	16,194,225	21.41	75,638,693	390	1,385,800	77,024,763
West Paterson Bor.	8,762,800	21.40	40,947,664	350	688,625	41,636,639
Totals	\$597,378,613		\$1,763,267,329	\$2,102,835	\$85,191,851	\$1,850,562,015

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Salem in the Year 1960

(See page 194)

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.	\$902,050	15.48%	\$5,827,196	.....	\$217,400	\$6,044,596
Elmer Bor.	914,965	23.91	3,826,704	\$2,564	193,750	4,023,018
Elsinboro Twp.	686,064	20.80	3,298,385	.....	189,745	3,488,130
Lower Alloway Creek Twp.	721,115	20.40	3,534,877	.....	230,600	3,765,477
Lower Penns Neck Twp.	16,078,166	27.74	57,960,224	1,211	14,876,014	72,837,449
Mannington Twp.	2,383,150	24.38	9,799,631	1,803	626,450	10,427,884
Oldmans Twp.	1,093,408	21.03	5,199,277	597	177,842	5,377,116
Penns Grove Bor.	3,242,125	28.15	11,517,318	18,124	777,920	12,313,362
Pilesgrove Twp.	2,072,260	19.86	10,434,340	622	304,105	10,739,067
Pittsgrove Twp.	3,187,150	26.71	11,932,422	112	427,850	12,360,384
Quinton Twp.	1,276,975	21.18	6,029,155	.....	238,915	6,268,070
Salem City	6,558,225	28.66	22,882,851	13,515	1,536,895	24,433,261
Upper Penns Neck Twp.	5,913,170	24.87	23,776,317	.....	2,425,859	26,202,176
Upper Pittsgrove Twp.	1,421,823	18.38	7,735,707	83	308,245	8,044,035
Woodstown Bor.	2,489,500	22.29	11,168,686	3,134	394,155	11,565,975
Totals	\$48,946,146		\$194,923,090	\$41,765	\$22,925,745	\$217,890,600

*Exclusive of Class II Railroad Property.

SALEM COUNTY

Table of Equalized Valuations in the County of Somerset in the Year 1960 (See page 198)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$4,340,440	15.35%	\$28,276,482	.....	\$384,525	\$28,661,007
Bernards Twp.	9,146,615	19.51	46,881,676	\$10,255	902,700	47,794,631
Bernardsville Bor.	6,310,900	16.17	39,028,448	88,869	1,223,075	40,340,392
Bound Brook Bor.	8,723,700	20.75	42,041,928	134,311	1,366,475	43,542,714
Branchburg Twp.	3,556,700	15.99	22,243,277	7,601	502,900	22,753,778
Bridgewater Twp.	15,638,250	11.26	139,327,265	36,162	7,373,225	146,736,652
Far Hills Bor.	1,497,900	16.38	9,144,689	10,187	174,675	9,329,551
Franklin Twp.	18,433,425	21.26	86,704,727	3,164	1,594,670	88,302,561
Green Brook Twp.	3,652,175	17.93	20,369,074	.....	387,125	20,756,199
Hillsborough Twp.	6,222,374	12.20	51,003,066	10,500	902,900	51,916,466
Manville Bor.	6,254,625	13.85	45,159,747	86,458	2,520,270	47,766,475
Millstone Bor.	398,840	21.40	1,863,738	.....	22,400	1,886,138
Montgomery Twp.	2,651,827	12.01	22,080,158	33,974	384,934	22,499,066
North Plainfield Bor.	15,959,700	22.32	71,504,032	.....	1,986,300	73,490,332
Peapack-Gladstone Bor.	1,904,545	15.20	12,529,901	8,450	343,775	12,882,126
Raritan Bor.	3,765,650	15.60	24,138,782	60,607	939,400	25,138,789
Rocky Hill Bor.	481,650	14.63	3,292,208	.....	72,555	3,364,763
Somerville Bor.	12,413,000	21.60	57,467,593	134,361	2,493,550	60,095,504
South Bound Brook Bor.	2,698,760	21.50	12,552,372	671	608,905	13,161,948
Warren Twp.	6,526,770	17.50	37,295,829	.....	616,930	37,912,759
Watchung Bor.	3,933,936	12.09	32,538,759	.....	735,925	33,274,684
Totals	\$134,561,782		\$805,443,751	\$625,570	\$25,537,214	\$831,606,535

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Sussex in the Year 1960 (See page 202)

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.	\$415,170	19.50%	\$2,129,077	\$4,088	\$89,647	\$2,222,812
Andover Twp.	1,806,585	15.53	11,632,872	266	285,395	11,918,533
Branchville Bor.	587,375	13.68	4,293,677	2,849	116,375	4,412,901
Byram Twp.	1,929,278	15.85	12,172,101	396	293,546	12,466,043
Frankford Twp.	2,568,900	17.43	14,738,382	158	447,945	15,186,485
Franklin Bor.	3,156,685	22.64	13,942,955	14,141	216,990	14,174,086
Fredon Twp.	1,225,725	21.73	5,640,704	129	207,525	5,848,358
Green Twp.	804,710	17.39	4,627,430	823	118,429	4,746,682
Hamburg Bor.	1,304,150	28.00	4,657,679	.....	41,675	4,699,354
Hampton Twp.	873,225	10.07	8,671,549	220	137,965	8,809,734
Hardyston Twp.	2,555,025	17.26	14,803,158	553	470,125	15,273,836
Hopatcong Bor.	6,288,235	16.81	37,407,704	.....	651,535	38,059,239
Lafayette Twp.	694,100	19.02	3,649,317	963	196,600	3,846,880
Montague Twp.	573,700	9.54	6,013,627	.....	224,000	6,237,627
Newton Town	4,975,302	17.89	27,810,520	32,993	1,195,425	29,038,938
Ogdensburg Bor.	2,463,387	16.65	14,795,117	1,414	118,387	14,914,918
Sandyston Twp.	1,121,850	14.07	7,973,348	.....	127,075	8,100,423
Sparta Twp.	8,408,664	16.79	50,081,382	1,191	938,870	51,021,443
Stanhope Bor.	1,254,685	18.50	6,782,081	.....	262,610	7,044,691
Stillwater Twp.	1,242,340	11.82	10,510,491	10	220,100	10,730,661
Sussex Bor.	1,605,500	26.39	6,083,744	2,316	240,600	6,326,660
Vernon Twp.	2,681,150	11.14	24,067,774	1,360	295,625	24,364,759
Walpack Twp.	521,957	12.71	4,106,664	.....	48,450	4,155,114
Wantage Twp.	3,186,825	15.90	20,042,925	939	689,115	20,732,979
Totals	\$52,244,523		\$316,634,278	\$64,809	\$7,634,069	\$324,333,156

*Exclusive of Class II Railroad Property.

Sussex County

Table of Equalized Valuations in the County of Union in the Year 1960 (See page 206)

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.	\$15,423,500	18.19%	\$84,791,094	\$507	\$2,937,300	\$87,728,901
Clark Twp.	13,617,640	17.38	78,352,359	3,559	2,840,400	81,196,318
Cranford Twp.	34,611,500	25.23	137,144,273	353,071	4,277,700	141,775,044
Elizabeth City	134,710,450	32.79	410,827,844	3,146,156	19,724,950	433,698,950
Fanwood Bor.	10,884,050	25.30	43,019,960	14,798	945,650	43,980,408
Garwood Bor.	5,506,654	24.57	22,412,104	19,125	2,169,413	24,600,642
Hillside Twp.	39,857,950	27.28	146,106,855	43,354	9,017,760	155,168,469
Kenilworth Bor.	11,413,805	20.85	54,742,470	40,109	2,929,980	57,712,559
Linden City	93,084,855	23.57	394,929,381	248,532	24,663,885	419,841,798
Mountainside Bor.	13,654,400	25.40	53,757,480	.....	1,999,400	55,756,880
New Providence Bor.	18,560,275	28.19	65,839,926	2,252	1,544,525	67,386,703
Plainfield City	70,293,325	34.99	200,893,470	247,754	11,627,125	212,770,349
Rahway City	37,566,900	29.63	126,786,703	524,638	7,455,050	134,766,391
Roselle Bor.	24,019,300	28.62	83,924,878	28,167	4,048,400	88,001,445
Roselle Park Bor.	15,446,200	27.52	56,127,180	57,784	1,645,450	57,830,414
Scotch Plains Twp.	26,789,030	25.57	104,767,423	89	2,789,942	107,557,454
Springfield Twp.	41,561,100	40.19	103,411,545	3,331	4,655,500	108,070,376
Summit City	55,969,800	29.54	189,471,225	334,516	6,665,420	196,471,161
Union Twp.	78,860,820	21.00	375,527,714	17,650	16,724,304	392,269,668
Westfield Town	56,475,575	27.69	203,956,573	4,663	5,858,415	209,819,651
Winfield Twp.	610,400	44.50	1,371,685	.....	76,800	1,448,485
Totals	\$798,907,529		\$2,938,164,142	\$5,090,555	\$134,597,369	\$3,077,852,066

*Exclusive of Class II Railroad Property.

Table of Equalized Valuations in the County of Warren in the Year 1960

(See page 210)

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.	\$695,575	11.85%	\$5,869,831	\$1,180	\$182,975	\$6,053,986
Alpha Bor.	1,357,430	22.65	5,993,068	3,347	306,950	6,303,365
Belvidere Town	2,652,245	25.83	10,263,080	11,237	394,700	10,674,017
Blairstown Twp.	1,271,275	15.63	8,133,557	15,042	284,125	8,432,724
Franklin Twp.	1,090,465	14.50	6,899,759	665	508,559	7,408,983
Frelinghuysen Twp.	696,150	12.78	5,447,183	708	199,980	5,647,871
Greenwich Twp.	1,174,960	23.23	5,057,942	1,276	318,075	5,377,293
Hackettstown Town	6,504,600	27.58	23,584,482	6,857	939,900	24,531,239
Hardwick Twp.	393,625	10.16	3,874,262	253	95,700	3,970,215
Harmony Twp.	1,275,075	14.93	8,540,355	3,424	325,775	8,869,554
Hope Twp.	965,575	22.65	4,263,024	.....	102,825	4,365,849
Independence Twp.	2,231,000	30.55	7,302,782	1,760	187,810	7,492,352
Knowlton Twp.	876,525	11.31	7,750,000	2,472	146,400	7,898,872
Liberty Twp.	661,055	15.89	4,160,195	152	76,600	4,236,947
Lopatcong Twp.	2,688,575	21.40	12,563,435	30,154	553,200	13,146,789
Mansfield Twp.	1,495,620	13.65	10,956,923	1,343	399,345	11,357,611
Oxford Twp.	684,135	13.98	4,893,670	315	302,020	5,196,005
Pahaquarry Twp.	181,200	30.00	604,000	.....	13,900	617,900
Phillipsburg Town	14,995,175	29.70	50,488,805	522,378	3,427,550	54,438,733
Pohatcong Twp.	2,407,850	18.51	13,008,374	6,255	505,938	13,520,567
Washington Bor.	5,399,405	27.75	19,457,315	31,081	1,768,550	21,256,946
Washington Twp.	2,666,545	16.92	15,759,722	1,323	715,635	16,476,680
White Twp.	1,327,320	14.99	8,854,703	3,722	249,455	9,107,880
Totals	\$53,601,380		\$243,731,467	\$644,944	\$12,005,967	\$256,382,378

*Exclusive of Class II Railroad Property.

WARREN COUNTY

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,505	\$19,334,286	\$774,345,960
Bergen	1,083,653,235	23.66	4,567,110,493	2,395,409	143,108,664	4,712,614,566
Burlington	155,395,511	20.46	759,509,589	136,369	26,172,493	785,818,451
Camden	427,856,404	32.20	1,328,655,399	3,203,244	61,761,430	1,393,620,073
Cape May	295,563,902	61.57	480,057,254	144,456	22,143,498	502,345,208
Cumberland	115,779,735	31.63	365,986,379	191,808	20,856,974	387,035,161
Essex	1,596,093,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.69	596,437,578	92,814	18,854,152	615,384,544
Hudson	844,351,877	49.13	1,718,540,729	128,689,887	149,124,552	1,996,355,168
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.70	2,213,194,293	6,666,037	83,322,519	2,303,182,849
Monmouth	478,118,610	31.26	1,529,354,070	621,733	41,900,647	1,571,876,450
Morris	326,740,574	20.91	1,562,378,644	720,435	45,453,977	1,608,553,056
Ocean	204,794,275	24.22	845,623,542	146,934	24,093,662	869,864,138
Passaic	597,378,613	33.88	1,763,267,329	2,102,835	85,191,851	1,850,562,015
Salem	48,946,146	25.11	194,923,090	41,765	22,925,745	217,890,600
Somerset	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,800	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,852,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals	\$8,443,068,654	29.84	\$28,297,187,111	\$169,257,201	\$1,286,985,701	\$29,753,430,013

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$654,355	\$17,879,222	\$756,812,322
Bergen	1,018,571,151	24.03	4,239,516,036	2,567,789	135,847,194	4,377,931,019
Burlington	125,689,459	18.78	669,347,509	136,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,845	159,814	10,639,122	469,365,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,775,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.26	542,333,518	93,605	17,935,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,366	129,327,297	146,308,627	1,909,253,230
Hunterdon	45,652,167	15.84	288,180,216	143,741	10,326,397	298,650,354
Mercer	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	435,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,439,798,205	656,808	38,854,942	1,479,309,955
Morris	299,343,902	20.07	1,491,716,281	737,460	42,065,910	1,534,519,651
Ocean	162,680,818	21.29	764,108,608	148,737	20,325,305	784,582,650
Passaic	564,360,226	34.12	1,653,953,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,491	23.30	200,938,877	41,891	22,623,725	223,604,493
Somerset	125,460,316	16.86	744,117,245	628,070	24,757,511	769,502,826
Sussex	45,637,951	15.96	285,927,479	42,846	7,025,148	292,995,473
Union	771,798,539	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.36	232,431,751	638,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48	\$26,605,833,129	\$163,768,237	\$1,231,245,418	\$28,002,846,804

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$689,842	\$17,467,366	\$739,721,450
Bergen	904,483,128	22.24	4,066,106,624	2,581,134	119,303,861	4,187,991,619
Burlington	107,038,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.95	1,255,191,003	3,495,467	53,599,949	1,312,286,419
Cape May	79,268,605	18.13	437,295,585	165,075	8,266,973	445,727,633
Cumberland	67,087,642	19.08	351,579,159	156,274	15,428,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,280	14,352,451	258,772,285	3,885,021,016
Gloucester	95,368,699	18.65	511,352,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	131,933,310	143,523,177	1,865,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,893,830	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth	265,676,385	19.30	1,376,666,375	684,024	30,516,315	1,407,866,914
Morris	262,805,204	18.51	1,420,163,567	733,056	36,675,733	1,457,574,356
Ocean	96,088,998	13.59	706,844,001	165,229	14,662,962	721,672,192
Passaic	550,524,857	34.50	1,595,613,840	1,545,664	80,311,181	1,677,470,683
Salem	46,745,948	23.07	202,633,780	41,891	20,838,541	223,514,212
Somerset	114,725,524	16.23	706,809,098	648,092	21,395,764	728,852,954
Sussex	43,475,293	16.37	265,582,214	49,427	6,468,129	272,099,770
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,596,294	2,701,069,700
Warren	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	\$7,074,687,049	27.86	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$147,504,413	21.01%	\$702,176,049	\$726,057	\$16,588,113	\$719,490,219
Bergen	858,270,266	22.49	3,816,703,697	2,647,840	115,393,413	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden	326,188,685	27.09	1,203,959,820	3,525,358	51,197,179	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	167,493	7,783,148	439,433,620
Cumberland	65,890,642	19.62	335,597,036	160,865	15,158,715	351,216,618
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex	379,334,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,829	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,338	13,670,144	673,923,468
Passaic	528,235,240	34.75	1,520,940,658	1,513,485	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,237	29.51	2,375,992,340	4,842,701	125,607,315	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals	\$6,762,850,349	28.46	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$143,694,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,369
Bergen	802,163,858	23.23	3,453,798,294	2,644,012	107,512,497	3,563,954,903
Burlington	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,792
Camden	311,803,841	27.49	1,134,229,565	3,544,744	49,522,052	1,187,296,361
Cape May	72,604,852	18.79	386,325,711	167,230	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,550,071	161,190	14,577,993	323,289,254
Essex	1,330,747,060	42.94	3,238,916,942	14,399,505	237,810,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,559	14,656,153	492,199,619
Hudson	819,835,493	59.57	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,976	30.98	939,305,912	2,990,471	62,138,948	1,004,455,331
Middlesex	339,115,706	22.59	1,501,115,026	7,385,368	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,896	18.34	1,129,171,008	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	509,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,169,525	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,936,379	4,951,386	119,059,755	2,306,947,520
Warren	44,452,861	23.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	\$6,361,413,337	29.10	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	109,770,502	3,339,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,572	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,983,728	465,322,145
Hudson	811,872,887	58.01	1,399,560,176	135,631,550	155,187,669	1,690,379,386
Hunterdon	38,067,086	16.76	227,095,663	159,864	8,897,668	236,153,195
Mercer	282,010,625	31.71	889,248,228	3,157,046	60,213,217	952,618,481
Middlesex	296,687,238	20.66	1,436,311,901	7,589,685	53,567,787	1,499,469,373
Monmouth	218,275,414	21.72	1,004,889,694	666,982	23,603,510	1,031,160,186
Morris	187,893,672	18.42	1,017,535,992	726,582	29,059,844	1,047,313,418
Ocean	73,381,909	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic	465,029,564	34.74	1,338,783,257	1,533,158	69,055,316	1,409,371,731
Salem	39,607,488	21.47	184,436,427	48,913	21,228,411	205,713,751
Somerset	90,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex	35,931,402	17.15	209,840,225	77,181	5,188,959	215,106,365
Union	629,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,689,016	29.44	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954—as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.00%	\$629,663,892	\$797,721	\$15,153,299	\$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,429,556	3,500,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,032,623
Hudson	806,795,652	55.69	1,448,836,025	138,393,506	154,003,197	1,741,232,728
Hunterdon	36,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	174,627,246	21.83	799,974,776	728,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem	88,342,042	19.20	459,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,735	18,782,523	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,109,405	1,786,855,874
Warren	42,686,263	23.74	179,795,553	688,641	10,275,249	190,759,443
State Totals	\$5,831,646,047	32.74	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

*Exclusive of Class II Railroad Property.

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