

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

JOHN A. KERVICK, *State Treasurer*

DIVISION OF TAXATION

363 West State Street
Trenton, New Jersey 08625

WILLIAM KINGSLEY, *Acting Director**

SIDNEY GLASER, *Assistant Director*

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

BEVERAGE TAX BUREAU

109 West State Street
Trenton, New Jersey 08625
JOSEPH A. CANNON, *State Supervisor*
Alcoholic Beverage Tax

CIGARETTE TAX BUREAU

41 Scotch Road
Trenton, New Jersey 08625
AMOS TILTON, *State Supervisor*
Cigarette Tax

CORPORATION TAX BUREAU

20 West Front Street
Trenton, New Jersey 08625
EDWARD S. LANDERKIN, *State Supervisor*
Corporation Business Tax;
Financial Business Tax;
Insurance Premiums Tax;
Business Personal Property Tax

EMERGENCY TRANSPORTATION TAX BUREAU

209 East State Street
Trenton, New Jersey 08625
AUGUSTUS J. COSTIGAN, *State Supervisor*
Commuter Benefits Tax;
Unincorporated Business Tax

LOCAL PROPERTY TAX BUREAU

314 East State Street
Trenton, New Jersey 08625
ALAN F. HART, *State Supervisor*
Supervision of Local Property Tax;
Realty Transfer Fee

MOTOR FUELS TAX BUREAU

107 West State Street
Trenton, New Jersey 08625
IRVING GOLL, *State Supervisor*
Motor Fuels Tax

OUTDOOR ADVERTISING TAX BUREAU

209 East State Street
Trenton, New Jersey 08625
VINCENT R. STOLOWSKI, *State Supervisor*
Outdoor Advertising Tax

PUBLIC UTILITY TAX BUREAU

690 Whitehead Road
Trenton, New Jersey 08638
J. HENRY DITMARS, *State Supervisor*
Public Utility Tax;
Railroad Tax

SALES TAX BUREAU

363 West State Street
Trenton, New Jersey 08625
ROBERT J. COSTIGAN, *State Supervisor*
Sales and Use Tax;
Retail Gross Receipts Tax

TRANSFER INHERITANCE TAX BUREAU

169 West Hanover Street
Trenton, New Jersey 08625
NICHOLAS C. MAIDA, *State Supervisor*
Inheritance and Estate Tax

* Sidney Glaser was appointed Acting Director effective July 7, 1969.

THE NEW JERSEY STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION OF TAXATION

These are the 18 major taxes collected during the fiscal year ended June 30, 1969, by the Division of Taxation for State use or distribution to local governments. (See Table 1) \$1013.1 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION OF TAXATION

These are the collections during the fiscal year ended June 30, 1969 from Motor Vehicle Fees, Motor Carriers Road Tax, Boxing & Wrestling, and Pari-mutuel Racing. (See Table 1) \$159.9 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

These are the Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during the fiscal year ended June 30, 1969 for collection by counties and municipalities during the calendar year 1969 \$135.9 million

TAXES ADMINISTERED BY COUNTIES

This category includes the Bank Stock Tax, for county and municipal use during the calendar year 1969 \$7.0 million

TAXES ADMINISTERED BY MUNICIPALITIES

These are the general property taxes upon real estate and tangible personal property of telephone and telegraph companies for municipal school and county purposes during the calendar year 1969 \$1,677.7 million

Total State and Local Taxes \$2,993.6 million

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

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

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

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

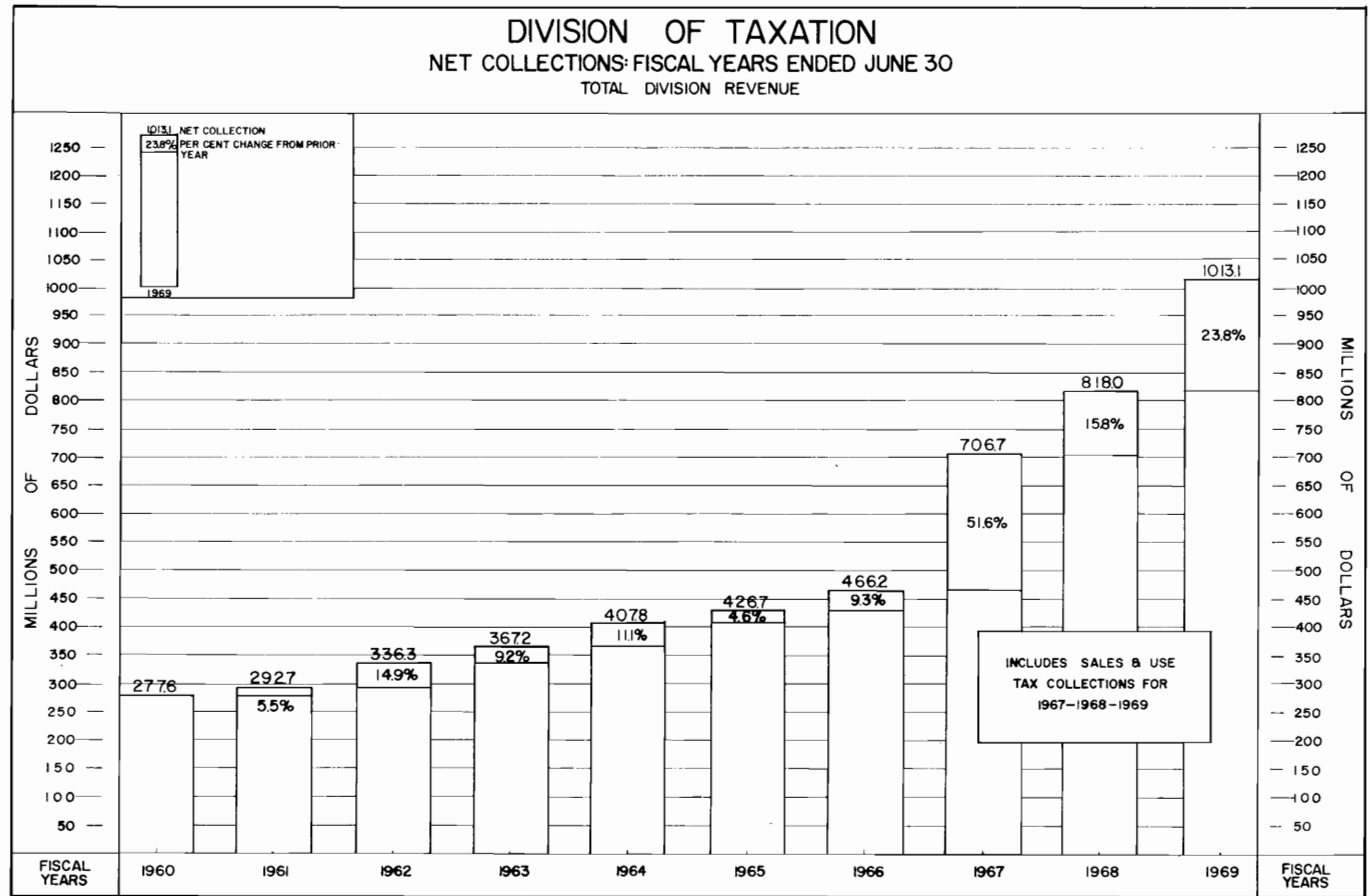


TABLE OF CONTENTS

	PAGE
Letter of Transmittal	1
Table 1—Major State Tax Collections	4
Table 2—Tax Collections for Fiscal Year 1969 by month	6
Summary of Activities	9
Table 3—Division of Taxation Cost of Administration	16
Summary of Recent Changes in the Tax Laws	17
Summary of Recent Court Decisions and Opinions of the Attorney General affecting Taxation	21
Summary of functions of the several bureaus of the Division of Taxation:	
Beverage Tax Bureau	31
Cigarette Tax Bureau	39
Corporation Tax Bureau	47
Emergency Transportation Tax Bureau	59
Local Property Tax Bureau	67
Motor Fuels Tax Bureau	79
Outdoor Advertising Tax Bureau	87
Public Utility Tax Bureau	93
Sales Tax Bureau	105
Transfer Inheritance Tax Bureau	119
Calendar of Tax Events as to:	
Alcoholic Beverage Tax	127
Cigarette Tax	127
Business Personal Property Tax	128
Corporation Business Tax	129
Financial Business Tax	131
Insurance Premiums Tax	132
Emergency Transportation Tax	133
Unincorporated Business Tax	134
Local Property Tax:	
General	134
Assessor	148
Collector	149
County Board of Taxation	151
Division of Tax Appeals	152
Director of Taxation	152
Municipality	153
Motor Fuels Tax	154
Outdoor Advertising Tax	155
Public Utility Tax	155
Railroad Tax	158
Sales Tax	161
Directory of State, County and Local Tax Officials:	
State Division of Tax Appeals	162
County Boards of Taxation	163
Local Assessors and Collectors	165
APPENDIX 1	
Collections:	
Beverage Tax	184
Cigarette Tax	184
Corporation Tax	185

	PAGE
APPENDIX 1—Continued	
Collections—Continued:	
Inheritance—Estate Tax	186
Motor Fuels Tax	187
Outdoor Advertising Tax	187
Public Utility Tax	187
Sales Tax	188
Retail Gross Receipts Tax	188
Unincorporated Business Gross Receipts Tax	188
Emergency Transportation Tax	188
Business Personal Property Tax (See Corporation Tax)	
Assessments:	
Railroad Tax	189
Corporation Tax Bureau 1967 Returns Cash Receipts	190
Local Property Taxes—1967, 1968 and 1969	193
Percentage Levels of Taxable Value of Real Property, 1965-1970	194
State Equalization Table—1969	195
Summary of Local Property Taxes—1968 and 1969:	
Levied by County Boards of Taxation	196
Levied by Local Assessors	196
Summary of Local Property Tax Valuations—1968 and 1969	196
Summary of Exempt Property—1968 and 1969	197
Local Tax Statistics	198
Taxes Collected by the State for Distribution to Counties and Municipalities and Taxes Apportioned by the State for County and Municipal Collection—1969:	
Financial Business Tax Law	201
Business Personal Property Replacement Tax Law	201
Railroad Property Tax Law	201
Public Utility Tax Law	202
Insurance Premiums Tax Laws	202
Inheritance and Estate Tax Law	202
Sales and Use Tax Act	202
Taxes Collected by the State for Distribution to Counties and Taxes Appor- tioned by the State for County Collection—1969	203
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned by the State for Municipal Collection—1969	204
1968 Effective Tax Rates for Each Municipality	231
APPENDIX 2	
Abstracts of Ratables of the 21 Counties	244
Abstract of Ratables of the State	340
Table of Equalized Valuations	345
Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1969	370
October 1, 1968—as amended	371
October 1, 1967—“	372
October 1, 1966—“	373
October 1, 1965—“	374
October 1, 1964—“	375
October 1, 1963—“	376
October 1, 1962—“	377
October 1, 1961—“	378
October 1, 1960—“	379
October 1, 1959—“	380
October 1, 1958—“	381
October 1, 1957—“	382
October 1, 1956—“	383
October 1, 1955—“	384
October 1, 1954—“	385
Index of Court Cases in The Annual Report 1961-1969	387
Index	405

LETTER OF TRANSMITTAL

Trenton, July 1, 1969.

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

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R. S. 54:1-13. It covers the activities of the 10 Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1969 and it sets forth the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. Also included are tables showing the distribution of personal property tax replacement revenues to local taxing districts pursuant to P. L. 1966, c. 135, as amended, tables showing the distributions of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, as well as other miscellaneous data. Principal activities during the covered year are summarized in the statement accompanying this letter of transmittal.

Some features of the current tax environment deserve special comment, as follows:

New Jersey Tax Structure

As shown elsewhere in this Report, the New Jersey tax structure rests upon a foundation of taxes which are common to State tax structures and at rates which in most instances compare favorably. Local taxation means the local property tax which applies at a higher than average level. Property tax administration in New Jersey, however, is generally recognized to be of a high order. Whatever adjectives may be used, criticism of the property tax is essentially only in terms of its extensive use at the exclusion of other forms of taxation.

Perhaps the time has come when it must be pointed out that most of the complaint about the New Jersey tax structure is in fact a criticism that the State does not use the tax structure that it has to collect a larger amount of revenue to "relieve" the local property tax. Further inquiry of this situation is required. Distribution of 10% of sales tax revenues, increased State aids and the personal property tax replacement program are steps which have recently been taken to provide some relief.

Sales Tax

The third year of administration of the sales tax resulted in collections of \$264.9 million, bringing the three year total to \$711.4 million. As has been pointed out in the past, the large number of exemptions, and the consideration of new exemptions, occur within an environment characterized by an almost complete absence of information concerning their effect. The practice of using sales tax returns which require virtually no detailed information places the State in the position of being unable to appraise suggested changes in its own tax. Consequently, resort must be made to general economic data for revenue estimates. Numerous exemptions in the law create complexities in administration and also cut into revenues. Each new session of the Legislature witnesses the introduction of legislation providing for new exemptions. There is a growing need to expand the scope of information required of taxpayers in the administration of the sales tax.

A substantial increase in the number of sales tax field investigators is essential to protect current revenues and to insure proper reporting of taxable items. Taxpayer guidance in these areas can be improved with an expanded investigative and audit force. Significant additional revenue would be a further benefit of such expansion.

Cigarette Tax

Recent increases in cigarette tax rates in New Jersey and neighboring States have been an important factor in the increase in unauthorized transportation of unstamped cigarettes. Activity continued during the year in apprehending such transporters. In the four-year period ending June 30, 1969, over 300,000 cartons of cigarettes having invoice values of almost \$600,000 were confiscated and \$187,000 in fines and 934 jail days imposed. Largely responsible for these seizures are the excellent co-operation of State and local police, nearby States and our stepped-up informational program. With the addition of North Carolina to the other 49 States imposing cigarette taxes, it is believed that inroads into the illegal transportation of cigarettes will be made more effective.

*Local Property Tax**(a) Tax Burden*

There is deep concern with the mounting property tax burden. In 10 years, the State-wide levy increased almost \$1 billion, or from \$773

million in 1959 to \$1.7 billion in 1969. Although a substantial portion of the increase may be attributable to new ratables, the increasing burden on the property owner, particularly the elderly, the retired and others living on fixed incomes has reached a point where a measure of relief is essential. Consideration should be given to realistic measures of relief.

(b) *Real and Tangible Business Personal Property—Need to Distinguish*

Proper identification of tangible business personal property is as urgent as noted in our previous Report. The “Chapter 51 Tax Replacement Program,” adopted in 1966, subjects personal property to State assessment by a different measure, and tax at a different rate, than prevails for real property subject to local assessment and local taxation. Tax administrators and taxpayers alike must be concerned with differences in definition and classification if all property is to be effectively assessed and taxed without duplication or omission. It is becoming increasingly clear that remedial legislation may be necessary. It is suggested that a legislative commission or study group should be created for the express purpose of dealing with this problem, and recommend legislation establishing adequate guidelines. Even if decisional law should make the distinction in particular cases, the policy question should be legislatively established.

(c) *Revaluation*

Previous Reports detail our efforts in improving the administration of the property tax. An important area lies in our support of property revaluations which serve to uncover property which may escape taxation, and to insure uniform and equitable assessments, as required by the State Constitution, laws and court decisions. Since 1951, 691 revaluations have become operative. Of the State’s 567 taxing districts, only 53 failed to revalue. Over 2.3 million taxable properties have been adjusted under these 691 revaluations. Without revaluation, assessors would find difficulty in keeping pace with the current highly inflationary real estate market. Older properties are updated so that they bear their proper burden in relation to other properties within the State’s taxing districts. Revaluation standards were suggested many years ago to aid municipalities in entering into adequate contracts. Guidelines whereby county boards of taxation may determine the circumstances under which they should direct a taxing district to revalue are being developed.

2B

(d) Professionalization of Assessor—Conflict of Interest

Last year we noted that the required examination, qualification and certification of assessors “carries with it both benefits and responsibilities” and that the “assessor must recognize the need to perform competently, diligently, and in conformity with the professional ethics that reasonably accompany his professional status.” We are continuing our study to develop standards and enumerate specifics to guide assessors with respect to particular activities deemed to conflict directly or indirectly with the performance of their assessing function. Present Ethical Codes and Codes of Conduct contain generalities and offer little help to the assessor in deciding whether they violate the Code.

Administrative Procedure Law

Within two months after the close of the 1969 fiscal year, the Division filed revised rules and regulations with respect to most of the laws for which it has administrative responsibility. This undertaking was the result of the enactment of the Administrative Procedure Act, P. L. 1968, c. 410. These regulations are scheduled to be published in the tax services as well as in the new New Jersey Administrative Code.

The Administrative Procedure Act requires regulations to be published in the New Jersey Register thereby affording the general public the opportunity for review before they become effective. Procedures provided under this law require substantial expansion of our legal section. For the Division as a whole, a problem of high priority is the recruitment and maintenance of an adequate legal staff. It is essential for representation in litigated matters, and in the performance of essential research and assistance in the analysis and drafting of tax laws, the formulation and promulgation of rules and regulations.

*Other Matters of Interest**(a) Interest on Delinquent Taxes*

Soaring interest rates require consideration of existing penalty interest provisions in the case of delinquent tax payments. With interest currently at 6%, with certain exceptions, a delinquent taxpayer can invest his money at much higher rates and profit as against other taxpayers who file and pay their taxes on time.

(b) Review of Title 54, Taxation

Several titles of our statutes, in recent years, have been the subject of review by commission or study groups whose recommendations

are often reflected in new laws. Title 54, Taxation, qualifies for such review. Elimination of antiquated sections no longer operative, and the need to effect necessary procedural changes and revisions should be undertaken. In particular, the State Tax Uniform Procedure Law requires updating in the light of recently enacted tax statutes. In any revision, the Division will extend every assistance to any Commission or study group which may be designated to carry out this undertaking.

(c) *Legislative Committees*

The Division has made its staff available to several legislative committees and commissions and has furnished them with technical assistance, information and pertinent statistical data. Some of these committees are: the Tax Exempt Study Commission, the Senior Citizen Tax Study Commission, the Tax Commission in Lieu of Property Taxes, the Sales Tax Study Commission, the County and Municipal Government Study Commission.

William Kingsley

Since 1957, and until his departure in July, 1969, to become Comptroller of the Hackensack Meadowlands Intermunicipal Account, the Division of Taxation has been headed by William Kingsley, one of the country's acknowledged leading tax administrators. He has left us a "legacy" of equitable treatment to all taxpayers and maximum protection for the State's revenue. It is a high tribute to Bill Kingsley who served the State so well during his tenure.

New Division of Taxation Building

We anticipate that our move to the new Division of Taxation building early in 1970 will bring about consolidation of many activities now performed separately by the individual Bureaus, and a more efficient and economical operation of the Division as a whole. To help in accomplishing this, we have recommended expansion of our legal and research sections and the creation of an administrative management section. Some of these necessary changes have already been implemented.

Respectfully submitted,

SIDNEY GLASER,
Acting Director,
Division of Taxation.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET)* 1967-1969

<i>Collected by Division of Taxation</i>	<i>Collections for Fiscal Years</i>						<i>Percent Change</i>	
	<i>1969</i>	<i>% of Total</i>	<i>1968</i>	<i>% of Total</i>	<i>1967</i>	<i>% of Total</i>	<i>1969-1968</i>	<i>1968-1967</i>
BEVERAGE TAX BUREAU								
Alcoholic Beverage Tax	\$36,033,318	3.1%	\$33,608,070	3.5%	\$32,118,024	3.8%	+ 7.2%	+ 4.6%
CIGARETTE TAX BUREAU								
Cigarette Tax	116,940,470	10.0	100,620,798	10.5	96,516,738	11.6	+16.2	+ 4.2
CORPORATION TAX BUREAU								
Corporation Business Tax:								
Net Income	114,671,590	9.8	76,253,597	8.0	49,163,200	5.9	+50.4	+55.1
Net Worth	51,027,430	4.4	47,226,035	4.9	44,537,028	5.3	+ 8.0	+ 6.0
Prepaid	41,524,381	3.5						
Financial Business Tax	1,724,380	0.1	1,501,870	0.2	1,359,222	0.2	+14.8	+10.5
Insurance Premiums Tax	33,545,404	2.9	31,440,650	3.3	34,225,012	4.1	+ 6.7	- 8.1
Business Personal Property Tax	41,950,322	3.6	21,734,247	2.3	.....	..	+93.0	...
EMERGENCY TRANSPORTATION TAX BUREAU								
Commuter Benefits Tax	14,601,810	1.2	12,440,888	1.3	10,823,368	1.3	+17.4	+14.5
Unincorporated Business Tax	16,074,007	1.4	14,861,494	1.6	.....	..	+ 8.2	...
MOTOR FUELS TAX BUREAU								
Motor Fuels Tax	187,392,295	16.0	156,136,926	16.4	148,394,063	17.8	+20.0	+ 5.2
OUTDOOR ADVERTISING TAX BUREAU								
Outdoor Advertising Tax	130,298	<0.1	128,609	<0.1	129,414	<0.1	+ 1.3	- 0.4

PUBLIC UTILITY TAX BUREAU								
Public Utility Surtax	17,445,908	1.5	16,410,203	1.7	15,403,310	1.8	+ 6.3	+ 6.5
Railroad Franchise Tax	151,665	<0.1	123,194	0.1	649,372	0.8	+23.1	-81.0
Railroad Tax	7,981,270	0.7	8,083,210	0.8	9,615,002	1.1	- 1.3	-15.3
SALES TAX BUREAU								
Sales and Use Tax	264,902,239	22.6	238,208,358	25.0	208,279,837	25.0	+11.2	+14.4
Retail Gross Receipts Tax	3,837,995	0.3	3,480,321	0.4	.....	..	+10.3	...
TRANSFER INHERITANCE TAX BUREAU								
Transfer Inheritance Tax	62,610,564	5.3	55,279,687	5.8	54,871,118	6.6	+13.3	+ 0.7
Estate Tax	565,688	<0.1	510,804	0.5	630,932	0.8	+10.7	-19.0
Total Collected by the Division of Taxation	\$1,013,111,034	86.4%	\$818,048,961	86.4%	\$706,715,640	84.8%	+23.8%	+15.8%
<i>Collected Outside Division of Taxation</i>								
Boxing-Wrestling Taxes	\$17,900	<0.1%	\$18,547	<0.1%	\$18,931	<0.1%	- 3.5%	- 2.0%
Motor Carriers Road Tax	2,269,805	0.2	1,837,205	0.2	1,735,630	0.2	+23.5	+ 5.8
Motor Vehicle Fees	122,229,476	10.4	99,860,018	10.5	96,252,193	11.5	+22.4	+ 3.7
Pari-Mutuel Taxes	35,456,581	3.0	33,064,516	3.5	29,044,861	3.5	+ 7.2	+13.8
Total Collected Outside Division	\$159,973,762	13.6%	\$134,780,286	14.1%	\$127,051,615	15.2%	+18.7%	+ 6.1%
Total Major State Tax Collections ..	\$1,173,084,796	100.0%	\$952,829,247	100.0%	\$833,767,255	100.0%	+23.1%	+14.4%

Note: Difference in totals due to rounding.

* Gross and Net Figures in Bureau Reports.

TABLE 2
MAJOR STATE TAXES
Monthly Revenue Collections 1969*

Collected By Division of Taxation	July '68	August	September	October	November	December
Alcoholic Beverage Tax	\$3,006,018	\$3,149,249	\$2,544,611	\$2,545,445	\$2,900,979	\$3,048,404
Cigarette Tax	9,036,761	10,823,656	10,329,476	9,900,342	9,046,205	10,423,500
Corporation Franchise Tax (Total)	6,814,758	3,998,702	5,333,016	12,626,751	6,882,037	5,787,198
Prepaid		68,681	593,941	3,123,637	1,261,794	1,031,981
Net Income	4,168,373	2,395,282	3,265,127	6,376,827	3,917,530	3,200,223
Net Worth	2,646,385	1,534,739	1,473,948	3,126,287	1,702,713	1,545,994
Emergency Transportation Tax	1,414,154	1,331,990	33,055	2,070,980	1,670,760	27,990
Insurance Tax	241,440	46,018	2,346	12,521	70,276	2,474
Motor Fuels Tax	14,242,103	17,662,320	17,378,200	15,122,837	15,648,212	15,269,775
Outdoor Advertising Tax	1,354	1,286	1,038	1,617	682	603
Personal Property Tax—Business	104,951	442,467	17,156,934	407,185	218,199	307,006
Public Utility Surtax	1,008	1,101	2,389		93	
Railroad Tax			8,708		13,823	6,727,762
Retail Gross Receipts Tax	6,437	4,578	1,376	1,004	906	282
Sales Tax	27,774,184	23,383,260	17,809,926	25,058,425	12,954,719	28,847,623
Transfer Inheritance Tax	6,063,808	5,261,928	7,626,251	5,538,306	4,339,746	3,424,984
Unincorporated Business Tax	273,905	159,546	133,094	203,709	61,205	106,578
Sub-Total	\$68,980,881	\$66,266,101	\$78,360,420	\$73,489,122	\$53,816,842	\$73,974,188
Other Revenue Sources						
Motor Carriers Road Tax	\$65,776	\$292,961	\$54,502	\$69,196	\$411,552	\$345,695
Motor Vehicle Fees	10,038,591	8,205,953	7,052,175	7,937,158	6,053,012	7,219,728
Parl-Mutual Tax	5,018,125	6,138,756	4,829,968	4,482,833	3,806,157	130,231
Totals	\$84,103,373	\$80,903,771	\$90,297,065	\$85,978,309	\$64,092,563	\$81,669,842

Note: Items may not add to totals due to rounding. Revenue figures reported above are actual collections which may vary somewhat from revenue figures reported on an accrual basis.

* Gross and net figures in Bureaus' reports.

TABLE 2—(Continued)
MAJOR STATE TAXES
Monthly Revenue Collections 1969*

Collected By Division of Taxation	January '69	February	March	April	May	June	Totals
Alcoholic Beverage Tax	\$5,201,643	\$1,891,266	\$2,232,874	\$2,710,560	\$2,601,816	\$4,214,667	\$36,056,532
Cigarette Tax	9,805,498	8,716,701	9,005,253	9,642,759	10,304,884	9,905,426	116,940,470
Corporation Franchise Tax (Total)	9,542,739	5,637,372	13,271,206	120,663,678	9,798,820	6,933,988	207,290,265
Prepaid	1,720,281	1,107,655	2,777,854	24,822,535	3,156,113	1,859,909	41,524,381
Net Income	5,527,784	3,078,069	7,132,904	67,333,604	4,602,753	3,063,912	114,671,388
Net Worth	2,294,674	1,451,648	3,360,448	28,507,539	2,039,954	1,410,167	51,094,496
Emergency Transportation Tax	1,640,352	2,949,704	144,293	2,796,317	1,616,944	176,902	15,873,441
Insurance Tax	44,617	62,521	941	95,486	18,271,067	13,414,767	32,264,474
Motor Fuels Tax	15,504,744	15,215,843	13,317,839	15,807,832	15,683,414	16,539,176	187,392,295
Outdoor Advertising Tax	474	21,521	93,105	2,442	4,840	1,672	130,634
Personal Property Tax—Business	1,836,829	20,153,460	610,287	376,038	276,942	69,026	41,959,324
Public Utility Surtax	221	.....	12,304	3,762,570	13,661,721	3,358	17,444,765
Railroad Tax .....	.....	.....	.....	.....	.....	147,665	6,897,958
Retail Gross Receipts Tax	66	178,425	3,449,783	144,782	40,471	9,956	3,838,096
Sales Tax	28,086,305	13,875,650	19,560,825	23,927,366	21,636,790	20,573,205	263,488,278
Transfer Inheritance Tax	5,073,157	5,862,634	5,492,935	5,328,610	4,740,668	4,423,227	63,176,254
Unincorporated Business Tax	361,726	659,679	1,505,864	11,222,508	883,962	502,230	16,074,006
Sub-Total	\$77,098,371	\$75,224,776	\$68,697,509	\$196,480,948	\$99,522,339	\$76,915,295	\$1,008,826,792
Other Revenue Sources .....	.....	.....	.....	.....	.....	.....	.....
Motor Carriers Road Tax	\$78,701	\$227,665	\$235,366	\$136,229	\$294,767	\$109,614	\$2,322,024
Motor Vehicle Fees	6,683,026	7,672,923	31,596,732	14,801,354	8,925,130	8,535,834	124,726,616
Parl-Mutual Tax	47,146	5,805	11,910	6,678	5,415,292	5,348,377	35,241,278
Totals	\$83,907,244	\$83,131,169	\$100,541,517	\$211,425,209	\$114,157,528	\$90,909,120	\$1,171,116,710

Note: Items may not add to totals due to rounding. Revenue figures reported above are actual collections which may vary somewhat from revenue figures reported on an accrual basis.

* Gross and net figures in Bureaus' reports.

SUMMARY OF ACTIVITIES

Six Kinds of Activity

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

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

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

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

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

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

and promulgation of regulations pursuant to the Administrative Procedure Act.

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

1. *Tax Collections*

Taxes collected by the Division of Taxation totalled \$1,013,111,034 during the fiscal year ended June 30, 1969. As shown in Table 1 this was 86.4% of all major State tax collections within and outside the Division of Taxation. Taxes collected by the Division, increased \$195,062,073 or 23.8%, between 1968-1969. Table 2 shows revenue collections by month.

Three of the four taxes contained in the "personal property replacement tax package" totalled \$61,862,324 to account for 5.3% of the 1969 collection. These included the Business Personal Property Tax, Unincorporated Business Tax, Retail Gross Receipts Tax. Taxes upon corporation net income increased \$38,417,993 largely as a result of increased income tax rates forming the fourth component of the four part personal property replacement tax package. The replacement taxes are earmarked for payment to local taxing districts and thus are not available for general purposes.

Table 3 shows administrative costs incurred in fiscal 1969 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a percent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division's figure of 1.0% these collection costs range from 0.3% for motor fuels to 2.5% for inheritance taxes. Any tabulation of costs incurred by the Division for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

2. Tax Apportionments

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$135,868,847 of public utility and insurance taxes to municipalities and counties for local collection during the year 1969. As indicated below, all taxes apportioned increased \$8,711,335 (6.9%) between 1968-1969 as compared to \$7,674,370 (6.4%) between 1967-1968. These taxes are for the sole use of local governments and are not available for State purposes.

	1967	1968	1969	Increase 1968-69
Public Utility Taxes (other than railroad) Payable directly to the several taxing districts of the State (less State Administrative costs: 1967, \$46,890; 1968, \$57,370; 1969, \$63,048) ..	\$114,481,833	\$121,950,294	\$130,235,686	\$8,285,392
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	4,376,145	4,556,316	4,929,016	372,700
Payable directly to counties—12½%	625,164	650,902	704,145	53,243
Total Insurance	\$5,001,309	\$5,207,218	\$5,633,161	\$425,943
Total Taxes Apportioned ..	\$119,483,142	\$127,157,512	\$135,868,847	\$8,711,335

3. Equalization Tables

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

The average ratio of assessed value to true value of all real estate in 1968 was shown to be 65.24%. Like all averages, this statewide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 16.96% in South Harrison Township. (Gloucester County) to a high of 118.12% in Chesterfield Township. (Burlington County).

4. *Services to Local Taxing Districts*

An important function of the Division of Taxation is the supervision and coordination of local property tax procedures. In 1969 local property taxes (net after senior citizen and veterans deductions) increased \$157,418,264 over 1968, to aggregate \$1,676,777,975 as compared to major State tax collections of \$1,173,084,796. Taxes locally collected totaled \$1,819,638,106 for 1969. Included in this figure are general property taxes upon real estate, the Bank Stock Tax and Public Utility and Insurance Taxes apportioned by the State for local collection. State and local responsibilities for tax revenue administration in New Jersey were 39.2% and 60.8% respectively. This is in sharp contrast to the 48.4% of State collections average for all states. The heavier than average dependence upon local revenue sources means heavy dependence upon local property taxes and emphasizes the importance of overall efforts to assist local tax administrators to maintain maximum uniformity and effectiveness of the largest single portion of the State and local tax structure.

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

5. *Tax Study*

The Division of Taxation engages in a continuing study of tax problems, tax procedures and tax results. This includes the compiling and dissemination of statistical information as well as a constant review of administrative operation. The Division also concentrates upon possible new procedures and the development of new solutions for special problems. An important part of this activity is the anticipation of future tax developments and administrative requirements in a manner

to facilitate smooth and efficient adjustment to changing circumstances with minimum resort to emergency or crash programs.

In its research, the Division engages in the development of new or improved procedures to the point at which they can be incorporated into standard operations of appropriate administrative bureaus. In the ordinary course of events, the Division prepares press releases, correspondence, referrals, fiscal notes, revenue estimates, etc., relating to the various tax problems.

Research activities of the current year have been especially concerned with matters associated with local property taxation. For example, the wide range of property tax activities is indicated by the following examples :

1. Data processing of local tax records has progressed in a notable way since the development of a pilot project applicable to 1967 local tax rolls in Somerset County. This progress is reported elsewhere in this report.
2. Property tax exemptions are the subjects of comprehensive review by legislative committees. Statistical tabulations have been completed to provide analysis of exempt property tax lists as they have been filed. This activity has led to a complete review of local property tax exempt lists and a coding of properties by ownership and use. The revised exempt property lists are expected to be filed prior to November 1, 1969 and procedures have been developed for their statistical analysis. The resulting data will be made available to the legislative committees as a basis for their consideration of legislative tax policy.
3. Real estate equalization procedures have been the subjects of "in depth" review by a committee of knowledgeable local tax officials appointed by the Director of Taxation. The Division has worked closely with this committee in the compilation of statistical information relative to measures of uniformity and administrative procedures and its improvement. A major part of this investigation is a review of procedures followed in the preparation of the annual table of equalized valuations.

The Division has proceeded with the development of the "Central Identification Unit." This is a division-wide operation in which Sales

Tax personnel are utilized. The unit was inaugurated in 1967 to facilitate implementation of the Chapter 51 Replacement Taxes. Considerable progress has been made in the development of this unit, in the registration of some 400,000 taxpayers with appropriate identification as to liability for the various taxes administered with the Division. It is anticipated that activity in this direction will eventually provide a unified central source of tax status information.

The taxation of banks and financial institutions was the subject of extensive study and review during the year. Various proposals within and outside the Legislature were considered with the view of modifying the existing taxes on banks and financial institutions in a manner to provide additional revenues to meet the growing needs of urban areas. These considerations were expanded to include reappraisal of the basis for taxes upon banks and financial institutions and the manner in which the revenues are distributed among municipalities. This has involved extensive estimating of potential tax revenues and the effect of possible tax changes.

Financial problems of the older cities are becoming matters of increasing concern in all phases of public finance and taxation in New Jersey. This concern finds expression in various programs, and proposed programs, to supply additional state support for services especially pertinent to urban areas with primary emphasis upon measures of "need" as a basis for its distribution. The first annual distribution of approximately \$25 million of Sales Tax revenue for "municipal relief" will be made during the calendar year 1969 under a formula reflecting local budgets and local tax rates. The legislature has under consideration proposals for the distribution of other tax revenues according to possible formulas reflecting local property tax rates and "tax effort." Such considerations have made it increasingly necessary for the Division to occupy itself with analysis of local tax positions and local tax results.

The Division also engaged in extensive research in the area of rules and regulations. In anticipation of the Administrative Procedure Act. (L. 1968, c. 410), which became effective September 1, 1969, the Division in cooperation with all Bureaus undertook a program of revising and writing regulations for all the taxes administered by the Division.

It is expected that in complying with this new legislation the demand for legal services will greatly increase, since the act requires the conduct

of agency hearings as well as a constant revision of the regulations in order to give it effect.

6. *Police Functions*

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

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

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

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

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

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

Tax Source	Cost of Administration						Number of Personnel*		
	1969		1968		1967		1969	1968	1967
	Amount	Per-Cent of Revenue	Amount	Per-Cent of Revenue	Amount	Per-Cent of Revenue			
Beverage	\$718,286	2.0%	\$672,509	2.0%	\$595,680	1.3%	81	83	84
Cigarette	613,655	0.5	542,806	0.5	498,100	0.5	69	61	63
Corporation and Insurance	1,821,503	0.6	1,585,269	0.9	1,126,375	0.9	237	202	154
Emergency Transportation	600,828	2.0	543,107	1.9	334,552	3.1	58	49	29
Inheritance	1,455,002	2.5	1,339,762	2.4	1,198,683	2.2	161	155	162
Motor Fuels	571,352	0.3	546,201	0.3	536,100	0.4	69	65	84
Public Utility	228,448	0.9	202,397	0.8	179,623	0.7	18	18	20
Sales Tax	3,300,305	1.2	2,996,617	1.2	2,702,808	1.3	401	367	353
Totals	\$9,309,379	0.9%	\$8,428,668	1.0%	\$7,171,921	1.0%	1,094	1,000	949
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau ..	\$747,599	.....	\$704,442	.....	\$664,816	.....	72	73	83
Outdoor Advertising Tax Bureau	86,116	.....	84,390	.....	79,262	.....	11	11	11
Totals	\$833,715	.....	\$788,832	.....	\$744,078	.....	83	84	94
Director's Office	\$187,238	.....	\$143,484	.....	\$136,668	.....	13	11	11
Division Totals	\$10,460,631	1.0%	\$9,360,984	1.1%	\$8,050,667	1.1%	1,190	1,095	1,054

* As of June 30 for the fiscal year.

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

ALCOHOLIC BEVERAGE TAX

Alcoholic Beverage Tax—Increase in Tax on Liquor—Chapter 52, P. L. 1969 (approved May 20, 1969, effective June 1, 1969). Increases the alcoholic beverage tax on liquor from \$1.80 per gallon to \$2.30 per gallon.

CIGARETTE TAX

Manufacturers—Manufacturers Representative—License Tax—Report—Inventories—Penalties—Chapter 351, P. L. 1968 (approved November 18, 1968). Amends the Cigarette Tax Act N. J. S. A. 54:40A-1 et seq. in several respects. Provides for the licensing of cigarette manufacturers and their representatives. Fees are \$10 for a manufacturer and \$5 for a representative. Requires manufacturers to file reports with the Director on or before the 20th day of each month stating the number of cigarettes sold and taxed. Representatives, likewise, are required to file reports. Authorizes the physical examination and inventory of stamped and unstamped cigarettes and records by the Director. Establishes in the Cigarette Tax Bureau a Tobacco Industry Advisory Council to consist of seven citizens to be appointed by the Governor.

CORPORATION BUSINESS TAX

Agricultural Cooperative Associations—Exemption—Chapter 377, Laws of 1968 (effective December 27, 1968). Clarifies the tax exempt status under the Corporation Business Tax of certain agricultural cooperative associations. Such an association which would have been eligible for exemption if incorporated under Chapter 13 of Title 4, but was instead incorporated under Title 14, is not liable for taxes accruing solely because of the erroneous incorporation. This applies only to associations in existence on January 10, 1961 and which prior to January 1, 1968 became incorporated under Chapter 13 of Title 4.

EMERGENCY TRANSPORTATION TAX

Continuance of Emergency Transportation Tax—Chapter 36, P. L. 1969 (approved May 9, 1969). Amends N. J. S. A. 54:8A-57 to continue the Emergency Transportation Tax through the taxable year ending December 31, 1980 and any part of a taxable year beginning during 1980 and ending December 31, 1980.

LOCAL PROPERTY TAX

Taxation of Public Water Reserve—Municipalities—Chapter 328, P. L. 1968 (approved November 8, 1968). Amends the "Municipal Utilities Authorities Law," N. J. S. A. 40:14B-63 to make it consistent with R. S. 54:4-3.3

which provides that the lands of counties, municipalities and other municipal and public agencies of this State used for the purpose and the protection of a public water supply, shall be subject to taxation by the respective taxing districts where situated. Thus, land of the public water reserve of one municipality situated in another municipality is subject to taxation.

Table of Equalized Valuations—School Aid—Chapter 339, P. L. 1968 (approved November 13, 1968). Amends N. J. S. A. 54:1-35.1 so as to require the Director of the Division of Taxation to mail, by certified mail, a certified copy of the Table of Equalized Valuations, to the mayor or other chief executive officer of any municipality for which the equalized valuation so certified exceeds by 10% or more the equalized valuation determined for the preceding year.

Division of Tax Appeals—Payment of Disputed Tax—Chapter 365, P. L. 1968 (approved December 26, 1968). Provides that when an appeal is taken to the Division of Tax Appeals from the county board of taxation, the Division may order the taxpayer to pay to the taxing district not less than 75% of the tax in dispute. The payment is subject to refund plus interest at the rate charged on delinquent taxes if the appeal is decided in favor of the taxpayer. The order of the Division of Tax Appeals for payment issues upon motion and affidavit of the taxing district that (1) no final judgment has been rendered by the Division; (2) six months or more has elapsed since the filing of the appeal; (3) less than 75% of the disputed tax has been paid; and (4) lack of the tax payment will work a hardship on the taxing district.

Senior Citizens Tax Deduction—Filing—Postponement—Chapter 380, P. L. 1968 (approved December 27, 1968). Postpones the application of Chapter 79, P. L. 1968 to deductions allowed for the tax year 1970 and thereafter. Chapter 79 provides for the filing of an application for deduction with the tax collector rather than with the assessor and also provides for a lien in the amount of the tax should the deduction be disallowed and the tax not paid. (See Chapter 140, P. L. 1969 for substantial amendment to Chapter 79, P. L. 1968).

Farmland Assessment—Filing of Application Form 1968—Extension—Chapter 407, P. L. 1968 (approved January 13, 1969). Permits farmland assessment applications to be made within sixty days of enactment on revalued land for the tax year 1968; when the revaluation was completed in time for the tax year 1968 but not in sufficient time to permit such application prior to October 1, 1967.

Farmland Assessment—Application—Extension due to Municipal Revaluation—Chapter 455, P. L. 1968 (approved February 21, 1969). Permits application for farmland assessment to be filed on or before December 31, of the pretax year when a revaluation program has been completed in time to be reflected in the assessments for the next succeeding tax year, but not in sufficient time to permit taxpayers to apply prior to October 1 of the pretax year for the taxation of their lands under the Farmland Assessment Act.

County Tax Board Appeals—Fee—Based on Assessed Valuation—Chapter 463, P. L. 1968 (effective February 21, 1969). Amends R. S. 54:3-21.3 by in-

creasing the fee to be paid upon the filing of a Petition of Appeal with the county board of taxation from \$1 to a fee based on the valuation of the property involved. If the valuation involved is less than \$5,000, the fee is \$1; \$5,000 but less than \$20,000, the fee is \$2; \$20,000 but less than \$50,000, the fee is \$3; \$50,000 but less than \$100,000, the fee is \$5; \$100,000 or more, the fee is \$10. Where only classification of property is involved, the fee is \$10 for each parcel of the property; if both assessed value and classification are involved, the fee is \$10 plus the fee based on assessed valuation.

Rebates in Taxing Districts in First Class Counties—Eligibility—Chapter 467, P. L. 1968 (approved February 21, 1969). Amends R. S. 54:4-5 by eliminating the provision that a taxing district in a county of the first class having less than 800,000 population in which there has been located a state or county institution other than a park commission or land owned or operated by a park commission occupying in excess of 200 acres of land, in the aggregate, shall have remitted or rebated by the county treasurer a sum equal to three-quarters of the county tax rate applied to the entire amount of ratables remaining subject to taxation.

Tax Policy Commission—Study of Payment in Lieu of Taxes—J. R. 10, P. L. 1968 (approved July 19, 1968). Requests the Commission on State Tax Policy to study the problems of payments in lieu of taxes to municipalities where state, county or other publicly owned property is located with a view toward developing a uniform plan of such payments.

Commission to Study Taxation of State Owned Lands—J. R. 5, P. L. 1969 (approved April 25, 1969). Continues the commission created in 1965, and reconstituted in 1967, to study the adequacy of existing laws relating to the taxation of state owned land by local taxing districts. Recommendations to be transmitted to the State Tax Policy Commission.

Senior Citizens Tax Deduction—Application Changes—Chapter 140, P. L. 1969 (approved July 22, 1969, applicable to tax deductions for the tax year 1970 and thereafter). Amends the Senior Citizens Tax Deduction Law by changing the date for filing an application for a Senior Citizens Property Tax Deduction from on or before November 1 of the pretax year to on or before December 31 of such year. The application must be filed with the assessor, but provisions are established for filing with the tax collector if the application is made during the tax year. The post tax year statement, required to be filed on or before February 1, must include anticipated income for the ensuing tax year.

Study Commission—Real Property Exemptions—Extension of Reporting Date—Chapter 142, P. L. 1969 (approved July 22, 1969). Extends the reporting date of the commission studying the real property exemptions held by religious, educational, charitable and philanthropic organizations to January 30, 1970.

Bank Stock Tax—Filing Requirements—Chapter 123, P. L. 1969 (approved June 30, 1969, effective July 17, 1969). Amends the Bank Stock Tax Law, R. S. 54:9-1 et seq. by providing that banks are required to file their annual bank tax statements with the Secretary of the County Board of Taxation

within which the bank has its principal office or branch office, setting forth in the statement the locations and total deposit balances of each office. The treasurer of each county in which the bank maintains an office collects that proportion of the total tax which the deposit balances as of the close of business on the assessment date at all offices in such county bear to the total deposit balances at that time.

MOTOR FUELS TAX

Gasoline Jobbers—License—Fee—Chapter 420, P. L. 1968. Provides for the issuance of gasoline "jobbers" licenses to certain gasoline wholesale dealers. A "jobber" is a wholesale dealer who regularly makes at least 95% of his sales to 25 or more retailers, fleet operators or other large consumers and maintains fixed storage facilities having a capacity of 50,000 gallons owned or leased for at least one year. The jobber may apply for a license in addition to or in lieu of a wholesale license, but he must also have a wholesale license if he intends to sell at wholesale motor fuels other than gasoline. The fee for a jobbers license is \$50 annually.

Motor Carriers Road Tax—Reciprocal Agreements—Fees and Taxes—Chapter 120, P. L. 1969 (approved June 30, 1969). Provides for reciprocal agreements with other taxing districts pertaining to fees and taxes for motor vehicles to which the motor carriers road tax does not apply.

SALES TAX

Sales Tax—Exemption Added—Newspaper Production Machinery and Advertising—Chapter 143, P. L. 1969 (approved July 28, 1969). Amends N. J. S. A. 54:32B-8 to exempt from the sales and use tax sales of newspaper production machinery used directly and primarily in the publication of newspapers (except that sales of motor vehicles, typewriters and other equipment and supplies otherwise taxable under this act are not exempt) and sales of advertising to be published in a newspaper.

GENERAL

Lottery—Constitutional Amendment—(resolution filed May 27, 1969). Proposes an amendment to Article 4, Section 7, Paragraph 2 of the State Constitution to permit the Legislature to authorize state lotteries.

Administrative Procedure Act—Chapter 410, P. L. 1968 (approved January 14, 1969, effective September 1, 1969). Enacts the New Jersey Administrative Procedure Act. It provides for the adoption and promulgation of rules of organization and practice by most state administrative agencies. Public notice and hearing is mandated before the adoption, amendment or repeal of certain rules and opportunity is afforded to interested parties to submit their views. The law also directs the publication of the New Jersey Administrative Code and the New Jersey Register which are to contain texts of rules and pertinent notices.

Taxation of Senior Citizens—Study Commission—J. R. 16, P. L. 1969 (approved January 13, 1969). Creates a commission to study the taxation of senior citizens and to make recommendations designed to lessen the tax burden on such citizens.

**(SUMMARY OF RECENT COURT DECISIONS AND OPINIONS
OF THE ATTORNEY GENERAL AFFECTING TAXATION)**

CORPORATION TAX

Determination of Net-Worth Inventory—American Radiator and Sanitary Corp., v. Director, Division of Taxation, 104 N. J. Super. 322 (App. Div., 1969) affirming Division of Tax Appeals, May 24, 1968. Held that in recasting a taxpayer's book inventory for corporate franchise tax purposes, the Director of the Division of Taxation was required, as a matter of sound accounting principles, under the unrefuted expert proofs, to allow a reserve for liability for the increased federal income taxes which would have been incurred by the company if such a change in inventories had actually been reflected on its books of account.

Adjustment of Business Allocation Factor—F. W. Woolworth Co., v. Director, Division of Taxation, Division of Tax Appeals, February 6, 1969, on remand from New Jersey Supreme Court, August 16, 1965. Held that pursuant to the remand of the Supreme Court and the Order of the Division of Tax Appeals, the Director of the Division of Taxation has reconsidered the appellant's brief and arguments and has made a determination, adopting a formula which provides for an adjustment to the statutory allocation factor used to calculate the portion of entire net worth income and entire net worth of that taxpayer which is subject to the New Jersey Corporation Business Tax. Further, the Director's formula reasonably falls within the scope and guidelines set forth by the Supreme Court and is not incorrect merely because it has not resulted in as large a sum as desired by the taxpayer.

Interstate Corporation—Doing Business Within State—Sylvan Seal Milk, Inc. v. Director, Division of Taxation, Division of Tax Appeals, August 26, 1969. A foreign corporation which exercised its franchise in New Jersey coupled with the facts that the company did a substantial business in New Jersey, filed a trade name certificate in the State, held permits from the Department of Agriculture and the Boards of Health of various municipalities, filed reports with the Office of Milk Industry and the Division of Employment Security, and maintained a continuous and systematic milk route operation over the roads of this State, constituted the employment of property and capital in New Jersey within the intentment of the statute was held to be subject to the Corporation Business Tax Act, N. J. S. A. 54:10A-1, et seq. although it owned no property nor did it maintain an office in this State.

MOTOR FUELS TAX

Sale of Motor Fuels—Games of Chance—N. J. S. A. 56:6-2(f)—Nicholas Del Spina v. Getty Oil Company, et al., 54 N. J. 150, (1962) affirming 99 N. J. Super. 574, sub nom., **United Stations v. Kingsley, et al.**, and 102 N. J. Super. 459, sub. nom., **United Stations v. Getty Oil Co., et al.** Held that contests sponsored by the defendants were retail dealers motor fuels "games of chance" in violation of N. J. S. A. 56:6-2(f), although no purchase was necessary for participation in a contest and no retail service station operator was required to conduct such a contest.

taxation as property devoted to the operation of a marine terminal. The tax exemption applies not only to property used for essential ship-related services and temporary storage facilities, but also to property devoted to the warehousing, processing and distribution of waterborne cargo and other service facilities. All such property is used for the statutorily authorized purposes for operation of a marine terminal, and is exempt from tax as publicly-owned property used for public purposes. Other incidental uses are not incompatible with the overall furtherance of the operation of the marine terminal and, therefore, do not defeat the exemption.

Tax Sales—Right of Possession by Purchase of Tax Sale Certificate—*Brewer, et al. v. Porch*, 53 N. J. 167, reversing 93 N. J. Super. 583 (App. Div., 1968). Held that N. J. S. A. 54:5-78 was impliedly repealed and therefore a private purchaser of a tax sale certificate under the tax foreclosure statutes has no affirmative right to enter into possession of the property so that the right of redemption is not barred by the purchaser entering and continuing in open possession under the sale for a period of twenty years. This, however, does not affect the purchaser's right under N. J. S. A. 2A:14-6, 7 dealing with adverse possession. (Remanded for proceedings on issue of adverse possession.)

Property Assessment of Water Reserve Land—True Value—*City of East Orange v. Township of Livingston*, 103 N. J. Super. 109 (App. Div., 1968). Held that the Division of Tax Appeals erred in adopting the valuations of an expert appraiser who arrived at an equitable assessment of water reserve land rather than a determination of its true value based upon the value of comparable properties in accordance with statutory standards. (Remanded for entry of judgment.)

Public Water Supply—Valuation—*City of Clifton v. North Jersey District Water Supply Commission*, 104 N. J. Super. 147 (App. Div., 1969). Held that the land on which a water supply balancing tank is located and land constituting the right of way for aqueducts of the water transmission system are subject to taxation, there being no distinction between lands used for the purpose and protection of a public water supply and land used for the transmission of the water. Further, such land is to be valued according to the value fixed by sales of comparable property and not according to the actual use for water distribution.

Business Personal Property—Assessment Date—*Bayonne v. International Nickel Co., Inc.*, 104 N. J. Super. 41 (App. Div., 1968), affirmed 54 N. J. 94, jurisdictional statement filed with United States Supreme Court, September 2, 1969, Docket 542. Held that personal property is taxable by the local taxing district in which it is situated on the assessment date, notwithstanding the fact that such property is permanently removed from the state prior to the calendar year for which the taxes are levied. The taxes levied on property on January 1, 1964 for calendar year 1965, are imposed for the services rendered to the taxpayer from January 1, 1964, and therefore the obligation to pay the tax is not negated because the property was removed prior to 1965. (On appeal to the United States Supreme Court.)

Assessment—House-trailers—Manhattan Trailer Court and Trailer Sales, Inc. v. Township of North Bergen, 104 N. J. Super. 405 (App. Div., 1969). Sustained the finding of the Division of Tax Appeals (July, 1968) that house trailers are to be considered personal property when they are not permanently affixed to the realty within the meaning of the New Jersey real estate tax statute, N. J. S. A. 54:4-23.

Refund—Property Entered and Assessed Twice on the Tax Duplicate—Farmingdale Realty Co. v. Borough of Farmingdale, 104 N. J. Super. 314 (App. Div., 1969). Held that a taxpayer which brought suit seeking a tax refund pursuant to N. J. S. A. 54:4-54, providing that, "where by any mistake property real or personal has been twice entered and assessed on the tax duplicate, . . . and if the tax has been twice paid the governing body of the taxing district shall refund the excessive payment without interest . . .", was not entitled to a refund where its property had not in fact been "twice entered and assessed on the tax duplicate" for the years in question, in spite of the fact that the assessor had twice evaluated the same property and placed a total figure which was mathematically incorrect on the tax duplicate.

Valuation—Relation of Assessed Value to True Value—Availability of Relief Under KENTS Rule Allowing Reduction of Valuation by Use of Director's Average Assessment Ratio—Joseph A. Feder, et al. v. City of Passaic and State of New Jersey on Behalf of the Division of Tax Appeals, 105 N. J. Super. 157 (App. Div., 1969). Held that taxpayers were eligible for relief under the rule of KENTS case where the original city assessments of commercial properties rather than the valuation established by the Division of Tax Appeals were substantially above the official average ratios set by the Division of Taxation. Further, relief for commercial properties under this rule is not precluded by the mere fact that all commercial properties in the taxing district may have been treated alike, where other non-commercial properties were assessed at a lower percentage of true value. (Remanded to the Division of Tax Appeals for valuation consistent with this opinion.)

County Equalization Table—Failure to Report Sales Transactions—City of Asbury Park, et al. v. Monmouth County Board of Taxation and Township of Howell, Superior Court of New Jersey, Appellate Division, March 11, 1969, affirming Division of Tax Appeals, September 7, 1967. Held that the judgment of the Division of Tax Appeals was correct in reducing the assessment ratio for Howell Township by interpreting sales which were omitted in the Township's report and that the evidence clearly supported the conclusion that certain sales were omitted.

Property—County Equalization Table—Non-Usable Sale—Township of Pennsville v. Salem County Board of Taxation, Superior Court of New Jersey, Appellate Division, March 1, 1969, affirming Division of Tax Appeals, August, 1968. Held that the County Board did not err in deleting a particular sale in the preparation of their 1968 Equalization Table since the sale in question involved the transfer of property from a bank to an individual under circumstances which characterized it as a sheriff's sale. Further, the Township failed to overcome the presumption of correctness which accompanies the decision of a County Tax Board.

Property—Reduction of Assessment—Interest Due—Freeze Act—Wood-cliff Management v. Township of North Bergen, 106 N. J. Super. 292 (App. Div., 1969). Held that where a taxpayer has secured a reduction of his tax assessment before a review board and the municipality has unsuccessfully exhausted all its appellate review, the taxpayer is entitled to 6% interest on any owing and unrefunded overpayment of taxes to be computed from the period beginning with a reasonable length of time after the exhaustion of such appellate review up to date the refund is paid. Where a township has not obtained final appellate adjudication, however, a taxpayer is not entitled to a refund or interest thereon.

Farmland Assessment Act—Land Actually Used in Connection With Farmhouse—Lester and Laura Terhune v. Township of Franklin and Division of Tax Appeals, Superior Court of New Jersey, Appellate Division, October 16, 1969. Held that where all of the taxpayer's land was in use as farmland with the exception of one-quarter of an acre on which the farmhouse was located, only the area actually comprising the farmhouse curtilage and not the minimum lot size ($1\frac{1}{4}$ acre) required for a residence under the local zoning ordinance was to be assessed as residential property.

Property—Assessment—Power of County Board of Taxation to Compel Revaluation—Bergen County Board of Taxation v. Borough of Bogota, et al., 104 N. J. Super. 499 (Law Division 1969). Held that under N. J. S. A. 54:3-16 the County Board of Taxation's power to order a municipality to revalue real property is subject to the direction of the Director of the Division of Taxation, therefore, the exercise of the power to order a revaluation of all real property in a municipality requires the approval of the Director so that until the appropriate action by the Director has been taken, the Order of a County Board is not subject to compliance. (On appeal.)

School Aid Table—In re William Kingsley, Acting Director, Division of Taxation v. Township of Howell, Division of Tax Appeals, February, 1969. Held that while normally the Director has no authority over the revision of the school aid table once it has been promulgated, where there is a systematic withholding of sales by a municipality, the Director may review the school aid table by bringing an action in the Division of Tax Appeals, to include any usable omitted sales.

Charitable Exemption—Nonprofit Religious Nursing Home—Catholic Charities of the Diocese of Camden v. City of Pleasantville, Division of Tax Appeals, February, 1969. Held that a non-profit nursing home operated by a religious organization, although not qualifying as a "hospital" within the tax exemption provisions, is entitled to a property tax exemption as a "charity".

Further, in keeping with the statutory plan of allowing an exemption for a three year period, exemption was granted for 1968 as well as 1967, although no appeal was made to the county board in support of the claim for the year 1968.

Exemption—Swimming Pools—Harold Keitelman v. Borough of New Shrewsbury, Division of Tax Appeals, February, 1969. Held that a swimming pool installed above the ground, constructed of aluminum siding and concrete block footings, although massive, was nonetheless portable since it could be disassembled and moved to another location without serious damage to the land, thus classifying it as personalty and not realty.

Farmland Assessment Act—Roll-back Taxes—Township of Wyckoff v. Richard L. and Lena Sylstra, Division of Tax Appeals, February, 1969. Held that under N. J. S. A. 54:4-23.8 an assessor is to base his roll-back assessment on the true value of the property in the roll-back years and not on the basis of the last assessment of the property prior to its assessment under the Farmland Assessment Act.

Exemption—Property Used for Hospital Purposes—The Mountainside Hospital v. Town of Montclair, Division of Tax Appeals, February, 1969. Held that property consisting of five two-family dwellings, located approximately one block from the hospital premises used to house interns and residents of the hospital without charge, were exempt under N. J. S. A. 54:4-3.6 since they were used for hospital purposes and their location was not so far removed from the hospital premises as to exclude them as a part thereof.

Roll-back Taxes—Eminent Domain—Josephine Zimbicki v. Township of East Brunswick, Division of Tax Appeals, February, 1969. Held that the transfer of land under threat of condemnation is a voluntary transfer and, therefore, does not constitute a "taking" of land by actual condemnation so as to relieve the owner from the roll-back taxes imposed by N. J. S. A. 54:4-23.17.

Exemption—Parsonages—City of Plainfield v. Temple Beth El, Division of Tax Appeals, February, 1969. Held that property purchased by a religious organization on January 31, 1967 for use as a parsonage by clergymen was improperly granted exemption by the county board for the year 1967 since the scheme of the New Jersey Statutes provide that the status of property is to be determined as to the nature of its use on October 1 of the pre-tax year (October 1, 1966) and on such date the organization's property did not qualify for exemption.

Exemption—Women's Club Not Exclusively Organized for Exempt Purposes—Borough of Point Pleasant Beach v. The Women's Club of Point Pleasant, Division of Tax Appeals, April, 1969. Held that the organization was not entitled to exemption because although the property involved was used exclusively for the work carried on by the organization, the activities of the club as indicated by its Charter, (i. e., to assemble women for mutual help, fellowship, and service), and the manner in which it functioned (i. e., only 20% of the annual revenues received were devoted to various charitable and civic enterprises), indicated that the organization was organized in a material degree for the social enjoyment of its members, consequently failing to meet the requirement of the statute to be organized exclusively for the moral and mental improvement of men, women and children.

Distribution of Tax Revenue—Appeals—City of Clifton v. Passaic County Board of Taxation; Borough of Totowa v. Passaic County Board of Taxation, Division of Tax Appeals, June, 1969. Held that no appeal or review may be taken by any municipality with respect to the computation of the distribution of tax revenues collected for the benefit of such municipality except in the case of an arithmetical or typographical error in the calculation of the distribution (N. J. S. A. 54:11D-1, et seq).

Tax Exemption—Non-War Zone Injury—Robert D. Donnenwirth and Susan Donnenwirth v. Township of Edison, Division of Tax Appeals, July, 1969. Held that a marine injured in the United States and discharged from active service in the Armed Forces because of a service-connected disability was qualified to obtain exemption from his property tax under N. J. S. A. 54:4-3.30 since the statute does not limit the place where the injuries may be sustained and does not limit the term "in time of war" to a "de jure war" so that the Vietnam conflict would not qualify.

Farmland Assessment Act—Anticipated Yearly Gross Sales—Nellie Bailes v. The Township of East Brunswick, Division of Tax Appeals, August, 1969. Held that land purchased in 1964 by a farmer who subsequently in 1965 and 1966 made substantial expenditures of time and money in the preparation of such land, qualified for assessment as farmland, under N. J. S. A. 54:4-23.5 since there was sufficient evidence to indicate that if properly operated the land would yield more than \$500 a year in sales.

Farmland Assessment Act—Timely Applications—The Cranbury Land Company v. The Township of Cranbury, Division of Tax Appeals, August, 1969. Held that land which meets all the requirements for farmland assessment except for the filing of an application by the owner on or before October 1 of the pre-tax year is not entitled to be so assessed since the language of the statute (N. J. S. A. 54:4-23.13) states that the application "shall be submitted" on or before October 1 of the year immediately preceding the tax year and the imperative mandate of the statute was not met.

Valuation—Pipelines—Original Cost v. Reproduction Cost—Algonquin Gas Transmission Company v. Township of West Amwell, et al., Division of Tax Appeals, August, 1969. Held that for purposes of real property taxation under N. J. S. A. 54:4-23, pipeline is to be valued upon the cost of reconstruction less a reasonable rate of depreciation which upon the facts of the case is 3% per annum and not, as the petitioner contended, upon the original cost less a depreciation rate of 3% per annum.

Exemption—Women's Club Not Exclusively Organized for Exempt Purpose—City of Hackensack v. Women's Club of Hackensack, Division of Tax Appeals, September, 1969. Held that the organization was not entitled to exemption because although the property involved was used to promote the club's philanthropic work, it failed to meet the interpretation of N. J. S. A. 54:4-3.6 in being "actually and exclusively used for the moral and mental improvement of men, women, and children, or for religious, charitable and hospital purposes, or for one or more such purposes . . .".

Exemption—Fraternal Organization Not Exclusively Organized for Exempt Purpose—Borough of Point Pleasant Beach v. Durand Craftsman Club, Inc., Division of Tax Appeals, September, 1969. Held that a private fraternal society not open to the public and formed to promote or increase and develop a greater, fuller degree of friendship, fellowship and companionship among the members of the corporation did not qualify for exemption under N. J. S. A. 54:4-3.6 as neither the purpose of the organization nor the use of the property was for the moral and mental improvement of men, women and children.

The Beverage Tax Bureau

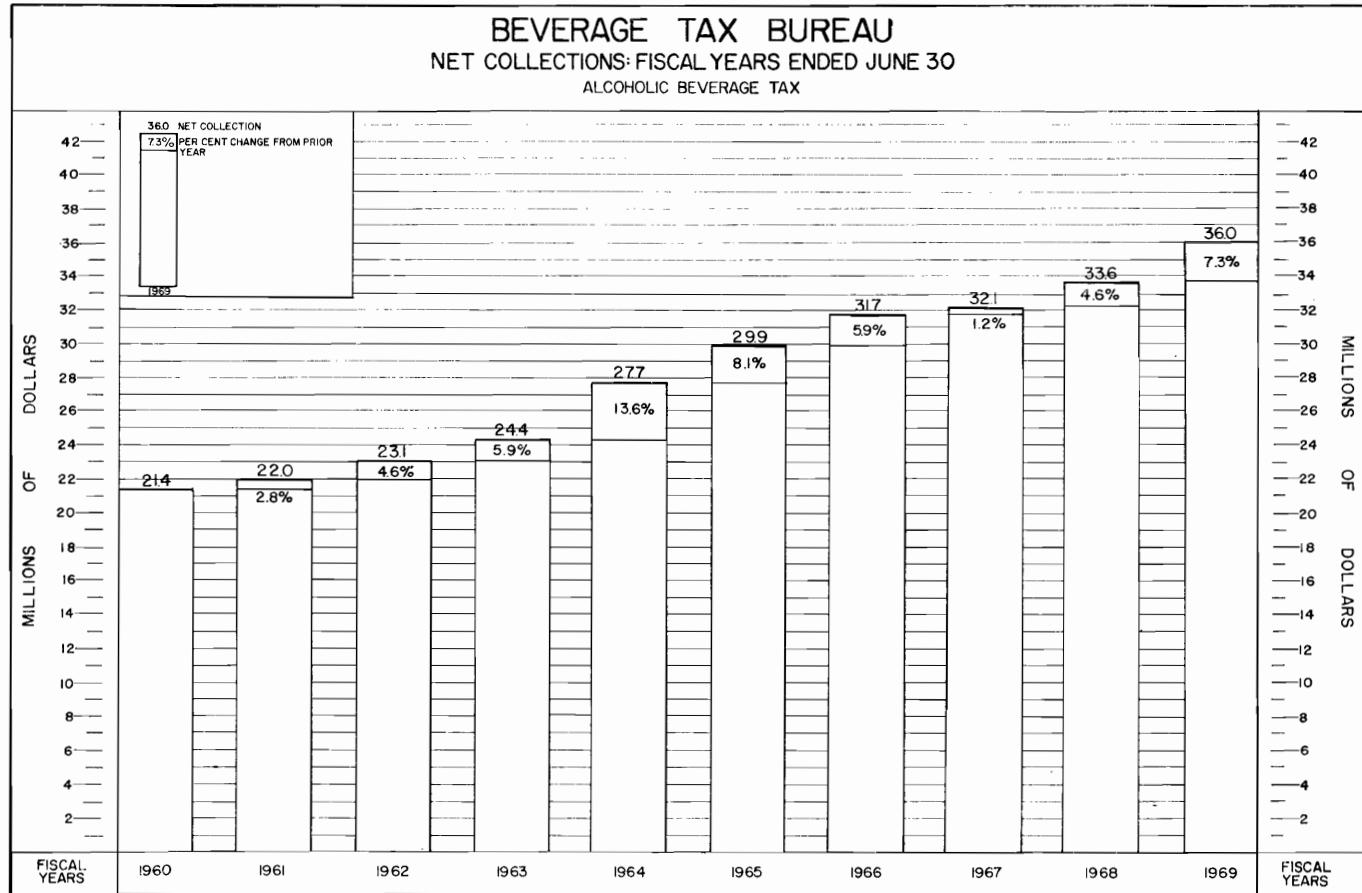
ALCOHOLIC BEVERAGE TAX

Total Bureau Collections: \$36,047,069.57

Bureau Costs:

Salaries	\$ 645,286.62
Materials and Supplies	33,511.42
Services Other Than Personal	39,442.62
Other	45.00

Total	\$ 718,285.66
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TAX: ALCOHOLIC BEVERAGE TAX

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

Description

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

- a. Beer—\$0.031 $\frac{1}{3}$ per gallon or fraction thereof.
- b. Liquor—\$2.30 per gallon. (Rate change from \$1.80 per gallon effective 6-1-69.)
- c. Still Wines—\$0.10 per gallon.
- d. Vermouth—\$0.15 per gallon.
- e. Sparkling Wines—\$0.40 per gallon.

Collections**REVENUE FOR FISCAL YEARS**

<i>Classification</i>	<i>1967</i>	<i>1968</i>	<i>1969</i>
Beer	\$4,324,783.35	\$4,349,579.91	\$4,416,070.42
Liquor	26,608,214.46	27,998,516.78	30,300,061.41
Still Wines	833,818.65	873,555.16	903,821.63
Vermouth	113,323.82	114,069.42	115,787.63
Sparkling Wines	212,541.68	247,318.46	297,576.61
Total Revenue	\$32,092,681.96	\$33,583,039.73	\$36,033,317.70
(Add) Penalties, Interest, Judgments and Fees	25,599.79	25,502.00	24,034.42
Gross Collections	\$32,118,281.75	\$33,608,541.73	\$36,057,352.12
(Less) Refunds	257.64	471.30	10,282.55
Net Collections	\$32,118,024.11	\$33,608,070.43	\$36,047,069.57

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

	<i>1967</i>	<i>1968</i>	<i>1969</i>
Beer	129,743,482	130,487,403	132,482,128
Liquor	14,782,340	15,554,732	16,833,265
Still Wines	8,338,181	8,735,546	9,038,213
Vermouth	755,492	760,461	771,916
Sparkling Wines	531,353	618,296	743,941
Total Gallage	154,150,848	156,156,438	159,869,463

The Bureau is also responsible for administering the dispensation of certain revenue exemptions required by the law. In the 1969 fiscal year these revenue exemptions amounted to \$218,910.65. In terms of a net loss in revenue, this amount can be broken down in the following manner :

LOSS IN REVENUE

	<i>Amount</i>
(a) Exempt sales under R. S. 54:43-2 Medicinal, Industrial and Non-Beverage Use	\$10,964.52
(b) Exempt sales under R. S. 54:43-2 for Army, Air Force, Navy and Coast Guard	189,289.29
(c) Exempt sales under R. S. 54:43-2 for National Guard Units	18,656.84
Total	<u>\$218,910.65</u>

Further analysis reveals the following :

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

	<i>Beer</i>	<i>Liquor</i>	<i>St. Wine</i>	<i>Vermouth</i>	<i>Spkl. Wine</i>	<i>Alcohol</i>	<i>Alcohol for Resale</i>	<i>In Dollars</i>
Patent, Proprietary, Medicinal, Pharmaceutical, etc		\$290.61	\$114.80			\$97.20		\$502.61
Flavoring, Extracts, Syrups and Food Product		4,264.20	5,942.32		\$11.20			10,217.72
Scientific, Chemicals, Mechanical, etc.	\$44.22	36.20	1.19	\$1.55	.11			83.27
Medicinal and Dental						160.92		160.92
Total	\$44.22	\$4,591.01	\$6,058.31	\$1.55	\$11.31	\$258.12		\$10,964.52

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

	<i>1966-1967</i>		<i>1967-1968</i>		<i>1968-1969</i>	
<i>Beverages</i>	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>
Beer	1,515,157.64	\$50,505.44	1,647,787.00	\$54,926.36	1,746,126.00	\$58,204.28
Liquor ...	53,567.87	96,422.39	71,280.73	128,305.35	71,906.21	129,431.19
Still Wines .	3,506.07	350.71	4,777.15	477.73	4,411.45	441.18
Vermouth	1,277.48	176.79	1,187.25	178.09	1,319.08	197.90
Sparkling Wines .	2,114.48	845.84	2,871.40	1,148.58	2,536.81	1,014.74
Total Tax Exemption		<u>\$148,301.17</u>		<u>\$185,036.11</u>		<u>\$189,289.29</u>

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

<i>Beverages</i>	<i>1966-1967</i>		<i>1967-1968</i>		<i>1968-1969</i>	
	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>
Beer	11,402.55	\$380.14	19,130.00	\$637.70	43,711.00	\$1,457.07
Liquor ...	5,537.09	9,966.81	6,360.88	11,449.58	9,446.79	17,004.20
Still						
Wines ..	207.43	20.78	191.57	19.07	503.01	50.31
Vermouth ..	125.84	17.42	85.68	12.86	142.55	21.38
Sparkling						
Wines ..	194.40	77.76	173.38	69.35	309.69	123.88
Total Tax						
Exemption		<u>\$10,462.91</u>		<u>\$12,188.56</u>		<u>\$18,656.84</u>

Disposition of Revenues

All revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Monthly reports are filed by approximately 869 bonded and 11,354 non-bonded State and 12,613 municipal licensees and permittees on or before the 15th and 20th, respectively, of the month succeeding the reporting period.

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

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

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

Analysis and Comparisons

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between \$1.00 and \$1.50 (New Jersey's rate is \$1.03⅓ per barrel). Rates on distilled liquor range from 50¢ to \$2.50 depending upon the various

classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states :

Connecticut	Beer—\$2.50 per barrel Liquor—\$2.50 per gallon Wines—25¢ to 62.5¢ per gallon
Delaware	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3½¢ per gallon or \$1.03½ per barrel Liquor—\$2.30 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—4½¢ per gallon or \$1.38 per barrel Liquor—\$2.25 per gallon Wines—10¢ to 53½¢ per gallon
Pennsylvania	Beer—\$2.48 per barrel Liquor—18% of net price Wines—.005¢ per unit proof per wine gallon

Reports

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

Plenary Breweries	4
Limited Breweries	2
Plenary Wineries	11
Limited Wineries	1
Limited Distillers	2
Rectifiers and Blenders	11
Plenary Wholesalers	88
Limited Wholesalers	68
Wine Wholesalers	20
State Beverage Distributors (Beer)	128
Transporters	215
Public Warehouse	20
Broker	1
Warehouse Receipts Brokers	5
Plenary Retail Transit (trains, boats, etc.)	87
Total	663

Historical Development

Total Revenue

1933—Effective April 6 and continuing until December 5, 1933, the Beverage Tax Division was created under c. 85, L. 1933, to administer the collection of tax on beer, containing no more

Total Revenue

than 3.2% of alcohol by weight, at the rate of 3¢ per gallon or fraction thereof.

The 21st Amendment to the Constitution of the United States repealed the 18th (Prohibition) Amendment.

The Alcoholic Beverage Tax Act (c. 434, L. 1933), effective December 5, 1933, imposed tax rates ranging from 3½¢ per gallon of beer to \$1.00 per gallon for liquor. The Beverage Tax Division was authorized to administer this Act.

1935—During the first full fiscal year, the Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and seek solutions for the many incumbent problems resulting from repeal of prohibition	\$5,683,885.62
1938—The rates were revised by c. 319, L. 1938, to tax all still wines at 10¢ per gallon and establish a tax rate of 15¢ per gallon of vermouth	8,734,562.87
1940—The tax rate on fruit brandies was reduced to 50¢ per gallon (c. 168, L. 1940)	9,328,839.45
1944—Total collections passed the \$10 million mark and the Beverage Tax Division was reclassified as a Bureau in the Division of Taxation, and transferred to the new Department of Taxation and Finance	10,162,572.62
1947—The tax rate on liquor, including fruit brandies, was increased to \$1.50 per gallon (c. 18, L. 1947)	\$13,169,336.72
1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation, establishing minimum wholesale prices, issued by the Alcoholic Beverage Commission	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying, especially liquor	15,892,064.79
1963—The tax rate on liquor was increased to \$1.80 per gallon (c. 43, L. 1963)	24,422,290.92
1964—First full year with liquor tax rate of \$1.80 per gallon	27,526,120.71
1967—Economic conditions, slum clearance with the accompanying closing of retail licensees and discontinuance of New York State fair trade law were responsible for the decline in growth rate	32,118,024.11
1969—The tax rate on liquor was increased to \$2.30 per gallon (c. 52, L. 1969)	36,047,069.57

The Cigarette Tax Bureau

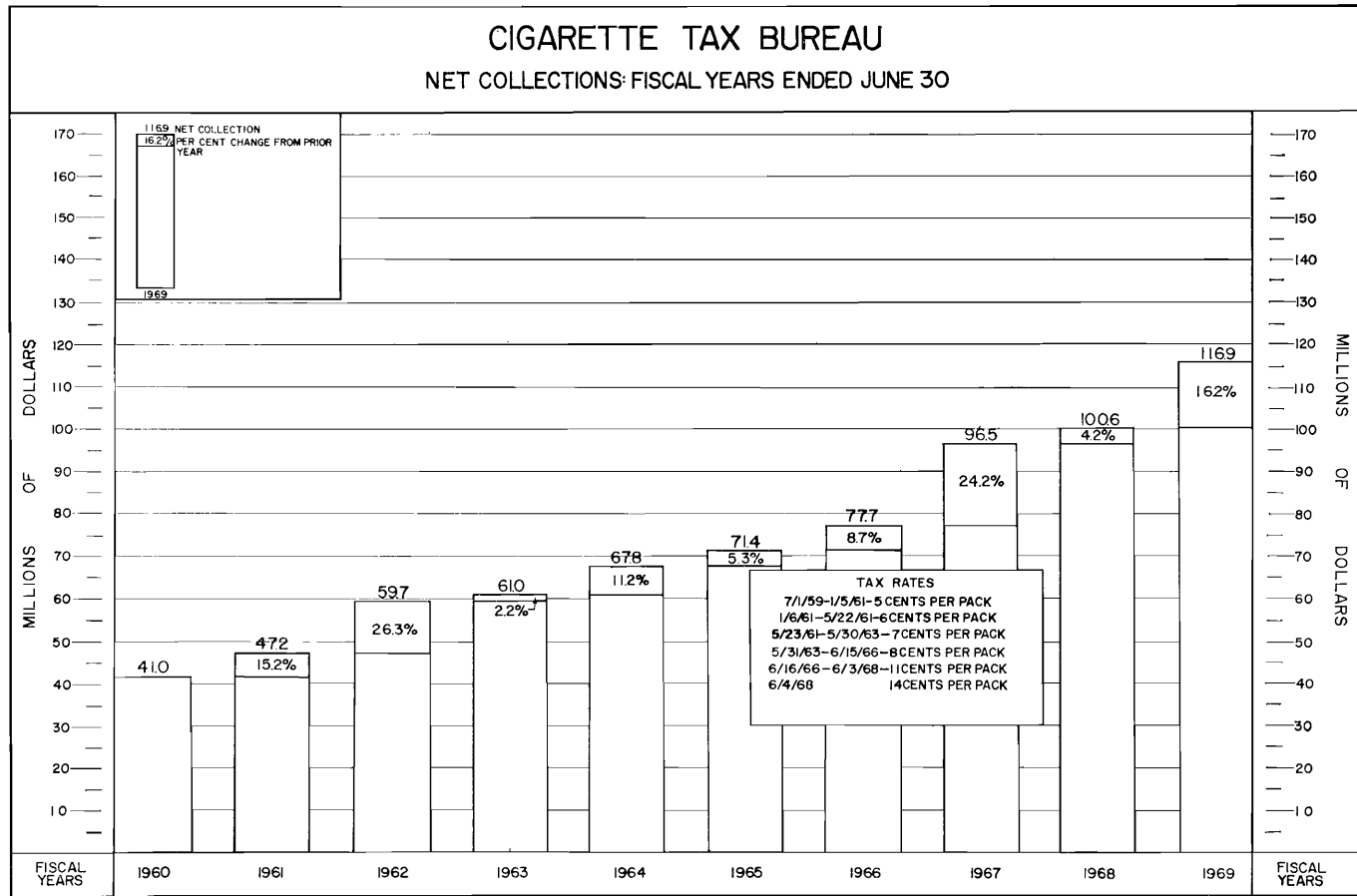
CIGARETTE TAX

Total Bureau Collections: \$116,940,469.70

Bureau Costs:

Salaries	\$	503,895.72
Materials and Supplies		11,112.53
Services Other Than Personal		73,625.70
Other		20,021.53

Total	\$	613,655.48
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TAX: CIGARETTE TAX

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

Description

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

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

Collections (Net after discounts)

	1967	1968	1969
Tax Rate	(11¢)	(11¢-14¢)	(14¢)
Cigarette Tax Stamps (Net) ..	\$96,008,194.78	\$100,208,840.01	\$116,565,273.09
License Fees	248,351.00	246,526.00	244,373.00
Fines and Penalties	5,160.50	3,214.90	6,853.05
Miscellaneous	255,031.75	162,217.44	123,970.56
Total	\$96,516,738.03	\$100,620,798.35	\$116,940,469.70

DISCOUNT TO DISTRIBUTORS

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

	Rate	Amount
1967	(2.5%)	\$2,486,052.58
1968	(2.5%-1.97%)	2,515,641.78
1969	(1.97%)	2,371,448.62

LICENSE FEES

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

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

	1967		1968		1969	
	Number	Amount	Number	Amount	Number	Amount
Distributors	140	\$49,000	137	\$47,950	134	\$46,900
Wholesale Dealers	260	52,000	269	53,800	278	55,600
Retail Dealers	21,047	105,235	20,458	102,290	19,950	99,750
Carriers	49	245	43	215	43	215
Vending Machines	43,428	43,428	43,444	43,444	43,006	43,006
Manufacturers .....	.....	.....	.....	.....	10	100
Manufacturers Rep. ....	.....	.....	.....	.....	213	1,065
Misc. License Rev.	670	335	514	257	538	269
Total		\$250,243		\$247,956		\$246,905

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

	<i>Packages of Cigarettes</i>	<i>Net Stamp Sales</i>
1967	904,036,250	\$96,957,424.92
1968	911,502,160	99,745,848.32
1969	859,892,900	118,013,557.38

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

Per capita cigarette tax collections in New Jersey have increased almost continuously since the adoption of the cigarette tax in 1948. This increase is due largely to the six rate increases that have been enacted since 1948. For selected years, per capita figures have been as follows:

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

Collection, Enforcement, Policing Procedures

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

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

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

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

Cigarette Tax Act.

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

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

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

<i>Fiscal Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1967	Civil Action		
	(Licensees) . . .	18	\$1,641 Fines levied.
	Transporters . . .	75	\$61,811 Fines and 275 days jail term levied.
	Disciplinary	2	10 days license suspension.
	Total	95	
1968	Civil Action		
	(Licensees) . . .	20	\$1,370 Fines levied.
	Transporters . . .	87	\$86,854 Fines and 542 days jail term levied.
	Disciplinary	0	None.
	Total	107	
1969	Civil Action		
	(Licensees) . . .	38	\$3,301.25 Fines levied.
	Transporters . . .	68	\$43,525 Fines and 225 days jail term.
	Disciplinary	1	5 days license suspension.
	Total	107	

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

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1966	5,871,240	.....
1967	18,460,660	1 vehicle
1968	16,074,514	8 vehicles
1969	17,285,620	4 vehicles

Disposition of Revenues

Revenues are paid to the Treasurer for State use.

Miscellaneous Activities

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

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

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

Historical Development

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

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

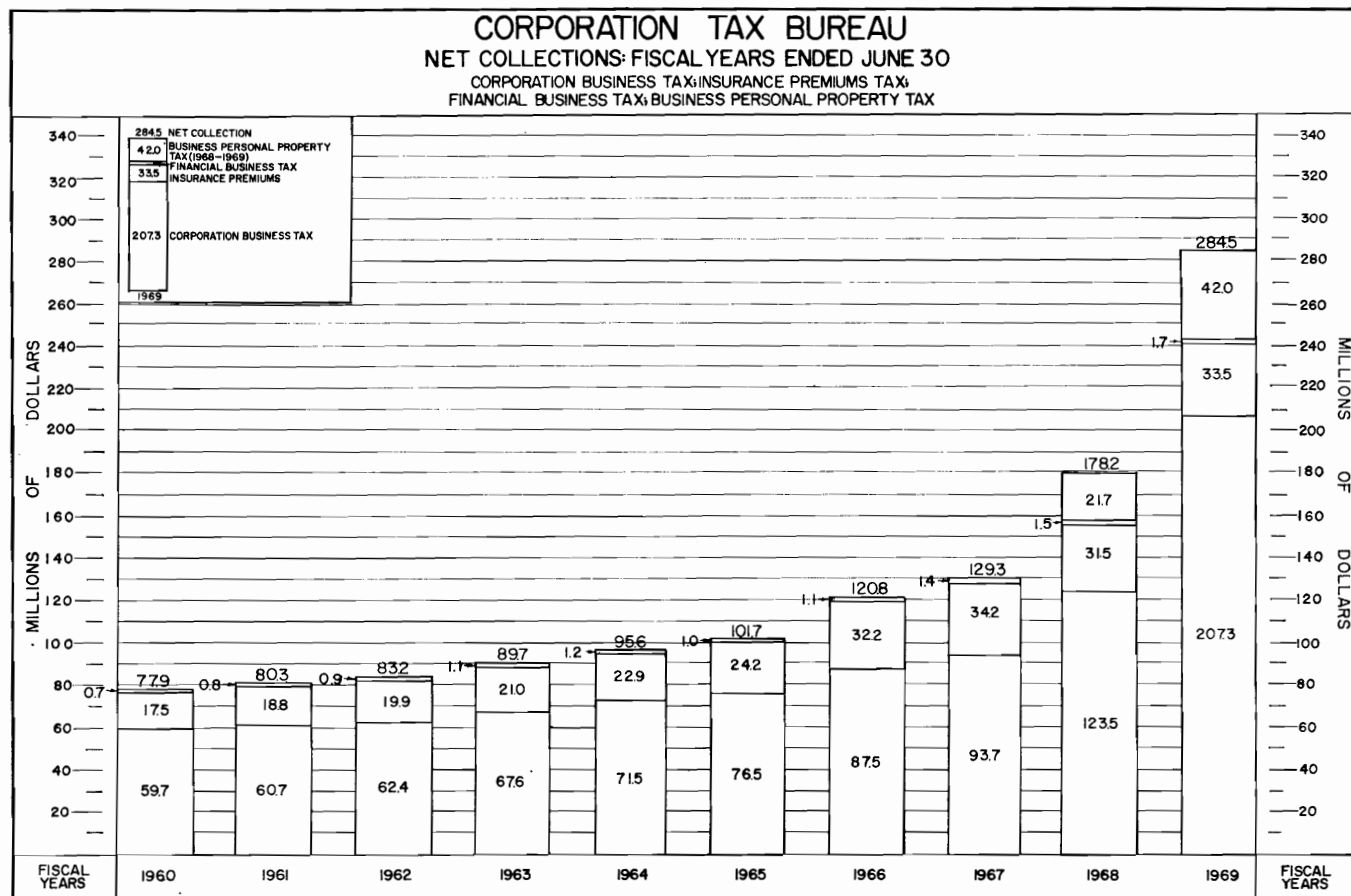
The Corporation Tax Bureau

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

Total Bureau Collections: \$284,510,545.58

Bureau Costs:

Salaries	\$ 1,472,973.28
Materials and Supplies	37,097.11
Services Other Than Personal	273,098.22
Other	38,334.68
Total	\$ 1,821,503.29



TAX: BUSINESS PERSONAL PROPERTY TAX

Citation

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

Description

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

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

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

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

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

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

Collections

1969	\$41,950,322.48
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Disposition of Revenues

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

TAX: CORPORATION BUSINESS TAX

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

Citation

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

Description

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

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

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

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

Taxable net income includes (1) net income before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest except as provided by Section 4(k)(1) of the Act; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended and supplemented and any tax paid or accrued relating to subsidiary div-

dividends excluded by Section 4(k)(1) of the Act; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest on indebtedness (on or over \$1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax and 100% of subsidiary dividends as set forth in Section 4(k)(1) of the Act. Only net income allocated to New Jersey is taxable.

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

(a) **General**

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

(b) **Allocation of Net Worth**

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

$$\begin{aligned} \text{Formula 1: } & \frac{\text{Total assets in New Jersey}}{\text{Total assets everywhere}} = \% \\ \text{Formula 2: } & \left\{ \begin{array}{l} \frac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere}} = \% \\ + \\ \frac{\text{Receipts in New Jersey}}{\text{Receipts everywhere}} = \% \\ + \\ \frac{\text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \% \end{array} \right. \end{aligned}$$

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.

Note: For business years beginning after Dec. 31, 1968, only Formula 2 applies.

(c) **Allocation of Net Income**

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

(d) **Investment Companies**

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

(e) **Regulated Investment Companies**

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

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

To January 1, 1967, the net income base rate is $1\frac{3}{4}\%$ of the allocated net income of the taxpayer; from January 1, 1967 through December 31, 1967 such rate is $3\frac{1}{4}\%$; after January 1, 1968 such rate is $4\frac{1}{4}\%$. The net income tax provides neither a minimum nor a short rate tax table.

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

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

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

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

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

For accounting periods beginning after December 1, 1968 the following changes apply: (N. J. S. A. 54:10A-4 et seq.)

- 1) Taxpayer may reduce its aggregate net worth by a portion of its book value for investments in the capital stock of certain subsidiaries (See Section 4(d) of the Act.);
- 2) Taxpayer may exclude 100% of the dividends received by it from certain subsidiaries in computing the net income tax base (See Section 4(k)(1) of the Act.);
- 3) The asset allocation factor cannot be used in computing the net worth base;
- 4) Dividends received from certain subsidiaries are excluded in determining the receipts fraction of the business allocation factor;
- 5) The subsidiary deduction computation has been revised; and
- 6) Intangible personal property has been eliminated in determining the minimum tax now based on taxpayer's allocated real and tangible personal property.

Collections

CORPORATION NET WORTH TAX

	1967	1968	1969
Foreign	\$20,373,650.05	\$22,811,543.66	\$25,194,854.88
Domestic	23,511,709.94	23,493,378.25	24,769,088.59
Interest and Penalties	651,667.63	921,113.42	1,063,486.04
Total	<u>\$44,537,027.62</u>	<u>\$47,226,035.33</u>	<u>\$51,027,429.51</u>

CORPORATION NET INCOME TAX

	1967	1968	1969
Foreign	\$26,508,582.56	\$40,410,323.12	\$60,655,594.76
Domestic	22,654,617.24	35,843,274.01	54,015,994.76
Total	<u>\$49,163,199.80</u>	<u>\$76,253,597.13</u>	<u>\$114,671,589.52</u>

Disposition of Revenues

That portion* of the tax based upon net income, pursuant to Chapter 135, Laws of 1966 (N. J. S. A. 54:10D-1 et seq.), paid over to the State Treasurer (for the benefit of the municipalities in this State as partial replacement of the revenues previously derived by such municipi-

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

palities from the local taxation of personal property used in business), amounted to \$30,555,737.77. N. J. S. A. 54:10A-24 provides for an appropriation of \$4 million annually for the purpose of maintaining free public schools. All other collections are for general use.

TAX: FINANCIAL BUSINESS TAX

Citation

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

Description

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

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

The Financial Business Tax Rate is $\frac{3}{4}$ of 1% of taxable net worth.

The minimum tax is \$25.00.

Collections

Financial Business Taxes:

<i>1967</i>	<i>1968</i>	<i>1969</i>
\$1,359,222.52	\$1,501,870.05	\$1,724,379.60

Disposition of Revenues

All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to each municipality and county in which the taxpayer had a place of business. (N. J. S. A. 54:10B-24.) In other words, 50% of proceeds go to the county in which the taxpayer has a place of business, and 50% goes to the municipalities within the county, each municipality's share being dependent on the volume of business done by the taxpayer in the municipality.

TAX: INSURANCE PREMIUMS TAX

Citation

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

Description

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

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

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

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

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

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

Collections

	1967	1968	1969
Insurance Premium Taxes	(\$34,225,012.45)	(\$31,440,650.36)	(\$33,545,404.35)
Life Insurance Premium Taxes..	10,656,998.93	9,462,801.09	9,756,799.55
Domestic:			
Life	716,985.69	410,267.13	339,316.93
Annuities			
Total	\$716,985.69	\$410,267.13	\$339,316.93
Foreign:			
Life	9,929,191.32	9,051,858.35	9,417,482.62
Annuities	10,821.92	675.61	
Total	\$9,940,013.24	\$9,052,533.96	\$9,417,482.62
Domestic Insurance Premium Taxes (Other than Life)			
Comp. (1/4%)	\$110,949.33	\$141,843.13	\$157,921.44
Marine	6.29	8.94	41.16
Fire	42,492.52	19,094.48	41,581.62
Auto	81,254.13	30,510.90	83,499.52
All Other	225,495.93	121,584.79	147,692.16
Total	\$460,198.20	\$313,042.24	\$430,735.90
Foreign Insurance Premium Taxes (Other than Life)			
Comp. (1/4%)	\$315,913.23	\$323,792.99	\$382,417.00
Marine	579.59	587.20	1,306.32
Fire	309,923.49	357,457.06	381,380.08
Auto	8,582,132.14	7,695,484.42	7,970,431.71
Motor Vehicle Security Law	1,037,080.97	1,138,719.87	1,280,931.71
All Other	12,857,347.12	12,146,587.01	13,329,714.11
Interest	4,838.78	2,178.48	5,687.97
Total	\$23,107,815.32	\$21,664,807.03	\$23,357,868.90

Disposition of Revenues

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

Insurance premium taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against

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

<i>Year</i>	<i>N. J. Firemen's Home</i>	<i>N. J. State Firemen's Association</i>
1967	\$149,310.00	\$160,613.49
1968	166,500.00	190,957.06
1969	166,500.00	214,880.08

Bureau Historical Development

	<i>Total Revenue</i>
1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. The franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year.	
1885—A tax on insurance premiums from residents of New Jersey was enacted (Chapter 240, Laws of 1885).	
1915—The State Board of Taxes and Assessments was established. This Board administered the corporation franchise tax and the insurance tax.	
1931—The Corporation Tax Division was created in the new State Tax Department.	
1936—A franchise tax was enacted providing for an annual tax on foreign corporations (Chapter 264, Laws of 1936). Prior to 1936, the franchise tax was not in force on foreign corporations although a statutory provision for a retaliatory tax existed (Chapter 264, Laws of 1936)	\$6,263,509
1937—The Franchise Tax on foreign corporations was replaced by a tax which provided for an allocation formula which determined the amount of tax on the basis of the proportion of a foreign corporation's business done in New Jersey (Chapter 25, Laws of 1937). Revenue from foreign corporations comprised \$857 of the total revenue	5,584,449
1940—Revenue from foreign corporations comprised \$452,157 of the total revenue. Revenue from the insurance tax comprised \$4,397,403 of the total revenue	7,286,970
1944—The Corporation Tax Division was reclassified as a Bureau in the new Division of Taxation	7,112,848
1945—The Corporation Business Tax Act was enacted (Chapter 162, Laws of 1945). This tax applied to both domestic and foreign corporations and was measured by allocated net worth. Legislation was enacted which made domestic insurance other than life subject to the insurance premiums tax along with foreign insurance, other than life, and foreign and domestic life insurance (Chapter 132, Laws of 1945). Revenue from foreign corporations comprised \$438,861 of the total revenue. Revenue from the insurance tax comprised \$7,519,294 of the total revenue	9,268,188

	<i>Total Revenue</i>
1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law ..	12,699,854
1950—Revenue from foreign corporations comprised \$2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951)	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes	22,219,899
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau	64,011,897
1967—Receipts from foreign corporation tax comprised \$46,882,232.61 of the total revenue. Revenue from the insurance tax comprised \$34,225,012.45 of the total revenue	129,328,184.49
The Business Personal Property Tax Act was enacted (Chapter 136, Laws of 1966). This tax applies to individuals, partnerships, corporations, etc. using tangible personal property in business in New Jersey.	
1968—Revenue from foreign corporation tax comprised \$63,221,866.78 of the total revenue. Revenue from the insurance tax comprised \$31,440,650.36 of the total revenue. Revenue from business personal property tax comprised \$21,734,246.89 of the total revenue	\$178,205,293.44
The Corporation Business Tax Act was amended (Chapter 112, Laws of 1968) by adding a required prepayment provision and by increasing the net income tax rate by 1% from 3.25% to 4.25%.	
The Corporation Business Tax Act was amended (Chapter 250, Laws of 1968) 1) by adding a reduction from net worth of a percentage of investments in certain subsidiaries; 2) by allowing an exclusion of 100% of dividends received from certain subsidiaries; 3) by eliminating the asset allocation factor in the computation of the net worth tax base; 4) by excluding certain dividends in determining the receipts fraction of the business allocation factor; 5) by revising the subsidiary deduction; and, 6) by eliminating intangible personal property in determining the minimum tax now based on a percentage of taxpayer's real and personal property allocated to New Jersey.	
The Corporation Business Tax Act was amended (Chapter 377, Laws of 1968) to clarify tax-exempt status of certain agricultural co-operative associations.	
1969—Revenue from foreign corporation tax comprised \$107,710,328.60 of total revenue. Revenue from the insurance taxes comprised \$33,545,404.35 of the total revenue. Revenue from the business personal property comprised \$41,950,322.48 of total revenue. ..	\$284,510,545.58

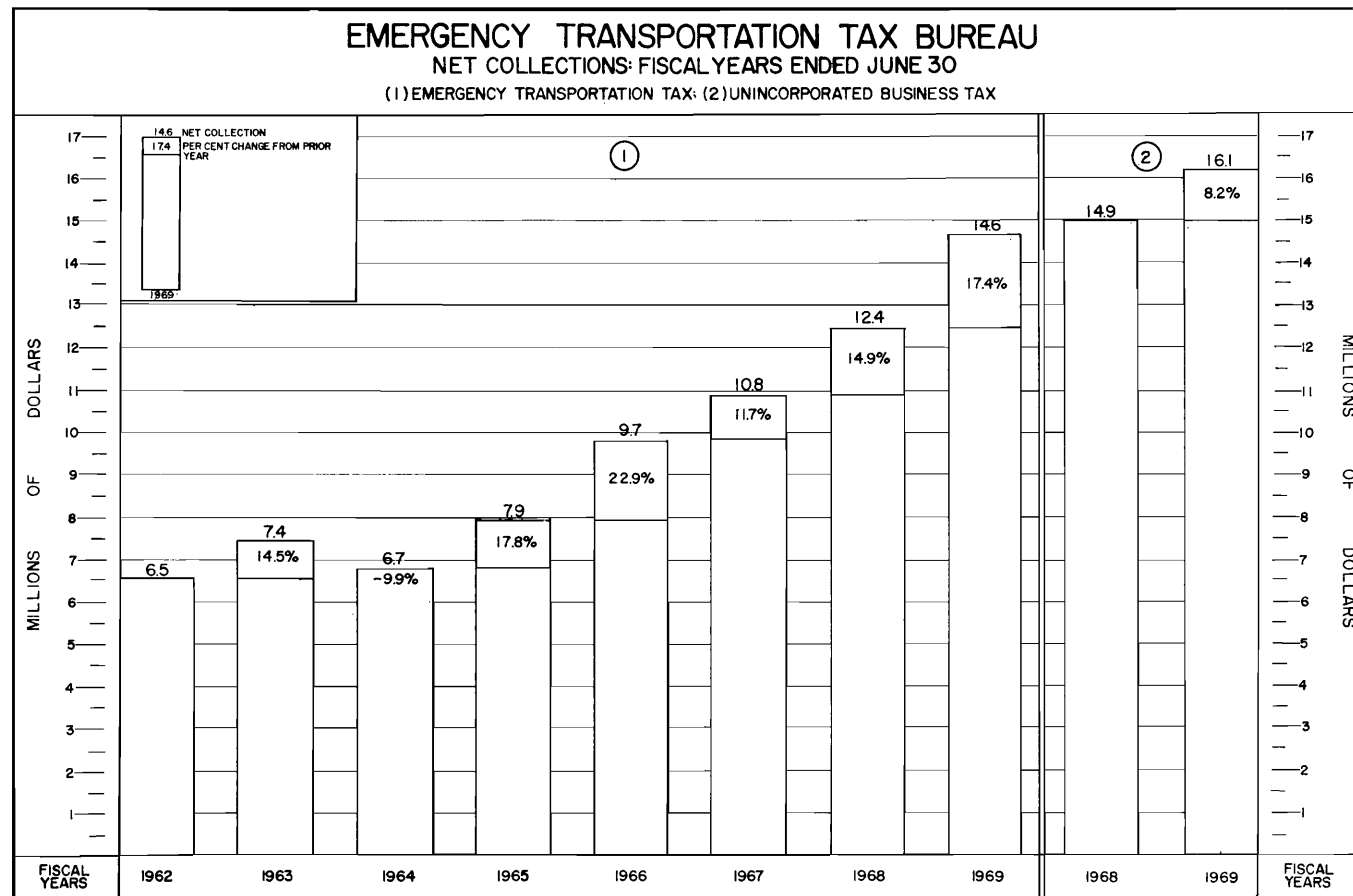
The Emergency Transportation Tax Bureau

- EMERGENCY TRANSPORTATION TAX
- UNINCORPORATED BUSINESS TAX

Total Bureau Collections: \$30,675,817.28

Bureau Costs:

Salaries	\$	368,649.44
Materials and Supplies		66,658.72
Services Other Than Personal		161,869.46
Other		3,650.66
Total	\$	600,828.28



TAX: EMERGENCY TRANSPORTATION TAX**Citation**

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

Description

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days after the first day of each year. New York has been declared a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961-1968 tax years, are not required to file with New Jersey for said tax years.

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

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

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

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

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

Collections

	1967	1968	1969
Tax Withheld	\$12,711,908.96	\$14,298,852.57	\$16,750,166.55
Tax Balance Paid	1,151,958.39	1,353,679.20	1,956,667.33
Penalties and Interest	4,781.06	8,009.78	20,880.29
Gross Collections	\$13,868,648.41	\$15,660,541.55	\$18,727,714.17
Refunds for Overpayments	3,045,280.66	3,219,653.63	4,125,904.16
Net Collections	\$10,823,367.75	\$12,440,887.92	\$14,601,810.01

Disposition of Revenues

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

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

Historical Development

	<i>Net Revenue</i>
1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).	
1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962)	\$6,485,067
1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau	7,428,623
1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax	6,691,360
1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964	7,884,070
1966—Administration of Unincorporated Business Tax (Chapter 137, Laws of 1966) assigned to this Bureau	9,689,320
1967—Unincorporated Business Tax Act amended (Chapter 49, Laws of 1967) to eliminate certain allocation requirements ..	10,823,367.75
1968—Chapter 59, Laws of 1968 effective July 1, 1968, amended Section 6 (54:8A-6) of the Emergency Transportation Tax Act by adding four tax brackets to the schedule of graduated rates	12,440,887.92
1969—Chapter 36, Laws of 1969 effective May 9, 1969, amended Section 57 (54:8A-57) of the Emergency Transportation Tax Act by extending expiration date to December 31, 1980	14,601,810.01

TAX: UNINCORPORATED BUSINESS TAX

Citation

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

Description

The Unincorporated Business Tax is an excise tax of $\frac{1}{4}$ of 1% on the gross receipts of unincorporated businesses received on and after January 1, 1967. The Act defines gross receipts as all receipts, of whatever kind and in whatever form, derived by an unincorporated business, without any deduction therefrom on account of any item of cost, expense or loss, except that gross receipts shall not include the sales price of property returned by customers to the extent that the sales price thereof is refunded either in cash or credit (R. S. 54:11B-2(b)). The Act also specifies that Unincorporated Business shall mean and

include any trade, business, profession or occupation conducted or practiced for profit in whole or in part within this State by any individual or other unincorporated entity not subject to the Corporation Business Tax Act (1945) (P. L. 1945, c. 162) or the Financial Business Tax Law (1946) (P. L. 1946, c. 174), except that :

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

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

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

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

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

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

Collections

Collections for Fiscal Year '69 are \$16,074,007.27.

Disposition of Revenues

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

Collection, Enforcement, Policing Procedures

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

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

Historical Development

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

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

The Local Property Tax Bureau

● LOCAL PROPERTY TAX

Realty Transfer Fee

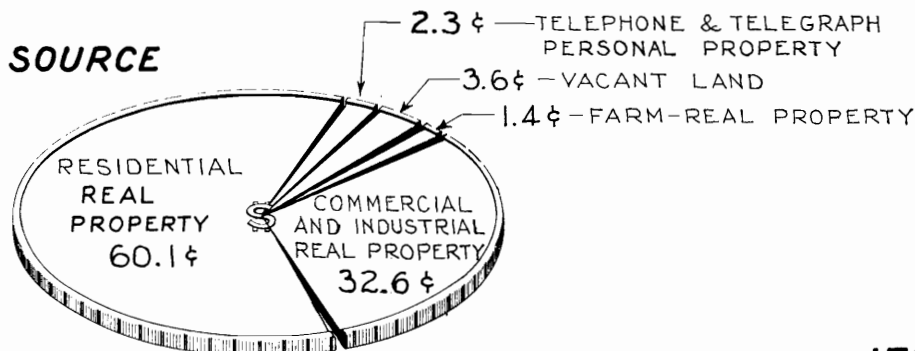
Bureau Costs:

Salaries	\$630,951.43
Material and Supplies	14,873.81
Services Other Than Personal	90,790.64
Other	10,983.51
Total	\$747,599.39

THE TAX DOLLAR

ALL MUNICIPALITIES - FISCAL YEAR 1969 - \$1,710.5 MILLIONS

ITS SOURCE

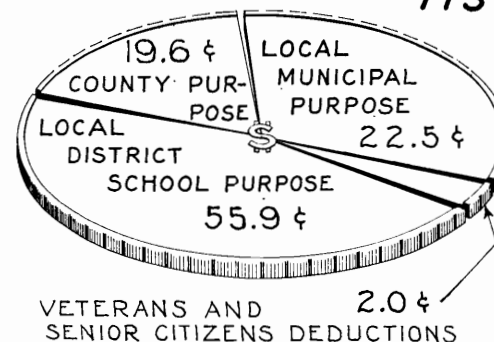


TAX SOURCE	
<u>REAL PROPERTY</u>	
Vacant Land	\$ 61,536,000
Residential	1,029,380,000
Farm	23,929,000
Commercial & Industrial	558,209,000
<u>PERSONAL PROPERTY</u>	
Telephone & Telegraph	38,471,000
Total Tax	\$ 1,711,525,000

* Total Tax Levy as reported in County Abstract of Ratables is \$1,710,532,000
The total of \$1,711,525,000 was derived by applying Local Tax Rates rounded to the nearest cent.

NEW JERSEY STATE TREASURY DEPARTMENT
LOCAL PROPERTY TAX BUREAU

ITS USE



TAX USE	
County	\$ 335,411,000
Municipal	384,584,000
School	956,672,000
Total (net) Tax	1,676,667,000
Deductions allowed	
Veterans and Senior Citizens	33,865,000
* Total Tax	\$ 1,710,532,000

LOCAL PROPERTY TAX BUREAU

Citation

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

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

Description

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

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

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

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

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

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

Summary of Functions

Equalization Tables

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some \$217,000,000 of State school aid funds to local school districts. Chapter 72, Laws of 1964 amended the local bond act to state the permissible limits of the school, municipal and county bonded indebtedness to equalize valuations rather than assessed valuations. The Table is also used as a guideline by county boards of taxation in apportioning county taxes among local taxing districts. The apportionment of current and/or capital costs of multiple sending school districts is also based upon the Table and more recently the Table is utilized for the apportionment of certain State aid health grants. The sales-assessment ratio data, compiled in connection with the preparation of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 138, Laws of 1966, these data are also used by the local assessor to determine the taxable value of the tangible personal property used in business of telephone, telegraph and messenger system companies.

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,088,819 parcels of taxable real property in the State. These properties are assessed by approximately 854 local assessors in 567 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

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

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

Assistance to County Boards of Taxation

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

Assistance to Local Taxing Districts

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

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

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

Property Tax Exemption Study

During the year 1969 a study to determine the number, type and assessed valuation of tax exempt properties as shown on the tax lists throughout the State was undertaken by the Bureau field staff. The study involved the listing and tabulation of some 50,000 exempt properties.

This information is for use by the twelve-member commission appointed to study the laws of New Jersey exempting real property owned by religious, educational, charitable and philanthropic organizations and cemeteries from local property taxation.

The Local Property Tax Roll Conversion Program

The New Jersey State Division of Taxation now has a complete and operable Electronic Data Processing Program and it is being used for the conversion of the local tax rolls. The pilot program was completed and put into operation in 1967 and has since become an effective administrative tool for the local municipal assessors.

Presently, some 800,000 real property line items have been converted to this new procedural method *or* are in some stage of being processed for completion by January 10, 1970.

The Counties of Mercer, Morris, Salem and Somerset have completed their conversion while Cape May, Hunterdon, Ocean and Passaic Counties are in the midst of this work. Governing officials and tax administrators of seven (7) counties, not now using the EDP Program, have indicated their desires and intentions to computerize their tax rolls in the coming months. Many individual taxing districts, not wishing to wait for a full county implementation of the program, have done so on their own.

A modernization of the program used to produce the results in the pilot project is about to be undertaken. The implementation of this new or modernized package will provide the tax assessors and tax administrators with the retrieval ability of assessment data for their analysis and disposition. This retrieval capability of data together with outlined procedural methods for these analyses will assist the assessors in the equalization of the tax burden among the taxpayers. This "tool" will relieve the assessors from some of the laborious and repetitious tasks as now required and permit more time for the valuations of the properties on their tax rolls and the other professional duties that are required of them by the Statutes.

The Division of Taxation in conjunction with Rutgers University, through a Federal Grant, conducted Extension Courses in "EDP and Tax Administration" in Morris and Ocean Counties during the spring of 1969. Approximately 128 assessors, collectors and other tax personnel attended these courses. Courses will be held in the Bergen-Passaic, Atlantic-Cape May-Salem and Hunterdon-Warren areas beginning in October, 1969.

Certification of Assessors

The Bureau conducts biennial examinations in the fields of real property appraisal and property tax administration and issues tax assessor certificates to successful candidates.

The Division of Taxation has issued tax assessor certificates to 624 applicants under the provisions of Chapter 44, Laws of 1967, which Act provides for the qualification, examination and certification of tax assessors. Of this total, 507 are officially elected or appointed assessors presently incumbent in office. One hundred seventeen certificates have been issued to either (a) persons performing the duties of an assessor in an assessor's office, or (b) persons who have no connection with the assessment function at the present time. Since the examination was first given in March, 1968, 5 persons holding certificates have died, and 14 have resigned from office.

Certification has been achieved by 64 applicants through submitting to writing one of the three certification examinations conducted up to this point. Of the 64 who have achieved certification through examination, 17 are assessors currently in office. Certificate holders who have

acquired certification other than through examination did so by means of that provision of Chapter 44, Laws of 1967, which granted certification without examination to applicants who were either in office as an assessor or performing the duties of an assessor, and who furnished proof of successful completion of prescribed training courses or their equivalent.

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

Assistance to Individual Taxpayers

Frequent inquiries and complaints by individual taxpayers with regard to assessments and exemptions are received directly by the Bureau or by reference from the Governor's office or other State agencies. Such inquiries and complaints are promptly and carefully investigated by field staff. This includes examination of public records and the property involved and by discussion with local officials and the taxpayers. Every effort is made to inform taxpayers of the applicable law and the related facts. Related correspondence is prepared by the Bureau for other State agencies. The Bureau handles a considerable volume of correspondence from taxpayers or research groups seeking statistical information in the field of local property taxation.

Implementation of Tax Legislation

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

The Bureau is presently engaged in implementing new procedures for the administration of the Senior Citizen Tax Deduction Act as provided

under Chapter 140, Laws of 1969. The new provisions, which are designed to make it easier for senior citizens to apply for the deduction and to comply with the requirements of the Act, will necessitate the preparation of revised forms with appropriate instructions and the promulgation of new rules and regulations.

Taxation of Business Personalty

The local property tax on business personalty was substantially revised in 1966, effective for the tax year 1968 and thereafter. Chapter 51, Laws of 1960, continued in effect through the tax year 1967 and the use of "dual tax rates" for assessing business personalty continued through said tax year. Effective in the tax year 1968, business personalty was assessed and taxed by the State (Chapter 136, Laws of 1966) but tangible personal property used in business of telephone, telegraph and messenger system companies continued to be assessed and taxed (the basis of which is depreciated book value times average assessment ratio) locally as provided by Chapter 138, Laws of 1966. To offset the revenue loss to municipalities resulting from the exemption from taxation of inventories and farm personalty, and the taxation by the State of other business personalty, Chapter 135, Laws of 1966, as amended contains a "save-harmless" provision whereby the municipalities will receive no less than the greater of their business personalty taxes in 1964, 1965, 1966 or 1967. In addition, the law requires that any excess revenue obtained from certain revenue sources should be distributed to all the municipalities in accordance with a statutory formula. The property tax revision was the outgrowth of recommendations made by the Governor's Committee on Local Property Taxation in its report of December 15, 1965.

Miscellaneous Activities

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

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

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

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

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

Historical Development

- 1953—(January) Local Property Tax Bureau activated with duties restricted exclusively to the local property tax field. Basic objective was to render assistance to over 900 local assessors and 21 county boards of taxation with a view toward securing equality, uniformity and efficiency in the administration of the local property tax at the municipal and county levels.
- “Local Property Tax Newsletter” initiated to inform assessors of their functions and responsibilities and to advise them of current developments in local property tax matters.
- In-service training programs for assessors formalized and expanded by the Rutgers Bureau of Government Research under the co-sponsorship of an Advisory Committee.
- Annual four-day Conference of Assessing Officers at Rutgers initiated under the co-sponsorship of the same parties.
- State-wide assessment-sales-ratio program begun for use in preparation of the annual Table of Equalized Valuations.
- 1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.
- 1955—First edition of “Assessors’ Law Manual” containing all property tax laws pertinent to conduct of assessor’s office. (Revised in 1958, 1960 and 1967.)
- 1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.
- First edition of “Real Property Appraisal Manual” for New Jersey Assessors. (Revised in 1963.)
- 1959—“Assessors Daily Work Calendar” now distributed annually to all assessors.
- 1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.
- 1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).
- 1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.
- Chapter 171, Laws of 1963, converted the \$500 valuation exemption for veterans or their widows into a \$50 deduction from the final property tax bill.
- Chapter 172, Laws of 1963, converted the \$800 valuation exemption for persons 65 years or over into a \$80 deduction from the final property tax bill.
- 1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.
- First edition of “Handbook for New Jersey Assessors.” (Revision in 1965).
- 1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964).
- Analysis of duplicate business personal property returns forms (Chapter 51, Laws of 1960).

- 1966—Publication of "Local Property Tax Bureau Appraisal Data," a new periodical for assessors, giving instruction in professional appraisal practice.

Chapter 136, Laws of 1966, provided for a State assessed tax on business personality, with certain exceptions, effective in the tax year 1968; Chapter 135, Laws of 1966, provided for the distribution of certain replacement revenue to municipalities to compensate them for tax losses.

- 1967—Implementation of Chapter 44, Laws of 1967. Established Assessor Certification Section May 4, 1967 to discharge responsibilities imposed upon the Director of Taxation relating to the qualification, certification and examination of applicants for a Tax Assessor Certificate.

- 1968—Chapter 49, Laws of 1968, imposes a realty transfer fee upon the recording of deeds transferring title to real property at the rate of 50¢ for each \$500 of consideration, or any fractional part thereof, including any encumbrances.

- 1969—Implementation of Chapter 140, Laws of 1969, which permits applications for senior citizens tax deductions to be filed with the assessor of the taxing district on or before December 31 of the pretax year. The application, if not filed with the assessor within the time aforementioned, may be filed with the tax collector during the tax year.

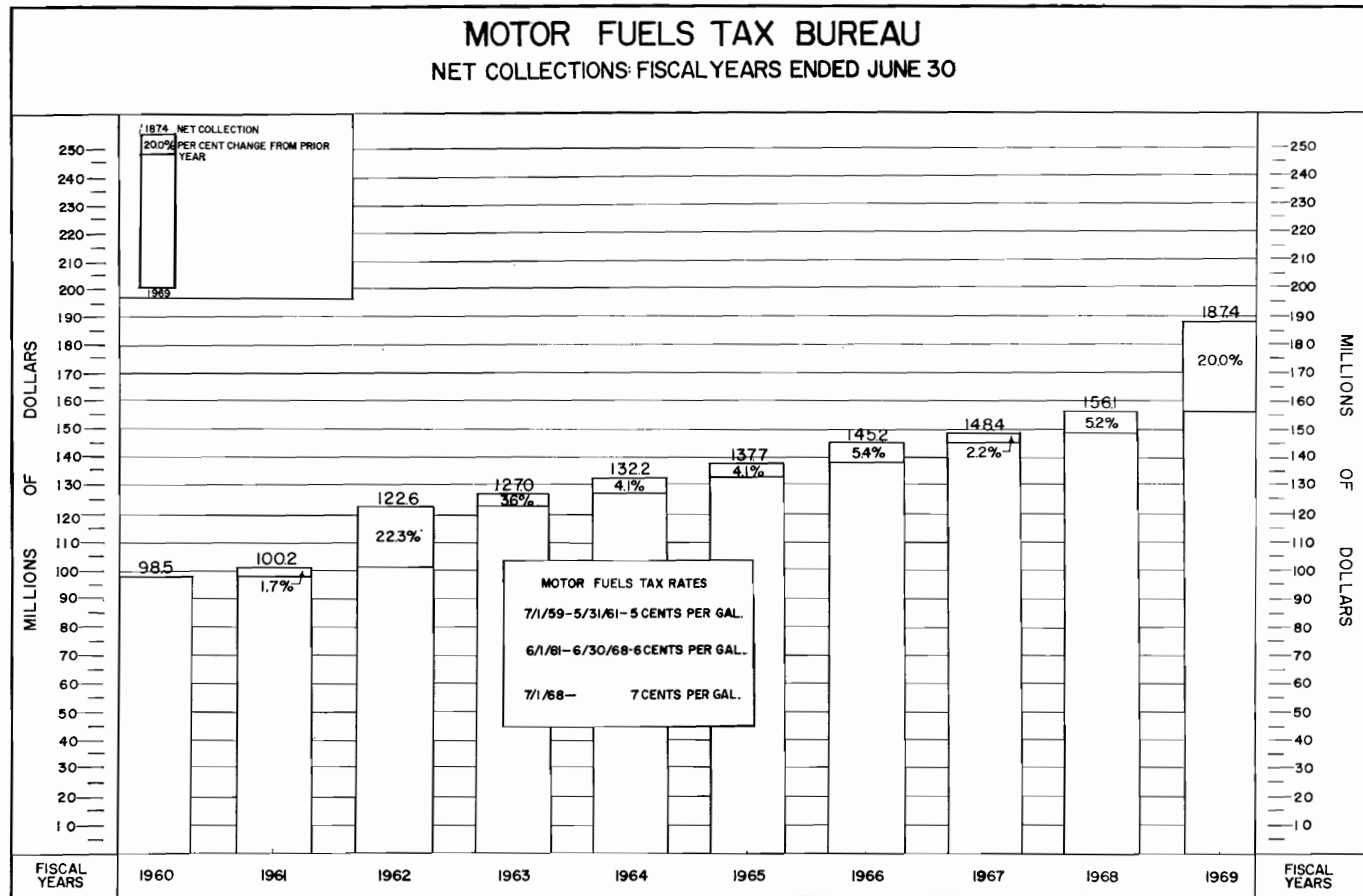
The Motor Fuels Tax Bureau

● MOTOR FUELS TAX

Total Bureau Net Collections: \$187,392,294.37

Bureau Costs:

Salaries	\$505,969.37
Materials and Supplies	6,986.45
Services Other Than Personal	43,019.22
Other	15,377.16
Total	\$571,352.20



TAX: MOTOR FUELS TAX**Citation**

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

Description

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

Collections

	1967	1968	1969
Gross Tax Receipts	\$154,505,404.51	\$161,840,966.91	\$194,695,889.64
License Fees	63,927.00	63,909.00	63,440.00
Interest, Fines, Penalties	25,371.39	17,096.30	29,232.52
Miscellaneous	5.60		3.50
Gross Receipts	154,594,708.50	161,921,972.21	194,788,565.66
Refunds	6,200,645.61	5,785,045.90	7,396,271.15
Net Receipts	\$148,394,062.89	\$156,136,926.31	\$187,392,294.51
1969 Tax Receipts. Gasoline		\$179,918,804.85	
Special Fuels		14,777,084.79	
Total		\$194,695,889.64	

The 1969 receipts shown above resulted from the following fuel sales:

	1969 Gallonage Taxed	
Gasoline	2,607,967,730	13 ³ / ₄ Gallons
Special Fuels	214,208,181	1 ¹ / ₄ Gallons
Total	2,822,175,912	Gallons

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1969 such sales totaled 25,290,366 gallons. Other non-taxable fuel disposals (experimental uses, etc.) totaled 15,081 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1969 were 25,305,447 gallons for a tax allowance of \$1,743,220.39.

* Tax rate increased from 6¢ to 7¢ per gallon, effective July 1, 1968.

The Bureau classifies tax refunds according to "refund use". The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1969 fiscal year :

	<i>Gallons</i>	<i>Dollars</i>
1. County and Municipal	31,873,017	\$2,138,468.79
2. Auto Buses	9,628,642	646,014.96
3. Agriculture	6,123,035	410,814.75
4. Aircraft	4,355,850	292,250.32
5. Ambulances	100,556	6,750.25
6. Rural Free Delivery	140,789	9,447.66
7. Rails or Tracks	122,050	8,186.62
8. Private Property	2,798,026	187,725.89
9. Fishing	219,477	14,727.83
10. Cleaning	64,021	4,295.62
11. Exports	25,260,394	1,694,799.66
12. Fire Engines	40,795	2,737.87
13. Stat'y. Mach'y. and Impl.	11,756,193	788,761.62
14. Heat and Light	5,546	370.89
15. State Departments	8,021,035	538,159.23
16. Sea Scout Boats	—	—
Total	100,509,466	\$6,743,511.96*

* Detail does not include \$652,759.19 due to taxes paid in error.

In addition to the above refunds, Licensed Distributors, by authority of R. S. 54:39-66, were granted permission to take tax credit on their monthly Distributor Fuel Tax Return during FY-69 in the amount of \$998,315.67 covering 14,438,343 gallons of fuels used by them for refundable purposes.

During the 1969 fiscal year the Bureau issued the following licenses :

<i>Type</i>	<i>Number</i>
Distributor	3
Gasoline Jobber	7
Special "A"	1
Special "B"	142
Wholesale	572
Retail	10,995
Transport	3,433

In addition, the following licenses remained in force :

<i>Type</i>	<i>Number</i>
Distributor	26
Special "A"	22
Special "B"	718

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

	1967	1968	1969
Gasoline Jobber	—	—	\$ 350
Retail	\$56,165	\$56,080	54,975
Wholesale	1,050	1,042	1,144
Transport	6,712	6,792	6,866
Total	\$63,927	\$63,914	\$63,335

Disposition of Revenues :

Revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

Collections—This Bureau administers the New Jersey Motor Fuels Tax Law (R. S. 54:39-1 to 75 as amended and supplemented). Through 28 licensed Motor Fuel distributors, 7 gasoline jobbers, 22 special licensees “A”, 860 special licensees “B”, 7 army and navy reservations and other persons or groups acquiring untaxed fuels for use in New Jersey, it collects a tax of seven cents per gallon on “fuels” as defined by the law, sold or used in New Jersey. It authorizes refund of the tax on those uses of “fuels” subject to same, as provided in the law, and combats tax evasion by investigations, inspections, audits and prosecutions.

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

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

Enforcement—The Bureau is responsible for the enforcement of an Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17,

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

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

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

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-12);
- (b) fines from \$25 to \$250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39-64b);
- (c) court imposed penalties up to six months in jail and \$1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39-55);
- (d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39-64b);
- (e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39-27 or 64b);
- (f) fines at the rate of \$1.00 per day for late reports (R. S. 54:39-64b);
- (g) interest charges at a rate of from $\frac{1}{2}\%$ to 1% per month on taxes due (R. S. 54:39-64b);
- (h) fines of up to \$200 for failing to keep proper records (R. S. 54:39-52), failing to register when hauling or transporting fuel (R. S. 54:39-53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39-54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39-51).

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

Historical Development

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

The Outdoor Advertising Tax Bureau

● OUTDOOR ADVERTISING TAX

Total Bureau Collections: \$130,298.80

Bureau Costs:

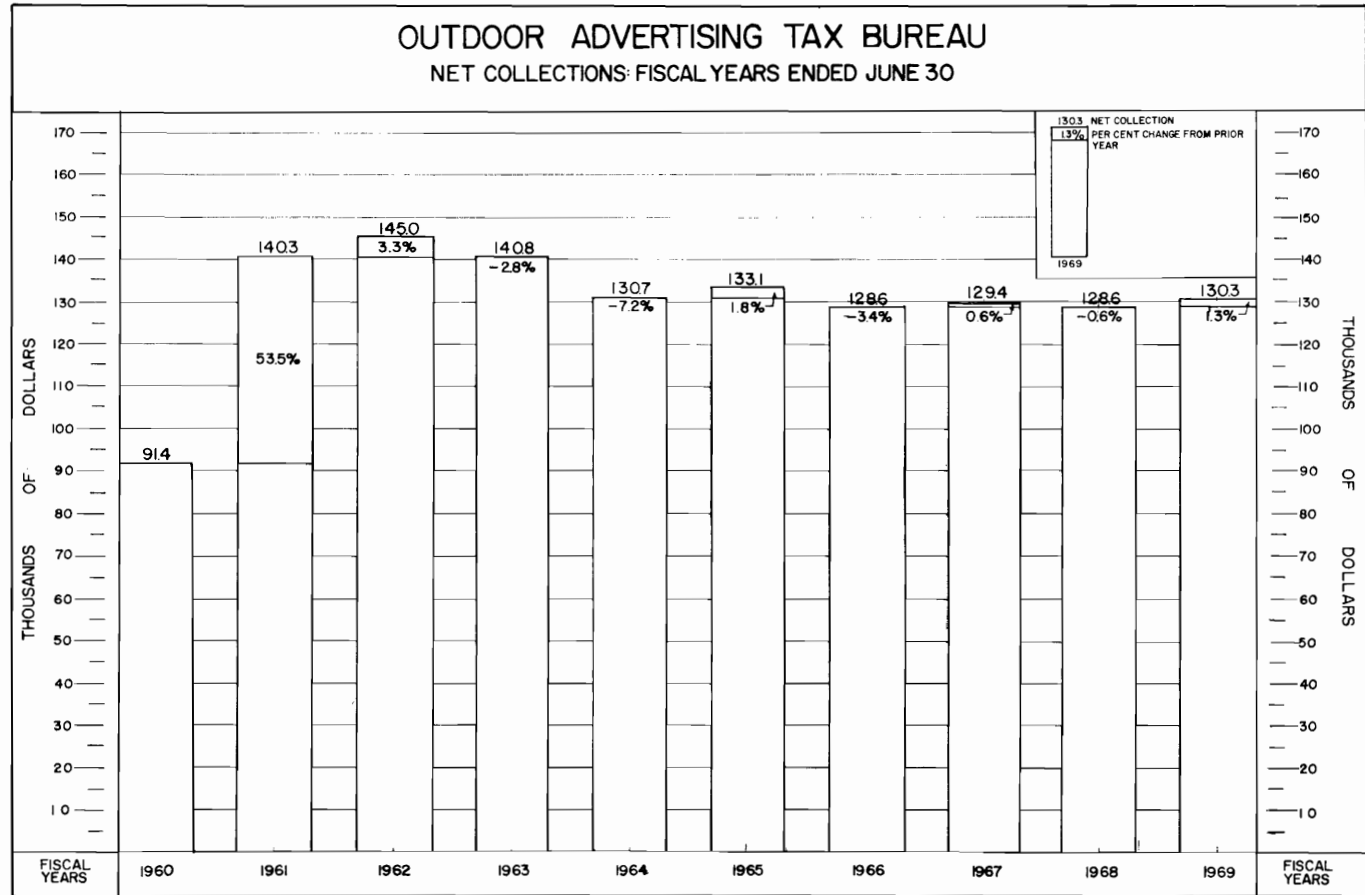
Salaries \$73,322.80

Materials and Supplies 1,284.88

Services Other Than Personal 10,734.40

Other 774.18

Total \$86,116.26



TAX: OUTDOOR ADVERTISING TAX**Citation**

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

Description

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

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

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

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

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

Collections

	<i>1967</i>	<i>1968</i>	<i>1969</i>
Licenses	\$15,800.00	\$16,000.00	\$15,600.00
Permits	109,126.10	107,391.70	110,813.00
Denied Applications	271.00	333.00	174.00
Penalties	4,175.00	4,665.00	3,650.00
Miscellaneous	41.90	260.30	61.80
	<u>\$129,414.00</u>	<u>\$128,650.00</u>	<u>\$130,298.80</u>
Licenses	79	80	78
Permits	20,819	21,012	20,888
Denied Applications	60	73	29
Refunds	\$26.00	\$193.00	\$75.00
Violations Processed	1,036	1,314	1,352
Violations Removed	211	305	375

Disposition of Revenues

All revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

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

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

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

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

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

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

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

Historical Development

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

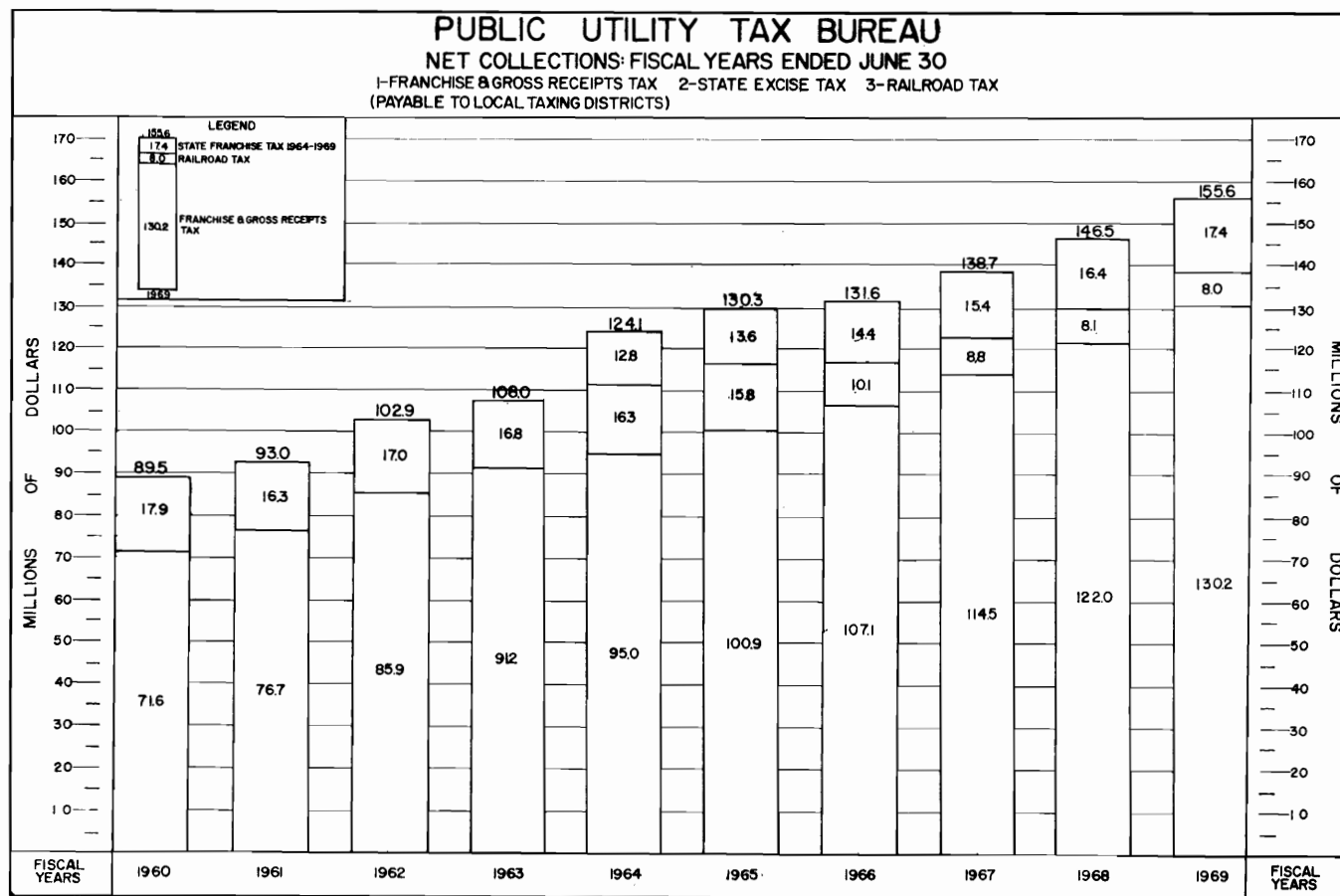
The Public Utility Tax Bureau

- PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS TAX FOR STATE USE
- RAILROAD FRANCHISE TAX
- RAILROAD PROPERTY TAX
- PUBLIC UTILITY FRANCHISE TAX FOR MUNICIPAL USE
- PUBLIC UTILITY GROSS RECEIPTS TAX FOR MUNICIPAL USE
- TAX MAPS

Total Bureau Collections: \$25,578,842.70

Bureau Costs:

Salaries	\$185,382.32
Materials and Supplies	1,468.90
Services Other Than Personal	5,898.45
Other	35,697.97
Total	\$228,447.64



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

Citation

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

Description

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

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

Collections

	1967	1968	1969
Franchise Tax	\$6,153,135.14	\$6,534,639.03	\$6,922,478.01
Gross Receipts Tax	9,250,174.87	9,875,563.90	10,523,429.82
Total	\$15,403,310.01	\$16,410,202.93	\$17,445,907.83

Disposition of Revenues

Revenues are paid to the Treasurer for State use.

TAX: RAILROAD FRANCHISE TAX

Citation

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

Description

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

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

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

Collections

Assessments made for the last three years :

FRANCHISE TAXES		
1967	1968	1969
\$649,372.40	\$123,194.50	\$151,664.90

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

Disposition of Revenues

Revenues are paid to the Treasurer for State use.

Collection, Enforcement, Policing Procedures

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

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

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

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

Historical Development

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

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

TAX: RAILROAD PROPERTY TAX

Citation

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

Description

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

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

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

Collections

* Total Bureau Assessments for the last three fiscal years:

	1967** Class I & III	1968*** Class II	1969*** Class II
For State Use .....	.....	\$8,083,210	\$7,981,269.97
	Class II		
For Local Use	\$9,615,002	.....	.....
Total	\$9,615,002	\$8,083,210	\$7,981,269.97

* Taxes are paid directly to the Comptroller's office.

** Property taxes for State use on Classes I & III property eliminated by C. 251, L. 1964.

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

Disposition of Revenues

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

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

** For the year 1966, State aid was paid in addition to Class II taxes. For the year 1967, State aid was paid on the basis of Class II 1966 taxes plus the difference between 1966 and 1965 assessments. For 1969 State aid is on the basis of 1966 assessment, with adjustments, plus 80% of the difference between 1966 and 1965 assessments paid in State aid.

Collection, Enforcement, Policing Procedures

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

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

Historical Development

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

TAX: PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation

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

Description

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

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

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

Franchise taxes for the year 1969 were assessed against 172 corporations, 2 municipal electric corporations and 3 individuals. The total tax assessed amounted to \$55,379,219.59. Franchise tax assessments for the year 1969 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
4	Electric	\$132,219,257.31	\$ 6,610,962.86
5	Gas	100,997,740.79	5,048,682.54
2	Electric and Gas	557,504,829.21	27,875,241.47
122	Water	52,960,586.19	2,614,859.60
33	Sewer	2,457,684.72	110,848.55
9	Telephone and Telegraph	260,878,554.47	13,043,927.74
175		\$1,107,018,652.69	\$55,304,522.76
2	Municipal Electric Corporations	1,493,936.50	74,696.83
177		\$1,108,512,589.19	\$55,379,219.59

Disposition of Revenues

The franchise tax imposed by R. S. 54:30A-16 et seq. and R. S. 54:30A-49 et seq. and apportioned to the taxing districts under R. S. 54:30A-24 and R. S. 54:30A-60 is in the proportion that the apportionment value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in each municipality as of the preceding July first bears to the total apportionment value of such scheduled property of such taxpayer in this State as of that date.*

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

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

Description

The public utility excise taxes assessed pursuant to the provisions of Section 6(b) of Chapter 5, P. L. 1940, as amended by Chapter 264, P. L. 1952 and Chapter 93, P. L. 1961, for the year 1969 amounted to \$74,856,466.96. Street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in this State are subject to this tax.

This tax is in addition to the franchise tax and is in lieu of local taxes on certain of the property of the utilities named. The rate used is 7.50%, under Chapter 50, P. L. 1960 upon the gross receipts of such taxpayer for the preceding calendar year from its business over, on, in, through or from its lines or mains in the State.

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

* For details of distribution see Table in Appendix.

Assessments were levied against 163 corporations; 2 municipal electric corporations and 3 individuals. The total tax is \$74,856,466.96. Assessments for the year 1969 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
4	Electric	\$194,676,735.05	\$14,600,755.13
5	Gas	103,894,578.49	7,792,093.38
2	Electric and Gas	639,876,180.39	47,990,713.53
122	Water	55,213,995.20	4,141,049.42
33	Sewer	2,714,263.43	203,569.77
166	.....	\$996,375,752.56	\$74,728,181.23
2	Municipal Electric Corporations	1,710,476.39	128,285.73
168	.....	\$998,086,228.95	\$74,856,466.96

Disposition of Revenues

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

Historical Development—Public Utility Taxes

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

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

1906—Street railways were subjected to a franchise tax.

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

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

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

* For details of distribution see Table in Appendix.

- 1940—The Public Utility Tax Laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.
- 1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).
- 1960—The use of "average rate of taxation" was eliminated and a tax rate of $7\frac{1}{2}\%$ for gross receipts was established (Chapter 50, Laws of 1960).
- 1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).
- 1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapters 41 and 42, Laws of 1963).
- 1964—The first year for the Public Utility Excise Tax for State use, which is comprised of an additional franchise and gross receipts tax.
- 1966—Chapters 4 and 5, Laws of 1963 eliminated expiration date of Chapters 41 and 42, Laws of 1963.

TAX: TAX MAPS

Citation

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

During the 1969 fiscal year, the Bureau approved 12 municipal tax maps. The following tax maps have been approved since 1931:

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939	10 years	76
1940-1949	10 years	56
1950-1959	10 years	111
1960-1964	5 years	170
1965-1968	4 years	46
1969	1 year	12
Total		471

Historical Development—Tax Maps

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

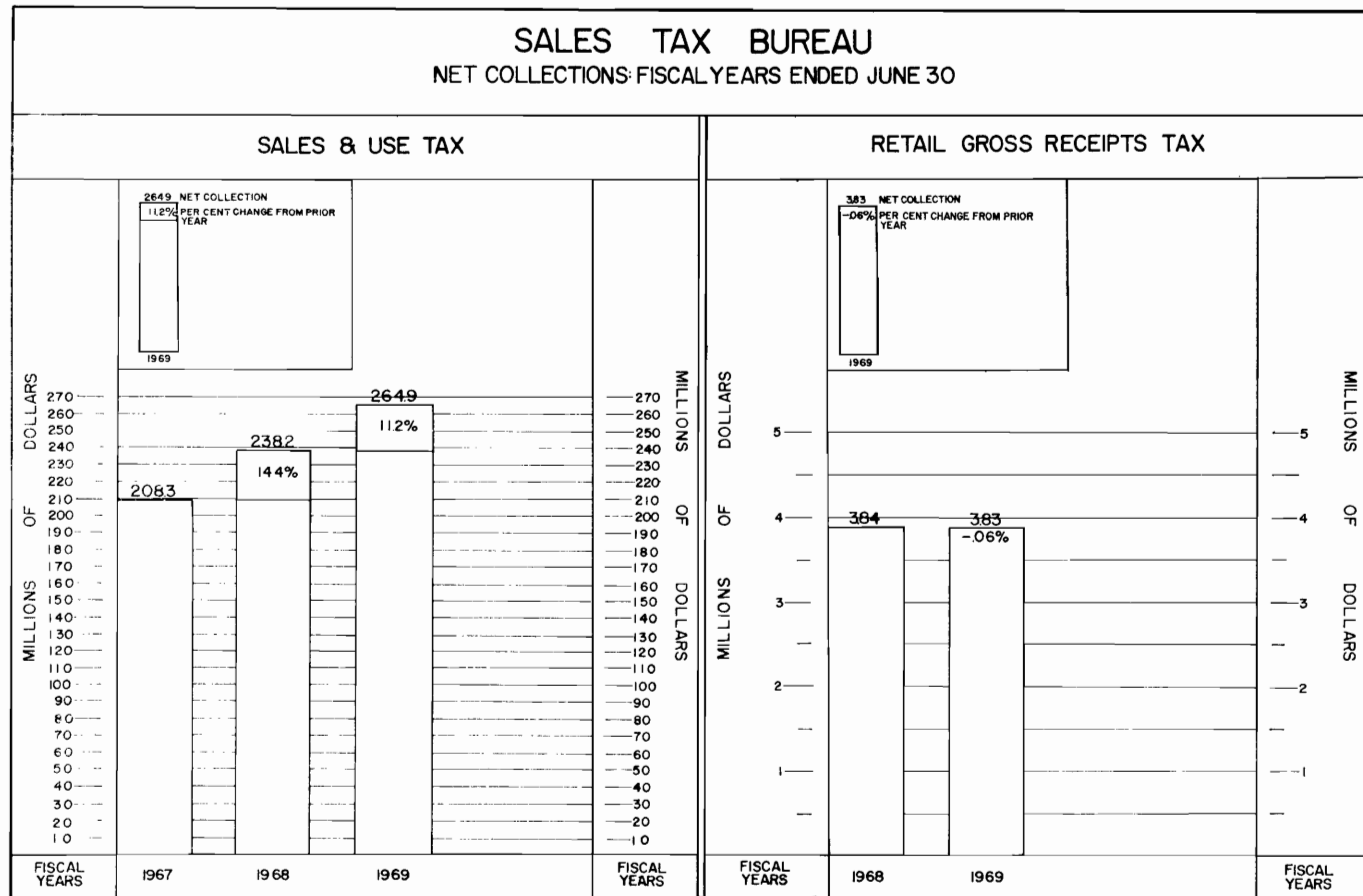
The Sales Tax Bureau

- RETAIL GROSS RECEIPTS TAX
- SALES AND USE TAX

Total Bureau Collections: Fiscal 1969 \$268,740,233.00

Bureau Costs:

Salaries	\$ 2,297,471.78
Materials and Supplies	86,991.12
Services Other Than Personal	864,509.94
Other	51,332.58
Total	\$ 3,300,305.42



TAX: RETAIL GROSS RECEIPTS TAX**Citation**

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

Description

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

Collections

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

Disposition of Revenues

Revenues received from this tax are for personal property replacement. For details of distribution see Table in Appendix.

TAX: SALES AND USE TAX**Citation**

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

Description

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

Taxation established a Sales Tax Bureau to carry out the duties imposed under the new law.

The New Jersey Sales and Use Tax Act, as amended, imposes a tax at the rate of 3% on the sale, rental or use of tangible personal property, on storage charges, on charges for certain services, on charges for restaurant meals, on certain admission charges and on the charges made for the rental of hotel rooms. Exemptions include receipts from the sale or rental of real estate, the charges made for utility services, transportation, professional services, clothing, food for off-premises human consumption, and prescription medicines for human use.

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

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

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

EXCEPTIONS: (a) Admission to sporting activities where patron is a participant—such as bowling alleys or swimming pools.

(b) Charge where proceeds inure exclusively to the benefit of an exempt organization, a symphony orchestra, a veterans' organization, a police or fire department, or an ambulance squad.

(c) Admissions to historic shrines and agricultural fairs.

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

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

BIBLES [See 8(z)]

Sales of the Bible or similar sacred scripture are exempt.

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

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

CASUAL SALES [See 8(f)]

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

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

CLOTHING [See 8(d)]

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

COMMERCIAL SHIPS [See 8(1)]

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

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

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

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

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

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

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

EXCEPTION: Sales of motor vehicles.

FARM SUPPLIES AND EQUIPMENT [See 8(p)]

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

EXCEPTIONS: (a) Motor vehicles.

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

FILMS AND TAPES [See 8(r)]

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

FLAGS [See 8(aa)]

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

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

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

EXCEPTIONS: (a) Candy, confectionery and carbonated soft drinks.

(b) Liquor and wine.

FUEL AND UTILITIES [See 8(g)]

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

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

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

INSTALLATIONS [See 3(b)(2)]

Installation of tangible personal property is a taxable service.

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

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

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

MANUFACTURING MACHINERY [See 8(m)]

Machinery or equipment used directly and primarily in production of tangible personal property or used directly and primarily in production of gas, electricity, refrigeration or steam for sale is exempt.

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

MEALS [See 3(c)]

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

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

MOTOR FUELS [See 8(h) and Special Ruling No. 10]

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

MOTOR VEHICLE SALES TO NON-RESIDENTS [See 10(a)]

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

NEWSPAPER PRODUCTION MACHINERY AND ADVERTISING

[See 8(dd) and (ee)]

Newspaper production machinery used directly and primarily in the publication of newspapers is exempt. Advertising to be published in a newspaper is also exempt.

NEWSPRINT [See 11(5)]

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

PACKAGED ALCOHOLIC BEVERAGES [See 8(b)]

Alcoholic beverages sold in package stores are taxable.

EXCEPTION: Beer.

PACKAGING SUPPLIES [See 8(o)]

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

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

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

PRESCRIPTION MEDICINES AND DRUGS [See 8(a)]

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

PROPERTY SOLD IN CONJUNCTION WITH SERVICE [See 2(e)(1)]

Sale of property for use by the purchaser in performing services subject to tax where the property becomes a component part of the property upon which the services are performed is exempt.

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

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

PROPERTY FOR EXPERIMENTAL RESEARCH [See 8(n)]

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

EXCEPTION: Property used in ordinary testing and inspection.

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

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

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

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

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

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

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

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

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

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

EXCEPTIONS: (a) Occupancy for meetings.

(b) Occupancy for at least 90 days.

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

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

(e) Occupancy charges paid from treasury of an Exempt Organization. The Exempt Organization may apply for a refund. [See Special Ruling No. 9].

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

Sales and services taxed by a municipal ordinance imposing a local sales tax are exempt.

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

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

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

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

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

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

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

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

(e) Improving realty by a capital improvement.

SERVICING AND REPAIRING TANGIBLE PERSONAL PROPERTY

[See 3(b)(2)]

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

- EXCEPTIONS: (a) Services by an individual who is not in a regular trade or business, and who is engaged directly by a private homeowner or lessee in or about the residence.
- (b) Laundering, dry cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining.
- (c) Services rendered with respect to trucks, trailers or tractors by a person who is not engaged directly or indirectly in a regular trade or business of offering such services to the public.
- (d) Services rendered with respect to personal property exempt from taxation under Section 8(a).

STORAGE [See 3(b)(3)]

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

EXCEPTION: Storing of property held for resale.

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

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

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

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

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

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

TRANSPORTATION [See 8(k)]

Charges for the transportation of persons or property are exempt.

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

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

The Compensating Use Tax

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

In general, the use tax is imposed on the same items on which the sales tax is imposed when the property and services are used in New Jersey on and after July 1, 1966, including the use of :

- (a) Tangible personal property purchased at retail, (such as an automobile) ;
- (b) tangible personal property manufactured, processed or assembled by the user, if items of this kind are sold by him; and
- (c) tangible personal property not acquired for resale which has been repaired, processed, altered or otherwise serviced.

Tax Bracket Schedule

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

<i>Amount of Sale</i>	<i>Amount of Tax</i>
\$0.01 to \$0.16	No tax
0.17 to 0.40	one cent
0.41 to 0.70	two cents
0.71 to 1.16	three cents

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

Collections

	<i>1967 (First Year)</i>	<i>1968</i>	<i>1969</i>
Gross Collections	\$208,313,609.59	\$238,461,171.43	\$265,150,287.70
Refunds	33,772.29	252,813.17	248,048.72
Net Collections	\$208,279,837.30*	\$238,208,358.26*	\$264,902,238.98*

*Includes Penalty and Interest :

\$83,262.59 in 1967

\$98,405.30 in 1968

\$338,155.76 in 1969

Disposition of Revenues

All revenues are deposited in General Treasury Funds.

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

Procedures—Application for Registration

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

Procedures—Returns

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

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

Liability for Tax

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

Penalties

Any person failing to file a return or to pay any tax to the Director of the Division of Taxation within the time required by the Act shall be subject to a penalty of five per cent of the amount of the tax due, plus interest at the rate of one percent of such tax per month excepting the first month after such return or tax was due. Willful disregard of the provision of the Act shall be punishable by a fine of not more than \$1,000 or imprisonment for not more than one year, or both.

Taxpayers' Rights

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

Enforcement

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

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

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

**SALES TAX BUREAU
DISTRICT OFFICE LOCATIONS**

ASBURY PARK	710 Mattison Avenue, Room 512 Asbury Park, New Jersey 07712 PHONE: 201-988-2424
CAMDEN	Parkade Building, Room 300 519 Federal Street Camden, New Jersey 08103 PHONE: 609-966 4016
HACKENSACK	Hillman Building 10 First Street Hackensack, New Jersey 07601 PHONE: 201-342-7833
JERSEY CITY	910 Bergen Avenue, Room 201 Jersey City, New Jersey 07306 PHONE: 201-792-3600
NEWARK	1100 Raymond Boulevard, Room 210 Newark, New Jersey 07105 PHONE: 201-648-2590
NEW BRUNSWICK	63 Morris Street New Brunswick, New Jersey 08901 PHONE: 201-249-4100
NEWTON	100 Sparta Avenue Newton, New Jersey 07860 PHONE: 201-383-6655
PATERSON	45 Church Street, Room 901 Paterson, New Jersey 07505 PHONE: 201-684-2410
TRENTON	363 West State Street Trenton, New Jersey 08625 PHONE: 609-292-6630
VINELAND	Varsity Building 84 West Landis Avenue Vineland, New Jersey 08360 PHONE: 609-691-9020

History of Sales Tax Bureau

1966—The New Jersey Sales and Use Tax Act signed into law by Governor Hughes on April 27, 1966; became effective July 1, 1966. Sales Tax Bureau established in Division of Taxation.

1967—Net collections for fiscal year 1966-1967	\$208,279,837
1968—Net collections for fiscal year 1967-1968	\$238,208,358
1969—Net collections for fiscal year 1968-1969	\$264,902,238

The Transfer Inheritance Tax Bureau

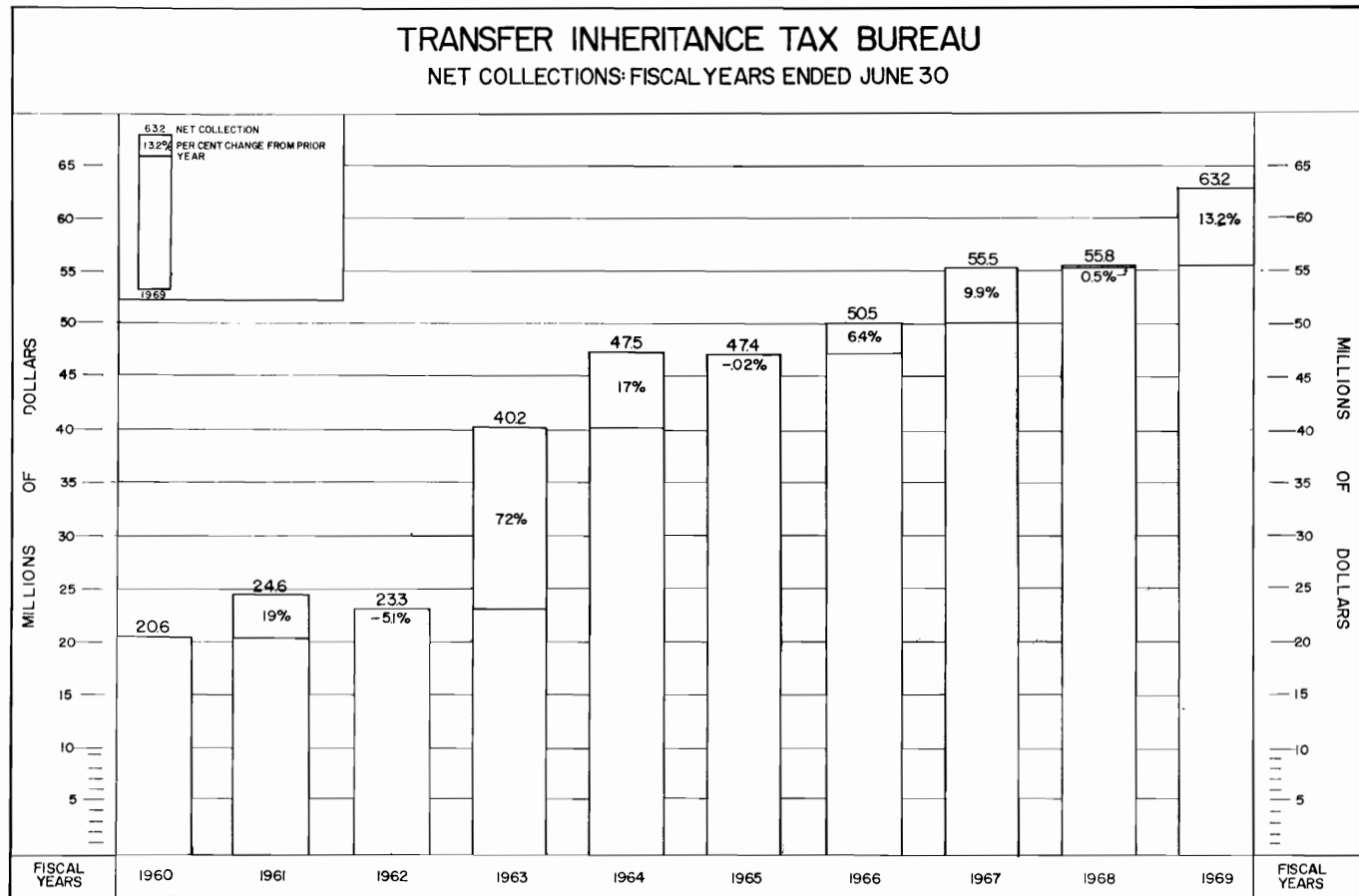
- TRANSFER INHERITANCE TAX
- ESTATE TAX

Total Bureau Collections: \$63,176,252.93

Bureau Costs:

Salaries	\$ 1,356,070.17
Materials and Supplies	14,296.00
Services Other Than Personal	73,096.56
Other	11,538.79
Total	\$ 1,455,001.52

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TAX: TRANSFER INHERITANCE TAX**Citation**

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

Description

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

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

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

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

Amounts of Exemptions:

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

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

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

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

Definitions of Beneficiary Classes

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

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

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

CLASS D Every other transferee, distributee or beneficiary.

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

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

Collections*

	1967	1968	1969
Inheritance Taxes			
Resident decedents	\$57,031,270.84	\$57,828,370.34	\$65,974,802.31
Foreign decedents	274,914.07	351,152.44	443,926.80
Subtotal	\$57,306,184.91	\$58,179,522.78	\$66,418,729.11
Estate Tax			
Resident decedents	*634,536.99	*513,649.11	*565,688.96
Gross total	\$57,940,721.90	\$58,693,171.89	\$66,984,418.07
Refunds to estates**	2,438,672.22	2,902,680.65	3,808,165.14
Net total	\$55,502,049.68	\$55,790,491.24	\$63,176,252.93

Disposition of Revenues

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

1967	1968	1969
\$2,339,601.52	\$2,446,883.02	\$3,078,455.75

The remainder is for State use.

TAX: ESTATE TAX**Citation**

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

Description

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

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

** Allocation of Refunds: 1967: Inheritance, \$2,435,067.07, Estate, \$3,605.15; 1968: Inheritance, \$2,899,835.87; Estate \$2,844.78, 1969: Inheritance, \$3,808,058.90; Estate, \$106.24.

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

Collections*

<i>1967</i>	<i>1968</i>	<i>1969</i>
\$634,536.99	\$513,649.11	\$565,688.96

Disposition of Revenues

All revenues are for State use.

Collection, Enforcement, Policing Procedures

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

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

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

* Also, see page 182.

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

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

Historical Development

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

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

* Before refunds to estates.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

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

CIGARETTE TAX

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

	Tax payable: Cigarette taxes are prepaid: Distributors must purchase decalcomania cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (c. 65, P. L. 1948 as amended.)
20th day of each month. (On or before.)	Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (c. 65, P. L. 1948 as amended.)
	Miscellaneous report: Wholesale Dealers, Retail Dealers, Manufacturers and Manufacturers Representatives must submit special reports on such dates and containing such information as the Director may prescribe. (c. 65, P. L. 1948 as amended.)
March 31.	Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (c. 65, P. L. 1948 as amended.)
March 31.	Wholesale, retail, consumers', manufacturers and manufacturer's representative licenses: Expire on March 31 of each year. Fee for Wholesale Dealer's license \$200.00, Retail Dealers license (over-the-counter) \$5.00, Vending Machine license \$1.00 per machine, consumer's license \$1.00, Manufacturer's license \$10.00, Manufacturer's Representative license \$5.00. (c. 65, P. L. 1948 as amended.)
No time limit prescribed.	Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

BUSINESS PERSONAL PROPERTY TAX

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

CORPORATION BUSINESS TAX

January 1.	Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayers' property and franchises on and after January 1 of the year next succeeding the year in which it is due and payable. (N. J. S. A. 54:10A-16.)
First Monday in January. (On or before.)	Delinquent corporations voided: Director shall report to the Governor the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)
January 15	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during September. (N. J. S. A. 54:10A-15.)
February 15	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during October. (N. J. S. A. 54:10A-15.)
March 15	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during November. (N. J. S. A. 54:10A-15.)
April 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis. (N. J. S. A. 54:10A-15.) Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)
May 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-15.)
June 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (N. J. S. A. 54:10A-15.)
July 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-15.)

August 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-15.)
September 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-15.)
October 15. (On or before.)	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-15.)
November 15	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during July. (N. J. S. A. 54:10A-15.)
December 1. (On or before.)	Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)
December 15	Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during August. (N. J. S. A. 54:10A-15.)
Within three months.	Appeal to Division of Tax Appeals: Taxpayers subject to tax under N. J. S. A. 54:10A-1, etc., may within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A-19.2 (a).)
After three months' delinquency.	Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

November 1. (On or before.)	Determination of distribution to counties and municipalities: On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N.J.S.A. 54:10B-24.)
November 10. (On or before.)	Director to transmit warrant upon State Treasury: On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N.J.S.A. 54:10B-24.)
December 1. (On or before.)	Revocation of authority of foreign corporation for failure to pay tax: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N.J.S.A. 54:10B-20.)
December 31.	Balance sheet date: For the purpose of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N.J.S.A. 54:10B-2(d), 3.)
After three months' delinquency.	Injunction upon failure to pay tax: Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N.J.S.A. 54:10B-19.)
January 1.	Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayer's property and franchises on and after January 1 of the year in which it is due and payable. (N.J.S.A. 54:10B-16.)
April 15. (On or before.)	Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (N.J.S.A. 54:10B-14.) Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (N.J.S.A. 54:10B-15.)

INSURANCE PREMIUMS TAX

March 1.

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

March 1.

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

March 1.
(On or before.)

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

March 1.
(On or before.)

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

March 1.
(On or before.)

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

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

EMERGENCY TRANSPORTATION TAX

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

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

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

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

UNINCORPORATED BUSINESS TAX

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

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

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 148-153.)

Year Previous to Tax Year.

January 1.

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

January 30.

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

April 1.
(On or before.)

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

April 10. (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate: Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (N.J.S.A. 54:4-2.27.)
September 1. (On or before.)	Tangible business personal property returns of telephone, telegraph and messenger systems filed: On or before September 1, of the pretax year and thereafter, owners of tangible personal property used in business of telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48.)
October 1.	Valuation date of real property: Assessors shall determine the assessed value of real property as of October 1, of the pretax year. (N.J.S.A. 54:4-23.)
October 1.	Prerequisites for veterans' tax deduction must exist: Assessor must determine whether claimant for veterans' tax deduction establishes that on October 1 of pretax year, claimant held honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (N.J.S.A. 54:4-8.15.)
October 1. (*Note.)	Prerequisites for senior citizens' tax deduction must exist: Assessor must determine whether claimant for senior citizens' tax deduction establishes that on October 1 of pretax year; claimant had legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (N.J.S.A. 54:4-8.44.)
October 1. (On or before.)	File initial application for exemption of certain water supply and sewerage disposal facilities: Application for water supply and sewerage disposal facilities exemption must be filed with the assessor. (N.J.S.A. 54:4-3.61.)
October 1. (On or before.)	File application for exemption of blast or radiation fallout shelter with assessor: Application for blast or radiation fallout shelter exemption must be filed with assessor. (N.J.S.A. 54:4-3.50.)

October 1.
(On or before.)

File application for valuation of land as farmland: Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (N.J.S.A. 54:4-23.13.)

November 1.
(On or before.)

Assessor obtain initial statement or further statement for exemption: Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (N.J.S.A. 54:4-4.4.)

December 1.
(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. (N.J.S.A. 54:4-64.)

December 10.
(On or before.)

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

December 15.
(Not later than.)

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

December 31.
(On or before.)

Application for veteran's (or veteran's widow's) tax deduction: Proper application must be timely filed; fileable any time in pretax year with assessor or any time in tax year with collector. (N.J.S.A. 54:4-8.13.)

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

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

Tax Year: (See Note 1.)

- January 1.
(Prior to.) **Director's certification to municipalities of apportionment of public utility property:** Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)
- January 1.
(Before.)
(Note 2.) **Real property sold or improved after October 1 and before January 1:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19..." (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (N.J.S.A. 54:4-63.2.)

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

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

- January 1. **Real property taxes a lien:** All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (N.J.S.A. 54:5-6.)
- January 1. **Collectors report and pay collections to municipality:** Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (N.J.S.A. 54:4-73.)
- January 10.
(Before.) **Notify assessor of material depreciation of structure between October 1 and January 1:** When a structure is materially depreciated between October 1 and January 1, the assessor upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (N.J.S.A. 54:4-35.1.)
- January 10.
(On or before.) **Assessor file with county board of taxation copy of Initial Statement and Further Statement:** Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (N.J.S.A. 54:4-4.4.)
- January 10.
(On or before.) **Banks to file bank stock tax report with county board of taxation:** Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. Such statements must also be filed in each county where bank has branch office or offices. (N.J.S.A. 54:9-5.)
- January 10. **Assessment lists and duplicates filed with county board of taxation:** Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (N.J.S.A. 54:4-35.)
- January 25. **County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse:** A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting February 1. (N.J.S.A. 54:3-17.)
- February 1. **County boards of taxation meet to equalize assessments between taxing districts:** County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (N.J.S.A. 54:3-18.)
- February 1. **First installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- February 1.
(On or before.)
(*Note.) **Annual statement by senior citizens:** Deduction once approved and allowed continues so long as claimant remains eligible provided claimant files with collector and in time proper annual statement evidencing continued compliance with all income and other requirements. (N.J.S.A. 54:4-8.45; 54:4-8.44a.)

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

February 15.	First installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (N.J.S.A. 54:4-74.)
March 1. (On or before.)	School district to certify to the county board of taxation the amount appropriated for school purposes. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor: The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (N.J.S.A. 54:4-45; N.J.S.A. 18:7-79.)
March 1. (On or before.)	Bank stock tax to be determined by county boards of taxation: Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (N.J.S.A. 54:9-9.)
First Monday in March. (On or before.)	Apportionment of valuations of franchise taxes collected from public utilities may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (N.J.S.A. 54:30A-57.)
March 10. (Before.)	County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (N.J.S.A. 54:3-18.)
March 10. (After.)	County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (N.J.S.A. 54:3-19.)
March 15. (On or before.)	Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (N.J.S.A. 54:1-29.)
April 1. (Before.)	Municipal and county budget requirements to be certified to county board of taxation: The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (N.J.S.A. 54:4-41 and 42.)
April 1. (On or before.)	County boards of taxation to certify general tax rates: Each county board of taxation is to certify the general tax rate in each taxing district in the county.

April 10. (On or before.)	Table of aggregates to be completed by county board of taxation: The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to railroad property. (N.J.S.A. 54:4-52.)
April 13. (Before.)	Table of aggregates to be transmitted to the county treasurer: Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (N.J.S.A. 54:4-52.)
May 1. (On or before.)	Completed duplicates to be delivered to collectors by county board of taxation: The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (N.J.S.A. 54:4-55.)
May 1.	Second installment of real and tangible personal property tax due: (N.J.S.A. 54:4-66.)
May 6. (On or before.) (Note 3.)	Director certifies to municipal tax collectors the apportioned utility franchise tax: Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (N.J.S.A. 54:30A-62.)
May 11. (On or before.) (Note 3.)	Municipal collectors to bill franchise taxes to utility companies: Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)
May 15.	Second installment of county tax due county by each municipality: The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (N.J.S.A. 54:4-74.)
Third Monday in May. (On or before.)	Railroad property tax appeals to be filed: Any taxpayer, desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A-31.)
Third Monday in May. (On or before.)	Municipalities may file appeals concerning railroad property tax: The authorities of any taxing district desiring to contest the validity or amount of the railroad assessment on any additions or withdrawals of railroad property may appeal to the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A-24.3.)

Note 3.—This is not a definite date.

- June 1.**
(Before.) **Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and certain tangible business personal property at least two months before the third installment of taxes falls due (August 1). (N.J.S.A. 54:4-64.)
- June 1.** **One-half of bank stock tax due and payable to county treasurer:** (N.J.S.A. 54:9-11.)
- June 5.**
(On or before.)
(Note 3.) **Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (N.J.S.A. 54:30A-24; N.J.S.A. 54:30A-62.)
- June 6.**
(On or before.)
(Note 3.) **Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (N.J.S.A. 54:30A-62.)
- June 11.**
(On or before.)
(Note 3.) **Municipal collectors to bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (N.J.S.A. 54:30A-62.)
- Second Monday in June.**
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16.)
- June 15.** **Franchise tax due and payable:** The full amount of franchise tax assessed by the commissioner (Director, Division of Taxation) is due and payable. (N.J.S.A. 54:29A-46.)
- June 30.**
(After.) **Inheritance taxes refunded to counties:** After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (N.J.S.A. 54:33-10.)
- July 6.**
(On or before.)
(Note 3.) **Utility gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (N.J.S.A. 54:30A-62.)
- Ten days before second Tuesday in July.** **Director shall prepare, mail and post state equalization table:** The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon. (Second Tuesday in July.) (N.J.S.A. 54:1-33.)

Note 3.—This is not a definite date.

- Second Tuesday in July.** **Hearing before Director on state equalization table:** The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (N.J.S.A. 54:1-34.)
- After the second Tuesday in July.** **State abstract of ratables to be completed and copies transmitted by Director:** The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (N.J.S.A. 54:1-35.)
- August 1.** **Third installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- August 15.** **Third installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (N.J.S.A. 54:4-74.)
- August 15. (On or before.)** **Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (N.J.S.A. 54:3-21.)
- August 25.** **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards of Tax Appeals. (N.J.S.A. 54:2-38.)
- September 1.** **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A-62.)
- September 10. (Before.)** **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (N.J.S.A. 54:2-37.)
- October 1. (On or before.)** **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (N.J.S.A. 54:1-35.1 et seq.)

- October 1. **Real property sold or improved between January 1 and October:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . ." which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (N.J.S.A. 54:4-63.3.)
- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (N.J.S.A. 54:4-63.5.)
- October 1. **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (N.J.S.A. 54:4-63.17.)
- October 10.
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.5.)
- October 10.
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.17.)
- October 25.
(On or before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4-63.7.)

- October 25.
(Before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4-63.19.)
- November 1.
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of ratables is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (N.J.S.A. 54:2-38.)
- November 1. **Fourth installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (N.J.S.A. 54:4-63.8.)
- November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October 1 of that year. When the judgment of the county board of taxation is rendered subsequent to October 1 and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January 1 of the year in which the judgment of the county board of taxation shall be rendered. (N.J.S.A. 54:4-63.20.)
- November 1.
(After.) **Collector to enforce collection of personal taxes:** The collector shall after the date when the last installment of the taxes for the year are due and delinquent enforce the payment of all taxes on personal property by distress and sale of any goods and chattels of the delinquent in the state (N.J.S.A. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or imprisonment for default in payment of taxes on real estate. (N.J.S.A. 54:4-79.)
- November 1.
(On or before.) **The Director shall determine and classify all real property used for railroad purposes in this State:** The Director shall determine the true value as of the preceding January 1, of all Class II property used for railroad purposes in this State. (N.J.S.A. 54:4-29A-17.)

- November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (N.J.S.A. 54:4-74.)
- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (N.J.S.A. 54:3-26.)
- December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (N.J.S.A. 54:4-63.11.)
- December 1.
(On or before.) **Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (N.J.S.A. 54:4-63.23.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A-62.)
- December 1. **One-half of bank stock tax due and payable to county treasurer.** (N.J.S.A. 54:9-11.)
- December 1. **Class II Railroad property tax due and payable:** The full amount of the Class II property tax due and payable to the State Treasurer. (N.J.S.A. 54:29A-46.)
- December 10.
(On or before.) **State aid pursuant to railroad tax law payable to municipalities:** State aid pursuant to railroad tax law shall be paid to collector or other proper officer of each municipality entitled thereto by the State Treasurer, on warrant of the Director of the Division of Budget and Accounting. (N.J.S.A. 54:29A-24.4.)
- December 15.
(Not later than.) **Delivery of statement to municipality concerning state aid payable in following year:** The commissioner (Director, Division of Taxation) shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (N.J.S.A. 54:29A-24.5.)
- December 15.
(On or before.) **Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations:** Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (N.J.S.A. 54:2-39.)

- December 31.**
(Not later than.) **Filing or allowance of application for veterans or senior citizens tax deduction:** No application for a tax deduction for any tax year shall be filed with, or allowed by, any assessor, collector or governing body after December 31 of such year. (N.J.S.A. 54:4-8.13.)
- 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.) (N.J.S.A. 54:4-63.11.)
- January 10.**
(Not later than.) **Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid:** Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (N.J.S.A. 54:1-35.4.)
- January 15.**
(On or before.) **Collector to file with county board of taxation list of veterans' tax deduction:** Collector shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4-8.14.)
- February 2.** **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation. (January 2.) (N.J.S.A. 54:4-63.11.)
- February 15.** **County taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (N.J.S.A. 54:4-63.10; N.J.S.A. 54:4-63.22.)
- March 1.**
(On or before.) **Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (N.J.S.A. 54:4-91.)
- March 1.** **Lien results if posted senior citizens tax deduction revoked for income or other reasons remains unpaid:** Where tax-deduction-credit has been granted to senior citizen and is subsequently revoked for income or other reasons and remains unpaid, same becomes delinquent, a lien and a personal debt on March 1 date. (N.J.S.A. 54:4-8.44a.)

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

**SUMMARY
LOCAL PROPERTY TAX CALENDAR
ASSESSOR**

**SEE
PAGE**

	Year Previous to Tax Year.	
January 1	Listing date for tangible personal property used in business by telephone, telegraph and messenger systems, January 1, 1967 for the tax year 1968	134
January 30	Payments in lieu of taxes made by the non-profit urban renewal corporations	134
September 1	Returns due on tangible business personal property of telephone, telegraph and messenger systems on or before September 1, 1967 for the tax year 1968, et seq.	135
October 1	Valuation date of real property for ensuing tax year ...	135
October 1	Prerequisites for Veterans' Tax Deduction must exist ..	135
October 1	Prerequisites for Senior Citizens' Tax Deduction must exist	135
October 1 (On or before.)	File application for exemption of blast or radiation fallout shelter with assessor	135
October 1 (On or before.)	File application for valuation of land under provisions of "Farmland Assessment Act of 1964"	136
October 1	File application for exemption of certain water supply and sewerage disposal facilities	135
November 1 (On or before.)	Obtain Initial Statement or Further Statement for Exemption	136
December 31 (On or before.)	Application for Veterans' Tax Deduction must be filed with assessor	136
December 31 (On or before.)	Claimant files application for Senior Citizens' Tax Deduction with assessor (after such date and to December 31 of tax year, claimant files with collector	137
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal advertisement	137
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	137
January 10 (Before.)	Assessor to be notified of material depreciation of structure between October 1 and January 1	138
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	138
January 10	Assessment Lists and Duplicates filed with County Board of Taxation	138

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 ..	139
Second Monday in June (On or before.)	Reports of local assessors. If required by Director, Division of Taxation shall report valuation of R. R. property not used for railroad purposes	141
October 1	Real property sold or improved between January 1 and October 1	143
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	143
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	143

COLLECTOR**Year Previous to Tax Year.**

December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	136
December 15 (Not later than.)	The Director delivers statement of State aid payable for the following year to municipalities pursuant to provisions of railroad tax law	136

Tax Year.

January 1	Real property taxes a lien	138
January 1	Report and pay collections to municipality	138
February 1	First installment of real and tangible personal property tax due	138
February 1	Post-Tax Year Statements to be filed by Senior Citizen Claimants granted deductions in prior tax year	138
May 1	Second installment of real and tangible personal property tax due	140
May 11 (On or before.)	Bill franchise taxes to utility companies	140
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	141
June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	141
June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	141
June 11 (On or before.)	Bill gross receipts taxes to utility companies	141
June 15	Franchise taxes due	141
July 6 (On or before.)	Utility gross receipts tax due municipalities (first payment)	141

		SEE PAGE
August 1	Third installment of real and tangible personal property tax due	142
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	142
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	143
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	143
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	143
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	144
November 1	Fourth installment of real and tangible personal property tax due	144
November 1	Added assessment taxes payable	144
November 1	Omitted property assessment taxes payable	144
November 1 (After.)	Enforce collection of personal taxes	144
December 1	Franchise and gross receipts taxes due municipalities (third payment)	145
December 1	Class II railroad property tax payable	145
December 10 (On or before.)	State aid pursuant to railroad tax law payable to municipalities	145
December 15 (Not later than.)	Railroad tax receipts paid to municipalities by commissioner (Director, Division of Taxation)	145
December 31	Final date for filing application for, and for approval and grant of Veteran's (and Veteran's Widow's) Tax Deduction for current tax year	146
December 31	Final date for filing application for, and for approval and grant of Senior Citizen's Tax Deduction for current tax year	146
	Year Following Tax Year.	
January 15 (On or before.)	File list of Veterans' Tax Deduction granted during prior year with county board of taxation	146
March 1 (On or before.)	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district	146
March 1	Senior Citizens posted deductions revoked for Annual Statement, income or other reasons become delinquent and a lien and debt if unpaid	146
May 1 (On or before.)	List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body	147
June 30 (On or before.)	Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are, in fact, uncollectible	147
July 1 (After.)	Sale of property to enforce delinquent tax lien	147

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	134
April 10 (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property	135

Tax Year.

January 10 (On or before.)	Banks to file bank stock tax reports	138
January 25	Mail copy of equalization table to assessor and post copy at the courthouse	138
February 1	Meet to equalize assessments between taxing districts..	138
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	139
March 1 (On or before.)	Bank stock tax to be determined	139
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	139
March 10 (After.)	Send copy of equalization table to Director, Division of Taxation, et al.	139
April 1 (On or before.)	Certify general tax rates	139
April 10 (On or before.)	Table of aggregates to be completed	140
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	140
May 1 (On or before.)	Completed duplicates to be delivered to collectors	140
June 1	One-half bank stock tax due	141
June 30	Inheritance taxes refunded to counties	141
October 10 (On or before.)	Added assessment duplicates to be delivered to collec- tors	143
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	143
November 15	Determine all appeals from assessed valuation	145
December 1 (On or before.)	Appeals from added assessments to county boards of taxation	145
December 1	One-half bank stock tax due	145
Year Following Tax Year.		
January 2	Appeals from Added Assessments heard by this date ..	146

DIVISION OF TAX APPEALS**Tax Year.**

September 10 (Before.)	Complete review of County equalization tables	142
November 1 (Before.)	Review of State equalization table to be completed	144
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	145
December 15 (On or before.)	Taxpayers and taxing districts may appeal to the Divi- sion of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations	145

Year Following Tax Year.

January 10 (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed	146
February 2	Appeals from Added Assessments	146

DIRECTOR OF TAXATION**Year Previous to Tax Year.**

October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	142
December 10 (On or before.)	Certifies to County Boards of Taxation true value of railroad property and any adjustments in base value in each municipality	136
December 15 (Not later than.)	Delivers statement to municipalities of amount of State Aid payable for following year	136

Tax Year.

January 1 (Prior to.)	Certification to municipalities of apportionment of Pub- lic Utility Property	137
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	139
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	140
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	141
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	141
Second Tuesday in July	Hearing before Director on State equalization table	142
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	142
August 25	State equalization table completed	142

MUNICIPALITY**Tax Year.**

Third Monday in May (On or before.)	Taxpayers may file complaint for review of Director's valuations of railroad property	140
Third Monday in May (On or before.)	Municipalities may file appeals concerning railroad property tax	140
February 15	First installment of County Tax due county	139
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Divi- sion of Tax Appeals	139
April 1 (Before.)	Municipal and county budget requirements to be certi- fied to county boards	139
May 15	Second installment of county tax due county by each municipality	140
August 15	Third installment of county tax due	142
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation	142
Ten days after October 1 (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 10 days after the promul- gation of the Table on or before October 1	142
November 1 (On or before.)	Determines and classifies real property used for railroad purposes in this State and determines true value as of preceding January 1 of Class II railroad property	144
November 15	Fourth installment of county tax due county by each municipality	145
December 1 (On or before.)	Appeals from added assessments to county boards of taxation	145
December 1 (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury ..	145
December 10 (On or before.)	State Aid pursuant to railroad tax law payable to municipalities	145
December 15 (On or before.)	Taxpayers and taxing districts may appeal to the Divi- sion of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations	145

Year Following Tax Year.

February 15	County taxes on added assessments and omitted prop- erty assessments payable	146
June 30 (On or before.)	Governing body of taxing district to cancel uncollect- ible tax assessments.....	147

MOTOR FUELS TAX BUREAU

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

OUTDOOR ADVERTISING

March 15.
(On or before.)

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

March 15.
(On or before.)

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

PUBLIC UTILITY TAX**FRANCHISE AND GROSS RECEIPTS TAX****Year Preceding Year in Which Taxes Are Payable.**

July 1.

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

September 1.
(On or before.)

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

January 1.
(Prior to.)

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

Year in Which Taxes are Payable.

February 1.

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

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

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

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

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

- January 1. **Property valuations:** Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; P. L. 1964, c. 251, sec. 6; P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A-17.)
- March 1.
(On or before.) **Property report:** Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44.)
- Second Monday
of June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16.)
- November 1.
(On or before.) **Valuations to be fixed:** The Director, Division of Taxation, to determine true value of Class II property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; P. L. 1964, c. 251, sec. 6; P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A-17.)
- November 10.
(Not later than.) **Statement of valuations to taxpayer:** The Director, Division of Taxation, shall deliver a detailed statement of Class II property valuations to each taxpayer. (P. L. 1966, c. 139, sec. 4; N.J.S.A. 54:29A-17.)
- December 1.
(Prior to.) **Taxpayer may confer with Director concerning valuations:** Any taxpayer may inspect the Director's valuations and confer with the Director concerning these valuations. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A-18.1.)

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

Year in Which Taxes Are Payable

January 1.	Property tax lien date: Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54.)
January 1.	Franchise tax lien date: Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54.)
April 1. (On or before.)	Operating income reports to be filed: Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44.)
Third Monday of May. (On or before.)	Appeal of property tax assessments to Division of Tax Appeals: Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; P. L. 1942, c. 337, sec. 6; P. L. 1966, c. 139, secs. 13 and 21d; N.J.S.A. 54:29A-24:3 and N.J.S.A. 54:29A-31.)

Third Monday of May.	Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33.)
June 1. (On or before.)	Franchise tax assessment date: The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; P. L. 1942, c. 169, sec. 2; P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-15.)
June 1. (After.)	Franchise tax certified to the Director, Division of Budget and Accounting: The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, sec. 22; P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A-22.)
June 10. (On or before.)	Franchise tax bills to taxpayers: The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; P. L. 1964, c. 251, sec. 7; P. L. 1966, c. 139, sec. 7; N.J.S.A. 54:29A-21.)
June 15.	Due date franchise tax: Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; P. L. 1966, c. 139, sec. 18; N.J.S.A. 54:29A-46.)
First Tuesday of September. (On or before.)	Appeals of franchise tax to Division of Tax Appeals: Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; P. L. 1942, c. 337, sec. 6; P. L. 1966, c. 139, sec. 13; N.J.S.A. 54:29A-31.)
First Tuesday of September.	Division of Tax Appeals to fix date for hearing: The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33.)
November 1. (On or before.)	Hearings concluded: The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34.)
November 5 to 10.	Determination by Division of Tax Appeals certified to the Director, Division of Taxation: The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and N.J.S.A. 54:29A-35.)

- December 1. **Due date property tax:** Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; P. L. 1966, c. 139, sec. 18; N.J.S.A. 54:29A-46.)
- December 10.
(On or before.) **Payments of State aid shall be made:** The State Treasurer shall pay State aid to collector or proper officer of each municipality entitled to State aid under railroad tax law. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)

SALES TAX

- 28th day of
January, April,
July, and
October.
(On or before.) **Quarterly Returns:** All vendors are required to file Quarterly Returns with the Sales Tax Bureau on or before the 28th day of January, April, July and October. Penalty for late payment is five percent of the tax due, plus interest at the rate of one percent of such tax per month excepting the First month after such return or tax was due.
- 28th day of the
month following
the first two
months of each
quarter.
(On or before.) **Monthly Remittance Statement:** In addition to filing the Quarterly Return, a vendor whose sales and use tax liability exceeds One Hundred (\$100) Dollars for either of the first two months of any quarter must file a Monthly Remittance Statement (Form ST-51) with the Sales Tax Bureau for each month (of those first two months of any quarter) in which his liability exceeds \$100, and must remit therewith the tax due for that month by 28th day of the following month. The balance of his quarterly liability must accompany his Quarterly Return.

DEPARTMENT OF THE TREASURY

DIVISION OF TAX APPEALS*

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

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

Carmine F. Savino, Jr., *Judge*, Lyndhurst.....Term Expires June 30, 1971

Inez M. Stanziale, *Judge*, Newark.....Term Expires June 30, 1971

Charles W. Convery, *Judge*, Paterson.....Term Expires June 30, 1972

William C. Gotshalk, *Judge*, Camden.....Term Expires June 30, 1973

Harry A. Walsh, *Judge*, Trenton.....Term Expires June 30, 1973

Kenneth D. McPherson, *Secretary*.

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

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Charles E. Halliwell ('60), Harry Brown ('71).
Secretary: John Jacobs, Guarantee Trust Building, Atlantic City, N. J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: Benjamin Green ('73), Robert J. Inglima ('72), Samuel P. Bartoletta ('69), Bernard Stracher ('71), Arthur Minuskin ('72).
Secretary: Dante Leodori, New Court House Wing, 2nd floor, Room 205, Hackensack, N. J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

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

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('71), M. Leroy Cobbin ('70), J. John Gasparre ('69).
Secretary: Harold F. Walters, Court House, 7th Floor, Camden, N. J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('70), Henry Silling ('71), Paul F. McDonald ('69).
Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N. J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('69), Ralph A. Brandt ('71), Herbert Roselle, Jr. ('70).
Secretary: Keron D. Chance, Court House, Bridgeton, N. J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: Fred W. Federici, Jr. ('70), Herman Gering ('74), Joseph C. Glavin ('71), Francis A. Byrne ('72), Fred Corrado ('73).
Secretary: Joseph Solimine, 110 South Grove St., East Orange, N. J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('70), Joseph Minotty ('71), Neil Dempsey ('72).
Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: John P. Botti ('74), John F. Wilkens ('63), Carl A. Ruhlmann ('65), John J. Barry ('72), Gerald F. Brill ('71).
Acting Secretary: Miss Madeleine Nagle, Hudson County Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: William H. Kinney ('70), Clarence C. Blazure ('69), Theodore H. Schroeder ('71).
Secretary: Vincent J. McGuire, P. O. Box 282, Flemington, N. J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: Mrs. Helen M. Stephen ('69), J. Russell Smith ('71), Joseph M. Pierson ('70).
Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J. 08608.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('72), John F. Fitzpatrick ('67), A. Clayton Hollender ('71).
Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul J. Kiernan, Jr. ('69), Frederick Freibott ('70), Hugh B. Meehan ('71).
Secretary: John Ferruggiaro, Hall of Records, Freehold, N. J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: George Korpita, Jr. ('71), Thomas Hillery ('72), Arthur D. Krauser ('70).
Secretary: Fred C. McCoy, Court House, Morristown, N. J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('69), Mrs. Georgian Kolber ('70), Ruben D. Silverman ('68).
Secretary: J. Chester Holman, Court House, Toms River, N. J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('70), Joseph Matzner ('68), Mrs. Helen C. Rodgers ('69).
Secretary: James J. Murner, Jr., Court House Annex, Paterson, N. J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('69), Henry D. Young ('70), Herbert O. Wegner ('71).
Secretary: Leon C. Robbins, Court House, 92 Market St., Salem, N. J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: H. Edward Gabler ('72), Frank E. MacDonald ('70), James A. Flynn ('71).
Secretary: Lewis J. Gray, County Administration Building, Somerville, N. J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: Jacob Blakeslee ('70), Donald Richard ('71), Charles P. Childs ('71).
Secretary: Benjamin Jager, County Park Building, Newton, N. J. 07860.

UNION COUNTY BOARD OF TAXATION

President: H. Roy Wheeler ('70), Lawrence M. Wolf ('71).
Secretary: Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J. 07202.

WARREN COUNTY BOARD OF TAXATION

President: Lester J. Toth ('71), Owen R. Lyons ('69), Nelson J. Becci ('70).
Secretary: Frederick G. Sundheim, Court House, Belvidere, N. J. 07823.

ASSESSORS AND COLLECTORS IN NEW JERSEY

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ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon ... George F. Gillespie, Absecon Harvey T. Staake, Jr., Absecon	Mrs. Mildred D. Murphy, Absecon.
Atlantic City	William G. Ferry, Pres., Atlantic City .. Edmund J. Seidenburg, Atlantic City .. Paul J. Longo, Atlantic City	John J. Sweeney, Atlantic City.
Brigantine City	William M. Cooper, Jr., Sec., Brigantine .. R. Kenneth Gwaltney, Brigantine William Hipple, Brigantine	J. Edward Bridgehouse, Brigantine.
Buena Bor.	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp. ..	Cosmo Leone, Buena Vista	Peter Micheletti, Richland.
Corbin City	Romuald J. Kulesza, R. D., Woodbine ..	Mrs. Gladys E. Pelliqrini, Woodbine.
Egg Harbor City ...	Adolph H. Joseph, Sec., Egg Harbor City .. William H. Reeser, Pres., Egg Harbor .. City .. Louis W. Bauer, Vice-Pres., Egg Harbor .. City	Adolfe Josephs, Egg Harbor City.
Egg Harbor Twp. ...	William F. Roeske, Chm., Cardiff Elbert B. Lee, Mays Landing	Bernard M. Murphy, Linwood.
Estell Manor City ...	Theodore W. Netolicka, Sec., Dorothy .. Joseph Nicolosi, Estell Manor .. Genaro Sessna, Estell Manor	Fred W. Mitchell, Estell Manor.
Folsom Boro.	Joseph D. Ingemi, Hammonton	Frank E. Byrnes, Williamstown.
Galloway Twp.	Charles R. Braun, Cologne	John P. Dermanoski, Cologne.
Hamilton Twp.	Mrs. Alberta Scates, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town ...	Warren N. Murphy, Sec., Hammonton .. Samuel J. Cappuccio, Pres., Hammonton .. Michael L. Rubertron, Hammonton	Ralph M. Palmieri, Hammonton.
Linwood City	Stanley Gandy, Pres., Linwood .. Howard L. Eager, Linwood .. Ackley O. Elmer, II, Somers Point	Mrs. Jennie Bruce, Linwood.
Longport Bor.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate Jeffry Wolf, Margate .. John Murtland, Margate	G. Roland Brown, Margate.
Mullica Twp.	Mrs. Dorothea W. Arnold, Hammonton ..	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield .. Frederick W. Mitchell, Northfield Harry F. Waters, Northfield	Richard E. Squires, Northfield.
Pleasantville City ...	Richard E. Squires, Northfield .. Ackley O. Elmer, II, Pleasantville Harvey R. Gale, Pleasantville	Raymond J. Beckman, Jr., Pleasantville.
Port Republic City ...	Cornelius Garrison, Sr., Sec., Port .. Republic .. Cornelius Garrison, Jr., Pres., Port .. Republic .. George F. Huntley, Vice-Pres., Port .. Republic	Mrs. Sara E. Garrison, Port Republic.
Somers Point City ...	William S. Hartley, Sec., Somers Point .. Douglas Somers, Somers Point .. Walter J. Friedrichs, Somers Point	Harry Smith, Somers Point.
Ventnor City	Ackley O. Elmer, II, Ventnor	Owen Kertland, Ventnor City.
Weymouth Twp.	Bernard Netolicka, Dorothy	Mrs. Amelia Messina, Belcoville.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

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

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

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

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

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

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

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Louis R. Kirby, Sec., Audubon	Rudolph K. Creyaufmiller, Jr., Audubon.
	Elwood L. Bigler, Sr., Audubon	
	Charles W. Arthur, Audubon	
Audubon Park Bor.	Ernest Rarola, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Haddonfield	Thomas M. Redanauer, Barrington.
	Joseph C. Coruzzi, Haddonfield	
	Earl J. Housekneche, Haddonfield	
Bellmawr Bor.	Carman R. Caprice, Bellmawr	Joseph F. Murray, Bellmawr.
Berlin Bor.	Lewis P. Orchard, Berlin	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp.	Renato Rolfi, W. Berlin	Richard F. McCarthy, Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn	Joseph J. Cerrone, Brooklawn.
	Herman J. vander Straeten, Brooklawn ..	
Camden City	Patrick T. Corbett, Camden	Thomas A. Quattrochi, Camden.
Cherry Hill Twp.	Harry A. Louderback, Cherry Hill	John J. Zarroli, Cherry Hill.
Chesilhurst Bor.	Victor G. Butler, Chesilhurst	William R. Lancaster, Waterford.
Clementon Bor.	Roy Pratt, Sec., Clementon	Mrs. Kathryn Stiles, Clementon.
	John A. Snape, Clementon	
	Alfred J. Zardus, Clementon	
Collingswood Bor.	Raymond F. Beck, Pres., Collingswood ..	Mrs. F. Adelaide Spear, Collingswood.
	Walter Young, Collingswood	
Gibbsboro Bor.	Willis S. Tinney, Jr., Gibbsboro	Mrs. Catherine Brushman, Gibbsboro.
Gloucester City	Luke S. McKenna, Sec., Gloucester	Francis J. Gorman, Gloucester.
	William F. James, Gloucester	
	Louis A. Kelly, Gloucester	
Gloucester Twp.	William J. Davenport, Sec., Blackwood ..	Charles Mellon, Blackwood.
	Frank F. Simiriglia, Blackwood	
	Edward J. Tuzs, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont	Mary Smith, Collingswood.
	Elmer J. Morgan, Collingswood	
	Michael R. Scian, Collingswood	
Haddonfield Bor.	Wallace L. Root, Sec., Haddonfield	Paul N. Jepson, Haddonfield.
	Charles H. Fisher, Haddonfield	
Haddon Heights Bor.	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	Arthur S. Potter, Hi-Nella	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor.	Albert C. Stack, Jr., Laurel Springs	Charles A. Descamps, Laurel Springs.
Lawnside Bor.	William T. Lamb, Sec., Lawnside	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Sharon Springer, Lindenwold.
Magnolia Bor.	Peter Pilenas, Jr., Magnolia	Mrs. Barbara Gorman, Magnolia.
	James L. Nack, Magnolia	
	George F. Stoddart, Magnolia	
Merchantville Bor.	T. Carlyle Stephen, Merchantville	Ben F. Lerch, Merchantville.

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

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

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

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

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

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield Town	Francis X. Murray, Bloomfield	Horace Heaton, Bloomfield.
Caldwell Bor.	Horace V. Terhune, Caldwell	George W. Van Der Decker, Caldwell.
Cedar Grove Twp.	George J. Fiore, Cedar Grove	Mrs. Jean Petersen, Cedar Grove.
East Orange City	Robert E. Ebert, East Orange	James J. Callahan, East Orange.
Essex Fells Bor.	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Fairfield Bor.	Charles G. Schmitz, Fairfield	John Jorgensen, Fairfield.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	Stephen C. Berry, Glen Ridge.
Irvington Town	Myron M. Leski, Chm., Irvington Peter Smith, Clk., Irvington William J. Ziegele, Irvington	Richard Hildebrand, Irvington.
Livingston Twp.	Thomas B. Cannon, Jr., Livingston	Lawrence R. Traver, Livingston.
Maplewood Twp.	Miss Marie A. Burkhardt, Maplewood	Joseph W. Bonin, Maplewood.
Millburn Twp.	Sargent Dumper, Sec., Millburn John J. Murray, Millburn Robert F. Marshall, Millburn	Milan H. Hartz, Millburn.
Montclair Town	Herbert M. Morris, Montclair	John C. Pearce, Montclair.
Newark City	Joseph A. D'Alessio, Newark	Ralph C. Caprio, Newark.
N. Caldwell Bor.	Vacancy	Charles Rollwagen, N. Caldwell.
Nutley Town	Joseph F. Reilley, Nutley	Mrs. Eunice P. Drake, Nutley.
Orange City	Sol Solky, Orange	Sol Solky, Orange.
Roseland Bor.	William J. Varley, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village	John J. Connolly, South Orange	Miss Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona A. Leslie Hathaway, Verona Edison A. Picklesimer, Verona	Miss Claire P. Boyle, Verona.

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

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Paul Shearer, Sec., Clayton Augustus W. Stasche, Clayton Robert Checchia, Clayton	Mrs. M. Adele Dennis, Clayton.
Deptford Twp.	Richard T. Rozzelle, Sec., Deptford Mrs. Iva B. Klock, Westville Grove John J. Novack, Westville	Mrs. Edna M. Matlack, Woodbury.
East Greenwich Twp.	Henry G. Nolte, Clarksboro	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Charles P. Shimp, Sec., Monroeville Ben Wolfbrandt, Glassboro John J. Miller, Monroeville	Mrs. Louise N. Ziennker, Mullica Hill.
Franklin Twp.	James Parave, Franklinville	Alex Clemick, Franklinville.
Glassboro Bor.	Joseph Sivel, Sec., Glassboro Paul S. Adams, Pitman Francis Flynn, Glassboro	Miss Florence E. Kline, Glassboro.
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp.	Kenneth Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Charles Fey, Williamstown.
National Park Bor.	Mrs. Justine Berry, National Park Eugene Espy, National Park James Jones, National Park	Mrs. Anna M. Cianci, National Park.
Newfield Bor.	George Dyer, Sec., Newfield Dominic J. Principe, Newfield Edwin Davis, Newfield	William Hopkins, Newfield.
Paulsboro Bor.	Franklin T. Price, Sec., Paulsboro Harry J. Whitlam, Paulsboro Ezio Fiorile, Paulsboro	Vera Bender, Paulsboro.
Pitman Bor.	Earl S. Curry, Sec., Pitman Frank O. Hancock, Pitman Clinton M. Kandle, Jr., Pitman	William C. Hall, Pitman.
S. Harrison Twp.	Willard Horner, Harrisonville	William Pettit, Harrisonville.
Swedesboro Bor.	Mrs. Frank A. Wilbraham, Swedesboro	Harry E. Dupper, Jr., Swedesboro.
Washington Twp.	T. Russell McClure, Sec., Sewell James I. Cobbin, Sewell William F. Keyser, Blackwood	Franklin G. Atkinson, Sewell.
Wenonah Bor.	James F. Danser, Sec., Wenonah Philip J. Schuler, Wenonah Carl H. Gottschling, Wenonah	Mrs. Alberta Sargent, Wenonah.
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare	Mrs. Margaret D. Finan, Thorofare.
Westville Bor.	John A. Barlow, Westville	E. Millard Pallante, Westville.
Woodbury City	Richard A. Dann, Sec., Woodbury	H. C. Moffett, Woodbury.
Woodbury Heights Bor.	Harry W. Elton, Sec., Woodbury Heights George Tice, Woodbury Heights Frank Rizzo, Jr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights.
Woolwich Twp.	William Schoener, Swedesboro	Willard Mattson, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

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

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

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

ASSESSORS AND COLLECTORS IN MERCER COUNTY

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

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

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

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

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

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

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Twp.	Allen V. Trauben, Matawan	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	John F. Lawley, Middletown	Herbert E. Bradshaw, Middletown.
Millstone Twp.	Edward C. Noller, Cream Ridge	David H. Baird, Cream Ridge.
Monmouth Beach Bor.	Roy H. Olsen, Monmouth Beach	Edwin R. Feste, Monmouth Beach.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
Neptune City Bor. ..	F. Leroy Garabrant, Jr., Neptune	Harold J. Rowland, Neptune.
New Shrewsbury Bor.	Mrs. Sheila C. O'Keefe, New Shrewsbury	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Martin L. Bailey, Oakhurst.
Oceanport Bor.	Ernest G. Hoffman, Sec., Oceanport	Harry Van Note, Oceanport.
	Miles Abernathy, Portaupeck	
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Albert MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Irene C. Posey, Rumson.
Sea Bright Bor.	John J. Picknally, Jr., Sea Bright	Mrs. Mary Larson, Sea Bright.
Sea Girt Bor.	Lester S. Naylor, Sec., Sea Girt	Mrs. Helen B. Brash, Sea Girt.
	Henry J. Kupiec, Sea Girt	
	Rudolph F. Schreitmueller, Sea Girt	
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp.	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ...	Mrs. Rose Tomkiel, South Belmar	Mrs. Claire Haggerty, South Belmar.
Spring Lake Bor.	Benjamin G. Patterson, Spring Lake	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights.	Mrs. Ida E. Beebe, Spring Lake Heights.
Union Beach Bor.	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp.	John C. Field, Jr., Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall.
West Long Branch Bor.	Leo C. Bizzarro, Chm., West Long Branch	Miss Frances L. Townsend, West Long Branch.
	F. Donald Squallante, Sec., West Long Branch	
	Ralph E. Manna, West Long Branch ..	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

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

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

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

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

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

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

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

ASSESSORS AND COLLECTORS IN SALEM COUNTY

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

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

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

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

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

ASSESSORS AND COLLECTORS IN UNION COUNTY

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

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
New Providence Bor.	Stanwood C. Slack, New Providence ... John F. O'Brien, New Providence ... Gray L. Bromleigh, Jr., New Providence ...	Mrs. Jane K. Parcells, New Providence.
Plainfield City	Daniel P. Kiely, Jr., Plainfield	Bayard Manser, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	Eugene F. Kenna, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor.	Paul J. Endler, Roselle Park	Bernard H. Dreifoos, Roselle Park.
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains ... Lloyd Koppe, Scotch Plains ... Louis R. DiCavalcante, Scotch Plains ...	Mrs. Patrina C. Thinnies, Scotch Plains.
Springfield Twp.	J. Everett Longfield, Sec., Springfield ... R. G. Laurencelle, Springfield ... Charles A. Remlinger, Springfield ...	Mrs. Marie Smith, Springfield.
Summit City	Michael J. Heaney, Sec., Summit ... J. Henry Negus, Summit ... Roland E. Levesque, Summit ...	Mrs. Ethel V. Martin, Summit.
Union Twp.	Charles W. Sommer, Sec., Union ... Homer F. Dukes, Union ... Francis A. Kopecky, Union ...	Howard R. Leary, Union.
Westfield Town	Eugene Hermann, Sec., Westfield ... Jack Mann, Westfield ... Warren L. Gravely, Westfield ...	Stephen W. Bogert, Westfield.
Winfield Twp.	Francis A. Kelly, Winfield	Mrs. Margaret Gallagher, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Dale B. Drake, Great Meadows.
Alpha Bor.	Joseph L. Dyrek, Jr., Alpha	Stuart E. Davis, Alpha.
Belvidere Town	Russell A. Parsons, Belvidere	Lester P. Stout, Jr., Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Washington	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	John M. Jones, Blairstown.
Greenwich Twp.	Charles D. Apgar, Stewartsville	Miss Gordon Kohler, Stewartsville.
Hackettstown Town	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	Richard F. Shepherd, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Hope.
Independence Twp.	William R. Clancy, Hackettstown	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Mrs. Gerald Snyder, Columbia.
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere.
Lopatcong Twp.	Robert A. Merritt, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford ... George H. Messerly, Port Murray ... Ray Baldwin, Port Murray ...	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Herman P. Pfaff, Oxford.
Pahaquarry Twp.	Pasquale G. Megliola, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town	Enrico D. Angelozzi, Phillipsburg	Joseph Ritz, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg Washington.
Washington Twp.	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Charles W. Hunt, Buttzville	Mrs. Helen Smith, Buttzville.

APPENDIX 1

Tax Tables

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License ² revenues	Total
1942	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949	14,771,265.28	3,883.82	14,767,381.46	\$17,522,652.81	\$208,152.00	\$17,730,804.81
1950	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.60	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	156.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52
1966	31,742,479.83	480.62	31,741,999.21	**77,468,859.91	256,534.60	77,725,394.51
1967	32,118,281.75	257.64	32,118,024.11	96,263,226.53	253,511.50	96,516,738.03
1968	33,608,541.73	471.30	33,608,070.43	**100,371,057.45	249,740.90	100,620,798.35
1969	36,057,352.12	10,282.55	36,047,069.57	116,689,243.65	251,226.05	116,940,469.70

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

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

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	CORPORATION TAX ¹								
	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Business Personal Property Tax
	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	2,710,655.05	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	57,675.59	3,789,446.23	130,303.16	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	833,085.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960 ...	†31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.63
1961 ...	†31,340,207.52	29,266,411.78	120,094.49	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,832.00	80,274,803.87
1962 ...	†33,000,386.87	29,381,210.38	276,804.28	12,305,340.86	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11
1963 ...	†34,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,274.90	1,059,685.56	36,019.35	89,731,835.20
1964 ...	†35,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,295.78
1965 ...	†37,945,976.95	38,497,507.49	338,332.45	15,500,600.62	554,968.67	7,808,076.58	1,015,150.73	59,505.41	101,720,118.90
1966 ...	†43,507,191.86	43,879,305.68	383,923.68	20,900,438.35	783,084.00	10,178,523.09	1,120,739.46	65,704.02	120,818,910.14
1967 ...	†46,817,994.81	46,882,232.61	460,198.20	23,107,815.32	716,985.69	9,940,013.24	1,359,222.52	43,722.10	129,328,184.49
1968 ...	†60,257,765.68	63,206,239.00	313,042.24	21,664,807.03	410,267.13	9,052,533.96	1,501,870.05	64,521.46	178,205,293.44
1969 ...	†107,710,328.60	99,509,062.98	430,735.90	23,357,868.90	339,316.93	9,417,482.62	1,724,379.60	71,047.57	284,510,545.58

¹ Fiscal year ending June 30th.

* For figures for years 1931 to 1940, inclusive, see Annual report of year 1955.

† Includes interest and penalties—\$210,433.68 for 1959; \$356,386.62 for 1960; \$474,434.71 for 1961; \$434,130.46 for 1962; \$538,023.07 for 1963; \$556,243.95 for 1964; \$594,028.68 for 1965; \$705,194.09 for 1966; \$651,667.63 for 1967; \$921,113.42 for 1968; \$1,176,964.54 for 1969.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	DEATH TAXES ¹						
	INHERITANCE					Estate	Total death taxes ²
	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
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	358,225.16	49,367,742.83	539,464.84	49,907,207.67
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,657.91	463,969.10	52,687,627.01
1967	54,691,669.32	2,339,601.52	57,031,270.84	274,914.07	57,306,184.91	634,536.99	57,940,721.90
1968	55,381,487.32	2,446,883.02	57,828,370.34	351,152.44	58,179,522.78	513,649.11	58,693,171.89
1969	62,896,376.56	3,078,455.75	65,974,802.31	443,926.80	66,418,729.11	565,688.96	66,984,418.07

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

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

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise and Gross Receipts Tax ⁵	Excise Tax for State Use	Total Utility Tax ⁵
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63 ³	\$6,700.00	\$87,918.00	\$94,618.00	\$12,781,629.23		\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	15,269,906.01		15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	16,319,070.06		16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	17,038,491.63		17,038,491.63
1944				5,800.00	54,732.95	60,532.95	18,300,342.61		18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	18,830,009.31		18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	19,837,931.34		19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	21,767,598.44		21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	24,447,719.05		24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	28,263,475.59		28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	29,129,993.63		29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	32,164,568.02		32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	35,741,173.49		35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	38,741,035.30		38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	43,378,581.42		43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	47,742,676.46		47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	51,845,272.12		51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	57,166,724.04		57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	61,589,959.53		61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	66,431,182.08		66,431,182.08
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	71,582,234.34		71,582,234.34
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	76,682,815.52		76,682,815.52
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	85,917,733.46		85,917,733.46
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	91,224,286.70		91,224,286.70
1964	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	95,054,621.90	\$12,803,923.76	107,858,545.66
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	100,921,217.82	13,588,733.63	114,509,951.45
1966	151,459,682.85	6,277,988.26	145,181,694.59	16,200.00	112,411.00	128,611.00	107,071,551.85	14,400,886.54	121,472,438.39
1967	154,594,708.50	6,200,645.61	148,394,062.89	15,800.00	113,614.40	129,414.40	114,528,723.08	15,403,310.00	129,932,033.00
1968	161,921,972.21	5,785,045.90	156,136,926.31	16,000.00	112,609.00	128,609.00	122,007,663.80	16,410,203.00	138,417,867.00
1969	194,788,565.66	7,396,271.15	187,392,294.51	15,600.00	114,698.80	130,298.80	130,235,686.55	17,445,907.83	147,681,594.38

¹ Fiscal year ending June 30th.² 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.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 Franchise and Gross Receipts taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.

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

COLLECTION OF TAXES BY THE DIVISION OF TAXATION

<i>Year</i>	<i>Sales Tax Bureau</i>		<i>Emergency Transportation Tax Bureau</i>	
	<i>Sales Tax</i>	<i>Retail Gross Receipts Tax</i>	<i>Unincorporated Business Gross Receipts Tax</i>	<i>Emergency Transportation Tax</i>
1967.....	\$208,279,837	.....	.....	\$10,823,368
1968.....	238,208,358	\$3,480,321	\$14,861,494	12,440,888
1969.....	265,150,288	3,837,995	16,074,007	14,601,810

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION

Year	RAILROAD TAX ¹						
	PROPERTY TAX			FRANCHISE TAX			Total railroad tax
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
1940*	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	.....	.....	.....	\$18,296,689.39
1941	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07
1942	6,931,415.46	5,521,368.45	12,452,783.91	3,030,820.58	3,030,820.58	6,061,641.16	18,514,425.07
1943	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57
1944	7,221,448.71	5,558,502.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58
1945	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38
1946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
1947	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63
1948	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
1949	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
1950	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
1951	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
1952	3,069,848.17	13,044,772.31	16,114,620.48	1,489,705.81	.....	1,489,705.81	17,604,326.29
1953	3,123,070.62	12,944,411.21	16,067,481.83	1,698,194.30	.....	1,698,194.30	17,765,676.13
1954	2,869,148.25	14,287,600.33	17,156,748.58	1,673,042.02	.....	1,673,042.02	18,829,790.60
1955	2,988,249.49	13,931,773.34	16,920,022.83	1,168,008.90	.....	1,168,008.90	18,088,031.73
1956	3,046,983.23	13,898,240.43	16,945,223.66	1,292,052.00	.....	1,292,052.00	18,237,275.66
1957	2,765,121.20	14,115,717.35	16,880,838.55	1,390,381.20	.....	1,390,381.20	18,271,219.75
1958	2,758,569.53	14,536,490.93	17,295,060.46	797,901.24	.....	797,901.24	18,092,961.70
1959	2,685,345.38	14,453,886.41	17,139,231.79	392,522.74	.....	392,522.74	17,531,754.53
1960	2,527,338.49	15,087,703.30	17,615,041.79	319,307.46	.....	319,307.46	17,934,349.25
1961	2,708,479.51	13,497,392.67	16,205,872.18	108,561.19	.....	108,561.19	16,314,433.37
1962	2,401,111.80	14,464,054.74	16,865,166.54	129,856.54	.....	129,856.54	16,995,023.08
1963	2,358,744.54	14,317,698.11	16,676,442.65	165,818.78	.....	165,818.78	16,842,261.43
1964	2,354,342.54	13,712,500.72	16,066,843.26	207,770.08	.....	207,770.08	16,274,613.34
1965	2,303,156.48	13,206,977.68	15,510,134.16	267,207.00	.....	267,207.00	15,777,341.16
1966	.....	9,615,002.07	9,615,002.07	518,033.60	.....	518,033.60	10,133,035.67
1967	8,083,210.48	.....	8,083,210.48	649,372.40	.....	649,372.40	8,732,582.88
1968 ²	7,981,269.97	.....	7,981,269.97	123,194.50	.....	123,194.50	8,104,464.47
1969	7,434,522.03	.....	7,434,522.03	151,664.90	.....	151,664.90	7,586,186.93

¹ Calendar Year.

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

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.

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

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

CORPORATION TAX BUREAU 1967 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1967 THROUGH JUNE 30, 1968

<i>Tax Amount</i>	<i>Number Corporations</i>	<i>Corporation Tax</i>		<i>Penalty and Interest</i>	<i>Payment Received</i>
		<i>Net Income</i>	<i>Net Worth</i>		
Under \$100—					
Domestic	69,078	\$281,404.69	\$1,532,711.31	\$55,491.45	\$1,869,670.63
Foreign	6,621	15,431.67	184,410.41	7,020.49	206,862.59
Total	75,699	\$296,836.36	\$1,717,121.72	\$62,511.94	\$2,076,533.22
\$100- \$199—					
Domestic	11,244	\$645,320.88	\$969,888.31	\$28,493.04	\$1,643,702.43
Foreign	1,096	55,938.90	98,546.92	3,167.12	157,652.94
Total	12,340	\$701,259.78	\$1,068,435.23	\$31,660.16	\$1,801,355.37
\$200- \$299—					
Domestic	5,864	\$716,146.44	\$721,777.69	\$18,402.96	\$1,456,327.09
Foreign	586	65,677.39	78,859.35	2,859.38	147,396.12
Total	6,450	\$781,823.83	\$800,637.04	\$21,262.34	\$1,603,723.21
\$300- \$399—					
Domestic	3,877	\$737,070.16	\$606,923.55	\$16,433.48	\$1,360,427.19
Foreign	390	61,680.76	72,745.91	2,143.49	136,570.16
Total	4,267	\$798,750.92	\$679,669.46	\$18,576.97	\$1,496,997.35
\$400- \$499—					
Domestic	2,821	\$737,578.39	\$524,576.88	\$13,410.56	\$1,275,590.83
Foreign	318	67,103.20	75,422.00	1,944.02	144,469.22
Total	3,139	\$804,681.59	\$599,998.88	\$15,354.58	\$1,420,060.05

\$500- \$999—					
Domestic	7,778	\$3,591,043.71	\$1,975,049.96	\$48,592.55	\$5,613,778.10
Foreign	1,023	394,037.17	343,459.86	9,821.47	747,318.49
Total	8,801	\$3,985,080.88	\$2,318,509.82	\$58,414.02	\$6,361,096.59
\$1,000- \$1,999—					
Domestic	4,995	\$4,544,130.10	\$2,298,383.34	\$47,495.12	\$6,889,958.36
Foreign	924	738,926.92	579,730.69	13,386.20	1,332,043.71
Total	5,919	\$5,283,057.02	\$2,878,114.03	\$60,881.32	\$8,222,002.07
\$2,000- \$2,999—					
Domestic	1,524	\$2,464,318.29	\$1,235,048.77	\$19,095.19	\$3,720,462.85
Foreign	463	622,014.25	506,685.48	13,628.91	1,142,128.64
Total	1,987	\$3,086,332.54	\$1,741,734.25	\$32,724.10	\$4,862,591.49
\$3,000- \$3,999—					
Domestic	696	\$1,616,605.14	\$772,654.07	\$12,313.23	\$2,401,572.44
Foreign	270	517,336.64	421,967.15	8,936.92	948,240.71
Total	966	\$2,133,941.78	\$1,194,621.22	\$21,250.15	\$3,349,813.15
\$4,000- \$4,999—					
Domestic	450	\$1,357,639.07	\$638,975.45	\$5,066.62	\$2,001,681.14
Foreign	173	439,415.32	340,370.81	6,033.80	785,819.93
Total	623	\$1,797,054.39	\$979,346.26	\$11,100.42	\$2,787,501.07
\$5,000- \$9,999—					
Domestic	844	\$4,084,261.69	\$1,700,133.09	\$28,511.88	\$5,812,906.66
Foreign	493	2,132,591.97	1,327,920.12	20,020.12	3,480,532.21
Total	1,337	\$6,216,853.66	\$3,028,053.21	\$48,532.00	\$9,293,438.87
\$10,000- \$24,999—					
Domestic	444	\$4,800,938.08	\$1,982,642.76	\$13,816.10	\$6,797,396.94
Foreign	455	4,372,710.96	2,683,172.70	34,419.53	7,090,303.19
Total	899	\$9,173,649.04	\$4,665,815.46	\$48,235.63	\$13,887,700.13

CORPORATION TAX BUREAU 1967 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1967 THROUGH JUNE 30, 1968

<i>Tax Amount</i>	<i>Number Corporations</i>	<i>Corporation Tax</i>		<i>Penalty and Interest</i>	<i>Payment Received</i>
		<i>Net Income</i>	<i>Net Worth</i>		
\$25,000-\$49,999—					
Domestic	137	\$3,351,281.37	\$1,369,190.39	\$11,643.66	\$4,732,115.42
Foreign	190	4,206,039.26	2,266,626.97	38,294.05	6,510,960.29
Total	327	\$7,557,320.63	\$3,635,817.36	\$49,937.71	\$11,243,075.71
\$50,000-\$74,999—					
Domestic	35	\$1,488,093.62	\$653,622.13	\$4,610.05	\$2,146,325.80
Foreign	69	2,620,125.67	1,605,935.85	14,809.42	4,240,870.94
Total	104	\$4,108,219.29	\$2,259,557.98	\$19,419.47	\$6,387,196.74
\$75,000-\$99,999—					
Domestic	23	\$1,318,397.14	\$669,476.45	\$3,133.51	\$1,991,007.10
Foreign	30	1,507,946.30	1,064,442.72	5,770.86	2,578,159.88
Total	53	\$2,826,343.44	\$1,733,919.17	\$8,904.37	\$4,569,166.98
\$100,000 and Over—					
Domestic	43	\$9,144,291.05	\$4,067,516.48	\$8,592.19	\$13,220,399.72
Foreign	117	24,308,728.52	10,568,138.99	86,489.68	34,963,357.19
Total	160	\$33,453,019.57	\$14,635,655.47	\$95,081.87	\$48,183,756.91
Total—					
Domestic	109,853	\$40,878,519.82	\$21,718,570.63	\$335,101.59	\$62,933,322.70
Foreign	13,218	42,125,704.90	22,218,435.93	268,745.46	64,612,686.21
Total	123,071	\$83,004,224.72	\$43,937,006.56	\$603,847.05	\$127,546,008.91

LOCAL PROPERTY TAXES—1967, 1968 and 1969
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1967</i>	<i>1968</i>	<i>1969</i>	<i>Increase 1969 Over 1967</i>	<i>% Change 1969 Over 1967</i>
RESIDENTIAL					
Real Estate	\$803,945	\$932,978	\$1,029,509	\$225,564	28.06%
Less: Senior Citizen and Veterans					
Deductions	33,730	33,772	33,865	135	0.40%
*Less: Miscellaneous Exemptions	121	126	129	8	6.61%
Personal Property	130	.....	.....	—130	—100.00%
Total	\$770,224	\$899,080	\$995,515	\$225,291	29.25%
COMMERCIAL AND INDUSTRIAL					
Real Estate	\$447,858	\$511,591	\$558,308	\$110,450	24.66%
Less: Air and Water Pollution					
Equipment .....	.....	90	99	99	100.00%
***Telephone and Telegraph					
Personal Property	129,322	34,673	38,471	—90,851	—70.25%
Total	\$577,180	\$546,174	\$596,680	\$19,500	3.38%
FARM					
Real Estate	\$18,503	\$21,700	\$23,930	\$5,427	29.34%
Less: Certain Water Supply and					
Sewage Disposal Structures .....	.....	.....	—2	2	100.00%
Personal Property	514	.....	.....	—514	—100.00%
Total	\$19,017	\$21,700	\$23,928	\$4,911	25.83%
VACANT LAND	45,602	53,208	61,536	15,934	34.94%
Total (net) Taxes	**\$1,412,023	**\$1,520,162	**\$1,677,660	\$265,637	18.81%

** Tax totals derived by applying local tax rates rounded to the nearest cent. Total tax reported on County Abstract of Ratables: 1967—\$1,410,921,000, 1968—\$1,519,249,000 and 1969—\$1,676,667,000.

*** Effective in 1968, machinery, implements and equipment of telephone, telegraph and messenger systems companies will be the only business personal property assessed and taxed at the local level. (C. 138, L. 1966).

* Miscellaneous Exceptions.	<i>1967</i>	<i>1968</i>	<i>1969</i>
Parsonages	\$99,700	\$105,500	\$93,309
Fallout Shelters	5,700	5,500	5,395
Totally Disabled Veterans	15,100	14,800	29,934
Total	\$120,500	\$125,800	\$128,638

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

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

<i>County</i>	<i>For the Tax Year†</i>					
	<i>1965</i>	<i>1966</i>	<i>1967</i>	<i>1968</i>	<i>1969</i>	<i>1970</i>
Atlantic	*50%	*50%	*50%	*50%	*50%	*50%
Bergen	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	50%	50%
Cape May	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	40%	40%
Essex	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	30%	30%
Hudson	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	*50%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%
Monmouth	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	*50%
Ocean	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	30%	30%
Somerset	*50%	*50%	*50%	*50%	*50%	*50%
Sussex	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	*50%
Warren	100%	100%	100%	100%	100%	100%

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

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

Division of Taxation
Department of the Treasury, State of New Jersey
State Equalization Table for the Year 1969
(R. S. 54:1-33)

<i>County</i>	<i>Assessed value of personal property</i>	<i>Assessed value of real property</i>	<i>Percentage by which assessed value of real property should be increased</i>	<i>*True value of real property</i>
Atlantic	\$15,173,534	\$528,318,612	95.31	\$1,031,872,289
Bergen	93,936,858	6,976,452,692	15.39	8,064,330,935
Burlington	32,626,687	1,332,170,270	4.21	1,388,255,805
Camden	23,950,746	1,009,342,712	104.83	2,067,477,902
Cape May	10,446,518	659,720,338	13.77	750,535,083
Cumberland	5,670,968	200,521,105	156.02	513,366,884
Essex	134,451,647	4,847,767,000	9.83	5,324,291,049
Gloucester	4,972,010	230,079,301	258.04	823,771,217
Hudson	36,050,281	1,631,997,064	61.45	2,634,803,139
Hunterdon	13,601,267	488,731,302	16.70	570,348,118
Mercer	22,227,678	774,382,735	119.83	1,702,314,212
Middlesex	30,333,054	1,695,428,808	130.63	3,910,121,790
Monmouth	54,132,548	2,577,307,533	14.40	2,948,527,094
Morris	26,935,172	1,331,406,831	135.18	3,131,248,427
Ocean	35,683,188	1,577,053,254	9.60	1,728,466,960
Passaic	46,804,495	2,596,439,580	19.72	3,108,391,692
Salem	2,590,750	78,677,224	236.47	264,728,210
Somerset	10,039,891	675,884,279	137.87	1,607,717,124
Sussex	13,412,777	529,679,979	17.41	621,909,098
Union	30,000,749	1,886,853,460	140.91	4,545,539,533
Warren	9,062,882	339,696,102	25.58	426,593,121
Totals.....	\$652,103,700	\$31,967,910,181	.....	\$47,164,609,682

* Adjustments were made to take into consideration the effect of Revaluation and Reassessment programs adopted in 1969 by several taxing districts.

Confirmed and promulgated this 8th day of July, 1969.

SIDNEY GLASER,
Acting Director, Division of Taxation.

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1969	1968	Increases
Bank stock taxes (divided equally between county and municipality)	\$6,991,283.50	\$6,382,741.56	\$608,541.94

LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes)	\$332,532,189.92	\$304,769,147.73	\$27,763,042.19
County Library taxes	2,879,040.55	2,620,013.57	259,026.98
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	956,672,341.66	839,145,342.98	117,526,998.68
Other local taxes	384,583,403.28	372,714,207.43	11,869,195.85
Total tax levy	\$1,676,666,975.41	\$1,519,248,711.71	\$157,418,263.70
Deductions Allowed Veterans and Senior Citizens	33,864,716.00	33,771,834.30	92,881.70
Total on which tax rate is computed	\$1,710,531,691.41	\$1,553,020,546.01	\$157,511,145.40

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE FOR THE CALENDAR YEARS 1968 and 1969

County	1969	1968	Increase
Atlantic	\$543,492,146	\$513,792,601	\$29,699,545
Bergen	7,070,383,550	6,531,485,800	538,897,750
Burlington	1,364,796,957	1,238,199,339	126,597,618
Camden	1,033,292,958	926,515,416	106,777,542
Cape May	670,165,856	651,118,874	19,046,982
Cumberland	206,190,113	197,583,875	8,606,238
Essex	4,980,908,847	4,690,234,581	290,674,266
Gloucester	235,046,311	225,932,905	9,113,406
Hudson	1,668,023,445	1,647,793,516	20,229,929
Hunterdon	502,331,569	472,567,022	29,764,547
Mercer	796,555,513	773,684,700	22,870,813
Middlesex	1,725,708,162	1,644,789,830	80,918,332
Monmouth	2,631,438,081	2,424,154,590	207,283,491
Morris	1,358,091,503	1,218,190,814	139,900,689
Ocean	1,612,736,442	1,446,137,949	166,598,493
Passaic	2,643,242,775	2,577,823,819	65,418,956
Salem	81,267,974	80,092,442	1,175,532
Somerset	684,664,170	626,294,621	58,369,549
Sussex	543,092,756	484,946,775	58,145,981
Union	1,916,854,209	1,889,962,414	26,891,795
Warren	348,758,984	331,065,831	17,693,153
Totals	\$32,617,042,321	\$30,592,367,714	\$2,024,674,607

SUMMARY OF EXEMPT PROPERTY

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

	<i>1969</i>	<i>1968</i>	<i>Increase</i>
Public school property	\$1,622,201,311	\$1,516,777,299	\$105,424,012
Other school property	527,975,078	477,680,598	50,294,480
Public property	1,899,427,545	1,705,075,468	194,352,077
Church and charitable property ...	997,816,114	943,623,723	54,192,391
Cemeteries and graveyards	84,333,968	82,243,118	2,090,850
Other Exemptions:			
Real	742,676,877	736,869,244	5,807,633
Personal	8,129,163	7,833,050	296,113
Totals	<u>\$5,882,560,056</u>	<u>\$5,470,102,500</u>	<u>\$412,457,556</u>

LOCAL TAX STATISTICS *

Year	Valuations of land and Improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	.....	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	.....	5,278,764,044 ³
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407 ³
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641 ³
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	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
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,498,575	142,793,091	.....	214,984,847	\$86,934,903	12,779,207,591
1963	†15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	93,866,002	16,855,362,388
1964	‡21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965	‡25,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269
1966	‡26,765,368,437	1,556,544,450	107,034,390	.....	.....	.....	28,428,947,277
1967	‡28,154,060,515	1,597,733,878	.....	.....	.....	.....	29,751,794,393
1968	‡29,981,896,455	610,471,259	.....	.....	.....	.....	30,592,367,714
1969	‡31,964,938,621	652,103,700	.....	.....	.....	.....	32,617,042,321

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.

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

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

§ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.

^ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.

^ Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions, and Air and Water Pollution Equipment Exemptions.

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>***Deductions Allowed Veterans and Senior Citizens</i>	<i>Total property taxes*</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
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98		899,718,941.50	3,735,300.26
1962	**7.599	172,409,967.34	1,200,506.27	481,065,813.53	316,499,297.49		971,174,356.33	4,080,504.90
1963	**6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51		1,035,591,144.06	4,395,530.90
1964	**4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	\$31,924,041.98	1,156,436,549.04	4,560,211.56
1965	**4.508	213,016,348.98	1,783,018.99	637,984,133.26	348,342,805.03	32,688,649.19	1,233,814,955.45	5,134,073.60
1966	**4.476	235,232,202.84	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	**4.856	261,030,134.44	2,235,225.67	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	**5.076	304,769,147.73	2,620,013.57	839,145,342.98	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	**5.244	332,532,189.92	2,879,040.55	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50

* Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, not shown separately.

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

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

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

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

1969

The attached Tables reflect State aid to municipalities and counties totaling \$282,748,429 in 1969. This includes \$3,897,074 of State tax collections for distribution to counties, and \$143,045,560 to municipalities. It also includes \$135,805,800 of taxes apportioned by the State for collection; by counties \$704,142 and municipalities \$135,101,658.

THE FINANCIAL BUSINESS TAX LAW

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

This is a State collected tax of $\frac{3}{4}$ of 1% upon allocated net worth of financial businesses in substantial competition with the business of national banks.

$\frac{1}{2}$ to Counties \$818,618. $\frac{1}{2}$ to Municipalities \$818,617.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX LAW

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

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

RAILROAD PROPERTY TAX LAW

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

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

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

To Municipalities \$11,570,918.

PUBLIC UTILITY TAX LAW

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

The Division of Taxation apportions both the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax to municipalities for collection after deducting administration costs (\$63,048).

To Municipalities \$130,172,639.

INSURANCE PREMIUMS TAX LAWS

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

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

To Counties \$704,142. To Municipalities \$4,929,019.

INHERITANCE AND ESTATE TAX LAW

(N. J. S. A. 54:33-10)

This tax law provides that 5% of the amount of inheritance taxes collected by the State on the property of resident decedents in a county shall be paid to the county.

To Counties \$3,078,456.

THE SALES AND USE TAX ACT

(N. J. S. A. 54:32B-30 et seq.)

This tax law provides that 10% of the net receipts of Sales Tax Revenues by the State in any fiscal year, but not in excess of \$25,000,000, shall be annually apportioned as State aid to municipalities for general municipal purposes on the basis of population.

To Municipalities \$23,820,836.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION
TO COUNTIES AND TAXES APPORTIONED BY THE
STATE FOR COUNTY COLLECTION—1969

<i>County</i>	<i>Collections for Distribution to Counties</i>		<i>AppORTIONED for County Collection</i>	<i>Total</i>
	<i>Financial Business Tax</i>	<i>Inheritance Tax</i>	<i>Insurance Taxes</i>	
Atlantic	\$24,386	\$56,871	\$834	\$82,091
Bergen	116,598	474,036	814	591,448
Burlington	8,081	56,785	.....	64,866
Camden	65,337	98,598	3,154	167,089
Cape May	2,011	22,675	.....	24,686
Cumberland	10,805	44,565	.....	55,370
Essex	183,061	763,718	664,517	1,611,296
Gloucester	11,123	53,219	.....	64,342
Hudson	120,648	173,169	1,907	295,724
Hunterdon	1,069	54,827	418	56,314
Mercer	65,042	197,124	21,913	284,079
Middlesex	40,327	77,921	.....	118,248
Monmouth	30,094	285,263	1,625	316,982
Morris	16,237	155,634	.....	171,871
Ocean	4,867	73,481	.....	78,348
Passaic	43,581	126,580	33	170,194
Salem	4,121	17,854	.....	21,975
Somerset	10,334	49,129	.....	59,463
Sussex	1,554	32,147	7,147	40,848
Union	57,349	222,264	1,780	281,393
Warren	1,990	42,597	.....	44,587
Totals	\$818,618	\$3,078,456	\$704,142	\$4,601,214

* The total amount of Financial Business Tax Collected for 1969 amounted to \$1,724,530 while the amount distributed to both counties and municipalities totalled \$1,637,235. The difference is due to receipts being held in reserve as undistributed funds pending sufficient data to permit proper allocation.

Note: Items may not add to totals due to rounding.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND
TAXES APPORTIONED BY THE STATE FOR MUNICIPAL COLLECTION—1969

County	STATE TAX COLLECTIONS FOR DISTRIBUTION LOCALLY				STATE APPORTIONMENT— LOCAL COLLECTIONS			Total
	Sales Tax (P. L. 1968, c. 302)	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
Atlantic	\$636,318	\$24,386	\$1,576,747	\$33,281	\$2,134,960	\$1,737,675	\$5,838	\$6,149,205
Bergen	3,041,632	116,598	9,736,400	45,511	7,840,170	7,617,590	5,724	28,403,625
Burlington	775,111	8,081	2,456,663	.....	3,321,837	2,325,438	.....	8,887,130
Camden	1,550,589	65,337	5,046,886	138,265	2,347,992	3,467,892	22,077	12,639,038
Cape May	182,004	2,011	673,750	1,176	1,665,813	791,509	.....	3,316,263
Cumberland	422,616	10,805	1,577,411	9,039	691,402	826,150	.....	3,537,423
Essex	3,652,834	183,061	20,658,590	1,449,814	5,357,481	7,076,369	4,651,621	43,029,770
Gloucester	533,323	11,123	1,320,671	2,244	1,185,227	1,254,558	.....	4,307,146
Hudson	2,415,594	120,648	14,266,006	8,862,631	11,641,540	3,426,572	13,347	40,746,338
Hunterdon	214,006	1,069	1,001,157	.....	1,260,308	429,024	2,925	2,908,489
Mercer	1,053,642	65,042	5,330,643	177,699	4,633,732	2,547,381	153,394	13,961,533
Middlesex	1,716,001	40,327	9,654,790	339,337	9,170,405	4,611,995	.....	25,532,855
Monmouth	1,322,633	30,094	2,830,683	21,948	3,464,597	3,490,517	11,373	11,171,845
Morris	1,034,768	16,237	3,994,338	39,106	2,561,051	2,412,892	.....	10,058,392
Ocean	428,118	4,867	1,019,759	11,008	2,755,943	2,116,992	.....	6,336,687
Passaic	1,608,268	43,581	7,955,870	48,309	2,744,515	3,300,205	233	15,700,981
Salem	232,216	4,121	2,457,510	.....	1,313,082	459,954	.....	4,466,883
Somerset	569,209	10,334	3,432,770	23,749	1,798,681	1,957,480	.....	7,792,223
Sussex	194,815	1,554	742,592	.....	509,864	397,060	50,027	1,895,912
Union	1,994,445	57,349	9,993,836	338,491	6,632,661	4,674,788	12,459	23,704,029
Warren	242,695	1,990	1,108,116	29,310	1,789,160	430,177	.....	3,601,448
Totals	\$23,820,837	\$818,617	\$106,835,188	\$11,570,918	\$74,820,421	\$55,352,218	\$4,929,019	\$278,147,215

Difference in totals due to rounding.

ATLANTIC COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Absecon City	\$17,087		\$14,026		\$38,605	\$51,147		\$120,865
2. Atlantic City	235,510	\$12,344	881,990	\$27,839	696,465	583,363	\$4,998	2,442,509
3. Brigantine City	16,616		7,811		28,947	42,922		96,296
4. Buena Bor.	12,827		21,457		22,530	34,764		91,578
5. Buena Vista Twp.	15,485		14,256		44,213	51,471		125,425
6. Corbin City	1,072		1,158		2,285	4,239		8,754
7. Egg Harbor City	17,466	1,380	41,046		26,891	33,035		119,818
8. Egg Harbor Twp.	22,122	1,912	38,959		649,640	128,064		840,697
9. Estell Manor City	1,962		2,663		10,715	13,116		28,456
10. Folsom Bor.	1,906		10,068		4,381	15,543		31,898
11. Galloway Twp.	22,284		69,184	1,084	47,280	94,549		234,381
12. Hamilton Twp.	23,799		78,803		93,068	112,856		308,526
13. Hammonton Town	38,975	7,225	119,481	2,607	53,707	84,976		306,971
14. Linwood City	15,216		8,937		35,859	46,709		106,721
15. Longport Bor.	4,260		2,830		13,999	16,712		37,801
16. Margate City	37,472		39,819		70,154	66,187		213,632
17. Mullica Twp.	11,644		22,904		18,271	40,177		92,996
18. Northfield City	23,134		40,825		48,290	55,269		167,518
19. Pleasantville City	60,009	754	79,820	1,750	102,301	117,521	840	362,995
20. Port Republic City	2,219		4,595		6,822	7,854		21,490
21. Somers Point City	17,814		38,007		48,891	59,897		164,609
22. Ventnor City	34,364	771	34,653		57,839	66,811		194,438
23. Weymouth Twp.	3,077		3,455		13,807	10,493		30,832
Total	\$636,318	\$24,386	\$1,576,747	\$33,281	\$2,134,960	\$1,737,675	\$5,838	\$6,149,206

Difference in totals due to rounding.

BERGEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allendale Bor.	\$16,185		\$21,473		\$40,334	\$50,052		\$128,044
2. Alpine Bor.	3,643		8,401		30,243	29,372		71,659
3. Bergenfield Bor.	107,594	\$1,296	129,796		103,322	171,001		513,009
4. Bogota Bor.	31,503		229,528		32,982	67,946		361,959
5. Carlstadt Bor.	23,898		167,681		87,189	128,266		407,034
6. Cliffside Park Bor.	69,778	415	103,254		63,009	88,329		324,785
7. Closter Bor.	30,720		53,980		67,333	103,572		255,605
8. Cresskill Bor.	28,834		31,920		73,885	75,739		210,378
9. Demarest Bor.	16,735		7,487		35,005	47,544		106,771
10. Dumont Bor.	74,683		39,584		96,138	138,476		348,881
11. East Paterson Bor.	76,510	12,374	327,530		72,010	124,620		613,044
12. East Rutherford Bor.	30,728		316,688		131,340	146,826		625,582
13. Edgewater Bor.	16,268	794	664,208	\$14,356	27,676	41,938		765,240
14. Emerson Bor.	27,089		28,930		40,351	72,476		168,846
15. Englewood City	103,061	2,840	367,575	1,421	177,324	325,469		977,690
16. Englewood Cliffs Bor.	11,522		156,389		60,312	72,584		300,807
17. Fairlawn Bor.	144,053	1,838	550,403	2,257	260,879	361,172		1,320,602
18. Fairview Bor.	37,175		155,380		63,681	72,609		328,845
19. Fort Lee Bor.	86,283	955	41,636		108,158	186,305		423,337
20. Franklin Lakes Bor.	13,116		27,797		115,570	86,361		242,844
21. Garfield City	115,702	838	367,992		71,142	156,011		711,685
22. Glen Rock Bor.	51,007	82	59,602		59,233	118,922		288,846
23. Hackensack City	120,718	35,915	977,859	3,121	217,440	391,106		1,746,159
24. Harrington Park Bor.	14,164	148	3,974		37,696	52,054		168,036
25. Hasbrouck Heights Bor.	51,600	1,254	56,038		84,000	111,518		304,410
26. Haworth Bor.	12,716		2,984		77,653	55,333		148,686
27. Hillsdale Bor.	34,545		50,188		83,389	118,740		286,862
28. Hohokus Bor.	15,773		24,550		22,569	44,303		107,195
29. Leonia Bor.	33,161		29,722		114,921	81,631		259,435
30. Little Ferry Bor.	24,424		56,282		45,958	75,650		202,314
31. Lodi Bor.	92,956		228,111		65,291	128,815		515,173
32. Lyndhurst Twp.	86,489	675	339,588	2,074	75,690	114,215		618,731
33. Mahwah Twp.	29,174		249,497	7,641	140,116	95,559		521,987
34. Maywood Bor.	45,327		109,230		45,815	80,277		280,649
35. Midland Park Bor.	29,834		94,674		23,713	54,010		202,231

36. Montvale Bor.	14,630	11,921	55,997	.....	99,245	73,814	.....	255,607
37. Moonachie Bor.	12,071	.....	59,446	.....	26,239	57,567	.....	155,323
38. New Milford Bor.	74,398	321	42,833	.....	118,827	131,633	.....	368,012
39. North Arlington Bor.	69,126	590	114,024	.....	88,489	83,759	.....	355,988
40. Northvale Bor.	11,439	.....	113,734	.....	34,928	38,954	.....	199,055
41. Norwood Bor.	11,280	.....	22,661	.....	57,818	53,623	.....	145,382
42. Oakland Bor.	37,361	.....	46,682	.....	55,139	87,074	.....	226,256
43. Old Tappan Bor.	9,216	.....	17,824	.....	155,762	41,750	.....	224,552
44. Oradell Bor.	29,613	.....	21,753	.....	167,520	104,933	.....	323,819
45. Palisades Park Bor.	47,237	421	74,157	.....	57,631	87,551	.....	266,997
46. Paramus Bor.	91,912	33,797	696,230	.....	246,041	345,503	.....	1,413,483
47. Park Ridge Bor.	25,270	.....	57,087	.....	65,609	70,920	.....	218,886
48. Ramsey Bor.	37,681	665	120,150	.....	110,285	95,999	.....	364,780
49. Ridgefield Bor.	—0—*	.....	165,343	12,090	2,388,366	136,282	.....	2,702,081
50. Ridgefield Park Twp.	50,235	728	156,568	.....	57,192	98,185	.....	362,908
51. Ridgewood Village	100,427	933	147,639	.....	133,899	249,883	.....	632,781
52. Riveredge Bor.	52,462	739	43,896	.....	83,333	108,359	.....	288,789
53. Rivervale Twp.	22,213	.....	20,358	.....	58,009	79,510	.....	180,090
54. Rochelle Park Twp.	24,202	.....	50,054	.....	27,917	65,290	.....	167,463
55. Rockleigh Bor.	—0—*	.....	23,513	.....	5,392	7,743	.....	36,648
56. Rutherford Bor.	80,975	690	82,544	.....	80,671	158,768	.....	403,648
57. Saddle Brook Twp.	54,717	84	237,703	1,258	99,671	111,661	.....	505,094
58. Saddle River Bor.	7,025	.....	3,018	.....	18,979	34,513	.....	63,535
59. South Hackensack Twp.	7,282	.....	210,236	.....	36,004	40,083	.....	293,605
60. Teaneck Twp.	166,456	4,386	215,619	.....	217,315	347,585	\$5,724	957,085
61. Tenaflly Bor.	56,417	207	80,422	.....	93,466	173,166	.....	403,678
62. Teterboro Bor.	—0—*	.....	129,259	.....	11,382	29,891	.....	170,532
63. Upper Saddle River Bor.	14,120	877	31,545	.....	53,761	70,382	.....	170,685
64. Waldwick Bor.	41,510	.....	46,133	1,294	51,980	61,153	.....	202,070
65. Wallington Bor.	36,629	.....	78,833	.....	29,706	59,701	.....	204,869
66. Washington Twp.	26,318	.....	13,312	.....	50,830	87,110	.....	177,570
67. Westwood Bor.	35,779	815	107,020	.....	77,746	108,144	.....	329,504
68. Woodcliff Lake Bor.	10,845	.....	6,483	.....	30,284	66,643	.....	114,255
69. Wood-Ridge Bor.	31,500	.....	319,843	.....	37,832	70,654	.....	459,829
70. Wyckoff Twp.	44,318	.....	44,550	.....	61,529	111,003	.....	261,400
Total	\$3,041,632	\$116,598	\$9,736,400	\$45,511	\$7,840,170	\$7,617,590	\$5,724	\$28,403,620

* Non-participant.
Difference in totals due to rounding.

BURLINGTON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			<i>Total</i>
	<i>Sales Tax P. L. 1968, c. 302</i>	<i>Financial Business Tax</i>	<i>Personal Property Tax Replacement</i>	<i>Railroad Replacement State-Aid</i>	<i>Public Utilities</i>		<i>Insurance Tax</i>	
					<i>Gross Receipts</i>	<i>Franchise</i>		
1. Bass River Twp.	\$2,915		\$17,996		\$4,995	\$11,515		\$37,421
2. Beverly City	13,448		17,257		14,127	21,521		66,353
3. Bordentown City	19,673	\$923	50,481		26,772	38,896		136,745
4. Bordentown Twp.	23,478	87	68,088		37,421	79,570		208,644
5. Burlington City	50,180	13	91,719		1,854,717	108,966		2,105,595
6. Burlington Twp.	24,882		240,941		70,823	115,119		451,765
7. Chesterfield Twp.	9,963		13,450		17,566	30,501		71,480
8. Cinnaminson Twp.	32,836		176,038		142,892	159,877		511,643
9. Delanco Twp.	15,864		133,066		21,562	32,428		202,920
10. Delran Twp.	21,070		125,988		47,806	69,416		264,280
11. Eastampton Twp.	5,545		7,172		10,748	26,490		49,955
12. Edgewater Park Twp.	11,336		62,438		26,376	48,672		148,822
13. Evesham Twp.	17,988		19,425		102,361	106,478		246,252
14. Fieldsboro Bor.	2,306		61,416		2,749	5,772		72,243
15. Florence Twp.	32,144		331,880		89,082	74,359		527,465
16. Hainesport Twp.	12,938		30,428		9,569	24,593		77,528
17. Lumberton Twp.	11,205		51,410		17,856	38,852		119,323
18. Mansfield Twp.	8,243		12,398		25,428	47,402		93,471
19. Maple Shade Twp.	51,208	749	61,124		57,549	97,917		268,547
20. Medford Twp.	19,159	222	39,157		51,239	93,646		203,423
21. Medford Lakes Bor.	11,375		3,912		14,896	25,190		55,373
22. Moorestown Twp.	49,429	1,587	277,732		90,773	168,748		588,269
23. Mount Holly Twp.	52,490	52	113,301		73,254	103,900		342,997
24. Mount Laurel Twp.	20,761		57,974		68,491	111,197		258,423
25. New Hanover Twp.	—0*	289	426		23,616	41,273		65,604
26. North Hanover Twp.	11,059		10,204		11,140	21,891		54,294
27. Palmyra Bor.	27,829		35,105		27,717	49,931		140,582
28. Pemberton Bor.	4,944		6,292		2,490	8,064		21,790
29. Pemberton Twp.	54,290		23,839		59,380	124,551		262,060
30. Riverside Twp.	33,517	1,129	149,425		49,553	69,134		302,758
31. Riverton Bor.	13,147		10,992		12,805	22,182		59,126

32. Shamong Twp.	3,061	.....	4,051	.....	4,020	12,884	.....	24,016
33. Southampton Twp.	12,522	.....	19,929	.....	21,076	56,967	.....	110,494
34. Springfield Twp.	7,736	.....	16,615	.....	10,675	32,936	.....	67,962
35. Tabernacle Twp.	6,411	.....	2,734	.....	5,286	16,478	.....	30,909
36. Washington Twp.	2,140	.....	11,598	.....	3,331	8,280	.....	25,349
37. Westampton Twp.	4,406	.....	20,271	.....	27,867	43,852	.....	96,396
38. Willingboro Twp.	46,913	1,447	67,683	.....	176,798	150,747	.....	443,588
39. Woodland Twp.	7,531	.....	2,266	.....	3,508	11,986	.....	25,291
40. Wrightstown Bor.	19,167	1,585	10,442	.....	3,523	13,257	.....	47,974
Total	\$775,111	\$8,081	\$2,456,663	.....	\$3,321,837	\$3,325,438	.....	\$8,871,130

Difference in totals due to rounding.

* Non-participant.

CAMDEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Audubon Bor.	\$41,293	\$1,869	\$96,435	.....	\$62,075	\$73,066	.....	\$274,738
2. Audubon Park Bor.	6,775	.....	2	.....	1,153	3,243	.....	11,173
3. Barrington Bor.	31,416	.....	196,448	.....	32,014	57,111	.....	316,989
4. Bellmawr Bor.	46,881	.....	36,493	.....	86,824	89,177	.....	259,375
5. Berlin Bor.	14,152	824	32,171	.....	27,738	44,417	.....	119,302
6. Berlin Twp.	13,301	.....	5,984	.....	20,009	25,865	.....	65,159
7. Brooklawn Bor.	9,904	.....	12,927	.....	10,087	23,082	.....	56,000
8. Camden City	463,391	47,914	2,519,316	\$135,193	476,987	804,812	\$22,077	4,469,690
9. Cherry Hill Twp.	124,677	6,167	474,396	.....	369,582	562,378	.....	1,537,200
10. Chesilhurst Bor.	1,519	.....	3,739	.....	5,595	8,998	.....	19,851
11. Clementon Bor.	14,895	.....	17,522	.....	16,893	33,362	.....	82,672
12. Collingswood Bor.	68,702	463	67,582	.....	50,515	104,329	.....	291,591
13. Gibbsboro Bor.	8,468	.....	47,570	.....	17,793	19,140	.....	92,971
14. Gloucester City	61,350	2,272	305,417	.....	129,674	111,982	.....	610,695
15. Gloucester Twp.	69,576	904	77,964	.....	146,693	178,825	.....	473,962
16. Haddon Twp.	67,630	.....	51,491	.....	73,304	117,401	.....	309,826
17. Haddonfield Bor.	52,213	1,431	47,323	.....	47,369	132,436	.....	280,772
18. Haddon Heights Bor.	36,625	95	22,628	.....	63,951	78,598	.....	201,897
19. Hi-Nella Bor.	1,875	.....	1,085	.....	6,740	8,053	.....	17,753
20. Laurel Springs Bor.	8,021	.....	4,371	.....	12,835	25,286	.....	50,513
21. Lawnside Bor.	8,524	.....	14,966	.....	21,289	24,414	.....	69,193
22. Lindenwold Bor.	29,012	.....	8,698	.....	42,868	54,518	.....	135,096
23. Magnolia Bor.	16,608	.....	13,917	.....	29,635	41,397	.....	101,557
24. Merchantville Bor.	16,118	279	16,500	.....	19,588	61,686	.....	114,171
25. Mt. Ephraim Bor.	21,544	.....	15,844	.....	18,053	44,973	.....	100,414
26. Oaklyn Bor.	18,898	.....	13,596	.....	19,727	28,435	.....	80,656
27. Pennsauken Twp.	133,572	3,119	703,257	3,072	224,366	321,835	.....	1,389,221
28. Pine Hill Bor.	15,580	.....	5,182	.....	29,154	27,349	.....	77,265
29. Pine Valley Bor.	79	.....	277	.....	165	475	.....	996
30. Runnemede Bor.	33,208	.....	44,489	.....	69,010	63,040	.....	209,747

31. Somerdale Bor.	19,139	.....	20,574	.....	34,297	45,308	.....	119,318
32. Stratford Bor.	17,039	.....	22,894	.....	43,345	51,907	.....	135,185
33. Tavistock Bor.	40	.....	1,533	.....	87	67	.....	1,727
34. Voorhees Twp.	14,967	.....	18,445	.....	44,162	53,443	.....	131,017
35. Waterford Twp.	15,065	.....	10,900	.....	31,193	40,268	.....	97,426
36. Winslow Twp.	36,159	.....	111,020	.....	56,441	93,751	.....	297,371
37. Woodlynne Bor.	12,372	.....	3,930	.....	6,781	13,465	.....	36,548
Total	\$1,550,589	\$65,337	\$5,046,886	\$138,265	\$2,347,992	\$3,467,892	\$22,077	\$12,639,037

Difference in totals due to rounding.

CAPE MAY COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			<i>Total</i>
	<i>Sales Tax P. L. 1968, c. 302</i>	<i>Financial Business Tax</i>	<i>Personal Property Tax Replacement</i>	<i>Railroad Replacement State-Aid</i>	<i>Public Utilities</i>		<i>Insurance Tax</i>	
					<i>Gross Receipts</i>	<i>Franchise</i>		
1. Avalon Bor.	\$2,749		\$11,939		\$25,791	\$37,705		\$78,184
2. Cape May City	17,708		45,258		28,141	35,877		126,984
3. Cape May Point Bor.	1,040		138		1,081	2,750		5,009
4. Dennis Twp.	9,204		6,799		102,885	37,238		156,126
5. Lower Twp.	25,045	\$44	92,169		54,207	106,584		278,049
6. Middle Twp.	26,571	496	38,791		96,075	97,563		259,496
7. North Wildwood City	14,231		69,821		36,474	46,403		166,929
8. Ocean City	30,131	785	156,588		188,448	188,956		564,908
9. Sea Isle City	5,510		7,233		20,464	34,305		67,512
10. Stone Harbor Bor.	3,299		10,939		23,489	27,537		65,264
11. Upper Twp.	—0*		4,203		865,952	49,278		919,433
12. West Cape May Bor.	4,074		2,699		5,092	9,076		20,941
13. West Wildwood Bor.	819		1,830		4,361	5,246		12,256
14. Wildwood City	18,550	686	165,516	\$1,176	178,683	66,622		431,233
15. Wildwood Crest Bor.	11,909		42,438		28,105	34,608		117,060
16. Woodbine Bor.	11,165		17,389		6,565	11,761		46,880
Total	\$182,004	\$2,011	\$673,750	\$1,176	\$1,665,813	\$791,509	.....	\$3,316,264

* Non-participant.
Difference in totals due to rounding.

CUMBERLAND COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bridgeton City	\$82,925	\$2,651	\$462,819	\$3,188	\$107,754	\$113,668	.....	\$773,005
2. Commercial Twp.	12,831	.....	32,778	.....	18,846	36,780	.....	101,235
3. Deerfield Twp.	8,120	.....	12,398	.....	13,875	24,454	.....	58,847
4. Downe Twp.	7,396	.....	27,250	.....	21,151	25,889	.....	81,686
5. Fairfield Twp.	15,489	.....	8,073	.....	15,361	31,784	.....	70,707
6. Greenwich Twp.	4,295	.....	7,919	.....	3,248	9,430	.....	24,892
7. Hopewell Twp.	14,183	.....	14,456	.....	11,291	32,257	.....	72,187
8. Lawrence Twp.	10,438	.....	16,887	.....	11,101	21,756	.....	60,182
9. Maurice River Twp.	12,281	.....	49,253	.....	31,495	44,326	.....	137,355
10. Millville City	75,529	2,757	314,495	3,116	172,643	164,885	.....	733,425
11. Shiloh Bor.	2,191	.....	2,153	.....	1,007	3,727	.....	9,078
12. Stow Creek Twp.	3,995	.....	10,762	.....	6,705	10,155	.....	31,617
13. Upper Deerfield Twp.	23,890	.....	60,788	.....	25,154	55,774	.....	165,606
14. Vineland City	149,053	5,396	557,380	2,735	251,771	251,265	.....	1,217,600
Total	\$422,616	\$10,805	\$1,577,411	\$9,039	\$691,402	\$826,150	.....	\$3,537,422

Difference in totals due to rounding.

ESSEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Belleville Town	\$138,453	\$3,350	\$673,445	\$2,428	\$169,289	\$281,650		\$1,268,615
2. Bloomfield Town	205,146	4,039	660,298	12,503	200,804	343,071		1,425,861
3. Caldwell Bor.	27,457	4,521	70,152		44,034	88,733		234,897
4. Cedar Grove Twp.	57,758	5,992	101,773		49,817	91,525		306,865
5. East Orange City	305,577	38,274	779,969	21,813	243,285	492,296	\$106,910	1,988,124
6. Essex Fells Bor.	8,599		2,439		14,903	35,158		61,099
7. Fairfield Bor.	13,092	15,873	254,005		34,070	89,899		406,939
8. Glen Ridge Bor.	32,915		20,743	1,151	27,519	48,976		131,304
9. Irvington Town	234,858	10,930	442,596	12,809	207,331	355,710		1,264,234
10. Livingston Twp.	91,461	1,379	142,605		220,302	256,822		712,569
11. Maplewood Twp.	94,835	2,198	169,474	1,476	108,362	193,410		569,755
12. Millburn Twp.	74,354	965	206,808		246,756	280,698	248,125	1,057,706
13. Montclair Town	170,585	1,214	240,402	21,021	179,447	349,219	127	962,015
14. Newark City	1,602,739	76,815	15,222,679	1,354,976	2,600,329	2,667,714	4,224,893	27,750,145
15. North Caldwell Bor.	16,466		15,367		27,617	50,827		110,277
16. Nutley Town	116,731	1,137	325,270		158,284	210,188		811,610
17. Orange City	141,554	9,224	576,270	13,084	146,168	313,595	1,782	1,201,677
18. Roseland Bor.	11,090		75,759		98,590	41,670		227,109
19. South Orange Village	63,976	132	75,867	8,553	112,338	200,591		461,457
20. Verona Bor.	54,511	158	110,316		51,078	121,248	69,785	407,096
21. West Caldwell Bor.	32,884		68,720		102,125	108,105		311,834
22. West Orange Town	157,794	6,860	423,633		315,038	455,264		1,358,589
Total	\$3,652,834	\$183,061	\$20,658,590	\$1,449,814	\$5,357,481	\$7,076,369	\$4,651,622	\$43,029,776

Difference in totals due to rounding.

GLOUCESTER COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Clayton Bor.	\$18,633		\$19,817		\$39,827	\$35,197		\$113,474
2. Deptford Twp.	70,712		94,265		106,025	155,615		426,617
3. East Greenwich Twp.	10,766		9,950		109,361	26,713		156,790
4. Elk Twp.	10,422		5,675		10,835	25,646		52,578
5. Franklin Twp.	29,470		21,430		59,763	84,065		194,728
6. Glassboro Bor.	40,553	\$1,101	162,216	\$1,137	164,442	87,862		457,311
7. Greenwich Twp.	16,078		213,354		95,478	30,277		355,187
8. Harrison Twp.	9,532		11,360		23,728	32,238		76,858
9. Logan Twp.	7,610		34,786		20,754	24,343		87,493
10. Mantua Twp.	31,606		25,604		55,558	67,483		180,251
11. Monroe Twp.	37,163	22	69,704		156,576	117,070		380,535
12. National Park Bor.	13,369		4,108		8,970	20,879		47,326
13. Newfield Bor.	5,138		11,445		7,390	9,115		33,088
14. Paulsboro Bor.	32,120	1,480	72,358		19,138	32,107		157,203
15. Pitman Bor.	34,189	2,033	84,814		35,745	52,965		209,746
16. South Harrison Twp.	3,853		7,523		3,181	8,665		23,222
17. Swedesboro Bor.	9,686		73,259		11,053	14,137		108,135
18. Washington Twp.	19,472		23,802		79,980	96,219		219,473
19. Wenonah Bor.	8,306		2,440		8,918	13,574		33,238
20. West Deptford Twp.	44,109		188,027		56,450	113,320		401,906
21. Westville Bor.	19,582	2,020	28,611		19,748	35,189		105,150
22. Woodbury City	49,254	4,468	93,606	1,107	67,427	119,457		335,319
23. Woodbury Heights Bor.	6,815		21,666		17,081	32,239		77,801
24. Woolwich Twp.	4,885		40,851		7,799	20,183		73,718
Total	\$533,323	\$11,123	\$1,320,671	\$2,244	\$1,185,227	\$1,254,558		\$4,307,147

Difference in totals due to rounding.

HUDSON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			<i>Total</i>
	<i>Sales Tax P. L. 1968, c. 302</i>	<i>Financial Business Tax</i>	<i>Personal Property Tax Replacement</i>	<i>Railroad Replacement State-Aid</i>	<i>Public Utilities</i>		<i>Insurance Tax</i>	
					<i>Gross Receipts</i>	<i>Franchise</i>		
1. Bayonne City	\$293,537	\$6,149	\$1,938,127	\$85,095	\$209,505	\$350,506	.....	\$2,882,919
2. East Newark Bor.	7,404	.....	204,624	.....	6,797	16,387	.....	235,212
3. Guttenburg Town	20,243	.....	70,114	.....	15,230	27,751	.....	133,338
4. Harrison Town	46,446	2,352	946,969	25,608	1,869,514	131,684	.....	3,022,573
5. Hoboken City	191,595	2,438	1,423,257	1,063,725	160,533	189,054	.....	3,030,602
6. Jersey City	1,092,043	86,979	5,227,194	5,350,338	6,314,668	1,444,080	\$13,347	19,528,649
7. Kearny Town	148,210	1,831	1,712,246	204,105	2,338,189	294,440	.....	4,699,021
8. North Bergen Twp.	167,650	4,674	602,413	103,724	280,532	335,744	.....	1,494,737
9. Secaucus Town	48,072	2,231	344,327	66,596	109,035	143,970	.....	714,231
10. Union City	206,384	11,245	747,060	2,500	135,961	277,411	.....	1,380,561
11. Weehawken Twp.	53,411	.....	386,022	1,208,554	52,021	65,396	.....	1,765,404
12. West New York Town ...	140,597	2,745	663,653	752,385	149,555	150,149	.....	1,859,084
Total	\$2,415,594	\$120,648	\$14,266,006	\$8,862,631	\$11,641,540	\$3,426,572	\$13,347	\$40,746,331

Difference in totals due to rounding.

HUNTERDON COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Alexandria Twp.	\$6,443		\$17,693		\$35,182	\$13,767		\$73,085
2. Bethlehem Twp.	4,311		11,949		26,921	7,652		50,833
3. Bloomsbury Bor.	3,314		9,023		2,100	3,788		18,225
4. Califon Bor.	3,073		9,508		3,689	5,966		22,236
5. Clinton Town	4,580		25,950		4,455	11,017		46,002
6. Clinton Twp.	14,911		43,906		38,773	32,834		130,424
7. Delaware Twp.	9,829		22,434		23,068	20,531		75,862
8. East Amwell Twp.	7,835		26,495		23,226	17,833		75,389
9. Flemington Bor.	12,783	\$503	64,635		24,662	22,707		125,290
10. Franklin Twp.	7,028		17,717		25,806	11,654		62,205
11. Frenchtown Bor.	5,300		36,527		5,504	6,721		54,052
12. Glen Gardner Bor.	3,113		2,907		4,723	4,311		15,054
13. Hampton Bor.	4,489		4,223		4,080	4,305		17,097
14. High Bridge Bor.	8,496		75,935		6,417	9,551		100,399
15. Holland Twp.	9,868		35,828		628,179	19,735	\$2,925	696,535
16. Kingwood Twp.	7,282		17,738		12,804	17,567		55,391
17. Lambertville City	16,885	566	56,209		21,174	18,863		113,697
18. Lebanon Bor.	3,481		1,774		3,467	6,059		14,781
19. Lebanon Twp.	11,237		27,308		137,017	20,599		196,161
20. Milford Bor.	4,406		170,207		3,877	6,105		184,595
21. Raritan Twp.	17,977		220,670		83,211	65,690		387,548
22. Readington Twp.	24,313		32,477		62,449	49,256		168,495
23. Stockton Bor.	2,057		3,513		7,051	3,521		16,142
24. Tewksbury Twp.	7,547		35,894		28,272	19,409		91,122
25. Union Twp.	6,791		23,590		10,992	13,861		55,234
26. West Amwell Twp.	6,657		7,047		33,209	15,722		62,635
Total	\$214,006	\$1,069	\$1,001,157	.....	\$1,260,308	\$429,024	\$2,925	\$2,908,489

Difference in totals due to rounding.

MERCER COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. East Windsor Twp.	\$9,089	.....	\$112,418	.....	\$43,031	\$85,630	.....	\$250,168
2. Ewing Twp.	105,320	\$5,410	1,046,638	\$4,513	161,883	313,719	\$153,394	1,790,877
3. Hamilton Twp.	257,228	1,196	663,671	6,706	3,213,978	638,322	.....	4,781,101
4. Hightstown Bor.	17,075	1,700	57,368	.....	24,393	38,203	.....	138,739
5. Hopewell Bor.	7,626	.....	21,871	.....	8,123	14,533	.....	521,153
6. Hopewell Twp.	30,922	.....	135,722	.....	78,346	114,074	.....	359,064
7. Lawrence Twp.	54,048	1,991	338,530	.....	180,079	173,878	.....	748,526
8. Pennington Bor.	8,160	.....	14,820	.....	8,940	19,995	.....	51,915
9. Princeton Bor.	47,028	335	107,857	1,528	68,314	123,652	.....	348,714
10. Princeton Twp.	41,178	1,856	94,789	.....	85,821	147,262	.....	370,906
11. Trenton City	451,556	52,554	2,600,441	154,041	665,501	713,588	.....	4,637,681
12. Washington Twp.	8,527	.....	28,495	.....	20,756	44,425	.....	102,203
13. West Windsor Twp.	15,884	.....	108,023	10,911	74,567	120,100	.....	329,485
Total	\$1,053,642	\$65,042	\$5,330,643	\$177,699	\$4,633,732	\$2,547,381	\$153,394	\$13,961,532

Difference in totals due to rounding.

MIDDLESEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Carteret Bor.	\$81,090	\$582	\$679,007	\$1,183	\$168,941	\$149,924	.....	\$1,080,727
2. Cranbury Twp.	7,914	.....	66,218	.....	14,811	43,879	.....	132,822
3. Dunellen Bor.	27,054	454	179,212	2,552	27,794	63,527	.....	300,593
4. East Brunswick Twp.	78,966	2,132	318,774	.....	154,110	312,578	.....	866,560
5. Edison Twp.	177,190	16,670	574,466	12,518	1,569,401	614,997	.....	2,965,242
6. Helmetta Bor.	3,081	.....	60,609	.....	4,588	11,763	.....	80,041
7. Highland Park Bor.	43,701	330	82,523	.....	38,797	100,896	.....	266,247
8. Jamesburg Bor.	11,284	.....	22,937	.....	16,046	29,051	.....	79,318
9. Madison Twp.	90,069	1,605	145,474	3,693	167,890	275,097	.....	683,828
10. Metuchen Bor.	55,535	1,725	212,958	20,297	95,455	154,220	.....	540,190
11. Middlesex Bor.	41,609	.....	156,703	.....	97,676	138,117	.....	434,105
12. Milltown Bor.	21,497	.....	75,602	.....	23,398	25,972	.....	146,469
13. Monroe Twp.	23,063	.....	47,533	.....	62,827	92,848	.....	226,271
14. New Brunswick City	158,759	5,142	787,303	24,411	206,770	336,560	.....	1,518,945
15. North Brunswick Twp.	39,944	697	822,033	3,237	288,046	167,961	.....	1,321,918
16. Perth Amboy City	150,326	6,227	1,216,360	43,646	148,237	250,680	.....	1,815,476
17. Piscataway Twp.	78,670	.....	433,050	.....	282,001	333,737	.....	1,127,458
18. Plainsboro Twp.	4,632	.....	43,560	.....	36,826	32,905	.....	117,923
19. Sayreville Bor.	89,202	410	1,173,384	1,961	1,203,078	192,398	.....	2,660,433
20. South Amboy City	33,311	.....	26,852	112,364	346,862	49,877	.....	569,266
21. South Brunswick Twp.	40,652	1,244	373,703	12,886	136,248	180,937	.....	745,670
22. South Plainfield Bor.	70,716	211	268,696	9,922	159,337	203,522	.....	712,404
23. South River Bor.	52,988	290	85,957	.....	24,747	52,054	.....	216,036
24. Spotswood Bor.	22,893	.....	205,000	4,999	22,412	45,171	.....	300,475
25. Woodbridge Twp.	311,854	2,609	1,596,876	85,667	3,874,107	753,324	.....	6,624,437
Total	\$1,716,001	\$40,327	\$9,654,790	\$339,337	\$9,170,405	\$4,611,995	.....	\$25,532,854

Difference in totals due to rounding.

MONMOUTH COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allenhurst Bor.	\$3,144		\$4,453		\$27,386	\$8,825		\$43,808
2. Allentown Bor.	5,510		2,594		4,085	9,642		21,831
3. Asbury Park City	68,687	\$6,381	355,577	\$5,347	72,596	125,687		634,275
4. Atlantic Highlands Bor.	16,292	670	18,750		70,013	32,655		138,380
5. Avon-by-the-Sea Bor.	6,752		7,241		10,794	16,166		40,953
6. Belmar Bor.	20,528		31,555		49,639	42,537		144,259
7. Bradley Beach Bor.	16,628		23,661		32,221	30,350		102,860
8. Brielle Bor.	10,359		15,928		16,433	29,075		71,795
9. Colts Neck Twp.	8,611		16,688		175,198	72,076		272,573
10. Deal Bor.	7,471		4,290		30,542	49,239		91,542
11. Eatontown Bor.	40,873	4,117	151,854		55,288	77,390		329,522
12. Englishtown Bor.	4,521		11,917		2,977	8,581		27,996
13. Fair Haven Bor.	22,458		14,868		29,029	36,845		103,200
14. Farmingdale Bor.	3,793		14,484		3,913	7,843		30,033
15. Freehold Bor.	36,151	1,283	122,861	1,763	45,403	60,874		268,335
16. Freehold Twp.	18,902	514	73,455		79,437	133,985		306,293
17. Hazlet Twp.	60,650		100,169		101,878	122,581		385,278
18. Highlands Bor.	13,986		11,767		18,193	21,859		65,805
19. Holmdel Twp.	11,704		234,568		76,252	119,561		442,085
20. Howell Twp.	44,113		58,922		294,309	179,339		576,683
21. Interlaken Bor.	4,620		14		7,452	11,998		24,084
22. Keansburg Bor.	27,109	496	40,262		35,906	45,346		149,119
23. Keyport Bor.	25,472	544	56,209		24,700	57,760		164,685
24. Little Silver Bor.	20,575		30,646		37,165	52,857		141,243
25. Loch Arbour Village	1,175		2,342		2,022	3,726		9,265
26. Long Branch City	103,738	2,339	148,241	7,305	562,681	197,537		1,021,841
27. Manalapan Twp.	15,781		20,522		156,717	120,510		313,530
28. Manasquan Bor.	15,908	372	20,842		31,522	37,802		106,446
29. Marlboro Twp.	31,792		27,776		60,505	87,947		208,020
30. Matawan Bor.	20,160		25,023		93,162	47,806		186,151

31. Matawan Twp.	29,107		163,264		116,719	82,139		391,229
32. Middletown Twp.	156,924	1,597	113,495		318,539	428,925		1,019,480
33. Millstone Twp.	10,086		7,268		23,645	37,391		78,390
34. Monmouth Beach Bor.	5,391	800	3,562		12,490	18,013		40,256
35. Neptune Twp.	84,986	417	124,791	2,150	165,564	172,113		550,021
36. Neptune City Bor.	15,872		35,531		25,113	33,818		110,334
37. New Shrewsbury Bor.	28,925		76,239		42,136	64,760		212,060
38. Ocean Twp.	45,968		60,678		103,752	148,974		359,372
39. Oceanport Bor.	19,527		25,373		29,549	37,898		112,347
40. Red Bank Bor.	49,369	2,545	214,487	5,381	70,209	91,665	\$11,373	445,029
41. Roosevelt Bor.	3,022		1,552		4,369	6,376		15,319
42. Rumson Bor.	25,333	623	11,294		48,010	75,485		160,745
43. Sea Bright Bor.	4,501		13,500		13,460	14,694		46,155
44. Sea Girt Bor.	7,112		4,933		12,806	22,414		47,265
45. Shrewsbury Bor.	12,744		42,185		17,291	29,429		101,649
46. Shrewsbury Twp.	4,762		749		510	657		6,678
47. South Belmar Bor.	6,079		4,256		7,099	12,929		30,363
48. Spring Lake Bor.	11,557		12,143		21,661	51,304		96,665
49. Spring Lake Heights Bor. ..	13,088		8,428		19,326	33,822		74,664
50. Union Beach Bor.	23,186		67,593		32,744	30,152		153,675
51. Upper Freehold Twp.	9,346		18,513		19,114	39,785		86,758
52. Wall Twp.	47,182		82,436		112,343	157,909		399,870
53. West Long Branch Bor.	21,109	7,397	90,934		40,730	51,466		211,636
Total	\$1,322,633	\$30,094	\$2,830,683	\$21,948	\$3,464,597	\$3,490,517	\$11,373	\$11,171,850

Difference in totals due to rounding.

MORRIS COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Financial Business Tax	Sales Tax P. L. 1968, c. 302	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Boonton Town	\$31,567	\$718	\$272,712	\$2,900	\$43,638	\$64,816	.....	\$416,351
2. Boonton Twp.	7,903	.....	33,062	.....	8,068	21,871	.....	70,904
3. Butler Bor.	21,414	.....	130,658	.....	63,155	49,863	.....	265,090
4. Chatham Bor.	37,642	372	77,079	2,470	37,713	64,127	.....	219,403
5. Chatham Twp.	23,458	.....	8,384	.....	62,095	69,540	.....	163,477
6. Chester Bor.	4,248	.....	13,476	.....	7,123	10,287	.....	35,134
7. Chester Twp.	8,334	.....	18,965	.....	68,587	26,267	.....	122,153
8. Denville Twp.	42,052	763	151,744	5,001	179,114	68,466	.....	447,140
9. Dover Town	51,552	2,895	198,377	4,339	128,406	71,815	.....	457,384
10. East Hanover Twp.	17,320	.....	95,403	.....	323,974	70,697	.....	507,394
11. Florham Park Bor.	28,565	.....	77,664	.....	48,994	79,087	.....	234,310
12. Hanover Twp.	36,898	450	634,283	.....	78,034	141,257	.....	890,922
13. Harding Twp.	10,612	.....	9,218	.....	18,514	44,215	.....	82,559
14. Jefferson Twp.	27,228	.....	28,326	.....	206,095	56,134	.....	317,783
15. Kinnelon Bor.	17,526	.....	13,417	.....	40,234	37,015	.....	108,192
16. Lincoln Park Bor.	23,921	.....	43,581	.....	27,908	43,692	.....	139,102
17. Madison Bor.	59,811	529	91,475	2,971	36,376	83,190	.....	274,352
18. Mendham Bor.	9,378	.....	25,424	.....	35,377	24,715	.....	94,894
19. Mendham Twp.	8,923	.....	2,431	.....	20,577	31,293	.....	63,224
20. Mine Hill Twp.	13,297	.....	54,164	.....	21,657	13,428	.....	102,546
21. Montville Twp.	26,785	.....	89,226	.....	137,099	82,995	.....	336,105
22. Morris Twp.	47,827	.....	221,528	.....	84,389	160,937	.....	514,681
23. Morris Plains Bor.	18,601	.....	139,852	.....	38,987	54,493	.....	251,933
24. Morristown Town	70,055	9,626	267,829	8,712	91,770	160,187	.....	608,179
25. Mountain Lakes Bor.	15,967	.....	18,402	.....	19,062	36,997	.....	90,428
26. Mount Arlington Bor.	4,928	.....	11,506	.....	15,010	15,501	.....	46,945
27. Mount Olive Twp.	15,058	.....	39,170	.....	50,555	51,804	.....	156,587
28. Netcong Bor.	10,936	.....	33,810	1,238	12,716	15,331	.....	74,031
29. Parsippany-Troy Hills Twp	101,084	156	200,597	.....	133,730	220,662	.....	656,229

30. Passaic Twp.	21,900		66,867		104,816	77,391		270,974
31. Pequannock Twp.	41,740		67,324		45,188	89,939		244,191
32. Randolph Twp.	28,853		101,714		79,178	62,848		272,593
33. Riverdale Bor.	10,268		53,197		21,529	36,116		121,110
34. Rockaway Bor.	21,410		124,468		30,930	39,675		216,483
35. Rockaway Twp.	40,960		194,170		63,667	62,152		360,949
36. Roxbury Twp.	39,485	223	266,543	11,474	93,506	113,458		524,689
37. Victory Gardens Bor.	4,291		1,513		2,622	2,304		10,730
38. Washington Twp.	13,171		56,697		54,511	35,866		160,245
39. Wharton Bor.	19,800	506	60,082		26,147	22,461		128,996
Total	\$1,034,768	\$16,237	\$3,994,338	\$39,106	\$2,561,051	\$2,412,892		\$10,058,392

Difference in totals due to rounding.

OCEAN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Barnegat Light Bor.	\$1,135		\$2,777		\$5,005	\$9,475		\$18,392
2. Bay Head Bor.	3,259		4,336	\$11,008	12,428	20,415		51,446
3. Beach Haven Bor.	4,117		10,695		18,324	25,970		59,106
4. Beachwood Bor.	10,936		4,695		16,023	34,270		65,924
5. Berkeley Twp.	16,897		46,253		208,468	98,571		370,189
6. Brick Twp.	64,466	\$1,135	72,451		163,179	279,916		581,147
7. Dover Twp.	68,876	596	428,322		358,911	423,703		1,280,408
8. Eagleswood Twp.	3,030		2,379		13,180	17,690		36,279
9. Harvey Cedars Bor.	530		1,320		5,220	12,425		19,495
10. Island Heights Bor.	4,549		1,601		6,466	11,122		23,738
11. Jackson Twp.	23,490	1,214	62,872		84,791	133,009		305,376
12. Lacey Twp.	7,673		16,299		1,176,250	88,557		1,288,779
13. Lakehurst Bor.	10,996		5,364		4,206	9,953		30,519
14. Lakewood Twp.	63,363	1,288	116,060		155,666	200,943		537,320
15. Lavallette Bor.	3,290		5,608		13,435	19,894		42,227
16. Little Egg Harbor Twp.	3,350		14,042		59,002	65,932		142,326
17. Long Beach Twp.	6,174		11,675		71,642	90,829		180,320
18. Manchester Twp.	14,946		12,369		29,191	53,406		109,912
19. Mantoloking Bor.	633		864		10,220	14,163		25,880
20. Ocean Twp.	3,643		6,695		26,411	38,934		75,683
21. Ocean Gate Bor.	2,792		1,480		9,164	13,222		26,658
22. Pine Beach Bor.	3,896		1,018		11,818	14,650		31,382
23. Plumstead Twp.	12,977		8,467		14,130	32,796		68,370
24. Pt. Pleasant Bor.	40,272		39,191		58,696	111,366		249,525
25. Pt. Pleasant Beach Bor.	15,319	413	55,053		39,513	48,649		158,947
26. Seaside Heights Bor.	3,773		16,096		13,381	13,073		46,323
27. Seaside Park Bor.	4,169		12,015		20,591	23,904		60,679
28. Ship Bottom Bor.	2,836		12,161		20,771	23,772		59,540
29. South Toms River Bor.	6,340		11,148		16,424	24,481		58,393
30. Stafford Twp.	7,636	220	16,309		70,750	75,948		170,863
31. Surf City Bor.	1,657		6,053		12,071	25,819		45,600
32. Tuckerton Bor.	6,075		7,399		17,545	30,578		61,597
33. Union Twp.	5,023		6,692		13,071	29,557		54,343
Total	\$428,118	\$4,867	\$1,019,759	\$11,008	\$2,755,943	\$2,116,992		\$6,336,686

Difference in totals due to rounding.

PASSAIC COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			<i>Total</i>
	<i>Sales Tax P. L. 1968, c. 302</i>	<i>Financial Business Tax</i>	<i>Personal Property Tax Replacement</i>	<i>Railroad Replacement State-Aid</i>	<i>Public Utilities</i>		<i>Insurance Tax</i>	
					<i>Gross Receipts</i>	<i>Franchise</i>		
1. Bloomingdale Bor.	\$20,935		\$45,014		\$33,497	\$38,242		\$137,688
2. Clifton City	324,661	\$4,478	2,630,916	\$2,999	695,853	652,514		4,311,421
3. Haledon Bor.	24,368		47,418		40,722	62,979		175,487
4. Hawthorne Bor.	70,146	447	180,423		83,330	142,240		476,586
5. Little Falls Twp.	38,484	73	166,002		85,979	119,100		409,638
6. North Haledon Bor.	23,834		28,419		27,330	60,455		140,038
7. Passaic City	213,436	6,261	1,895,903	13,206	183,931	396,120	\$233	2,709,090
8. Paterson City	568,220	28,484	2,021,586	32,103	1,072,326	901,993		4,624,712
9. Pompton Lakes Bor.	37,357	283	212,909		35,645	74,676		360,870
10. Prospect Park Bor.	20,571		39,801		12,274	24,622		97,268
11. Ringwood Bor.	16,541		4,015		48,808	53,670		123,034
12. Totowa Bor.	43,100	206	119,356		59,523	109,465		331,650
13. Wanaque Bor.	28,185		75,398		21,883	48,385		173,851
14. Wayne Twp.	116,098	3,287	307,354		200,216	412,655		1,039,610
15. West Milford Twp.	32,263	62	49,592		110,033	134,966		326,916
16. West Paterson Bor.	30,068		131,764		33,165	68,123		263,120
Total	\$1,608,268	\$43,581	\$7,955,870	\$48,309	\$2,744,515	\$3,300,205	\$233	\$15,700,979

Difference in totals due to rounding.

SALEM COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Alloway Twp.	\$8,804	.....	\$14,207	.....	\$10,306	\$18,372	.....	\$51,689
2. Elmer Bor.	5,953	.....	12,582	.....	5,699	10,825	.....	35,059
3. Elsinboro Twp.	4,825	.....	3,886	.....	2,714	8,458	.....	19,883
4. Lower Alloways Creek Twp	5,114	.....	9,246	.....	3,776	11,821	.....	29,957
5. Mannington Twp.	8,005	.....	67,635	.....	25,759	21,943	.....	123,342
6. Oldmans Twp.	11,522	.....	19,503	.....	15,897	26,210	.....	73,132
7. Penns Grove Bor.	24,428	\$1,899	48,234	.....	26,357	34,068	.....	134,986
8. Pennsville Twp.	41,202	1,328	1,785,829	.....	1,006,133	79,355	.....	2,913,847
9. Pilesgrove Twp.	9,963	.....	18,245	.....	37,701	31,990	.....	97,899
10. Pittsgrove Twp.	14,971	.....	19,941	.....	37,309	48,688	.....	120,909
11. Quinton Twp.	9,651	.....	13,849	.....	11,620	22,212	.....	57,332
12. Salem City	35,364	894	189,009	.....	53,470	34,864	.....	313,601
13. Upper Penns Neck Twp. ...	30,040	.....	222,678	.....	39,932	57,841	.....	350,491
14. Upper Pittsgrove Twp. ...	10,738	.....	20,908	.....	24,130	36,249	.....	92,025
15. Woodstown Bor.	11,636	.....	11,758	.....	12,279	17,058	.....	52,731
Total	\$232,216	\$4,121	\$2,457,510	.....	\$1,313,082	\$459,954	.....	\$4,466,883

Difference in totals due to rounding.

SOMERSET COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Bedminster Twp.	\$9,184		\$6,980		\$29,333	\$33,125		\$78,622
2. Bernards Twp.	35,668		20,837		83,840	99,932		240,277
3. Bernardsville Bor.	21,813	\$337	50,911	\$2,800	49,136	48,763		173,760
4. Bound Brook Bor.	40,593	738	51,436	5,459	50,749	88,115		237,090
5. Branchburg Twp.	14,797		36,434		477,154	53,340		581,725
6. Bridgewater Twp.	62,449	6,568	1,729,373		299,632	332,787		2,430,809
7. Far Hills Bor.	2,777		6,949		5,168	4,777		19,671
8. Franklin Twp.	78,543		72,041		205,433	322,887		678,904
9. Green Brook Twp.	14,326		32,144		32,164	47,028		125,662
10. Hillsborough Twp.	29,996		77,415		107,298	171,377		386,086
11. Manville Bor.	43,488	459	534,624	5,062	36,236	77,043		696,912
12. Millstone Bor.	1,618		732		5,953	6,397		14,700
13. Montgomery Twp.	15,232		44,136	1,395	49,854	99,429		210,046
14. North Plainfield Bor.	67,211	992	76,524		77,388	143,251		365,366
15. Peapack-Gladstone Bor.	7,135		13,631		15,002	17,229		52,997
16. Raritan Bor.	24,273		199,523	4,498	38,719	63,299		330,312
17. Rocky Hill Bor.	2,088		22,959		3,868	9,241		38,156
18. Somerville Bor.	49,274	942	152,940	4,535	117,456	130,093		455,240
19. South Bound Brook Bor.	14,342		63,300		18,900	32,512		129,054
20. Warren Twp.	21,303		74,262		54,696	100,023		250,284
21. Watchung Bor.	13,100	299	165,619		40,702	76,832		296,552
Total	\$569,209	\$10,334	\$3,432,770	\$23,749	\$1,798,681	\$1,957,480		\$7,792,225

Difference in totals due to rounding.

SUSSEX COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Andover Bor.	\$2,903	.....	\$6,598	.....	\$2,691	\$4,998	.....	\$17,190
2. Andover Twp.	8,611	.....	37,719	.....	21,775	16,914	.....	85,019
3. Branchville Bor.	3,809	\$634	24,189	.....	2,550	5,934	\$50,027	87,143
4. Byram Twp.	6,392	.....	19,174	.....	27,725	22,885	.....	76,176
5. Frankford Twp.	8,583	.....	37,469	.....	28,736	19,281	.....	94,069
6. Franklin Bor.	14,334	.....	36,354	.....	50,237	21,361	.....	122,286
7. Fredon Twp.	3,180	.....	17,372	.....	14,365	10,980	.....	45,897
8. Green Twp.	3,378	.....	8,161	.....	6,253	6,176	.....	23,968
9. Hamburg Bor.	6,059	.....	21,374	.....	14,840	7,660	.....	49,933
10. Hampton Twp.	4,643	.....	18,964	.....	26,012	20,569	.....	70,188
11. Hardyston Twp.	8,725	.....	22,578	.....	25,577	16,417	.....	73,297
12. Hopatcong Bor.	13,412	.....	8,854	.....	35,740	41,312	.....	99,318
13. Lafayette Twp.	4,351	.....	23,280	.....	5,423	5,678	.....	38,732
14. Montague Twp.	3,477	.....	6,981	.....	12,168	13,562	.....	36,188
15. Newton Town	25,958	784	190,075	.....	41,866	31,754	.....	290,437
16. Ogdensburg Bor.	4,794	.....	49,345	.....	4,779	7,032	.....	65,950
17. Sandyston Twp.	4,030	124	7,945	.....	11,935	10,660	.....	34,694
18. Sparta Twp.	26,567	13	81,759	.....	54,245	47,332	.....	209,916
19. Stanhope Bor.	7,175	.....	30,009	.....	4,272	10,038	.....	51,494
20. Stillwater Twp.	5,296	.....	8,643	.....	19,875	12,406	.....	46,220
21. Sussex Bor.	6,550	.....	26,914	.....	7,890	6,875	.....	48,229
22. Vernon Twp.	8,524	.....	17,564	.....	47,513	26,880	.....	100,481
23. Walpack Twp.	981	.....	1,697	.....	9,867	9,724	.....	22,269
24. Wantage Twp.	13,084	.....	39,574	.....	33,530	20,632	.....	106,820
Total	\$194,815	\$1,554	\$742,592	.....	\$509,864	\$397,060	\$50,027	\$1,895,914

Difference in totals due to rounding.

UNION COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Berkeley Heights Twp.	\$34,494	.....	\$516,537	.....	\$90,997	\$108,565	\$12,098	\$762,691
2. Clark Twp.	48,234	\$1,090	447,862	.....	154,058	143,120	.....	794,364
3. Cranford Twp.	104,513	11,771	195,929	\$13,608	269,040	259,665	361	854,887
4. Elizabeth City	425,970	12,595	1,979,487	261,794	1,559,897	861,617	.....	5,101,360
5. Fanwood Bor.	31,496	.....	21,530	.....	96,605	74,366	.....	223,997
6. Garwood Bor.	21,461	.....	189,229	.....	27,542	42,345	.....	280,577
7. Hillside Twp.	88,217	3,672	759,947	2,098	176,419	180,390	.....	1,210,743
8. Kenilworth Bor.	33,141	7,034	343,913	.....	79,223	93,150	.....	556,461
9. Linden City	157,936	1,748	1,944,366	13,372	2,202,688	383,398	.....	4,703,508
10. Mountainside Bor.	25,017	.....	180,746	.....	74,010	88,370	.....	368,143
11. New Providence Bor.	40,513	4,702	121,426	.....	84,592	121,215	.....	372,448
12. Plainfield City	179,291	5,511	588,770	11,164	232,773	396,981	.....	1,414,490
13. Rahway City	109,556	1,241	623,946	25,529	145,275	249,650	.....	1,155,197
14. Roselle Bor.	83,186	14	136,885	.....	121,297	180,765	.....	522,147
15. Roselle Park Bor.	49,622	834	74,501	1,709	60,268	90,269	.....	277,203
16. Scotch Plains Twp.	73,136	.....	61,083	.....	182,797	203,240	.....	520,256
17. Springfield Twp.	57,220	458	271,285	.....	118,453	137,093	.....	584,509
18. Summit City	93,648	933	234,221	9,216	365,385	241,976	.....	945,379
19. Union Twp.	203,690	5,566	1,067,638	.....	392,159	499,489	.....	2,168,542
20. Westfield Town	124,380	180	230,740	.....	194,629	312,969	.....	862,898
21. Winfield Twp.	9,722	.....	3,795	.....	4,554	6,155	.....	24,226
Total	\$1,994,445	\$57,349	\$9,993,836	\$338,491	\$6,632,661	\$4,674,788	\$12,459	\$23,704,026

Difference in totals due to rounding.

WARREN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax P. L. 1968, c. 302	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1. Allamuchy Twp.	\$3,848		\$26,164		\$12,013	\$12,170		\$54,195
2. Alpha Bor.	9,516		23,914		18,487	10,819		62,736
3. Belvidere Town	10,426		68,512		29,536	10,898		119,372
4. Blairstown Twp.	—0—*		24,592		1,188,109	19,021		1,231,722
5. Franklin Twp.	6,839		49,836		35,912	14,773		107,360
6. Frelinghuysen Twp.	3,342		14,001		21,362	8,116		46,821
7. Greenwich Twp.	5,525		14,850		23,526	11,155		55,056
8. Hackettstown Town	20,868	\$242	137,561		42,729	34,276		235,676
9. Hardwick Twp.	1,463		4,488		14,223	5,309		25,483
10. Harmony Twp.	8,065		37,756		15,907	12,973		74,701
11. Hope Twp.	3,295		8,575		12,505	7,960		32,335
12. Independence Twp.	5,968		14,210		10,333	9,544		40,055
13. Knowlton Twp.	5,703		19,613		25,553	12,026		62,895
14. Liberty Twp.	3,006		5,329		12,431	4,073		24,839
15. Lopatcong Twp.	10,691		48,202		36,521	25,005		120,419
16. Mansfield Twp.	8,425		26,426		43,894	28,461		107,206
17. Oxford Twp.	6,554		27,978		8,751	8,492		51,775
18. Pahaquarry Twp.	—0—*		396		6,287	1,766		8,449
19. Phillipsburg Town	73,180	907	370,771	\$27,277	113,735	94,373		680,243
20. Pohatcong Twp.	14,013		33,052		21,257	21,790		90,112
21. Washington Bor.	22,636	841	79,028	2,033	42,201	29,899		176,638
22. Washington Twp.	12,083		41,937		29,631	27,366		111,017
23. White Twp.	7,248		30,925		24,257	19,912		82,342
Total	\$242,695	\$1,990	\$1,108,116	\$29,310	\$1,789,160	\$430,177	.....	\$3,601,447

* Non-participant.

Difference in totals due to rounding.

EFFECTIVE TAX RATES

County and District	1969			1968
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	Effective Tax Rate	Effective Tax Rate
ATLANTIC COUNTY				
Absecon City	\$7.13	47.65	\$3.40	\$3.17
Atlantic City	8.89	56.80	5.05	4.90
Brigantine City	6.94	48.86	3.39	3.37
Buena Bor.	6.50	51.07	3.32	3.17
Buena Vista Twp.	6.39	58.61	3.75	3.40
Corbin City	6.93	47.69	3.30	3.90
Egg Harbor City	10.92	51.97	5.68	5.01
Egg Harbor Twp.	3.93	59.50	2.34	2.45
Estell Manor City	4.87	45.89	2.23	2.61
Folsom Bor.	7.60	44.81	3.41	3.48
Galloway Twp.	8.13	45.93	3.73	3.41
Hamilton Twp.	6.97	50.34	3.51	3.18
Hammonton Town	7.47	50.68	3.79	3.91
Linwood City	7.71	46.13	3.56	3.32
Longport Bor.	5.36	41.68	2.23	2.30
Margate City	5.94	48.03	2.85	2.64
Mullica Twp.	8.70	42.07	3.66	3.77
Northfield City	8.45	40.79	3.45	3.09
Pleasantville City	9.42	53.55	5.04	5.00
Port Republic City	7.71	37.93	2.92	3.31
Somers Point City	6.72	50.93	3.42	3.41
Ventnor City	7.45	47.45	3.54	3.55
Weymouth Twp.	6.17	53.28	3.29	3.67
BERGEN COUNTY				
Allendale Bor.	3.26	105.15	3.43	3.23
Alpine Bor.	2.07	84.95	1.76	1.85
Bergenfield Bor.	4.34	83.36	3.62	3.38
Bogota Bor.	4.02	78.31	3.15	3.05
Carlstadt Bor.	1.63	96.65	1.58	1.58
Cliffside Park Bor.	3.53	76.84	2.71	2.77
Closter Bor.	3.36	105.39	3.54	3.16
Cresskill Bor.	3.40	86.49	2.94	2.96
Demarest Bor.	3.70	87.14	3.22	3.00
Dumont Bor.	4.74	75.72	3.59	3.38
East Paterson Bor.	2.83	85.49	2.42	2.34
East Rutherford Bor.	1.81	97.70	1.77	2.09
Edgewater Bor.	2.35	92.68	2.18	2.02
Emerson Bor.	4.32	86.61	3.74	3.65
Englewood City	4.20	85.01	3.57	3.19
Englewood Cliffs Bor.	1.64	100.96	1.66	1.76
Fairlawn Bor.	3.70	84.42	3.12	2.87
Fairview Bor.	2.91	73.49	2.14	2.06
Fort Lee Bor.	2.70	77.87	2.10	1.93
Franklin Lakes Bor.	3.03	90.61	2.75	2.41
Garfield City	3.18	83.48	2.65	2.70
Glen Rock Bor.	4.08	94.81	3.87	3.64
Hackensack City	3.42	81.30	2.78	2.92
Harrington Park Bor.	3.29	99.83	3.28	3.13
Hasbrouck Heights Bor.	3.25	82.64	2.69	2.51
Haworth Bor.	2.91	108.27	3.15	2.99
Hillsdale Bor.	3.68	104.27	3.84	3.71
Hohokus Bor.	2.75	87.67	2.41	2.34

<i>County and District</i>	<i>1969</i>			<i>1968</i>
	<i>Tax Rate Per \$100 Valuation</i>	<i>County Equalization Table Ratio</i>	<i>Effective Tax Rate</i>	<i>Effective Tax Rate</i>
BERGEN COUNTY—Con.				
Leonia Bor.	\$3.51	94.42	\$3.31	\$3.03
Little Ferry Bor.	3.80	68.69	2.61	2.56
Lodi Bor.	3.67	73.62	2.70	2.75
Lyndhurst Twp.	3.02	74.53	2.25	2.09
Mahwah Twp.	2.77	92.17	2.55	2.09
Maywood Bor.	3.17	103.38	3.28	2.95
Midland Park Bor.	2.93	117.79	3.45	3.27
Montvale Bor.	3.75	83.89	3.15	3.31
Moonachie Bor.	1.87	74.85	1.40	1.44
New Milford Bor.	4.16	82.10	3.42	3.22
North Arlington Bor.	3.61	75.24	2.72	2.24
Northvale Bor.	2.86	102.82	2.94	2.66
Norwood Bor.	2.81	98.53	2.77	2.42
Oakland Bor.	3.91	105.37	4.12	3.93
Old Tappan Bor.	3.84	81.12	3.12	2.75
Oradell Bor.	3.36	81.98	2.75	2.50
Palisades Park Bor.	3.81	72.50	2.76	2.63
Paramus Bor.	3.21	84.84	2.72	2.41
Park Ridge Bor.	3.18	113.78	3.62	3.28
Ramsey Bor.	4.19	85.96	3.60	3.57
Ridgefield Bor.	1.07	78.88	.84	.70
Ridgefield Park Twp.	4.32	83.19	3.59	3.46
Ridgewood Village	4.50	83.97	3.78	3.60
River Edge Bor.	4.14	79.25	3.28	2.96
River Vale Twp.	4.62	83.04	3.84	3.43
Rochelle Park Twp.	2.86	75.86	2.17	2.20
Rockleigh Bor.	1.13	76.32	.86	.82
Rutherford Bor.	3.70	82.97	3.07	2.67
Saddle Brook Twp.	3.05	97.60	2.98	2.84
Saddle River Bor.	1.55	105.90	1.64	1.69
South Hackensack Twp.	1.99	101.38	2.02	1.94
Teaneck Twp.	4.51	80.55	3.63	3.23
Tenafly Bor.	2.82	107.19	3.02	2.84
Teterboro Bor.	.67	102.51	.69	.61
Upper Saddle River Bor.	3.42	95.39	3.26	3.05
Waldwick Bor.	5.34	73.36	3.92	3.64
Wallington Bor.	2.49	82.23	2.05	2.01
Washington Twp.	3.46	89.88	3.11	2.97
Westwood Bor.	3.70	87.86	3.25	3.18
Woodcliff Lake Bor.	4.38	88.00	3.85	3.83
Wood-Ridge Bor.	1.99	89.12	1.77	1.89
Wyckoff Twp.	3.28	100.63	3.30	3.01
BURLINGTON COUNTY				
Bass River Twp.	3.12	96.27	3.00	3.09
Beverly City	4.16	93.60	3.89	3.20
Bordentown City	4.56	84.07	3.83	4.25
Bordentown Twp.	3.43	92.94	3.19	3.07
Burlington City	1.97	97.55	1.92	1.73
Burlington Twp.	3.85	78.64	3.03	3.15
Chesterfield Twp.	2.77	118.12	3.27	2.74
Cinnaminson Twp.	3.76	92.48	3.48	3.25
Delanco Twp.	3.90	86.78	3.38	4.16
Delran Twp.	3.61	97.67	3.53	3.29
Eastampton Twp.	3.58	103.84	3.72	3.19

County and District	Tax Rate Per \$100 Valuation	1969		1968 Effective Tax Rate
		County Equalization Table Ratio	Effective Tax Rate	
BURLINGTON COUNTY—Con.				
Edgewater Park Twp.	\$4.12	94.26	\$3.88	\$3.40
Evesham Twp.	3.42	85.99	2.94	2.85
Fieldsboro Bor.	2.93	94.72	2.78	2.78
Florence Twp.	3.07	100.00	3.07	3.84
Hainesport Twp.	4.15	93.02	3.86	3.80
Lumberton Twp.	3.41	100.00	3.41	3.74
Mansfield Twp.	2.64	98.43	2.60	2.47
Maple Shade Twp.	3.92	92.67	3.63	3.47
Medford Twp.	3.52	87.17	3.07	2.87
Medford Lakes Bor.	3.68	94.37	3.47	3.03
Moorestown Twp.	3.86	97.13	3.75	3.58
Mount Holly Twp.	4.86	98.72	4.80	4.11
Mount Laurel Twp.	4.08	83.30	3.40	3.10
New Hanover Twp.	.65	100.00	.65	.51
North Hanover Twp.	2.77	81.97	2.27	2.04
Palmyra Bor.	4.09	90.74	3.71	3.81
Pemberton Bor.	3.25	105.14	3.42	3.03
Pemberton Twp.	2.54	83.86	2.13	1.86
Riverside Twp.	3.87	86.86	3.36	3.44
Riverton Bor.	4.68	86.50	4.05	3.65
Shamong Twp.	3.19	100.00	3.19	2.42
Southampton Twp.	2.77	100.00	2.77	2.31
Springfield Twp.	3.82	64.02	2.45	2.35
Tabernacle Twp.	3.98	86.89	3.46	3.20
Washington Twp.	3.00	67.02	2.01	1.99
Westampton Twp.	4.84	88.40	4.28	3.74
Willingboro Twp.	3.67	100.00	3.67	4.08
Woodland Twp.	3.63	99.16	3.60	2.78
Wrightstown Bor.	1.82	103.77	1.89	1.75
CAMDEN COUNTY				
Audubon Bor.	7.52	46.16	3.47	3.34
Audubon Park Bor.	14.26	50.00	7.13	7.22
Barrington Bor.	7.28	47.50	3.46	3.57
Bellmawr Bor.	7.62	54.00	4.11	3.58
Berlin Bor.	7.76	40.73	3.16	3.41
Berlin Twp.	11.20	38.76	4.34	3.46
Brooklawn Bor.	6.12	51.97	3.18	2.91
Camden City	12.06	49.90	6.02	5.69
Cherry Hill Twp.	6.44	60.45	3.89	3.67
Chesilhurst Bor.	13.18	44.98	5.93	4.43
Clementon Bor.	10.30	47.54	4.90	4.36
Collingswood Bor.	8.04	46.93	3.77	3.68
Gibbsboro Bor.	8.78	48.14	4.23	3.99
Gloucester City	7.74	46.74	3.62	3.85
Gloucester Twp.	9.14	44.15	4.04	3.96
Haddon Twp.	8.48	47.22	4.00	3.74
Haddonfield Bor.	8.96	39.78	3.56	3.61
Haddon Heights Bor.	9.10	40.32	3.67	3.55
Hi-Nella Bor.	7.62	44.86	3.42	3.23
Laurel Springs Bor.	8.12	45.19	3.67	3.43
Lawnside Bor.	7.92	41.96	3.32	3.09
Lindenwold Bor.	11.62	41.68	4.84	3.93
Magnolia Bor.	7.32	52.43	3.84	3.53
Merchantville Bor.	8.18	41.72	3.41	3.34

<i>County and District</i>	<i>1969</i>			<i>1968</i>
	<i>Tax Rate Per \$100 Valuation</i>	<i>County Equalization Table Ratio</i>	<i>Effective Tax Rate</i>	<i>Effective Tax Rate</i>
Mt. Ephraim Bor.	\$7.44	47.77	\$3.55	\$3.42
Oaklyn Bor.	8.42	43.84	3.69	3.59
Pennsauken Twp.	6.60	46.27	3.05	3.08
Pine Hill Bor.	12.60	47.21	5.95	5.39
Pine Valley Bor.	8.30	30.55	2.54	2.24
Runnemede Bor.	7.26	43.25	3.14	3.00
Somerdale Bor.	9.72	42.64	4.14	4.23
Stratford Bor.	8.28	47.87	3.96	3.56
Tavistock Bor.	3.04	47.07	1.43	1.57
Voorhees Twp.	7.26	41.94	3.04	3.46
Waterford Twp.	10.68	46.01	4.91	3.99
Winslow Twp.	9.18	46.03	4.23	3.50
Woodlynne Bor.	10.14	43.78	4.44	4.55
CAPE MAY COUNTY				
Avalon Bor.	2.76	79.42	2.19	2.26
Cape May City	4.54	91.31	4.15	4.11
Cape May Point Bor.	3.42	77.11	2.64	2.46
Dennis Twp.	2.41	97.40	2.35	2.14
Lower Twp.	3.24	85.72	2.78	2.59
Middle Twp.	3.53	90.09	3.18	2.80
North Wildwood City	2.99	77.83	2.33	2.44
Ocean City	2.80	93.60	2.62	2.51
Sea Isle City	2.59	98.25	2.54	2.51
Stone Harbor Bor.	2.08	70.36	1.46	1.53
Upper Twp.	1.15	75.47	.87	.89
West Cape May Bor.	4.71	88.48	4.17	4.46
West Wildwood Bor.	2.42	106.39	2.57	2.87
Wildwood City	2.98	90.06	2.68	2.30
Wildwood Crest Bor.	2.56	95.65	2.45	2.40
Woodbine Bor.	5.96	93.30	5.56	4.97
CUMBERLAND COUNTY				
Bridgeton City	11.31	37.18	4.21	3.74
Commercial Twp.	15.60	25.68	4.01	3.44
Deerfield Twp.	6.72	43.69	2.94	2.59
Downe Twp.	9.97	36.46	3.64	3.00
Fairfield Twp.	9.38	32.46	3.04	2.80
Greenwich Twp.	9.89	37.23	3.68	3.71
Hopewell Twp.	9.12	32.44	2.96	2.85
Lawrence Twp.	9.25	37.12	3.43	2.99
Maurice River Twp.	9.46	43.41	4.11	3.73
Millville City	11.49	37.49	4.31	3.58
Shiloh Bor.	8.35	36.90	3.08	3.14
Stow Creek Twp.	8.15	37.69	3.07	2.83
Upper Deerfield Twp.	8.53	36.97	3.15	2.79
Vineland City	8.49	42.33	3.59	2.97
ESSEX COUNTY				
Belleville Town	4.16	101.48	4.22	4.05
Bloomfield Town	5.08	80.55	4.09	3.96
Caldwell Bor.	5.55	83.49	4.63	4.36
Cedar Grove Twp.	4.15	96.34	4.00	4.09
East Orange City	7.37	83.52	6.16	5.62
Essex Fells Bor.	3.74	99.57	3.72	3.56
Fairfield Bor.	3.64	96.83	3.52	3.14

County and District	1969			1968
	Tax Rate Per \$100 Valuation	County Equalization Table Ratio	Effective Tax Rate	Effective Tax Rate
Glen Ridge Bor.	\$6.46	82.69	\$5.34	\$5.00
Irvington Town	4.38	101.31	4.44	4.31
Livingston Twp.	4.24	93.67	3.97	3.99
Maplewood Twp.	4.61	97.85	4.51	4.20
Millburn Twp.	2.93	104.24	3.05	2.98
Montclair Town	5.37	91.31	4.90	4.33
Newark City	8.30	85.29	7.08	6.67
North Caldwell Bor.	4.85	92.62	4.49	4.22
Nutley Town	3.42	103.76	3.55	3.47
Orange City	6.55	93.16	6.10	5.51
Roseland Bor.	3.74	101.28	3.79	3.97
South Orange Village	5.20	86.30	4.49	4.19
Verona Bor.	4.65	87.60	4.07	4.14
West Caldwell Bor.	4.28	99.16	4.24	4.02
West Orange Town	5.82	82.65	4.81	4.52
GLOUCESTER COUNTY				
Clayton Bor.	15.95	28.71	4.58	3.98
Deptford Twp.	15.44	26.06	4.02	3.34
East Greenwich Twp.	11.81	25.55	3.02	2.87
Elk Twp.	12.64	25.98	3.28	2.78
Franklin Twp.	14.87	27.60	4.10	3.70
Glassboro Bor.	16.48	27.91	4.60	4.05
Greenwich Twp.	7.26	29.55	2.15	2.00
Harrison Twp.	14.95	23.55	3.52	3.12
Logan Twp.	11.74	20.20	2.37	2.34
Mantua Twp.	14.57	27.70	4.04	3.28
Monroe Twp.	11.71	27.41	3.21	3.35
National Park Bor.	15.35	30.01	4.61	4.38
Newfield Bor.	11.91	34.28	4.08	4.47
Paulsboro Bor.	11.61	32.30	3.75	3.39
Pitman Bor.	13.94	26.60	3.71	3.47
South Harrison Twp.	15.75	22.60	3.56	4.29
Swedesboro Bor.	10.79	38.22	4.12	4.23
Washington Twp.	13.39	26.80	3.59	3.27
Wenonah Bor.	13.48	27.03	3.64	3.46
West Deptford Twp.	8.07	33.22	2.68	2.83
Westville Bor.	13.38	29.17	3.90	3.55
Woodbury City	15.36	27.40	4.21	3.64
Woodbury Heights Bor.	9.28	29.74	2.76	2.77
Woolwich Twp.	11.30	21.58	2.44	1.92
HUDSON COUNTY				
Bayonne City	11.798	37.25	4.39	4.37
East Newark Bor.	2.286	100.00	2.29	3.36
Guttenburg Town	4.953	68.46	3.39	3.48
Harrison Town	9.475	31.35	2.97	2.86
Hoboken City	16.236	51.52	8.36	6.92
Jersey City	15.294	38.78	5.93	6.25
Kearny Town	3.063	93.15	2.85	2.85
North Bergen Twp.	4.517	88.09	3.98	4.41
Secaucus Town	3.110	77.30	2.40	3.20
Union City	7.910	85.66	6.78	6.01
Weehawken Twp.	4.651	97.61	4.54	4.02
West New York Town	6.807	91.87	6.25	5.85

<i>County and District</i>	<i>1969</i>			<i>1968</i>
	<i>Tax Rate Per \$100 Valuation</i>	<i>County Equalization Table Ratio</i>	<i>Effective Tax Rate</i>	<i>Effective Tax Rate</i>
HUNTERDON COUNTY				
Alexandria Twp.	\$3.59	91.35	\$3.28	\$3.22
Bethlehem Twp.	3.47	80.07	2.78	2.63
Bloomsbury Bor.	3.62	91.97	3.33	3.41
Califon Bor.	3.48	91.27	3.18	2.67
Clinton Town	5.06	62.35	3.15	3.19
Clinton Twp.	4.07	84.00	3.42	2.79
Delaware Twp.	4.02	80.68	3.24	2.79
East Amwell Twp.	4.15	67.89	2.82	2.66
Flemington Bor.	4.99	73.12	3.65	3.39
Franklin Twp.	2.70	112.14	3.03	2.51
Frenchtown Bor.	4.88	82.42	4.02	3.71
Glen Gardner Bor.	3.61	89.49	3.23	2.82
Hampton Bor.	4.51	92.10	4.15	4.55
High Bridge Bor.	4.71	86.63	4.08	4.04
Holland Twp.	1.73	86.09	1.49	1.27
Kingwood Twp.	3.32	84.49	2.81	2.62
Lambertville City	4.93	89.99	4.44	4.43
Lebanon Bor.	3.89	79.74	3.10	2.94
Lebanon Twp.	3.13	91.15	2.85	2.57
Milford Bor.	2.67	114.39	3.05	2.98
Raritan Twp.	2.88	106.80	3.08	2.81
Readington Twp.	4.41	77.96	3.44	3.32
Stockton Bor.	3.20	90.69	2.90	2.94
Tewksbury Twp.	3.65	76.86	2.81	2.53
Union Twp.	3.81	79.87	3.04	3.02
West Amwell Twp.	3.21	77.89	2.50	2.75
MERCER COUNTY				
East Windsor Twp.	7.05	58.38	4.11	3.81
Ewing Twp.	8.09	39.90	3.23	3.31
Hamilton Twp.	7.37	42.25	3.11	3.08
Hightstown Bor.	8.76	52.52	4.60	4.25
Hopewell Bor.	9.57	39.36	3.77	3.64
Hopewell Twp.	8.33	37.58	3.13	3.01
Lawrence Twp.	8.47	43.75	3.71	3.43
Pennington Bor.	9.53	41.64	3.97	3.63
Princeton Bor.	6.74	42.89	2.89	2.66
Princeton Twp.	6.51	48.11	3.13	3.39
Trenton City	13.04	50.83	6.63	6.31
Washington Twp.	6.86	44.37	3.04	3.07
West Windsor Twp.	5.11	53.28	2.72	2.72
MIDDLESEX COUNTY				
Carteret Bor.	6.62	49.00	3.24	2.99
Cranbury Twp.	5.44	47.00	2.56	2.61
Dunellen Bor.	7.05	46.00	3.24	3.11
East Brunswick Twp.	7.23	50.00	3.62	3.37
Edison Twp.	6.66	42.00	2.80	2.65
Helmetta Bor.	7.23	44.00	3.18	2.46
Highland Park Bor.	8.14	45.00	3.66	3.82
Jamesburg Bor.	7.33	48.00	3.52	3.65
Madison Twp.	9.98	45.00	4.49	3.40
Metuchen Bor.	8.22	42.00	3.45	3.36
Middlesex Bor.	6.87	49.00	3.37	3.21
Milltown Bor.	5.53	49.00	2.71	2.68

<i>County and District</i>	<i>Tax Rate Per \$100 Valuation</i>	<i>1969 County Equalization Table Ratio</i>		<i>1968 Effective Tax Rate</i>
		<i>Effective</i>	<i>Tax Rate</i>	
Monroe Twp.	\$6.74	42.00	\$2.83	\$2.68
New Brunswick City	7.44	46.00	3.42	3.49
North Brunswick Twp.	5.52	44.00	2.43	2.14
Perth Amboy City	17.72	24.00	4.25	3.71
Piscataway Twp.	7.52	46.00	3.46	3.31
Plainsboro Twp.	4.12	43.00	1.77	1.70
Sayreville Bor.	5.54	41.00	2.27	2.25
South Amboy City	6.80	44.00	2.99	2.52
South Brunswick Twp.	6.92	50.00	3.46	3.43
South Plainfield Bor.	6.95	48.00	3.34	3.21
South River Bor.	7.04	47.00	3.31	3.13
Spotswood Bor.	8.22	46.00	3.78	3.53
Woodbridge Twp.	7.74	36.00	2.79	2.70
MONMOUTH COUNTY				
Allenhurst Bor.	3.348	87.06	2.91	2.96
Allentown Bor.	5.105	75.01	3.83	3.78
Asbury Park City	4.746	92.19	4.38	4.87
Atlantic Highlands Bor.	3.626	98.45	3.57	3.46
Avon-by-the-Sea Bor.	2.578	101.72	2.62	2.40
Belmar Bor.	3.491	94.63	3.30	3.27
Bradley Beach Bor.	4.905	91.36	4.48	3.70
Brielle Bor.	4.305	78.14	3.36	3.20
Colts Neck Twp.	2.929	91.04	2.67	2.27
Deal Bor.	4.106	83.07	3.41	3.56
Eatontown Bor.	2.690	114.40	3.08	2.92
Englishtown Bor.	6.129	65.48	4.01	3.97
Fair Haven Bor.	5.447	73.29	3.99	3.81
Farmingdale Bor.	4.835	91.08	4.40	3.79
Freehold Bor.	4.437	96.25	4.27	3.68
Freehold Twp.	4.625	88.13	4.08	3.37
Hazlet Twp.	3.492	109.88	3.84	3.63
Highlands Bor.	5.714	81.53	4.66	4.04
Holmdel Twp.	2.989	89.85	2.69	2.75
Howell Twp.	4.706	74.86	3.52	3.64
Interlaken Bor.	3.530	85.32	3.01	2.87
Keansburg Bor.	5.244	81.92	4.30	4.15
Keyport Bor.	4.890	89.25	4.36	3.74
Little Silver Bor.	3.493	92.58	3.23	3.07
Loch Arbour Village	6.853	77.45	5.31	4.56
Long Branch City	5.216	94.84	4.95	4.43
Manalapan Twp.	4.675	71.67	3.35	3.08
Manasquan Bor.	3.377	79.80	2.69	2.51
Marlboro Bor.	4.678	77.35	3.62	3.44
Matawan Bor.	4.362	80.47	3.51	3.06
Matawan Twp.	5.320	67.86	3.61	3.42
Middletown Twp.	4.350	79.43	3.46	3.40
Millstone Twp.	4.842	58.07	2.81	3.14
Monmouth Beach Bor.	3.557	123.49	4.39	4.12
Neptune Twp.	4.492	92.84	4.17	3.93
Neptune City Boro.	4.785	83.91	4.02	3.36
New Shrewsbury Bor.	4.943	88.61	4.38	4.52
Ocean Twp.	3.402	112.85	3.84	3.44
Oceanport Bor.	3.159	100.36	3.17	3.15
Red Bank Bor.	3.639	96.14	3.50	3.74
Roosevelt Bor.	7.189	69.51	5.00	4.96

County and District	Tax Rate Per \$100 Valuation	1969		1968 Effective Tax Rate
		County Equalization Table Ratio	Effective Tax Rate	
MONMOUTH COUNTY—Con.				
Rumson Bor.	\$3.177	98.67	\$3.13	\$2.90
Sea Bright Bor.	2.979	101.69	3.03	2.89
Sea Girt Bor.	2.808	64.22	1.80	1.71
Shrewsbury Bor.	3.710	90.14	3.34	3.27
Shrewsbury Twp.	17.347	97.85	16.97	16.40
South Belmar Bor.	4.343	78.75	3.42	3.43
Spring Lake Bor.	2.606	66.46	1.73	1.83
Spring Lake Heights Bor.	3.264	95.85	3.13	3.05
Union Beach Bor.	4.429	79.49	3.52	3.09
Upper Freehold Twp.	2.785	85.33	2.38	2.12
Wall Twp.	4.572	82.09	3.75	3.68
West Long Branch Bor.	3.978	88.63	3.53	3.52
MORRIS COUNTY				
Boonton Town	5.46	52.60	2.87	2.90
Boonton Twp.	4.82	53.85	2.60	2.20
Butler Bor.	7.70	42.95	3.31	3.10
Chatham Bor.	7.52	44.74	3.36	3.20
Chatham Twp.	7.80	40.68	3.17	3.08
Chester Bor.	9.23	37.97	3.50	3.05
Chester Twp.	9.42	35.39	3.33	3.01
Denville Twp.	8.03	39.40	3.16	3.04
Dover Town	6.67	45.28	3.02	2.86
East Hanover Twp.	6.15	32.84	2.02	1.83
Florham Park Bor.	6.46	50.88	3.29	2.71
Hanover Twp.	7.37	35.35	2.61	2.89
Harding Twp.	5.09	34.43	1.75	1.82
Jefferson Twp.	8.40	50.02	4.20	3.68
Kinnelon Bor.	8.82	39.27	3.46	3.45
Lincoln Park Bor.	8.96	42.59	3.82	3.84
Madison Bor.	7.01	51.33	3.60	3.55
Mendham Bor.	8.61	39.50	3.40	3.74
Mendham Twp.	5.94	51.38	3.05	3.08
Mine Hill Twp.	8.76	46.44	4.07	3.81
Montville Twp.	7.80	38.86	3.03	2.86
Morris Twp.	6.49	47.83	3.10	2.92
Morris Plains Bor.	5.23	51.16	2.68	2.62
Morristown Town	8.37	45.58	3.82	3.50
Mountain Lakes Bor.	8.74	47.40	4.14	4.00
Mount Arlington Bor.	6.69	50.47	3.38	3.10
Mount Olive Twp.	9.54	40.48	3.86	2.97
Netcong Bor.	5.20	51.54	2.68	2.75
Parsippany-Troy Hills Twp. ..	8.71	35.72	3.11	3.03
Passaic Twp.	11.12	35.62	3.96	3.40
Pequannock Twp.	8.98	38.52	3.46	3.19
Randolph Twp.	9.37	41.83	3.92	3.94
Riverdale Bor.	6.69	41.10	2.75	2.76
Rockaway Bor.	6.64	48.24	3.20	3.01
Rockaway Twp.	9.75	37.13	3.62	3.35
Roxbury Twp.	7.62	49.74	3.79	3.37
Victory Gardens Bor.	11.71	39.53	4.63	4.55
Washington Twp.	9.01	41.74	3.76	3.33
Wharton Bor.	8.97	39.03	3.50	3.37

County and District	Tax Rate Per \$100 Valuation	1969 County Equalization Table Ratio		1968 Effective Tax Rate
		Effective Tax Rate	Effective Tax Rate	
OCEAN COUNTY				
Barnegat Light Bor.	\$2.04	102.49	\$2.09	\$2.05
Bay Head Bor.	2.77	70.09	1.94	1.99
Beach Haven Bor.	2.67	88.19	2.35	2.39
Beachwood Bor.	3.71	86.73	3.22	2.97
Berkeley Twp.	3.38	97.01	3.28	3.45
Brick Twp.	3.67	88.61	3.25	3.08
Dover Twp.	3.17	93.39	2.96	2.76
Eagleswood Twp.	3.79	97.50	3.70	3.06
Harvey Cedars Bor.	2.26	103.53	2.34	2.35
Island Beach Bor.	...	...	...	...
Island Heights Bor.	4.81	91.50	4.40	4.53
Jackson Twp.	5.07	90.17	4.57	4.05
Lacey Twp.	1.84	90.77	1.67	1.64
Lakehurst Bor.	3.11	108.76	3.38	3.10
Lakewood Twp.	4.48	90.61	4.06	3.78
Lavallette Bor.	2.23	83.53	1.86	1.86
Little Egg Harbor Twp.	1.96	90.91	1.78	1.56
Long Beach Twp.	2.15	91.69	1.97	1.95
Manchester Twp.	2.93	80.86	2.37	2.37
Mantoloking Bor.	1.58	75.99	1.20	1.14
Ocean Twp.	2.29	85.98	1.97	1.99
Ocean Gate Bor.	4.15	86.06	3.57	3.25
Pine Beach Bor.	3.59	75.91	2.73	2.64
Plumstead Twp.	3.30	99.78	3.29	2.85
Point Pleasant Bor.	3.33	100.90	3.36	3.22
Point Pleasant Beach Bor.	3.33	90.92	3.03	2.77
Seaside Heights Bor.	1.76	111.91	1.97	1.85
Seaside Park Bor.	2.29	97.71	2.24	2.22
Ship Bottom Bor.	2.57	93.02	2.39	2.40
South Toms River Bor.	3.20	84.69	2.71	2.53
Stafford Twp.	2.98	89.91	2.68	2.52
Surf City Bor.	1.83	114.69	2.10	2.03
Tuckerton Bor.	3.60	93.00	3.35	3.38
Union Twp.	3.79	83.34	3.16	3.19
PASSAIC COUNTY				
Bloomingtondale Bor.	3.59	104.10	3.74	3.71
Clifton City	2.64	85.86	2.27	2.20
Haledon Bor.	3.08	85.37	2.63	2.39
Hawthorne Bor.	2.74	91.33	2.50	2.55
Little Falls Twp.	3.25	83.99	2.73	2.50
North Haledon Bor.	3.09	94.30	2.91	2.98
Passaic City	4.82	82.86	3.99	3.92
Paterson City	5.42	84.93	4.60	4.69
Pompton Lakes Bor.	4.34	84.86	3.68	3.38
Prospect Park Bor.	2.84	92.81	2.64	2.57
Ringwood Bor.	4.09	76.20	3.12	2.85
Totowa Bor.	2.91	81.64	2.38	2.47
Wanaque Bor.	4.32	75.02	3.24	3.24
Wayne Twp.	3.89	71.95	2.80	2.73
West Milford Twp.	3.61	90.96	3.28	3.08
West Paterson Bor.	3.15	88.07	2.77	2.72

County and District	Tax Rate Per \$100 Valuation	1969		1968 Effective Tax Rate
		County Equalization Table Ratio	Effective Tax Rate	
SALEM COUNTY				
Alloway Twp.	\$11.11	25.91	\$2.88	\$2.24
Elmer Bor.	10.69	33.13	3.54	3.25
Elsinboro Twp.	11.48	28.71	3.30	2.77
Lower Alloways Creek Twp. ..	11.29	27.21	3.07	2.80
Mannington Twp.	9.44	33.78	3.19	2.53
Oldmans Twp.	12.58	25.49	3.21	2.99
Penns Grove Bor.	12.26	33.61	4.12	3.45
Pennsville Twp.	14.77	25.61	3.78	1.77
Pilesgrove Twp.	11.46	27.16	3.11	2.49
Pittsgrove Twp.	9.96	34.92	3.48	2.74
Quinton Twp.	11.36	26.74	3.04	2.50
Salem City	14.35	27.15	3.90	4.28
Upper Penns Neck Twp.	16.14	25.00	4.04	3.17
Upper Pittsgrove Twp.	10.39	29.09	3.02	2.72
Woodstown Bor.	11.91	30.86	3.68	3.14
SOMERSET COUNTY				
Bedminster Twp.	4.72	39.21	1.85	1.89
Bernards Twp.	8.47	42.30	3.58	3.36
Bernardsville Bor.	7.01	38.22	2.68	2.58
Bound Brook Bor.	6.71	51.38	3.45	3.48
Branchburg Twp.	7.48	36.75	2.75	2.81
Bridgewater Twp.	7.34	40.69	2.99	2.92
Far Hills Bor.	3.64	49.50	1.80	1.77
Franklin Twp.	8.09	42.43	3.43	3.64
Green Brook Twp.	7.95	40.56	3.22	3.17
Hillsborough Twp.	8.43	34.38	2.90	2.95
Manville Bor.	7.54	38.73	2.92	2.71
Millstone Bor.	6.52	44.80	2.92	2.76
Montgomery Twp.	9.06	28.04	2.54	2.50
North Plainfield Bor.	7.60	45.46	3.45	3.14
Peapack-Gladstone Bor.	6.66	36.56	2.43	2.44
Raritan Bor.	7.59	42.51	3.23	3.19
Rocky Hill Bor.	9.13	38.42	3.51	3.25
Somerville Bor.	8.60	43.41	3.73	3.35
South Bound Brook Bor.	7.77	49.02	3.81	3.76
Warren Twp.	5.38	59.10	3.18	3.04
Watchung Bor.	5.79	46.89	2.43	2.35
SUSSEX COUNTY				
Andover Bor.	4.978	74.82	3.72	3.48
Andover Twp.	5.377	79.69	4.28	3.53
Branchville Bor.	4.939	73.63	3.64	3.58
Byram Twp.	3.974	81.00	3.22	3.39
Frankford Twp.	6.200	44.94	2.79	2.76
Franklin Bor.	3.698	106.01	3.92	3.91
Fredon Twp.	4.953	67.96	3.37	2.97
Green Twp.	4.258	77.69	3.31	3.10
Hamburg Bor.	3.879	83.83	3.25	3.15
Hampton Twp.	3.665	72.73	2.67	2.86
Hardyston Twp.	4.276	75.05	3.21	2.95
Hopatcong Bor.	3.576	126.84	4.54	3.23
Lafayette Twp.	5.245	59.90	3.14	2.88
Montague Twp.	2.838	60.72	1.72	1.81
Newton Town	4.337	96.92	4.20	3.60

County and District	Tax Rate Per \$100 Valuation	1969		1968 Effective Tax Rate
		County Equalization Table Ratio	Effective Tax Rate	
SUSSEX COUNTY—Con.				
Ogdensburg Bor.	\$5.408	83.24	\$4.50	\$4.32
Sandyston Twp.	4.048	56.23	2.28	1.92
Sparta Twp.	3.673	112.52	4.13	3.54
Stanhope Bor.	5.412	82.39	4.46	3.78
Stillwater Twp.	3.781	66.58	2.52	2.19
Sussex Bor.	5.583	91.64	5.12	4.60
Vernon Twp.	3.412	77.12	2.63	2.19
Walpack Twp.	2.541	81.42	2.07	1.82
Wantage Twp.	4.296	62.62	2.69	2.79
UNION COUNTY				
Berkeley Heights Twp.	7.41	34.98	2.59	2.69
Clark Twp.	7.44	40.02	2.98	2.61
Cranford Twp.	6.79	44.86	3.05	2.93
Elizabeth City	8.22	45.07	3.70	3.37
Fanwood Bor.	10.11	41.19	4.16	3.74
Garwood Bor.	6.80	41.89	2.85	2.80
Hillside Twp.	7.42	41.63	3.09	2.76
Kenilworth Bor.	5.91	37.49	2.22	2.17
Linden City	4.70	41.05	1.93	1.64
Mountainside Bor.	6.59	42.01	2.77	2.53
New Providence Bor.	8.61	39.65	3.41	3.40
Plainfield City	9.81	47.27	4.64	4.43
Rahway City	9.98	33.50	3.34	3.19
Roselle Bor.	6.82	42.94	2.93	2.83
Roselle Park Bor.	9.67	37.04	3.58	3.24
Scotch Plains Twp.	7.92	48.96	3.88	3.55
Springfield Twp.	7.50	42.06	3.15	3.02
Summit City	7.25	39.97	2.90	2.77
Union Twp.	6.01	39.68	2.38	2.19
Westfield Town	7.90	40.23	3.18	3.26
Winfield Twp.	36.52	50.13	18.31	13.49
WARREN COUNTY				
Allamuchy Twp.	4.46	60.40	2.69	2.15
Alpha Bor.	3.78	99.61	3.77	3.64
Belvidere Town	4.08	81.06	3.31	3.82
Blairstown Twp.	1.39	70.22	.98	.49
Franklin Twp.	3.93	88.17	3.47	2.91
Frelinghuysen Twp.	3.78	71.80	2.71	2.58
Greenwich Twp.	4.19	80.60	3.38	3.04
Hackettstown Town	4.90	85.86	4.21	3.54
Hardwick Twp.	4.00	72.05	2.88	2.17
Harmony Twp.	4.93	58.56	2.89	2.60
Hope Twp.	4.36	58.76	2.56	2.09
Independence Twp.	5.40	68.90	3.72	3.07
Knowlton Twp.	3.93	66.13	2.60	2.89
Liberty Twp.	4.44	66.60	2.96	2.94
Lopatcong Twp.	3.03	83.52	2.53	2.70
Mansfield Twp.	3.52	99.85	3.51	3.34
Oxford Twp.	5.63	67.56	3.80	3.99
Pahaquarry Twp.	1.60	76.21	1.22	.82
Phillipsburg Town	3.94	81.29	3.20	3.50
Pohatcong Twp.	3.66	73.01	2.67	2.61
Washington Bor.	3.95	93.08	3.68	4.03
Washington Twp.	4.25	80.83	3.44	3.46
White Twp.	4.49	68.97	3.10	3.06

APPENDIX 2

Abstracts of Ratables

Tables of Equalized Valuations

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Absecon City	\$2,757,975	\$11,133,625	\$13,891,600	\$440,142					\$14,331,742
2 Atlantic City	42,832,695	114,365,005	157,197,700	5,624,300					162,822,000
3 Brigantine City	8,021,060	20,061,040	28,082,100	302,891					28,384,991
4 Buena Bor.	1,082,900	6,428,475	7,511,375	319,823					7,831,198
5 Buena Vista Twp.	3,815,475	7,655,050	11,470,525	248,525					11,719,050
6 Corbin City	125,145	393,160	518,305	12,875					531,180
7 Egg Harbor City	1,168,710	6,072,173	7,240,883	421,754					7,662,637
8 Egg Harbor Twp.	13,424,485	18,798,380	32,222,865	1,300,201					33,523,066
9 Estell Manor City	2,374,800	856,730	3,231,530	45,900					3,277,430
10 Folsom Bor.	839,940	2,070,052	2,909,992	282,075					3,192,067
11 Galloway Twp.	4,713,125	13,431,655	18,144,780	483,944					18,628,724
12 Hamilton Twp.	8,578,375	16,758,850	25,337,225	822,475					26,159,700
13 Hammonton Town	7,630,260	20,810,495	28,440,755	1,155,772					29,596,527
14 Linwood City	2,282,087	14,842,365	17,124,452	156,453					17,280,905
15 Longport Bor.	4,233,340	6,498,450	10,731,790	56,532					10,788,322
16 Margate City	15,876,050	35,191,550	51,067,600	300,050					51,367,650
17 Mullica Twp.	2,872,825	5,292,100	8,164,925	214,086					8,379,011
18 Northfield City	2,422,550	16,396,350	18,818,900	138,120					18,957,020
19 Pleasantville City	3,711,365	20,631,255	24,342,620	1,538,030					25,880,650
20 Port Republic City	359,500	842,300	1,201,800	80,321					1,282,121
21 Somers Point City	3,980,000	16,796,575	20,776,575	431,695					21,208,270
22 Ventnor City	10,210,725	27,580,700	37,791,425	712,310					38,503,735
23 Weymouth Twp.	876,330	1,222,560	2,098,890	85,260					2,184,150
Totals	\$144,189,717	\$384,128,895	\$528,318,612	\$15,173,534					\$543,492,146

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Absecon City	\$7.13	47.65	\$12,326		\$15,700,490	\$30,044,558	\$256,913.29		
2 Atlantic City	8.89	56.90	147,029		136,585,122	299,554,151	2,561,510.17		
3 Brigantine City	6.94	48.86			29,647,081	58,082,072	496,236.63		
4 Buena Bor.	6.50	51.07	791		7,859,317	15,691,306	134,177.55		
5 Buena Vista Twp.	6.39	58.61	1,528		8,509,895	20,230,473	172,992.31		
6 Corbin City	6.93	47.69	154		601,418	1,132,752	9,686.26		
7 Egg Harbor City	10.92	51.97	2,000		7,443,406	15,108,043	129,190.02		
8 Egg Harbor Twp.	3.93	59.50	22		22,798,168	56,321,256	481,607.32		
9 Estell Manor City	4.87	45.89	23		3,871,589	7,149,042	61,132.00		
10 Folsom Bor.	7.60	44.81	652		3,896,134	7,088,853	60,617.32		
11 Galloway Twp.	8.13	45.93	33,183		23,385,095	42,047,002	359,547.09		
12 Hamilton Twp.	6.97	50.34			27,471,889	53,631,589	453,607.78		
13 Hammonton Town	7.47	50.68	79,413		30,833,599	60,509,539	517,421.64		
14 Linwood City	7.71	46.13	38		20,264,559	37,545,502	321,054.42		
15 Longport Bor.	5.36	41.68			15,139,493	25,927,815	221,710.70		
16 Margate City	5.94	48.03			56,742,522	108,110,172	924,458.25		
17 Mullica Twp.	8.70	42.07	1,258		11,873,150	20,253,419	173,188.52		
18 Northfield City	8.45	40.79	144		28,699,562	47,656,726	407,516.26		
19 Pleasantville City	9.42	53.55	42,698		22,795,581	48,718,929	416,599.24		
20 Port Republic City	7.71	37.93			2,140,475	3,422,596	29,266.87		
21 Somers Point City	6.72	50.93			21,138,310	42,346,580	362,108.80		
22 Ventnor City	7.45	47.45			42,877,578	81,381,313	695,897.76		
23 Weymouth Twp.	6.17	53.28			1,939,926	4,124,076	35,265.28		
Totals			\$321,259		\$542,214,359	\$1,086,027,764	\$9,286,705.48		

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1969—(Continued)

12—APPORTIONMENT OF TAXES								
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under payment						
1 Absecon City	\$4,701.09		\$252,212.20	\$2,044.33	\$442,076.00		\$47,300.00	\$232,082.33
2 Atlantic City	32,036.48		2,529,473.69		4,217,001.01		66,406.00	7,429,166.18
3 Brigantine City	740.88		496,495.75	3,948.68	577,344.50		62,188.75	788,826.95
4 Buena Bor.	618.34		133,559.21	1,067.68	309,252.87			42,043.40
5 Buena Vista Twp.	695.88		172,296.43	1,376.54	547,951.38			
6 Corbin City			9,686.26	77.08	24,515.00			31.61
7 Egg Harbor City	399.68		128,790.34	1,028.00	225,383.50	\$281,851.04		167,204.03
8 Egg Harbor Twp.	764.27		480,843.05	3,832.27	197,691.60	583,089.05		
9 Estell Manor City	89.28		61,042.72	486.44	93,648.00			81.51
10 Folsom Bor.	372.08		60,245.24	482.34	165,269.00			10,000.00
11 Galloway Twp.	575.09		358,972.00	2,861.00	517,913.00	493,668.95		87,133.29
12 Hamilton Twp.	1,430.13		457,177.65	3,649.26	648,430.00	478,542.94		179,684.34
13 Hammonton Town	426.92		516,994.72	4,117.25	1,451,352.15			168,318.32
14 Linwood City	134.83		320,919.59	2,554.72	360,186.50	305,352.59	39,736.00	261,678.53
15 Longport Bor.	78.00		221,632.70	1,764.22	82,500.00			260,433.91
16 Margate City	276.06		924,182.19	7,356.16	960,581.50		75,660.50	1,010,400.88
17 Mullica Twp.	15.72		173,172.80	1,378.10	233,884.00	233,920.02		57,761.15
18 Northfield City	143.04		407,373.22	3,242.72	387,443.25	397,890.08	28,021.75	313,778.54
19 Pleasantville City	367.57		416,231.67	3,314.98	781,553.25		15,258.75	1,131,419.24
20 Port Republic City	228.75		29,038.12	232.88	64,047.00			
21 Somers Point City	92.32		362,016.48	2,881.39	382,942.00	277,830.02	45,181.50	299,945.93
22 Ventnor City	193.97		695,703.79	5,537.44	807,594.30		77,252.70	1,208,076.33
23 Weymouth Twp.	24.31		35,240.97	280.62	82,818.00			9,884.20
Totals	\$44,404.69		\$9,242,300.79	\$53,514.10	\$13,561,377.81	\$3,052,144.69	\$457,005.95	\$13,657,950.72

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. A III + B + C Ia, b, c + C II]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Absecon City	\$975,714.86	\$45,650.00	\$1,021,364.86	\$2,083.70	\$3,405,125	\$130,000.00	\$140,028.60	\$37,500.00	\$307,528.60
2 Atlantic City	14,212,046.88	226,880.00	14,468,926.88	43,662.16	39,850,500	1,600,000.00	6,839,202.59	800,000.00	9,239,202.59
3 Brigantine City	1,927,804.63	41,690.00	1,969,494.63	1,088.80	1,432,485	110,000.00	159,166.93	75,000.00	344,166.93
4 Buena Bor.	485,923.16	22,780.00	508,703.16	2,942.21	874,925	50,000.00	96,242.81	30,500.00	176,742.81
5 Buena Vista Twp.	721,624.35	26,390.00	748,014.35	481.71	1,013,575	102,000.00	137,941.73	111,373.81	351,315.54
6 Corbin City	34,309.95	2,490.00	36,799.95	.....	31,000	11,600.00	11,444.87	2,000.00	25,044.87
7 Egg Harbor City	804,256.91	32,310.00	836,566.91	4,726.95	1,183,588	95,000.00	136,466.30	30,000.00	261,466.30
8 Egg Harbor Twp.	1,265,455.97	49,130.00	1,314,585.97	4,429.80	616,045	670,000.00	632,507.61	100,000.00	1,402,507.61
9 Estell Manor City	155,258.67	4,330.00	159,588.67	.....	447,420	28,000.00	31,886.79	18,750.00	78,636.79
10 Folsom Bor.	235,996.58	6,380.00	242,376.58	.....	212,090	13,500.00	46,200.00	20,275.00	79,975.00
11 Galloway Twp.	1,460,548.24	52,300.00	1,512,848.24	1,438.43	1,038,555	200,000.00	253,400.14	85,000.00	538,400.14
12 Hamilton Twp.	1,767,484.19	55,350.00	1,822,834.19	1,764.66	6,585,125	260,000.00	373,327.62	140,000.00	773,327.62
13 Hammonton Town	2,140,782.44	67,410.00	2,208,192.44	3,703.60	4,001,270	410,000.00	350,350.12	125,000.00	885,350.12
14 Linwood City	1,290,427.98	41,900.00	1,332,327.98	1,799.75	2,488,206	130,000.00	137,358.77	21,500.00	288,858.77
15 Longport Bor.	566,330.83	11,270.00	577,600.83	.....	768,910	80,000.00	61,929.78	18,000.00	159,929.78
16 Margate City	2,978,181.23	68,910.00	3,047,091.23	5,148.49	3,202,050	260,000.00	412,811.62	50,000.00	722,811.62
17 Mullica Twp.	700,116.07	28,690.00	728,806.07	.....	929,075	76,248.00	122,236.20	65,000.00	263,484.20
18 Northfield City	1,537,749.56	63,040.00	1,600,789.56	1,964.84	1,855,900	110,000.00	244,827.90	21,000.00	375,827.90
19 Pleasantville City	2,347,777.89	88,550.00	2,436,327.89	3,097.46	2,916,050	250,000.00	418,968.50	200,000.00	868,968.50
20 Port Republic City	93,318.00	5,460.00	98,778.00	.....	71,925	9,937.33	28,743.58	3,750.00	42,430.91
21 Somers Point City	1,370,797.32	53,940.00	1,424,737.32	1,952.16	3,015,365	165,000.00	308,913.36	63,000.00	536,913.36
22 Ventnor City	2,794,164.56	71,080.00	2,865,244.56	4,012.95	2,978,400	205,000.00	502,515.69	125,000.00	832,515.69
23 Weymouth Twp.	128,223.79	6,350.00	134,573.79	.....	148,500	17,000.00	35,295.17	10,000.00	62,295.17
Totals	\$40,024,294.06	\$1,072,280.00	\$41,096,574.06	\$84,297.67	\$79,096,084	\$4,983,285.33	\$11,481,766.68	\$2,152,648.81	\$18,617,700.82
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget									
			\$2,862,973.45	Total County Taxes Apportioned (Including Adjustments—Total 12 A I)					
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes			\$0.85510755	***Bank Stock Tax Due Municipality					
Total County Taxes Appropriated			\$9,326,598.46	Bank Stock Tax Due County					
Less Bank Stock Taxes Due County			\$84,297.67	Total Bank Stock Tax					
Net County Taxes Apportioned (12 A III)			\$9,242,300.79						
† Adjustments (Net Total 12 A IIb) +			\$44,404.69						

† 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 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allendale Bor.	\$21,916,100	\$39,065,700	\$60,981,800	\$379,044	.....	.....	.....	.....	\$61,360,844
2 Alpine Bor.	12,671,950	12,892,400	25,564,350	193,690	.....	.....	.....	.....	25,758,040
3 Bergenfield Bor.	51,449,700	118,147,000	169,596,700	901,900	.....	.....	.....	.....	170,498,600
4 Bogota Bor.	15,596,200	31,296,800	46,892,500	443,558	.....	.....	.....	.....	47,336,058
5 Carlstadt Bor.	27,139,750	70,226,550	97,366,300	1,103,058	.....	.....	.....	.....	98,469,358
6 Cliffside Park Bor.	21,875,500	66,376,400	88,251,900	2,146,407	.....	.....	.....	.....	90,398,307
7 Closter Bor.	29,228,800	52,065,300	81,294,100	1,837,235	.....	.....	.....	.....	83,131,335
8 Cresskill Bor.	18,073,000	42,480,400	60,553,400	297,040	.....	\$1,000	.....	\$1,000	60,849,440
9 Demarest Bor.	16,129,900	27,817,700	43,947,600	162,812	.....	.....	.....	.....	44,110,412
10 Dumont Bor.	24,823,210	75,097,585	99,920,795	2,041,719	.....	.....	.....	.....	101,962,514
11 East Paterson Bor.	46,313,050	95,102,800	141,415,850	943,650	.....	.....	.....	.....	142,359,500
12 East Rutherford Bor.	44,487,700	63,446,500	107,934,200	2,341,967	.....	.....	.....	.....	110,276,167
13 Edgewater Bor.	17,329,200	43,768,480	61,097,680	412,269	.....	.....	.....	.....	61,509,949
14 Emerson Bor.	17,938,300	38,053,400	55,991,700	363,035	.....	.....	.....	.....	56,354,735
15 Englewood City	78,106,200	150,965,700	229,071,900	6,446,332	.....	.....	.....	.....	235,518,232
16 Englewood Cliffs Bor.	67,857,700	82,142,300	150,000,000	926,780	.....	.....	.....	.....	150,926,780
17 Fairlawn Bor.	65,027,440	200,926,465	265,953,905	4,595,411	.....	.....	.....	.....	270,549,316
18 Fairview Bor.	12,869,650	43,464,050	56,330,100	320,048	.....	.....	.....	.....	56,650,148
19 Fort Lee Bor.	70,108,283	184,456,757	254,565,050	2,889,405	.....	.....	.....	.....	257,454,455
20 Franklin Lakes Bor.	25,013,900	55,883,800	80,897,700	590,800	.....	.....	.....	.....	81,488,500
21 Garfield City	26,383,700	109,920,050	136,303,750	1,072,822	.....	.....	.....	.....	137,376,572
22 Glen Rock Bor.	34,109,200	74,875,800	108,985,000	592,579	.....	.....	.....	.....	109,577,579
23 Hackensack City	84,017,900	178,874,900	262,892,800	12,187,909	.....	.....	.....	.....	275,080,709
24 Harrington Park Bor.	16,448,900	25,445,800	41,894,700	217,584	.....	.....	.....	.....	42,112,284
25 Hasbrouck Heights Bor.	27,596,220	61,032,570	88,628,790	610,835	.....	.....	.....	.....	89,239,625
26 Haworth Bor.	17,042,700	25,635,800	42,678,500	141,350	.....	.....	.....	.....	42,819,850
27 Hillsdale Bor.	33,296,300	61,703,700	95,000,000	2,570,996	.....	.....	.....	.....	97,570,996
28 Ho-Ho-Kus Bor.	14,497,110	34,520,077	49,017,187	418,885	.....	.....	.....	.....	49,436,072
29 Leonia Bor.	27,500,800	41,607,100	69,007,900	530,935	.....	.....	.....	.....	69,538,835
30 Little Ferry Bor.	12,092,630	36,954,800	49,047,430	318,542	.....	.....	.....	.....	49,365,972
31 Lodi Bor.	33,346,350	88,093,250	121,439,600	1,034,148	.....	.....	.....	.....	122,473,748
32 Lyndhurst Twp.	28,162,700	90,294,300	118,457,000	856,544	.....	.....	.....	.....	119,313,544
33 Mahwah Twp.	50,182,935	87,798,330	137,981,265	3,870,381	.....	.....	.....	.....	141,851,646
34 Maywood Bor.	32,037,580	60,041,780	92,079,360	666,311	.....	.....	.....	.....	92,745,671
35 Midland Park Bor.	26,273,550	42,699,100	68,972,650	603,690	.....	.....	.....	.....	69,576,340

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Equipment and Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
36 Montvale Bor.	\$19,546,900	\$42,951,356	\$62,498,256	\$406,251					\$62,904,507
37 Moonachie Bor.	13,998,400	28,005,500	42,003,900	368,246					42,372,146
38 New Milford Bor.	31,416,220	73,725,300	105,141,520	407,575		\$1,000		\$1,000	105,548,095
39 North Arlington Bor.	22,333,650	69,449,475	91,783,125	463,706					92,246,831
40 Northvale Bor.	16,755,500	30,821,200	47,576,700	187,702					47,764,402
41 Norwood Bor.	13,784,270	23,979,560	37,763,830	280,516					38,044,346
42 Oakland Bor.	41,331,700	69,418,300	110,750,000	1,300,066					112,050,066
43 Old Tappan Bor.	9,372,250	20,159,500	29,531,750	126,630					29,658,380
44 Oradell Bor.	29,398,535	53,046,475	82,445,010	692,440					83,137,450
45 Palisades Park Bor.	15,076,066	56,856,697	72,533,303	344,804					72,878,167
46 Paramus Bor.	105,696,380	213,977,800	319,674,180	2,912,475					322,586,655
47 Park Ridge Bor.	29,800,770	43,205,350	73,006,120	538,820					73,544,940
48 Ramsey Bor.	28,258,100	69,985,200	98,243,300	2,072,091					100,315,391
49 Ridgeland Bor.	30,082,700	71,709,300	101,792,000	586,556					102,378,556
50 Ridgeland Park Twp.	18,368,100	52,258,500	70,626,600	387,569					71,014,169
51 Ridgewood Twp.	62,135,600	172,206,480	234,342,080	4,478,654		2,000		2,000	238,818,734
52 River Edge Bor.	21,940,450	59,846,890	81,787,340	2,583,735					84,371,075
53 Rivervale Twp.	22,292,625	40,853,625	63,146,250	262,335					63,408,585
54 Rochelle Park Twp.	11,919,250	33,221,900	45,141,150	5,249,528					50,390,678
55 Rockleigh Bor.	1,835,200	7,545,250	9,380,450	219,325					9,599,775
56 Rutherford Bor.	30,904,100	89,866,400	120,770,500	3,675,117					124,445,617
57 Saddle Brook Twp.	47,141,750	76,902,291	124,044,041	693,730					124,737,771
58 Saddle River Bor.	33,488,000	26,322,000	59,810,000	416,852					60,226,852
59 South Hackensack Twp.	16,627,600	29,353,500	45,981,100	375,037					46,356,137
60 Teaneck Twp.	67,552,630	217,198,000	284,750,630	2,888,265					287,638,895
61 Tenafly Bor.	84,311,700	116,130,400	200,442,100	949,900		2,000		2,000	201,390,000
62 Teterboro Bor.	21,950,500	33,258,950	55,209,450	1,250,446					56,459,896
63 Upper Saddle River Bor. ...	28,531,650	53,937,950	82,469,600	601,252					83,070,852
64 Waldwick Bor.	12,393,900	43,821,400	56,215,300	298,575					56,513,875
65 Wallington Bor.	12,771,900	39,830,490	52,602,390	220,658					52,823,048
66 Washington Twp.	23,641,600	48,613,500	72,255,100	296,565					72,551,665
67 Westwood Bor.	26,004,875	51,084,500	77,089,475	640,036					77,679,511
68 Woodcliff Lake Bor.	18,832,080	31,265,600	50,127,680	392,945					50,520,625
69 Wood-Ridge Bor.	34,040,900	60,810,600	94,851,500	844,787					95,696,287
70 Wyckoff Twp.	60,156,050	100,547,450	160,703,500	1,493,938					162,197,438
Totals	\$2,211,233,059	\$4,765,219,633	\$6,976,452,692	\$93,936,858		\$6,000		\$6,000	\$7,070,383,550

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Allendale Bor.	\$3.26	105.15	\$12,378	\$2,449,342		\$58,923,880	\$242,485.57		
2 Alpine Bor.	2.07	84.95			\$5,013,830	30,771,870	126,633.45		
3 Bergenfield Bor.	4.34	83.38	3,004		37,877,631	208,379,235	857,529.35		
4 Bogota Bor.	4.02	78.31	8,724		20,581,413	67,926,195	279,532.20		
5 Carlstadt Bor.	1.63	96.65	39,343		14,018,571	112,527,272	463,076.08		
6 Cliffside Park Bor.	3.53	76.84			30,483,290	120,881,597	497,456.08		
7 Closter Bor.	3.36	105.39	6,444	2,799,053		80,338,726	330,612.67		
8 Cresskill Bor.	3.40	86.49	13		10,563,596	71,413,049	293,881.42		
9 Demarest Bor.	3.70	87.14			6,750,093	50,860,505	209,302.89		
10 Dumont Bor.	4.74	75.72	4,209		33,261,528	135,228,251	556,495.92		
11 East Paterson Bor.	2.83	85.49	1,236		39,026,499	181,387,235	746,450.95		
12 East Rutherford Bor.	1.81	97.70	23,465		16,883,551	127,183,183	523,388.58		
13 Edgewater Bor.	2.35	92.65	529,759		34,937,688	96,977,396	399,084.70		
14 Emerson Bor.	4.32	86.61			9,504,160	65,858,895	271,024.78		
15 Englewood City	4.20	85.01	49,527		52,142,488	287,710,247	1,183,995.05		
16 Englewood Cliffs Bor.	1.64	100.96			4,247,757	155,174,537	638,579.56		
17 Fair Lawn Bor.	3.70	84.42	82,215		68,661,736	339,293,267	1,396,271.26		
18 Fairview Bor.	2.91	73.49	4,335		28,036,348	84,690,831	348,522.00		
19 Fort Lee Bor.	2.70	77.87			74,518,769	331,973,224	1,366,147.56		
20 Franklin Lakes Bor.	3.03	90.61			9,532,480	91,020,980	374,572.65		
21 Garfield City	3.18	83.48	1,683		40,620,892	177,999,147	732,508.18		
22 Glen Rock Bor.	4.08	94.81	8,208		7,655,865	117,241,652	482,476.86		
23 Hackensack City	3.42	81.30	109,074		97,706,305	372,896,088	1,534,554.73		
24 Harrington Park Bor.	3.29	99.83	1,503		174,739	42,288,526	174,027.19		
25 Hasbrouck Heights Bor.	3.25	82.64	1,381		20,885,938	110,126,944	453,198.17		
26 Haworth Bor.	2.91	108.27	3,320	3,201,401		39,621,769	163,052.86		
27 Hillsdale Bor.	3.68	104.27	5,324	2,820,765		94,755,555	389,941.30		
28 Ho-Ho-Kus Bor.	2.75	87.67	10,302		7,991,974	57,438,348	236,372.25		
29 Leonia Bor.	3.51	94.42	4,743		5,093,640	74,637,218	307,149.63		
30 Little Ferry Bor.	3.80	68.69			24,724,702	74,090,674	304,900.48		
31 Lodi Bor.	3.67	73.62	8,615		52,709,370	175,191,733	720,955.01		
32 Lyndhurst Twp.	3.02	74.53	85,947		56,639,106	176,038,597	724,440.05		
33 Mahwah Twp.	2.77	92.17	318,600		21,898,144	164,068,390	675,179.85		
34 Maywood Bor.	3.17	103.38	1,101		8,294	92,755,066	381,708.82		
35 Midland Park Bor.	2.93	117.79	1,694	8,250,594		61,327,440	252,376.78		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
36 Montvale Bor.	\$3.75	83.89	\$394	.....	\$13,796,359	\$76,701,260	\$315,643.65	.....	.....
37 Moonachie Bor.	1.87	74.85	12,093	.....	18,926,879	61,311,118	252,309.61	.....	.....
38 New Milford Bor.	4.16	82.10	.....	.....	24,329,915	129,878,010	534,478.43	.....	.....
39 North Arlington Bor.	3.61	75.24	1,671	.....	35,376,270	127,624,772	525,205.83	.....	.....
40 Northvale Bor.	2.86	102.82	1,740	.....	2,370,040	50,136,182	206,322.13	.....	.....
41 Norwood Bor.	2.81	98.53	1,080	.....	1,298,205	39,343,631	161,908.26	.....	.....
42 Oakland Bor.	3.91	105.37	.....	4,685,244	.....	107,364,822	441,831.39	.....	.....
43 Old Tappan Bor.	3.84	81.12	.....	.....	7,562,056	37,220,436	153,170.81	.....	.....
44 Oradell Bor.	3.36	81.98	400	.....	19,030,931	102,168,781	420,448.46	.....	.....
45 Palisades Park Bor.	3.81	72.50	305	.....	30,410,239	103,288,711	425,057.24	.....	.....
46 Paramus Bor.	3.21	84.84	.....	.....	86,326,584	408,913,239	1,682,773.74	.....	.....
47 Park Ridge Bor.	3.18	113.78	540	7,584,366	.....	65,961,114	271,445.43	.....	.....
48 Ramsey Bor.	4.19	85.96	7,868	.....	19,558,170	119,881,429	493,340.16	.....	.....
49 Ridgefield Bor.	1.07	78.88	1,815,279	.....	49,793,721	153,987,556	633,694.86	.....	.....
50 Ridgefield Park Twp.	4.32	83.19	20,468	.....	18,906,943	89,941,580	370,130.67	.....	.....
51 Ridgewood Twp.	4.50	83.97	7,147	.....	49,066,887	287,892,768	1,184,746.16	.....	.....
52 River Edge Bor.	4.14	79.25	3,692	.....	22,919,494	107,294,261	441,541.01	.....	.....
53 River Vale Twp.	4.62	83.04	.....	.....	13,533,698	76,942,283	316,635.51	.....	.....
54 Rochelle Park Twp.	2.86	75.86	2,431	.....	16,764,063	67,157,172	276,367.49	.....	.....
55 Rockleigh Bor.	1.13	76.32	.....	.....	6,578,168	16,177,943	66,576.02	.....	.....
56 Rutherford Bor.	3.70	82.97	13,011	.....	27,831,140	152,289,768	626,708.06	.....	.....
57 Saddle Brook Twp.	3.05	97.60	52,075	.....	11,477,535	136,267,381	560,772.19	.....	.....
58 Saddle River Bor.	1.55	105.90	.....	3,183,760	.....	57,043,092	234,745.68	.....	.....
59 South Hackensack Twp.	1.99	101.38	1,990	.....	9,794,914	56,153,041	231,082.91	.....	.....
60 Teaneck Twp.	4.51	80.55	13,820	.....	75,656,349	363,309,064	1,495,101.89	.....	.....
61 Tenafly Bor.	2.82	107.19	.....	11,048,040	.....	190,341,960	783,301.74	.....	.....
62 Teterboro Bor.	.67	102.51	55,670	.....	18,047,257	74,562,823	306,843.48	.....	.....
63 Upper Saddle River Bor.	3.42	95.39	.....	.....	5,087,901	88,158,753	362,793.92	.....	.....
64 Waldwick Bor.	5.34	73.36	40,544	.....	21,769,359	78,323,778	322,320.69	.....	.....
65 Wallington Bor.	2.49	82.23	566	.....	15,264,548	68,088,162	280,198.73	.....	.....
66 Washington Twp.	3.46	89.88	.....	.....	8,601,282	81,152,947	333,963.38	.....	.....
67 Westwood Bor.	3.70	87.86	11,544	.....	14,155,181	91,846,236	377,968.77	.....	.....
68 Woodcliff Lake Bor.	4.38	88.00	5,800	.....	7,024,009	57,550,434	236,833.51	.....	.....
69 Wood-Ridge Bor.	1.99	89.12	10,139	.....	26,168,751	121,875,177	501,544.90	.....	.....
70 Wyckoff Twp.	3.28	100.63	.....	.....	499,725	162,697,163	669,536.93	.....	.....
Totals	.....	.....	\$3,406,414	\$46,022,565	\$1,510,076,970	\$8,537,844,369	\$35,135,229.12	.....	.....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Continued)

12—APPORTIONMENT OF TAXES								
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for				
	II—Adjustments Resulting from			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under payment						
1Allendale Bor.	\$81.38	.....	\$242,404.19	.....	\$735,624.82	NH\$654,586.20	.....	\$332,961.55
2Alpine Bor.	5,991.59	.....	120,641.86	.....	339,370.35	.....	.....	67,992.61
3Bergenfield Bor.	281.47	.....	857,247.88	.....	4,674,652.29	.....	.....	1,684,227.97
4Bogota Bor.	44,384.80	.....	235,147.40	.....	1,365,343.50	.....	.....	244,975.23
5Carlstadt Bor.	121.85	.....	462,954.23	.....	831,402.68	CE79,759.82	.....	186,795.55
6Cliffside Park Bor.	721.33	.....	496,734.75	.....	1,720,170.00	.....	.....	877,966.89
7Closter Bor.	231.64	.....	330,381.03	.....	1,052,162.48	N851,083.05	.....	496,024.44
8Cresskill Bor.	202.44	.....	293,678.98	.....	1,421,530.50	.....	.....	295,473.42
9Demarest Bor.	19.99	.....	209,282.90	.....	653,411.70	N539,142.78	.....	194,954.60
10Dumont Bor.	142.43	.....	556,353.49	.....	3,199,208.25	.....	.....	940,794.21
11East Paterson Bor.	12,486.37	.....	733,964.58	.....	2,536,604.50	.....	.....	639,136.39
12East Rutherford Bor.	320.35	.....	330,381.03	.....	939,985.00	CE96,120.18	.....	386,274.48
13Edgewater, Bor. ....	.....	.....	399,084.70	.....	641,120.00	.....	.....	384,856.00
14Emerson Bor.	2,380.84	.....	268,643.94	.....	1,692,584.50	.....	.....	416,888.18
15Englewood City	4,226.66	.....	1,179,768.39	.....	†4,935,892.00	.....	\$493,053.75	3,184,279.59
16Englewood Cliffs Bor.	6,250.78	.....	632,328.78	.....	1,597,064.00	.....	.....	203,976.54
17Fair Lawn Bor.	386.41	.....	1,395,884.85	.....	†6,554,688.00	.....	.....	1,803,686.03
18Fairview Bor. ....	.....	\$84.19	348,606.79	.....	794,674.00	.....	.....	445,369.24
19Fort Lee Bor.	9,120.98	.....	1,357,026.58	.....	3,230,532.00	.....	.....	2,261,952.50
20Franklin Lakes Bor.	1,330.01	.....	373,242.64	.....	1,050,937.00	R718,685.78	.....	288,154.62
21Garfield City	6,111.90	.....	726,396.28	.....	2,175,848.00	.....	200,328.25	1,090,642.50
22Glen Rock Bor.	718.09	.....	481,758.77	.....	3,253,872.00	.....	.....	643,780.78
23Hackensack City	6,842.94	.....	1,527,711.79	.....	4,728,684.50	.....	519,885.00	2,498,261.18
24Harrington Park Bor.	14,691.82	.....	159,353.37	.....	571,880.26	N410,024.78	.....	214,716.43
25Hasbrouck Heights Bor.	2,928.43	.....	450,269.74	.....	1,655,082.47	.....	.....	708,984.74
26Haworth Bor.	6,985.54	.....	156,067.32	.....	459,518.50	N402,182.35	.....	204,634.52
27Hillsdale Bor.	61.75	.....	389,879.55	.....	1,203,880.50	P1,013,085.18	.....	906,181.96
28Ho-Ho-Kus Bor.	23.53	.....	236,348.72	.....	888,014.08	.....	.....	204,826.49
29Leonia Bor.	1,052.67	.....	306,096.96	.....	1,405,603.15	.....	.....	684,496.36
30Little Ferry Bor.	176.96	.....	304,723.52	.....	1,086,283.00	.....	.....	436,071.09
31Lodi Bor.	1,360.09	.....	719,594.92	.....	2,282,236.00	.....	.....	1,370,407.98
32Lyndhurst Twp.	102.52	.....	724,337.53	.....	2,037,798.00	.....	.....	702,268.79
33Mahwah Twp.	15,926.84	.....	659,253.01	.....	2,588,888.06	.....	.....	630,098.28
34Maywood Bor.	71.66	.....	381,637.16	.....	1,729,551.75	.....	.....	755,171.03
35Midland Park Bor.	23.37	.....	252,353.41	.....	1,506,675.25	.....	.....	226,532.84

CE=Carlstadt-East Rutherford Regional High School District Amount to be Apportioned \$175,880.00
 NH=Northern Highlands Regional High School District Amount to be Apportioned \$1,472,806.03
 N=Northern Valley Regional High School District Amount to be Apportioned \$3,544,617.00

O=†Oradell-River Edge Regional High School District Amount to be Apportioned \$2,645,273.00
 P=†Pascack Valley Regional High School District Amount to be Apportioned \$3,268,569.92
 R=Ramapo Indian Hills Regional High School District Amount to be Apportioned \$3,447,782.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under payment						
36 Montvale Bor.	\$715.48		\$314,928.17		†\$1,071,201.02	P\$818,045.19		\$114,417.51
37 Moonachie Bor.	214.52		252,095.09		475,289.63			48,780.24
38 New Milford Bor.	161.44		534,816.99		2,783,335.87			960,659.80
39 North Arlington Bor.	283.58		524,922.25		1,740,981.16			964,285.01
40 Northvale Bor.	263.15		206,058.98		508,886.78	N530,805.54		91,214.04
41 Norwood Bor.	15.98		161,892.28		446,413.57	N417,057.68		15,304.08
42 Oakland Bor.	177.06		441,654.33		1,978,943.00	R1,178,436.21		702,263.67
43 Old Tappan Bor.	100.19		153,070.62		569,095.00	N394,320.82		
44 Oradell Bor.	1,011.17		419,437.29		691,269.04	O1,191,325.01		425,811.03
45 Palisades Park Bor.	2,502.58		422,554.66		†1,610,524.00			678,708.02
46 Paramus Bor.	1,721.56		1,681,052.18		7,120,590.00			1,351,285.12
47 Park Ridge Bor.			271,445.43		1,634,183.80			379,308.60
48 Ramsey Bor.	1,036.71		492,303.45		3,043,329.11			591,105.57
49 Ridgewood Bor.			633,694.86		399,028.50			
50 Ridgewood Park Twp.	382.32		369,748.35		1,977,917.86			646,974.56
51 Ridgewood Twp.	451.07		1,184,295.09		†7,246,962.00			2,132,670.12
52 River Edge Bor.	254.68		441,286.33		810,606.25	O1,453,947.99		698,194.21
53 River Vale Twp.	79.00		316,556.51		1,406,109.31	P822,546.23		328,529.30
54 Rochelle Park Twp.	195.72		276,171.77		772,852.58			345,841.90
55 Rockleigh Bor.			66,576.02		26,800.00			13,473.00
56 Rutherford Bor.	636.41		626,071.65		2,453,484.00			1,406,550.69
57 Saddle Brook Twp.	1,792.54		558,979.65		2,217,071.62			912,539.42
58 Saddle River Bor.	329.47		234,416.21		535,859.64			148,189.80
59 South Hackensack Twp.	920.84		230,162.07		439,556.50			235,355.10
60 Teaneck Twp.	459.69		1,494,642.20		7,360,528.50			3,859,527.35
61 Tenafly Bor.	152.71		783,149.03		3,373,853.00			1,431,900.60
62 Teterboro Bor.			306,843.48		700.00			66,530.40
63 Upper Saddle River Bor. ...	427.77		362,366.15		1,221,486.96	NH818,219.83		395,607.65
64 Waldwick Bor.		\$14.91	322,335.60		2,084,905.75			531,594.72
65 Wallington Bor.	1,052.09		279,146.64		750,258.50			219,770.14
66 Washington Twp.	48.15		333,915.23			W1,625,805.37		488,581.48
67 Westwood Bor.	115.27		377,853.50			W1,794,813.88		629,541.64
68 Woodcliff Lake Bor.	174.26		236,659.25		1,018,391.00	P614,893.32		312,366.21
69 Wood-Ridge Bor.	72,376.63		429,168.27		1,081,719.37			324,803.05
70 Wyckoff Twp.	3,839.36		665,697.57		2,316,670.00	R1,550,660.01		682,179.94
Totals	\$237,650.83	\$99.10	\$34,897,677.39		\$128,709,576.41	\$17,975,547.20	\$1,213,267.00	\$48,747,659.58

W=Westwood Borough-Washington Township Regional
 School District Amount to be Apportioned \$3,420,619.25
 Westwood Borough \$1,794,813.88

Washington Township 1,625,805.37

\$3,420,619.25

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Allendale Bor.	\$1,965,576.76	\$32,360.00	\$1,997,936.76	\$2,102.15	\$4,757,500	\$64,000.00	\$146,649.81	\$38,000.00	\$248,649.81
2 Alpine Bor.	528,004.82	5,160.00	533,164.82		68,723.550	135,000.00	82,339.77	14,000.00	231,339.77
3 Bergenfield Bor.	7,216,128.14	180,980.00	7,397,108.14	11,391.05	18,800,600	270,000.00	616,477.15	65,000.00	951,477.15
4 Bogota Bor.	1,845,466.13	54,690.00	1,900,156.13	6,621.57	4,499,900	265,000.00	378,602.41	16,000.00	659,602.41
5 Carlstadt Bor.	1,560,912.28	39,270.00	1,600,182.28	2,797.58	5,101,100	183,600.00	458,754.51	74,500.00	716,854.51
6 Cliffside Park Bor.	3,094,871.64	90,360.00	3,185,231.64	5,655.87	8,379,024	300,000.00	429,769.34	70,000.00	799,769.34
7 Closter Bor.	2,729,651.00	60,000.00	2,789,651.00	4,365.68	6,385,100	108,000.00	319,655.28	30,000.00	457,655.28
8 Cresskill Bor.	2,010,682.90	57,250.00	2,067,932.90	1,898.69	5,917,500	121,728.27	329,997.80	27,000.00	478,726.07
9 Demarest Bor.	1,596,791.98	32,790.00	1,629,581.98	1,134.40	8,647,800	80,000.00	151,828.58	15,000.00	246,828.58
10 Dumont Bor.	4,696,355.95	135,350.00	4,831,705.95	4,737.43	12,939,335	350,000.00	417,824.92	75,000.00	842,824.92
11 East Paterson Bor.	3,909,705.47	104,870.00	4,014,575.47	4,233.73	7,551,900	260,000.00	682,603.99	100,000.00	1,042,606.99
12 East Rutherford Bor.	1,915,447.89	40,930.00	1,956,377.89	2,639.86	5,307,500	160,000.00	707,907.00	80,000.00	947,907.00
13 Edgewater Bor.	1,425,061.30	15,440.00	1,440,501.30	5,563.16	5,107,100	150,000.00	854,971.34	26,000.00	1,030,971.34
14 Emerson Bor.	2,378,116.62	55,580.00	2,433,696.62	1,038.31	7,152,500	165,000.00	214,146.38	36,000.00	415,146.38
15 Englewood City	9,792,993.73	96,880.00	9,889,873.73	26,564.83	44,337,400	720,000.00	1,257,671.29	315,000.00	2,292,671.29
16 Englewood Cliffs Bor.	2,433,369.32	28,050.00	2,461,419.32	2,343.02	43,016,200	300,000.00	410,172.84	65,000.00	805,172.84
17 Fair Lawn Bor.	9,754,258.88	249,810.00	10,004,068.88	12,994.54	34,328,790	800,000.00	1,467,514.68	80,000.00	2,347,514.68
18 Fairview Bor.	1,588,650.03	57,190.00	1,645,840.03	1,630.74	4,300,045	112,448.44	346,724.22	35,000.00	494,172.66
19 Fort Lee Bor.	6,849,511.08	88,850.00	6,938,361.08	15,947.50	55,074,432	95,000.00	743,800.00	361,000.00	1,199,800.00
20 Franklin Lakes Bor.	2,431,020.04	35,820.00	2,466,840.04	3,549.78	9,845,700	220,000.00	321,449.52	53,000.00	594,449.52
21 Garfield City	4,193,215.03	171,050.00	4,364,265.03	18,829.41	21,585,350	300,000.00	1,066,781.87	92,000.00	1,458,781.87
22 Glen Rock Bor.	4,379,411.55	85,100.00	4,464,511.55	5,216.13	13,412,100	400,000.00	373,716.66	40,000.00	813,716.66
23 Hackensack City	9,274,542.47	123,940.00	9,398,482.47	66,389.37	67,214,650	910,000.00	2,034,412.00	235,000.00	3,179,412.00
24 Harrington Park Bor.	1,355,956.84	27,510.00	1,383,466.84	615.86	4,597,300	60,000.00	115,635.68	6,000.00	181,635.68
25 Hasbrouck Heights Bor.	2,814,336.95	83,520.00	2,897,856.95	4,484.60	7,468,050	105,000.00	386,430.94	38,000.00	529,430.94
26 Haworth Bor.	1,222,402.69	20,680.00	1,243,082.69	900.48	4,860,800	100,000.00	157,922.07	9,000.00	266,922.07
27 Hillsdale Bor.	3,513,027.19	75,110.00	3,588,137.19	7,035.96	10,767,950	140,000.00	510,607.99	52,000.00	702,607.99
28 Ho-Ho-Kus Bor.	1,329,189.29	26,396.00	1,355,585.29	3,112.28	3,991,650	80,000.00	130,028.46	8,000.00	218,028.46
29 Leonia Bor.	2,396,196.47	38,860.00	2,435,056.47	5,400.60	11,854,100	210,601.50	266,918.89	39,000.00	516,520.39
30 Little Ferry Bor.	1,827,077.61	45,420.00	1,872,497.61	1,680.34	6,631,890	233,900.00	241,693.74	25,000.00	500,593.74
31 Lodi Bor.	4,372,238.90	114,630.00	4,486,868.90	5,826.02	15,322,250	256,000.00	671,251.84	25,000.00	952,251.84
32 Lyndhurst Twp.	3,464,404.32	133,520.00	3,597,924.32	6,408.70	9,071,100	318,000.00	686,723.78	67,000.00	1,071,723.78
33 Mahwah Twp.	3,878,239.35	50,060.00	3,928,299.35	1,119.33	20,924,600	76,400.00	560,757.50	165,000.00	802,157.50
34 Maywood Bor.	2,866,359.94	67,460.00	2,933,819.94	1,841.82	8,013,192	40,000.00	330,162.87	60,000.00	430,162.87
35 Midland Park Bor.	1,985,561.50	51,990.00	2,037,551.50	2,565.14	8,603,100	190,000.00	217,403.31	15,000.00	422,403.31

† Includes Tax for Transportation Note Pursuant to Ch. 75, L. 1967
 Total County Taxes Appropriated \$35,324,443.69
 Less: Bank Stock Taxes Due County 426,768.30

Net County Taxes Apportioned (12A III) \$34,897,677.39
 Adjustments (Net Total 12A IIb) + 237,551.73
 Total County Taxes Apportioned \$35,135,229.12

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13	14	15			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)			Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property (a + b + c + d + e + f)	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
36 Montvale Bor.	\$2,318,591.89	\$36,020.00	\$2,354,611.89	\$1,994.09	\$10,093,700	\$240,000.00	\$273,666.40	\$40,000.00	\$553,666.40
37 Moonachie Bor.	776,164.93	15,890.00	792,054.96	1,482.53	10,124,700	60,000.00	237,939.94	25,000.00	322,939.94
38 New Milford Bor.	4,278,312.66	105,290.00	4,383,602.66	2,843.39	10,114,620	150,000.00	413,928.15	25,000.00	588,928.15
39 North Arlington Bor.	3,230,168.42	91,010.00	3,321,178.42	3,370.38	13,064,075	160,000.00	430,818.99	19,000.00	609,818.99
40 Northvale Bor.	1,336,965.34	28,940.00	1,365,905.34	1,827.96	3,167,400	80,000.00	225,404.53	9,000.00	314,404.53
41 Norwood Bor.	1,010,667.61	25,750.00	1,066,417.61	1,982.55	4,728,600	160,000.00	161,680.32	35,000.00	356,680.32
42 Oakland Bor.	4,301,297.21	74,170.00	4,375,467.21	1,751.60	12,660,300	161,924.00	298,399.49	84,000.00	544,323.49
43 Old Tappan Bor.	1,116,486.44	21,500.00	1,137,986.44	169.32	5,414,900	193,000.00	201,819.69	18,000.00	412,819.69
44 Oradell Bor.	2,727,842.37	59,610.00	2,787,452.37	5,481.18	9,309,175	300,000.00	430,630.81	29,000.00	759,630.81
45 Palisades Park Bor.	2,711,786.68	58,570.00	2,770,356.68	4,665.36	7,533,570	174,000.00	320,623.32	40,000.00	534,623.32
46 Paramus Bor.	10,152,927.30	181,900.00	10,334,827.30	13,681.30	50,993,350	525,000.00	1,698,942.66	130,000.00	2,353,942.66
47 Park Ridge Bor.	2,284,937.83	50,390.00	2,335,327.83	2,682.83	8,575,550	115,000.00	299,059.97	35,000.00	449,059.97
48 Ramsey Bor.	4,126,738.13	69,990.00	4,196,728.13	3,330.69	16,559,600	500,000.00	394,082.49	75,000.00	969,082.49
49 Ridgefield Bor.	1,032,723.36	58,330.00	1,091,053.36	8,127.10	11,356,500	700,000.00	2,445,928.76	4,000.00	3,149,928.76
50 Ridgefield Park Twp.	2,994,640.77	69,960.00	3,064,600.77	4,607.58	9,399,240	349,700.00	423,508.39	60,000.00	833,208.39
51 Ridgewood Twp.	10,563,927.21	161,240.00	10,725,167.21	21,594.49	37,738,800	313,138.07	931,557.23	200,000.00	1,444,693.30
52 River Edge Bor.	3,401,034.78	83,660.00	3,487,694.78	3,287.99	11,885,275	200,000.00	360,361.18	12,000.00	572,361.18
53 River Vale Twp.	2,873,741.35	53,050.00	2,926,791.35	1,173.70	2,018,062	120,000.00	241,259.58	24,000.00	385,259.58
54 Rochelle Park Twp.	1,394,866.25	45,280.00	1,440,146.25	4,008.94	2,376,000	120,000.00	179,358.06	2,000.00	301,358.06
55 Rockleigh Bor.	106,849.02	840.00	107,689.02	.....	3,465,650	.....	37,379.00	.....	37,379.00
56 Rutherford Bor.	4,486,106.34	107,150.00	4,593,256.34	21,913.53	18,605,300	290,000.00	550,808.44	60,000.00	900,808.44
57 Saddle Brook Twp.	3,688,590.69	106,050.00	3,794,640.69	2,809.00	16,208,875	130,000.00	543,569.43	85,000.00	758,569.43
58 Saddle River Bor.	918,465.65	10,670.00	929,135.65	2,047.55	3,817,000	127,000.00	62,352.49	27,000.00	216,352.49
59 South Hackensack Twp.	905,073.67	14,160.00	919,233.67	1,928.40	2,627,400	83,500.00	329,929.58	12,000.00	425,429.58
60 Teaneck Twp.	12,714,698.05	240,410.00	12,955,108.05	19,804.98	46,756,570	600,900.00	1,289,507.29	140,000.00	2,029,507.29
61 Tenafly Bor.	5,588,902.63	89,040.00	5,677,942.63	13,214.77	25,240,700	177,000.00	489,956.41	44,000.00	710,956.41
62 Teterboro Bor.	374,073.88	.....	374,073.88	1,102.60	32,397,350	100,000.00	188,565.00	.....	288,565.00
63 Upper Saddle River Bor.	2,797,680.59	36,040.00	2,833,720.59	245.71	4,378,700	150,000.00	210,988.17	68,000.00	428,988.17
64 Waldwick Bor.	2,938,836.07	76,910.00	3,015,746.07	2,074.85	5,145,200	160,202.00	383,578.00	25,000.00	568,780.00
65 Wallington Bor.	1,249,175.28	64,840.00	1,314,015.28	3,420.19	3,409,790	55,000.00	379,038.85	21,000.00	455,038.85
66 Washington Twp.	2,448,302.08	59,360.00	2,507,662.08	558.52	9,438,100	100,000.00	206,275.11	18,000.00	324,275.11
67 Westwood Bor.	2,802,209.02	64,260.00	2,866,469.02	9,334.69	16,177,700	240,000.00	413,017.84	61,500.00	714,517.84
68 Woodcliff Lake Bor.	2,182,309.78	29,900.00	2,212,209.78	674.78	3,866,150	110,000.00	155,249.24	50,000.00	315,249.24
69 Wood-Ridge Bor.	1,835,690.69	61,310.00	1,897,000.69	5,732.29	7,865,650	185,000.00	486,450.46	20,000.00	691,450.46
70 Wyckoff Twp.	5,215,207.52	103,540.00	5,318,747.52	5,205.53	14,333,700	380,000.00	374,782.96	80,000.00	834,782.96
Totals	\$231,543,727.58	\$4,931,906.00	\$236,475,633.58	\$126,766.30	\$1,025,328,310	\$15,789,140.28	\$34,189,729.66	\$4,029,000.00	\$54,007,869.94
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget					***Bank Stock Tax Due Municipality				\$426,766.30
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes					Bank Stock Tax Due County				426,766.30
Total Bank Stock Tax					Total Bank Stock Tax				\$853,532.60
† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.									

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bass River Twp.	\$2,753,595	\$3,037,175	\$5,790,770	\$378,612	.....	.....	.....	.....	\$6,169,382
2 Beverly City	1,547,995	8,395,545	9,943,540	103,039	.....	.....	.....	.....	10,046,579
3 Bordentown City	1,911,425	14,825,325	16,736,750	247,901	.....	.....	.....	.....	16,984,651
4 Bordentown Twp.	8,039,205	32,365,340	40,404,545	1,309,247	.....	.....	.....	.....	41,713,792
5 Burlington City	11,668,100	40,389,175	52,057,275	2,965,619	.....	.....	.....	.....	55,022,894
6 Burlington Twp.	9,856,900	41,655,900	51,512,800	575,899	.....	.....	.....	.....	52,088,699
7 Chesterfield Twp.	5,704,700	9,560,300	15,265,000	360,844	.....	.....	.....	.....	15,625,844
8 Cinnaminson Twp.	23,047,805	75,666,505	98,714,310	1,689,475	.....	.....	.....	.....	100,403,785
9 Delanco Twp.	2,630,565	14,322,150	16,952,715	187,909	.....	.....	.....	.....	17,140,624
10 Delran Twp.	9,322,700	37,344,900	46,667,600	851,132	.....	.....	.....	.....	47,518,732
11 Eastampton Twp.	2,749,410	9,429,900	12,179,310	242,009	.....	.....	.....	.....	12,421,319
12 Edgewater Park Twp.	5,579,050	25,293,075	30,872,125	367,075	.....	.....	.....	.....	31,239,200
13 Evesham Twp.	16,183,150	39,657,600	55,840,750	1,309,702	.....	.....	.....	.....	57,150,452
14 Fieldsboro Bor.	413,200	2,290,900	2,704,100	25,533	.....	.....	.....	.....	2,729,633
15 Florence Twp.	14,649,295	41,879,260	56,528,555	837,048	.....	.....	.....	.....	57,365,603
16 Hainesport Twp.	3,213,900	9,871,300	13,085,200	231,430	.....	.....	.....	.....	13,316,630
17 Lumberton Twp.	9,455,790	16,490,200	25,945,990	351,966	.....	.....	.....	.....	26,297,956
18 Mansfield Twp.	5,866,100	10,300,300	16,166,400	349,558	.....	.....	.....	.....	16,515,958
19 Maple Shade Twp.	11,044,544	45,226,295	56,270,839	582,527	.....	.....	.....	.....	56,853,366
20 Medford Twp.	17,185,100	33,992,950	51,178,050	905,692	.....	.....	.....	.....	52,083,742
21 Medford Lakes Bor.	5,078,572	21,563,250	26,641,822	136,582	.....	.....	.....	.....	26,778,404
22 Moorestown Twp.	32,223,315	96,152,330	128,375,645	2,990,533	.....	.....	.....	.....	131,366,178
23 Mount Holly Twp.	8,083,750	38,603,200	44,701,950	3,422,911	.....	.....	.....	.....	48,124,861
24 Mount Laurel Twp.	9,933,145	45,121,217	55,054,362	857,248	.....	.....	.....	.....	55,911,610
25 New Hanover Twp.	736,725	1,126,700	1,863,425	1,529,797	.....	.....	.....	.....	3,393,222
26 North Hanover Twp.	3,394,500	6,393,650	9,788,150	272,965	.....	.....	.....	.....	10,061,115
27 Palmyra Bor.	5,478,940	20,506,950	25,985,890	315,081	.....	.....	.....	.....	26,300,971
28 Pemberton Bor.	628,100	3,786,850	4,414,950	480,275	.....	.....	.....	.....	4,895,225
29 Pemberton Twp.	9,477,362	34,585,455	44,062,817	938,998	.....	.....	.....	.....	45,001,815
30 Riverside Twp.	3,859,445	28,113,675	31,973,120	1,166,037	.....	.....	.....	.....	33,139,157
31 Riverton Bor.	2,534,950	10,982,900	13,517,850	171,793	.....	.....	.....	.....	13,689,643
32 Shamong Twp.	3,029,700	3,052,950	6,082,650	395,790	.....	.....	.....	.....	6,478,440
33 Southampton Twp.	9,389,500	13,904,750	23,294,250	713,079	.....	.....	.....	.....	24,007,329
34 Springfield Twp.	4,620,650	9,149,850	13,770,500	286,740	.....	.....	.....	.....	14,057,240
35 Tabernacle Twp.	2,374,500	5,284,600	7,659,100	193,853	.....	.....	.....	.....	7,852,953
36 Washington Twp.	1,068,619	4,066,448	5,135,067	453,354	.....	.....	.....	.....	5,588,421
37 Westampton Twp.	2,524,450	10,737,500	13,261,950	282,785	.....	.....	.....	.....	13,544,735
38 Willingboro Twp.	26,619,381	164,689,127	191,308,508	2,141,839	.....	.....	.....	.....	193,450,347
39 Woodland Twp.	3,655,790	2,098,550	5,754,340	191,820	.....	.....	.....	.....	5,946,160
40 Wrightstown Bor.	693,400	4,013,900	4,707,300	1,812,090	.....	.....	.....	.....	6,519,390
Totals	\$298,182,323	\$1,033,987,947	\$1,332,170,270	\$32,626,687	.....	.....	.....	.....	\$1,364,796,957

RTV — Rancocas Valley Regional High School \$1,574,359.00
 (Mount Holly Twp. share adjusted to Calendar Year

B — Bordentown Regional High School \$629,945.25
 N — Northern Burlington County Regional High School \$611,641.00
 NEW — New Hanover-Walshkill Regional High School \$75,787.00

Summary of the County of Burlington, for the Year 1909—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
1 Bass River Twp.	\$3.12	96.27			\$794,282	\$6,963,664	\$40,239.16		
2 Beverly City	4.16	93.60	\$1,816		1,245,451	11,293,846	65,260.88		
3 Bordentown City	4.56	84.07	3,995		4,502,768	21,491,414	124,186.97		
4 Bordentown Twp.	3.43	92.94	1,992		5,323,409	47,039,193	271,813.42		
5 Burlington City	1.97	97.55	47,650		6,649,620	61,720,170	356,646.65		
6 Burlington Twp.	3.85	78.64	7,111		22,294,888	74,390,698	429,862.60		
7 Chesterfield Twp.	2.77	118.12		\$1,926,128		13,699,716	79,163.07		
8 Cinnaminson Twp.	3.76	92.48			13,743,233	114,147,018	659,592.34		
9 Delanco Twp.	3.90	86.78	7,236		5,952,611	23,100,471	133,484.82		
10 Delran Twp.	3.61	97.67			5,208,328	52,727,060	304,680.45		
11 Eastampton Twp.	3.58	103.84	176	233,876		12,187,619	70,425.50		
12 Edgewater Park Twp.	4.12	94.26	3,980		3,777,969	35,021,149	202,367.81		
13 Evesham Twp.	3.42	85.99			9,840,992	66,991,444	387,106.42		
14 Fieldsboro Bor.	2.93	94.72	34		2,483,092	5,212,759	30,121.65		
15 Florence Twp.	3.07	100.00	7,344		6,759,267	64,132,214	370,584.51		
16 Hainesport Twp.	4.15	93.02	449		1,807,924	15,125,003	87,399.01		
17 Lumberton Twp.	3.41	100.00	951		1,440,056	27,738,963	160,288.09		
18 Mansfield Twp.	2.64	98.43	2,744		767,810	17,236,512	99,889.17		
19 Maple Shade Twp.	3.92	92.67	2,656		6,200,473	63,056,495	364,368.53		
20 Medford Twp.	3.52	87.17	95		8,945,160	61,028,997	352,652.74		
21 Medford Lakes Bor.	3.68	94.37			1,721,438	28,499,842	164,684.79		
22 Moorestown Twp.	3.86	97.13	3,322		11,692,099	143,061,599	826,673.67		
23 Mount Holly Twp.	4.86	98.72	17,998		3,345,148	51,488,007	297,520.65		
24 Mount Laurel Twp.	4.08	83.30	223		12,859,211	68,771,044	397,389.74		
25 New Hanover Twp.	0.65	100.00			63,582	3,456,804	19,974.95		
26 North Hanover Twp.	2.77	81.97	120		2,617,481	12,678,716	73,263.27		
27 Palmyra Bor.	4.09	90.74	102		3,614,230	29,915,303	172,863.95		
28 Pemberton Bor.	3.25	105.14		17,017		4,878,208	28,188.46		
29 Pemberton Twp.	2.54	83.86	7,414		9,784,487	54,793,716	316,622.51		
30 Riverside Twp.	3.87	86.88	8,375		9,424,286	42,571,818	245,998.94		
31 Riverton Bor.	4.68	86.50			2,424,264	16,113,907	93,113.34		
32 Shamong Twp.	3.19	100.00			108,316	6,586,756	38,061.21		
33 Southampton Twp.	2.77	100.00	96		640,804	24,649,129	142,433.65		
34 Springfield Twp.	3.82	64.02	36		8,470,249	22,527,525	130,174.08		
35 Tabernacle Twp.	3.98	86.89			1,253,023	9,105,976	52,618.39		
36 Washington Twp.	3.00	67.02			3,205,564	8,793,985	50,815.56		
37 Westampton Twp.	4.84	88.40			2,269,840	15,814,575	91,383.66		
38 Willingboro Twp.	3.67	100.00			1,626,995	195,077,342	1,127,243.81		
39 Woodland Twp.	3.63	99.16	260		111,526	6,057,946	35,005.51		
40 Wrightstown Bor.	1.82	103.77	203		417,440	6,937,033	40,085.27		
Totals			\$126,378	\$2,177,021	\$183,387,322	\$1,546,133,636	\$8,934,249.20		

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

\$3,607,000.00

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

\$0.577844566
\$0.025637622

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under payment						
1Bass River Twp.	\$49.09		\$40,190.07	\$1,782.84	\$141,827.00			
2Beverly City	24.20		65,236.68	2,894.25	235,430.50		\$7,800.50	\$86,681.51
3Bordentown City	214.27		123,972.70	5,498.63	201,085.50	B\$216,247.21	25,597.00	175,685.72
4Bordentown Twp.	114.50		271,698.92	12,053.92	533,615.75	B413,698.04	26,455.80	130,996.97
5Burlington City	51.69		356,594.96	15,820.96	644,329.00		350.00	
6Burlington Twp.	454.94		429,407.66	19,048.92	1,342,610.72		129,289.00	33,419.96
7Chesterfield Twp.	222.65		78,940.42	3,500.99	178,251.25	N134,673.59		24,890.04
8Cinnaminson Twp.	528.92		659,063.42	29,237.73	2,667,608.00			317,075.64
9Delanco Twp.	161.19		133,323.63	5,914.23	494,040.50			8,000.00
10Delran Twp.	215.99		304,464.46	13,507.00	1,175,559.50			171,381.86
11Eastampton Twp.	1,198.46		69,227.01	3,063.80	170,803.00	RV155,189.11		36,552.38
12Edgewater Park Twp.	74.68		202,293.13	8,974.80	873,739.00			172,384.00
13Evesham Twp.	87.96		387,018.46	17,170.55	869,699.00	L469,705.85		151,651.85
14Fieldsboro Bor.	25.96		30,005.69	1,335.11	44,345.00			
15Florence Twp.	12,189.94		358,394.57	15,765.89	1,119,918.50			200,812.06
16Hainesport Twp.	491.57		86,907.44	3,852.74	225,870.00	RV194,853.58		19,176.75
17Lumberton Twp.	2,953.91		157,334.18	6,961.68	280,496.00	RV352,696.84		79,648.63
18Mansfield Twp.	305.75		99,583.42	4,416.33	157,730.50	N159,267.93		
19Maple Shade Twp.	97.79		364,270.74	16,161.23	1,291,379.00			439,248.76
20Medford Twp.	595.42		352,057.32	15,616.16	869,514.00	L394,985.75		155,839.55
21Medford Lakes Bor.	67.71		164,617.08	7,303.24	411,966.32	L273,935.70		98,607.04
22Moorestown Twp.	2,077.95		824,595.72	36,566.08	3,481,008.00			639,602.44
23Mount Holly Twp.	205.21		297,315.44	13,189.89	891,534.25	RV631,991.19		437,338.63
24Mount Laurel Twp.	215.72		397,174.02	17,620.28	1,105,999.29	L491,925.36		216,210.47
25New Hanover Twp.			19,974.95	886.24				
26North Hanover Twp.	85.52		73,177.75	3,246.18	39,474.00	N158,182.12		
27Palmyra Bor.	76.93		172,787.02	7,665.67	655,148.25			190,314.44
28Pemberton Bor.	10.73		28,177.73	1,250.12	88,517.00			33,970.60
29Pemberton Twp.	903.24		315,719.27	14,001.98	306,535.75			434,247.37
30Riverside Twp.	775.98		245,222.96	10,874.73	835,900.00			128,616.88
31Riverton Bor.	82.12		93,031.22	4,127.05	383,053.00			141,158.33
32Shamong Twp.	3.26		38,057.95	1,688.52	117,287.28	L44,783.58		
33Southampton Twp.	365.43		142,068.22	6,300.90	248,400.50	L242,404.87		2,545.18
34Springfield Twp.	4.05		130,170.03	5,775.31	185,443.75	N159,517.36		44,977.00
35Tabernacle Twp.	144.74		52,473.65	2,327.22	118,008.90	L100,590.89		27,000.00
36Washington Twp.	6.27		50,809.29	2,254.25	99,700.00			10,450.00
37Westampton Twp.			91,383.66	4,054.48	334,973.50	RV204,904.17		
38Willingboro Twp.		\$109.27	1,127,353.08		4,794,354.00			998,307.93
39Woodland Twp.	810.99		34,194.52	1,511.96	146,431.25			29,000.00
40Wrightstown Bor.	6.98		40,078.29	1,778.14		N11W50,558.52		23,545.26
Totals	\$25,901.71	\$109.27	\$8,908,456.76	\$345,000.00	\$27,764,596.76	\$4,850,111.66	\$189,492.30	\$5,659,337.25

Total County Taxes Appropriated \$9,000,427.67
Less: Bank Stock Taxes Due County 91,970.91

‡ Adjustments (Net Total 12 A Iib) + \$25,792.44

Total County Taxes Apportioned (Including Adjustments—

\$2,024,240.20

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Bass River Twp.	\$183,799.91	\$8,100.00	\$191,899.91	.....	\$1,757,025	\$43,607.00	\$47,623.00	\$30,000.00	\$121,230.00
2 Beverly City	398,043.44	19,260.00	417,303.44	\$2,511.99	2,285,000	9,000.00	101,845.00	30,000.00	140,845.00
3 Bordentown City	748,086.76	24,900.00	772,986.76	6,717.28	6,205,725	65,000.00	200,000.00	65,000.00	330,000.00
4 Bordentown Twp.	1,388,519.40	41,870.00	1,430,389.40	1,847.23	9,566,495	150,000.00	360,300.00	57,700.00	568,000.00
5 Burlington City	1,017,094.92	61,360.00	1,078,454.92	10,807.49	25,925,100	400,000.00	2,245,306.52	40,693.48	2,686,000.00
6 Burlington Twp.	1,953,776.26	51,340.00	2,005,116.26	539.04	4,885,600	134,000.00	576,014.00	149,500.00	859,514.00
7 Chesterfield Twp.	420,256.29	11,270.00	431,526.29	365.96	22,633,500	35,000.00	97,414.00	30,000.00	162,414.00
8 Cinnaminson Twp.	3,672,984.79	96,330.00	3,769,314.79	2,361.67	11,599,800	181,700.00	607,000.00	85,000.00	873,700.00
9 Delanco Twp.	641,278.36	26,600.00	667,878.36	.....	1,136,650	74,000.00	224,453.43	45,866.57	344,320.00
10 Delran Twp.	1,664,912.82	46,280.00	1,711,192.82	618.14	7,492,100	120,000.00	322,757.52	86,859.04	529,616.56
11 Eastampton Twp.	434,835.33	9,770.00	444,605.33	447.62	553,300	21,900.00	70,830.00	35,000.00	127,730.00
12 Edgewater Park Twp.	1,257,390.93	29,220.00	1,286,610.93	.....	1,893,350	22,000.00	165,826.00	65,000.00	252,826.00
13 Evesham Twp.	1,895,245.71	54,330.00	1,949,575.71	3,148.15	4,939,850	270,000.00	230,000.00	85,000.00	635,000.00
14 Fieldsboro Bor.	75,775.80	3,960.00	79,735.80	.....	64,500	28,549.00	76,987.00	4,800.00	110,336.00
15 Florence Twp.	1,694,891.02	66,030.00	1,760,921.02	3,187.94	4,512,700	76,000.00	579,460.16	99,458.30	754,918.46
16 Hainesport Twp.	530,660.51	20,810.00	551,470.51	.....	1,672,225	50,000.00	89,541.00	75,459.00	215,000.00
17 Lumberton Twp.	877,137.33	18,710.00	895,847.33	2,591.37	2,332,700	120,000.00	142,870.00	50,000.00	312,870.00
18 Mansfield Twp.	420,998.18	13,960.00	434,958.18	510.54	3,316,287	69,754.00	134,841.00	18,000.00	222,595.00
19 Maple Shade Twp.	2,114,059.73	114,040.00	2,228,099.73	5,751.24	4,516,425	169,000.00	312,000.00	60,000.00	541,000.00
20 Medford Twp.	1,788,012.78	42,390.00	1,830,402.78	5,146.45	10,529,300	224,478.62	239,000.00	115,000.00	578,478.62
21 Medford Lakes Bor.	956,429.38	28,610.00	985,039.38	.....	1,289,750	68,000.00	123,579.24	26,000.00	217,579.24
22 Moorestown Twp.	4,981,772.24	88,260.00	5,070,032.24	11,510.56	18,503,015	283,000.00	828,245.52	196,160.29	1,307,405.81
23 Mount Holly Twp.	2,271,369.40	67,490.00	2,338,859.40	8,999.37	11,910,300	92,000.00	420,062.00	90,000.00	602,062.00
24 Mount Laurel Twp.	2,228,929.42	47,670.00	2,276,599.42	446.05	2,815,165	292,749.60	356,256.01	91,500.00	770,505.61
25 New Hanover Twp.	20,861.19	1,060.00	21,921.19	1,081.65	30,030,250	53,000.00	81,300.00	625.00	134,925.00
26 North Hanover Twp.	274,080.05	4,170.00	278,250.05	138.91	9,306,400	58,800.00	116,200.00	32,445.33	207,445.33
27 Palmyra Bor.	1,025,915.38	49,320.00	1,075,235.38	2,423.97	6,466,350	47,000.00	259,491.24	50,000.00	356,491.24
28 Pemberton Bor.	151,915.45	7,070.00	158,985.45	1,029.40	1,703,400	17,500.00	40,000.00	18,500.00	76,000.00
29 Pemberton Twp.	1,070,504.37	71,380.00	1,141,884.37	1,585.06	11,829,330	117,500.00	345,732.50	50,000.00	513,232.50
30 Riverside Twp.	1,229,614.57	58,950.00	1,279,564.57	6,383.12	6,700,229	86,000.00	315,560.00	50,000.00	451,560.00
31 Riverton Bor.	621,369.60	18,060.00	639,429.60	3,411.76	2,950,400	16,500.00	84,352.19	16,000.00	116,852.19
32 Shamong Twp.	201,797.33	4,640.00	206,437.33	.....	2,805,600	51,736.00	33,000.00	20,000.00	104,736.00
33 Southampton Twp.	641,719.67	23,290.00	665,009.67	1,554.82	960,100	110,000.00	132,256.00	29,000.00	271,256.00
34 Springfield Twp.	525,883.45	10,850.00	536,733.45	.....	867,750	42,000.00	81,400.00	35,000.00	158,400.00
35 Tabernacle Twp.	300,400.66	12,040.00	312,440.66	.....	1,358,100	37,000.00	51,200.00	41,026.53	129,226.53
36 Washington Twp.	163,213.54	3,980.00	167,193.54	.....	80,050	.....	31,275.00	5,400.00	36,675.00
37 Westampton Twp.	635,315.81	19,260.00	654,575.81	407.32	6,112,200	64,000.00	145,259.13	21,988.32	231,247.45
38 Willingboro Twp.	6,920,015.01	162,480.00	7,082,495.01	5,992.07	18,065,140	400,000.00	571,700.00	70,000.00	1,041,700.00
39 Woodland Twp.	211,137.73	4,400.00	215,537.73	.....	4,351,500	17,000.00	39,122.76	25,425.93	81,548.69
40 Wrightstown Bor.	115,960.21	2,060.00	118,020.21	454.74	1,034,800	12,000.00	69,400.00	5,360.68	86,760.68
Totals	\$47,716,964.73	\$1,445,570.00	\$49,162,534.73	\$91,970.91	\$266,957,461	\$4,129,774.22	\$11,029,460.22	\$2,102,768.47	\$17,262,002.91
***Bank Stock Tax Due Municipality				\$91,970.91					
Bank Stock Tax Due County				\$91,970.91	Total Bank Stock Tax				\$183,941.82

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

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Audubon Bor.	\$4,702,325	\$20,469,200	\$25,171,525	\$188,462					\$25,359,987
2 Audubon Park Bor.	73,553	649,176	722,729	15,449					738,178
3 Barrington Bor.	3,433,800	15,762,600	19,196,400	164,365					19,360,765
4 Bellmawr Bor.	4,626,375	24,147,000	28,773,375	292,159					29,065,534
5 Berlin Bor.	1,476,200	8,801,150	10,277,350	492,464					10,769,814
6 Berlin Twp.	1,025,160	5,735,250	6,760,410	67,415					6,827,825
7 Brooklawn Bor.	1,005,050	3,914,050	4,919,100	110,473					5,029,573
8 Camden City	23,888,325	118,584,850	142,473,175	9,311,938					151,785,113
9 Cherry Hill Twp.	74,914,969	195,103,124	270,018,093	2,416,137					272,434,230
10 Chesilhurst Bor.	138,390	1,140,015	1,278,405	24,215					1,302,620
11 Clementon Bor.	1,361,150	7,496,750	8,857,900	125,630					8,983,530
12 Collingswood Bor.	6,433,450	29,392,200	35,825,650	1,145,274					36,970,924
13 Gibbsboro Bor.	1,076,600	4,282,550	5,359,150	113,050					5,472,200
14 Gloucester City	5,050,500	20,087,372	25,137,872	1,304,184					26,442,056
15 Gloucester Twp.	8,944,525	34,928,100	43,872,625	904,141					44,776,766
16 Haddon Twp.	9,067,075	33,763,450	42,830,525	308,625					43,139,150
17 Haddonfield Bor.	10,217,400	28,858,100	39,075,500	1,707,474					40,782,974
18 Haddon Heights Bor.	3,216,725	16,231,350	19,448,075	194,759					19,642,834
19 Hi-Nella Bor.	285,625	1,481,175	1,766,800	25,603					1,790,403
20 Laurel Springs Bor.	641,450	3,923,880	4,565,330	683,788					5,249,118
21 Lawnside Bor.	982,438	3,967,335	4,949,773	39,967					4,989,740
22 Lindenwood Bor.	1,951,575	11,945,000	13,896,575	138,877					14,035,452
23 Magnolia Bor.	2,096,400	9,292,475	11,388,875	99,820					11,488,695
24 Merchantville Bor.	1,553,800	7,452,250	9,006,050	1,194,967					10,201,017
25 Mt. Ephraim Bor.	2,571,665	8,584,895	11,156,560	197,284					11,353,844
26 Oaklyn Bor.	1,912,550	7,898,630	9,811,180	67,843					9,879,023
27 Pennsauken Twp.	24,082,850	86,026,250	110,109,100	1,104,958					111,214,058
28 Pine Hill Bor.	1,011,025	5,567,125	6,578,150	68,312		\$500		\$500	6,645,962
29 Pine Valley Bor.	169,122	279,163	448,285	3,927					452,212
30 Runnemede Bor.	3,478,550	15,744,105	19,222,655	197,746					19,420,401
31 Somerdale Bor.	1,176,004	8,995,631	10,171,635	110,672					10,282,307
32 Stratford Bor.	3,880,500	16,106,430	19,986,930	256,182					20,243,112
33 Tavistock Bor.	148,500	232,550	381,050	1,845					382,895
34 Voorhees Twp.	2,701,175	10,584,700	13,285,875	118,279					13,404,154
35 Waterford Twp.	1,334,300	6,415,250	7,749,550	157,751					7,907,301
36 Winslow Twp.	5,984,625	14,830,275	20,814,900	571,139					21,386,039
37 Woodlynne Bor.	550,625	3,504,925	4,055,550	27,572					4,083,122
Totals	\$217,164,381	\$792,178,331	\$1,009,342,712	\$23,950,746		\$500		\$500	\$1,033,292,958

Total Amount of Miscellaneous Revenues (Including Surplus
 Revenues Appropriated) for the support of the County
 Budget
 Rate per \$100 to be applied to Col. 11 for apportionment of

\$5,670,000

Total County Taxes Appropriated \$20,697,241.75
 Less: Bank Stock Taxes Due County 198,178.00

Net County Taxes Apportioned (12 A III) \$20,499,063.75

Abstract of Katables and Exemptions in the County of Camden, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
1 Audubon Bor.	\$7.52	46.16	\$3,009		\$32,293,702	\$57,656,698	\$541,675.71		
2 Audubon Park Bor.	14.26	50.00			722,757	1,460,935	13,725.26		
3 Barrington Bor.	7.28	47.50	4,115		26,373,866	45,738,746	429,708.41		
4 Bellmawr Bor.	7.62	54.00	18,733		25,454,503	54,538,770	512,383.26		
5 Berlin Bor.	7.76	40.73	5,479		15,921,124	26,696,417	250,808.69		
6 Berlin Twp.	11.20	38.76			10,861,245	17,689,070	166,186.06		
7 Brooklawn Bor.	6.12	51.97	640		4,985,637	10,015,850	94,097.35		
8 Camden City	12.06	49.90	2,981,280		189,277,996	344,044,389	3,232,243.53		
9 Cherry Hill Twp.	6.44	60.45	62		186,255,777	458,690,069	4,309,321.86		
10 Chesilhurst Bor.	13.18	44.98			1,639,054	2,941,674	27,636.57		
11 Clementon Bor.	10.30	47.54	892		10,243,543	19,227,965	180,643.74		
12 Collingswood Bor.	8.04	46.93			42,349,643	79,320,567	745,204.39		
13 Gibbsboro Bor.	8.78	48.14			7,040,148	12,512,348	117,551.56		
14 Gloucester City	7.74	46.74	23,745		37,219,785	63,685,586	598,316.18		
15 Gloucester Twp.	9.14	44.15	2,133		57,542,972	102,321,871	961,298.07		
16 Haddon Twp.	8.48	47.22	3,898		49,243,590	92,386,638	867,958.10		
17 Haddonfield Bor.	8.96	39.78	1,019		60,496,195	101,280,188	951,511.62		
18 Haddon Heights Bor.	9.10	40.32	6,580		29,438,808	49,088,222	461,176.21		
19 Hi-Nella Bor.	7.62	44.86	30		2,209,348	3,999,781	37,577.32		
20 Laurel Springs Bor.	8.12	45.19	55		5,668,613	10,917,786	102,570.90		
21 Lawnside Bor.	7.92	41.96			7,290,258	12,279,998	115,368.67		
22 Lindenwold Bor.	11.62	41.68	1,516		19,676,408	33,713,376	316,731.92		
23 Magnolia Bor.	7.32	52.43			10,623,599	22,112,294	207,741.56		
24 Merchantville Bor.	8.18	41.72	3,588		13,102,598	23,307,203	218,967.55		
25 Mt. Ephraim Bor.	7.44	47.77			12,665,326	24,019,170	225,656.37		
26 Oaklyn Bor.	8.42	43.84	6,214		12,963,907	22,849,144	214,664.16		
27 Pennsauken Twp.	6.60	46.27	131,690		150,890,487	262,236,235	2,463,668.65		
28 Pine Hill Bor.	12.60	47.21	45		7,454,366	14,100,373	132,470.81		
29 Pine Valley Bor.	8.30	30.55			1,031,449	1,483,661	13,938.77		
30 Runnemede Bor.	7.26	43.25			26,830,091	46,250,522	434,516.46		
31 Somerdale Bor.	9.72	42.64			14,199,644	24,481,951	230,004.12		
32 Stratford Bor.	8.28	47.87	660		22,418,939	42,662,711	400,809.53		
33 Tavistock Bor.	3.04	47.07			526,000	908,895	8,538.93		
34 Voorhees Twp.	7.26	41.94			18,998,192	32,402,346	304,415.00		
35 Waterford Twp.	10.68	46.01	360		9,340,413	17,248,074	162,042.97		
36 Winslow Twp.	9.18	46.03	7,594		26,987,731	48,381,364	454,535.39		
37 Woodlynne Bor.	10.14	43.78			5,295,418	9,378,540	88,109.92		
Totals			\$3,203,337		\$1,155,533,132	\$2,192,029,427	\$20,593,775.57		

‡ Adjustments (Net Total 12 A IIb) ± \$94,711.82

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$20,593,775.57‡ Net Overpayments are added to the Net Taxes Apportioned and Net
Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under payment						
1 Audubon Bor.	\$234.19		\$541,441.52	\$11,922.81	\$1,043,070.00			\$227,087.55
2 Audubon Park Bor.			13,725.26	302.11	52,784.00			38,400.00
3 Barrington Bor.	412.89		429,295.52	9,458.17	830,185.00			90,885.53
4 Bellmawr Bor.	20,471.22		491,812.04	11,278.06	699,722.25	B\$473,201.32		461,777.12
5 Berlin Bor.	319.62		250,489.07	5,520.55	292,187.00	E191,671.91		67,478.91
6 Berlin Twp.	718.92		165,467.14	3,657.92	221,462.00	L317,119.45		31,731.12
7 Brooklawn Bor.	63.04		94,034.31	2,071.17	180,811.00			13,779.31
8 Camden City	26,423.42		3,205,820.11		7,057,300.00			7,595,154.54
9 Cherry Hill Twp.	17,476.41		4,291,845.45		11,488,090.50			1,480,070.36
10 Chesilhurst Bor.	16.04		27,620.53	608.31	58,658.00	L61,459.11		20,723.19
11 Clementon Bor.	40.05		180,603.69	3,976.15	139,790.00	L401,721.53		170,867.18
12 Collingswood Bor.	1,060.78		744,143.61		1,633,891.75			501,240.59
13 Gibbsboro Bor.	465.81		117,085.75	2,587.43	165,297.97	E124,195.39		55,184.61
14 Gloucester City	628.49		597,689.69	13,169.53	921,126.00			422,915.75
15 Gloucester Twp.	765.38		960,532.69	21,159.11	1,662,288.79	B901,080.74		405,205.16
16 Haddon Twp.	1,190.18		866,767.92	19,104.60	2,168,630.12			483,044.00
17 Haddonfield Bor.	964.06		950,547.56		2,021,067.38			590,394.31
18 Haddon Heights Bor.	61.52		461,114.69		929,528.50			330,740.91
19 Hi-Nella Bor.	8.69		37,568.63	827.11	77,910.25			16,750.54
20 Laurel Springs Bor.	652.33		101,918.57	2,257.69	248,809.00			57,657.87
21 Lawnside Bor.	3,778.10		111,590.57	2,539.38	193,334.00			75,000.00
22 Lindenwold Bor.	2,976.33		313,755.59	6,971.58	282,239.50	L704,358.93		271,886.43
23 Magnolia Bor.	130.82		207,610.74	4,572.60	256,478.00	S242,629.00		101,490.96
24 Merchantville Bor.	135.15		218,832.40	4,818.69	366,672.00			219,781.31
25 Mt. Ephraim Bor.	381.17		225,275.20	4,966.92	379,402.50			191,709.97
26 Oaklyn Bor.	254.54		214,409.62	4,724.97	481,951.00			96,080.93
27 Pennsauken Twp.	5,012.14		2,458,656.51		4,207,402.76			451,256.93
28 Pine Hill Bor.	153.15		132,317.66	2,915.81	217,877.00	L294,592.97		157,792.44
29 Pine Valley Bor.			13,938.77	306.80				23,300.00
30 Runnemede Bor.	307.19		434,209.27	9,564.13	359,628.00	B380,081.46		163,268.18
31 Somerdale Bor.	439.66		229,554.46	5,062.62	331,742.07	S266,042.74		131,026.31
32 Stratford Bor.	1,889.28		398,920.25	8,822.21	616,181.50	S431,514.40		172,127.51
33 Tavistock Bor.			8,538.93	187.95	860.00			2,070.00
34 Voorhees Twp.	934.21		303,480.79	6,700.47	288,409.39	E272,785.70		68,028.50
35 Waterford Twp.	1,477.08		160,565.89		208,002.75	L360,356.52		84,456.57
36 Winslow Twp.	4,823.79		449,711.60	10,004.77	449,047.44	L1,010,810.83		
37 Woodlynnne Bor.	48.17		88,061.75	1,939.38	195,496.50			106,212.64
Totals	\$94,711.82		\$20,499,063.75	\$182,000.00	\$40,730,233.92	\$6,433,622.00		\$15,376,637.28

B=Black Horse Regional		
E=Eastern Regional		\$1,754,363.52
Lower Regional	\$3,202,870.00	588,653.00
L=Less Calendar Year Berlin Twp.	52,450.66	3,150,419.34

S—Sterling Regional	\$940,186.14
	<u>\$6,433,622.00</u>

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L. 1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Audubon Bor.	\$1,823,521.88	\$82,020.00	\$1,905,541.88	\$4,517.62	\$3,019,275	\$145,000.00	\$309,539.99	\$15,000.00	\$469,539.99
2 Audubon Park Bor.	105,211.37		105,211.37		237,466	9,363.89	11,700.00		21,063.89
3 Barrington Bor.	1,359,824.22	49,410.00	1,409,234.22	970.78	1,978,013	176,296.82	336,387.40	25,000.00	537,684.22
4 Bellmawr Bor.	2,137,890.79	74,120.00	2,212,010.79	2,726.88	3,273,200	131,000.00	257,382.00	30,000.00	418,382.00
5 Berlin Bor.	807,347.44	28,830.00	836,177.44	2,859.90	1,706,500	63,000.00	197,989.82	36,000.00	296,989.82
6 Berlin Twp.	739,437.63	25,680.00	765,117.63	568.88	238,020	57,100.00	110,600.00	37,000.00	204,700.00
7 Brooklawn Bor.	290,695.79	17,280.00	307,975.79	1,520.69	760,675	16,556.54	111,694.90	6,000.00	134,251.44
8 Camden City	17,858,274.65	455,790.00	18,314,064.65	93,316.24	39,062,460	882,000.00	7,672,226.10	1,240,000.00	9,794,226.10
9 Cherry Hill Twp.	17,260,006.31	307,550.00	17,567,556.31	12,929.64	14,995,425	1,520,000.00	2,066,142.00	500,000.00	4,086,142.00
10 Chesilhurst Bor.	168,969.14	2,770.00	171,739.14		314,845	15,000.00	26,774.81	20,000.00	61,774.81
11 Clementon Bor.	896,958.55	28,900.00	925,858.55	1,632.82	843,250	90,000.00	91,000.00	25,500.00	206,500.00
12 Collingswood Bor.	2,879,275.95	96,320.00	2,975,595.95	6,759.41	3,948,675	110,000.00	368,000.00	111,300.00	589,300.00
13 Gibbsboro Bor.	464,351.15	15,750.00	480,101.15	113.39	463,650	55,000.00	88,202.00	7,000.00	150,202.00
14 Gloucester City	1,954,900.97	90,730.00	2,045,630.97	3,084.25	3,689,800	134,000.00	678,775.59	70,461.64	883,237.23
15 *Gloucester Twp.	3,950,266.49	137,830.00	4,088,096.49	3,794.84	6,908,435	297,100.00	479,000.00	110,000.00	886,100.00
16 Haddon Twp.	3,537,546.64	118,420.00	3,655,966.64	6,456.00	4,625,950	200,000.00	340,000.00	100,000.00	640,000.00
17 Haddonfield Bor.	3,565,009.25	85,960.00	3,650,969.25	15,255.69	6,009,300	197,000.00	369,200.00	60,000.00	626,200.00
18 Haddon Heights Bor.	1,721,384.10	67,220.00	1,788,604.10	4,682.25	5,450,900	53,000.00	247,309.00	11,000.00	311,309.00
19 *Hi-Nella Bor.	133,056.53	3,460.00	136,516.53	249.46	67,260	20,000.00	30,500.00	3,500.00	54,000.00
20 Laurel Springs Bor.	410,643.13	15,540.00	426,183.13	1,582.13	450,125	41,034.10	97,000.00	2,200.00	140,234.10
21 Lawnside Bor.	382,463.95	12,520.00	394,983.95		269,215	100,000.00	72,000.00	38,000.00	210,000.00
22 Lindenwold Bor.	1,579,212.03	51,735.00	1,630,947.03	453.57	4,502,270	160,000.00	157,000.00	70,000.00	387,000.00
23 Magnolia Bor.	812,781.30	28,420.00	841,201.30	514.04	1,017,050	70,000.00	110,895.00	18,000.00	198,895.00
24 Merchantville Bor.	810,105.40	24,880.00	834,985.40	4,218.69	2,066,300	50,000.00	165,500.00	6,500.00	222,000.00
25 Mt. Ephraim Bor.	801,414.59	42,490.00	843,904.59	2,230.03	1,330,435	50,000.00	110,000.00	3,000.00	163,000.00
26 Oaklyn Bor.	797,166.57	33,910.00	831,076.57	2,419.02	1,055,600	70,000.00	129,000.00	11,000.00	210,000.00
27 Pennsauken Twp.	7,117,316.20	243,760.00	7,361,076.20	13,618.56	11,503,300	400,000.00	1,521,124.51	159,000.00	2,080,124.51
28 Pine Hill Bor.	805,496.88	32,200.00	837,696.88	1,088.56	771,675	50,000.00	83,429.00	40,000.00	173,429.00
29 Pine Valley Bor.	37,545.57		37,545.57			1,944.00	356.00		2,300.00
30 Runnemede Bor.	1,346,751.04	62,740.00	1,409,491.04	2,902.82	3,227,350	150,000.00	228,879.00	40,000.00	418,879.00
31 Somerdale Bor.	963,438.20	36,030.00	999,468.20	2,010.69	2,543,095	75,000.00	129,429.36	35,000.00	239,429.36
32 Stratford Bor.	1,627,565.87	49,580.00	1,677,145.87	472.49	2,710,800	135,000.00	157,793.00	9,000.00	301,793.00
33 Tavistock Bor.	11,656.88		11,656.88			891.45	1,957.55		2,949.00
34 Voorhees Twp.	939,404.85	33,010.00	972,414.85	971.50	1,691,275	127,000.00	152,000.00	35,000.00	314,000.00
35 Waterford Twp.	813,381.73	30,680.00	844,061.73	2,524.43	597,000	73,000.00	113,508.00	67,100.00	253,608.00
36 Winslow Twp.	1,919,574.64	42,040.00	1,961,614.64	545.37	3,055,850	250,000.00	330,742.00	150,000.00	730,742.00
37 Woodlynne Bor.	391,710.27	22,000.00	413,710.27	1,187.36	489,450	24,000.00	39,700.00	12,300.00	76,000.00
Totals	\$83,221,556.95	\$2,449,575.00	\$85,671,131.95	\$198,178.00	\$135,173,889	\$5,999,386.80	\$17,392,737.03	\$3,103,861.64	\$26,495,985.47

***Bank Stock Tax Due Municipality

\$198,178.00

Bank Stock Tax Due County

198,178.00

Total Bank Stock Tax

396,356.00

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Avalon Bor.	\$15,301,875	\$28,139,465	\$43,441,340	\$363,769	.....	.....	.....	.....	\$43,805,109
2 Cape May City	6,567,600	21,452,860	28,020,460	639,730	.....	.....	.....	.....	28,660,190
3 Cape May Point Bor.	644,650	2,589,150	3,233,800	17,953	.....	.....	.....	.....	3,251,753
4 Dennis Twp.	3,698,768	6,248,215	9,946,983	369,203	.....	\$1,000	.....	\$1,000	10,315,186
5 Lower Twp.	10,047,050	49,557,850	59,604,900	1,169,908	.....	.....	.....	.....	60,774,808
6 Middle Twp.	11,412,925	28,215,300	39,628,225	1,187,222	.....	.....	.....	.....	40,815,447
7 North Wildwood City	11,618,986	39,326,064	50,945,050	262,866	.....	.....	.....	.....	51,207,916
8 Ocean City	64,216,950	128,392,800	192,609,750	2,022,285	.....	.....	.....	.....	194,632,035
9 Sea Isle City	8,621,550	19,470,050	28,091,600	488,149	.....	.....	.....	.....	28,579,749
10 Stone Harbor Bor.	12,621,315	25,024,740	37,646,055	274,924	.....	.....	.....	.....	37,920,979
11 Upper Twp.	4,479,800	14,814,550	19,294,350	855,736	.....	.....	.....	.....	20,150,086
12 West Cape May Bor.	536,245	3,451,250	3,987,495	74,023	.....	.....	.....	.....	4,061,518
13 West Wildwood Bor.	1,006,800	3,215,600	4,222,400	19,061	.....	.....	.....	.....	4,241,461
14 Wildwood City	26,966,772	46,171,953	73,138,725	2,151,560	.....	.....	.....	.....	75,290,285
15 Wildwood Crest Bor.	19,973,100	41,986,300	61,959,400	273,969	.....	.....	.....	.....	62,233,369
16 Woodbine Bor.	506,725	3,443,080	3,949,805	276,160	.....	.....	.....	.....	4,225,965
Totals	\$198,221,111	\$461,499,227	\$659,720,338	\$10,446,518	.....	\$1,000	.....	\$1,000	\$670,165,856

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Avalon Bor.	\$2.76	79.42	.....	.....	\$11,846,416	\$55,651,525	\$303,652.54	\$420.96	.....
2 Cape May City	4.54	91.31	\$20,721	.....	3,778,043	32,458,954	177,106.44	.....	\$50.59
3 Cape May Point Bor.	3.42	77.11	.....	.....	965,723	4,217,476	23,011.90	5.36	.....
4 Dennis Twp.	2.41	97.40	167	.....	588,696	10,904,049	59,495.98	106.08	.....
5 Lower Twp.	3.24	85.72	211	.....	13,489,890	74,264,909	405,213.12	45.00	.....
6 Middle Twp.	3.53	90.09	27,930	.....	5,789,650	46,633,027	254,444.72	399.20	.....
7 North Wildwood City	2.99	77.83	.....	.....	17,482,297	68,690,213	374,795.79	.....	1,370.76
8 Ocean City	2.80	93.00	20,454	.....	19,482,911	214,135,400	1,168,391.29	4,683.56	.....
9 Sea Isle City	2.59	98.25	.....	.....	789,058	29,368,807	160,245.62	21.78	.....
10 Stone Harbor Bor.	2.08	70.36	.....	.....	16,648,052	54,569,031	297,746.10	.....	1,208.59
11 Upper Twp.	1.15	75.47	3,119	.....	6,777,521	26,930,726	146,942.66	96.42	.....
12 West Cape May Bor.	4.71	88.48	5,274	.....	584,768	4,651,560	25,380.40	.....	4.23
13 West Wildwood Bor.	2.42	106.39	.....	\$198,298	.....	4,043,163	22,060.79	28.70	.....
14 Wildwood City	2.98	90.06	49,826	.....	15,141,005	90,481,116	493,693.93	.....	49.63
15 Wildwood Crest Bor.	2.56	95.65	.....	.....	4,585,459	66,818,828	364,584.91	111.12	.....
16 Woodbine Bor.	5.96	93.30	93	.....	661,688	4,887,746	26,669.11	129.36	.....
Totals .....	.....	.....	\$127,795	\$198,298	\$118,611,177	\$788,706,530	\$4,303,435.30	\$6,047.63	\$2,683.80

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES						
		Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
		Deduct Over-payment	Add Under payment					
1	Avalon Bor.		\$303,231.58	\$7,940.97	\$205,788.81			\$679,281.59
2	Cape May City		177,157.03	4,638.05	243,522.00	\$210,275.01		640,282.96
3	Cape May Point Bor.		23,006.54	602.39	12,526.00			71,459.74
4	Dennis Twp.		59,389.90	1,555.50	168,674.50			
5	Lower Twp.		405,168.03	10,608.33	630,556.50	597,518.64		214,403.10
6	Middle Twp.		254,045.52	6,653.39	1,004,220.00			106,272.84
7	North Wildwood City		376,166.55	9,841.72	362,543.93		\$26,716.00	717,071.76
8	Ocean City		1,163,707.73	NONE	1,255,400.00		183,475.00	2,766,888.37
9	Sea Isle City		160,223.84	4,195.08	166,900.88			392,319.05
10	Stone Harbor Bor.		298,954.69	7,826.39	127,387.00			344,294.37
11	Upper Twp.		146,846.24	3,845.26	57,481.22			—1,154.16
12	West Cape May Bor.		25,384.63	664.60	47,852.10	84,215.35		25,200.00
13	West Wildwood Bor.		22,032.09	576.99	26,000.00			51,000.00
14	Wildwood City		493,743.56	12,926.90	322,623.07		86,185.00	1,295,895.97
15	Wildwood Crest Bor.		364,473.79	9,543.27	467,491.00			722,033.31
16	Woodbine Bor.		26,539.75	695.56	189,330.71			24,740.69
Totals			\$4,300,071.47	\$82,114.40	\$5,288,297.72	\$892,009.00	\$296,376.00	\$8,049,989.59

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CII, a, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Avalon Bor.	\$1,196,242.95	\$10,720.00	\$1,206,962.95	\$918.41	\$5,884.000	\$350,000.00	\$172,033.00	\$30,000.00	\$552,633.00
2 Cape May City	1,275,875.05	24,170.00	1,300,045.05	2,717.04	12,719.360	90,556.68	262,791.57	120,000.00	473,348.25
3 Cape May Point Bor.	107,594.67	3,480.00	111,074.67	.....	127,500	8,000.00	24,438.23	12,000.00	44,438.23
4 Dennis Twp.	229,619.90	19,440.00	249,059.90	.....	1,673,143	100,356.41	102,744.82	30,000.00	233,101.23
5 Lower Twp.	1,858,254.60	112,110.00	1,970,364.60	1,177.35	7,384.100	176,989.80	377,422.52	130,000.00	684,412.32
6 Middle Twp.	1,371,191.75	69,400.00	1,440,591.75	4,270.80	5,203.900	138,000.00	311,000.00	105,000.00	554,000.00
7 North Wildwood City	1,492,339.96	38,210.00	1,530,549.96	912.24	3,310.270	262,080.50	302,366.10	73,000.00	637,446.60
8 Ocean City	5,369,471.10	85,560.00	5,455,031.10	8,905.70	7,600,460	350,000.00	811,689.95	185,000.00	1,346,689.95
9 Sea Isle City	723,638.85	16,610.00	740,248.85	1,038.20	2,257,950	144,000.00	99,815.40	27,000.00	270,815.40
10 Stone Harbor Bor.	778,462.45	8,830.00	787,292.45	1,705.63	3,182.900	288,190.57	102,074.66	11,000.00	401,265.23
11 Upper Twp.	207,018.56	24,750.00	231,768.56	1,154.16	1,328,500	470,000.00	446,792.00	11,490.22	928,282.22
12 West Cape May Bor.	183,316.68	7,930.00	191,246.68	.....	266,050	35,326.86	24,890.89	16,000.00	76,217.75
13 West Wildwood Bor.	99,609.08	2,990.00	102,599.08	.....	82,275	20,000.00	22,000.00	6,000.00	48,000.00
14 Wildwood City	2,211,374.50	34,440.00	2,245,814.50	8,256.12	9,163,952	258,000.00	1,229,003.62	157,000.00	1,644,003.62
15 Wildwood Crest Bor.	1,563,541.37	31,510.00	1,595,051.37	1,169.86	4,849,700	99,000.00	288,362.20	113,000.00	500,362.20
16 Woodbine Bor.	241,306.71	10,400.00	251,706.71	624.26	3,492,550	21,000.00	68,391.62	25,000.00	114,391.62
Totals	\$18,908,858.18	\$500,550.00	\$19,409,408.18	\$32,849.77	\$68,526,610	\$2,811,500.82	\$4,646,416.58	\$1,051,490.22	\$8,509,407.62

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,635,975.46
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$54563201
 Total County Taxes Appropriated \$4,332,921.24
 Less: Bank Stock Taxes Due County 32,849.77
 Net County Taxes Apportioned (12A III) \$4,300,071.47

‡ Adjustments (Net Total 12 A IIB) ± \$3,363.83
 Total County Taxes Apportioned (Including Adjustments—Total 12A I) \$4,303,435.30
 ***Bank Stock Tax Due Municipality \$32,849.77
 Bank Stock Tax Due County 32,849.77
 Total Bank Stock Tax \$65,699.54

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

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—40%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bridgeton City	\$6,088,400	\$21,620,700	\$27,709,100	\$897,775	.....	.....	.....	.....	\$28,606,875
2 Commercial Twp.	639,799	2,284,624	2,924,423	171,150	.....	\$960	.....	\$960	3,094,613
3 Deerfield Twp.	972,050	3,013,340	3,985,390	100,148	.....	.....	.....	.....	4,085,538
4 Downe Twp.	916,580	1,548,700	2,465,280	84,414	.....	.....	.....	.....	2,549,694
5 Fairfield Twp.	1,175,500	3,526,475	4,701,975	111,454	.....	.....	.....	.....	4,813,429
6 Greenwich Twp.	631,625	1,041,550	1,673,175	43,906	.....	.....	.....	.....	1,717,081
7 Hopewell Twp.	2,060,050	5,189,850	7,249,900	137,252	.....	.....	.....	.....	7,387,152
8 Lawrence Twp.	1,451,060	1,845,525	3,296,585	146,478	.....	.....	.....	.....	3,443,063
9 Maurice River Twp.	1,750,994	3,156,100	4,907,094	158,470	.....	.....	.....	.....	5,065,564
10 Millville City	5,168,600	28,647,380	33,815,980	866,375	.....	.....	.....	.....	34,682,355
11 Shiloh Bor.	140,000	660,910	800,910	20,282	.....	.....	.....	.....	821,192
12 Stow Creek Twp.	725,075	1,079,000	1,804,075	55,462	.....	.....	.....	.....	1,859,537
13 Upper Deerfield Twp.	2,182,910	9,040,908	11,223,818	247,002	.....	.....	.....	.....	11,470,820
14 Vineland City	24,019,100	69,944,300	93,963,400	2,630,800	.....	1,000	.....	1,000	96,593,200
Totals	\$47,921,743	\$152,590,362	\$200,521,105	\$5,670,968	.....	\$1,960	.....	\$1,960	\$206,190,113

Total Amount of Miscellaneous Revenues (including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$1,882,548.67

Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$1.062796546

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Bridgeton City	\$11.31	37.18	\$89,345		\$58,741,228	\$87,437,448	\$929,282.18		
2 Commercial Twp.	15.60	25.68	117		9,505,480	12,600,210	133,914.60		
3 Deerfield Twp.	6.72	43.69			5,637,947	9,723,485	103,340.86		
4 Downe Twp.	9.97	36.46	417		5,189,268	7,739,379	82,253.85		
5 Fairfield Twp.	9.38	32.46	1,312		10,085,663	14,900,404	158,360.98		
6 Greenwich Twp.	9.89	37.23			3,036,489	4,753,570	50,520.78		
7 Hopewell Twp.	9.12	32.44	296		15,685,862	23,073,310	245,222.34		
8 Lawrence Twp.	9.25	37.12	3,164		6,135,063	9,581,290	101,829.62		
9 Maurice River Twp.	9.46	43.41	8,741		7,757,403	12,831,708	136,374.95		
10 Millville City	11.49	37.49	97,203		64,961,494	99,741,052	1,060,044.45		
11 Shiloh Bor.	8.35	36.90			1,439,453	2,260,645	24,026.06		
12 Stow Creek Twp.	8.15	37.69			3,367,883	5,227,420	55,556.84		
13 Upper Deerfield Twp.	8.53	36.97	3,584		21,384,759	32,859,163	349,226.05		
14 Vineland City	8.49	42.33	105,682		145,881,207	242,580,089	2,578,132.81		
Totals			\$309,861		\$358,809,199	\$565,309,173	\$6,008,086.37		

CUMBERLAND COUNTY

FIRE AND LIGHT DISTRICTS

	Valuation	Appropriation	Rate			
Commercial Fire No. 1	\$1,499,727.00	\$10,235.00	.68	Commercial Light No. 3	907,506.00	1,300.00 .15
Commercial Fire No. 2	688,340.00	5,000.00	.73	Downe Fire No. 1	682,807.00	4,931.00 .73
Commercial Fire No. 3	907,506.00	8,000.00	.88	Downe Fire No. 2	1,230,889.00	8,408.75 .69
Commercial Light No. 1	1,499,727.00	8,000.00	.54	Downe Fire No. 3	635,998.00	3,500.00 .55
Commercial Light No. 2	688,340.00	3,000.00	.44	Maurice River Fire No. 1	1,175,403.00	2,500.00 .22
				Vineland Garbage and Trash No. 1 ..	39,698,400.00	100,000.00 .26

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under payment						
1 Bridgeton City	\$2,649.26		\$926,632.92		\$1,630,082.50		\$6,192.50	\$579,004.90
2 Commercial Twp.	4,585.39		129,329.21		300,860.21			30,983.32
3 Deerfield Twp.	256.40		103,084.46		159,995.53			
4 Downe Twp.	66.05		82,187.80		151,471.47			5,591.40
5 Fairfield Twp.	268.12		158,092.86		261,072.76			12,996.12
6 Greenwich Twp.	41.22		50,479.56		106,291.04			6,598.43
7 Hopewell Twp.	524.41		244,697.93		411,106.58			
8 Lawrence Twp.	22.61		101,807.01		172,285.54			33,294.49
9 Maurice River Twp.	212.34		136,162.61		320,770.10			
10 Millville City	2,043.70		1,058,000.75		2,010,567.00		234,384.00	545,819.92
11 Shiloh Bor.			24,026.06		39,519.09			2,081.93
12 Stow Creek Twp.	4.29		55,552.55		91,451.00			
13 Upper Deerfield Twp.	250.11		348,975.94		570,256.84			34,248.56
14 Vineland City	13,992.38		2,564,140.43		3,786,185.00		299,323.73	1,331,870.78
Totals	\$24,916.28		\$5,983,170.09		\$10,011,914.66		\$539,900.23	\$2,582,489.85
Total County Taxes Appropriated \$6,039,703.33								
Less: Bank Stock Taxes Due County 56,533.24								
Net County Taxes Apportioned (12 A III) \$5,983,170.00								
					†Adjustments (Net Total 12 A I Ib) +24,916.28			
					Total County Taxes Apportioned (Including Adjustments— Total 12 A I) \$6,008,086.37			

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIA, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Bridgeton City	\$3,141,912.82	\$93,520.00	\$3,235,432.82	\$17,213.10	\$8,179,708	\$178,339.51	\$936,819.20	\$226,000.00	\$1,341,158.71
2 Commercial Twp.	461,172.74	21,380.00	482,552.74	830.71	467,444	55,000.00	95,498.77	35,000.00	185,498.77
3 Deerfield Twp.	263,079.99	11,150.00	274,229.99		184,500	32,000.00	99,600.00	33,000.00	164,600.00
4 Downe Twp.	239,250.67	14,900.00	254,150.67		191,600	26,000.00	74,102.28	20,000.00	120,102.28
5 Fairfield Twp.	432,161.74	18,900.00	451,061.74		212,500	40,000.00	122,591.70	77,000.00	239,591.70
6 Greenwich Twp.	163,369.03	6,320.00	169,689.03		187,500	12,000.00	30,908.38	8,000.00	50,908.38
7 Hopewell Twp.	655,804.51	17,580.00	673,384.51	777.69	866,125	21,905.65	93,800.00	35,000.00	150,705.65
8 Lawrence Twp.	307,387.04	10,810.00	318,197.04	447.51	411,300	21,000.00	71,558.00	60,200.00	152,758.00
9 Maurice River Twp.	456,932.71	22,200.00	479,132.71		1,778,850	43,000.00	165,432.36	75,000.00	283,432.36
10 Millville City	3,848,771.67	133,150.00	3,981,921.67	9,417.52	7,937,150	210,000.00	1,028,316.71	120,000.00	1,358,316.71
11 Shiloh Bor.	65,627.08	2,920.00	68,547.08		65,900	11,895.61	8,108.20	200.00	20,203.81
12 Stow Creek Twp.	147,003.55	4,490.00	151,493.55		129,800	20,500.00	39,301.78	8,748.22	68,550.00
13 Upper Deerfield Twp.	953,481.34	24,890.00	978,371.34	851.44	776,413	19,667.40	175,062.60	35,000.00	229,730.00
14 Vineland City	7,981,519.94	211,950.00	8,193,469.94	26,995.27	21,699,460	450,000.00	2,099,077.44	350,000.00	2,899,077.44
Totals	\$19,117,474.83	\$594,160.00	\$19,711,634.83	\$56,533.24	\$43,088,250	\$1,141,308.17	\$5,040,177.42	\$1,083,148.22	\$7,264,633.81

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

NOTE: Land owned by the State of New Jersey as defined under R.S. 54:4-2.1 is included in Column 14 as exempt property.

***Bank Stock Tax Due Municipality \$56,533.24
Bank Stock Tax Due County 56,533.24

Total Bank Stock Tax \$113,066.48

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Belleville Town R	\$72,680,400	\$149,807,000	\$222,487,400	\$2,823,900	.....	.....	.....	.....	\$225,311,300
2 Bloomfield Town	64,522,200	215,689,300	280,211,500	4,248,300	.....	.....	.....	.....	284,459,800
3 Caldwell Bor.	11,129,800	38,058,700	49,188,500	2,003,559	.....	.....	.....	.....	51,192,059
4 Cedar Grove Twp.	32,167,600	64,297,700	96,465,300	439,900	.....	.....	.....	.....	96,905,200
5 East Orange City	58,088,200	239,527,200	297,615,400	6,907,949	**\$14,200	.....	.....	\$14,200	304,509,149
6 Essex Fells Bor.	12,586,200	22,799,800	35,386,000	180,738	.....	.....	.....	.....	35,566,738
7 Fairfield Bor.	34,896,100	51,560,800	86,456,900	1,382,400	.....	.....	.....	.....	90,839,300
8 Glen Ridge Bor.	13,778,700	41,411,900	55,190,600	564,100	.....	.....	.....	.....	55,754,700
9 Irvington Town R	85,422,600	229,473,100	314,895,700	12,992,201	.....	.....	.....	.....	327,887,901
10 Livingston Twp.	100,483,500	165,154,100	265,637,600	3,728,200	.....	.....	.....	.....	269,365,800
11 Maplewood Twp. R	63,914,700	138,294,900	202,209,600	1,017,800	.....	.....	.....	.....	203,227,400
12 Millburn Twp. R	146,024,900	220,255,900	366,280,800	3,790,900	**28,900	.....	.....	28,900	370,042,800
13 Montclair Town	86,253,500	185,774,600	282,008,100	5,692,500	.....	.....	.....	.....	287,700,600
14 Newark City	283,431,300	936,707,900	1,220,139,200	74,215,800	*1,124,200	.....	.....	1,284,200	1,293,090,800
					**140,000	.....	.....	.....	
15 North Caldwell Bor.	13,912,900	34,419,300	48,332,200	245,500	.....	.....	.....	.....	48,577,700
16 Nutley Town	89,230,700	152,986,800	242,217,500	4,596,300	.....	.....	.....	.....	246,813,800
17 Orange City	28,134,500	101,838,700	129,973,200	1,866,000	.....	.....	.....	.....	131,839,200
18 Roseland Bor.	18,229,500	29,475,200	47,704,700	267,300	.....	.....	.....	.....	47,972,000
19 South Orange Village	41,392,600	92,701,500	134,094,100	2,353,000	.....	.....	.....	.....	136,447,100
20 Verona Bor.	26,840,600	74,556,500	101,397,100	813,000	.....	\$2,500	.....	2,500	102,207,600
21 West Caldwell Bor.	35,581,100	68,664,300	104,245,400	713,100	.....	.....	.....	.....	104,958,500
22 West Orange Town	59,395,900	203,234,300	262,630,200	3,609,200	.....	.....	.....	.....	266,239,400
Totals	\$1,378,077,500	\$3,469,689,500	\$4,847,767,000	\$134,451,647	\$1,307,300	\$2,500	.....	\$1,309,800	\$4,980,908,847

R=Revaluated and Reflected.

* Parsonages.

** Paraplegics.

* \$1,124,200

** 183,100

\$1,307,300

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9— 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Belleville Town R	\$4.16	101.48	\$62,329		\$9,493,429	\$234,867,058	\$2,670,155.08			
2 Bloomfield Town	5.08	80.55	303,243		\$4,962,813	369,725,856	4,203,336.90			
3 Caldwell Bor.	5.55	83.49	1,700		11,374,477	62,568,236	711,325.35			
4 Cedar Grove Twp.	4.15	96.34	1,343		\$6,373,430	103,279,973	1,174,168.68			
5 East Orange City	7.37	83.52	432,754		72,418,001	377,359,904	4,290,126.81			
6 Essex Fells Bor.	3.74	99.57	8,849		225,075	35,800,662	407,010.33			
7 Fairfield Bor.	3.64	96.83			10,877,729	101,717,029	1,156,399.90			
8 Glen Ridge Bor.	6.46	82.69	27,697		\$12,022,977	67,805,374	770,865.29			
9 Irvington Town R	4.38	101.31	325,979		4,109,349	332,323,229	3,778,114.15			
10 Livingston Twp.	4.24	93.67			21,785,979	291,151,779	3,310,044.44			
11 Maplewood Twp. R	4.61	97.85	38,254		7,845,738	211,111,392	2,400,081.81			
12 Millburn Twp. R	2.93	104.24	31,589	\$9,204,424		360,869,965	4,102,656.10			
13 Montclair Town	5.37	91.31	478,983		\$32,453,987	320,653,570	3,645,216.84			
14 Newark City	8.30	85.29	21,497,487		\$13,420,987	1,762,778,668	20,040,666.59			
15 North Caldwell Bor.	4.85	92.62			\$444,769,394					
					\$4,229,067	52,806,767	600,349.23			
16 Nutley Town	3.42	103.76	17,289		\$752,745	247,583,834	2,814,729.47			
17 Orange City	6.55	93.16	249,414		19,635,395	151,724,009	1,724,918.92			
18 Roseland Bor.	3.74	101.28	6,781		1,457,746	49,436,527	562,033.67			
19 South Orange Village	5.20	86.30	233,833		23,153,716	159,834,649	1,817,127.11			
20 Verona Bor.	4.65	87.60	720		16,987,564	119,195,884	1,355,113.39			
21 West Caldwell Bor.	4.28	99.16			2,646,493	107,604,993	1,223,338.94			
22 West Orange Town	5.82	82.65			64,519,281	330,758,681	3,760,327.13			
Totals			\$23,718,244	\$9,204,424	\$855,515,372	\$5,850,938,039	\$66,518,106.13			

One-half Cedar Grove Rebate 51,639,986 587,084.34

† Fox Lance.

• Assessed Values of MOPL not Taxable—equalization was reflected in County Equalization Table.

\$5,799,298,053 \$65,931,021.79

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for				
	II—Adjustments Resulting from			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,— See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment		III Net County Taxes Apportioned				
1 Belleville Town R	\$5,210.81		\$2,664,944.27		\$3,814,025.52		\$2,709,642.96	
2 Bloomfield Town	11,034.27		4,192,302.63		5,841,904.38		3,656,987.27	
3 Caldwell Bor.	2,057.60		709,267.75			C\$1,498,521.53	594,992.35	
4 Cedar Grove Twp.	2,035.24		1,172,133.44		2,644,193.00		713,343.14	
5 East Orange City	56,546.32		4,233,580.49		8,368,500.00		8,979,350.43	
6 Essex Fells Bor.	204.60		406,805.73		381,302.00	R320,390.34	208,988.40	
7 Fairfield Bor.	1,464.35		1,154,935.55		754,065.87	R1,072,117.74	281,491.82	
8 Glen Ridge Bor.	12,044.74		788,820.55		1,913,988.27		884,596.18	
9 Irvington Town R	35,185.39		3,742,928.76		5,163,721.00		4,850,687.49	
10 Livingston Twp.	9,694.20		3,300,350.24		6,650,573.00		1,286,686.41	
11 Maplewood Twp. R	3,238.83		2,396,842.98			J4,137,858.05	2,692,475.05	
12 Millburn Twp. R	102,645.61		4,000,010.49		4,958,559.97		1,773,217.35	
13 Montclair Town	11,114.29		3,634,102.55		7,336,307.70		4,308,044.11	
14 Newark City	353,886.59		19,686,780.00		42,935,311.00		43,940,607.94	
15 North Caldwell Bor.	616.60		599,732.63		693,228.51	R956,292.84	79,717.49	
16 Nutley Town	5,793.73		2,808,935.74		3,653,250.79		1,805,561.60	
17 Orange City	17,427.70		1,707,491.22		3,318,180.50		3,411,719.88	
18 Roseland Bor.	885.78		561,147.89		571,907.50	R494,242.58	142,975.72	
19 South Orange Village	810.89		1,816,316.22			J3,135,419.56	2,063,734.83	
20 Verona Bor.	60,991.63		1,294,121.76		2,563,797.15		805,544.15	
21 West Caldwell Bor.	4,268.74		1,219,070.20			C2,540,267.47	666,267.64	
22 West Orange Town	29,853.96		3,730,473.17		7,661,629.50		3,891,841.94	
Totals	\$727,011.87		\$65,791,094.26		\$109,224,445.66	\$14,155,110.11	\$1,648,660.00	\$89,748,474.15

One-half Cedar Grove 587,084.34
 R=Regional—Fairfield, Essex Fells, North Caldwell, Roseland.
 C=Consolidated—Caldwell Borough and West Caldwell. \$65,204,009.92
 J=Joint—Maplewood, South Orange.
 Total Amount of Miscellaneous Revenues (Including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$16,883,502.20
 Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$1.136879346
 ‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total County Taxes Appropriated \$65,963,682.27
 Less: Bank Stock Taxes Due County 759,672.35
 Net County Taxes Apportioned (12A III) \$65,204,009.92
 ‡ Adjustments (Net Total 12A 11B) ± +727,011.87
 Total County Taxes Apportioned (Including Adjustments—
 Total 12 AI) \$65,931,021.79
 Bank Stock Tax Due Municipality \$759,672.29
 Bank Stock Tax Due County 759,672.35
 Total Bank Stock Tax \$1,519,344.64

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)
	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Belleville Town R	\$9,188,612.75	\$172,150.00	\$9,360,762.75	\$15,871.22	\$42,331,600	\$500,000.00	\$1,493,103.84	\$115,000.00	\$2,108,103.84
2 Bloomfield Town	14,186,273.28	263,960.00	14,450,233.28	22,117.06	35,429,100	1,095,000.00	1,853,351.22	225,000.00	3,173,351.22
3 Caldwell Bor.	2,802,781.63	35,340.00	2,838,121.63	10,956.98	12,189,800	60,000.00	444,459.21	50,000.00	554,459.21
4 Cedar Grove Twp.	4,529,669.58	69,890.00	*4,012,475.24	5,803.08	44,661,800	250,000.00	343,795.24	70,000.00	663,795.24
5 East Orange City	22,264,624.42	169,600.00	22,434,224.42	35,914.12	64,251,000	900,000.00	3,358,204.65	400,000.00	4,658,204.65
6 Essex Fells Bor.	1,317,486.47	10,900.00	1,328,386.47	.....	5,175,700	128,000.00	149,680.27	16,000.00	293,680.27
7 Fairfield Bor.	3,262,610.98	36,210.00	3,298,850.98	3,249.11	4,488,000	210,000.00	505,234.81	95,000.00	810,234.81
8 Glen Ridge Bor.	3,557,405.00	43,290.00	3,600,695.00	4,211.77	10,448,400	44,000.00	214,010.00	38,000.00	296,010.00
9 Irvington Town R	14,119,152.25	232,730.00	14,351,882.25	29,432.21	39,807,100	1,200,000.00	4,294,342.00	200,000.00	5,694,342.00
10 Livingston Twp.	11,237,609.65	173,200.00	11,410,809.65	10,939.19	25,583,900	798,000.00	1,019,810.26	250,000.00	2,067,810.26
11 Maplewood Twp. R	9,227,176.08	141,470.00	9,368,646.08	17,026.09	24,488,300	452,000.00	679,867.65	95,000.00	1,226,867.65
12 Millburn Twp. R	10,731,787.81	93,120.00	10,824,907.81	14,696.00	40,962,600	957,000.00	1,476,382.39	170,000.00	2,603,382.39
13 Montclair Town	15,278,454.36	163,100.00	15,441,554.36	36,469.63	49,178,600	548,310.35	2,119,944.58	475,000.00	3,143,254.93
14 Newark City	106,562,698.94	669,110.00	107,231,808.94	495,181.06	568,187,500	4,000,000.00	43,474,212.48	6,000,000.00	53,474,212.48
15 North Caldwell Bor.	2,328,971.47	24,510.00	2,353,481.47	.....	12,806,000	129,000.00	225,798.63	34,500.00	389,298.63
16 Nutley Town	8,267,748.13	169,890.00	8,437,638.13	13,441.98	22,316,100	450,000.00	1,062,776.48	145,000.00	1,657,776.48
17 Orange City	8,545,964.10	79,640.00	8,625,604.10	16,735.44	26,689,700	509,990.69	1,549,493.30	260,000.00	2,319,493.99
18 Roseland Bor.	1,770,273.69	22,730.00	1,793,003.69	.....	2,999,400	244,000.00	268,108.47	45,000.00	557,108.47
19 South Orange Village	7,015,470.61	74,200.00	7,089,670.61	7,150.44	33,050,200	440,000.00	665,565.90	130,000.00	1,235,565.90
20 Verona Bor.	4,633,463.06	79,760.00	4,713,223.06	4,963.31	18,371,400	300,000.00	476,338.82	64,000.00	840,338.82
21 West Caldwell Bor.	4,425,605.31	65,010.00	4,490,615.31	3,212.84	11,724,400	422,000.00	312,433.49	103,000.00	837,433.49
22 West Orange Town	15,283,944.61	207,430.00	15,491,374.61	12,300.76	33,414,600	475,000.00	1,644,953.16	392,000.00	2,511,953.16
Totals	\$230,567,784.18	\$2,997,270.00	\$232,977,969.84	\$759,672.29	\$1,128,555,200	\$14,112,301.04	\$67,631,866.85	\$9,372,500.00	\$91,116,667.89

***Bank Stock Tax Due Municipality

\$759,672.29

Bank Stock Tax Due County

759,672.35

Total Bank Stock Tax

\$1,519,344.64

*One-half Cedar Grove Rebate

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—30%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Clayton Bor.	\$693,800	\$3,955,050	\$4,648,850	\$105,956	.....	.....	.....	.....	\$4,754,806
2 Deptford Twp.	4,115,950	17,983,700	22,099,650	291,000	.....	.....	.....	.....	22,390,650
3 East Greenwich Twp.	951,650	3,517,150	4,468,800	160,665	.....	.....	.....	.....	4,629,465
4 Elk Twp.	624,750	1,972,725	2,597,475	66,326	.....	.....	.....	.....	2,663,801
5 Franklin Twp.	2,028,975	7,220,375	9,249,350	344,750	.....	.....	.....	.....	9,594,100
6 Glassboro Bor.	2,391,450	10,943,690	13,335,140	549,458	.....	.....	.....	.....	13,884,598
7 Greenwich Twp.	2,126,265	27,238,860	29,365,125	127,969	.....	.....	.....	.....	29,493,094
8 Harrison Twp.	1,016,900	2,486,350	3,503,250	77,034	.....	.....	.....	.....	3,580,284
9 Logan Twp.	1,562,877	2,148,934	3,711,811	45,465	.....	.....	.....	.....	3,757,276
10 Mantua Twp.	1,816,575	7,483,475	9,300,050	273,750	.....	.....	.....	.....	9,573,800
11 Monroe Twp.	2,709,250	10,725,400	13,434,650	416,555	.....	.....	.....	.....	13,851,205
12 National Park Bor.	309,455	2,536,865	2,846,320	27,604	.....	.....	.....	.....	2,873,924
13 Newfield Bor.	318,100	1,779,750	2,097,850	30,630	.....	.....	.....	.....	2,128,480
14 Paulsboro Bor.	1,173,675	7,212,050	8,385,725	296,050	.....	.....	.....	.....	8,681,775
15 Pitman Bor.	1,831,210	9,881,915	11,713,125	121,772	.....	.....	.....	.....	11,834,897
16 South Harrison Twp.	519,050	900,275	1,419,325	13,237	.....	.....	.....	.....	1,432,562
17 Swedesboro Bor.	365,825	2,421,265	2,787,090	171,129	.....	.....	.....	.....	2,958,219
18 Washington Twp.	3,348,400	16,276,005	19,624,405	228,437	.....	.....	.....	.....	19,852,842
19 Wenonah Bor.	599,950	2,655,800	3,255,750	38,329	.....	.....	.....	.....	3,294,079
20 West Deptford Twp.	6,312,210	26,454,350	32,766,560	218,552	.....	.....	\$5,000	\$5,000	32,980,112
21 Westville Bor.	996,650	4,630,450	5,627,100	87,498	.....	.....	.....	.....	5,714,598
22 Woodbury City	4,093,150	11,270,000	15,363,150	1,040,636	.....	.....	.....	.....	16,403,786
23 Woodbury Heights Bor.	1,166,125	4,660,275	5,826,400	116,089	.....	.....	.....	.....	5,942,489
24 Woolwich Twp.	707,500	1,944,850	2,652,350	125,119	.....	.....	.....	.....	2,777,469
Totals	\$41,779,742	\$188,299,559	\$230,079,301	\$4,972,010	.....	.....	\$5,000	\$5,000	\$235,046,311

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Clayton Bor.	\$15.95	28.71	\$6,155	.....	\$12,021,603	\$16,782,564	\$100,846.04	.....	.....
2 Deptford Twp.	15.44	26.06	165	.....	65,449,874	87,840,689	527,832.68	.....	.....
3 East Greenwich Twp.	11.81	25.55	305	.....	13,410,656	18,040,426	108,404.50	.....	.....
4 Elk Twp.	12.64	25.98	119	.....	7,602,386	10,266,306	61,690.00	.....	.....
5 Franklin Twp.	14.87	27.60	427	.....	24,832,031	34,426,558	206,868.39	.....	.....
6 Glassboro Bor.	16.48	27.91	33,722	.....	38,260,160	52,178,480	313,539.29	.....	.....
7 Greenwich Twp.	7.26	29.55	30,018	.....	81,768,364	111,291,476	668,747.92	.....	.....
8 Harrison Twp.	14.95	23.55	.....	.....	11,703,395	15,283,679	91,839.28	.....	.....
9 Logan Twp.	11.74	20.20	55	.....	16,171,441	19,928,772	119,751.53	.....	.....
10 Mantua Twp.	14.57	27.70	507	.....	25,046,344	34,620,651	208,034.69	.....	.....
11 Monroe Twp.	11.71	27.41	6,775	.....	37,600,505	51,458,485	309,212.85	.....	.....
12 National Park Bor.	15.35	30.01	.....	.....	6,734,720	9,608,644	57,738.12	.....	.....
13 Newfield Bor.	11.31	34.28	468	.....	4,286,663	6,415,611	38,551.26	.....	.....
14 Paulsboro Bor.	11.61	32.30	1,008	.....	19,587,210	28,269,993	169,873.74	.....	.....
15 Pitman Bor.	13.94	26.60	362	.....	34,781,439	46,616,698	280,118.67	.....	.....
16 South Harrison Twp.	15.75	22.60	12	.....	5,061,401	6,493,975	39,022.15	.....	.....
17 Swedesboro Bor.	10.79	38.22	7,047	.....	6,341,128	9,306,394	55,921.91	.....	.....
18 Washington Twp.	13.39	26.80	.....	.....	54,297,562	74,148,404	445,556.05	.....	.....
19 Wenonah Bor.	13.48	27.03	2,734	.....	8,860,502	12,157,315	73,053.03	.....	.....
20 West Deptford Twp.	8.07	33.22	.....	.....	72,606,640	105,586,752	634,468.36	.....	.....
21 Westville Bor.	13.38	29.17	21,424	.....	14,437,141	20,173,163	121,220.07	.....	.....
22 Woodbury City	15.36	27.40	38,530	.....	43,350,920	59,793,236	359,296.18	.....	.....
23 Woodbury Heights Bor.	9.28	29.74	355	.....	14,554,868	20,497,712	123,170.28	.....	.....
24 Woolwich Twp.	11.30	21.58	445	.....	11,546,695	14,324,609	86,076.24	.....	.....
Totals .....	.....	.....	\$150,633	.....	\$630,313,648	\$865,510,592	\$5,200,833.23	.....	.....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1969—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
1 Clayton Bor.			\$100,846.04		\$521,843.00			\$105,301.86	
2 Deptford Twp.	\$41.06	\$272.03	528,063.65		2,378,036.75			423,388.82	
3 East Greenwich Twp.			108,404.50		176,815.00	K\$244,301.29		†—355.19	
4 Elk Twp.	194.90		61,495.10		91,876.97	S165,996.95			
5 Franklin Twp.	113.06		206,755.33		436,687.46	S573,691.55		154,692.48	
6 Glassboro Bor.	7,403.01		306,136.28		1,560,174.47			357,237.92	
7 Greenwich Twp.	36.29		668,711.63		921,342.50			508,830.17	
8 Harrison Twp.	114.81		91,724.47		218,706.00	C211,008.59		†—1,818.67	
9 Logan Twp.	30.91		119,720.62		311,284.00				
10 Mantua Twp.	462.93		207,571.76		368,039.25	C735,468.41		23,735.93	
11 Monroe Twp.	216.30		308,996.55		1,213,570.00			19,789.60	
12 National Park Bor.	10.50		57,727.32		101,627.00	G220,629.57		37,589.83	
13 Newfield Bor.	91.30		38,459.96		160,257.75			46,237.65	
14 Paulsboro Bor.	210.43		169,663.31		459,019.95			329,978.13	
15 Pitman Bor.			280,118.67		966,111.68			346,226.58	
16 South Harrison Twp.	108.58		38,913.57		74,097.00	K108,636.05			
17 Swedesboro Bor.	82.95		55,838.96		*62,728.48	K139,465.16		49,781.97	
18 Washington Twp.	1,895.77		443,660.28		2,058,896.00			85,552.18	
19 Wenonah Bor.	62.31		72,990.72		112,739.75	G168,568.88		74,890.00	
20 West Deptford Twp.	185.64		634,282.72		1,788,627.00			151,567.72	
21 Westville Bor.	60.90		121,159.17		178,318.64	G136,862.38		289,371.60	
22 Woodbury City	100.31		359,195.87		1,556,495.00		\$37,080.50	498,262.46	
23 Woodbury Heights Bor.	453.74		122,716.54		163,531.00	G122,006.07		124,791.45	
24 Woolwich Twp.			86,076.24		*107,109.03	K116,480.99			
Totals	\$11,876.00	\$272.03	\$5,189,229.26		\$15,987,889.68	\$2,943,115.89	\$37,080.50	\$3,625,052.58	

*CONSOLIDATED SCHOOL.

†Municipal Purpose Levy "Q".

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

\$1,920,721.13

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

\$.600897698

Total County Taxes Appropriated

\$5,245,000.00

Less: Bank Stock Taxes Due County

\$53,770.74

Net County Taxes Apportioned (12 A III)

\$5,189,229.26

‡ Adjustments (Net Total 12 A IIb) ±

11,603.97

Total County Taxes Apportioned (Including Adjustments—Total 12 A I)

\$5,200,833.23

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

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + C Ia, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Clayton Bor.	\$727,990.90	\$30,280.00	\$758,270.90	\$2,379.68	\$1,578.475	\$48,000.00	\$122,160.09	\$44,000.00	\$214,160.09
2 Deptford Twp.	3,329,489.22	125,490.00	3,454,979.22	991.18	7,789,715	333,880.97	480,702.62	175,000.00	989,583.59
3 East Greenwich Twp.	529,165.60	17,220.00	546,385.60	355.19	433,500	61,693.54	161,975.14	25,000.00	248,668.68
4 Elk Twp.	319,369.02	17,080.00	336,449.02	.....	216,900	43,000.00	68,748.03	18,000.00	129,748.03
5 Franklin Twp.	1,371,826.82	54,500.00	1,426,326.82	793.23	1,728,250	82,000.00	277,552.43	130,000.00	489,552.43
6 Glassboro Bor.	2,223,548.67	63,360.00	2,286,908.67	4,742.58	6,955,600	160,000.00	493,588.13	85,000.00	738,588.13
7 Greenwich Twp.	2,098,884.30	41,780.00	2,140,664.30	827.33	501,200	60,000.00	395,370.01	14,272.07	469,642.08
8 Harrison Twp.	519,620.39	15,350.00	534,970.39	1,818.67	624,400	28,449.52	101,801.11	50,000.00	180,250.63
9 Logan Twp.	431,004.62	9,730.00	440,734.62	.....	247,400	61,794.13	106,255.86	28,000.00	196,049.99
10 Mantua Twp.	1,334,815.35	59,460.00	1,394,275.35	4,864.07	379,650	95,682.69	211,399.25	43,000.00	350,081.94
11 Monroe Twp.	1,542,356.15	79,580.00	1,621,936.15	2,710.40	2,121,300	355,000.00	433,049.35	125,000.00	913,049.35
12 National Park Bor.	417,573.72	23,460.00	441,033.72	721.52	757,010	30,000.00	63,490.00	30,000.00	123,490.00
13 Newfield Bor.	244,955.36	8,420.00	253,375.36	2,049.21	250,475	29,584.01	36,243.00	20,000.00	85,827.01
14 Paulsboro Bor.	958,661.39	48,870.00	1,007,531.39	2,616.27	1,278,950	1,534.05	252,732.43	75,000.00	329,266.48
15 Pitman Bor.	1,592,456.93	56,380.00	1,648,836.93	7,082.92	1,684,870	70,000.00	224,358.02	36,000.00	330,358.02
16 South Harrison Twp.	221,646.62	3,970.00	225,616.62	.....	58,200	40,000.00	26,687.39	7,312.61	74,000.00
17 Swedesboro Bor.	307,814.57	11,100.00	318,914.57	2,916.13	390,200	20,000.00	133,266.36	27,000.00	180,266.36
18 Washington Twp.	2,588,108.46	69,290.00	2,657,398.46	.....	1,640,025	328,679.24	316,529.00	115,000.00	760,208.24
19 Wenonah Bor.	429,189.44	14,650.00	443,839.44	309.91	421,300	13,000.00	53,450.99	7,000.00	73,450.99
20 West Deptford Twp.	2,574,477.44	84,015.00	2,658,492.44	532.79	1,813,550	206,349.07	458,250.09	50,000.00	714,599.16
21 Westville Bor.	725,711.79	37,870.00	763,581.79	4,022.38	487,650	15,000.00	180,081.90	20,000.00	215,081.90
22 Woodbury City	2,450,989.83	67,940.00	2,518,929.83	14,504.04	3,805,600	97,551.64	399,213.34	65,000.00	561,764.98
23 Woodbury Heights Bor.	533,045.06	17,870.00	550,915.06	1,533.24	862,225	53,203.93	100,084.86	17,000.00	170,288.79
24 Woolwich Twp.	309,666.26	3,930.00	313,596.26	.....	457,400	51,703.29	90,806.71	7,000.00	149,510.00
Totals	\$27,782,367.91	\$961,595.00	\$28,743,962.91	\$55,770.74	\$36,484,445	\$2,286,106.08	\$5,187,796.11	\$1,213,584.68	\$8,687,486.87

***Bank Stock Tax Due Municipality \$55,770.74
 Bank Stock Tax Due County 55,770.74
 Total Bank Stock Tax \$111,541.48

C=Clearview Regional High School \$946,477.00
 G=Gateway Regional High School 648,066.90
 K=Kingsway Regional High School 608,883.49
 S=Southern Regional High School 739,688.50

\$2,943,115.99

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bayonne City	\$44,110,700	\$76,361,000	\$120,471,700	\$2,383,777	.....	.....	.....	.....	\$122,855,477
2 East Newark Bor.	2,906,100	9,823,000	12,729,100	113,120	.....	.....	.....	.....	12,842,220
3 Guttenberg Town	3,348,127	16,181,004	19,529,131	135,653	.....	.....	.....	.....	19,664,784
4 Harrison Town	6,073,400	23,958,120	30,031,520	509,832	.....	.....	.....	.....	30,541,352
5 Hoboken City	21,320,600	38,082,600	59,403,200	1,067,862	.....	.....	.....	.....	60,471,062
6 Jersey City	102,918,890	227,945,825	330,864,715	11,056,561	.....	\$23,900	.....	\$23,900	341,897,376
7 Kearny Town	95,253,250	216,038,070	311,291,320	6,140,883	.....	.....	.....	.....	317,432,203
8 North Bergen Twp.	81,923,090	187,352,180	269,275,270	3,839,743	.....	.....	.....	.....	273,115,013
9 Secaucus Town	66,586,400	74,980,050	141,566,450	1,395,618	.....	.....	.....	.....	142,962,068
10 Union City	26,061,800	111,681,050	137,742,850	7,491,614	.....	.....	.....	.....	145,234,464
11 Weehawken Twp.	21,729,471	44,118,562	65,848,033	794,254	.....	.....	.....	.....	66,642,287
12 West New York Town ...	27,744,400	105,499,375	133,243,775	1,121,364	.....	.....	.....	.....	134,365,139
Totals	\$499,976,228	\$1,132,020,836	\$1,631,997,064	\$36,050,281	.....	\$23,900	.....	\$23,900	\$1,668,023,445

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
									Deduct Over- payment
1 Bayonne City	\$11.798	37.25	\$1,048,010		\$245,096,323	\$368,999,810	\$4,301,675.92		
2 East Newark Bor.	2.286	100.00			1,313,544	14,155,764	165,023.14		
3 Guttenberg Town	4.953	68.46			11,041,937	30,706,721	357,968.65		
4 Harrison Town	9.475	31.35	737,149		99,778,569	131,057,070	1,527,819.33		
5 Hoboken City	16.236	51.52	10,723,130		77,848,083	149,042,275	1,737,484.81		
6 Jersey City	15.294	38.78	73,352,415		614,901,285	1,030,151,076	12,000,155.43		
7 Kearny Town	3.063	93.15	7,109,192		84,591,317	409,132,712	4,769,531.81		
8 North Bergen Twp.	4.517	88.09	1,977,952		50,656,794	325,749,759	3,797,481.34		
9 Secaucus Town	3.110	77.30	1,457,599		53,908,956	198,328,623	2,312,048.51		
10 Union City	7.910	85.66	27,508		35,558,943	180,820,915	2,107,949.53		
11 Weehawken Twp.	4.651	97.61	15,949,755		9,943,327	92,531,369	1,078,699.64		
12 West New York Town	6.807	91.87	8,965,208		24,071,060	167,401,407	1,951,509.41		
Totals			\$121,343,918		\$1,308,710,138	\$3,098,077,501	\$36,116,347.52		

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
		Deduct Over-payment	Add Under-payment						
1	Bayonne City	\$13,669.72	\$2,093.72	\$4,290,099.92		\$5,792,516.00		\$4,090.00	\$4,154,230.55
2	East Newark Bor.	23,840.30	100.51	141,283.35		138,193.50			5,977.36
3	Guttenberg Town	5,965.95	175.47	352,178.17		352,244.00		6,880.00	244,214.99
4	Harrison Town	19,168.90	681.44	1,509,331.87		1,175,592.50		171,360.25	1,004.75
5	Hoboken City	49,426.00	935.27	1,688,994.08		3,298,835.69		212,325.75	4,570,371.60
6	Jersey City	290,951.20	6,109.10	11,724,313.33		17,627,309.00		1,511,592.00	20,791,662.71
7	Kearny Town	40,244.44	2,349.26	4,731,636.63		3,563,719.00		423,292.25	834,680.20
8	North Bergen Twp.	194,556.39	1,948.91	3,604,873.86		3,799,335.00		458,255.00	4,291,763.40
9	Secaucus Town	150,872.71		2,261,175.80		1,657,444.00		154,605.39	305,184.30
10	Union City	45,708.52	1,102.23	2,063,343.24		4,490,473.10		199,995.05	4,613,866.33
11	Weehawken Twp.	70,215.96	625.22	1,009,108.90		1,632,506.00		36,991.25	382,529.47
12	West New York Town	78,154.00	914.83	1,874,270.24		3,565,479.00		426,730.75	3,202,163.44
Totals		\$882,774.09	\$17,035.96	\$35,250,609.39		\$47,102,946.79		\$3,606,117.69	\$43,397,649.10

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$12,082,871.28
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$1.165766431

Total County Taxes Appropriated \$35,517,846.69
 Less: Bank Stock Taxes Due County 267,237.30
 Net County Taxes Apportioned (12 A III) \$35,250,609.39
 ‡ Adjustments (Net Total 12 A IIb) ± +865,738.13
 Total County Taxes Apportioned (including Adjustments—
 Total 12 A I) 36,116,347.52

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

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Bayonne City	\$14,240,936.47	\$252,400.00	\$14,493,336.47	\$25,678.47	\$64,800,500	\$1,666,000.00	\$4,367,422.42	\$475,000.00	\$6,508,422.42
2 East Newark Bor.	285,454.21	8,090.00	293,544.21	1,171.12	520,600	42,000.00	261,805.19	9,000.00	312,805.19
3 Guttenberg Town	955,517.16	18,320.00	973,837.16	5,079.26	3,341,440	80,000.00	181,326.37	35,000.00	296,326.37
4 Harrison Town	2,857,589.37	35,940.00	2,893,529.37	5,934.80	6,081,700	320,000.00	3,113,423.26	20,000.00	3,453,423.26
5 Hoboken City	9,770,527.12	47,400.00	9,817,927.12	14,581.06	56,138,600	59,562.70	4,038,235.12	675,000.00	4,772,797.82
6 Jersey City	51,654,877.04	632,940.00	52,287,817.04	130,405.41	167,676,043	4,500,000.00	30,749,314.37	2,500,000.00	37,749,314.37
7 Kearny Town	9,553,328.08	167,790.00	9,721,118.08	9,843.74	8,839,100	1,000,000.00	4,713,341.43	150,000.00	5,863,341.43
8 North Bergen Twp.	12,154,227.26	180,290.00	12,334,517.26	10,609.70	9,269,450	650,000.00	1,797,261.01	600,000.00	3,047,261.01
9 Secaucus Town	4,378,409.49	67,380.00	4,445,789.49	4,672.55	24,302,100	575,000.00	844,642.98	250,000.00	1,669,642.98
10 Union City	11,376,677.72	111,160.00	11,487,837.72	45,815.87	27,247,450	78,362.44	2,106,239.01	435,000.00	2,619,601.45
11 Weehawken Twp.	3,061,135.62	38,320.00	3,099,455.62	2,706.09	15,048,300	50,000.00	1,840,645.78	110,000.00	2,000,645.78
12 West New York Town	9,068,643.43	76,440.00	9,145,083.43	10,739.22	13,987,650	200,000.00	2,258,537.38	275,000.00	2,733,537.38
Totals	\$129,357,322.97	\$1,636,470.00	\$130,993,792.97	\$267,237.29	\$397,252,933	\$9,220,925.14	\$56,272,199.32	\$5,534,000.00	\$71,027,124.46

† Includes Secaucus Credit Pursuant to Judgment in Re: Town of
 Secaucus vs. Hudson County Board of Taxation, et al.
 ***Bank Stock Tax Due Municipality \$267,237.29
 Bank Stock Tax Due County 267,237.30

Total Bank Stock Tax \$534,474.59

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Alexandria Twp.	\$4,477,800	\$9,101,800	\$13,579,600	\$207,359	.....	.....	.....	.....	\$13,786,959
2 Bethlehem Twp.	4,111,976	5,947,312	10,059,288	139,012	.....	.....	.....	.....	10,198,300
3 Bloomsbury Bor.	441,079	2,900,900	3,341,979	128,489	.....	.....	.....	.....	3,470,468
4 Califon Bor.	947,196	4,348,945	5,296,141	206,316	.....	.....	.....	.....	5,502,457
5 Clinton, Town of	2,145,500	7,192,300	9,338,100	100,396	.....	.....	.....	.....	9,438,496
6 Clinton Twp.	9,913,600	26,613,820	36,527,420	1,144,023	.....	.....	.....	.....	37,671,443
7 Delaware Twp.	6,802,200	17,898,800	24,701,000	695,569	.....	.....	.....	.....	25,396,569
8 East Amwell Twp.	5,720,061	13,099,015	18,819,076	178,856	.....	\$1,000	.....	\$1,000	18,996,932
9 Flemington Bor.	5,217,750	19,971,350	25,189,100	1,040,937	.....	.....	.....	.....	26,230,037
10 Franklin Twp.	5,459,250	13,032,625	18,491,875	2,984,974	.....	.....	.....	.....	21,476,849
11 Frenchtown Bor.	724,000	5,230,500	5,954,500	245,453	.....	.....	.....	.....	6,199,953
12 Glen Gardner Bor.	578,523	2,671,478	3,250,001	54,554	.....	.....	.....	.....	3,304,555
13 Hampton Bor.	555,606	3,825,175	4,380,781	160,665	.....	.....	.....	.....	4,541,446
14 High Bridge Bor.	1,337,795	10,836,775	12,174,570	259,457	.....	.....	.....	.....	12,434,027
15 Holland Twp.	4,298,800	22,798,800	27,097,600	306,072	.....	.....	.....	.....	27,403,672
16 Kingwood Twp.	6,393,650	11,319,800	17,713,450	341,070	.....	.....	.....	.....	18,054,520
17 Lambertville, City of	3,014,000	10,292,900	13,306,900	536,833	.....	.....	.....	.....	13,843,733
18 Lebanon Bor.	725,220	4,246,817	4,972,037	157,647	.....	.....	.....	.....	5,129,684
19 Lebanon Twp.	6,828,091	19,624,324	26,452,415	496,062	.....	.....	.....	.....	26,948,477
20 Milford Bor.	1,153,220	12,953,790	14,107,010	427,175	.....	.....	.....	.....	14,534,185
21 Raritan Twp.	26,780,624	53,484,446	80,265,070	1,516,260	.....	.....	.....	.....	81,781,330
22 Readington Twp.	15,752,470	38,593,619	54,346,089	1,185,216	.....	.....	.....	.....	55,531,305
23 Stockton Bor.	465,500	2,691,500	3,157,000	103,978	.....	.....	.....	.....	3,260,978
24 Tewksbury Twp.	9,843,900	18,350,100	28,194,000	611,465	.....	.....	.....	.....	28,805,465
25 Union Twp.	2,863,910	9,311,158	12,175,068	200,445	.....	.....	.....	.....	12,375,513
26 West Amwell Twp.	3,485,263	12,355,969	15,841,232	172,984	.....	.....	.....	.....	16,014,216
Totals	\$130,037,284	\$358,694,018	\$488,731,302	\$13,601,267	.....	\$1,000	.....	\$1,000	\$502,331,569

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$919,132.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$4.71772107

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Alexandria Twp.	\$3.59	91.35	\$110		\$1,867,494	\$15,654,563	\$73,853.86		
2 Bethlehem Twp.	3.47	80.07	4,973		2,953,322	13,156,595	62,069.15		
3 Bloomsbury Bor.	3.62	91.97	1,814		556,947	4,029,229	19,008.78		
4 Califon Bor.	3.48	91.27	56		800,025	6,302,538	29,733.62		
5 Clinton, Town of	5.06	62.35	5,939		6,745,714	16,190,149	76,380.61		
6 Clinton Twp.	4.07	84.00	6,496		8,438,313	46,116,252	217,563.61		
7 Delaware Twp.	4.02	80.68	475		6,750,032	32,147,076	151,660.94		
8 East Amwell Twp.	4.15	67.89	900		9,981,939	28,979,771	136,718.48		
9 Flemington Bor.	4.99	73.12	5,229		11,306,086	37,541,352	177,109.63		
10 Franklin Twp.	2.70	112.14	7,308	\$1,359,650		20,124,507	94,941.81		
11 Frenchtown Bor.	4.88	84.42	2,164		2,383,601	8,585,718	40,505.02		
12 Glen Gardner Bor.	3.61	89.49	327		474,768	3,779,650	17,831.33		
13 Hampton Bor.	4.51	91.10	9,590		473,742	5,024,778	23,705.50		
14 High Bridge Bor.	4.71	86.63	12,759		3,956,074	16,402,860	77,384.12		
15 Holland Twp.	1.73	86.09	13,420		6,855,494	34,272,586	161,688.50		
16 Kingwood Twp.	3.32	84.49	871		3,951,500	22,006,891	103,822.37		
17 Lambertville, City of	4.93	89.99	15,904		2,832,165	16,691,802	78,747.26		
18 Lebanon Bor.	3.89	79.74	2,728		1,329,485	6,461,897	30,485.43		
19 Lebanon Twp.	3.13	91.15	117		3,630,725	30,579,319	144,264.70		
20 Milford Bor.	2.67	114.39	3,811		3,904,581	18,442,577	87,006.93		
21 Raritan Twp.	2.88	106.80	810		1,663,910	83,446,050	393,675.19		
22 Readington Twp.	4.41	77.96	9,746		16,405,596	71,946,647	339,424.21		
23 Stockton Bor.	3.20	90.69	1,439		442,187	3,704,604	17,477.29		
24 Tewksbury Twp.	3.65	76.86			9,985,089	38,790,554	183,003.01		
25 Union Twp.	3.81	79.87	5,167		3,969,010	16,349,690	77,133.28		
26 West Amwell Twp.	3.21	77.89	33		4,758,206	20,772,455	97,998.65		
Totals			\$112,186	\$1,359,650	\$116,416,005	\$617,500,110	\$2,913,193.28		
Total County Taxes Appropriated			\$2,900,368.74	‡ Adjustments (Net Total 12 A II) +			\$48,156.57		
Less: Bank Stock Taxes Due County			35,332.03						
Net County Taxes Apportioned (12 A III)			\$2,865,036.71	Total County Taxes Apportioned (Including Adjustments— Total 12 A I)			\$2,913,193.28		

Total County Taxes Appropriated	\$2,900,368.74	‡ Adjustments (Net Total 12 A IIb) +	\$48,156.57
Less: Bank Stock Taxes Due County	35,332.03	Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$2,913,193.28
Net County Taxes Apportioned (12 A III)	\$2,865,036.71		

‡ 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 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under-payment						
1 Alexandria Twp.	\$153.69		\$73,700.17	\$2,657.82	\$225,073.00	\$156,381.97		\$24,879.51
2 Bethlehem Twp.	167.24		61,901.91	2,233.72	137,775.25	114,481.76		29,262.62
3 Bloomsbury Bor.		\$113.12	19,121.90	684.08	81,838.00			16,935.90
4 Califon Bor.	57.45		29,676.17	1,070.04	58,288.50	54,841.37		41,601.13
5 Clinton, Town of	34.31		76,346.30	2,748.76	185,574.00	140,878.14		62,787.14
6 Clinton Twp.	2,308.20		215,255.41	7,829.59	776,829.00	401,279.31		104,042.78
7 Delaware Twp.	5,700.32		145,960.62	5,457.91	372,979.09	306,816.83		169,609.01
8 East Amwell Twp.	14,960.09		121,758.39	4,920.17	348,178.50	193,832.20		104,511.40
9 Flemington Bor.	89.48		177,020.15		521,700.59	299,722.38		292,063.26
10 Franklin Twp.	141.28		94,800.53	3,416.73	236,336.00	175,112.85		54,598.48
11 Frenchtown Bor.			40,505.02	1,457.68	108,528.00	111,551.00		31,402.47
12 Glen Gardner Bor.	883.38		16,947.95	641.71	44,781.00	32,888.52		20,103.56
13 Hampton Bor.	103.23		23,602.27	853.11	101,744.00	43,722.97		28,000.00
14 High Bridge Bor.	46.17		77,337.95	2,784.87	423,983.00			66,011.20
15 Holland Twp.			161,688.50	5,818.78	*17,147.00	*263,826.56		
16 Kingwood Twp.	1,328.16		102,494.21	3,736.32	235,161.75	177,682.27		65,685.27
17 Lambertville, City of	31.76		78,715.50		161,033.94	305,090.41		109,942.75
18 Lebanon Bor.	39.23		30,446.20	1,097.10	79,194.00	56,228.02		27,308.71
19 Lebanon Twp.	569.68		143,695.02	5,191.74	403,560.75	266,085.11		4,917.67
20 Milford Bor.	36.78		86,970.15		*183,172.00	109,730.20		
21 Raritan Twp.	7,610.68		386,064.51	14,167.42	1,233,253.41	655,503.59		23,327.14
22 Readington Twp.	4,361.76		335,062.45	12,215.06	1,145,064.64	649,897.42		260,727.80
23 Stockton Bor.			17,477.29	628.97	24,954.00	50,097.01		6,640.03
24 Tewksbury Twp.	911.19		182,091.82	6,585.84	415,526.41	337,534.95		94,136.96
25 Union Twp.	607.73		76,525.55	2,775.84	240,111.44	142,266.38		
26 West Amwell Twp.	8,127.88		89,870.77	3,526.74	201,504.00	182,652.58		24,859.32
Totals	\$48,269.69	\$113.12	\$2,865,036.71	\$92,500.00	\$7,963,891.27	\$5,228,103.80		\$1,663,414.11

Money Appropriated in Municipal Budgets.

*Milford Boro. \$45,000.00 for District School.

*Holland Township \$428,373.00 for District School.

*Holland Township \$47,127.00 for Regional High School.

REGIONAL SCHOOL BUDGETS

Delaware Valley Regional High School \$866,200.00

Hunterdon Central Regional High School \$2,105,772.42

North Hunterdon Regional High School 1,765,319.38

South Hunterdon Regional High School 537,840.00

*Flemington-Raritan School 1,754,954.00

* In district school column C-1 A.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Alexandria Twp.	\$482,692.47	\$12,000.00	\$494,692.47	.....	\$1,031,200	\$28,000.00	\$72,447.07	\$50,000.00	\$150,447.07
2 Bethlehem Twp.	345,655.26	7,580.00	\$353,235.26	.....	234,415	40,000.00	69,766.20	45,000.00	154,766.20
3 Bloomsbury Bor.	118,579.88	6,980.00	125,559.88	\$1,204.46	291,400	12,500.00	20,049.48	4,000.00	36,549.48
4 Califon Bor.	185,477.21	5,640.00	191,117.21	2,116.56	427,400	5,000.00	33,174.21	12,000.00	50,174.21
5 Clinton, Town of	468,334.34	9,200.00	477,534.34	5,212.86	1,468,900	51,808.34	61,826.66	18,000.00	131,635.00
6 Clinton Twp.	1,505,236.09	24,960.00	1,530,196.09	523.62	8,522,100	100,000.00	158,191.22	50,000.00	308,191.22
7 Delaware Twp.	1,000,883.46	19,050.00	1,019,933.46	.....	1,087,900	30,000.00	87,190.75	70,000.00	187,190.75
8 East Amwell Twp.	773,200.66	13,620.00	786,820.66	110.39	413,750	73,000.00	81,637.31	65,000.00	219,637.31
9 Flemington Bor.	1,290,506.38	16,540.00	1,307,046.38	11,061.68	5,966,150	70,000.00	139,554.31	48,000.00	257,554.31
10 Franklin Twp.	564,264.59	15,020.00	579,284.59	176.12	994,700	20,500.00	68,497.45	25,500.00	114,497.45
11 Frenchtown Bor.	293,444.17	8,750.00	302,194.17	1,466.14	1,290,500	22,000.00	74,510.01	10,000.00	106,510.01
12 Glen Gardner Bor.	115,362.74	3,700.00	119,062.74	928.52	142,000	20,022.78	7,000.00	21,032.08	48,054.86
13 Hampton Bor.	197,922.35	6,730.00	204,652.35	.....	788,000	11,845.50	26,795.19	9,000.00	47,640.69
14 High Bridge Bor.	570,117.02	15,090.00	585,207.02	1,027.50	1,243,525	55,000.00	131,725.84	20,000.00	206,725.84
15 Holland Twp.	448,480.84	24,350.00	472,830.84	368.43	2,341,000	467,000.00	316,064.30	16,260.01	799,324.31
16 Kingwood Twp.	584,759.82	13,430.00	598,189.82	.....	858,950	28,000.00	72,200.00	78,000.00	178,200.00
17 Lambertville, City of	654,782.60	26,850.00	681,632.60	4,231.84	3,378,900	46,000.00	141,411.88	83,000.00	270,411.88
18 Lebanon Bor.	194,274.03	4,830.00	199,104.03	191.29	508,500	17,000.00	15,200.00	8,000.00	40,200.00
19 Lebanon Twp.	823,450.29	19,610.00	843,060.29	.....	21,264,500	50,000.00	200,318.81	85,000.00	335,318.81
20 Milford Bor.	379,872.35	8,180.00	388,052.35	3,740.91	668,650	65,000.00	186,373.13	11,881.45	263,254.58
21 Raritan Twp.	2,312,316.07	36,630.00	2,348,946.07	626.37	10,411,000	97,000.00	415,474.52	83,000.00	595,474.52
22 Readington Twp.	2,403,567.37	42,300.00	2,445,867.37	1,353.36	2,888,900	61,000.00	206,927.80	185,000.00	452,927.80
23 Stockton Bor.	99,797.30	4,280.00	104,077.30	234.87	231,700	.....	16,965.72	4,500.00	21,465.72
24 Tewksbury Twp.	1,035,875.98	15,150.00	1,051,025.98	677.98	855,100	60,000.00	104,825.58	35,000.00	199,825.58
25 Union Twp.	461,679.21	9,470.00	471,149.21	79.13	2,474,400	10,820.00	78,226.13	62,601.87	151,648.00
26 West Amwell Twp.	502,413.41	11,320.00	513,733.41	.....	2,512,650	60,000.00	74,830.65	65,000.00	199,830.65
Totals	\$17,812,945.89	\$381,260.00	\$18,194,205.89	\$35,332.03	\$72,296,190	\$1,501,496.62	\$2,861,184.22	\$1,164,775.41	\$5,527,456.25

***Bank Stock Tax Due Municipality \$35,332.03
 Bank Stock Tax Due County 35,332.03
 Total Bank Stock Tax \$70,664.06

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 East Windsor Twp.	\$8,414,180	\$30,012,160	\$38,426,340	\$599,423	.....	.....	.....	.....	\$39,025,763
2 Ewing Twp.	16,233,810	71,835,620	88,069,430	2,582,940	.....	.....	.....	.....	90,652,370
3 Hamilton Twp.	32,249,800	137,759,250	170,009,050	2,933,254	.....	.....	.....	.....	172,942,304
4 Hightstown Bor.	3,424,005	10,287,125	13,711,130	805,440	.....	.....	.....	.....	14,516,570
5 Hopewell Bor.	776,200	4,398,350	5,174,550	218,711	.....	.....	.....	.....	5,393,261
6 Hopewell Twp.	7,032,560	25,629,950	32,662,510	542,433	.....	.....	.....	.....	33,204,943
7 Lawrence Twp.	11,733,800	51,269,550	63,003,350	2,425,050	†\$17,000	.....	.....	\$17,000	65,411,400
8 Pennington Bor.	1,111,750	5,140,900	6,252,650	237,031	.....	.....	.....	.....	6,489,681
9 Princeton Bor.	15,284,035	30,074,825	45,358,860	1,202,208	.....	.....	.....	.....	46,561,068
10 Princeton Twp.	33,590,600	53,607,800	87,198,400	596,300	.....	\$6,500	.....	\$6,500	87,788,200
11 Washington Twp.	3,814,415	6,558,050	10,372,465	187,139	.....	.....	.....	.....	10,559,604
12 West Windsor Twp.	13,154,900	29,997,400	43,152,300	1,855,140	31,400	.....	.....	31,400	44,976,040
13 City of Trenton	37,802,460	133,189,240	170,991,700	8,042,609	.....	.....	.....	.....	179,034,309
Totals	\$184,622,515	\$589,760,220	\$774,382,735	\$22,227,678	†\$48,400	\$6,500	.....	\$54,900	\$796,555,513

Total Amount of Miscellaneous Revenues (including Surplus
 Revenues Appropriated) for the support of the County
 Budget \$3,668,799.00
 Rate per \$100 to be applied to Col. 11 for apportionment of
 County Taxes \$0.8463890581

† Includes total exemption for Disabled Veterans

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
1 East Windsor Twp.	\$7.04	58.38	\$28		\$29,955,400	\$68,981,191	\$583,849.25		
2 Ewing Twp.	8.09	39.90	182,545		167,035,419	257,870,334	2,182,586.29		
3 Hamilton Twp.	7.37	42.25	254,935		254,196,164	427,393,403	3,617,411.00		
4 Hightstown Bor.	8.76	52.52	17,486		13,863,518	28,397,574	240,353.96		
5 Hopewell Bor.	9.57	39.36	29,287		8,632,892	14,055,440	118,963.71		
6 Hopewell Twp.	8.33	37.58	3,488		59,016,676	92,225,107	780,583.21		
7 Lawrence Twp.	8.47	43.75	24,682		91,239,530	156,675,612	1,326,085.24		
8 Pennington Bor.	9.53	41.64	25,061		9,188,032	15,702,774	132,906.56		
9 Princeton Bor.	6.74	42.89	66,741		64,659,664	111,287,473	941,925.00		
10 Princeton Twp.	6.51	48.11	17,527		97,108,976	184,914,703	1,565,097.81		
11 Washington Twp.	6.86	44.37	6,224		13,969,022	24,534,850	207,660.29		
12 West Windsor Twp.	5.11	53.28	508,655		41,299,081	86,783,776	734,528.38		
13 City of Trenton	13.04	50.83	3,162,143		207,898,811	390,095,263	3,301,723.62		
Totals			\$4,298,802		\$1,058,063,185	\$1,858,917,500	\$15,733,674.32		

Total County Taxes Apportioned \$15,792,876.66
Less: Bank Stock Taxes Due County 177,933.28

Net County Tax Apportioned (12 A III) \$15,614,943.38
‡ Adjustments (Net Total 12 A IIb) ± 118,730.94

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$15,733,674.32

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

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under-payment						
1 East Windsor Twp.	\$35,205.94		\$548,648.31	\$19,500.86		*\$1,799,635.84		\$362,057.20
2 Ewing Twp.	10,670.90		2,171,915.39	76,909.33	\$4,445,930.25			442,637.95
3 Hamilton Twp.	15,352.52		3,602,058.48		8,217,717.47			374,640.27
4 Hightstown Bor.	411.91		239,942.05	8,495.34		*780,364.16		222,103.52
5 Hopewell Bor.	31.32		118,932.39			†314,402.71		71,593.94
6 Hopewell Twp.	8.67		780,574.54	27,633.91		†1,729,143.75		173,388.90
7 Lawrence Twp.	10,936.88		1,315,148.36	46,578.83	3,365,228.34			718,211.44
8 Pennington Bor.			132,906.56			†383,137.56		88,892.42
9 Princeton Bor.	896.80		941,028.20			†1,522,383.28		648,883.01
10 Princeton Twp.	104.14		1,564,993.67			†3,309,816.72		790,926.25
11 Washington Twp.	656.04		207,004.25	7,329.79	466,560.99			27,890.42
12 West Windsor Twp.		\$306.61	734,834.99	26,013.94	1,503,302.60			6,833.02
13 City of Trenton	44,762.43		3,256,961.19		8,894,463.75		\$339,457.00	10,327,730.29
Totals	\$119,037.55	\$306.61	\$15,614,943.38	\$212,462.00	\$26,898,203.40	\$9,838,884.02	\$339,457.00	\$14,255,788.63

County Library Apportioned Rate (Including \$1,919.87 Adjustments)

\$.0299638470 per \$100.

*East Windsor-Hightstown Joint School District.

†Hopewell Valley Regional School District.

‡Princeton Regional School District.

***Bank Stock Tax Due Municipality \$177,933.28

Bank Stock Tax Due County 177,933.28

Total Bank Stock Tax \$355,866.56

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13	14	15			
	Section D—Tax Levy					Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I Total Tax Levy [Cols. A, III + B + C, I, a, b, c + C, I]	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)			Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property (a + b + c + d + e + f)	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 East Windsor Twp.	\$2,729,837.21	\$18,470.00	\$2,748,307.21	\$1,373.80	\$631,525	\$475,000.00	\$392,046.00	\$101,000.00	\$968,046.00
2 Ewing Twp.	7,137,392.92	198,080.00	7,335,472.92	15,973.24	150,915,079	451,326.00	2,608,000.00	292,000.00	3,351,326.00
3 Hamilton Twp.	12,194,416.22	542,910.00	12,737,326.22	8,108.26	29,515,225	1,600,000.00	5,176,136.47	450,000.00	7,226,136.47
4 Hightstown Bor.	1,250,905.07	21,310.00	1,272,215.07	9,130.78	7,111,700	.....	222,875.73	62,700.00	285,575.73
5 Hopewell Bor.	504,929.04	11,410.00	516,339.04	2,684.06	245,550	.....	73,403.69	15,496.31	88,900.00
6 Hopewell Twp.	2,710,741.10	54,560.00	2,765,301.10	2,515.60	7,131,500	142,000.00	438,662.00	117,505.86	698,167.86
7 Lawrence Twp.	5,445,166.97	93,860.00	5,539,026.97	4,960.56	51,045,850	255,000.00	1,181,972.00	220,000.00	1,656,972.00
8 Pennington Bor.	604,936.54	13,230.00	618,166.54	2,314.54	4,434,580	35,733.42	64,600.00	19,400.00	119,733.42
9 Princeton Bor.	3,112,294.49	26,770.00	3,139,064.49	25,868.92	72,840,800	133,000.00	928,894.07	73,000.00	1,134,894.07
10 Princeton Twp.	5,665,736.64	45,890.00	5,711,626.64	2,824.42	15,869,100	180,000.00	720,928.00	238,000.00	1,138,928.00
11 Washington Twp.	708,785.45	15,750.00	724,535.45	1,664.58	601,156	57,000.00	155,945.00	43,000.00	255,945.00
12 West Windsor Twp.	2,275,984.55	23,680.00	2,299,664.55	1,432.98	2,543,900	200,000.00	436,499.00	84,000.00	720,499.00
13 City of Trenton	22,818,612.23	521,290.00	23,339,902.23	99,081.54	92,298,310	1,000,000.00	7,122,840.88	1,200,000.00	9,322,840.88
Totals	\$67,159,738.43	\$1,587,210.00	\$68,746,948.43	\$177,933.28	\$435,787,275	\$4,529,059.42	\$19,522,802.84	\$2,916,102.17	\$26,967,964.43

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Carteret Bor.	\$25,154,825	\$51,511,440	\$76,666,265	\$1,039,430	.....	.....	.....	.....	\$77,705,695
2 Cranbury Twp.	4,896,230	11,590,990	16,487,220	256,542	.....	.....	.....	.....	16,743,762
3 Dunellen Bor.	5,419,300	14,731,475	20,150,775	886,509	.....	.....	.....	.....	21,037,284
4 East Brunswick Twp.	38,966,085	74,120,695	113,086,780	2,097,678	.....	.....	.....	.....	115,184,458
5 Edison Twp.	51,907,688	175,882,929	227,790,617	2,700,383	.....	.....	.....	.....	230,491,000
6 Helmetta Bor.	559,755	2,614,985	3,174,740	36,355	.....	.....	.....	.....	3,211,095
7 Highland Park Bor.	7,237,200	33,133,250	40,370,450	511,093	.....	.....	.....	.....	40,881,543
8 Jamesburg Bor.	2,484,200	6,576,625	9,060,825	320,250	.....	.....	.....	.....	9,381,075
9 Madison Twp.	19,536,830	84,877,120	104,413,950	1,161,820	.....	.....	.....	.....	105,575,770
10 Metuchen Bor.	9,447,400	36,070,803	45,518,203	1,451,238	.....	.....	.....	.....	46,969,441
11 Middlesex Bor.	8,770,650	38,381,550	47,152,200	435,900	.....	\$1,000	.....	\$1,000	47,587,100
12 Milltown Bor.	7,981,375	15,223,950	23,205,325	148,400	.....	.....	.....	.....	23,353,725
13 Monroe Twp.	7,183,645	17,722,550	24,906,195	635,744	.....	.....	.....	.....	25,541,939
14 New Brunswick City	23,061,150	85,130,675	108,191,825	7,201,025	.....	.....	.....	.....	115,392,850
15 North Brunswick Twp.	24,006,875	59,754,080	84,360,955	1,037,175	.....	.....	.....	.....	85,398,130
16 Perth Amboy City	18,295,525	37,859,600	56,155,125	1,440,735	.....	.....	.....	.....	57,595,860
17 Piscataway Twp.	31,233,100	81,268,850	112,501,950	1,258,593	.....	.....	.....	.....	113,760,543
18 Plainsboro Twp.	1,581,900	7,324,965	8,906,865	309,466	.....	.....	.....	.....	9,216,331
19 Sayreville Bor.	22,453,400	91,675,200	114,128,600	1,411,557	.....	.....	\$51,200	51,200	115,488,957
20 South Amboy City	4,385,475	15,554,200	19,939,675	622,757	.....	.....	.....	.....	20,562,432
21 South Brunswick Twp.	18,823,965	38,316,665	57,140,630	1,462,530	.....	1,500	.....	1,500	58,601,660
22 South Plainfield Bor.	24,292,425	51,353,625	75,646,050	728,200	.....	.....	.....	.....	76,374,250
23 South River Bor.	7,740,514	30,268,455	38,008,969	288,239	.....	.....	.....	.....	38,297,208
24 Spotswood Bor.	2,836,790	16,488,600	19,325,390	321,695	.....	.....	.....	.....	19,647,085
25 Woodbridge Twp.	39,690,070	209,449,159	249,139,229	2,569,740	.....	.....	.....	.....	251,708,969
Totals	\$408,546,372	\$1,286,882,436	\$1,695,428,808	\$30,333,054	.....	\$2,500	\$51,200	\$53,700	\$1,725,708,162

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Carteret Bor.	\$6.62	49.00	\$32,919		\$102,512,361	\$180,250,975	\$933,817.62		
2 Cranbury Twp.	5.44	47.00	942		21,130,517	37,875,221	196,218.66		
3 Dunellen Bor.	7.05	46.00	91,680		29,549,225	50,678,189	262,546.36		
4 East Brunswick Twp.	7.23	50.00	2,652		121,784,570	236,971,680	1,227,667.75		
5 Edison Twp.	6.66	42.00	552,005		336,278,728	567,321,733	2,939,095.74		
6 Helmetta Bor.	7.23	44.00			6,730,964	9,942,059	51,506.72		
7 Highland Park Bor.	8.14	45.00	8,071		51,597,312	92,486,926	479,142.80		
8 Jamesburg Bor.	7.33	48.00	17,786		10,471,386	19,870,247	102,941.20		
9 Madison Twp.	9.98	45.00	122,960		131,898,846	237,597,516	1,230,909.98		
10 Metuchen Bor.	8.22	42.00	619,163		69,196,507	116,785,111	605,023.18		
11 Middlesex Bor.	6.87	49.00	12,790		54,058,121	101,658,011	526,654.98		
12 Milltown Bor.	5.53	49.00	7,409		27,031,022	50,392,156	261,064.53		
13 Monroe Twp.	6.74	42.00	3,336		36,255,689	61,800,964	320,169.57		
14 New Brunswick City	7.44	46.00	827,508		149,587,323	265,807,681	1,377,056.96		
15 North Brunswick Twp.	5.52	44.00	196,201		145,809,986	231,404,317	1,198,825.18		
16 Perth Amboy City	17.72	24.00	1,138,189		209,225,841	267,959,890	1,388,206.91		
17 Piscataway Twp.	7.52	46.00	1,688		145,439,849	259,202,080	1,342,835.70		
18 Plainsboro Twp.	4.12	43.00	4,842		14,424,405	23,645,578	122,499.86		
19 Sayreville Bor.	5.54	41.00	99,054		216,458,515	332,046,526	1,720,217.24		
20 South Amboy City	6.80	44.00	5,959,361		26,417,416	52,939,209	274,259.92		
21 South Brunswick Twp.	6.92	50.00	465,189		68,035,760	127,102,609	658,474.55		
22 South Plainfield Bor.	6.95	48.00	314,744		90,682,857	167,401,851	867,250.80		
23 South River Bor.	7.04	47.00	3,192		45,603,115	83,903,515	434,675.14		
24 Spotswood Bor.	8.22	46.00	196,423		28,489,090	48,332,598	250,394.69		
25 Woodbridge Twp.	7.74	36.00	3,770,210		502,136,701	757,615,880	3,924,943.20		
Totals			\$14,478,254		\$2,640,806,106	\$4,380,992,522	\$22,696,399.24		

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes		II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets		(c) As Required by Local Municipal Budget
	Deduct Over-payment	Add Under-payment						
1 Carteret Bor.	\$12,519.42		\$921,268.20		*\$2,779,115.42		\$1,295,816.27	
2 Cranbury Twp.	390.76		195,827.90		578,921.00		125,429.06	
3 Dunellen Bor.			262,546.36		939,403.50		231,557.52	
4 East Brunswick Twp.	173.77		1,227,493.98		5,982,149.00		927,494.63	
5 Edison Twp.	1,659.02		2,937,436.72		9,891,399.00	\$1,143,999.00	1,038,474.97	
6 Helmetta Bor.			51,506.72		176,588.00			
7 Highland Park Bor.	373.90		478,768.90		1,272,569.11		1,513,837.47	
8 Jamesburg Bor.	9.42		102,931.78		450,347.00		113,477.28	
9 Madison Twp.		\$1,511.96	1,232,421.94		†7,508,178.00		1,563,080.21	
10 Metuchen Bor.		43.30	605,066.48		2,427,077.00		738,199.40	
11 Middlesex Bor.		6.26	526,661.24		2,137,794.49		521,606.48	
12 Milltown Bor.	129.85		260,934.68		906,593.50		79,286.86	
13 Monroe Twp.		397.89	320,567.46		1,193,133.31		178,410.93	
14 New Brunswick City	23,943.10		1,353,113.86		3,968,879.75	179,056.62	2,932,992.18	
15 North Brunswick Twp.	135.96		1,198,689.22		†*3,311,904.00		110,979.02	
16 Perth Amboy City	33,639.89		1,354,567.02		4,081,334.80	371,139.00	4,217,778.68	
17 Piscataway Twp.	1,710.94		1,341,124.76		6,069,815.50		994,836.48	
18 Plainsboro Twp.			122,499.86		†253,110.00		—280.04	
19 Sayreville Bor.	20,782.42		1,699,434.82		†4,259,893.53		248,847.67	
20 South Amboy City			274,259.92		666,448.00	35,342.00	360,910.68	
21 South Brunswick Twp.		2,075.99	660,550.54		†‡3,180,137.60		144,025.22	
22 South Plainfield Bor.		7.24	867,258.04		3,337,009.05		966,031.58	
23 South River Bor.	373.48		434,301.66		1,519,008.00		634,822.10	
24 Spotswood Bor.		72.67	250,467.36		†1,003,909.00		315,511.30	
25 Woodbridge Twp.		3,178.66	3,928,121.86		13,400,780.25		1,567,983.52	
Totals	\$95,871.93	\$7,293.97	\$22,607,821.28		\$81,305,497.81	\$1,729,536.62	\$20,821,109.47	

*Includes Transportation Note.

†Excludes Transfer N.J.S.A. 40:48-17.1 and 17.

‡Includes Addition to 1968-1969 Budget.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Carteret Bor.	\$4,996,199.89	\$142,110.00	\$5,138,309.89	\$7,348.36	\$8,539,950	\$225,850.00	\$1,185,463.78	\$110,000.00	\$1,521,313.78
2 Cranbury Twp.	900,177.96	9,990.00	910,167.96	5,264.94	1,229,900	50,000.00	152,916.00	30,000.00	232,916.00
3 Dunellen Bor.	1,433,507.38	47,800.00	1,481,307.38	8,247.24	1,529,850	37,125.00	342,649.13	59,000.00	438,774.13
4 East Brunswick Twp.	8,147,137.61	172,570.00	8,319,707.61	5,826.30	15,127,565	450,000.00	1,186,794.19	300,000.00	1,936,794.19
5 Edison Twp.	15,011,309.69	330,100.00	15,341,409.69	21,020.36	36,043,994	1,080,000.00	4,045,880.99	200,000.00	5,325,880.99
6 Helmetta Bor.	228,094.72	3,920.00	232,014.72	.....	204,540	13,382.88	80,141.12	4,500.00	98,024.00
7 Highland Park Bor.	3,265,175.48	60,580.00	3,325,755.48	3,179.42	10,991,950	189,000.00	402,807.35	62,000.00	653,807.35
8 Jamesburg Bor.	666,756.06	20,450.00	687,206.06	1,978.72	2,218,450	75,000.00	99,481.27	45,000.00	219,481.27
9 Madison Twp.	10,303,680.15	226,040.00	10,529,720.15	7,702.88	14,350,640	299,000.00	828,529.58	277,000.00	1,404,529.58
10 Metuchen Bor.	3,770,342.88	89,600.00	3,859,942.88	10,425.86	7,527,740	300,000.00	600,833.06	83,000.00	983,833.06
11 Middlesex Bor.	3,186,062.21	82,980.00	3,269,042.21	1,393.52	5,720,300	393,000.00	532,910.00	60,000.00	985,910.00
12 Milltown Bor.	1,246,815.04	42,690.00	1,289,505.04	3,095.56	2,559,500	57,000.00	403,244.68	26,000.00	486,244.68
13 Monroe Twp.	1,692,111.70	27,840.00	1,719,951.70	840.12	6,696,900	125,000.00	254,068.95	100,000.00	479,068.95
14 New Brunswick City	8,434,042.41	147,200.00	8,581,242.41	30,625.54	57,569,875	511,000.00	2,893,690.21	240,000.00	3,649,690.21
15 North Brunswick Twp.	4,621,572.24	85,030.00	4,706,602.24	11,010.28	7,774,470	500,000.00	1,413,367.21	65,000.00	1,978,367.21
16 Perth Amboy City	10,024,819.50	175,430.00	10,200,249.50	16,221.32	16,465,725	550,000.00	2,117,145.26	200,000.00	2,867,145.26
17 Piscataway Twp.	8,405,776.74	147,300.00	8,553,076.74	1,433.40	20,229,290	550,000.00	1,507,237.72	280,000.00	2,337,237.72
18 Plainsboro Twp.	375,329.82	3,970.00	379,299.82	280.04	3,850,440	29,915.00	129,935.00	3,000.00	162,850.00
19 Sayreville Bor.	6,208,176.02	181,050.00	6,389,226.02	3,515.96	12,534,200	700,000.00	2,781,601.59	103,906.00	3,585,507.59
20 South Amboy City	1,336,960.60	59,270.00	1,396,230.60	6,089.32	3,855,465	150,000.00	571,000.00	37,986.00	758,986.00
21 South Brunswick Twp.	3,984,713.36	68,660.00	4,053,373.36	982.10	10,973,490	416,990.00	914,588.62	70,000.00	1,401,578.62
22 South Plainfield Bor.	5,170,298.67	132,490.00	5,302,788.67	2,594.30	7,149,825	330,000.00	1,006,753.19	120,000.00	1,456,753.19
23 South River Bor.	2,588,131.76	104,930.00	2,693,061.76	10,148.02	4,952,313	117,000.00	505,996.23	77,000.00	689,996.23
24 Spotswood Bor.	1,569,887.66	44,900.00	1,614,787.66	1,440.70	1,936,790	125,500.00	312,144.00	24,000.00	461,644.00
25 Woodbridge Twp.	18,896,885.63	581,730.00	19,478,615.63	15,874.22	51,565,506	291,000.66	7,442,128.21	415,000.00	8,148,128.87
Totals	\$126,463,965.18	\$2,988,630.00	\$129,452,595.18	\$176,538.48	\$311,898,668	\$7,565,763.54	\$31,716,307.34	\$2,992,392.00	\$42,274,462.88

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$5,932,831.47
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.518065
Total County Taxes Appropriated \$22,784,359.76
Less: Bank Stock Taxes Due County —176,538.48

Net County Taxes Apportioned (12 A III) \$22,607,821.28
+ Adjustments (Net Total 12 A IIb) +88,577.96

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$22,696,399.24
***Bank Stock Tax Due Municipality \$176,538.48
Bank Stock Tax Due County 176,538.48

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

Total Bank Stock Tax \$353,076.96

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allenhurst Bor.	\$2,359,160	\$6,956,771	\$9,315,931	\$179,997	.....	.....	.....	.....	\$9,495,928
2 Allentown Bor.	664,800	4,435,600	5,100,400	207,541	.....	.....	.....	.....	5,307,941
3 Asbury Park City	21,008,700	56,822,390	77,831,090	7,995,405	.....	.....	.....	.....	85,826,495
4 Atlantic Highlands Bor.	7,636,750	22,751,800	30,388,550	996,445	.....	.....	.....	.....	31,384,995
5 Avon-by-the-Sea Bor.	10,026,500	13,301,500	23,328,000	198,226	.....	.....	.....	.....	23,526,226
6 Belmar Bor.	11,065,250	30,488,275	41,553,525	395,489	.....	.....	.....	.....	41,949,014
7 Bradley Beach Bor.	5,434,664	20,045,923	25,480,587	310,853	.....	.....	.....	.....	25,791,440
8 Brielle Bor.	7,035,650	22,214,350	29,250,000	256,373	.....	.....	.....	.....	29,506,373
9 Colts Neck Twp.	20,111,274	36,600,294	56,720,568	1,248,832	.....	.....	.....	.....	57,969,400
10 Deal Bor.	7,394,650	17,969,150	25,353,800	339,773	.....	.....	.....	.....	25,693,573
11 Eatontown Bor.	31,832,600	52,221,400	84,054,000	1,946,020	.....	.....	.....	.....	86,000,020
12 Englishtown Bor.	430,882	2,993,475	3,424,357	282,365	.....	.....	.....	.....	3,706,722
13 Fair Haven Bor.	7,139,450	27,003,800	34,143,250	171,624	.....	.....	.....	.....	34,314,874
14 Farmingdale Bor.	832,490	4,032,950	4,865,440	239,316	.....	.....	.....	.....	5,104,756
15 Freehold Bor.	9,961,500	40,503,720	50,465,220	3,776,403	.....	.....	.....	.....	54,241,623
16 Freehold Twp.	21,175,465	56,638,150	77,813,615	1,208,380	.....	.....	.....	.....	79,021,995
17 Hazlet Twp.	33,456,500	73,115,300	106,571,800	727,550	.....	.....	.....	.....	107,299,350
18 Highlands Bor.	2,635,295	11,008,686	13,643,981	143,226	.....	.....	.....	.....	13,787,207
19 Holmdel Twp.	21,024,070	67,815,125	88,839,195	3,012,331	.....	.....	.....	.....	91,851,526
20 Howell Twp.	17,540,785	67,220,825	84,761,610	1,375,429	.....	.....	.....	.....	86,137,039
21 Interlaken Bor.	1,982,091	7,627,138	9,609,229	55,221	.....	.....	.....	.....	9,664,450
22 Keansburg Bor.	6,348,050	23,557,350	29,905,400	324,373	.....	.....	.....	.....	30,229,773
23 Keyport Bor.	7,212,725	23,613,675	30,826,400	2,327,641	.....	.....	.....	.....	33,154,041
24 Little Silver Bor.	15,197,842	35,707,700	50,905,542	474,519	.....	.....	.....	.....	51,380,061
25 Loch Arbour Village	645,450	1,748,550	2,394,000	34,427	.....	.....	.....	.....	2,428,427
26 Long Branch City	21,781,600	102,134,800	123,916,400	3,313,457	.....	.....	.....	.....	127,229,857
27 Manalapan Twp.	12,100,330	54,900,475	67,000,805	654,906	.....	.....	.....	.....	67,655,711
28 Manasquan Bor.	10,340,300	29,389,800	39,730,100	318,165	.....	.....	.....	.....	40,048,265
29 Marlboro Twp.	17,209,979	30,289,476	47,499,455	931,533	.....	.....	.....	.....	48,430,988
30 Matawan Bor.	8,137,805	32,920,130	41,057,935	470,488	.....	.....	.....	.....	41,528,423

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (Col. 13S, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
31 Matawan Twp.	\$10,651,850	\$59,313,350	\$69,965,200	\$714,773	.....	.....	.....	.....	\$70,679,973
32 Middletown Twp.	48,662,800	214,907,500	263,570,300	4,490,562	.....	.....	.....	.....	268,060,862
33 Millstone Twp.	4,593,270	9,433,700	14,026,970	190,964	.....	.....	.....	.....	14,217,934
34 Monmouth Beach Bor.	5,801,850	11,505,050	17,306,900	121,723	.....	.....	.....	.....	17,428,623
35 Neptune Twp.	34,223,680	103,205,320	137,429,000	1,496,165	.....	.....	.....	.....	138,925,165
36 Neptune City Bor.	4,347,380	18,265,785	22,613,165	286,582	.....	.....	.....	.....	22,899,747
37 New Shrewsbury Bor.	10,462,450	30,565,450	41,027,900	442,923	.....	\$2,000	.....	\$2,000	41,468,823
38 Ocean Twp.	53,618,604	92,854,350	146,472,954	1,059,060	.....	.....	.....	.....	147,532,014
39 Oceanport Bor.	12,246,600	32,943,300	45,189,900	482,050	.....	.....	.....	.....	45,671,950
40 Red Bank Bor.	27,519,900	59,663,950	87,183,850	4,536,919	.....	.....	.....	.....	91,720,769
41 Roosevelt Bor.	203,080	2,643,281	2,846,361	23,398	.....	.....	.....	.....	2,869,759
42 Rumson Bor.	33,585,950	50,969,450	84,555,400	694,582	.....	.....	.....	.....	85,249,982
43 Sea Bright Bor.	6,387,600	9,845,785	16,233,385	164,482	.....	.....	.....	.....	16,397,867
44 Sea Girt Bor.	11,302,120	20,370,111	31,672,231	250,672	.....	.....	.....	.....	31,922,903
45 Shrewsbury Bor.	8,745,800	20,470,400	29,216,200	485,978	.....	.....	.....	.....	29,702,178
46 Shrewsbury Twp.	102,088	595,000	697,088	40,376	.....	.....	.....	.....	737,464
47 South Belmar Bor.	1,707,650	6,980,120	8,687,770	123,567	.....	.....	.....	.....	8,811,337
48 Spring Lake Bor.	16,646,775	30,416,800	47,063,575	1,536,693	.....	.....	.....	.....	48,600,268
49 Spring Lake Heights Bor.	6,709,965	19,252,569	25,962,534	241,924	.....	.....	.....	.....	26,204,458
50 Union Beach Bor.	4,019,315	17,105,850	21,125,165	215,240	.....	.....	.....	.....	21,340,405
51 Upper Freehold Twp.	6,854,720	10,057,280	16,912,000	1,237,421	.....	.....	.....	.....	18,149,421
52 Wall Twp.	21,290,075	73,889,050	95,179,125	872,640	.....	.....	.....	.....	96,051,765
53 West Long Branch Bor.	5,841,100	30,779,275	36,620,375	507,546	.....	.....	.....	.....	37,127,921
Totals	\$675,237,229	\$1,902,070,304	\$2,577,307,533	\$54,132,548	.....	\$2,000	.....	\$2,000	\$2,631,438,081

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Allenhurst Borough	\$3,348	87.06	\$2,100		\$1,543,996	\$11,042,024	\$66,140.20		\$106.62
2 Allentown Bor.	5,105	75.01			1,774,240	7,082,181	42,421.29		66.74
3 Asbury Park City	4,746	92.19	132,896		14,481,093	100,440,484	601,624.65		935.39
4 Atlantic Highlands Bor.	3,626	98.45	1,110		1,040,243	32,426,348	194,229.35		311.99
5 Avon-by-the-Sea Bor.	2,578	101.72		\$83,604		23,442,622	140,418.07		232.53
6 Belmar Bor.	3,491	94.63	500		3,365,473	45,314,987	271,430.53		434.87
7 Bradley Beach Bor.	4,905	91.36	20,216		2,987,816	28,799,472	172,504.87		328.59
8 Brielle Bor.	4,305	78.14	421		8,692,410	38,199,204	228,807.97		373.16
9 Colts Neck Twp.	2,929	91.04			6,315,556	64,284,956	385,058.03		614.60
10 Deal Bor.	4,106	83.07			5,295,035	30,988,608	185,617.49		296.18
11 Eatontown Bor.	2,690	114.40	5,379	6,798,472		79,206,927	474,438.57		754.47
12 Englishtown Bor.	6,129	65.48	60		2,122,881	5,829,663	34,918.88		55.15
13 Fair Haven Bor.	5,447	73.29			12,848,175	47,163,040	282,500.16		461.28
14 Farmingdale Bor.	4,835	91.08	16,337		860,619	5,981,712	35,829.63		59.57
15 Freehold Bor.	4,437	96.25	50,504		5,141,494	59,433,621	355,999.20		627.86
16 Freehold Twp.	4,625	88.13	8,278		12,691,346	91,721,619	549,399.85		847.34
17 Hazlet Twp.	3,492	109.88	2,043	7,385,861		99,915,532	598,480.26		945.28
18 Highlands Bor.	5,714	81.53			3,369,026	17,156,233	102,763.47		184.15
19 Holmdel Twp.	2,989	89.85			19,132,197	110,983,723	664,777.20		1,040.13
20 Howell Twp.	4,706	74.86	5,344		30,312,868	116,455,251	697,550.90		1,008.98
21 Interlaken Bor.	3,530	85.32			1,653,852	11,318,302	67,795.07		111.38
22 Keansburg Bor.	5,244	81.92	2,263		7,619,882	37,851,918	226,727.77		359.93
23 Keyport Bor.	4,890	89.25	2,125		5,118,770	38,274,936	229,261.59		416.79
24 Little Silver Bor.	3,493	92.58	438		5,092,220	56,472,719	338,263.80		550.75
25 Loch Arbour Village	6,853	77.45			750,926	3,179,353	19,043.89		31.39
26 Long Branch City	5,216	94.84	199,745		10,060,578	137,490,180	823,547.23		1,408.78
27 Manalapan Twp.	4,675	71.67	92		27,214,801	94,870,604	568,261.84		698.04
28 Manasquan Bor.	3,377	79.80	7,200		10,891,425	50,946,890	305,164.85		507.43
29 Marlboro Twp.	4,678	77.35	1,678		14,822,746	63,255,412	378,891.20		486.13
30 Matawan Bor.	4,362	80.47	15,098		10,812,028	52,355,549	313,602.52		511.66

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)					
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
31 Matawan Twp.	\$5.320	67.86	\$13,177	.....	\$38,629,978	\$109,323,128	\$654,830.47	.....	\$952.67
32 Middletown Twp.	4.350	79.43	1,045	.....	71,683,384	339,745,291	2,035,027.46	.....	3,238.85
33 Millstone Twp.	4.842	58.07	.....	.....	10,410,197	24,628,131	147,519.11	.....	200.73
34 Monmouth Beach Bor.	3.557	123.49	.....	\$3,233,927	.....	14,194,696	85,024.27	.....	145.01
35 Neptune Twp.	4.492	92.84	69,198	.....	13,799,149	152,793,512	915,212.07	.....	1,542.32
36 Neptune City Bor.	4.785	83.91	.....	.....	5,402,746	28,302,493	169,528.03	.....	282.17
37 New Shrewsbury Bor.	4.943	88.61	.....	.....	7,136,069	48,604,892	291,136.60	.....	439.48
38 Ocean Twp.	3.402	112.85	.....	15,360,718	.....	132,171,296	791,687.84	.....	1,288.07
39 Oceanport Bor.	3.159	100.36	5,159	.....	441,287	46,118,396	276,242.84	\$28,752.85	.....
40 Red Bank Bor.	3.639	96.14	168,091	.....	9,513,851	101,402,711	607,388.26	.....	935.24
41 Roosevelt Bor.	7.189	69.51	.....	.....	1,283,529	4,153,288	24,877.62	.....	38.03
42 Rumson Bor.	3.177	98.67	.....	.....	1,537,183	86,787,165	519,843.16	.....	855.90
43 Sea Bright Bor.	2.979	101.69	.....	.....	92,937	16,490,804	98,777.64	.....	165.23
44 Sea Girt Bor.	2.808	64.22	2,259	.....	17,967,494	49,892,656	298,850.13	.....	455.34
45 Shrewsbury Bor.	3.710	90.14	.....	.....	4,560,239	34,262,417	205,227.16	.....	327.26
46 Shrewsbury Twp.	17.347	97.85	.....	.....	19,882	757,346	4,536.40	.....	7.49
47 South Belmar Bor.	4.343	78.75	.....	.....	2,469,131	11,280,468	67,568.45	.....	115.11
48 Spring Lake Bor.	2.606	66.46	3,500	.....	24,470,648	73,074,416	437,705.68	.....	687.78
49 Spring Lake Heights Bor.	3.264	95.85	1,418	.....	1,357,328	27,563,204	165,099.79	.....	251.65
50 Union Beach Bor.	4.429	79.49	120	.....	7,592,609	28,933,134	173,305.48	.....	283.25
51 Upper Freehold Twp.	2.785	85.33	1,564	.....	3,775,355	21,926,340	131,335.75	.....	216.38
52 Wall Twp.	4.572	82.09	.....	.....	23,106,549	119,158,314	713,741.88	.....	1,129.24
53 West Long Branch Bor. ..	3.978	88.63	.....	.....	7,390,788	44,518,709	266,660.93	.....	428.44
Totals .....	.....	.....	\$739,358	\$32,862,582	\$478,652,029	\$3,077,966,886	\$18,436,597.35	\$28,752.85	\$28,752.85

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
		Deduct Over-payment	Add Under payment						
1	Allenhurst Borough	\$32.50		\$66,214.32	\$2,476.79	\$65,500.00			\$180,709.76
2	Allentown Bor.	7.20		42,480.83	1,588.82		R\$165,674.47		52,378.23
3	Asbury Park City	6,991.24	\$16.64	595,585.44		1,665,355.52			1,764,641.33
4	Atlantic Highlands Bor.	931.31		193,611.80	7,244.81	227,414.00	R426,880.78		256,213.27
5	Avon-by-the-Sea Bor.	866.88	1.77	139,783.77		241,810.00			210,900.34
6	Belmar Bor.	1,712.88		270,152.52	10,112.26	599,792.00			548,785.43
7	Bradley Beach Bor.	1,783.22		171,050.24		621,331.00			448,826.23
8	Brielle Bor.	47.36		229,133.77	8,570.12	627,156.00			382,902.38
9	Colts Neck Twp.	4,110.57	752.70	382,314.76	14,321.93	925,070.00	R355,517.27		
10	Deal Bor.	207.70		185,705.97	6,947.39	591,365.50			260,208.58
11	Eatontown Bor.	4,818.27	169.88	470,544.65	17,593.97	824,018.36	R686,092.71		276,832.20
12	Englishtown Bor.	174.00		34,800.03	1,302.09	R90,858.54	R79,161.50		15,808.43
13	Fair Haven Bor.	1,177.71	71.22	281,854.95	10,540.49	682,084.33	R612,706.02		243,121.29
14	Farmingdale Bor.	6.80	294.78	36,177.18	1,350.86	90,442.00	R89,542.14		22,745.91
15	Freehold Bor.	206.36		356,420.70		810,041.50	R585,164.06		602,752.51
16	Freehold Twp.	3,158.38	1,551.72	548,640.53	20,532.01	*2,045,094.00			
17	Hazlet Twp.	355.74	252.69	599,322.49	22,416.86	2,568,742.50	R803,088.97		183,947.68
18	Highlands Bor.	678.11		102,269.51	3,824.08	154,557.00			442,911.05
19	Holmdel Twp.	374.08		665,443.25	24,891.16	1,906,347.00	R278,379.47		226,174.47
20	Howell Twp.	567.81		697,692.07	26,100.93	1,865,391.50	R1,361,603.64		121,145.05
21	Interlaken Bor.			67,906.45	2,539.92	128,176.00			133,593.86
22	Keansburg Bor.	203.55		226,884.15	8,487.67	779,654.00			526,850.28
23	Keyport Bor.	1,311.24	216.00	228,553.14		924,373.83			430,375.17
24	Little Silver Bor.	556.04		338,258.51	12,654.09	1,098,670.00			308,466.59
25	Loch Arbour Village	56.21		19,019.07	711.16		J79,773.83		65,500.00
26	Long Branch City	13,143.80		811,812.21		3,847,556.00			1,853,537.08
27	Manalapan Twp.	1,500.31	330.75	567,790.32	21,230.10	R1,686,967.46	R841,057.91		
28	Manasquan Bor.	17.39		305,654.89	11,432.52	604,328.00			392,530.00
29	Marlboro Twp.	1,650.52		377,726.81	14,137.69	1,229,313.00	R493,068.51		120,999.50
30	Matawan Bor.	1,757.03		312,357.15			R1,005,975.78		454,558.29

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
		(b) -- Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
		Deduct Over-payment	Add Under payment						
31 Matawan Twp.	\$3,679.83	\$7.70	\$652,111.01	.....	.....	R\$2,403,299.30	.....	\$629,359.37	
32 Middletown Twp.	6,142.59	15.33	2,032,139.05	.....	\$7,503,823.75	.....	.....	1,829,357.46	
33 Millstone Twp.	376.78	.....	147,343.06	\$5,511.29	437,483.00	.....	.....	86,600.59	
34 Monmouth Beach Bor.	60.48	.....	85,108.80	3,183.97	184,938.00	R125,760.41	.....	211,739.83	
35 Neptune Twp.	759.04	433.45	916,428.80	34,281.49	3,852,211.35	.....	.....	1,265,737.83	
36 Neptune City Bor. ....	.....	.....	169,810.20	6,351.50	705,791.50	.....	.....	180,652.58	
37 New Shrewsbury Bor.	543.74	.....	291,032.34	10,887.61	R693,653.06	R742,312.10	.....	272,438.25	
38 Ocean Twp.	981.93	36.21	792,030.19	29,619.60	.....	J3,316,338.29	.....	777,354.91	
39 Oceanport Bor.	140.22	.....	247,349.77	9,290.61	602,830.12	R355,193.83	.....	200,297.73	
40 Red Bank Bor.	6,411.97	116.51	602,028.04	.....	1,914,614.50	.....	.....	764,595.37	
41 Roosevelt Bor.	15.20	.....	24,900.45	931.28	153,923.00	.....	.....	21,008.20	
42 Rumson Bor.	1,469.39	63.13	519,292.80	19,428.15	850,188.50	R759,587.93	.....	512,153.98	
43 Sea Bright Bor.	572.52	.....	98,370.35	3,678.29	111,320.00	R77,649.43	.....	190,323.92	
44 Sea Girt Bor. ....	.....	.....	299,305.47	11,194.32	320,136.00	.....	.....	250,695.65	
45 Shrewsbury Bor.	18.90	.....	205,535.52	7,687.60	646,337.47	.....	.....	217,622.68	
46 Shrewsbury Twp. ....	.....	.....	4,543.89	169.96	R55,190.97	R41,229.19	.....	26,799.00	
47 South Belmar Bor.	333.00	.....	67,350.56	2,518.34	196,060.00	.....	.....	101,400.00	
48 Spring Lake Bor.	524.39	.....	437,869.07	.....	390,563.00	.....	.....	416,656.50	
49 Spring Lake Heights Bor. ....	.....	.....	165,351.44	6,184.30	483,040.00	.....	.....	177,081.10	
50 Union Beach Bor.	223.96	.....	173,364.77	6,484.45	566,991.50	.....	.....	155,221.74	
51 Upper Freehold Twp.	9.25	.....	131,542.88	4,920.07	.....	R334,911.28	.....	23,934.00	
52 Wall Twp.	1,327.20	.....	713,543.92	26,680.76	2,863,416.13	.....	.....	682,193.76	
53 West Long Branch Bor. ..	37.74	.....	267,051.63	9,988.69	499,918.12	R521,114.99	.....	137,804.86	
Totals	\$72,332.34	\$4,330.48	\$18,368,595.49	\$450,000.00	\$49,933,839.01	\$16,541,083.81	.....	\$19,658,444.22	

* Includes transportation expenses in principal amount of \$19,200.00 pursuant to C. 75, L. 1967.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock • • • Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Allenhurst Borough	\$314,900.87	\$3,110.00	\$318,010.87	\$4,886.90	\$596,735	\$37,000.00	\$215,932.41	\$1,900.00	\$254,832.41
2 Allentown Bor.	262,122.35	8,900.00	271,022.35	2,119.77	252,170	83,219.00	21,253.00	9,000.00	113,502.00
3 Asbury Park City	4,025,582.29	48,010.00	4,073,592.29	22,470.86	15,174,000	275,000.00	1,455,698.57	295,800.00	2,026,498.57
4 Atlantic Highlands Bor.	1,111,364.66	26,950.00	1,138,314.66	2,764.15	2,875,900	191,500.00	172,352.60	30,000.00	393,852.60
5 Avon-by-the-Sea Bor.	592,494.11	14,220.00	606,714.11	889.66	1,676,800	95,000.00	145,583.00	15,000.00	255,583.00
6 Belmar Bor.	1,428,842.21	35,880.00	1,464,722.21	4,214.57	9,240,400	325,000.00	429,425.00	48,000.00	802,425.00
7 Bradley Beach Bor.	1,241,207.47	24,090.00	1,265,297.47	4,442.63	3,508,451	57,000.00	311,413.79	47,500.00	415,913.79
8 Brielle Bor.	1,247,762.27	22,600.00	1,270,362.27	797.62	1,726,300	92,000.00	74,026.00	54,000.00	220,026.00
9 Colts Neck Twp.	1,677,223.96	21,250.00	1,698,473.96	475.51	7,835,900	125,000.00	292,447.54	38,000.00	455,447.54
10 Deal Bor.	1,044,227.44	10,960.00	1,055,187.44	1,667.42	803,900	114,000.00	324,745.43	33,000.00	471,745.43
11 Eatontown Bor.	2,275,081.89	38,360.00	2,313,441.89	6,933.58	29,336,300	400,000.00	404,023.11	50,000.00	854,023.11
12 Englishtown Bor.	221,930.59	5,290.00	227,220.59	1,044.79	230,500	16,000.00	30,359.83	14,000.00	60,359.83
13 Fair Haven Bor.	1,830,307.08	38,910.00	1,869,217.08	2,113.71	2,149,050	68,000.00	121,241.00	62,000.00	251,241.00
14 Farmingdale Bor.	240,258.09	6,590.00	246,848.09	2,737.51	819,750	12,000.00	33,292.07	5,000.00	50,292.07
15 Freehold Bor.	2,354,378.77	52,780.00	2,407,158.77	19,792.49	20,458,100	195,000.00	313,140.00	86,000.00	594,140.00
16 Freehold Twp.	3,601,303.19	53,650.00	3,654,953.19	152.32	9,226,150	442,000.00	343,900.00	80,000.00	865,900.00
17 Hazlet Twp.	3,633,392.90	114,000.00	3,747,392.90	1,811.95	9,842,700	210,000.00	483,164.00	88,000.00	811,164.00
18 Highlands Bor.	765,204.53	22,690.00	787,894.53	.....	3,049,025	100,000.00	93,043.70	90,000.00	283,043.70
19 Holmdel Twp.	2,717,826.46	28,120.00	2,745,946.46	1,309.95	7,553,500	195,000.00	475,851.00	55,000.00	725,851.00
20 Howell Twp.	3,950,788.14	103,270.00	4,054,058.14	1,538.38	10,267,800	422,900.00	553,500.00	170,000.00	1,176,400.00
21 Interlaken Bor.	332,216.23	9,030.00	341,246.23	.....	139,000	.....	28,420.71	4,000.00	32,420.71
22 Keansburg Bor.	1,541,876.10	43,610.00	1,585,486.10	3,291.48	3,875,400	110,000.00	271,574.15	175,000.00	556,574.15
23 Keyport Bor.	1,583,332.14	38,140.00	1,621,472.14	7,666.14	4,608,435	100,000.00	179,846.69	125,000.00	404,846.69
24 Little Silver Bor.	1,758,049.19	36,930.00	1,794,979.19	3,245.41	2,278,600	70,000.00	173,565.00	68,000.00	311,565.00
25 Loch Arbour Village	165,004.06	1,420.00	166,424.06	.....	159,969	27,000.00	23,975.00	8,000.00	58,975.00
26 Long Branch City	6,512,905.29	123,740.00	6,636,645.29	16,462.92	25,844,575	290,000.00	1,478,670.56	320,000.00	2,088,670.56
27 Manalapan Twp.	3,117,045.79	45,900.00	3,162,945.79	633.45	4,763,870	600,000.00	279,702.37	115,000.00	994,702.37
28 Manasquan Bor.	1,813,945.41	38,510.00	1,852,455.41	4,031.08	9,696,450	50,000.00	385,825.83	18,000.00	453,825.83
29 Marlboro Twp.	2,235,245.51	30,620.00	2,265,865.51	647.35	9,319,213	380,000.00	351,043.15	153,000.00	884,043.15
30 Matawan Bor.	1,772,891.22	38,940.00	1,811,831.22	6,641.71	3,088,716	116,000.00	186,813.68	45,000.00	347,813.68

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County... \$3,927,740.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.598986215

***Bank Stock Tax Due Municipality \$184,041.70
Bank Stock Tax Due County 184,041.69
Total Bank Stock Tax \$368,083.39

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
31 Matawan Twp.	\$3,684,769.68	\$75,960.00	\$3,760,729.68	\$890.50	\$5,484,400	\$125,000.00	\$431,826.54	\$180,000.00	\$736,826.54
32 Middletown Twp.	11,365,320.26	296,540.00	11,661,860.26	9,244.54	29,577,250	850,000.00	1,393,609.00	450,000.00	2,693,609.00
33 Millstone Twp.	676,937.94	11,590.00	688,527.94	199.41	223,750	66,300.00	85,000.00	60,000.00	211,300.00
34 Monmouth Beach Bor.	610,731.01	9,370.00	620,101.01	205.67	1,101,350	30,000.00	96,012.00	28,000.00	154,012.00
35 Neptune Twp.	6,068,659.47	173,160.00	6,241,819.47	9,285.02	36,325,550	150,000.00	799,936.19	280,000.00	1,229,936.19
36 Neptune City Bor.	1,062,605.78	33,360.00	1,095,965.78	1,180.47	1,271,265	76,000.00	135,724.83	40,000.00	251,724.83
37 New Shrewsbury Bor.	2,010,323.36	39,880.00	2,050,203.36	1,369.73	65,125,100	150,000.00	229,364.60	62,000.00	441,364.60
38 Ocean Twp.	4,915,342.99	104,150.00	5,019,492.99	1,861.38	12,426,604	280,000.00	502,316.00	225,700.00	1,008,016.00
39 Oceanport Bor.	1,414,962.06	28,140.00	1,443,102.06	1,702.27	6,197,600	174,500.00	122,000.00	35,000.00	331,500.00
40 Red Bank Bor.	3,281,237.91	57,080.00	3,338,317.91	20,508.29	13,335,500	490,000.00	513,125.16	120,000.00	1,123,125.16
41 Roosevelt Bor.	200,762.93	5,560.00	206,322.93	.....	374,985	26,000.00	14,901.80	4,000.00	44,901.80
42 Rumson Bor.	2,660,651.36	47,790.00	2,708,441.36	1,066.23	7,563,000	77,275.00	226,521.25	110,000.00	413,796.25
43 Sea Bright Bor.	481,341.99	7,210.00	488,551.99	1,045.08	991,625	47,000.00	126,014.00	42,400.00	215,414.00
44 Sea Girt Bor.	881,331.44	15,240.00	896,571.44	1,304.35	1,714,260	90,000.00	84,100.00	26,000.00	200,100.00
45 Shrewsbury Bor.	1,077,183.27	24,800.00	1,101,983.27	1,269.32	2,142,500	62,000.00	106,829.00	38,844.00	207,673.00
46 Shrewsbury Twp.	127,933.01	.....	127,933.01	.....	2,079,700	17,000.00	41,181.00	.....	58,181.00
47 South Belmar Bor.	367,328.90	15,430.00	382,758.90	.....	374,000	33,300.00	40,870.00	14,000.00	88,170.00
48 Spring Lake Bor.	1,245,088.57	21,690.00	1,266,778.57	3,043.50	5,078,850	205,000.00	168,264.00	50,000.00	423,264.00
49 Spring Lake Heights Bor.	831,656.84	23,890.00	855,546.84	1,286.25	1,717,000	60,000.00	97,594.36	50,000.00	207,594.36
50 Union Beach Bor.	902,062.46	43,270.00	945,332.46	341.49	1,373,800	200,000.00	197,770.56	77,000.00	474,770.56
51 Upper Freehold Twp.	495,308.23	10,260.00	505,568.23	.....	392,800	60,000.00	83,912.00	25,000.00	168,912.00
52 Wall Twp.	4,285,834.57	106,310.00	4,392,144.57	1,806.24	14,546,273	457,500.00	458,940.00	170,000.00	1,086,440.00
53 West Long Branch Bor. ...	1,435,878.29	41,180.00	1,477,058.29	1,648.65	16,494,390	76,000.00	247,808.07	37,000.00	360,808.07
Totals	\$104,951,962.53	\$2,278,330.00	\$107,230,292.53	\$184,041.70	\$426,249,111	\$9,031,524.00	\$15,887,454.55	\$4,428,144.00	\$29,347,122.55

Total County Taxes Appropriated \$18,552,637.18
Less: Bank Stock Taxes Due County 184,041.69

Net County Taxes Apportioned (12 A Iii) \$18,368,595.49

† Adjustments (Net Total 12 A Iib) ± +\$68,001.86

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$18,436,597.35

R = Denotes Regional School.

J = Denotes Joint School.

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

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304

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Boonton Town	\$10,539,100	\$22,058,000	\$32,597,100	\$1,346,504	.....	.....	.....	.....	\$33,943,604
2 Boonton Twp.	5,949,350	10,499,400	16,448,750	267,098	.....	\$500	.....	\$500	16,715,348
3 Butler Bor.	4,723,600	13,568,515	18,292,115	184,163	.....	.....	.....	.....	18,486,278
4 Chatham Bor.	12,685,000	25,828,200	38,513,200	233,991	.....	.....	.....	.....	38,747,191
5 Chatham Twp.	9,403,700	25,440,950	34,844,650	133,522	*\$17,800	.....	.....	17,800	34,960,372
6 Chester Bor.	635,085	2,921,645	3,556,730	149,665	.....	.....	.....	.....	3,706,395
7 Chester Twp.	3,171,900	9,691,350	12,863,250	394,949	.....	.....	.....	.....	13,258,199
8 Denville Twp.	12,028,500	35,808,800	47,837,300	1,127,720	.....	1,000	.....	1,000	48,464,020
9 Dover Town	10,388,520	29,721,310	40,109,830	1,962,669	.....	.....	.....	.....	42,072,499
10 East Hanover Twp.	7,007,855	33,169,565	40,177,420	192,359	*\$13,750	.....	.....	13,750	40,356,059
11 Florham Park Bor.	17,695,170	26,192,450	43,887,620	575,476	.....	.....	.....	.....	44,463,096
12 Hanover Twp.	10,564,700	46,979,300	57,544,000	1,510,331	*\$15,600	500	\$44,200	60,300	58,994,031
13 Harding Twp.	6,061,350	15,208,760	21,270,110	127,174	.....	.....	.....	.....	21,397,284
14 Jefferson Twp.	16,238,695	28,431,000	44,669,695	580,341	.....	.....	.....	.....	45,250,036
15 Kinnelon Bor.	7,707,200	22,717,415	30,424,615	277,381	.....	.....	.....	.....	30,701,996
16 Lincoln Park Bor.	7,524,875	16,422,275	23,947,150	120,748	.....	.....	.....	.....	24,067,898
17 Madison Bor.	24,895,515	44,218,000	69,113,515	1,093,932	.....	.....	.....	.....	70,147,447
18 Mendham Bor.	3,991,250	9,126,575	13,117,825	271,875	.....	.....	.....	.....	13,389,200
19 Mendham Twp.	9,862,900	13,886,800	23,249,700	517,232	*\$9,700	.....	.....	59,700	23,707,232
20 Mine Hill Twp.	3,370,650	6,046,450	9,417,100	134,768	.....	.....	.....	.....	9,551,868
21 Montville Twp.	15,634,640	28,056,100	43,690,740	347,510	.....	.....	.....	.....	44,038,250
22 Morris Twp.	26,743,650	70,767,900	97,511,550	1,185,508	*\$21,200	.....	.....	21,200	98,675,858
23 Morris Plains Bor.	10,532,180	25,501,800	36,033,980	483,206	.....	.....	.....	.....	36,517,186
24 Morristown Town	14,272,900	42,503,900	56,776,800	4,369,808	.....	.....	.....	.....	61,146,608
25 Mountain Lakes Bor.	9,687,800	13,077,650	22,765,450	190,574	.....	700	.....	700	22,955,324

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
26 Mt. Arlington Bor.	\$2,896,250	\$6,972,600	\$9,868,850	\$142,491	.....	.....	.....	.....	\$10,011,341
27 Mt. Olive Twp.	10,111,325	18,121,625	28,232,950	308,905	.....	.....	.....	.....	28,541,855
28 Netcong Bor.	3,047,720	6,299,090	9,346,810	196,136	.....	.....	.....	.....	9,542,946
29 Parsippany-Troy Hills Twp.	27,696,055	103,781,600	131,477,655	1,127,948	*\$34,950	\$900	.....	\$35,850	132,569,753
30 Passaic Twp.	4,679,425	16,647,665	21,327,090	387,482	.....	.....	.....	.....	21,714,572
31 Pequannock Twp.	9,963,450	28,558,100	38,521,550	266,377	*14,400	.....	.....	14,400	38,773,527
32 Randolph Twp.	14,397,225	26,719,325	41,116,550	492,320	*16,050	.....	.....	16,050	41,592,820
33 Riverdale Bor.	2,861,890	7,110,520	9,972,410	1,259,923	.....	.....	.....	.....	11,232,333
34 Rockaway Bor.	6,811,900	15,639,300	22,451,200	268,627	.....	.....	.....	.....	22,719,827
35 Rockaway Twp.	10,651,750	40,979,150	51,630,900	738,020	.....	.....	.....	.....	52,368,920
36 Roxbury Twp.	18,230,450	36,493,900	54,724,350	3,353,829	.....	.....	.....	.....	58,078,179
37 Victory Gardens Bor.	342,104	924,147	1,266,251	9,083	.....	.....	.....	.....	1,275,334
38 Washington Twp.	6,497,075	15,037,480	21,534,555	539,774	*9,250	.....	.....	9,250	22,065,079
39 Wharton Bor.	1,977,690	9,797,825	11,775,515	116,223	.....	.....	.....	.....	11,891,738
Totals	\$381,480,394	\$949,926,437	\$1,331,406,831	\$26,935,172	\$202,709	\$3,600	\$44,200	\$250,500	\$1,358,091,503

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Boonton Town	\$5.46	52.60	\$100.793		\$35,847,280	\$69,891,677	\$283,702.51		
2 Boonton Twp.	4.82	53.85			15,624,020	32,339,368	131,271.14		
3 Butler Bor.	7.70	42.95	7,237		28,299,966	46,793,481	189,912.90		
4 Chatham Bor.	7.52	44.74	86,600		50,051,502	88,885,293	360,800.91		
5 Chatham Twp.	7.80	40.68			51,086,729	86,047,101	349,280.19		
6 Chester Bor.	9.23	37.97			6,208,808	9,915,203	40,247.54		
7 Chester Twp.	9.42	35.39			24,132,652	37,390,851	151,775.99		
8 Denville Twp.	8.03	39.40	175,294		78,091,217	126,730,531	514,421.33		
9 Dover Town	6.67	45.28	143,676		55,170,905	97,387,090	395,311.14		
10 East Hanover Twp.	6.15	32.84	2,133		87,466,763	127,824,955	518,863.79		
11 Florham Park Bor.	6.46	50.88			44,383,235	88,846,331	360,642.75		
12 Hanover Twp.	7.37	35.35	11,707		131,093,974	190,099,712	771,647.89		
13 Harding Twp.	5.09	34.43			41,051,896	62,449,180	253,492.11		
14 Jefferson Twp.	8.40	50.02	791		45,394,097	90,644,924	367,943.56		
15 Kinnelon Bor.	8.82	39.27	150		47,452,329	78,154,475	317,242.64		
16 Lincoln Park Bor.	8.96	42.59	3,767		33,552,737	57,624,402	233,907.50		
17 Madison Bor.	7.01	51.33	96,249		67,599,341	137,843,037	559,528.93		
18 Mendham Bor.	8.61	39.50			20,853,567	34,242,767	138,997.36		
19 Mendham Twp.	5.94	51.38			22,064,638	45,771,870	185,796.00		
20 Mine Hill Twp.	8.76	46.44			12,288,459	21,840,327	88,653.70		
21 Montville Twp.	7.80	38.86	8,874		71,568,091	115,615,215	469,302.32		
22 Morris Twp.	6.49	47.83	3,428		112,864,569	211,543,855	858,693.40		
23 Morris Plains Bor.	5.23	51.16	10,279		38,963,551	75,491,016	306,431.20		
24 Morristown Town	8.37	45.58	271,705		75,419,553	136,837,866	555,448.76		
25 Mountain Lakes Bor.	8.74	47.40	9,778		25,748,210	48,713,312	197,735.83		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
26 Mt. Arlington Bor.	\$6.69	50.47	\$511	.....	\$10,048,641	\$20,060,493	\$81,429.04		
27 Mt. Olive Twp.	9.54	40.48	970	.....	42,802,662	71,345,487	289,603.78		
28 Netcong Bor.	5.20	51.54	35,242	.....	9,563,657	19,141,845	77,700.09		
29 Parsippany-Troy Hills Twp.	8.71	35.72	3,758	.....	244,019,402	376,592,913	1,523,656.32		
30 Passaic Twp.	11.12	35.62	5,973	.....	40,431,598	62,152,143	252,286.39		
31 Pequannock Twp.	8.98	38.52	233	.....	63,558,206	102,331,966	415,383.30		
32 Randolph Twp.	9.37	41.83	9,204	.....	59,985,711	101,587,735	412,362.33		
33 Riverdale Bor.	6.69	41.10	4,260	.....	16,409,740	27,646,333	112,221.29		
34 Rockaway Bor.	6.64	48.24	3,959	.....	27,543,488	50,267,274	204,043.63		
35 Rockaway Twp.	9.75	37.13	5,226	.....	93,518,447	145,892,593	592,203.48		
36 Roxbury Twp.	7.62	49.74	130,230	.....	63,062,726	121,271,135	492,260.69		
37 Victory Gardens Bor.	11.71	39.53	.....	.....	1,969,810	3,245,144	13,172.61		
38 Washington Twp.	9.01	41.74	1,008	.....	31,888,217	53,954,304	219,009.93		
39 Wharton Bor.	8.97	39.03	2,234	.....	20,220,977	32,114,949	130,360.18		
Totals .....	.....	.....	\$1,135,269	.....	\$1,947,301,371	\$3,306,528,143	\$13,421,774.45	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under-payment						
1 Boonton Town	\$170.35		\$283,532.16	\$21,157.66	\$1,191,857.50			\$309,727.18
2 Boonton Twp.	605.30		130,665.84	9,749.31	534,221.50			114,008.67
3 Butler Bor.	116.86		189,826.04	14,165.14	1,142,202.50			37,539.18
4 Chatham Bor.	650.01		360,150.90		2,003,239.00			498,921.78
5 Chatham Twp.	647.60		348,632.59	26,014.56	1,718,541.00			589,195.75
6 Chester Bor.	62.57		40,184.97	2,998.59	165,104.74	\$83,421.23		44,787.14
7 Chester Twp.	60.39		151,715.60	11,321.35	623,301.50	314,898.41		130,766.59
8 Denville Twp.	1,824.47		512,596.86		1,639,649.59	1,068,102.88		591,281.68
9 Dover Town	524.99		394,786.15		1,751,060.75			581,792.03
10 East Hanover Twp.			518,863.79		1,157,751.37	751,531.52		18,549.82
11 Florham Park Bor.	372.78		360,269.97		1,016,411.97	793,788.24		652,173.89
12 Hanover Twp.	6,134.29		765,513.60	57,190.38	1,863,224.00	1,160,195.14		433,155.42
13 Harding Twp.	143.97		253,348.14	18,905.91	616,517.00			183,919.49
14 Jefferson Twp.	2,370.84		365,572.72	27,274.75	2,601,511.25			730,481.00
15 Kinnelon Bor.	325.79		316,916.85	23,648.57	1,910,261.00			418,182.39
16 Lincoln Park Bor.	129.73		233,777.77		1,278,280.38			601,814.91
17 Madison Bor.	308.91		559,220.02		3,035,937.14			1,238,324.80
18 Mendham Bor.	97.33		138,900.03	10,364.92	530,611.61	265,307.44		193,254.54
19 Mendham Twp.	99.22		185,696.78	13,857.04	624,999.01	280,267.06		286,015.25
20 Mine Hill Twp.	1,954.01		86,699.69	6,467.94	602,838.80			115,988.64
21 Montville Twp.	935.81		468,366.51	34,948.71	2,476,515.63			399,137.44
22 Morris Twp.	3,594.47		855,098.93		4,156,902.75			1,304,967.48
23 Morris Plains Bor.	9.59		306,421.61	22,866.10	1,232,465.00			314,619.99
24 Morristown Town	1,051.02		554,397.74		2,936,717.00			1,577,270.71
25 Mountain Lakes Bor.	119.30		197,616.53	14,746.48	1,460,472.75			309,584.38

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)							
		Deduct Over-payment	Add Under-payment						
						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
26 Mt. Arlington Bor.	\$291.33		\$81,137.71		\$411,025.50			\$164,984.08	
27 Mt. Olive Twp.	634.18		288,969.60	\$21,562.29	1,661,303.62	\$520,765.39		191,783.60	
28 Netcong Bor.			77,700.09	5,798.22	330,269.50			64,385.03	
29 Parsippany-Troy Hills Twp.	7,354.69		1,521,301.63	113,524.60	8,141,367.00			1,597,675.63	
30 Passaic Twp.	60.26		252,226.13		1,131,580.00	574,925.23		414,605.95	
31 Pequannock Twp.	211.23		415,172.07		2,457,712.53			520,420.89	
32 Randolph Twp.	4,578.77		407,783.56	30,419.13	2,771,531.25			632,896.18	
33 Riverdale Bor.	41.33		112,179.96	8,371.12	547,788.87			63,111.08	
34 Rockaway Bor.	377.70		203,665.93		699,253.00	424,373.68		143,147.48	
35 Rockaway Twp.	850.95		591,352.53	44,126.55	2,407,115.22	1,232,183.70		750,498.08	
36 Roxbury Twp.	5,018.93		487,241.76	36,406.50	3,254,415.50			557,493.32	
37 Victory Gardens Bor.			13,172.61	982.98	120,831.50			11,186.99	
38 Washington Twp.	4,310.77		214,699.16	16,011.20	983,714.05	416,626.47		327,002.62	
39 Wharton Bor.	459.71		129,900.47		460,901.26	270,675.74		174,700.60	
Totals		\$46,499.45	\$13,375,275.00	\$592,880.00	\$63,649,403.54	\$8,157,062.13		\$17,289,352.68	

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Continued)

TAXING DISTRICT	12--APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D--Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Boonton Town	\$1,806,274.50	\$45,200.00	\$1,851,474.50	\$6,882.88	\$4,660,500	\$219,000.00	\$495,942.12	\$27,000.00	\$741,942.12
2 Boonton Twp.	788,643.32	16,240.00	804,883.32	1,672.90	1,009,850	30,000.00	74,183.07	20,000.00	124,183.07
3 Butler Bor.	1,383,732.86	39,710.00	1,423,442.86	1,583.84	2,793,125	155,000.00	506,904.04	80,000.00	741,904.04
4 Chatham Bor.	2,862,311.68	50,960.00	2,913,271.68	8,272.68	6,315,950	395,000.00	271,171.59	50,000.00	716,171.59
5 Chatham Twp.	2,682,383.90	42,850.00	2,725,233.90	1,098.20	4,617,650	273,000.00	365,933.48	70,000.00	708,933.48
6 Chester Bor.	336,496.67	5,390.00	341,886.67	1,660.60	1,031,175	38,000.00	43,491.92	6,000.00	87,491.92
7 Chester Twp.	1,232,003.45	16,730.00	1,248,733.45		838,750	154,000.00	146,858.67	30,000.00	330,858.67
8 Denville Twp.	3,811,631.01	79,800.00	3,891,431.01	9,316.54	7,856,468	272,667.00	514,053.64	113,975.57	900,696.21
9 Dover Town	2,727,638.93	74,500.00	2,802,138.93	21,703.15	9,304,425	130,000.00	620,834.50	72,000.00	822,834.50
10 East Hanover Twp.	2,446,696.50	35,040.00	2,481,736.50	1,450.18	2,123,450	159,000.00	564,076.96	19,923.04	743,000.00
11 Florham Park Bor.	2,822,644.07	45,470.00	2,868,114.07	2,446.70	9,936,610	180,000.00	289,096.68	37,600.00	506,696.68
12 Hanover Twp.	4,279,281.54	67,480.00	4,346,761.54	3,983.18	6,448,100	510,000.00	1,062,022.35	68,000.00	1,640,022.35
13 Harding Twp.	1,072,690.54	15,450.00	1,088,140.54	313.61	1,442,000	97,000.00	99,204.88	20,000.00	216,204.88
14 Jefferson Twp.	3,724,839.72	71,830.00	3,796,669.72	1,551.43	2,433,250	185,000.00	379,501.81	230,000.00	794,501.81
15 Kinnelon Bor.	2,669,008.81	36,440.00	2,705,448.81	997.57	3,844,475	200,000.00	148,782.63	85,000.00	433,782.63
16 Lincoln Park Bor.	2,113,873.06	41,030.00	2,154,903.06	1,251.09	1,403,115	135,000.00	185,724.61	120,000.00	440,724.61
17 Madison Bor.	4,833,481.96	77,930.00	4,911,411.96	8,444.03	14,286,642	486,000.00	929,655.20	75,000.00	1,490,655.20
18 Mendham Bor.	1,138,438.54	13,100.00	1,151,538.54		3,850,195	120,000.00	84,426.85	30,500.00	234,926.85
19 Mendham Twp.	1,390,835.14	15,160.00	1,405,995.14	384.32	2,465,700	138,000.00	89,921.00	40,000.00	267,921.00
20 Mine Hill Twp.	811,995.07	23,980.00	835,975.07	685.56	547,500	55,000.00	122,946.49	25,000.00	202,946.49
21 Montville Twp.	3,378,968.29	55,770.00	3,434,738.29	693.91	1,920,315	250,000.00	354,378.82	105,000.00	709,378.82
22 Morris Twp.	6,316,969.16	84,080.00	6,401,049.16	379.29	15,641,300	399,000.00	651,796.65	150,000.00	1,203,796.65
23 Morris Plains Bor.	1,876,372.70	33,410.00	1,909,782.70	2,288.46	2,341,600	189,000.00	285,683.45	19,000.00	493,683.45
24 Morristown Town	5,068,385.45	49,380.00	5,117,765.45	25,323.48	22,407,450	295,000.00	840,791.66	190,000.00	1,325,791.66
25 Mountain Lakes Bor.	1,982,420.14	22,180.00	2,004,600.14	1,178.77	4,704,050	190,000.00	121,426.27	20,000.00	331,426.27

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13	14	15					
	Section D—Tax Levy					Bank Stock * * * Tax Due Municipality	Total Amount of Exempt Property (a + b + c + d + e + f)	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	I Total Tax Levy [Cols. AIII + B + C Ia, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
26 Mt. Arlington Bor.	\$657,147.29	\$12,380.00	\$669,527.29	\$404.12	\$816,300	\$60,000.00	\$53,216.77	\$29,000.00	\$142,216.77		
27 Mt. Olive Twp.	2,684,384.50	37,710.00	2,722,094.50	374.03	1,675,650	250,000.00	254,015.56	180,000.00	684,015.56		
28 Netcong Bor.	478,152.84	17,470.00	495,622.84	2,749.69	921,475	50,000.00	91,975.67	20,500.00	162,475.67		
29 Parsippany-Troy Hills Twp.	11,373,868.86	162,690.00	11,536,558.86	6,102.01	46,996,900	575,000.00	980,133.04	165,000.00	1,720,133.04		
30 Passaic Twp.	2,373,337.31	40,350.00	2,413,687.31	859.20	2,080,605	172,800.00	358,992.22	65,000.00	596,792.22		
31 Pequannock Twp.	3,393,305.49	86,140.00	3,479,445.49	1,451.64	2,709,300	282,000.00	354,376.55	50,000.00	686,376.55		
32 Randolph Twp.	3,842,630.12	52,500.00	3,895,130.12	1,158.23	3,253,350	200,000.00	349,839.16	254,000.00	803,839.16		
33 Riverdale Bor.	731,451.03	19,350.00	750,801.03	1,981.60	121,100	48,000.00	137,994.78	15,000.00	200,994.78		
34 Rockaway Bor.	1,470,440.09	38,030.00	1,508,470.09	3,501.59	4,596,700	75,000.00	270,859.67	50,000.00	395,859.67		
35 Rockaway Twp.	5,025,276.08	76,320.00	5,101,596.08	590.09	41,885,880	110,199.03	450,120.52	225,000.00	785,319.55		
36 Roxbury Twp.	4,335,557.08	89,420.00	4,424,977.08	8,178.21	3,783,095	205,000.00	608,824.44	170,000.00	983,824.44		
37 Victory Gardens Bor.	146,174.08	3,060.00	149,234.08	25.25	57,500	23,500.00	12,995.43	2,000.00	38,495.43		
38 Washington Twp.	1,958,053.50	28,350.00	1,986,403.50	409.13	2,581,100	174,750.00	196,392.92	97,500.00	468,642.92		
39 Wharton Bor.	1,036,178.07	29,960.00	1,066,138.07	1,992.15	1,718,025	86,200.00	150,547.44	38,000.00	274,747.44		
Totals	\$103,063,973.35	\$1,752,840.00	\$104,816,813.35	\$133,339.31	\$246,920,655	\$7,567,116.03	\$13,522,153.51	\$3,064,998.61	\$24,154,268.15		

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$4,062,060.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.405917441
 Total County Taxes Appropriated \$13,508,614.31
 Less: Bank Stock Taxes Due County 133,339.31
 Net County Taxes Apportioned (12 A III) \$13,375,275.00

Adjustments (Net Total 12 A IIb) + \$46,499.45
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$13,421,774.45
 ***Bank Stock Tax Due Municipality \$133,339.31
 Bank Stock Tax Due County 133,339.31
 Total Bank Stock Tax \$266,678.62

Abstract of Ratables and Exemptions in the County of Ocean, for the year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Barnegat Light Bor.	\$7,646,400	\$8,043,800	\$15,690,200	\$76,465	.....	.....	.....	.....	\$15,766,665
2 Bay Head Bor.	8,790,950	9,775,350	18,566,300	166,185	.....	.....	.....	.....	18,732,485
3 Beach Haven Bor.	9,224,060	20,351,500	29,575,560	645,952	.....	.....	.....	.....	30,221,512
4 Beachwood Bor.	4,341,800	15,737,343	20,079,143	214,372	.....	.....	.....	.....	20,293,515
5 Berkeley Twp.	22,614,000	32,126,100	54,740,100	2,408,974	.....	.....	.....	.....	57,149,074
6 Brick Twp.	63,505,250	151,828,100	215,333,350	3,111,441	.....	.....	.....	.....	218,444,791
7 Dover Twp.	120,715,300	226,538,600	347,253,900	5,840,840	.....	.....	.....	.....	353,092,740
8 Eagleswood Twp.	2,052,060	2,997,700	5,049,760	166,291	.....	.....	.....	.....	5,216,051
9 Harvey Cedars Bor.	6,191,915	7,187,080	13,378,995	115,731	.....	.....	.....	.....	13,494,726
10 Island Heights Bor.	1,962,225	5,399,750	7,361,975	61,792	.....	.....	.....	.....	7,423,767
11 Jackson Twp.	24,319,135	57,068,650	81,387,785	1,606,509	.....	.....	.....	.....	82,994,294
12 Lacey Twp.	21,985,710	28,946,520	50,932,230	716,906	.....	.....	.....	.....	51,649,136
13 Lakehurst Bor.	1,223,620	5,017,075	6,240,695	539,349	.....	.....	.....	.....	6,780,044
14 Lakewood Twp.	22,533,000	95,741,550	118,274,550	3,317,863	.....	.....	.....	.....	121,592,413
15 Lavallette Bor.	9,825,700	16,842,800	26,668,500	1,116,126	.....	.....	.....	.....	27,784,626
16 Little Egg Harbor Twp.	10,926,900	23,936,800	34,863,700	3,952,733	.....	.....	.....	.....	38,816,433
17 Long Beach Twp.	46,077,610	58,538,710	104,616,320	501,156	.....	.....	.....	.....	105,117,476
18 Manchester Twp.	4,868,780	15,620,475	20,489,255	494,853	.....	.....	.....	.....	20,984,108
19 Mantoloking Bor.	7,728,950	11,543,030	19,271,980	121,568	.....	.....	.....	.....	19,393,548
20 Ocean Twp.	7,009,930	14,795,770	21,805,700	219,355	.....	.....	.....	.....	22,025,055
21 Ocean Gate Bor.	2,425,450	5,085,700	7,511,150	68,675	.....	.....	.....	.....	7,579,825
22 Pine Beach Bor.	2,693,715	6,405,140	9,098,855	73,991	.....	.....	.....	.....	9,172,846
23 Plumsted Twp.	2,714,900	11,860,300	14,575,200	1,076,758	.....	.....	.....	.....	15,651,958
24 Point Pleasant Bor.	26,624,275	70,276,425	96,900,700	2,461,973	.....	.....	.....	.....	99,362,673
25 Pt. Pleasant Beach Bor.	22,297,500	34,510,500	56,808,000	436,119	.....	.....	.....	.....	57,244,119
26 Seaside Heights Bor.	17,446,850	15,131,960	32,578,810	209,804	.....	.....	.....	.....	32,788,614
27 Seaside Park Bor.	9,985,263	17,487,073	27,472,336	164,148	.....	.....	.....	.....	27,636,484
28 Ship Bottom Bor.	8,603,685	15,462,965	24,066,650	580,012	.....	.....	.....	.....	24,646,662
29 South Toms River Bor.	2,601,890	8,869,340	11,471,230	177,534	.....	.....	.....	.....	11,648,764
30 Stafford Twp.	11,860,505	21,799,540	33,660,045	3,734,923	.....	.....	.....	.....	37,393,968
31 Surf City Bor.	15,234,100	16,471,600	31,705,700	230,414	.....	.....	.....	.....	31,936,114
32 Tuckerton Bor.	2,697,790	8,231,850	10,929,640	569,310	.....	.....	.....	.....	11,497,950
33 Union Twp.	3,797,020	4,899,920	8,696,940	507,006	.....	.....	.....	.....	9,204,006
Totals	\$532,526,238	\$1,044,527,016	\$1,577,053,254	\$35,683,188	.....	.....	.....	.....	\$1,612,736,442

Fire Tax Rate per \$100 Valuation

Dover Township	\$0.06	Fire District No. 2	\$0.07
Brick Township— Fire District No. 1	0.07	Fire District No. 3	0.10

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1Barnegat Light Bor.	\$2.04	102.49	.....	\$259,690	.....	\$15,506,975	\$81,160.49	.....	.....	
2Bay Head Bor.	2.77	70.09	\$508,589	.....	.....	\$8,159,952	27,401,026	143,411.64	.....	
3Beach Haven Bor.	2.67	88.19	.....	.....	.....	4,423,494	34,645,006	181,325.23	.....	
4Beachwood Bor.	3.71	86.73	.....	.....	.....	3,231,397	23,524,912	123,124.82	.....	
5Berkeley Twp.	3.38	97.01	24	.....	.....	3,101,971	60,251,069	315,342.38	.....	
6Brick Twp.	3.67	88.61	.....	.....	.....	30,134,493	248,579,284	1,301,015.64	.....	
7Dover Twp.	3.17	93.39	6,050	.....	.....	38,350,866	391,449,656	2,048,771.39	.....	
8Eagleswood Twp.	3.79	97.50	.....	.....	.....	209,745	5,425,796	28,397.56	.....	
9Harvey Cedars Bor.	2.26	103.53	.....	397,691	.....	13,097,035	68,547.34	.....	.....	
10Island Heights Bor.	4.81	91.50	.....	.....	.....	719,680	8,143,447	42,621.22	.....	
11Jackson Twp.	5.07	90.17	.....	.....	.....	10,453,685	93,447,979	489,088.55	.....	
12Lacey Twp.	1.84	90.77	48	.....	.....	6,217,014	57,866,198	302,860.43	.....	
13Lakehurst Bor.	3.11	108.76	1,408	325,880	.....	6,455,572	6,455,572	33,787.21	.....	
14Lakewood Twp.	4.48	90.61	8,307	.....	.....	15,467,114	137,067,834	717,386.39	.....	
15Lavallette Bor.	2.23	83.53	.....	.....	.....	5,570,620	33,355,246	174,574.87	.....	
16Little Egg Harbor Twp.	1.96	90.91	.....	.....	.....	4,353,742	43,170,175	225,944.30	.....	
17Long Beach Twp.	2.15	91.69	.....	.....	.....	10,093,700	115,211,176	602,992.89	.....	
18Manchester Twp.	2.93	80.86	399	.....	.....	5,370,217	26,354,724	137,935.50	.....	
19Mantoloking Bor.	1.58	75.99	.....	.....	.....	6,168,735	25,562,283	133,788.02	.....	
20Ocean Twp.	2.29	85.98	12	.....	.....	3,914,496	25,939,563	135,762.63	.....	
21Ocean Gate Bor.	4.15	86.06	.....	.....	.....	1,261,441	8,841,266	46,273.47	.....	
22Pine Beach Bor.	3.59	75.91	.....	.....	.....	2,928,278	12,101,124	63,334.93	.....	
23Plumsted Twp.	3.30	99.78	7,035	.....	.....	337,376	15,996,369	83,721.89	.....	
24Point Pleasant Bor.	3.33	100.90	.....	.....	.....	271,388	99,634,061	521,465.30	.....	
25Pt. Pleasant Beach Bor.	3.33	90.92	3,069	.....	.....	7,639,245	64,886,433	339,602.97	.....	
26Seaside Heights Bor.	1.76	111.91	.....	2,813,422	.....	.....	29,975,192	156,884.33	.....	
27Seaside Park Bor.	2.29	97.71	.....	.....	.....	1,187,958	28,824,442	150,861.52	.....	
28Ship Bottom Bor.	2.57	93.02	.....	.....	.....	2,324,695	26,971,357	141,162.84	.....	
29South Toms River Bor.	3.20	84.69	1,778	.....	.....	2,543,852	14,194,394	74,290.70	.....	
30Stafford Twp.	2.98	89.91	.....	.....	.....	4,446,787	41,840,755	218,986.38	.....	
31Surf City Bor.	1.83	114.69	.....	3,818,909	.....	.....	28,117,205	147,159.98	.....	
32Tuckerton Bor.	3.60	93.00	.....	.....	.....	1,058,043	12,555,993	65,715.63	.....	
33Union Twp.	3.79	83.34	5,970	.....	.....	1,959,759	11,169,735	58,460.22	.....	
Totals			\$542,689	\$7,615,592	\$181,899,743	\$1,787,563,282	\$9,355,758.66			

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

\$3,341,933.85

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

\$0.523380556

\$0.021493009

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for				
	II—Adjustments Resulting from			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment						
1Barnegat Light Bor.	\$95.32		\$81,065.17	\$3,329.02	\$44,584.52	\$804,372.98		\$124,274.21
2Bay Head Bor.	1.04		143,410.60	5,889.26	222,915.91			136,769.62
3Beach Haven Bor.	24.71		181,300.52		164,687.00	\$143,965.93		302,161.38
4Beachwood Bor.	47.32		123,077.50	5,054.28		T426,659.30		163,000.00
5Berkeley Twp.	556.49		314,785.89	12,926.77	592,907.00	C651,721.28		301,865.35
6Brick Twp.	1,062.45		1,299,953.19	53,384.00	5,884,395.07			523,925.99
7Dover Twp.	4,242.02		2,044,529.37			T7,088,343.09		1,775,309.30
8Eagleswood Twp.	44.37		28,353.19	1,164.36	156,535.00			2,684.32
9Harvey Cedars Bor.	113.77		68,433.57	2,810.30	37,636.37	\$54,342.86		137,866.14
10Island Heights Bor.	104.80		42,516.42	1,745.99	99,714.00	C131,052.43		70,218.16
11Jackson Twp.	1,193.99		487,894.56	20,036.20	2,689,617.50			924,129.87
12Lacey Twp.	47.13		302,813.30	12,435.26	212,000.00	C374,848.57		
13Lakehurst Bor.			33,787.21	1,387.50	86,376.00			78,153.93
14Lakewood Twp.	2,724.67		714,661.72		3,053,642.50			1,554,675.28
15Lavallette Bor.			174,574.87	7,169.05	220,744.00			200,000.00
16Little Egg Harbor Twp.			225,944.30	9,278.57	406,096.75			92,387.93
17Long Beach Twp.	601.81		602,391.08	24,737.75	331,308.36	\$478,350.73		788,429.03
18Manchester Twp.	29.30		137,906.20	5,663.22	400,947.69			52,400.00
19Mantoloking Bor.	103.12		133,684.90	5,489.88	46,710.00			118,000.00
20Ocean Twp.	18.11		135,744.52	5,574.45	228,558.00			105,000.00
21Ocean Gate Bor.	13.40		46,260.07	1,899.70	89,737.00	C90,682.95		73,775.00
22Pine Beach Bor.			63,334.93	2,600.90		T219,550.66		26,200.00
23Plumsted Twp.	15.12		83,706.77	3,437.48	409,595.00			
24Point Pleasant Bor.	28.85		521,436.45	21,413.18	2,180,470.17			438,539.23
25Pt. Pleasant Beach Bor.	341.81		339,261.16	13,932.08	1,017,503.00			491,155.27
26Seaside Heights Bor.			156,884.33	6,442.57	142,430.00	C117,451.88		137,658.87
27Seaside Park Bor.	3,961.83		146,899.69	6,033.30	105,602.00	C111,762.59		245,100.00
28Ship Bottom Bor.	174.45		140,988.39	5,789.83	77,541.06	S111,957.50		282,367.79
29South Toms River Bor.	76.27		74,214.43	3,047.68		T257,231.95		18,350.32
30Stafford Twp.	59.55		218,926.83	8,990.41	458,569.00	S173,844.42		220,451.65
31Surf City Bor.	39.16		147,120.82	6,041.63	80,918.08	S116,825.03		223,003.24
32Tuckerton Bor.			65,715.63	2,693.66	289,950.00			39,549.79
33Union Twp.	48.57		58,411.05	2,398.72	235,132.00			38,702.84
Totals	\$15,769.43		\$9,339,989.23	\$262,802.00	\$19,966,823.58	\$10,613,014.15		\$9,686,104.01
Total County Taxes Appropriated			\$9,433,139.12	†Adjustments (Net Total 12 A Iib) ±				\$15,769.43
Less: Bank Stock Taxes Due County			93,149.89					
Net County Taxes Apportioned (12 A III)			\$9,339,989.23	Total County Taxes Apportioned (Including Adjustments— Total of 12 A I)				\$9,355,758.66

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

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Barnegat Light Bor.	\$317,625.90	\$3,560.00	\$321,185.90	\$425.79	\$1,535,800	\$60,000.00	\$30,514.15	\$12,000.85	\$102,515.00
2 Bay Head Bor.	508,985.39	8,320.00	517,305.39	1,730.38	707,875	56,000.00	44,202.00	19,000.00	119,202.00
3 Beach Haven Bor.	792,114.83	14,020.00	806,134.83	2,838.62	2,451,620	190,000.00	61,112.00	25,000.00	276,112.00
4 Beachwood Bor.	717,791.08	33,880.00	751,671.08	.....	620,050	90,100.00	65,695.00	39,000.00	194,795.00
5 Berkeley Twp.	1,874,206.29	53,970.00	1,928,176.29	3,657.43	72,915,000	240,000.00	338,370.75	115,000.00	693,370.75
6 Brick Twp.	7,761,658.25	236,340.00	7,997,998.25	9,974.01	11,515,425	759,128.99	811,076.31	275,000.00	1,845,205.30
7 Dover Twp.	10,908,181.76	271,580.00	11,179,761.76	29,906.20	32,598,400	600,000.00	1,721,443.39	570,000.00	2,891,443.39
8 Eagleswood Twp.	188,736.87	8,820.00	197,556.87	115.68	231,850	19,450.00	40,600.00	23,000.00	83,050.00
9 Harvey Cedars Bor.	301,089.24	3,020.00	304,109.24	283.86	511,315	72,000.00	22,845.00	7,000.00	101,845.00
10 Island Heights Bor.	345,247.00	11,180.00	356,427.00	131.84	430,525	14,000.00	36,954.52	25,000.00	75,954.52
11 Jackson Twp.	4,121,678.13	85,470.00	4,207,148.13	1,559.91	5,968,305	157,000.00	394,259.00	337,000.00	888,259.00
12 Lacey Twp.	902,097.13	44,790.00	946,887.13	2,207.68	4,478,640	215,000.00	1,203,519.15	79,000.00	1,497,519.15
13 Lakehurst Bor.	199,704.64	11,140.00	210,844.64	2,123.95	3,016,400	15,000.00	51,003.54	20,000.00	89,003.54
14 Lakewood Twp.	5,322,979.50	117,980.00	5,440,959.50	14,411.72	13,671,732	350,000.00	679,850.00	380,000.00	1,409,850.00
15 Lavallette Bor.	602,487.92	16,740.00	619,227.92	.....	12,115,700	120,000.00	195,000.00	20,000.00	335,000.00
16 Little Egg Harbor Twp.	733,707.55	27,090.00	760,797.55	212.07	1,236,500	86,500.00	144,007.08	33,800.00	264,307.08
17 Long Beach Twp.	2,225,216.95	26,310.00	2,251,526.95	70.97	4,202,020	175,000.00	221,500.00	65,000.00	461,500.00
18 Manchester Twp.	596,917.11	17,000.00	613,917.11	.....	6,136,319	150,000.00	191,174.82	40,000.00	381,174.82
19 Mantoloking Bor.	303,884.78	1,760.00	305,644.78	.....	144,900	20,000.00	30,000.00	3,000.00	53,000.00
20 Ocean Twp.	474,876.97	27,640.00	502,516.97	.....	564,750	30,000.00	81,100.00	32,000.00	143,100.00
21 Ocean Gate Bor.	302,354.72	11,530.00	313,884.72	.....	418,300	15,000.00	51,053.39	14,600.00	80,653.39
22 Pine Beach Bor.	311,686.49	16,890.00	328,576.49	.....	305,175	20,000.00	49,617.90	13,000.00	82,617.90
23 Plumsted Twp.	496,739.25	18,950.00	515,689.25	2,248.39	1,377,430	22,000.00	90,000.00	60,000.00	172,000.00
24 Point Pleasant Bor.	3,161,859.03	138,470.00	3,300,329.03	3,460.77	8,856,775	277,000.00	377,475.16	98,000.00	752,475.16
25 Pt. Pleasant Beach Bor.	1,861,852.11	38,760.00	1,900,612.11	6,344.73	7,689,300	175,000.00	232,490.61	96,000.00	503,490.61
26 Seaside Heights Bor.	560,867.15	14,250.00	575,117.15	2,921.53	3,183,907	70,000.00	673,550.29	27,000.00	770,550.29
27 Seaside Park Bor.	615,397.58	14,830.00	630,227.58	.....	2,921,822	165,000.00	344,847.81	24,000.00	533,847.81
28 Ship Bottom Bor.	618,644.57	14,410.00	633,054.57	1,632.21	1,213,805	90,000.00	101,755.00	26,000.00	217,755.00
29 South Toms River Bor.	352,894.38	19,470.00	372,364.38	1,019.68	346,148	10,500.00	73,296.24	16,000.00	100,096.24
30 Stafford Twp.	1,050,782.31	30,250.00	1,111,032.31	1,348.35	3,977,000	100,000.00	210,632.60	50,000.00	360,632.60
31 Surf City Bor.	573,908.80	8,800.00	582,708.80	496.76	2,454,700	198,000.00	79,200.00	8,000.00	285,200.00
32 Tuckerton Bor.	397,914.08	15,810.00	413,724.08	1,600.21	826,763	20,300.00	64,987.00	27,000.00	112,287.00
33 Union Twp.	334,645.21	13,300.00	347,945.21	2,397.16	1,223,085	43,000.00	61,210.00	45,000.00	149,210.00
Totals	\$49,868,732.97	\$1,376,330.00	\$51,245,062.97	\$93,149.90	\$209,937,338	\$4,625,278.99	\$8,777,347.71	\$2,624,400.85	\$16,027,027.55

***Bank Stock Tax Due Municipality \$93,149.90
 Bank Stock Tax Due County 93,149.89

Total Bank Stock Tax \$186,299.79

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bloomingdale Bor.	\$14,503,400	\$31,803,200	\$46,306,600	\$423,310	.....	.....	.....	.....	\$46,729,910
2 Clifton City	178,533,000	455,230,200	633,763,200	6,427,800	.....	.....	.....	.....	640,191,000
3 Haledon Bor.	9,992,200	27,449,400	37,441,600	387,234	.....	.....	.....	.....	37,828,834
4 Hawthorne Bor.	46,675,500	101,231,100	147,906,600	900,065	.....	.....	.....	.....	148,806,665
5 Little Falls Twp.	22,822,100	61,001,700	83,823,800	1,858,275	.....	.....	.....	.....	85,682,075
6 North Haledon Bor.	16,959,100	40,762,100	57,721,200	322,994	.....	.....	.....	.....	58,044,194
7 Passaic City	54,620,850	153,927,000	208,547,850	9,462,200	.....	\$1,300	.....	\$1,300	218,008,750
8 Paterson City	103,885,330	364,625,900	468,511,230	16,332,467	.....	.....	.....	.....	484,843,697
9 Pompton Lakes Bor.	21,344,500	47,714,300	69,058,800	750,829	.....	.....	.....	.....	69,809,629
10 Prospect Park Bor.	3,749,800	19,825,900	23,575,700	147,200	.....	.....	.....	.....	23,722,900
11 Ringwood Bor.	21,324,550	43,897,100	65,221,650	466,211	.....	.....	.....	.....	65,687,861
12 Totowa Bor.	42,231,400	71,707,300	113,938,700	1,050,217	.....	.....	.....	.....	114,988,917
13 Wanaque Bor.	10,181,475	29,878,775	40,060,250	410,400	.....	.....	.....	.....	40,470,650
14 Wayne Twp.	101,064,300	271,402,400	372,466,700	4,522,204	.....	.....	.....	.....	376,988,904
15 West Milford Twp.	61,249,500	88,837,700	150,087,200	2,667,101	.....	.....	.....	.....	152,754,301
16 West Paterson Bor.	24,856,400	53,152,100	78,008,500	675,988	.....	.....	.....	.....	78,684,488
Totals	\$733,993,405	\$1,862,446,175	\$2,596,439,580	\$46,804,495	.....	\$1,300	.....	\$1,300	\$2,643,242,775

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Bloomingdale Bor.	\$3.59	104.10	\$620	\$612,500		\$46,117,970	\$273,023.94		
2 Clifton City	2.64	85.86	157,864		\$227,432,323	867,781,187	5,137,369.15		
3 Haledon Bor.	3.08	85.37			8,379,118	46,207,952	273,556.64		
4 Hawthorne Bor.	2.74	91.33	34,583		21,412,135	170,253,383	1,007,920.53		
5 Little Falls Twp.	3.25	83.99	6,180		22,566,484	108,254,739	640,881.09		
6 North Haledon Bor.	3.09	94.30			4,490,202	62,534,396	370,211.16		
7 Passaic City	4.82	82.86	304,334		93,648,642	311,961,726	1,846,850.99		
8 Paterson City	5.42	84.93	813,897		126,807,916	612,465,510	3,625,869.59		
9 Pompton Lakes Bor.	4.34	84.86	526		18,958,302	88,768,457	525,519.96		
10 Prospect Park Bor.	2.84	92.81			3,310,301	27,033,201	160,039.81		
11 Ringwood Bor.	4.09	76.20			20,498,030	86,185,891	510,230.86		
12 Totowa Bor.	2.91	81.64	4,164		31,288,353	146,261,434	865,885.31		
13 Wanaque Bor.	4.32	75.02	20,992		15,916,199	56,407,841	333,941.21		
14 Wayne Twp.	3.89	71.95	1,668		157,240,818	534,231,890	3,162,714.18		
15 West Milford Twp.	3.61	90.96	2,123		16,543,800	169,300,224	1,002,277.72		
16 West Paterson Bor.	3.15	88.07			15,362,347	94,046,835	556,768.59		
Totals			\$1,346,951	\$612,560	\$783,834,970	\$3,427,812,136	\$20,293,060.73		

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES								
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
	Deduct Over-payment	Add Under-payment							
1 Bloomingdale Bor.		\$360.00	\$273,383.94		\$1,007,246.50			\$352,200.02	
2 Clifton City	\$29,568.20		5,107,800.95		7,424,316.43		\$873,448.75	2,945,177.47	
3 Haledon Bor.	246.21		273,310.43		374,817.00	\$316,210.90		159,761.83	
4 Hawthorne Bor.	3,694.29		1,004,226.24		2,407,706.25			545,444.98	
5 Little Falls Twp.	4,135.03		636,746.06		816,025.63	743,846.05		521,266.09	
6 North Haledon Bor.	671.55		369,539.61		627,302.90	471,786.66		277,269.22	
7 Passaic City	26,107.91		1,820,743.08		5,140,818.92		300,722.50	3,102,929.49	
8 Paterson City	33,610.47		3,592,259.12		10,812,561.84		441,801.38	10,969,614.88	
9 Pompton Lakes Bor.	178.12		525,341.84		1,913,425.00			519,012.33	
10 Prospect Park Bor.	36.24		160,003.57		248,959.00	224,072.44		13,098.10	
11 Ringwood Bor.	3,051.38		507,176.48		1,205,777.00	493,694.55		432,690.90	
12 Totowa Bor.	5,953.87		859,931.44		913,501.00	1,005,473.60		477,229.68	
13 Wanaque Bor.	1,641.73		332,299.48		580,502.00	523,429.34		258,161.03	
14 Wayne Twp.	737.97		3,161,976.21		8,917,456.50			2,342,356.98	
15 West Milford Twp.	9,292.10		992,985.62		3,509,503.37			909,467.56	
16 West Paterson Bor.	297.61		556,470.98		842,780.22	650,300.10		369,800.11	
Totals	\$119,225.68	\$360.00	\$20,174,195.05		\$46,742,699.56	\$4,428,813.64	\$1,615,972.63	\$24,195,480.67	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget					Total County Taxes Appropriated				\$20,463,362.45
					Less: Bank Stock Taxes Due County				289,167.40
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes					Net County Taxes Apportioned (12 A III)				\$20,174,195.05
					‡ Adjustments (Net Total 12 A IIb) ±				118,865.68
					Total County Taxes Apportioned (Including Adjustments—Total 12 A I)				\$20,293,060.73

‡ 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 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Bloomingdale Bor.	\$1,632,830.46	\$41,700.00	\$1,674,530.46	\$4,681.02	\$3,705,100	\$75,000.00	\$186,593.04	\$50,000.00	\$311,593.04
2 Clifton City	16,350,743.60	495,510.00	16,846,253.60	32,945.65	69,521,300	1,800,000.00	4,726,024.10	334,000.00	6,860,024.10
3 Haledon Bor.	1,124,100.16	38,680.00	1,162,780.16	3,372.39	9,645,200	51,251.49	241,177.18	13,800.00	306,228.67
4 Hawthorne Bor.	3,957,377.47	113,310.00	4,070,687.47	6,972.39	12,226,100	345,000.00	569,901.02	70,000.00	984,901.02
5 Little Falls Twp.	2,717,883.83	64,890.00	2,782,773.83	4,921.99	17,453,300	200,000.00	461,831.40	64,000.00	725,831.40
6 North Haledon Bor.	1,745,898.39	47,010.00	1,792,908.39	969.90	6,568,000	180,000.00	196,769.22	22,000.00	398,769.22
7 Passaic City	10,365,213.99	137,650.00	10,502,863.99	66,852.95	39,448,500	720,000.00	3,440,756.39	250,000.00	4,410,756.39
8 Paterson City	25,816,237.22	426,240.00	26,242,477.22	97,924.32	142,208,600	42,937.41	8,249,224.22	1,269,000.00	9,561,161.63
9 Pompton Lakes Bor.	2,957,779.17	66,570.00	3,024,349.17	3,364.33	15,068,800	157,100.00	440,280.16	37,000.00	634,380.16
10 Prospect Park Bor.	646,133.11	27,520.00	673,653.11	37,617.60	2,940,600	90,000.00	103,973.16	4,000.00	197,973.16
11 Ringwood Bor.	2,639,338.93	46,410.00	2,685,748.93	882.49	6,689,700	250,000.00	197,992.78	50,000.00	497,992.78
12 Totowa Bor.	3,256,135.72	80,420.00	3,336,555.72	7,432.21	13,909,700	175,000.00	412,228.75	81,000.00	668,228.75
13 Wanaque Bor.	1,694,391.85	51,030.00	1,745,421.85	1,285.86	16,773,140	54,000.00	284,384.88	75,000.00	413,384.88
14 Wayne Twp.	14,421,789.69	241,990.00	14,663,779.69	16,674.42	42,482,548	810,000.00	1,444,401.90	160,000.00	2,414,401.90
15 West Milford Twp.	5,411,956.55	89,370.00	5,501,326.55	1,421.55	20,215,200	400,000.00	505,900.82	400,000.00	1,305,900.82
16 West Paterson Bor.	2,419,351.41	58,410.00	2,477,761.41	1,848.33	12,628,200	150,000.00	311,863.32	42,500.00	504,363.32
Totals	\$97,157,161.55	\$2,026,710.00	\$99,183,871.55	\$289,167.40	\$431,483,988	\$5,500,288.90	\$21,773,302.44	\$2,922,300.00	\$30,195,891.34

***Bank Stock Tax Due Municipality \$289,167.40
 Bank Stock Tax Due County 289,167.40
 Total Bank Stock Tax \$578,334.80

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—30%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1906)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Alloway Twp.	\$927,500	\$2,109,650	\$3,037,150	\$51,397	.....	.....	.....	.....	\$3,088,547
2 Elmer Bor.	252,230	1,383,375	1,635,605	81,806	.....	.....	.....	.....	1,717,411
3 Elsinboro Twp.	392,796	1,121,773	1,514,569	27,797	.....	.....	.....	.....	1,542,366
4 L. Alloway Creek Twp. ...	459,775	1,029,600	1,489,375	47,320	.....	.....	.....	.....	1,536,695
5 Mannington Twp.	1,162,565	2,588,125	3,750,690	105,690	.....	.....	.....	.....	3,856,380
6 Oldmans Twp.	797,852	1,524,721	2,322,573	65,224	.....	.....	.....	.....	2,387,797
7 Penns Grove Bor.	125,282	4,755,588	4,880,870	470,178	.....	.....	.....	.....	5,351,048
8 Pennsville Twp.	1,372,783	20,777,843	22,150,626	407,605	.....	.....	.....	.....	22,558,231
9 Pilesgrove Twp.	1,245,000	3,405,150	4,650,150	85,850	.....	.....	.....	.....	4,736,000
10 Pittsgrove Twp.	1,907,625	4,461,525	6,369,150	132,275	.....	.....	.....	.....	6,501,425
11 Quinton Twp.	764,650	2,509,825	3,274,475	339,875	.....	.....	.....	.....	3,614,350
12 Salem City	1,295,500	6,778,150	8,073,650	345,300	.....	.....	.....	.....	8,418,950
13 U. Penns Neck Twp.	771,230	6,954,861	7,726,091	155,228	.....	.....	.....	.....	7,881,319
14 U. Pittsgrove Twp.	1,170,250	2,628,400	3,798,650	132,300	.....	.....	.....	.....	3,930,950
15 Woodstown Bor.	603,700	3,399,900	4,003,600	142,905	.....	.....	.....	.....	4,146,505
Totals	\$13,248,738	\$65,428,486	\$78,677,224	\$2,500,750	.....	.....	.....	.....	\$81,267,974

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment
1 Alloway Twp.	\$11.11	25.91			\$9,364,228	\$12,452,775	\$105,717.29		
2 Elmer Bor.	10.69	33.13	\$14,350		3,651,995	5,383,756	45,705.16		
3 Elsinboro Twp.	11.48	28.71			3,887,810	5,430,176	46,099.23		
4 L. Alloway Creek Twp.	11.29	27.21			4,345,362	5,882,067	49,935.46		
5 Mannington Twp.	9.44	33.78	3,585		9,589,713	13,449,678	114,180.46		
6 Oldmans Twp.	12.58	25.49	1,497		7,419,381	9,808,675	83,270.31		
7 Penns Grove Bor.	12.26	33.61	13,726		11,049,556	16,414,330	139,348.73		
8 Pennsville Twp.	14.77	25.61	4,456		127,833,074	149,895,761	1,272,533.61		
9 Pilesgrove Twp.	11.46	27.16	622		13,136,938	17,873,560	151,736.83		
10 Pittsgrove Twp.	9.96	34.92	72		12,623,473	19,124,970	162,360.62		
11 Quinton Twp.	11.36	26.74			9,561,008	13,175,358	111,851.64		
12 Salem City	14.35	27.15	20,329		27,430,100	35,869,379	304,511.55		
13 U. Penns Neck Twp.	16.14	25.00	19,700		30,491,181	38,392,200	325,928.93		
14 U. Pittsgrove Twp.	10.39	29.09	80		10,034,952	13,965,982	118,563.60		
15 Woodstown Bor.	11.91	30.86	1,620		9,339,741	13,487,866	114,504.66		
Totals			\$80,037		\$289,258,512	\$370,606,523	\$3,146,248.08		

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax,— See Col. 13)
					(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 Alloway Twp.	\$13.15		\$105,704.14		\$213,573.00			\$9,739.66
2 Elmer Bor.			45,705.16		97,350.50			30,366.30
3 Elsinboro Twp.			46,099.23		120,273.00			1,563.21
4 L. Alloway Creek Twp.	24.10		49,911.36		96,106.00			18,500.00
5 Mannington Twp.	100.78		114,079.68		233,294.00			7,775.05
6 Oldmans Twp.	87.25		83,183.06		199,973.00			7,302.43
7 Penns Grove Bor.	343.14		139,005.59			\$357,611.93		133,535.54
8 Pennsville Twp.	436.57		1,272,097.04		1,989,817.55			—2,543.24
9 Pittsgrove Twp.	49.17		151,687.66			378,357.94		
10 Pittsgrove Twp.	3,708.90		158,651.72		467,387.95			—224.46
11 Quinton Twp.	49.76		111,801.88		276,403.00			8,153.84
12 Salem City	2,364.75	\$158.63	302,305.43		601,043.00		\$41,611.50	230,945.27
13 U. Penns Neck Twp.			325,928.93			759,716.28		137,112.70
14 U. Pittsgrove Twp.	10.24		118,553.36		279,573.00			
15 Woodstown Bor.	107.10		114,397.56			285,542.06		78,980.58
Totals	\$7,294.91	\$158.63	\$3,139,111.80		\$4,574,794.00	\$1,781,228.21	\$41,611.50	\$661,206.88

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,390,480.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.8489456

Total County Taxes Appropriated \$3,170,897.00
 Less: Bank Stock Taxes Due County 31,785.20

Net County Taxes Apportioned (12 A III) \$3,139,111.80

‡ Adjustments (Net Total 12 A IIb) ± \$7,136.28

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$3,146,248.08

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

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Alloway Twp.	\$329,016.80	\$13,950.00	\$342,966.80	\$260.34	\$929,021	\$45,156.66	\$61,878.34	\$25,000.00	\$132,035.00
2 Elmer Bor.	173,421.96	10,000.00	183,421.96	6,615.80	875,200	10,578.03	38,620.07	8,000.00	57,198.10
3 Elsinboro Twp.	167,935.44	8,910.00	176,845.44	.....	99,356	30,000.00	31,500.38	16,000.00	77,500.38
4 L. Alloway Creek Twp.	164,517.36	8,910.00	173,427.36	.....	157,395	53,274.69	36,676.11	12,000.00	101,950.80
5 Mannington Twp.	355,148.73	8,750.00	363,898.73	224.95	1,548,412	58,266.61	158,433.39	15,000.00	231,700.00
6 Oldmans Twp.	290,458.49	9,780.00	300,238.49	1,750.27	199,904	5,000.00	78,083.59	27,500.00	110,583.59
7 Penns Grove Bor.	630,153.06	25,820.00	655,973.06	5,732.22	1,043,325	30,000.00	162,858.51	47,000.00	239,858.51
8 Pennsville Twp.	3,259,371.35	72,230.00	3,331,601.35	2,543.24	959,155	230,000.00	2,928,636.64	115,502.22	3,274,138.86
9 Pilesgrove Twp.	530,045.60	12,700.00	542,745.60	.....	76,200	90,569.77	130,980.23	28,000.00	249,550.00
10 Pittsgrove Twp.	625,815.21	21,620.00	647,435.21	224.46	1,372,675	55,000.00	150,205.20	80,000.00	285,205.20
11 Quinton Twp.	396,358.72	14,050.00	410,408.72	.....	188,765	48,203.42	96,884.56	40,000.00	185,087.98
12 Salem City	1,175,905.20	31,900.00	1,207,805.20	8,467.55	2,781,250	100,000.00	382,294.22	58,000.00	540,294.22
13 U. Penns Neck Twp.	1,222,757.91	49,200.00	1,271,957.91	946.95	475,635	70,000.00	421,738.98	58,000.00	549,738.98
14 U. Pittsgrove Twp.	398,126.36	10,240.00	408,366.36	.....	712,700	45,681.55	113,568.45	25,000.00	184,250.00
15 Woodstown Bor.	478,920.20	14,600.00	493,520.20	5,019.42	959,500	32,457.83	69,380.29	12,000.00	113,838.12
Totals	\$10,197,952.39	\$312,660.00	\$10,510,612.39	\$31,785.20	\$12,378,493	\$904,188.56	\$4,861,738.96	\$567,002.22	\$6,332,929.74

***Bank Stock Tax Due Municipality \$31,785.20
 Bank Stock Tax Due County 31,785.20
 Total Bank Stock Tax \$63,570.40

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Bedminster Twp.	\$6,205,750	\$9,768,100	\$15,973,850	\$416,674					\$16,390,524
2 Bernards Twp.	12,001,275	31,238,900	43,240,175	432,130					43,672,305
3 Bernardsville Bor.	8,502,825	22,398,000	30,898,825	520,035					31,418,860
4 Bound Brook Bor.	11,489,650	20,781,900	32,271,550	1,317,887					33,589,437
5 Branchburg Twp.	4,218,550	15,217,950	19,436,500	186,050					19,622,550
6 Bridgewater Twp.	17,773,000	88,911,600	106,684,600	1,513,425			\$1,260,000	\$1,260,000	106,938,025
7 Far Hills Bor.	3,123,900	3,002,650	6,126,550	62,110					6,188,660
8 Franklin Twp.	29,397,200	63,340,475	92,737,675	1,341,850					94,079,525
9 Green Brook Twp.	5,036,700	11,291,000	16,327,700	106,562					16,434,262
10 Hillsborough Twp.	8,543,060	27,003,409	35,546,469	525,250					36,071,719
11 Manville Bor.	4,896,000	25,487,725	30,383,725	240,925					30,624,650
12 Millstone Bor.	447,150	1,380,250	1,827,400	6,550					1,833,950
13 Montgomery Twp.	5,424,600	15,981,450	21,406,050	116,109					21,522,159
14 North Plainfield Bor.	8,513,150	48,562,350	57,075,500	427,548					57,503,048
15 Peapack-Gladstone Bor.	2,052,500	5,448,250	7,500,750	96,900					7,597,650
16 Raritan Bor.	2,757,100	15,933,495	18,690,595	222,946					18,913,541
17 Rocky Hill Bor.	344,675	2,347,675	2,692,350	32,580					2,724,930
18 Somerville Bor.	8,291,000	30,719,700	39,010,700	1,573,900					40,584,600
19 South Bound Brook Bor.	3,418,700	7,638,000	11,056,700	120,502					11,177,202
20 Warren Twp.	21,284,150	27,886,650	49,170,800	359,500					49,530,300
21 Watchung Bor.	13,959,250	23,866,565	37,825,815	420,458					38,246,273
Totals	\$177,680,185	\$498,204,094	\$675,884,279	\$10,039,891			\$1,260,000	\$1,260,000	\$684,664,170

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned to (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Bedminster Twp.	\$4.72	39.21			\$25,146,566	\$41,537,090	\$190,698.49		
2 Bernards Twp.	8.47	42.30	\$2,958		59,655,411	103,330,674	474,395.39		
3 Bernardsville Bor.	7.01	38.22	118,663		52,090,834	83,628,357	383,941.24		
4 Bound Brook Bor.	6.71	51.38	166,038		31,736,916	65,492,391	300,678.27		
5 Branchburg Twp.	7.48	36.75	6,584		34,708,463	54,337,597	249,466.15		
6 Bridgewater Twp.	7.34	40.69	47,756	\$1,836,584	217,279,113	322,428,310	1,480,281.67		
7 Far Hills Bor.	3.64	49.50	9,036		6,646,883	12,844,579	58,969.99		
8 Franklin Twp.	8.09	42.43	1,740		128,083,431	222,164,696	1,019,967.29		
9 Green Brook Twp.	7.95	40.56			24,987,471	41,421,733	190,168.89		
10 Hillsborough Twp.	8.43	34.38	7,464		70,636,670	106,715,853	489,936.88		
11 Manville Bor.	7.54	38.73	211,360		67,985,387	98,821,397	453,693.11		
12 Millstone Bor.	6.52	44.80			2,279,080	4,113,030	18,883.09		
13 Montgomery Twp.	9.06	28.04	51,542		56,973,979	78,547,680	360,615.64		
14 North Plainfield Bor.	7.60	45.46			70,915,136	128,418,184	589,573.18		
15 Peapack-Gladstone Bor.	6.66	36.56	5,384		13,594,466	21,197,500	97,318.60		
16 Raritan Bor.	7.59	42.51	162,469		31,585,472	50,661,482	232,588.95		
17 Rocky Hill Bor.	9.13	38.42			5,028,431	7,753,361	35,596.00		
18 Somerville Bor.	8.60	43.41	161,232		55,810,205	96,556,037	443,292.75		
19 South Bound Brook Bor.	7.77	49.02	1,354		12,750,057	23,928,613	109,857.25		
20 Warren Twp.	5.38	59.10			35,505,078	85,035,378	390,400.93		
21 Watchung Bor.	5.19	46.89			49,128,273	87,374,546	401,140.15		
Totals			\$953,580	\$1,836,584	\$1,052,527,322	\$1,736,308,488	\$7,971,463.91		

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES							
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
		Deduct Over-payment	Add Under-payment						
1	Bedminster Twp.	\$381.84		\$190,316.65	\$10,404.46	\$461,313.00			\$98,110.15
2	Bernards Twp.	279.07		474,116.32	25,919.69	2,475,527.00			663,666.87
3	Bernardsville Bor.	43.98		383,897.26	20,987.49	1,367,676.00			392,762.50
4	Bound Brook Bor.	711.02		299,967.25		1,370,942.10			521,781.25
5	Branchburg Twp.	428.14		249,038.01	13,610.95	*1,130,248.42			46,380.63
6	Bridgewater Twp.	110.92		1,480,170.75	80,920.28		BR†\$6,135,801.81		—3,998.27
7	Far Hills Bor.	74.05		58,895.94	3,219.80	119,400.00			40,721.87
8	Franklin Twp.	39,483.35		980,483.94	53,196.41	5,053,618.64			1,382,090.70
9	Green Brook Twp.	557.76		189,611.13	10,365.85	916,352.50			161,048.89
10	Hillsborough Twp.	1,158.00		488,778.88	26,721.13	2,325,914.65			143,490.16
11	Manville Bor.	86.29		453,606.82		1,572,306.50			210,539.60
12	Millstone Bor.	22.22		18,860.87	1,031.00	95,514.50			940.13
13	Montgomery Twp.	74.35		360,541.29	19,710.62	1,458,394.25			87,639.09
14	North Plainfield Bor.			589,573.18	32,231.71	2,796,352.00			843,425.23
15	Peapack-Gladstone Bor.			97,318.60	5,320.37	298,031.00			94,802.59
16	Raritan Bor.	522.25		232,066.70	12,683.30		BR1,002,659.34		141,766.92
17	Rocky Hill Bor.			35,596.00	1,946.02	205,738.50			1,150.66
18	Somerville Bor.			443,292.75		1,967,681.00			1,011,965.30
19	South Bound Brook Bor.	2,819.07		107,038.18	5,851.19	579,107.51			152,259.52
20	Warren Twp.	587.74		389,813.19	21,310.81	1,354,453.79	WH682,723.12		167,379.87
21	Watchung Bor.	203.92		400,936.23	21,918.97	913,333.95	WH422,492.65		197,352.50
Totals		\$47,543.97		\$7,923,919.94	\$367,350.05	\$26,461,905.31	\$8,243,676.92		\$6,355,276.16

Money Appropriated in Municipal Budgets
 *Branchburg Twp. \$80,000.00
 †Bridgewater Twp. \$735,642.73
 BR = Bridgewater Raritan Regional \$7,874,108.88
 WH = Watchung Hills Regional \$1,680,141.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,571,080.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.459104126

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Bedminster Twp.	\$760,144.26	\$13,160.00	\$773,304.26	\$336.38	\$690,750	\$150,000.00	\$82,560.05	\$30,000.00	\$262,560.05
2 Bernards Twp.	3,639,229.88	56,540.00	3,695,769.88	1,940.25	8,408,550	270,000.00	341,508.27	90,000.00	701,508.27
3 Bernardsville Bor.	2,165,323.25	34,520.00	2,199,843.25	4,501.50	6,012,500	160,000.00	220,037.00	75,000.00	455,037.00
4 Bound Brook Bor.	2,192,690.60	58,020.00	2,250,710.60	13,526.89	4,788,900	170,000.00	309,582.32	35,000.00	514,582.32
5 Branchburg Twp.	1,439,278.01	27,030.00	1,466,308.01	1,036.08	1,430,200	420,000.00	658,173.52	80,000.00	1,153,173.52
6 Bridgewater Twp.	7,692,894.57	155,590.00	7,848,484.57	3,998.27	8,489,900	900,000.00	2,899,342.08	125,000.00	3,924,342.08
7 Far Hills Bor.	222,237.61	2,940.00	225,177.61	616.45	239,250	22,800.00	25,900.00	.....	48,700.00
8 Franklin Twp.	7,469,389.69	137,970.00	7,607,359.69	12,786.06	11,034,700	450,000.00	801,040.31	269,000.00	1,520,040.31
9 Green Brook Twp.	1,277,378.37	27,790.00	1,305,168.37	.....	2,588,400	20,000.00	219,453.85	63,000.00	302,453.85
10 Hillsborough Twp.	2,984,904.82	55,360.00	3,040,264.82	942.89	18,766,170	175,000.00	451,579.47	150,000.00	776,579.47
11 Manville Bor.	2,236,452.92	71,670.00	2,308,122.92	3,028.17	3,089,725	140,000.00	732,496.05	102,000.00	974,496.05
12 Millstone Bor.	116,346.50	3,090.00	119,436.50	.....	116,000	14,000.00	19,297.69	5,500.00	38,797.69
13 Montgomery Twp.	1,926,285.25	22,720.00	1,949,005.25	1,823.74	6,468,025	148,000.00	274,333.54	55,000.00	477,333.54
14 North Plainfield Bor.	4,261,582.12	106,270.00	4,367,852.12	3,574.77	6,671,845	130,000.00	474,867.00	60,000.00	664,867.00
15 Peapack-Gladstone Bor.	495,472.56	10,420.00	505,892.56	2,656.39	1,648,550	100,000.00	50,110.24	.....	150,110.24
16 Raritan Bor.	1,389,176.26	46,320.00	1,435,496.26	5,318.02	2,294,050	80,000.00	359,341.85	30,000.00	469,341.85
17 Rocky Hill Bor.	244,431.18	4,130.00	248,561.18	.....	124,700	33,000.00	41,917.36	4,000.00	78,917.36
18 Somerville Bor.	3,422,939.05	63,320.00	3,486,259.05	16,188.46	13,293,700	150,000.00	573,357.72	65,000.00	788,357.72
19 South Bound Brook Bor.	844,256.40	23,600.00	867,856.40	.....	1,289,330	50,000.00	138,986.67	45,000.00	233,986.67
20 Warren Twp.	2,615,680.78	47,340.00	2,663,020.78	1,658.13	5,336,250	50,000.00	322,401.87	104,000.00	476,401.87
21 Watchung Bor.	1,956,034.30	25,810.00	1,981,844.30	1,828.61	3,054,650	110,000.00	344,373.73	30,000.00	484,373.73
Totals	\$49,352,128.38	\$963,610.00	\$50,345,738.38	\$75,761.06	\$105,836,145	\$3,742,800.00	\$9,340,660.59	\$1,417,500.00	\$14,500,960.59

Rate per \$100 to be applied to Col. 11 for apportionment of
County Library Taxes \$0.025099026
Total County Taxes Appropriated \$7,999,681.00
Less: Bank Stock Taxes Due County 75,761.06

Net County Taxes Apportioned (12 A II) \$7,923,919.94
± Adjustments (Net Total 12 A IIb) ± + 47,543.97

Total County Taxes Apportioned (Including Adjustments—
Total 12 A I) \$7,971,463.91

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

***Bank Stock Tax Due Municipality \$75,761.06
Bank Stock Tax Due County 75,761.06
Total Bank Stock Tax \$151,522.12

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implement and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Andover Bor.	\$720,250	\$2,457,600	\$3,177,850	\$129,637	.....	.....	.....	.....	\$3,307,487
2 Andover Twp.	5,152,450	13,828,500	18,980,950	213,505	.....	.....	.....	.....	19,194,455
3 Branchville Bor.	745,600	4,426,250	5,171,850	178,200	.....	.....	.....	.....	5,350,050
4 Byram Twp.	7,437,700	20,634,000	28,071,700	274,654	.....	.....	.....	.....	28,346,354
5 Frankford Twp.	4,391,175	11,815,725	16,206,900	136,628	.....	.....	.....	.....	16,343,528
6 Franklin Bor.	3,391,105	13,313,365	16,704,470	649,567	.....	.....	.....	.....	17,354,037
7 Fredon Twp.	2,330,500	6,510,700	8,841,200	129,394	.....	.....	.....	.....	8,970,594
8 Green Twp.	2,679,335	5,524,915	8,204,250	72,565	.....	.....	.....	.....	8,276,815
9 Hamburg Bor.	949,720	7,697,620	8,647,340	111,800	.....	.....	.....	.....	8,759,140
10 Hampton Twp.	5,362,725	10,862,800	16,225,525	247,653	.....	.....	.....	.....	16,473,178
11 Hardyston Twp.	4,889,100	13,401,400	18,290,500	237,929	.....	.....	.....	.....	18,528,429
12 Hopatcong Bor.	34,928,860	47,564,400	82,493,260	599,761	.....	.....	.....	.....	83,093,021
13 Lafayette Twp.	1,924,900	4,395,800	6,320,700	65,599	.....	.....	.....	.....	6,386,299
14 Montague Twp.	2,838,275	7,093,250	9,931,525	97,167	.....	.....	.....	.....	10,028,692
15 Newton, Town of	7,208,950	30,704,090	37,913,040	1,476,720	.....	.....	.....	.....	39,389,760
16 Ogdensburg Bor.	5,242,100	9,797,300	15,039,400	73,670	.....	.....	.....	.....	15,113,070
17 Sandyston Twp.	2,409,800	6,761,375	9,171,175	116,050	.....	.....	.....	.....	9,287,225
18 Sparta Twp.	32,700,580	60,447,400	93,147,980	1,221,250	.....	.....	.....	.....	94,369,230
19 Stanhope Bor.	2,079,975	8,864,000	10,943,975	136,040	.....	.....	.....	.....	11,080,015
20 Stillwater Twp.	4,954,294	12,416,825	17,371,119	136,358	.....	.....	.....	.....	17,507,477
21 Sussex Bor.	1,036,550	6,319,000	7,355,550	751,083	.....	.....	.....	.....	8,106,633
22 Vernon Twp.	20,717,500	36,465,000	57,182,500	463,766	.....	.....	.....	.....	57,646,266
23 Walpack Twp.	4,301,190	4,454,030	8,755,220	46,046	.....	.....	.....	.....	8,801,266
24 Wantage Twp.	7,864,575	17,667,425	25,532,000	5,847,735	.....	.....	.....	.....	31,379,735
Totals	\$166,257,209	\$363,422,770	\$529,679,979	\$13,412,777	.....	.....	.....	.....	\$543,092,756

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	
								Deduct Over- payment	Add Under- payment
1 Andover Bor.	\$4.978	74.82	\$976		\$1,258,755	\$4,567,218	\$31,886.17		
2 Andover Twp.	5.377	79.69	266		5,885,170	25,079,891	175,096.00		
3 Branchville Bor.	4.939	73.63			2,511,540	7,861,590	54,885.92		
4 Byram Twp.	3.974	81.00	267		7,174,152	35,520,773	247,989.32		
5 Frankford Twp.	6.200	44.94			21,317,455	37,660,988	262,931.25		
6 Franklin Bor.	3.698	106.01	2,043		42,388	17,398,468	121,467.92		
7 Fredon Twp.	4.953	67.96			4,791,531	13,762,125	96,030.68		
8 Green Twp.	4.258	77.69	253		2,599,150	10,876,218	75,932.64		
9 Hamburg Bor.	3.879	83.83			2,407,457	11,166,597	77,959.93		
10 Hampton Twp.	3.665	72.73			6,784,663	23,257,841	162,375.31		
11 Hardyston Twp.	4.276	75.05	381		6,886,694	25,415,504	177,439.09		
12 Hopatcong Bor.	3.576	126.84		\$17,293,550		65,799,471	459,380.93		
13 Lafayette Twp.	5.245	59.90			5,060,282	11,436,581	79,844.83		
14 Montague Twp.	2.838	60.72			6,813,417	16,842,109	117,583.68		
15 Newton, Town of	4.337	96.92			5,640,829	45,030,589	314,382.38		
16 Ogdensburg Bor.	5.408	83.24	559		4,178,744	19,292,373	134,690.27		
17 Sandyston Twp.	4.048	56.23			7,608,665	16,895,890	117,959.15		
18 Sparta Twp.	3.673	112.52	1,474	8,019,809		86,350,895	602,861.29		
19 Stanhope Bor.	5.412	82.39			3,142,316	14,222,331	99,293.62		
20 Stillwater Twp.	3.781	66.58			9,119,026	26,626,503	185,893.72		
21 Sussex Bor.	5.583	91.64			1,245,425	9,352,058	65,291.67		
22 Vernon Twp.	3.412	77.12	896		17,788,618	75,435,780	526,657.10		
23 Walpack Twp.	2.541	81.42			2,093,195	10,894,461	76,060.00		
24 Wantage Twp.	4.296	62.62			16,731,061	48,110,796	335,886.93		
Totals			\$7,115	\$25,313,359	\$141,070,533	\$658,857,045	\$4,599,829.80		

Total amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$1,391,047.84

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.6981529
County Library Rate \$0.0318395

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1969—(Continued)

TAXING DISTRICT		12—APPORTIONMENT OF TAXES						
		Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
		II—Adjustments Resulting from			I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
		Deduct Over-payment	Add Under-payment					
1 Andover Bor.	\$48.91		\$31,837.26	\$1,451.78		\$120,240.73		\$7,079.57
2 Andover Twp.	360.21		174,735.79	7,967.39		662,600.34		172,262.48
3 Branchville Bor.	13.78		54,872.14	2,502.41	\$111,534.00	89,398.69		
4 Byram Twp.	830.56		247,158.76	11,268.42	733,033.50			118,483.68
5 Frankford Twp.	149.34		262,781.91	11,983.69	326,685.12	243,733.11		152,090.99
6 Franklin Bor.	180.37		121,287.55	5,530.92	413,465.00			74,201.12
7 Fredon Twp.	68.01		96,012.67	4,378.42	325,718.85			11,879.76
8 Green Twp.	3.00		75,929.64	3,462.79	232,115.11			35,855.11
9 Hamburg Bor.	2.08		77,957.85	3,555.29	243,689.50			4,929.61
10 Hampton Twp.	71.96		162,303.35	7,401.64	421,447.00			
11 Hardyston Twp.	18.20		177,420.89	8,091.27	496,152.39			92,577.64
12 Hopatcong Bor.	157.51		459,223.42	20,942.39	1,962,817.20		\$25,750.00	458,584.08
13 Lafayette Twp.	117.89		79,726.94	3,635.58	104,099.00	133,750.32		7,752.37
14 Montague Twp.	380.48		117,203.20	5,344.42	136,399.50			17,981.22
15 Newton, Town of	1,493.52		312,888.86	14,263.50	1,171,053.00			173,871.80
16 Ogdensburg Bor.	7,425.00		127,265.27	6,142.56	330,074.77			342,307.47
17 Sandyston Twp.	214.47		117,744.68	5,368.98		222,528.62		19,223.75
18 Sparta Twp.	11,095.50		591,765.79		2,051,847.80			762,989.78
19 Stanhope Bor.	226.94		90,066.68	4,517.26	336,020.45			95,655.84
20 Stillwater Twp.	63.06		185,830.66	8,474.63	414,130.00			36,066.73
21 Sussex Bor.	105.95		65,185.72	2,972.45		324,708.14		49,786.23
22 Vernon Twp.	487.85		526,169.25	23,994.35	1,105,748.09			277,647.42
23 Walpack Twp.	135.39		75,924.61	3,461.96		136,082.43		2,607.54
24 Wantage Twp.	609.88		335,277.05	15,287.90		858,756.99		112,524.04
Totals	\$24,259.86		\$4,575,569.94	\$182,000.00	\$10,966,035.28	\$2,791,799.37	\$25,750.00	\$3,026,358.23
Total County Taxes Appropriated		\$4,608,416.26	Plus: Adjustments (Net Total 12 A IIb)		\$24,259.86			
Less: Bank Stock Taxes Due County		32,846.32	Total County Taxes Apportioned (Including Adjustments—					
Net County Taxes Apportioned (12 A III)		\$4,575,569.94	Total 12 A I)		\$4,599,829.80			

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L. 1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)						
1 Andover Bor.	\$160,609.34	\$4,020.00	\$164,629.34	\$128.85	\$172,000	\$15,000.00	\$18,765.14	\$14,000.00	\$47,765.14
2 Andover Twp.	1,017,566.00	14,460.00	1,032,026.00	875.93	6,920,950	85,000.00	141,364.42	70,000.00	296,364.42
3 Branchville Bor.	258,307.24	5,910.00	264,217.24	3,985.93	300,200	40,000.00	68,986.89	8,000.00	116,986.89
4 Byram Twp.	1,109,944.36	16,350.00	1,126,294.36	.....	1,267,805	80,000.00	93,204.65	80,000.00	253,204.65
5 Frankford Twp.	997,274.82	15,910.00	1,013,184.82	250.37	1,834,650	50,000.00	110,591.85	100,000.00	260,591.85
6 Franklin Bor.	614,484.59	27,260.00	641,744.59	4,211.07	5,008,575	95,000.00	139,161.76	45,000.00	279,161.76
7 Fredon Twp.	437,989.70	6,280.00	444,269.70	.....	482,500	37,000.00	42,652.01	23,000.00	102,652.01
8 Green Twp.	347,362.65	5,010.00	352,372.65	.....	1,414,650	.....	36,133.27	29,300.00	65,433.27
9 Hamburg Bor.	330,132.25	9,570.00	339,702.25	2,350.38	694,620	30,000.00	56,206.41	23,000.00	109,206.41
10 Hampton Twp.	591,151.99	12,510.00	603,661.99	87.69	759,800	108,200.00	72,026.44	40,000.00	220,226.44
11 Hardyston Twp.	774,242.19	17,970.00	792,212.19	217.23	658,400	70,000.00	76,107.24	60,000.00	206,107.24
12 Hopatcong Bor.	2,927,317.09	43,800.00	2,971,117.09	626.21	2,829,400	250,000.00	160,864.19	125,000.00	535,864.19
13 Lafayette Twp.	328,964.21	5,970.00	334,934.21	.....	1,513,600	28,000.00	41,999.75	14,000.00	83,999.75
14 Montague Twp.	276,928.34	7,600.00	284,528.34	66.25	1,230,944	30,000.00	36,929.65	25,000.00	91,929.65
15 Newton, Town of	1,672,082.16	36,020.00	1,708,102.16	10,757.72	7,547,075	78,000.00	327,961.18	85,000.00	490,961.18
16 Ogdenburg Bor.	805,790.07	11,480.00	817,270.07	272.04	1,149,500	.....	75,020.69	20,000.00	95,020.69
17 Sandyston Twp.	364,866.03	11,080.00	375,946.03	.....	1,726,340	22,000.00	45,423.38	32,000.00	99,423.38
18 Sparta Twp.	3,406,603.37	58,920.00	3,465,523.37	3,636.71	8,373,150	70,000.00	326,129.29	225,000.00	621,129.29
19 Stanhope Bor.	585,260.23	14,320.00	599,580.23	565.49	755,704	38,000.00	67,379.79	32,000.00	137,379.79
20 Stillwater Twp.	644,502.02	17,420.00	661,922.02	.....	1,895,980	85,000.00	59,910.05	45,000.00	189,910.05
21 Sussex Bor.	442,652.54	9,880.00	452,532.54	3,399.45	1,596,400	47,000.00	46,612.86	30,000.00	123,612.86
22 Vernon Twp.	1,933,559.11	32,930.00	1,966,489.11	1,102.94	4,112,600	150,000.00	92,708.52	28,000.00	270,708.52
23 Walpack Twp.	219,076.54	5,540.00	223,616.54	.....	3,517,468	48,000.00	41,667.90	24,000.00	113,667.90
24 Wantage Twp.	1,321,845.98	26,040.00	1,347,885.98	312.06	4,097,625	130,000.00	108,863.90	100,000.00	338,863.90
Totals	\$21,567,512.82	\$416,250.00	\$21,983,762.82	\$32,846.32	\$59,860,436	\$1,586,200.00	\$2,286,671.23	\$1,277,300.00	\$5,150,171.23

***Bank Stock Tax Due Municipality \$32,846.32
 Bank Stock Tax Due County 32,846.32
 Total Bank Stock Tax \$65,692.64

Abstract of Ratables and Exemptions in the County of Union, for the Year 1969
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 — 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Berkeley Heights Twp.	\$19,067,850	\$52,297,450	\$71,365,300	\$365,100	.....	.....	.....	.....	\$71,730,400
2 Clark Twp.	16,028,300	50,658,200	66,686,500	384,300	.....	.....	.....	.....	67,070,800
3 Cranford Twp.	30,511,800	67,428,800	97,970,600	1,833,200	.....	.....	.....	.....	99,803,800
4 Elizabeth, City	79,088,550	192,590,850	271,679,400	5,820,400	.....	.....	.....	.....	277,499,800
5 Fanwood Bor.	5,067,400	20,604,400	25,671,800	193,661	.....	.....	.....	.....	25,865,461
6 Garwood Bor.	3,411,120	11,914,170	15,325,290	118,000	.....	.....	.....	.....	15,443,290
7 Hillside Twp.	13,306,100	62,313,200	75,619,300	534,524	.....	.....	.....	.....	76,153,824
8 Kenilworth Bor.	9,582,850	26,626,800	36,209,650	194,900	.....	.....	.....	.....	36,404,550
9 Linden, City	52,125,800	187,122,400	239,248,200	1,844,700	.....	.....	.....	.....	241,092,900
10 Mountainside Bor.	12,030,900	30,508,400	42,539,300	281,100	.....	.....	.....	.....	42,820,400
11 New Providence Bor.	13,898,815	38,239,125	52,137,940	1,288,591	.....	.....	.....	.....	53,426,531
12 Plainfield, City	38,148,100	88,447,200	126,595,300	4,111,400	.....	.....	.....	.....	130,706,700
13 Rahway, City	9,584,600	53,859,400	63,444,000	1,860,400	.....	.....	.....	.....	65,304,400
14 Roselle Bor.	17,082,700	42,765,100	59,847,800	2,248,900	.....	.....	.....	.....	62,096,700
15 Roselle Park Bor.	5,266,300	26,051,700	31,318,000	235,300	.....	.....	.....	.....	31,553,300
16 Scotch Plains Twp.	32,634,800	55,535,400	88,170,200	625,629	.....	.....	.....	.....	88,795,829
17 Springfield Twp.	19,022,500	52,290,600	71,313,100	629,200	.....	.....	.....	.....	71,942,300
18 Summit City	21,243,100	83,352,200	107,595,300	1,862,030	.....	.....	.....	.....	109,457,330
19 Union Twp.	53,451,530	166,313,850	219,765,380	3,775,830	.....	.....	.....	.....	223,541,210
20 Westfield, Town	32,052,750	91,602,500	123,655,250	1,773,849	.....	.....	.....	.....	125,429,099
21 Winfield Twp.	110,100	585,750	695,850	19,735	.....	.....	.....	.....	715,585
Totals	\$485,745,965	\$1,401,107,495	\$1,886,853,460	\$30,000,749	.....	.....	.....	.....	\$1,916,854,209

Abstract of Ratables and Exemptions in the County of Union, for the Year 1969—(Continued)

COUNTY	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
				Section A—County Taxes (Less Tax Due County on Bank Stock)			I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7			(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment	Add Under- payment
1 Berkeley Heights Twp.	\$7.41	34.98			\$155,725,012	\$227,455,412	\$992,314.87			
2 Clark Twp.	7.44	40.02	\$4,064		117,296,751	184,371,615	804,354.11			
3 Cranford Twp.	6.79	44.86	544,337		127,277,746	227,625,883	993,058.58			
4 Elizabeth, City	8.22	45.07	8,712,523		*390,040,205	676,252,528	2,950,272.47			
5 Fanwood Bor.	10.11	41.19	10,635		37,251,577	63,127,673	275,405.75			
6 Garwood Bor.	6.80	41.89	19,684		28,177,052	43,640,026	190,387.41			
7 Hillside Twp.	7.42	41.63	85,381		132,559,997	208,799,202	910,923.82			
8 Kenilworth Bor.	5.91	37.49	42,983		78,016,443	114,463,976	499,369.54			
9 Linden, City	4.70	41.05	817,564		459,951,118	701,861,582	3,061,996.54			
10 Mountainside Bor.	6.59	42.01			66,125,892	108,946,292	475,297.66			
11 New Providence Bor.	8.61	39.65	2,636		83,278,680	136,707,847	596,412.41			
12 Plainfield, City	9.81	47.27	331,770		154,890,205	285,928,675	1,247,414.93			
13 Rahway, City	9.98	33.50	893,756		145,968,230	212,166,386	925,613.76			
14 Roselle Bor.	6.82	42.94	29,991		84,619,972	146,746,663	640,208.53			
15 Roselle Park Bor.	9.67	37.04	61,622		55,545,750	87,160,672	380,254.00			
16 Scotch Plains Twp.	7.92	48.96	62		93,729,379	182,525,270	796,299.10			
17 Springfield Twp.	7.50	42.06	757		107,233,529	179,176,586	781,689.87			
18 Summit, City	7.25	39.97	334,421		170,174,520	279,966,271	1,221,402.87			
19 Union Twp.	6.01	39.68	32,872		384,090,346	607,664,428	2,651,044.63			
20 Westfield, Town	7.90	40.23	3,077		191,154,561	316,586,737	1,381,166.20			
21 Winfield Twp.	36.52	50.13			720,362	1,435,947	6,264.57			
Totals			\$11,928,135		\$3,063,827,327	\$4,992,609,671	\$21,781,151.62			

* 10(b) \$442,889 added for urban renewal.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1969—(Continued)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under-payment						
1 Berkeley Heights Twp.	\$2,998.69		\$989,316.18		\$2,127,000.00	\$1,681,945.62		\$442,474.66
2 Clark Twp.	20.34		804,333.77		2,283,826.36	1,365,737.70		417,034.87
3 Cranford Twp.	256.50		992,802.08		4,643,455.63			967,089.57
4 Elizabeth, City	141,298.40		2,808,974.07		9,728,693.02		\$1,046,470.25	8,884,700.75
5 Fanwood Bor.	210.24		275,195.51			1,755,783.80		526,821.10
6 Garwood Bor.			190,387.41		377,412.00	323,130.79		120,964.75
7 Hillside Twp.	50.51		910,873.31		2,845,060.33			1,750,855.40
8 Kenilworth Bor.	38.70		499,330.84		623,166.10	847,569.19		122,395.81
9 Linden, City	18.26		3,061,978.28		5,719,630.50		538,789.00	1,760,587.35
10 Mountainside Bor.	144.00		475,153.66		1,300,397.79	806,908.40		189,975.12
11 New Providence Bor.	1,160.64		595,251.77		3,061,357.00			863,682.91
12 Plainfield, City	7,418.89		1,239,996.04		3,652,500.00		730,635.25	7,013,985.42
13 Rahway, City	783.59		924,830.17		3,529,823.00		135,228.75	1,755,316.31
14 Roselle Bor.	3,791.28		636,417.25		2,315,485.75			1,160,163.88
15 Roselle Park Bor.	2.24		380,251.76		1,970,351.50			618,859.75
16 Scotch Plains Twp.	4,720.80		791,578.30			5,073,356.20		1,037,018.07
17 Springfield Twp.	961.50		780,728.37		2,101,513.20	1,326,337.30		1,090,574.11
18 Summit, City	512.72		1,220,890.15		4,387,196.50		570,997.00	1,646,686.57
19 Union Twp.	2,147.56		2,648,897.07		7,565,000.00			2,860,235.72
20 Westfield, Town	1,748.32		1,379,417.88		6,704,053.50			1,636,345.31
21 Winfield Twp.			6,264.57		195,012.00			60,036.04
Totals	\$168,283.18		\$21,612,868.44		\$65,130,934.18	\$13,180,769.00	\$3,022,120.25	\$34,925,803.47

Total amount of Miscellaneous Revenue (Including Surplus Revenues Appropriated) for the support of the County Budget \$4,573,255.00
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.4362678650

Total County Taxes Appropriated \$21,869,622.00
 Less: Bank Stock Taxes Due County 256,753.56
 Net County Taxes Apportioned (12 A III) \$21,612,868.44
 Adjustments (Net Total 12 A IIb) + 168,283.18
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) \$21,781,151.62

Abstract of Ratables and Exemptions in the County of Union, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues* Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIA, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Berkeley Heights Twp.	\$5,240,736.46	\$68,820.00	\$5,309,556.46	\$2,720.37	\$11,958,000	\$400,000.00	\$952,214.57	\$70,000.00	\$1,422,214.57
2 Clark Twp.	4,870,932.70	116,190.00	4,987,122.70	6,388.37	7,208,000	270,000.00	904,644.08	18,000.00	1,192,644.08
3 Cranford Twp.	6,603,347.28	170,570.00	6,773,917.28	10,301.43	15,503,300	750,000.00	1,043,468.00	80,000.00	1,873,468.00
4 Elizabeth, City	22,468,838.09	335,910.00	22,804,748.09	59,997.04	88,379,265	892,543.59	6,756,070.72	625,000.00	8,273,614.31
5 Fanwood Bor.	2,557,800.41	55,040.00	2,612,840.41	2,436.90	1,016,550	200,000.00	252,000.00	40,000.00	492,000.00
6 Garwood Bor.	1,011,894.95	37,170.00	1,049,064.95	1,690.47	1,189,075	140,000.00	312,338.08	13,000.00	465,338.08
7 Hillside Twp.	5,506,789.04	136,460.00	5,643,249.04	7,527.06	10,922,400	200,000.00	1,321,569.56	67,000.00	1,588,569.56
8 Kenilworth Bor.	2,092,461.94	56,120.00	2,148,581.94	1,681.09	5,125,450	215,000.00	587,598.88	30,000.00	832,598.88
9 Linden, City	11,080,985.13	229,910.00	11,310,895.13	25,905.95	21,771,800	652,762.16	5,059,803.54	90,000.00	5,802,565.70
10 Mountainside Bor.	2,772,434.97	46,170.00	2,818,604.97	2,194.60	2,580,100	250,000.00	413,752.84	20,000.00	683,752.84
11 New Providence Bor.	4,520,291.68	74,640.00	4,594,931.68	6,038.70	4,246,850	300,000.00	496,562.43	85,000.00	881,562.43
12 Plainfield, City	12,637,116.71	173,700.00	12,810,816.71	36,152.06	23,345,350	585,000.00	2,167,333.46	541,935.00	3,294,268.46
13 Rahway, City	6,345,198.23	168,980.00	6,514,178.23	10,634.44	16,464,300	206,000.00	1,520,661.00	134,000.00	1,860,661.00
14 Roselle Bor.	4,112,066.88	119,620.00	4,231,686.88	2,270.83	12,347,200	360,000.00	699,936.31	80,000.00	1,139,936.31
15 Roselle Park Bor.	2,969,463.01	80,390.00	3,049,853.01	2,356.02	3,352,300	200,000.00	320,005.81	32,000.00	552,005.81
16 Scotch Plains Twp.	6,901,952.57	123,880.00	7,025,832.57	7,587.18	16,576,400	445,000.00	1,017,846.18	180,000.00	1,642,846.18
17 Springfield Twp.	5,299,152.98	91,130.00	5,390,282.98	3,711.71	11,837,100	440,000.00	662,326.33	55,000.00	1,157,326.33
18 Summit, City	7,825,770.22	107,170.00	7,932,940.22	22,710.56	23,295,100	780,000.00	1,468,059.78	115,000.00	2,363,059.78
19 Union Twp.	13,074,132.79	360,680.00	13,434,812.79	28,818.55	44,523,180	1,000,000.00	2,689,897.00	145,000.00	3,834,897.00
20 Westfield, Town	9,719,816.69	179,360.00	9,899,176.69	15,630.23	14,196,900	1,537,000.00	1,021,658.92	70,000.00	2,628,658.92
21 Winfield Twp.	261,312.61		261,312.61		247,300	5,500.00	24,303.96		29,803.96
Totals	\$137,872,495.34	\$2,731,910.00	\$140,604,405.34	\$256,753.56	\$336,089,920	\$9,828,805.75	\$29,692,051.45	\$2,490,935.00	\$42,011,792.20
***Bank Stock Tax Due Municipality				\$256,753.56					
Bank Stock Tax Due County				256,753.56					
Total Bank Stock Tax				\$513,507.12					

† 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 1969
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 —5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Allamuchy Twp.	\$2,718,585	\$3,788,915	\$6,507,500	\$123,950	.....	.....	.....	.....	\$6,631,450
2 Alpha Bor.	1,085,875	8,994,575	10,080,450	127,133	.....	.....	.....	.....	10,207,583
3 Belvidere Town	1,026,717	11,542,023	12,568,740	685,048	.....	.....	.....	.....	13,253,788
4 Blairstown Twp.	4,240,500	9,761,575	14,002,075	126,487	.....	.....	.....	.....	14,128,562
5 Franklin Twp.	2,185,110	6,859,925	9,045,035	514,948	.....	.....	.....	.....	9,559,983
6 Frelinghuysen Twp.	3,295,950	5,430,225	8,726,175	52,192	.....	.....	.....	.....	8,778,367
7 Greenwich Twp.	1,755,950	5,949,100	7,705,050	226,074	.....	.....	.....	.....	7,931,124
8 Hackettstown Town	7,592,600	31,327,725	38,920,325	1,275,117	.....	.....	.....	.....	40,195,442
9 Hardwick Twp.	1,500,050	2,579,400	4,079,450	5,543	.....	.....	.....	.....	4,084,993
10 Harmony Twp.	2,545,525	8,184,200	10,729,725	128,025	.....	.....	.....	.....	10,857,750
11 Hope Twp.	2,648,440	4,825,800	7,474,240	316,564	.....	.....	.....	.....	7,790,804
12 Independence Twp.	3,075,565	7,645,880	10,721,445	123,960	.....	.....	.....	.....	10,845,405
13 Knowlton Twp.	3,185,775	7,225,650	10,411,425	41,450	.....	.....	.....	.....	10,452,875
14 Liberty Twp.	1,360,933	5,262,344	6,623,177	14,916	.....	.....	.....	.....	6,638,093
15 Lopatcong Twp.	3,016,315	15,631,350	18,647,665	444,035	.....	.....	.....	.....	19,091,700
16 Mansfield Twp.	6,828,520	13,053,145	19,881,665	443,845	.....	.....	.....	.....	20,325,510
17 Oxford Twp.	853,710	3,591,655	4,445,365	76,046	.....	.....	.....	.....	4,521,411
18 Pahaquarry Twp.	1,405,175	354,750	1,759,925	9,100	.....	.....	.....	.....	1,769,025
19 Phillipsburg Town	6,577,525	54,432,550	61,010,075	1,559,753	.....	.....	.....	.....	62,569,828
20 Pohatcong Twp.	2,912,275	13,951,275	16,863,550	449,948	.....	.....	.....	.....	17,313,498
21 Washington Bor.	3,251,575	25,900,525	29,152,100	1,679,399	.....	.....	.....	.....	30,831,499
22 Washington Twp.	3,483,530	15,807,415	19,290,945	608,681	.....	.....	.....	.....	19,899,626
23 White Twp.	2,441,600	8,608,400	11,050,000	30,668	.....	.....	.....	.....	11,080,668
Totals	\$68,987,700	\$270,708,402	\$339,696,102	\$9,062,882	.....	.....	.....	.....	\$348,758,984

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1969—(Continued)

TAXING DISTRICT	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
							Section A—County Taxes (Less Tax Due County on Bank Stock)		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
							Deduct Over- payment	Add Under- payment	
1 Allamuchy Twp.	\$4.46	60.40	\$1,369		\$5,204,121	\$11,836,940	\$85,200.23		
2 Alpha Bor.	3.78	99.61	4,003		697,210	10,908,796	78,519.61		
3 Belvidere Town	4.08	81.06	17,817		4,958,980	18,230,585	131,220.57		
4 Blairstown Twp.	1.39	70.22	10,216		11,497,165	25,635,943	184,523.05		
5 Franklin Twp.	3.93	88.17	166		2,801,309	12,361,458	88,975.65		
6 Frelinghuysen Twp.	3.78	71.80	44		3,944,512	12,722,923	91,577.38		
7 Greenwich Twp.	4.19	80.60	1,239		2,356,589	10,288,972	74,058.22		
8 Hackettstown Town	4.90	85.86	10,142		10,405,056	50,610,640	364,286.58		
9 Hardwick Twp.	4.00	72.05			1,774,181	5,859,174	42,173.31		
10 Harmony Twp.	4.93	58.56	5,174		9,061,548	19,924,472	143,412.88		
11 Hope Twp.	4.36	58.76			5,648,832	13,439,636	96,736.15		
12 Independence Twp.	5.40	68.90	919		5,308,161	16,154,485	116,277.16		
13 Knowlton Twp.	3.93	66.13	2,009		6,127,576	16,582,460	119,357.65		
14 Liberty Twp.	4.44	66.60	152		3,523,590	10,161,835	73,143.30		
15 Lopatcong Twp.	3.03	83.52	4,623		5,603,290	24,699,613	177,783.51		
16 Mansfield Twp.	3.52	99.85	652		669,134	20,995,296	151,120.48		
17 Oxford Twp.	5.63	67.56	397		2,876,390	7,398,198	53,250.93		
18 Pahaquarry Twp.	1.60	76.21			597,945	2,366,970	17,037.02		
19 Phillipsburg Town	3.94	81.29	774,266		25,531,189	88,875,283	639,708.82		
20 Pohatcong Twp.	3.66	73.01	5,265		7,531,187	24,849,950	178,865.60		
21 Washington Bor.	3.95	93.08	64,122		4,499,527	35,395,148	254,768.10		
22 Washington Twp.	4.25	80.83	1,029		5,840,562	25,741,217	185,280.79		
23 White Twp.	4.49	68.97	5,832		5,992,831	17,079,331	122,934.04		
Totals			\$909,456		\$132,450,885	\$482,119,325	\$3,470,211.03		

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1969—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for				
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)	
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)								
	Deduct Over-payment	Add Under-payment							
					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
1 Allamuchy Twp.	\$771.38		\$84,428.85	\$2,401.37	\$202,790.00			\$1,972.27	
2 Alpha Bor.	13.99		78,505.62		268,883.00			18,718.39	
3 Belvidere Town	12.45		131,208.12		347,461.25			43,385.69	
4 Blairstown Twp.			184,523.05	5,200.77				—1,417.50	
5 Franklin Twp.	30.79		88,944.86	2,507.78	125,731.50	\$148,483.64			
6 Frelinghuysen Twp.	43.30		91,534.08	2,581.11	207,357.00	22,287.32		2,039.30	
7 Greenwich Twp.	124.05		73,934.17	2,087.33	247,278.00				
8 Hackettstown Town	588.47		363,698.11		1,361,777.87			204,689.82	
9 Hardwick Twp.			42,173.31	1,188.66	77,913.00	9,446.61		29,200.56	
10 Harmony Twp.	209.33		143,203.55	4,042.09	360,202.00			13,000.00	
11 Hope Twp.	3,616.52		93,119.63	2,728.51	214,576.00			21,502.50	
12 Independence Twp.	1,907.89		114,369.27	3,277.27	409,573.75			48,707.19	
13 Knowlton Twp.	10.27		119,347.38	3,364.09	228,521.00	28,517.34		21,000.00	
14 Liberty Twp.			73,143.30	2,061.53	186,987.00			25,599.00	
15 Lopatcong Twp.	863.68		176,919.83	5,010.81	370,270.00			—626.40	
16 Mansfield Twp.	51.69		151,068.79	4,259.31	260,080.00	282,811.38			
17 Oxford Twp.	31.44		53,219.49	1,500.87	181,274.00			6,741.98	
18 Pahaquarry Twp.			17,037.02	480.19	8,500.00			1,482.96	
19 Phillipsburg Town	95.21		639,613.61		1,176,381.00		\$52,243.25	470,223.75	
20 Pohatcong Twp.	158.01		178,707.59	5,041.31	377,221.65			43,440.61	
21 Washington Bor.	547.96		254,220.14		290,994.00	420,141.12		218,218.03	
22 Washington Twp.	326.36		184,954.43	5,222.12	290,494.00	334,878.36			
23 White Twp.	533.40		122,400.64	3,464.88	335,547.00			22,946.60	
Totals	\$9,936.19		\$3,460,274.84	\$56,418.00	\$7,529,813.02	\$1,246,565.77	\$52,243.25	\$1,199,824.65	

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1969—(Concluded)

TAXING DISTRICT	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
	I Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)						
1 Allamuchy Twp.	\$291,592.49	\$3,700.00	\$295,292.49	.....	\$1,159,680	\$7,000.00	\$49,224.44	\$30,000.00	\$86,224.44
2 Alpha Bor.	366,107.01	19,010.00	385,117.01	.....	1,159,925	47,000.00	91,322.29	14,000.00	152,322.29
3 Belvidere Town	522,055.06	17,590.00	539,645.06	4,490.00	3,236,825	67,500.00	123,216.99	11,000.00	201,716.99
4 Blairstown Twp.	188,306.32	5,900.00	194,206.32	1,417.50	4,064,650	66,855.00	1,245,965.00	9,000.00	1,321,820.00
5 Franklin Twp.	365,667.78	9,590.00	375,257.78	.....	736,800	.....	119,976.59	25,300.41	145,277.00
6 Frelinghuysen Twp.	325,798.81	5,480.00	331,278.81	.....	452,500	45,000.00	53,890.17	20,000.00	118,890.17
7 Greenwich Twp.	323,299.50	8,610.00	331,909.50	.....	481,400	.....	66,825.46	7,387.54	74,213.00
8 Hackettstown Town	1,930,165.80	35,630.00	1,965,795.80	6,606.86	11,693,250	75,000.00	276,491.81	76,000.00	427,491.81
9 Hardwick Twp.	159,922.14	3,140.00	163,062.14	.....	385,050	25,000.00	44,879.44	12,000.00	81,879.44
10 Harmony Twp.	520,447.64	14,250.00	534,697.64	.....	972,750	24,476.28	89,165.72	35,000.00	148,642.00
11 Hope Twp.	331,921.64	7,160.00	339,084.64	1,223.50	634,200	.....	38,441.71	30,000.00	68,441.71
12 Independence Twp.	575,927.48	9,680.00	585,607.48	179.00	617,150	25,000.00	52,616.44	40,000.00	117,616.44
13 Knowlton Twp.	400,749.81	9,950.00	410,699.81	.....	1,025,125	14,508.56	79,123.44	35,000.00	128,630.00
14 Liberty Twp.	287,790.83	6,620.00	294,410.83	.....	50,350	15,500.00	34,657.98	19,800.00	69,957.98
15 Lopatcong Twp.	551,574.24	25,990.00	577,564.24	626.40	2,411,200	60,000.00	122,049.99	17,825.44	199,875.43
16 Mansfield Twp.	698,219.48	15,630.00	713,849.48	.....	1,820,200	95,000.00	115,083.64	38,592.36	248,676.00
17 Oxford Twp.	242,736.34	11,520.00	254,256.34	694.20	470,650	10,000.00	70,160.82	36,000.00	116,160.82
18 Pahaquarry Twp.	27,500.17	700.00	28,200.17	.....	376,875	6,200.00	21,370.00	390.00	27,960.00
19 Phillipsburg Town	2,347,461.61	114,530.00	2,461,991.61	9,863.21	12,202,200	.....	1,149,543.96	150,000.00	1,299,543.96
20 Pohatcong Twp.	604,411.06	29,030.00	633,441.06	198.11	453,600	60,000.00	103,997.38	37,000.00	200,997.38
21 Washington Bor.	1,183,573.29	34,080.00	1,217,653.29	10,051.04	4,416,500	164,000.00	231,741.46	25,000.00	420,741.46
22 Washington Twp.	815,548.91	28,850.00	844,398.91	.....	2,748,675	65,000.00	136,684.23	48,675.17	250,359.40
23 White Twp.	484,359.12	12,960.00	497,319.12	53.40	1,189,800	19,587.70	88,783.30	38,000.00	146,371.00
Totals	\$13,545,139.53	\$429,600.00	\$13,974,739.53	\$35,727.30	\$53,358,655	\$892,625.54	\$4,405,212.26	\$755,970.92	\$6,053,808.72

Total amount of Miscellaneous Revenue (Including Surplus
Revenues Appropriated) for the support of the County
Budget \$1,409,622.72
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.719782618
***Bank Stock Tax Due Municipality \$35,727.30
Bank Stock Tax Due County 35,727.30
Total Bank Stock Tax \$71,454.60

Total County Taxes Appropriated \$3,496,002.14
Less: Bank Stock Taxes Due County 35,727.30
Net County Taxes Appropriated (12 A III) \$3,460,274.84
Adjustments (Net Total 12 A IIb) + 9,938.19
Total County Taxes Apportioned \$3,470,211.03

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1969

COUNTY	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions				6 Net Valuation Taxable (Cols. 3 + 4 - 5(d))
					(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N. J. S. A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N. J. S. A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	
1 Atlantic	\$144,189,717	\$384,128,895	\$528,318,612	\$15,173,534					\$543,492,146
2 Bergen	2,211,233.059	4,765,219,633	6,976,452,692	93,936,858		\$6,000		\$6,000	7,070,383,550
3 Burlington	298,182,323	1,033,987,947	1,332,170,270	32,626,687					1,364,796,957
4 Camden	217,164,381	792,178,331	1,009,342,712	23,950,746		500		500	1,033,292,958
5 Cape May	198,221,111	461,499,227	659,720,338	10,446,518		1,000		1,000	670,165,856
6 Cumberland	47,921,743	152,599,362	200,521,105	5,670,968		1,960		1,960	206,190,113
7 Essex	1,378,077,500	3,469,689,500	4,847,767,000	134,451,847	*†\$1,307,300	2,500		1,309,800	4,980,908,847
8 Gloucester	41,779,742	188,299,559	230,079,301	4,972,010			\$5,000	5,000	235,046,311
9 Hudson	499,976,228	1,132,020,836	1,631,997,064	36,050,281		23,900		23,900	1,668,023,445
10 Hunterdon	130,037,284	358,694,018	488,731,302	13,601,267		1,000		1,000	502,331,569
11 Mercer	184,622,515	589,760,220	774,382,735	22,227,678	*48,400	6,500		54,900	796,555,513
12 Middlesex	408,546,372	1,286,882,436	1,695,428,808	30,333,054		2,500	51,200	53,700	1,725,708,162
13 Monmouth	675,237,229	1,902,070,304	2,577,307,533	54,132,548		2,000		2,000	2,631,438,081
14 Morris	381,480,394	949,926,437	1,331,406,831	26,935,172	*202,700	3,600	44,200	250,500	1,358,091,503
15 Ocean	532,526,238	1,044,527,016	1,577,053,254	35,683,188					1,612,736,442
16 Passaic	733,993,405	1,862,446,175	2,596,439,580	46,804,495		1,300		1,300	2,643,242,775
17 Salem	13,248,738	65,428,486	78,677,224	2,590,750					81,267,974
18 Somerset	177,680,185	498,204,094	675,884,279	10,039,891			1,260,000	1,260,000	684,664,170
19 Sussex	166,257,209	363,422,770	529,679,979	13,412,777					543,092,756
20 Union	485,745,965	1,401,107,495	1,886,853,460	30,000,749					1,916,854,209
21 Warren	68,987,700	270,708,402	339,696,102	9,062,882					348,758,984
Totals	\$8,995,109,038	\$22,972,801,143	\$31,967,910,181	\$652,103,700	\$1,558,400	\$52,760	\$1,360,400	\$2,971,560	\$32,617,042,321

* Column 5(a) includes Totally Disabled Veteran Exemptions.

Essex County \$183,100.00
 Mercer County 17,000.00
 Morris County 202,700.00

† Column 5(a) includes Exemption of Residence of District Superintendent of Religious Associations.

Essex County \$1,124,200.00

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1969—(Continued)

COUNTY	7 General Tax Rate to Apply Per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES		
				(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19 and N. J. S. A. 54:11D-7		Section A—County Taxes (Less Tax Due County on Bank Stock)		
							I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from	
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	
1 Atlantic			\$321,259		\$542,214,359	\$1,086,027,764	\$9,286,705.48		
2 Bergen			3,406,414	\$46,022,565	1,510,076,970	8,537,844,369	35,135,229.12		
3 Burlington			126,378	2,177,021	183,387,322	1,646,133,636	8,934,249.20		
4 Camden			3,203,337		1,155,533,132	2,192,029,427	20,593,775.57		
5 Cape May			127,795	198,298	118,611,177	788,706,530	4,303,435.30		
6 Cumberland			309,861		358,809,199	565,309,173	6,008,086.37		
7 Essex			23,718,244	9,204,424	855,515,372	5,850,938,039	65,981,021.79		
8 Gloucester			150,633		630,313,648	865,510,592	5,200,833.23		
9 Hudson			121,343,918		1,308,710,138	3,098,077,501	36,116,347.52		
10 Hunterdon			112,186	1,359,650	116,416,005	617,500,110	2,913,193.28		
11 Mercer			4,298,802		1,058,063,185	1,858,917,500	15,733,674.32		
12 Middlesex			14,478,254		2,640,806,106	4,380,992,522	22,696,399.24		
13 Monmouth			739,358	32,862,582	478,652,029	3,077,966,886	18,436,597.35	\$28,752.85	\$28,752.85
14 Morris			1,135,269		1,947,301,371	3,306,523,143	13,421,774.45		
15 Ocean			542,689	7,615,592	181,899,743	1,787,563,282	9,355,758.66		
16 Passaic			1,346,951	612,560	783,834,970	3,427,812,136	20,293,060.73		
17 Salem			80,037		289,258,512	370,606,523	3,146,248.08		
18 Somerset			953,580	1,836,584	1,052,527,322	1,736,308,488	7,971,463.91		
19 Sussex			7,115	25,313,359	141,070,533	658,857,045	4,599,829.80		
20 Union			11,928,135		3,063,827,327	4,992,609,671	21,781,151.62		
21 Warren			909,456		132,450,885	482,119,325	3,470,211.03		
Totals			\$189,239,671	\$127,202,635	\$18,549,279,305	\$51,228,358,662	\$335,329,046.05	\$28,752.85	\$28,752.85

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1969—(Continued)

COUNTY	12—APPORTIONMENT OF TAXES							
	Section A—County Taxes (Less Tax Due County on Bank Stock)			Section B County Library Taxes	Section C—Local Taxes to Be Raised for			
	II—Adjustments Resulting from		III Net County Taxes Apportioned		I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax, — See Col. 13)
	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	
	Deduct Over-payment	Add Under-payment						
1 Atlantic	\$44,404.69		\$9,242,300.79	\$53,514.10	\$13,561,377.81	\$3,052,144.69	\$457,005.95	\$13,657,950.72
2 Bergen	237,650.83	\$99.10	34,897,677.39		128,709,576.41	17,975,547.20	1,213,267.00	48,747,659.58
3 Burlington	25,901.71	109.27	8,908,456.76	345,000.00	27,764,566.76	4,850,111.66	189,492.30	5,659,337.25
4 Camden	94,711.82		20,499,063.75	182,000.00	40,730,233.92	6,433,622.00		15,376,637.28
5 Cape May	6,047.63	2,683.80	4,300,071.47	82,114.40	5,288,297.72	892,009.00	296,376.00	8,049,989.59
6 Cumberland	24,916.28		5,983,170.09		10,011,914.66		539,900.23	2,582,489.85
7 Essex	727,011.87		65,204,009.92		109,224,445.66	14,155,110.11	1,648,660.00	89,748,474.15
8 Gloucester	11,876.00	272.03	5,189,229.26		15,987,889.68	2,943,115.89	37,080.50	3,625,062.58
9 Hudson	882,774.09	17,035.96	35,250,609.39		47,102,946.79		3,606,117.69	43,397,649.10
10 Hunterdon	48,269.69	113.12	2,865,036.71	92,500.00	7,963,891.27	5,228,103.80		1,663,414.11
11 Mercer	119,037.55	306.61	15,614,943.38	212,462.00	26,898,203.40	9,838,884.02	339,457.00	14,255,788.63
12 Middlesex	95,871.93	7,293.97	22,607,821.28		81,305,497.81		1,729,536.62	20,821,109.47
13 Monmouth	72,332.34	4,330.48	18,368,595.49	450,000.00	49,933,839.01	16,541,083.81		19,658,444.22
14 Morris	46,499.45		13,375,275.00	592,880.00	63,649,403.54	8,157,062.13		17,289,352.68
15 Ocean	15,769.43		9,339,989.23	262,802.00	19,966,823.58	10,613,014.15		9,686,104.01
16 Passaic	119,225.68	360.00	20,174,195.05		46,742,699.56	4,428,813.64	1,615,972.63	24,195,480.67
17 Salem	7,294.91	158.63	3,139,111.80		4,574,794.00	1,781,228.21	41,611.50	661,206.88
18 Somerset	47,543.97		7,923,919.94	367,350.05	26,461,905.31	8,243,676.92		6,355,276.16
19 Sussex	24,259.86		4,575,569.94	182,000.00	10,966,035.28	2,791,799.37	25,750.00	3,026,358.23
20 Union	168,283.18		21,612,868.44		65,130,934.18	13,180,769.00	3,022,120.25	34,925,803.47
21 Warren	9,936.19		3,460,274.84	56,418.00	7,529,813.02	1,246,565.77	52,243.25	1,199,824.65
Totals	\$2,829,619.10	\$32,762.97	\$332,532,189.92	\$2,879,040.55	\$809,505,089.37	\$132,352,661.37	\$14,814,590.92	\$384,583,403.28

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1969—(Concluded)

COUNTY	12—APPORTIONMENT OF TAXES			13 Bank Stock * * * Tax Due Municipality	14 Total Amount of Exempt Property (a + b + c + d + e + f)	15 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				16 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and R. S. 54:1-34
	Section D—Tax Levy					(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a+b+c)	
	I Total Tax Levy [Cols. AIII + B + CII, a, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C. 173, L. 1963)	III Total on Which Tax Rate is Computed (Cols. I + II)							
1 Atlantic	\$40,024,294.06	\$1,072,280.00	\$41,096,574.06	\$84,297.67	\$79,096,084	\$4,983,285.33	\$11,481,766.68	\$2,152,648.81	\$18,617,700.82	\$1,047,045,823
2 Bergen	231,543,727.58	4,931,906.00	236,475,633.58	426,766.30	1,025,328,310	15,789,140.28	34,189,729.66	4,029,000.00	54,007,869.94	8,158,261,793
3 Burlington ..	47,716,964.73	1,445,570.00	49,162,534.73	91,970.91	266,957,461	4,129,774.22	11,029,460.22	2,102,768.47	17,262,002.91	1,420,882,492
4 Camden	83,221,556.95	2,449,575.00	85,671,131.95	198,178.00	135,173,889	5,999,386.80	17,392,737.03	3,103,861.64	26,495,985.47	2,091,428,148
5 Cape May	18,908,858.18	500,550.00	19,409,408.18	32,849.77	68,526,610	2,811,500.82	4,046,416.58	1,051,490.22	8,509,407.62	760,980,601
6 Cumberland ..	19,117,474.83	594,160.00	19,711,634.83	56,533.24	43,088,250	1,141,308.17	5,040,177.42	1,083,148.22	7,264,633.81	519,035,892
7 Essex	279,980,699.84	2,997,270.00	282,977,969.84	759,672.29	1,128,555,200	14,112,301.04	67,631,866.85	9,372,500.00	91,116,667.89	5,457,432,896
8 Gloucester ..	27,782,367.91	961,595.00	28,743,962.91	55,770.74	36,484,445	2,286,106.08	5,187,796.11	1,213,584.68	8,687,486.87	828,738,227
9 Hudson	129,357,322.97	1,636,470.00	130,993,792.97	267,237.29	397,252,933	9,220,925.14	56,272,199.32	5,534,000.00	71,027,124.46	2,670,829,520
10 Hunterdon ..	17,812,945.89	381,260.00	18,194,205.89	35,322.03	72,296,190	1,501,496.62	2,861,184.22	1,164,775.41	5,527,456.25	583,948,385
11 Mercer	67,159,738.43	1,587,210.00	68,746,948.43	177,933.28	435,787,275	4,529,059.42	19,522,802.84	2,916,102.17	26,967,964.43	1,724,486,990
12 Middlesex ..	126,463,965.18	2,988,630.00	129,452,595.18	176,538.48	311,898,668	7,565,763.54	31,716,307.34	2,992,392.00	42,274,462.88	3,940,401,144
13 Monmouth ..	104,951,962.53	2,278,330.00	107,230,292.53	184,041.70	426,249,111	9,031,524.00	15,887,454.55	4,428,144.00	29,347,122.55	3,002,657,642
14 Morris	103,063,973.35	1,752,840.00	104,816,813.35	133,339.31	246,920,655	7,567,116.03	13,522,153.51	3,064,988.61	24,154,268.15	3,157,933,099
15 Ocean	49,868,732.97	1,376,330.00	51,245,062.97	93,149.90	209,937,338	4,625,278.99	8,777,347.71	2,624,400.85	16,027,027.55	1,764,150,148
16 Passaic	97,157,161.55	2,026,710.00	99,183,871.55	289,167.40	431,483,988	5,500,288.90	21,773,302.44	2,922,300.00	30,195,891.34	3,155,194,887
17 Salem	10,197,952.39	312,660.00	10,510,612.39	31,785.20	12,378,493	904,188.56	4,861,738.96	567,002.22	6,332,929.74	267,318,960
18 Somerset ..	49,352,128.38	993,610.00	50,345,738.38	75,761.06	105,836,145	3,742,800.00	9,340,660.59	1,417,500.00	14,500,960.59	1,616,497,015
19 Sussex	21,567,512.32	416,250.00	21,983,762.32	32,846.32	59,860,436	1,586,200.00	2,286,671.23	1,277,300.00	5,150,171.23	635,321,875
20 Union	137,872,495.34	2,731,910.00	140,604,405.34	256,753.56	336,089,920	9,828,805.75	29,692,051.45	2,490,935.00	42,011,792.20	4,575,540,282
21 Warren	13,545,139.53	429,600.00	13,974,739.53	35,727.30	53,358,655	892,625.54	4,405,212.26	755,970.92	6,053,808.72	435,656,003
Totals	\$1,676,666,975.41	\$33,864,716.00	\$1,710,531,691.41	\$3,495,641.75	\$5,882,560,056	\$117,748,875.23	\$377,519,036.97	\$56,264,823.22	\$551,532,735.42	\$47,813,741,822

TABLE OF EQUALIZED VALUATIONS
YEAR 1969

Promulgated by the Director, Division of Taxation, as of October 1, 1969, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1970.

A Table of Equalized Valuation reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton, New Jersey 08625.

Atlantic County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$13,891,600	48.23%	\$28,802,820	\$12,326	\$440,142	\$29,255,288
††Atlantic City	157,197,700	51.63	304,469,688	147,029	5,624,300	310,241,017
**Brigantine City	28,082,100	47.60	58,996,008	.....	302,891	59,298,899
Buena Bor.	7,511,375	50.75	14,800,739	791	319,823	15,121,353
Buena Vista Twp.	11,470,525	53.95	21,261,399	1,528	248,525	21,511,452
Corbin City	518,305	45.06	1,150,255	154	12,875	1,163,284
Egg Harbor City	7,240,883	52.38	13,823,755	2,000	421,754	14,247,509
Egg Harbor Twp.	32,222,865	52.00	61,967,048	22	1,300,201	63,267,271
Estell Manor City	3,231,530	58.02	5,569,683	23	45,900	5,615,606
Folsom Bor.	2,909,992	43.95	6,621,142	652	282,075	6,903,869
Galloway Twp.	18,144,780	44.90	40,411,537	33,183	483,944	40,928,664
Hamilton Twp.	25,337,225	49.19	51,508,894	.....	822,475	52,331,369
Hammonton Town	28,440,755	50.09	56,779,307	79,413	1,155,772	58,014,492
Linwood City	17,124,452	46.50	36,826,778	38	156,453	36,983,269
Longport Boro.	10,731,790	41.87	25,631,216	.....	56,532	25,687,748
Margate City	51,067,600	48.22	105,905,433	.....	300,050	106,205,483
Mullica Twp.	8,164,925	39.67	20,582,115	1,258	214,086	20,797,459
Northfield City	18,818,900	40.70	46,238,084	144	138,120	46,376,348
Pleasantville City	24,342,620	50.07	48,617,176	42,698	1,538,030	50,197,904
Port Republic City	1,201,800	38.00	3,162,632	.....	80,321	3,242,953
Somers Point City	20,776,575	48.63	42,723,782	.....	431,695	43,155,477
Ventnor City	37,791,425	47.72	79,194,101	.....	712,310	79,906,411
Weymouth Twp.	2,098,890	52.73	3,980,448	.....	85,260	4,065,708
Totals	\$528,318,612		\$1,079,024,040	\$321,259	\$15,173,534	\$1,094,518,833

* Exclusive of Class II Railroad Property.

†† Appealed from 1969 Table of Equalized Valuations.

** Subject to change by State Division of Tax Appeals.

ATLANTIC COUNTY

Bergen County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$60,981,800	100.90%	\$60,437,859	\$12,378	\$379,044	\$60,829,281
Alpine Bor.	25,564,350	80.04	31,939,468	.....	193,690	32,133,158
Bergenfield Bor.	169,596,700	86.16	211,572,730	3,004	901,900	212,477,634
Bogota Bor.	46,892,500	76.27	61,482,234	8,724	443,558	61,934,516
Carlstadt Bor.	97,366,300	76.41	127,426,122	39,343	1,103,058	128,568,523
Cliffside Park Bor.	88,251,900	74.76	118,046,950	.....	2,146,407	120,193,357
Closter Bor.	81,294,100	99.28	81,883,662	6,444	1,837,235	83,727,341
Cresskill Bor.	60,553,400	81.13	74,637,495	13	297,040	74,934,548
Demarest Bor.	43,947,600	83.20	52,821,635	.....	162,812	52,984,447
Dumont Bor.	99,920,795	72.68	137,480,455	4,200	2,041,719	139,526,383
East Paterson Bor.	141,415,850	83.05	170,277,965	1,236	943,650	171,222,851
East Rutherford Bor.	107,934,200	96.47	111,883,694	23,465	2,341,967	114,249,126
Edgewater Bor.	61,097,680	90.17	67,758,323	529,759	412,269	68,700,351
Emerson Bor.	55,991,700	81.36	68,819,690	.....	363,035	69,182,725
Englewood City	220,071,900	83.13	275,558,643	49,527	6,446,332	282,054,502
Englewood Cliffs Bor. ...	150,000,000	100.15	149,775,337	.....	926,780	150,702,117
††Fair Lawn Bor.	265,953,905	80.10	332,027,347	82,215	4,595,411	336,704,973
Fairview Bor.	56,330,100	69.11	81,507,886	4,335	320,048	81,832,269
Fort Lee Bor.	254,565,050	72.69	350,206,425	.....	2,889,405	353,095,830
Franklin Lakes Bor.	80,897,700	86.84	93,157,186	.....	590,800	93,747,986
Garfield City	136,303,750	81.37	167,511,061	1,683	1,072,822	168,585,566
**Glen Rock Bor.	108,985,000	87.94	123,931,089	8,208	592,579	124,531,876
**Hackensack City	262,892,800	80.30	327,388,294	109,074	12,187,909	339,685,277
Harrington Park Bor. ...	41,894,700	95.18	44,016,285	1,503	217,584	44,235,372
Hasbrouck Heights Bor. ..	88,628,790	79.96	110,841,408	1,381	610,835	111,453,624
Haworth Bor.	42,678,500	100.15	42,614,578	3,320	141,350	42,759,248
Hilldale Bor.	95,000,000	100.77	94,274,090	5,324	2,570,996	96,850,410
Hohokus Bor.	49,017,187	83.07	59,007,087	10,302	418,885	59,436,274
Leonia Bor.	69,007,900	91.52	75,401,989	4,743	530,935	75,937,667
Little Ferry Bor.	49,047,430	70.12	69,947,847	.....	318,542	70,266,389
Lodi Bor.	121,439,600	71.49	169,869,352	8,615	1,034,148	170,912,115
Lyndhurst Twp.	118,457,000	75.06	157,816,414	85,947	856,544	158,758,905
Mahwah Twp.	137,981,265	89.89	153,500,128	318,600	3,870,381	157,689,109
Maywood Bor.	92,079,360	100.19	91,904,741	1,101	666,311	92,572,153
Midland Park Bor.	68,972,650	111.24	62,003,461	1,694	603,690	62,608,845
Montvale Bor.	62,498,256	82.66	75,608,827	394	406,251	76,015,472
Moonachie Bor.	42,003,900	77.30	54,338,810	12,093	368,246	54,719,149
New Milford Bor.	105,141,520	80.27	130,984,826	.....	407,575	131,392,401
North Arlington Bor.	91,783,125	73.62	124,671,455	1,671	463,706	125,136,832
Northvale Bor.	47,576,700	93.99	50,618,896	1,740	187,702	50,808,338

Norwood Bor.	37,763,830	95.39	39,588,877	1,080	280,516	39,870,473
Oakland Bor.	110,750,000	100.68	110,001,986	.....	1,300,066	111,302,052
Old Tappan Bor.	29,531,750	77.10	38,303,178	.....	126,630	38,429,808
Oradell Bor.	82,445,010	79.70	103,444,178	400	692,440	104,137,018
Palisades Park Bor. ...	72,533,303	72.04	100,684,763	305	344,864	101,029,932
Paramus Bor.	319,674,180	81.88	390,417,904	.....	2,912,475	393,330,379
Park Ridge Bor.	73,006,120	108.25	67,442,143	540	538,820	67,981,503
Ramsey Bor.	98,243,300	82.72	118,766,078	7,868	2,072,091	120,846,037
Ridgefield Bor.	101,792,000	76.17	133,637,915	1,815,279	586,556	136,039,750
Ridgefield Park Twp. ..	70,626,600	80.99	87,204,099	20,468	387,569	87,612,136
Ridgewood Village	234,342,080	79.67	294,140,931	7,147	4,478,654	298,626,732
River Edge Bor.	81,787,340	75.08	108,933,591	3,692	2,583,735	111,521,018
River Vale Twp.	63,146,250	79.86	79,071,187	.....	262,335	79,333,522
Rochelle Park Twp. ...	45,141,150	77.59	58,179,082	2,431	5,249,528	63,431,041
Rockleigh Bor.	9,380,450	74.12	12,655,761	.....	219,325	12,875,086
††Rutherford Bor.	120,770,500	75.63	159,685,971	13,011	3,675,117	163,374,099
Saddle Brook Twp.	124,044,041	91.76	135,183,131	52,075	693,730	135,928,936
Saddle River Bor.	59,810,000	103.61	57,726,088	.....	416,852	58,142,940
South Hackensack Twp.	45,981,100	91.10	50,473,216	1,990	375,037	50,850,243
Teaneck Twp.	284,750,630	75.51	377,103,205	13,820	2,888,265	380,005,290
Tenafly Bor.	200,442,100	103.10	194,415,228	.....	949,900	195,365,128
Teterboro Bor.	55,209,450	102.96	53,622,232	55,670	1,250,446	54,928,348
Upper Saddle River Bor.	82,469,600	92.89	88,782,000	.....	601,252	89,383,252
Waldwick Bor.	56,215,300	69.45	80,943,557	40,544	298,575	81,282,676
Wallington Bor.	52,602,390	81.80	64,306,100	566	220,658	64,527,324
Washington Twp.	72,255,100	85.22	84,786,552	.....	296,565	85,083,117
Westwood Bor.	77,039,475	83.36	92,417,796	11,544	640,036	93,069,376
Woodcliff Lake Bor. ...	50,127,680	84.26	59,491,669	5,800	392,945	59,890,414
Wood-Ridge Bor.	94,851,500	89.18	106,359,610	10,139	844,787	107,214,536
**Wyckoff Twp.	160,703,500	90.65	177,279,095	.....	1,493,938	178,773,033
Totals	\$6,976,452,692		\$8,369,998,867	\$3,406,414	\$93,936,858	\$8,467,342,139

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

BERGEN COUNTY

Burlington County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$5,790,770	87.69%	\$6,603,683		\$378,612	\$6,982,295
Beverly City	9,943,540	89.89	11,061,898	\$1,816	103,039	11,166,753
Bordentown City	16,736,750	86.92	19,255,350	3,995	247,901	19,507,246
Bordentown Twp.	40,404,545	90.92	44,439,667	1,992	1,309,247	45,750,906
Burlington City	52,057,275	97.67	53,299,145	47,650	2,965,619	56,312,414
Burlington Twp.	51,512,800	78.71	65,446,322	7,111	575,899	66,029,332
**Chesterfield Twp.	15,265,000	106.31	14,358,950		360,844	14,719,794
Cinnaminson Twp.	98,714,310	90.53	109,040,440		1,689,475	110,729,915
Delanco Twp.	16,952,715	82.43	20,566,196	7,236	187,909	20,761,341
Delran Twp.	46,667,600	91.62	50,936,040		851,132	51,787,172
**Eastampton Twp.	12,179,310	99.35	12,258,993	176	242,009	12,501,178
Edgewater Park Twp.	30,872,125	93.02	33,188,696	3,980	367,075	33,559,751
Evesham Twp.	55,840,750	85.78	65,097,633		1,309,702	66,407,335
Fieldsboro Bor.	2,704,100	93.14	2,903,204	34	25,533	2,928,831
Florence Twp.	56,528,555	101.05	55,941,173	7,344	837,048	56,785,565
Hainesport Twp.	13,085,200	91.35	14,324,247	449	231,430	14,556,126
Lumberton Twp.	25,945,990	130.27	19,917,088	951	351,966	20,270,005
**Mansfield Twp.	16,166,400	95.02	17,013,681	2,744	349,558	17,365,983
Maple Shade Twp.	56,270,839	87.41	64,375,745	2,656	582,527	64,960,928
Medford Twp.	51,178,050	86.88	58,906,595	95	905,692	59,812,382
Medford Lakes Bor.	26,641,822	93.09	28,619,421		136,582	28,756,006
††Moorestown Twp.	128,375,645	87.73	146,330,383	3,322	2,990,533	149,324,238
Mount Holly Twp.	44,701,950	93.03	48,051,113	17,998	3,422,911	51,492,022
††Mt. Laurel Twp.	55,054,362	67.04	82,121,662	223	857,248	82,979,133
New Hanover Twp.	1,863,425	111.74	1,667,044		1,529,797	3,197,441
††North Hanover Twp.	9,788,150	76.69	12,763,268	120	272,965	13,036,353
Palmyra Bor.	25,985,890	87.45	29,715,140	102	315,081	30,030,323
Pemberton Bor.	4,414,950	101.67	4,342,431		480,275	4,822,706
††Pemberton Twp.	44,062,817	79.64	55,327,495	7,414	938,998	56,273,907
Riverside Twp.	31,973,120	85.36	37,456,795	8,375	1,166,037	38,631,207
Riverton Bor.	13,517,850	81.90	16,505,311		171,783	16,677,104
Shamong Twp.	6,082,650	89.64	6,785,043		395,790	7,181,433
Southampton Twp.	23,294,250	94.19	24,731,129	96	713,979	25,445,204
Springfield Twp.	13,770,500	60.88	22,619,087	36	286,740	22,905,863
Tabernacle Twp.	7,659,100	82.31	9,305,188		193,853	9,499,041
††Washington Twp.	5,135,067	63.06	8,143,145		453,354	8,596,499
Westampton Twp.	13,261,950	87.00	15,243,621		282,785	15,526,406
Willingboro Twp.	191,308,508	120.39	158,907,308		2,141,839	161,049,147
††Woodland Twp.	5,754,340	77.59	7,416,342	260	191,820	7,608,422
Wrightstown Bor.	4,707,300	107.48	4,379,699	203	1,812,090	6,191,992
Totals	\$1,332,170,270		\$1,459,366,634	\$126,378	\$32,626,687	\$1,492,119,699

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Camden County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$25,171,525	44.65%	\$56,375,196	\$3,009	\$188,462	\$56,566,667
Audubon Park Bor.	722,729	50.90	1,445,458	.....	15,449	1,460,907
Barrington Bor.	19,196,400	44.85	42,801,338	4,115	164,365	42,969,818
**Bellmawr Bor.	28,773,375	48.55	59,265,448	18,733	292,159	59,576,340
Berlin Bor.	10,277,350	41.00	25,066,707	5,479	492,464	25,564,650
Berlin Twp.	6,760,410	38.41	17,600,651	.....	67,415	17,668,066
Brooklawn Bor.	4,919,100	49.77	9,883,665	640	110,473	9,994,778
††Camden City	142,473,175	44.71	318,660,646	2,981,280	9,311,938	330,953,864
††Cherry Hill Twp.	270,018,093	56.87	474,798,827	62	2,416,137	477,215,026
Cheshilhurst Bor.	1,278,405	46.22	2,765,913	.....	24,215	2,790,128
††Clementon Bor.	8,857,900	46.07	19,227,046	892	125,630	19,353,568
Collingswood Bor.	35,825,050	45.87	78,102,572	.....	1,145,274	79,247,846
Gibbsboro Bor.	5,359,150	44.14	12,141,255	.....	113,050	12,254,305
Gloucester City	25,137,872	47.16	53,303,376	23,745	1,304,184	54,631,305
Gloucester Twp.	43,872,625	43.63	100,556,097	2,133	904,141	101,462,371
Haddon Twp.	42,830,525	46.39	92,327,064	3,898	308,625	92,639,587
Haddonfield Bor.	39,075,500	38.21	102,265,114	1,019	1,707,474	103,973,607
Haddon Heights Bor.	19,448,075	39.16	49,663,113	6,580	194,759	49,864,452
Hi-Nella Bor.	1,766,800	40.08	4,408,184	30	23,603	4,431,817
Laurel Springs Bor.	4,565,330	45.99	9,926,788	55	683,788	10,610,631
Lawnside Bor.	4,949,773	41.65	11,884,200	.....	39,967	11,924,176
††Lindenwold Bor.	13,896,575	40.77	34,085,296	1,516	138,877	34,225,689
Magnolia Bor.	11,388,875	51.20	22,243,896	.....	99,820	22,343,716
Merchantville Bor.	9,006,050	39.45	22,829,024	3,588	1,194,967	24,027,579
Mount Ephraim Bor.	11,156,560	41.98	26,575,893	.....	197,284	26,773,177
Oaklyn Bor.	9,811,180	43.01	22,811,393	6,214	67,843	22,885,450
††Pennsauken Twp.	110,109,100	44.11	249,623,895	131,690	1,104,958	250,860,543
Pine Hill Bor.	6,578,150	45.51	14,454,296	45	68,312	14,522,653
Pine Valley Bor.	448,285	32.37	1,384,785	.....	3,927	1,388,805
Runnemede Bor.	19,222,685	43.60	44,088,727	.....	197,746	44,286,473
Somerdale Bor.	10,171,635	40.37	25,196,024	.....	110,672	25,306,696
Stratford Bor.	19,986,930	45.09	44,326,747	660	256,182	44,583,589
Travistock Bor.	381,050	47.07	809,539	.....	1,845	811,384
Voorhees Twp.	13,285,875	41.50	32,014,157	.....	118,279	32,132,436
Waterford Twp.	7,749,550	41.90	18,495,346	360	157,751	18,653,457
††Winslow Twp.	20,814,900	42.55	48,918,684	7,594	571,139	49,497,417
Woodlynne Bor.	4,053,550	43.11	9,407,446	.....	27,572	9,435,018
Totals	\$1,009,342,712		\$2,159,733,908	\$3,203,337	\$23,950,746	\$2,186,887,991

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

CAMDEN COUNTY

Cape May County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Bor.	\$43,441,340	74.64%	\$58,201,152	.....	\$363,769	\$58,564,921
Cape May City	28,020,460	89.90	31,168,476	\$20,721	639,730	31,828,927
Cape May Point Bor. ..	3,233,800	72.94	4,433,507	.....	17,953	4,451,460
**Dennis Twp.	9,946,983	80.92	12,292,367	167	369,203	12,661,737
Lower Twp.	59,604,900	81.56	73,081,045	211	1,169,908	74,251,164
Middle Twp.	39,628,225	87.70	45,186,117	27,930	1,187,222	46,401,269
North Wildwood City ..	50,945,050	72.19	70,570,785	.....	262,866	70,833,651
**Ocean City	192,609,750	88.69	217,171,891	20,454	2,022,285	219,214,630
Sea Isle City	28,091,600	90.75	30,954,931	.....	488,149	31,443,080
Stone Harbor Bor.	37,646,055	65.62	57,369,788	.....	274,924	57,644,712
Upper Twp.	19,294,350	70.57	27,340,726	3,119	855,736	28,199,581
West Cape May Bor. ..	3,987,495	87.62	4,550,896	5,274	74,023	4,630,193
West Wildwood Bor. ...	4,222,400	103.64	4,074,103	.....	19,061	4,093,164
Wildwood City	73,138,725	85.92	85,124,214	49,826	2,151,560	87,325,600
**Wildwood Crest Bor. .	61,959,400	88.10	70,328,490	.....	273,969	70,602,459
Woodbine Bor.	3,949,805	92.51	4,269,598	93	276,160	4,545,551
Totals	\$659,720,338		\$796,118,086	\$127,795	\$10,446,518	\$806,692,399

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

Cumberland County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$27,709,100	38.58%	\$71,822,447	\$89,345	\$897,775	\$72,809,567
Commercial Twp.	2,924,423	27.50	10,634,265	117	171,150	10,805,532
Deerfield Twp.	3,985,390	41.04	9,710,989	.....	100,148	9,811,137
Downe Twp.	2,465,280	35.22	6,999,659	417	84,414	7,084,480
Fairfield Twp.	4,701,975	30.40	15,467,023	1,312	111,454	15,579,789
Greenwich Twp.	1,673,175	31.71	5,276,490	.....	43,906	5,320,396
Hopewell Twp.	7,249,900	32.77	22,123,589	296	137,252	22,261,137
Lawrence Twp.	3,296,585	43.48	7,581,842	3,164	146,478	7,731,484
Maurice River Twp. ...	4,907,094	40.15	12,221,903	8,741	158,470	12,389,114
Millville City	33,815,980	36.66	92,242,171	97,203	866,375	93,205,749
Shiloh Bor.	800,910	38.78	2,065,266	.....	20,282	2,085,548
Stow Creek Twp.	1,804,075	37.33	4,832,775	.....	55,462	4,888,237
Upper Deerfield Twp. ..	11,223,818	35.12	31,958,479	3,584	247,002	32,209,065
Vineland City	93,963,400	42.23	222,503,907	105,682	2,630,800	225,240,389
Totals	\$200,521,105		\$515,440,805	\$309,861	\$5,670,968	\$521,421,634

* Exclusive of Class II Railroad Property.

Essex County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$222,487,400	101.56%	\$219,069,909	\$62,329	\$2,823,903	\$221,956,138
Bloomfield Town	230,211,500	82.04	341,554,729	303,243	4,248,300	346,106,272
Caldwell Bor.	49,188,500	80.12	61,393,535	1,700	2,003,559	63,398,794
**Cedar Grove Twp.	96,465,300	90.60	106,473,841	1,343	439,900	106,915,084
East Orange City	297,601,200	79.52	374,246,982	432,754	6,907,949	381,587,685
**Essex Fells Bor.	35,386,000	90.69	39,018,635	8,849	180,738	39,208,222
Fairfield Bor.	89,456,900	94.08	95,085,991	.....	1,382,400	96,468,391
Glen Ridge Bor.	55,190,600	78.98	69,879,210	27,697	564,100	70,471,007
Irrington Town	314,895,700	101.59	309,967,221	325,979	12,992,201	323,285,401
Livingston Twp.	265,637,600	91.99	288,767,910	.....	3,728,200	292,496,110
Maplewood Twp.	202,209,600	95.55	211,627,002	38,254	1,017,800	212,683,056
Millburn Twp.	366,251,900	102.06	358,859,396	31,589	3,790,900	362,681,885
Montclair Town	282,008,100	88.22	319,664,589	478,983	5,692,500	325,836,072
Newark City	1,220,139,200	81.03	1,505,786,992	21,497,487	74,215,800	1,601,500,279
North Caldwell Bor.	48,332,200	91.51	52,816,304	.....	245,500	53,061,804
**Nutley Town	242,217,500	96.28	251,576,132	17,289	4,596,300	256,189,721
Orange City	129,973,200	91.08	142,702,240	249,414	1,866,000	144,817,654
**Roseland Bor.	47,704,700	94.71	50,369,232	6,781	267,300	50,643,313
South Orange Village ..	134,094,100	84.11	159,427,060	233,833	2,353,000	162,013,893
Verona Bor.	101,397,100	85.13	119,108,540	720	813,000	119,922,260
††**West Caldwell Bor.	104,245,400	91.89	113,445,859	.....	713,100	114,158,959
West Orange Town	262,630,200	79.50	330,352,453	.....	3,609,200	333,961,653
Totals	\$4,847,723,900		\$5,521,193,762	\$23,718,244	\$134,451,647	\$5,679,363,653

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Gloucester County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Bor.	\$4,648,850	28.64%	\$16,232,018	\$6,155	\$105,956	\$16,344,129
Deptford Twp.	22,069,650	25.21	87,662,237	165	291,000	87,953,402
East Greenwich Twp.	4,468,800	21.94	20,368,277	305	160,665	20,529,247
Elk Twp.	2,597,475	23.34	11,128,856	119	66,326	11,195,301
Franklin Twp.	9,249,350	26.62	34,745,868	427	344,750	35,091,045
Glassboro Bor.	13,335,140	26.37	50,569,359	33,722	549,458	51,152,539
Greenwich Twp.	29,365,125	35.87	81,865,417	30,018	127,969	82,023,404
Harrison Twp.	3,503,250	22.31	15,702,600	.....	77,034	15,779,634
Logan Twp.	3,711,811	15.24	24,355,715	55	45,465	24,401,235
Mantua Twp.	9,300,050	25.34	36,701,066	507	273,750	36,975,323
Monroe Twp.	13,434,650	27.06	49,647,635	6,775	416,555	50,070,965
National Park Bor.	2,846,320	27.85	10,220,180	.....	27,604	10,247,784
Newfield Bor.	2,097,850	31.76	6,605,321	468	30,630	6,636,419
Paulsboro Bor.	8,385,725	30.78	27,244,071	1,008	296,050	27,541,129
Pitman Bor.	11,713,125	25.48	45,969,878	362	121,772	46,092,012
††South Harrison Twp. .	1,419,325	17.09	8,305,003	12	13,237	8,318,252
Swedesboro Bor.	2,787,090	37.50	7,432,240	7,047	171,129	7,610,416
Washington Twp.	19,621,405	25.39	77,291,867	.....	226,437	77,518,304
Wenonah Bor.	3,255,750	24.80	13,128,024	2,734	38,329	13,169,087
West Deptford Twp.	32,766,560	29.81	109,918,014	.....	218,552	110,136,566
Westville Bor.	5,627,100	28.85	19,504,679	21,424	87,498	19,613,601
Woodbury City	15,363,150	26.04	58,998,272	38,530	1,040,636	60,077,438
**Woodbury Heights Bor.	5,826,400	28.17	20,682,996	355	116,089	20,799,440
Woolwich Twp.	2,652,350	24.12	10,996,476	445	125,119	11,122,040
Totals	\$230,079,301		\$845,276,069	\$150,633	\$4,972,010	\$850,398,712

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Hudson County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Bayonne City	\$120,471,700	33.14%	\$363,523,537	\$1,048,010	\$2,383,777	\$366,955,324
East Newark Bor.	12,729,100	81.58	15,603,212	.....	113,120	15,716,332
Guttenberg Town	19,529,131	66.96	29,165,369	.....	135,653	29,301,022
Harrison Town	30,031,520	29.24	102,706,977	737,140	509,832	103,953,958
Hoboken City	59,403,200	51.23	115,953,983	10,723,130	1,067,862	127,744,925
Jersey City	330,864,715	38.62	856,718,578	73,352,415	11,056,561	941,127,554
††**Kearny Town	311,291,320	73.64	422,720,424	7,109,192	6,140,883	435,970,499
**North Bergen Twp. ...	269,275,270	73.82	364,772,785	1,977,952	3,839,743	370,590,480
††**Secaucus Town	141,566,450	50.86	278,345,360	1,457,599	1,395,618	281,198,577
**Union City	137,742,850	74.40	185,138,239	27,508	7,491,614	192,657,361
††**Weehawken Twp. ...	65,848,033	74.39	88,517,318	15,945,755	794,254	105,257,327
West New York Town	133,243,775	91.72	145,272,323	8,965,208	1,121,364	155,358,895
Totals	\$1,631,997,064		\$2,968,438,055	\$121,343,918	\$36,050,281	\$3,125,832,254

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Hunterdon County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	\$13,579,600	87.74%	\$15,477,091	\$110	\$207,359	\$15,684,560
Bethlehem Twp.	10,059,288	71.85	14,000,401	4,973	139,012	14,144,386
Bloomsbury Bor.	3,341,979	86.00	3,886,022	1,814	128,489	4,016,325
Califon Bor.	5,296,141	93.02	5,693,551	56	206,316	5,899,923
Clinton Town	9,338,100	67.76	13,781,139	5,939	100,396	13,887,474
Clinton Twp.	36,527,420	88.26	41,386,155	6,496	1,144,023	42,536,674
Delaware Twp.	24,701,000	76.09	32,462,873	475	695,569	33,158,917
East Amwell Twp.	18,819,076	65.01	28,947,971	900	178,856	29,127,727
Flemington Bor.	25,189,100	70.85	35,552,717	5,229	1,040,937	36,598,883
Franklin Twp.	18,491,875	94.67	19,532,983	7,308	2,984,974	22,525,265
Frenchtown Bor.	5,954,500	80.13	7,431,050	2,164	245,453	7,678,667
Glen Gardner Bor.	3,250,001	87.33	3,721,517	327	54,554	3,776,398
Hampton Bor.	4,380,781	86.52	5,063,316	9,590	160,665	5,233,571
High Bridge Bor.	12,174,570	83.62	14,559,400	12,759	259,457	14,831,616
Holland Twp.	27,097,600	83.20	32,569,231	13,420	306,072	32,888,723
Kingwood Twp.	17,713,450	83.82	21,132,725	871	341,070	21,474,666
Lambertville City	13,306,900	88.90	14,968,391	15,904	536,833	15,521,128
Lebanon Bor.	4,972,037	86.16	5,770,702	2,728	157,647	5,931,077
Lebanon Twp.	26,452,415	86.77	30,485,669	117	496,062	30,981,848
Milford Bor.	14,107,010	103.84	13,585,333	3,811	427,175	14,016,319
Raritan Twp.	80,265,070	103.73	77,378,839	810	1,516,260	78,895,909
Readington Twp.	54,346,089	75.88	71,621,098	9,746	1,185,216	72,816,060
Stockton Bor.	3,157,000	92.51	3,412,604	1,439	103,978	3,518,021
Tewksbury Twp.	28,194,000	72.57	38,850,765	.....	611,465	39,462,230
Union Twp.	12,175,068	73.34	16,600,856	5,167	200,445	16,806,468
West Amwell Twp.	15,841,232	71.96	22,013,941	33	172,984	22,186,958
Totals	\$488,731,302		\$589,886,340	\$112,186	\$13,601,267	\$603,599,793

* Exclusive of Class II Railroad Property.

Mercer County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
**East Windsor Twp. ...	\$38,426,340	47.49%	\$80,914,583	\$28	\$599,423	\$81,514,044
Ewing Twp.	88,069,430	40.19	219,132,685	182,545	2,582,940	221,898,180
Hamilton Twp.	170,009,050	42.01	404,687,098	254,935	2,933,254	407,875,287
**Hightstown Bor.	13,711,130	50.30	27,258,708	17,486	805,440	28,081,634
Hopewell Bor.	5,174,550	36.87	14,034,581	29,287	218,711	14,282,579
Hopewell Twp.	32,662,510	34.86	93,606,242	3,488	542,433	94,242,163
Lawrence Twp.	63,015,550	43.89	143,576,783	24,682	2,425,050	146,026,515
Pennington Bor.	6,252,650	39.90	15,670,802	25,061	237,031	15,932,894
Princeton Bor.	45,358,860	42.33	107,155,351	66,741	1,202,203	108,424,300
Princeton Twp.	87,198,400	46.84	186,162,254	17,527	596,300	186,776,081
Trenton City	170,992,050	50.05	341,642,458	3,162,143	8,042,609	352,847,210
Washington Twp.	10,372,465	46.69	22,215,603	6,224	187,139	22,408,968
West Windsor Twp.	43,152,300	52.94	81,511,711	508,655	1,855,140	83,875,506
Totals	\$774,395,585		\$1,737,658,879	\$4,298,802	\$22,227,678	\$1,764,185,359

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

Middlesex County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Bor.	\$76,666,265	55.70%	\$137,641,409	\$32,919	\$1,039,430	\$138,713,758
**Cranbury Twp.	16,487,220	49.23	33,490,189	942	256,542	33,747,673
Dunellen Bor.	20,150,775	44.20	45,589,989	91,680	886,509	46,568,178
East Brunswick Twp.	113,086,780	49.69	227,584,584	2,652	2,097,678	229,684,914
Edison Twp.	227,790,617	41.60	547,573,599	552,005	2,700,383	550,825,987
Helmetta Bor.	3,174,740	44.24	7,176,175	.....	36,355	7,212,530
Highland Park Bor.	40,370,450	43.10	93,666,937	8,071	511,093	94,186,101
Jamesburg Bor.	9,060,825	47.50	19,075,421	17,786	320,250	19,413,457
Madison Twp.	104,413,950	39.75	262,676,604	122,900	1,161,820	263,961,324
Metuchen Bor.	45,518,203	41.38	110,000,491	619,163	1,451,238	112,070,892
Middlesex Bor.	47,152,200	48.28	97,704,517	12,790	435,900	98,153,207
**Milltown Bor.	23,205,325	49.90	46,503,657	7,409	148,400	46,659,466
Monroe Twp.	24,906,195	40.88	60,954,956	3,336	635,744	61,594,036
New Brunswick City ..	103,191,825	50.27	215,221,454	827,508	7,201,025	223,249,987
North Brunswick Twp. ..	84,360,955	46.56	181,187,618	196,201	1,037,175	182,420,994
Perth Amboy City	56,155,125	29.30	191,655,717	1,138,189	1,440,735	194,234,641
Piscataway Twp.	112,501,950	43.37	259,400,392	1,688	1,258,593	260,660,673
Plainsboro Twp.	8,906,865	50.48	17,644,344	4,842	309,466	17,958,652
††Sayreville Bor.	114,128,600	32.70	349,017,125	99,054	1,411,557	350,527,736
South Amboy City	19,939,675	42.34	47,094,178	5,959,361	622,757	53,676,296
South Brunswick Twp.	57,140,630	52.97	107,873,570	465,189	1,462,530	109,801,289
South Plainfield Bor.	75,646,050	48.35	156,455,119	344,744	728,200	157,528,063
South River Bor.	38,008,969	45.29	83,923,535	3,192	288,239	84,214,966
Spotswood Bor.	19,325,390	45.17	42,783,684	196,423	321,685	43,301,802
Woodbridge Twp.	249,139,229	34.90	713,865,986	3,770,210	2,569,740	720,205,936
Totals	\$1,695,428,808		\$4,055,761,250	\$14,478,254	\$30,333,054	\$4,100,572,558

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

MIDDLESEX COUNTY

Monmouth County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allenhurst Bor.	\$9,315,931	78.59%	\$11,853,838	\$2,100	\$179,997	\$12,035,985
Allentown Bor.	5,100,400	74.36	6,859,064	.....	207,541	7,066,605
Asbury Park City	77,831,090	87.13	89,327,545	132,896	7,995,405	97,455,846
**Atlantic Highlands Bor.	30,388,550	89.98	33,772,561	1,110	996,445	34,770,116
**Avon-by-the-Sea Bor..	23,328,000	93.34	24,992,501	.....	198,226	25,190,727
Belmar Bor.	41,553,525	94.54	43,953,380	500	395,489	44,349,369
Bradley Beach Bor.	25,480,587	88.58	28,765,621	20,216	310,853	29,066,690
Brielle Bor.	29,250,000	74.78	39,114,737	421	256,373	39,371,531
Colts Neck Twp.	56,720,568	89.78	63,177,287	.....	1,248,832	64,426,119
Deal Bor.	25,353,800	76.24	33,255,247	.....	339,773	33,595,020
Eatontown Bor.	84,054,000	107.54	78,160,684	5,379	1,944,020	80,112,083
Englishtown Bor.	3,424,357	60.33	5,676,043	60	282,365	5,958,468
Fair Haven Bor.	34,143,250	70.62	48,347,848	.....	171,624	48,519,472
Farmingdale Bor.	4,865,440	86.80	5,605,346	16,337	239,316	5,860,999
Freehold Bor.	50,465,220	88.39	57,093,812	50,504	3,776,403	60,920,719
Freehold Twp.	77,813,615	88.21	88,214,052	8,278	1,208,380	89,430,710
Hazlet	106,571,800	105.45	101,063,822	2,043	727,550	101,793,415
Highlands Bor.	13,643,981	78.68	17,341,104	.....	143,226	17,484,330
Holmdel Twp.	88,839,195	84.82	104,738,499	.....	3,012,331	107,750,830
Howell Twp.	84,761,610	73.39	115,494,768	5,344	1,375,429	116,875,541
Interlaken Bor.	9,609,229	79.92	12,023,560	.....	55,221	12,078,781
Keansburg Bor.	29,905,400	79.36	37,683,216	2,263	324,373	38,000,852
Keyport Bor.	30,826,400	81.38	37,879,577	2,125	2,327,641	40,208,343
Little Silver Bor.	50,905,542	89.71	56,744,557	438	474,519	57,219,514
Loch Arbour Village	2,394,000	72.65	3,295,251	.....	34,427	3,329,678
††Long Branch City ...	123,916,400	89.39	138,624,455	199,745	3,313,457	142,137,657
Manalapan Twp.	67,000,805	76.85	87,183,871	92	654,906	87,838,869
Manasquan Bor.	39,730,100	76.59	51,873,743	7,200	318,165	52,199,108
Marlboro Twp.	47,499,455	78.31	60,655,670	1,678	981,533	61,588,881
Matawan Bor.	41,057,935	79.74	51,489,760	15,098	470,488	51,975,346
Matawan Twp.	69,965,200	68.79	101,708,388	13,177	714,773	102,436,338
Middletown Twp.	263,570,300	76.55	344,311,300	1,045	4,490,562	348,802,907
Millstone Twp.	14,026,970	54.03	25,981,447	.....	190,964	26,152,411
Monmouth Beach Bor. ..	17,306,900	115.50	14,984,329	.....	121,723	15,106,052
Neptune Twp.	137,429,000	90.85	151,270,226	69,198	1,496,165	152,835,589
Neptune City Bor.	22,613,165	77.34	29,238,641	.....	286,582	29,525,223
New Shrewsbury Bor.	41,027,900	85.53	47,969,017	.....	442,923	48,411,940
Ocean Twp.	146,472,954	109.19	134,145,026	.....	1,069,060	135,204,086
Oceanport Bor.	45,189,900	98.42	45,915,363	5,159	482,050	46,402,572
**Red Bank Bor.	87,183,850	91.48	95,303,728	168,091	4,536,919	100,008,738

Roosevelt Bor.	2,846,361	66.40	4,286,688	.....	23,398	4,310,086
**Rumson Bor.	84,555,400	87.53	96,546,472	.....	694,582	97,241,054
Sea Bright Bor.	16,233,385	92.52	17,545,812	.....	164,482	17,710,294
Sea Girt Bor.	31,672,231	66.06	47,944,643	2,259	250,672	48,197,574
Shrewsbury Bor.	29,216,200	85.84	34,035,648	.....	485,978	34,521,626
Shrewsbury Twp.	697,088	97.55	712,405	.....	40,376	752,781
South Belmar Bor.	8,687,770	76.83	11,307,783	.....	123,567	11,431,350
Spring Lake Bor.	47,063,575	64.85	72,572,976	3,500	1,536,693	74,113,169
Spring Lake Heights Bor.	25,962,534	94.60	27,444,539	1,418	241,924	27,687,881
Union Beach Bor.	21,125,165	78.36	26,959,118	120	215,240	27,174,478
Upper Freehold Twp. ..	16,912,000	69.70	24,263,989	1,564	1,237,421	25,502,974
Wall Twp.	95,179,125	80.18	118,706,816	.....	872,640	119,579,456
West Long Branch Bor	36,620,375	84.76	43,204,784	.....	507,546	43,712,330
Totals	\$2,577,307,533		\$3,050,600,557	\$739,358	\$54,132,548	\$3,105,472,463

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Morris County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	\$32,597,100	55.15%	\$59,106,256	\$100,793	\$1,346,504	\$60,553,553
**Boonton Twp.	16,448,750	45.51	36,143,155	287,098	184,163	36,410,253
Butler Bor.	18,292,115	42.71	42,828,647	7,237	233,991	43,030,047
Chatham Bor.	38,513,200	41.70	92,357,794	86,600	133,522	92,678,385
**Chatham Twp.	34,844,650	38.42	90,694,040	.....	.....	90,827,562
Chester Bor.	3,556,730	36.40	9,771,236	.....	149,665	9,920,901
Chester Twp.	12,863,250	33.27	38,663,210	.....	394,949	39,058,159
Denville Twp.	47,337,300	38.68	122,381,851	175,294	1,127,720	123,684,865
Dover Town	40,109,830	43.99	91,179,427	143,676	1,962,669	93,285,772
East Hanover Twp.	40,177,420	25.88	155,245,054	2,133	192,389	155,439,576
Florham Park Bor.	43,887,620	49.71	88,287,306	.....	575,476	88,862,782
Hanover Twp.	57,544,000	34.30	167,766,764	11,707	1,510,331	169,288,802
Harding Twp.	21,270,110	32.81	64,828,132	.....	127,174	64,955,306
**Jefferson Twp.	44,609,695	43.89	101,776,475	791	580,341	102,357,607
Kinnelon Bor.	39,421,615	38.69	78,636,896	150	277,381	78,914,427
††Lincoln Park Bor.	23,947,150	39.93	59,972,827	3,767	120,748	60,097,342
Madison Bor.	69,113,515	50.88	135,836,311	96,249	1,033,932	136,966,492
Mendham Bor.	13,117,825	39.37	33,319,342	.....	271,375	33,590,717
Mendham Twp.	23,249,700	53.72	43,279,412	.....	517,232	43,796,644
Mine Hill Twp.	9,417,100	44.13	21,339,452	.....	134,768	21,474,220
Montville Twp.	43,690,740	40.90	106,823,325	8,874	347,510	107,179,709
Morris Twp.	97,511,550	43.23	225,564,539	3,428	1,185,508	226,753,475
Morris Plains Bor.	36,033,980	52.87	68,155,816	10,279	483,206	68,649,301
Morristown Town	56,776,800	43.02	131,977,685	271,705	4,369,808	136,619,198
**Mountain Lakes Bor.	22,765,450	44.12	51,598,935	9,778	190,574	51,799,287
Mt. Arlington Bor.	9,868,850	46.31	21,310,408	511	142,491	21,453,410
Mt. Olive Twp.	28,232,950	41.52	67,998,434	970	308,905	68,308,309
Netcong Bor.	9,346,810	57.49	16,258,149	35,242	196,136	16,489,527
Parsippany-Troy Hills Twp.	131,477,655	35.34	372,036,375	3,758	1,127,948	373,168,081
Passaic Twp.	21,327,090	31.60	67,490,791	5,973	387,482	67,884,246
**Pequannock Twp.	38,521,550	36.02	106,944,892	233	266,377	107,211,502
Randolph Twp.	41,116,550	42.72	96,246,606	9,204	492,320	96,748,130
Riverdale Bor.	9,972,410	38.77	25,721,976	4,260	1,259,923	26,986,159
Rockaway Bor.	22,451,200	53.28	42,138,138	3,959	268,627	42,410,724
Rockaway Twp.	51,630,900	37.10	139,166,846	5,226	738,020	139,910,092
Roxbury Twp.	54,724,350	45.17	121,151,981	130,230	3,353,829	124,636,040
Victory Gardens Bor.	1,266,251	39.12	3,236,838	.....	9,083	3,245,921
Washington Twp.	21,534,555	38.40	56,079,570	1,008	539,774	56,620,352
Wharton Bor.	11,775,515	36.17	32,556,027	2,234	116,223	32,674,484
Totals	\$1,331,406,831		\$3,285,870,918	\$1,135,269	\$26,935,172	\$3,313,941,359

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Ocean County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Bor.	\$15,690,200	98.35%	\$15,953,432		\$76,465	\$16,029,897
Bay Head Bor.	18,566,300	68.62	27,056,689	\$508,589	166,185	27,731,463
Beach Haven Bor.	29,575,560	81.26	36,396,210		645,952	37,042,162
Beachwood Bor.	20,079,143	85.80	23,402,265		214,372	23,616,637
Berkeley Twp.	54,740,100	90.92	60,206,885	24	2,408,974	62,615,883
††Brick Twp.	215,333,350	87.65	245,674,102		3,111,441	248,785,543
Dover Twp.	347,251,900	93.11	372,918,018	6,050	5,840,840	378,794,908
††Eagleswood Twp.	5,049,760	85.17	5,929,036		106,291	6,095,327
**Harvey Cedars Bor.	13,378,995	90.18	14,835,878		115,731	14,951,609
Island Heights Bor.	7,361,975	84.60	8,702,098		61,792	8,763,890
Jackson Twp.	81,387,785	85.90	94,747,130		1,606,509	96,353,639
Lacey Twp.	50,932,230	87.87	57,963,161	48	716,906	58,680,115
Lakehurst Bor.	6,240,695	99.47	6,273,947	1,408	539,349	6,814,704
Lakewood Twp.	118,274,550	91.53	129,219,436	8,307	3,317,863	132,545,606
Lavallette Bor.	26,668,500	78.95	33,778,974		1,116,126	34,895,100
**Little Egg Harbor Twp.	34,863,700	91.92	37,928,307		3,952,733	41,881,040
Long Beach Twp.	104,616,320	86.27	121,266,164		501,156	121,767,320
Manchester Twp.	20,489,255	70.56	29,038,060	390	494,853	29,533,312
Mantoloking Bor.	19,271,980	70.11	27,488,204		121,568	27,609,772
Ocean Twp.	21,805,700	85.32	25,557,548	12	219,355	25,776,915
††Ocean Gate Bor.	7,511,150	80.88	9,286,783		68,675	9,355,458
Pine Beach Bor.	9,098,855	73.89	12,314,055		73,991	12,388,046
Plumsted Twp.	14,575,200	100.10	14,560,639	7,035	1,076,758	15,644,432
Point Pleasant Bor.	96,900,700	98.58	98,296,510		2,461,973	100,758,483
Point Pleasant Beach Bor.	56,808,000	88.74	64,016,227	3,069	436,119	64,455,415
Seaside Heights Bor. ...	32,578,810	107.34	30,351,043		209,804	30,560,847
**Seaside Park Bor. ...	27,472,336	88.40	31,077,303		164,148	31,241,451
Ship Bottom Bor.	24,066,650	88.64	27,151,004		580,012	27,731,016
South Toms River Bor. ...	11,471,230	79.74	14,385,791	1,778	177,534	14,565,103
Stafford Twp.	33,660,045	87.43	38,499,422		3,733,923	42,233,345
Surf City Bor.	31,705,700	108.63	29,186,873		230,414	29,417,287
Tuckerton Bor.	10,929,640	95.55	11,438,660		568,310	12,006,970
Union Twp.	8,696,940	75.81	11,472,022	5,970	507,066	11,985,058
Totals	\$1,577,053,254		\$1,766,401,876	\$542,689	\$35,683,188	\$1,802,627,753

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Passaic County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
**Bloomingtondale Bor.	\$46,306,600	97.28%	\$47,601,357	\$620	\$423,310	\$48,025,287
††Clifton City	633,763,200	85.95	737,362,653	157,864	6,427,800	743,948,317
Haledon Bor.	37,441,600	83.51	44,834,870	.....	387,234	45,222,104
Hawthorne Bor.	147,906,600	84.32	175,411,053	34,583	900,065	176,345,701
Little Falls Twp.	83,823,800	80.92	103,588,482	6,180	1,858,275	105,452,937
**North Haledon Bor.	57,721,200	88.25	65,406,459	.....	322,994	65,729,453
Passaic City	208,547,850	82.46	252,907,895	304,334	9,462,200	262,674,429
Paterson City	468,511,230	84.37	555,305,476	813,897	16,332,467	572,451,840
Pompton Lakes Bor.	69,058,800	84.80	81,437,264	526	750,829	82,188,619
Prospect Park Bor.	23,575,700	90.54	26,038,988	.....	147,200	26,186,188
Ringwood Bor.	65,221,650	80.41	81,111,367	.....	466,211	81,577,578
Totowa Bor.	113,938,700	82.73	137,723,559	4,164	1,050,217	138,777,940
Wanaque Bor.	40,060,250	77.00	52,026,299	20,992	410,400	52,457,691
Wayne Twp.	372,466,700	74.38	500,761,898	1,668	4,522,204	505,285,770
West Milford Twp.	150,087,200	96.97	164,985,380	2,123	2,667,101	167,654,604
West Paterson Bor.	78,008,500	88.32	88,324,841	.....	675,988	89,000,829
Totals	\$2,596,439,580		\$3,114,827,841	\$1,346,951	\$46,804,495	\$3,162,979,287

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Salem County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	\$3,037,150	27.27%	\$11,137,330	.....	\$51,397	\$11,188,727
Elmer Bor.	1,635,605	34.28	4,771,310	\$14,350	81,806	4,867,466
Elsinboro Twp.	1,514,569	29.06	5,211,869	.....	27,797	5,239,666
Lower Alloway Creek Twp.	1,489,375	26.35	5,652,277	.....	47,320	5,699,597
††Mannington Twp.	3,750,690	33.24	11,283,664	3,585	105,690	11,392,939
††Oldmans Twp.	2,322,573	24.69	9,406,938	1,497	65,224	9,473,659
Penns Grove Bor.	4,880,870	31.87	15,314,936	13,726	470,178	15,798,840
Pennsville Twp.	22,150,626	27.23	81,346,405	4,456	407,605	81,758,466
Pilesgrove Twp.	4,650,150	28.19	16,495,743	622	85,850	16,582,215
††Pittsgrove Twp.	6,369,150	32.90	19,359,119	72	132,275	19,491,466
Quinton Twp.	3,274,475	26.92	12,163,726	.....	339,875	12,503,601
Salem City	8,073,650	32.09	25,159,395	20,329	345,300	25,525,024
Upper Penns Neck Twp.	7,726,091	24.84	31,103,426	19,700	155,228	31,278,354
Upper Pittsgrove Twp.	3,798,650	25.50	14,896,667	80	132,300	15,029,047
Woodstown Bor.	4,003,600	29.19	13,715,656	1,620	142,905	13,860,181
Totals	\$78,677,224		\$277,018,461	\$80,037	\$2,590,750	\$279,689,248

* Exclusive of Class II Railroad Property.

†† Appealed from 1969 Table of Equalized Valuations.

Somerset County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$15,973,850	32.96%	\$48,464,351	.....	\$416,674	\$48,881,025
Bernards Twp.	43,240,175	40.23	107,482,414	\$2,958	432,130	107,917,502
Bernardsville Bor.	30,898,825	37.25	82,949,866	118,663	520,035	83,588,564
Bound Brook Bor.	32,271,550	51.00	63,277,549	166,038	1,317,887	64,701,474
Branchburg Twp.	19,436,500	36.27	53,588,365	6,584	186,050	53,780,999
Bridgewater Twp.	106,684,600	39.56	269,677,958	47,756	1,513,425	271,239,139
**Far Hills Bor.	6,126,550	41.34	14,819,908	9,036	62,110	14,891,054
Franklin Twp.	92,737,675	40.26	230,346,882	1,740	1,341,850	231,690,522
Green Brook Twp.	16,327,700	39.43	41,409,333	.....	106,562	41,515,895
Hillsborough Twp.	35,546,469	34.33	103,543,458	7,464	525,250	104,076,172
††Manville Bor.	30,383,725	37.88	80,210,467	211,360	240,925	80,662,752
Millstone Bor.	1,827,400	43.26	4,224,226	.....	6,550	4,230,776
Montgomery Twp.	21,406,050	24.13	88,711,355	51,542	116,109	88,879,006
North Plainfield Bor. ...	57,075,500	44.31	128,809,524	.....	427,548	129,237,072
Peapack-Gladstone Bor. ...	7,500,750	33.90	22,128,106	5,384	96,900	22,228,390
Raritan Bor.	18,690,595	43.91	42,565,691	162,469	222,946	42,951,106
Rocky Hill Bor.	2,692,350	38.63	6,969,583	.....	32,580	7,002,163
Somerville Bor.	39,010,700	42.21	92,420,516	161,232	1,573,900	94,155,648
South Bound Brook Bor. ...	11,056,700	48.84	22,638,616	1,354	120,502	22,760,472
Warren Twp.	49,170,800	55.60	88,436,691	.....	359,500	88,796,191
Watchung Bor.	37,825,815	46.57	81,223,567	.....	420,458	81,644,025
Totals	\$675,884,279		\$1,673,896,476	\$953,580	\$10,039,891	\$1,684,889,947

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

†† Appealed from 1969 Table of Equalized Valuations.

Sussex County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Bor.	\$3,177,850	74.76%	\$4,250,736	\$976	\$129,637	\$4,381,349
Andover Twp.	18,980,950	77.61	24,456,835	266	213,505	24,670,606
Branchville Bor.	5,171,850	77.08	6,709,717	.....	178,200	6,887,917
Byram Twp.	28,071,700	80.30	34,958,531	267	274,654	35,233,452
Frankford Twp.	16,206,900	51.91	31,221,152	.....	136,628	31,357,780
Franklin Bor.	16,704,470	90.12	18,535,808	2,043	649,567	19,187,418
Fredon Twp.	8,841,200	58.58	15,092,523	.....	129,394	15,221,917
Green Twp.	8,204,250	78.82	10,408,843	253	72,565	10,481,661
Hamburg Bor.	8,647,340	79.04	10,940,461	.....	111,800	11,052,261
Hampton Twp.	16,225,525	70.28	23,086,974	.....	247,653	23,334,627
Hardyston Twp.	18,290,500	70.02	26,121,822	381	237,929	26,360,132
Hopatcong Bor.	\$2,493,260	119.03	69,304,595	.....	599,761	69,904,356
Lafayette Twp.	6,320,700	68.62	9,211,163	.....	65,599	9,276,762
Montague Twp.	9,931,525	70.46	14,065,267	.....	97,167	14,162,434
Newton Town	37,913,040	94.23	40,234,575	.....	1,476,720	41,711,295
Ogdensburg Bor.	15,039,400	98.80	15,222,065	559	73,670	15,296,294
Sandyston Twp.	9,171,175	57.46	15,960,973	.....	116,050	16,077,023
**Sparta Twp.	93,147,680	95.88	97,150,584	1,474	1,221,250	98,373,308
Stanhope Bor.	10,943,975	82.22	13,310,600	.....	136,040	13,446,640
Stillwater Twp.	17,371,119	67.88	25,590,924	.....	136,358	25,727,282
Sussex Bor.	7,355,550	84.52	8,702,733	.....	751,083	9,453,816
Vernon Twp.	57,182,500	75.20	76,040,559	896	463,766	76,505,221
Walpack Twp.	8,755,220	74.82	11,701,711	.....	46,046	11,747,757
Wantage Twp.	25,532,000	59.12	43,929,800	.....	5,847,735	49,777,535
Totals	\$529,679,979		\$646,238,951	\$7,115	\$13,412,777	\$659,658,843

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

Union County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$71,365,300	37.40%	\$190,816,310	.....	\$365,100	\$191,181,410
Clark Twp.	66,686,500	39.29	169,728,939	\$4,064	384,300	170,117,303
Cranford Twp.	97,970,600	44.91	218,148,742	544,337	1,835,200	220,528,279
Elizabeth City	271,679,400	45.80	593,186,463	8,712,523	5,820,400	607,719,386
Fanwood Bor.	25,671,800	39.50	64,991,899	10,635	193,661	65,196,195
Garwood Bor.	15,325,290	45.20	33,905,509	19,684	118,000	34,043,193
Hillside Twp.	75,619,300	40.51	186,668,230	85,381	534,524	187,288,135
Kenilworth Bor.	36,209,650	37.18	97,390,129	42,983	194,900	97,628,012
Linden City	239,248,200	41.10	582,112,409	817,564	1,844,700	584,774,673
Mountainside Bor.	42,539,300	40.78	104,314,125	.....	281,100	104,595,225
New Providence Bor. ..	52,137,940	38.53	135,317,778	2,636	1,288,591	136,609,005
Plainfield City	126,595,300	46.89	269,983,579	331,770	4,111,400	274,428,749
Rahway City	63,444,000	33.92	187,040,094	893,756	1,860,400	189,794,250
Roselle Bor.	59,847,800	42.73	140,060,379	29,961	2,243,900	142,339,270
Roselle Park Bor.	31,318,000	36.12	86,705,426	61,622	235,300	87,002,348
**Scotch Plains Twp. ..	88,170,200	44.64	197,513,589	62	625,629	198,139,580
Springfield Twp.	71,313,100	43.64	163,412,236	757	629,200	164,042,193
Summit City	107,595,300	37.77	284,869,738	334,421	1,862,030	287,066,189
Union Twp.	219,765,380	37.38	587,922,365	32,872	3,775,830	591,731,067
Westfield Town	123,655,250	38.40	322,018,880	3,077	1,773,849	323,795,806
Winfield Twp.	695,850	50.38	1,381,203	.....	19,735	1,400,938
Totals	\$1,886,853,460		\$4,617,488,322	\$11,928,135	\$30,000,749	\$4,659,417,206

* Exclusive of Class II Railroad Property.

** Subject to change by State Division of Tax Appeals.

Warren County, 1969 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	\$6,507,500	75.22%	\$8,651,290	\$1,369	\$123,950	\$8,776,609
Alpha Bor.	10,080,450	95.57	10,547,714	4,003	127,133	10,678,850
Belvidere Town	12,569,730	79.16	15,878,891	17,817	685,048	16,581,756
Blairstown Twp.	14,002,075	65.35	21,426,282	10,216	126,487	21,562,985
Franklin Twp.	9,045,035	87.86	10,294,827	166	514,948	10,809,941
Frelinghuysen Twp. ...	8,726,175	53.66	16,261,974	44	52,192	16,314,210
Greenwich Twp.	7,705,050	66.35	11,612,735	1,259	226,074	11,840,068
Hackettstown Town ...	38,920,325	84.98	45,799,394	10,142	1,275,117	47,084,653
Hardwick Twp.	4,079,450	55.08	7,406,409	.....	5,543	7,411,952
††Harmony Twp.	10,729,725	61.99	17,308,800	5,174	128,025	17,441,999
Hope Twp.	7,474,240	59.12	12,642,490	.....	316,564	12,959,054
Independence Twp. ...	10,721,443	69.04	15,520,324	919	123,960	15,654,203
Knowlton Twp.	10,411,425	63.71	16,341,901	2,009	41,450	16,385,360
Liberty Twp.	6,623,177	65.43	10,122,539	152	14,916	10,137,607
Lopatcong Twp.	18,647,665	72.69	25,653,687	4,623	444,035	26,102,345
Mansfield Twp.	19,881,665	91.01	21,845,583	652	443,845	22,290,080
Oxford Twp.	4,447,565	63.78	6,973,291	397	76,046	7,049,734
Pahaquarry Twp.	1,759,925	74.41	2,365,173	.....	9,100	2,374,273
Phillipsburg Town	61,010,075	92.50	65,956,838	774,236	1,559,753	68,290,857
Pohatcong Twp.	16,863,550	76.28	22,107,433	5,265	449,948	22,562,646
Washington Bor.	28,352,900	92.87	30,529,665	64,122	1,679,399	32,273,186
Washington Twp.	19,290,945	76.38	25,256,540	1,029	608,681	25,866,250
White Twp.	11,050,000	75.66	14,604,811	5,832	30,668	14,641,311
Totals	\$338,900,092		\$435,117,591	\$909,456	\$9,062,882	\$445,089,929

* Exclusive of Class II Railroad Property.

†† Appealed from 1969 Table of Equalized Valuations.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1969

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$528,318,612	48.96%	\$1,079,024,040	\$321,259	\$15,173,534	\$1,094,518,833
Bergen	6,976,452,092	83.35	8,369,998,867	3,406,414	93,936,858	8,467,342,139
Burlington	1,332,170,270	91.28	1,459,366,634	126,378	32,626,687	1,492,119,699
Camden	1,009,342,712	46.73	2,159,733,908	3,203,337	23,950,746	2,186,887,991
Cape May	659,720,338	82.87	796,118,086	127,795	10,446,518	806,692,399
Cumberland	200,521,105	38.90	515,440,805	509,861	5,670,968	521,421,634
Essex	4,847,723,900	87.80	5,521,193,762	23,718,244	134,451,647	5,679,363,653
Gloucester	230,079,301	27.22	845,276,069	150,633	4,972,010	850,398,712
Hudson	1,631,997,064	54.98	2,968,438,055	121,343,918	36,050,281	3,125,832,254
Hunterdon	488,731,302	82.85	589,886,340	112,186	13,601,267	603,599,793
Mercer	774,395,585	44.57	1,737,658,879	4,298,802	22,227,678	1,764,185,359
Middlesex	1,695,428,808	41.80	4,055,761,250	14,478,254	30,333,054	4,100,572,558
Monmouth	2,577,307,533	84.49	3,050,600,557	739,358	54,132,548	3,105,472,463
Morris	1,331,406,831	40.52	3,285,870,918	1,135,269	26,935,172	3,313,941,359
Ocean	1,577,053,254	89.28	1,766,401,876	542,689	35,683,188	1,802,627,753
Passaic	2,596,439,580	83.36	3,114,827,841	1,346,951	46,804,495	3,162,979,287
Salem	78,677,224	28.40	277,018,461	80,037	2,590,750	279,689,248
Somerset	675,884,279	40.33	1,673,896,476	953,580	10,039,891	1,684,889,947
Sussex	529,679,979	81.96	646,238,951	7,115	13,412,777	659,658,843
Union	1,886,853,460	40.86	4,617,488,322	11,928,135	30,000,749	4,659,417,206
Warren	338,900,092	77.89	435,117,591	909,456	9,062,882	445,089,929
Totals	\$31,967,083,921	65.29%	\$48,965,357,688	\$189,239,671	\$652,103,700	\$49,806,701,059

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1968, As Amended

COUNTY	1 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	\$499,118,551	49.64%	\$1,005,392,951	\$323,931	\$14,674,050	\$1,020,395,932
Bergen	6,444,740,098	81.72	7,885,987,912	3,313,492	86,751,702	7,976,053,106
Burlington	1,207,404,236	91.20	1,323,972,586	128,623	30,795,103	1,354,896,312
Camden	903,968,576	45.04	2,006,850,768	3,101,924	22,547,340	2,032,500,032
Cape May	640,893,195	87.76	730,293,518	128,363	10,226,679	740,648,560
Cumberland	192,179,513	39.06	492,010,466	319,764	5,416,322	497,746,552
Essex	4,574,700,450	86.56	5,284,745,172	24,458,375	121,781,931	5,430,985,478
Gloucester	221,123,749	27.93	791,570,332	149,918	4,814,156	796,534,406
Hudson	1,611,933,144	61.56	2,618,289,342	131,361,448	35,884,272	2,785,535,062
Hunterdon	460,374,164	83.05	554,305,837	112,245	12,194,858	566,612,940
Mercer	751,673,490	44.92	1,673,526,996	4,309,381	22,017,710	1,699,854,087
Middlesex	1,616,830,903	42.94	3,765,181,899	14,397,546	28,012,627	3,807,592,072
Monmouth	2,372,579,204	83.46	2,842,908,063	791,598	51,577,386	2,895,277,047
Morris	1,194,809,414	39.73	3,007,567,662	1,149,425	23,386,500	3,032,103,587
Ocean	1,412,997,234	86.09	1,641,360,689	542,861	33,140,715	1,675,044,265
Passaic	2,531,922,080	83.53	3,031,006,471	1,358,554	45,903,039	3,078,268,064
Salem	77,685,658	29.72	261,434,993	60,337	2,406,784	263,902,114
Somerset	618,122,374	39.71	1,556,626,422	948,431	9,444,747	1,567,019,600
Sussex	472,957,017	78.86	599,736,660	7,115	11,989,758	611,733,533
Union	1,860,765,900	41.51	4,482,432,362	12,040,367	29,196,514	4,523,669,243
Warren	322,756,765	77.84	414,644,244	909,456	8,309,066	423,862,766
State Totals	\$29,989,535,715	65.24%	\$45,969,845,345	\$199,918,154	\$610,471,259	\$46,780,234,758

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1967, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$480,896,391	49.26%	\$976,326,871	\$329,323	\$26,129,114	\$1,002,785,308
Bergen	6,184,418,009	83.48	7,408,600,664	3,183,329	253,921,005	7,665,704,998
Burlington	1,122,906,124	91.79	1,223,406,613	132,024	79,953,118	1,303,491,755
Camden	878,015,932	45.82	1,916,042,822	3,637,579	64,239,818	1,983,920,219
Cape May	599,199,659	86.23	694,442,541	121,238	23,838,956	713,402,735
Cumberland	185,820,609	38.35	484,515,602	329,240	16,833,389	501,675,231
Essex	4,423,077,750	85.28	5,186,376,913	24,828,779	249,994,504	5,461,200,196
Gloucester	215,577,406	28.19	764,610,412	153,020	11,234,534	775,997,966
Hudson	974,082,866	37.94	2,567,658,526	135,174,178	83,056,118	2,785,889,822
Hunterdon	444,752,895	85.73	518,796,246	114,439	29,738,059	548,648,735
Mercer	724,532,698	46.36	1,562,672,268	4,336,975	57,014,377	1,624,023,620
Middlesex	1,544,648,411	43.92	3,517,060,138	14,514,495	105,402,528	3,636,977,161
Monmouth	2,237,866,113	85.25	2,625,020,781	791,238	93,620,610	2,719,432,629
Morris	1,116,083,241	40.18	2,777,415,493	1,165,612	56,141,529	2,834,722,634
Ocean	1,333,092,528	59.29	1,493,074,404	548,028	51,036,905	1,544,659,337
Passaic	2,450,107,575	85.80	2,855,526,422	1,418,933	174,506,286	3,031,451,641
Salem	75,826,528	31.29	242,305,790	60,368	12,681,404	255,047,562
Somerset	605,022,979	42.10	1,437,010,080	946,994	30,818,818	1,468,775,892
Sussex	428,332,492	74.94	571,544,485	51,056	17,553,398	589,148,939
Union	1,821,369,110	42.23	4,312,766,130	12,067,471	131,879,799	4,456,713,400
Warren	312,965,444	81.25	385,179,695	912,332	28,139,609	414,231,636
State Totals	\$28,158,594,700	64.70%	\$43,520,352,896	\$204,813,642	\$1,597,733,878	\$45,322,900,416

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1966, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$470,172,208	49.36%	\$952,468,329	\$329,747	\$25,338,671	\$978,136,747
Bergen	5,915,051,279	86.08	6,871,693,389	3,000,752	246,904,191	7,121,598,332
Burlington	1,066,830,765	91.76	1,162,582,913	140,698	72,954,973	1,235,678,584
Camden	840,939,258	47.83	1,758,189,696	3,762,908	64,350,162	1,826,302,766
Cape May	564,857,812	89.26	632,837,988	122,816	24,086,820	657,047,624
Cumberland	178,885,356	39.30	455,134,788	328,975	17,401,424	472,865,187
Essex	4,296,726,050	86.03	4,994,252,836	25,075,102	252,036,955	5,271,364,893
Gloucester	207,176,382	27.56	751,833,586	155,093	10,916,647	762,905,326
Hudson	887,689,358	36.39	2,439,063,366	135,414,057	84,444,407	2,658,921,830
Hunterdon	422,447,903	86.09	490,706,865	121,810	27,758,524	518,587,199
Mercer	665,666,799	45.86	1,451,370,090	4,348,304	56,089,258	1,511,807,652
Middlesex	1,394,167,183	42.50	3,280,477,073	14,629,954	96,099,227	3,391,206,254
Monmouth	2,128,773,498	88.35	2,409,554,586	828,085	90,205,970	2,500,588,641
Morris	1,028,708,557	40.32	2,551,628,313	1,176,097	53,030,908	2,605,835,318
Ocean	1,237,569,761	91.98	1,345,446,749	557,027	50,220,386	1,396,224,162
Passaic	2,374,076,855	88.54	2,681,449,003	1,691,406	171,009,712	2,854,150,121
Salem	72,503,204	23.91	303,200,039	61,118	13,947,863	317,209,020
Somerset	537,534,310	40.32	1,333,138,672	1,004,232	28,845,289	1,362,988,193
Sussex	407,165,607	76.05	535,397,788	64,962	18,116,006	553,578,756
Union	1,772,165,890	42.50	4,169,441,495	13,270,473	124,919,890	4,307,631,858
Warren	300,280,832	82.20	365,297,633	905,157	27,867,167	394,069,957
State Totals	\$26,769,388,867	65.39%	\$40,935,165,197	\$206,988,773	\$1,556,544,450	\$42,698,698,420

* Exclusive of Class II Railroad Property.

** In comparing average County or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$458,166,233	49.89%	\$918,379,416	\$1,057,234	\$25,916,243	\$945,352,893
Bergen	5,641,593,646	87.45	6,451,113,418	2,196,845	246,186,596	6,699,496,859
Burlington	1,021,667,132	94.23	1,084,231,721	124,971	74,090,549	1,158,447,241
Camden	805,267,116	48.64	1,655,402,378	3,828,108	64,725,707	1,723,956,193
Cape May	544,899,889	92.86	586,786,383	81,481	24,112,187	610,980,061
Cumberland	174,137,442	42.07	413,956,824	278,996	17,288,567	431,524,387
Essex	4,162,676,300	87.87	4,737,401,326	25,463,983	256,559,504	5,019,424,813
Gloucester	202,928,580	29.41	689,889,520	132,081	11,056,984	701,078,586
Hudson	876,544,413	38.22	2,293,280,016	96,398,966	87,107,988	2,476,786,970
Hunterdon	396,833,235	87.50	453,530,246	96,615	29,858,071	483,484,932
Mercer	644,202,085	46.48	1,385,945,173	3,460,050	55,995,918	1,445,401,141
Middlesex	1,325,028,947	43.92	3,016,823,747	13,881,051	102,024,597	3,132,729,395
Monmouth	2,012,396,215	90.01	2,235,870,991	781,092	85,750,716	2,322,402,799
Morris	956,310,241	42.41	2,254,958,673	1,146,172	54,762,394	2,310,867,239
Ocean	1,162,544,227	94.59	1,229,011,977	548,991	47,797,568	1,277,358,536
Passaic	2,281,134,090	89.87	2,538,382,377	1,610,866	170,855,271	2,710,848,514
Salem	70,415,991	24.81	283,869,947	61,529	13,349,366	297,280,842
Somerset	507,829,300	43.44	1,169,148,561	851,969	32,907,877	1,202,908,407
Sussex	388,165,718	80.10	484,606,506	57,770	19,711,925	504,376,201
Union	1,710,806,835	44.79	3,819,559,728	10,866,650	138,912,480	3,969,338,858
Warren	291,579,885	89.06	327,409,257	924,703	28,348,798	356,682,758
State Totals	\$25,635,127,520	67.41%	\$38,029,558,185	\$163,850,123	\$1,587,319,306	\$39,780,727,614

* Exclusive of Class II Railroad Property.

** In comparing average county or State ratios, it should be borne in mind that numerous taxing districts have undergone revaluations or reassessments and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$418,722,550	46.46%	\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449
Bergen	5,426,195,112	92.19	5,885,627,381	3,116,968	443,303,905	6,332,048,254
Burlington	375,714,202	37.75	995,288,085	126,991	37,778,861	1,033,193,937
Camden	837,969,727	50.62	1,655,377,634	3,817,375	75,402,566	1,734,597,575
Cape May	528,222,627	94.13	560,841,051	81,699	29,962,659	590,885,409
Cumberland	145,268,432	36.42	398,866,671	185,557	20,079,572	419,132,100
Essex	4,083,716,850	88.13	4,631,333,410	25,572,484	431,988,690	5,085,894,584
Gloucester	182,228,360	27.50	662,765,805	86,688	14,084,875	676,937,363
Hudson	872,114,058	59.20	2,225,009,476	100,258,134	158,111,780	2,483,379,390
Hunterdon	67,684,513	16.24	416,749,132	120,995	8,411,290	425,281,417
Mercer	578,125,569	42.59	1,357,459,609	2,540,046	61,784,184	1,421,783,539
Middlesex	732,006,318	26.17	2,797,544,534	13,548,228	87,280,156	2,895,372,918
Monmouth	1,916,557,455	92.03	2,081,503,062	787,175	92,633,374	2,174,723,611
Morris	781,062,646	37.27	2,085,498,638	750,387	63,567,466	2,159,786,491
Ocean	1,098,163,183	96.34	1,139,852,754	548,991	47,466,446	1,187,868,191
Passaic	2,209,468,975	94.78	2,331,126,239	1,068,886	291,184,776	2,623,979,901
Salem	67,189,507	27.53	244,018,604	32,363	23,186,661	267,237,628
Somerset	180,802,549	16.90	1,069,703,786	679,188	18,316,024	1,088,698,998
Sussex	138,756,589	32.02	433,300,045	57,770	8,198,194	441,556,009
Union	1,051,839,016	29.69	3,542,308,268	4,825,633	119,909,233	3,667,043,134
Warren	194,495,887	62.10	313,181,547	913,750	20,891,100	334,986,397
State Totals	\$21,886,304,125	61.24%	\$35,738,321,921	\$160,733,479	\$2,076,789,200	\$37,975,844,600

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$895,489,627
Bergen	1,613,817,472	28.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438
Burlington	228,706,743	23.81	960,598,696	138,645	19,684,381	980,421,722
Camden	758,544,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May	513,006,595	96.63	536,451,909	84,019	29,100,381	565,636,309
Cumberland	142,164,667	36.90	385,240,899	190,616	19,294,840	404,726,355
Essex	4,004,964,900	91.15	4,393,887,122	25,236,329	427,766,790	4,846,890,241
Gloucester	173,128,013	26.41	655,602,141	89,100	13,728,624	669,419,865
Hudson	862,774,517	41.15	2,096,762,770	103,278,028	152,477,480	2,352,518,278
Hunterdon	65,265,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer	553,343,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,225,332
Middlesex	645,408,942	23.83	2,707,923,274	8,546,227	78,559,148	2,795,058,649
Monmouth	1,824,080,018	94.45	1,931,304,985	787,708	89,303,465	2,021,396,153
Morris	561,353,177	23.09	1,826,230,785	753,037	43,141,291	1,880,125,113
Ocean	1,037,719,978	97.56	1,063,737,962	551,115	41,737,611	1,106,026,688
Passaic	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,060,891
Salem	64,732,237	28.42	227,802,428	33,749	22,610,904	250,447,081
Somerset	173,698,297	17.29	1,004,578,545	686,905	17,948,034	1,023,213,484
Sussex	95,113,616	23.83	399,190,134	58,313	5,845,296	405,093,743
Union	1,008,852,110	29.33	3,439,393,976	4,949,813	113,679,979	3,558,023,768
Warren	155,844,897	51.75	301,170,046	916,835	18,223,871	320,310,752
State Totals	\$15,562,592,240	45.76%	\$34,009,421,775	\$158,894,360	\$1,455,228,530	\$35,623,544,665

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$852,929,694
Bergen	1,867,324,829	25.95	5,268,847,787	2,261,772	95,945,206	5,867,054,765
Burlington	207,443,854	23.29	890,819,599	143,577	18,308,518	909,271,694
Camden	612,760,859	40.88	1,498,897,134	2,402,630	57,816,691	1,559,116,455
Cape May	508,998,746	95.24	534,457,586	81,293	27,584,006	562,122,885
Cumberland	132,649,722	34.27	387,104,884	190,738	18,824,040	406,119,662
Essex	1,863,899,050	43.87	4,248,474,433	25,333,916	202,362,300	4,476,170,649
Gloucester	172,723,545	28.57	604,492,655	90,713	13,925,247	618,508,615
Hudson	850,024,442	42.22	2,013,126,545	106,843,910	148,265,430	2,268,235,885
Hunterdon	62,416,167	17.44	357,920,226	123,980	8,141,792	366,185,998
Mercer	535,429,552	41.24	1,298,451,603	2,552,188	61,766,327	1,362,770,118
Middlesex	552,799,284	22.13	2,497,588,386	8,576,906	69,765,795	2,575,931,087
Monmouth	1,737,306,964	98.53	1,763,306,273	606,416	82,864,976	1,846,776,665
Morris	464,374,204	26.22	1,770,878,789	757,358	33,233,928	1,804,370,075
Ocean	408,307,856	40.13	1,017,491,883	144,055	16,353,936	1,033,989,874
Passaic	651,811,486	32.31	2,017,268,840	2,010,555	75,918,236	2,095,197,631
Salem	54,890,972	23.91	229,615,804	34,318	21,490,931	251,141,053
Somerset	155,324,366	16.31	952,616,207	617,019	16,223,521	969,456,747
Sussex	86,631,808	23.79	364,142,175	65,195	5,556,272	369,763,642
Union	926,348,355	27.92	3,318,368,051	5,049,247	104,681,827	3,428,099,125
Warren	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,939
State Totals	\$11,826,113,635	36.80%	\$32,136,974,508	\$159,427,175	\$1,113,498,575	\$33,409,900,258

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$186,169,124	23.99%	\$776,183,621	\$628,860	\$19,396,078	\$796,208,559
Bergen	1,153,155,235	23.48	4,932,924,378	2,348,876	148,547,737	5,083,820,991
Burlington	169,633,885	20.61	822,977,796	132,794	27,370,924	850,481,514
Camden	439,820,188	31.18	1,410,587,244	2,930,317	61,275,583	1,474,793,144
Cape May	493,789,824	97.95	504,136,375	81,297	36,624,462	540,842,134
Cumberland	113,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex	1,687,914,680	41.22	4,095,054,006	14,264,472	257,197,770	4,366,516,248
Gloucester	138,320,223	22.56	613,189,845	92,314	19,556,425	632,838,584
Hudson	848,789,982	45.49	1,865,688,664	126,673,431	150,451,152	2,142,813,247
Hunterdon	50,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer	440,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311
Monmouth	504,692,325	30.76	1,640,563,195	603,677	44,077,723	1,685,244,595
Morris	344,543,255	20.84	1,653,353,761	754,277	47,219,777	1,701,327,815
Ocean	284,058,079	30.32	936,867,847	143,972	26,335,258	963,347,077
Passaic	615,816,905	32.51	1,894,273,089	2,067,948	87,612,286	1,983,953,323
Salem	49,768,277	22.94	216,919,322	34,200	23,448,102	240,401,624
Somerset	146,899,931	16.32	900,122,995	620,725	24,460,982	925,204,702
Sussex	55,177,440	16.31	338,315,958	63,307	7,587,423	345,966,688
Union	831,349,115	26.50	3,136,981,496	5,048,254	138,045,997	3,280,075,747
Warren	55,519,013	21.37	259,857,497	864,318	12,333,068	273,054,883
State Totals	\$9,101,995,317	30.06%	\$30,275,285,466	\$167,275,317	\$1,329,206,914	\$31,771,767,697

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,505	\$19,334,286	\$774,345,960
Bergen	1,080,577,335	23.75	4,549,813,081	2,395,409	143,108,664	4,695,317,154
Burlington	155,395,511	20.55	756,346,489	136,369	26,172,493	782,655,351
Camden	427,858,404	32.20	1,328,655,399	3,208,244	61,761,430	1,385,620,073
Cape May	295,563,902	61.63	479,564,454	144,456	22,143,498	501,852,408
Cumberland	115,779,735	31.63	365,986,379	191,808	20,856,974	387,035,181
Essex	1,596,693,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,152	613,016,528
Hudson	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.71	2,212,217,686	6,666,037	83,322,519	2,302,206,222
Monmouth	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,574	20.91	1,562,373,644	720,435	45,453,977	1,608,553,056
Ocean	204,794,275	24.34	841,533,067	146,934	24,093,662	866,778,663
Passaic	597,378,613	34.01	1,756,562,228	2,102,835	85,191,851	1,843,866,914
Salem	48,946,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	134,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,809	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,090,555	134,597,369	3,077,852,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,967	256,382,378
State Totals	\$8,442,992,754	29.88%	\$28,256,452,115	\$169,257,201	\$1,286,985,701	\$29,712,695,017

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$634,355	\$17,879,222	\$756,812,322
Bergen	1,018,571,151	24.03	4,289,516,038	2,567,789	135,847,194	4,877,831,019
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	1,322,846,904
Cape May	181,305,333	39.54	458,566,845	156,814	10,639,122	469,865,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,775,150	41.05	3,723,916,072	10,514,284	260,842,685	3,995,273,041
Gloucester	99,042,181	18.26	542,333,518	93,605	17,035,910	559,463,033
Hudson	832,002,177	50.93	1,633,617,306	129,327,207	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	1,098,420,253	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	420,400,692	29.20	1,439,798,205	656,808	38,854,942	1,479,309,955
Morris	290,343,902	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	24,737,511	769,502,826
Sussex	45,637,951	15.96	285,927,479	42,846	7,025,148	292,995,473
Union	771,798,559	28.00	2,756,238,288	4,984,533	130,593,605	2,891,816,426
Warren	51,965,645	22.36	232,481,751	638,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48%	\$26,605,833,129	\$165,768,257	\$1,231,245,418	\$28,002,846,804

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,686,460	21.58%	\$721,554,242	\$699,842	\$17,467,366	\$739,721,450
Bergen	904,483,128	22.24	4,066,106,624	2,581,134	119,303,861	4,187,901,619
Burlington	107,088,459	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	53,590,949	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	3,885,021,018
Gloucester	95,368,699	18.65	511,852,909	95,877	16,718,668	528,167,454
Hudson	827,202,460	52.08	1,588,297,012	131,933,310	145,523,177	1,865,753,499
Hunterdon	44,122,728	15.83	278,773,394	146,968	9,805,330	288,725,692
Mercer	387,618,630	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	414,079,875	22.56	1,835,434,154	6,591,406	75,040,217	1,917,065,777
Monmouth	265,676,385	19.30	1,376,696,575	684,024	30,516,315	1,407,896,914
Morris	262,805,204	18.51	1,420,165,567	733,056	36,675,733	1,457,574,356
Ocean	96,089,998	13.59	706,844,001	165,229	14,662,962	721,672,182
Passaic	550,524,857	34.50	1,595,613,840	1,545,664	80,311,181	1,677,470,685
Salem	46,745,948	23.07	202,635,789	41,891	20,538,541	223,514,212
Somerset	114,725,524	16.23	706,809,098	648,092	21,395,764	728,852,954
Sussex	43,475,293	16.87	265,582,214	49,427	6,468,129	272,099,770
Union	749,104,122	29.19	2,566,518,358	4,961,048	129,590,294	2,701,069,700
Warren	49,812,968	22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	\$7,074,687,049	27.86%	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed 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	\$726,037	\$16,588,113	\$719,490,219
Bergen	858,270,266	22.49	3,816,703,697	2,647,840	115,303,418	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden	326,188,685	27.09	1,203,959,820	3,525,358	51,197,179	1,258,682,357
Cape May	76,592,612	17.75	431,480,979	167,493	7,785,148	439,433,620
Cumberland	65,890,642	19.62	335,897,036	160,865	15,158,715	351,216,616
Essex	1,447,308,310	42.09	3,438,528,641	14,360,600	257,155,495	3,710,044,736
Gloucester	91,862,213	19.16	479,419,959	103,478	15,874,353	495,397,790
Hudson	823,489,615	55.90	1,473,186,494	131,112,801	145,102,072	1,749,401,367
Hunterdon	42,089,826	16.32	257,948,318	147,743	9,427,484	267,523,545
Mercer	373,993,990	37.70	992,073,283	2,933,882	64,786,015	1,059,793,180
Middlesex	379,354,733	22.75	1,667,896,723	6,593,031	66,038,314	1,740,528,068
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,902,505
Morris	235,692,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean	90,135,351	13.66	660,082,786	164,538	13,676,144	673,923,468
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,597,632,353
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,340,002
Somerset	101,234,169	16.28	621,929,946	646,834	20,600,876	643,177,656
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,389,063
Union	701,065,257	29.51	2,375,992,340	4,842,701	125,607,515	2,506,442,556
Warren	46,251,946	22.44	206,116,461	639,740	11,234,685	217,990,886
State Totals	\$6,762,850,349	28.46%	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$143,694,344	21.62%	\$664,594,164	\$728,061	\$16,145,144	\$681,467,399
Bergen	802,163,858	23.23	3,453,798,294	2,644,012	107,512,497	3,563,954,903
Burlington	89,837,190	16.64	539,881,352	148,172	17,386,268	557,415,792
Camden	311,803,841	27.49	1,134,229,565	3,544,744	49,522,052	1,187,296,361
Cape May	72,604,852	18.79	386,325,711	167,236	7,301,969	393,794,916
Cumberland	62,464,684	20.24	308,550,071	161,190	14,577,993	323,289,254
Essex	1,390,747,000	42.94	3,238,916,942	14,399,505	237,800,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,559	14,656,153	492,199,619
Hudson	819,835,493	59.57	1,376,145,789	132,692,939	152,696,472	1,661,535,200
Hunterdon	39,939,714	16.67	239,573,417	151,550	9,134,074	248,859,041
Mercer	291,010,976	30.98	939,305,912	2,990,471	62,158,948	1,004,455,331
Middlesex	339,115,706	22.59	1,501,115,626	7,385,308	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,835	1,137,934,807
Morris	207,055,806	18.34	1,129,171,608	738,434	31,678,769	1,161,588,811
Ocean	79,207,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	590,822,454	36.14	1,410,836,344	1,569,595	78,368,646	1,490,774,585
Salem	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,160,525	17.14	555,281,235	668,258	19,603,271	575,552,764
Sussex	37,817,577	17.10	221,165,779	65,637	5,601,094	226,832,510
Union	662,545,088	30.35	2,182,836,379	4,951,386	119,059,755	2,306,947,520
Warren	44,452,861	25.16	191,943,818	642,925	10,768,323	203,355,066
State Totals	\$6,361,413,337	29.10%	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,305,915

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,438,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,235
Bergen	741,606,129	22.98	3,227,287,465	2,627,868	100,770,502	3,330,685,835
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,572	13,929,268	309,461,220
Essex	1,354,812,845	43.98	3,060,881,684	13,135,396	241,533,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,681,550	155,187,660	1,690,379,386
Hunterdon	38,067,086	16.76	227,095,663	159,864	8,897,668	236,153,195
Mercer	282,010,625	31.71	889,248,228	3,157,046	60,213,217	952,618,491
Middlesex	296,687,238	20.66	1,436,311,901	7,589,685	55,567,787	1,499,469,373
Monmouth	218,275,414	21.72	1,004,889,694	666,982	25,603,510	1,031,160,186
Morris	187,393,672	18.42	1,017,535,992	726,582	29,050,844	1,047,313,418
Ocean	73,381,909	13.53	542,263,464	163,869	11,084,074	553,511,407
Passaic	465,029,564	34.74	1,338,783,257	1,533,158	69,055,316	1,409,371,731
Salem	39,607,418	21.47	184,436,427	48,913	21,228,411	205,718,751
Somerset	90,623,845	17.78	509,657,771	694,375	19,165,395	529,517,541
Sussex	35,981,402	17.15	209,840,225	77,181	5,188,959	215,106,365
Union	629,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Warren	43,142,679	23.05	187,143,876	667,219	10,600,077	198,411,172
State Totals	\$6,036,689,016	29.44%	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.60%	\$629,663,392	\$797,721	\$15,153,299	\$645,614,412
Bergen	698,529,638	25.53	2,735,947,602	2,480,150	96,981,813	2,835,409,565
Burlington	75,279,527	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,429,556	3,500,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,793,273	109,757	13,129,593	351,032,623
Hudson	806,795,652	55.69	1,448,836,025	138,393,506	154,003,197	1,741,232,728
Hunterdon	36,336,898	20.63	176,138,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	174,627,246	21.83	790,974,776	728,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,118,600	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem	38,342,042	19.20	199,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,263,638	710,735	18,782,523	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,687,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	103,109,405	1,786,855,874
Warren	42,686,263	23.74	179,795,553	688,641	10,275,249	190,759,443
State Totals	\$5,831,646,047	32.74%	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

* Exclusive of Class II Railroad Property.

Index of Cases Reported
In The
ANNUAL REPORTS
1961 THRU 1969

Division of Taxation
Department of Treasury

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
A			
Abelsons, Inc., v. City of Newark	83 N. J. Super. 205	1964 - 40	Property
Academy of Medicine of N. J.; Bloomfield v.	87 N. J. Super. 595	1965 - 44	Property
Academy of Medicine of N. J.; Bloomfield v.	47 N. J. 358	1966 - 34	Property
Algonquin Gas Transmission Co. v. Township of W. Amwell, et al.	Div. of Tax Appeals	1969 - 28	Property
Allamuchy v. Warren County Board of Taxation	Div. of Tax Appeals	1965 - 46	Property
Allan, et al.; Sheehan v.	N. J. Super.	1968 - 29	Property
Allendale v. Church of the Guardian Angel	Div. of Tax Appeals	1963 - 47	Property
Alter v. Long Beach Township	Div. of Tax Appeals	1963 - 47	Property
Alter, t/a Glamour Cleaner v. Roxbury	Div. of Tax Appeals	1966 - 39	Property
Amberg, etc.; Scotch Plains v.	Div. of Tax Appeals	1967 - 33	Property
American Can Co. v. Div. of Taxation	Div. of Tax Appeals	1964 - 37	Corporation
American Radiator and Sanitary Corp. v. Div. of Taxation	Div. of Tax Appeals	1968 - 25	Corporation
American Radiator and Sanitary Corp. v. Dir. Div. of Taxation	104 N. J. Super. 322	1969 - 21	Corporation
Andrew Jergens Company v. Essex County Board of Taxation	N. J. Super.	1965 - 45	Property
Arace v. Town of Irvington	75 N. J. Super. 258	1962 - 38	Property
Arkell, William Clark, In the Matter of the Estate of	N. J. Super.	1968 - 27	Inheritance
Associated Dry Goods Corp. v. Township of Millburn	N. J. Super.	1967 - 30	Property
B			
Bailes, Nellie v. Township of East Brunswick	Div. of Tax Appeals	1969 - 28	Property
Baker & Taylor Co. v. Township of Hillside	Div. of Tax Appeals	1967 - 35	Property
Bayonne v. International Nickel Co., Inc.	104 N. J. Super. 41	1969 - 24	Property
Belleville v. Wallace & Tiernan, Inc.	Div. of Tax Appeals	1967 - 32	Property
Bergen County Board of Taxation v. Borough of Bogota, et al.	104 N. J. Super. 499	1969 - 26	Property
Bergen County Board of Taxation; Borough of New Milford v.	N. J. Super.	1963 - 46	Property
Berkeley Heights; Blacklock v.	Div. of Tax Appeals	1966 - 39	Property
Berkeley Heights v. Div. of Tax Appeals, et al.	68 N. J. Super. 364	1961 - 29	Property
Bethel Cemetery Association; Pennsauken v.	Div. of Tax Appeals	1965 - 45	Property
Blacklock v. Berkeley Heights	Div. of Tax Appeals	1966 - 39	Property
Blair Academy v. Blairstown	95 N. J. Super. 583	1967 - 29	Property
Blairstown; Blair Academy v.	95 N. J. Super. 583	1967 - 29	Property
Block Ice and Cold Storage Co., Inc., v. Manasquan	Div. of Tax Appeals	1966 - 38	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Bloomfield v. Academy of Medicine of N. J.	87 N. J. Super. 595	1965 - 44	Property
Bloomfield v. Academy of Medicine of N. J.	47 N. J. 358	1966 - 34	Property
Bloomfield v. Div. of Tax Appeals ...	84 N. J. Super. 19	1964 - 40	Property
Board of Taxation of Essex County v. Town of Belleville, et al.	92 N. J. Super. 338	1967 - 30	Property
Bogota v. Brewster Equipment Co. ...	83 N. J. Super. 586	1964 - 41	Property
Bojczuk v. Springfield	Div. of Tax Appeals	1967 - 33	Property
Bontany Mills, Inc.; Passaic v.	72 N. J. Super. 449	1962 - 38	Property
Borough of Bogota, et al.; Bergen County Board of Taxation v.	104 N. J. Super. 499	1969 - 26	Property
Borough of Califon v. Hunterdon County Board of Taxation	Div. of Tax Appeals	1965 - 46	Property
Borough of Collingswood; Martin v. ...	36 N. J. 447	1962 - 38	Property
Borough of East Paterson; Kullman Dining Car Co., Inc., v.	97 N. J. Super. 536	1968 - 29	Property
Borough of Farmingdale; Farmingdale Realty Co. v.	104 N. J. Super. 314	1969 - 25	Property
Borough of Glassboro; WHYY, Inc., v. ...	91 N. J. Super. 269	1966 - 36	Property
Borough of Glassboro; WHYY, Inc., v. ...	50 N. J. 6	1968 - 27	Property
Borough of Glassboro; WHYY, Inc., v. ...	393 U. S. 117	1969 - 23	Property
Borough of Hasbrouck Heights v. Div. of Tax Appeals	41 N. J. 492	1964 - 39	Property
Borough of Hasbrouck Heights v. N. J. Bell Telephone Co.	N. J. Super.	1965 - 42	Property
Borough of Highland Park; Rose v. ...	Div. of Tax Appeals	1965 - 43	Property
Borough of Matawan v. Monmouth County Board of Taxation, et al. ...	51 N. J. 291	1968 - 27	Property
Borough of New Milford v. Bergen County Board of Taxation	N. J. Super.	1963 - 46	Property
Borough of New Shrewsbury; Keitelman v.	Div. of Tax Appeals	1969 - 27	Property
Borough of Ocean Gate v. Dir. Div. of Taxation	Div. of Tax Appeals	1968 - 30	Property
Borough of Ogdensburg; N. J. Zinc Co. v.	Div. of Tax Appeals	1968 - 31	Property
Borough of Paramus; Universal C.I.T. Credit Corp. v.	90 N. J. Super. 435	1966 - 37	Property
Borough of Paramus; Universal C.I.T. Credit Corp. v.	93 N. J. Super. 28	1967 - 31	Property
Borough of Point Pleasant Beach v. Durand Craftsman Club, Inc.	Div. of Tax Appeals	1969 - 29	Property
Borough of Point Pleasant Beach v. Women's Club of Point Pleasant ...	Div. of Tax Appeals	1969 - 27	Property
Borough of South Plainfield; Keith Machinery Corp. v.	89 N. J. Super. 584	1966 - 35	Property
Borough of South Plainfield, et al.; Mead Johnson & Co. v.	95 N. J. Super. 455	1967 - 30	Property
Borough of Tenafly; Wright v.	Div. of Tax Appeals	1964 - 42	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Borough of Totowa v. Passaic County Board of Taxation	Div. of Tax Appeals	1969 - 28	Property
Borough of Woodbury Heights v. Gloucester County Board of Taxation	Div. of Tax Appeals	1967 - 35	Property
Brewer, et al., v. Porch	98 N. J. Super. 583	1968 - 28	Property
Brewer, et al., v. Porch	53 N. J. 167	1969 - 24	Property
Brewster Equipment Co.; Bogota v. ..	83 N. J. Super. 586	1964 - 41	Property
Bridgeton; Materion Theaters v.	Div. of Tax Appeals	1963 - 47	Property
Bridgeton; Stern & Co. v.	Div. of Tax Appeals	1963 - 46	Property
Briel; Frank v.	96 N. J. Super. 67	1968 - 26	Inheritance
C			
Canadian Fur Corp. v. Township of Madison	Div. of Tax Appeals	1965 - 46	Property
Catholic Charities of the Diocese of Camden v. City of Pleasantville	Div. of Tax Appeals	1969 - 26	Property
Church of the Guardian Angel; Allendale v.	Div. of Tax Appeals	1963 - 47	Property
Cities Service Oil Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1966 - 40	Corporation
City of Asbury Park; McCrory Stores Corp. v.	89 N. J. Super. 234	1966 - 35	Property
City of Asbury Park v. Monmouth County Board of Taxation	Div. of Tax Appeals	1967 - 32	Property
City of Asbury Park, et al., v. Monmouth County Board of Taxation	N. J. Super.	1969 - 25	Property
City of Bayonne; Kingsley v.	89 N. J. Super. 584	1966 - 35	Property
City of Clifton, In re Appeal of	85 N. J. Super. 437	1965 - 42	Property
City of Clifton v. North Jersey District Water Supply Commission	104 N. J. Super. 147	1969 - 24	Property
City of Clifton v. Passaic County Board of Taxation	Div. of Tax Appeals	1969 - 28	Property
City of East Orange v. Essex County Board of Taxation	72 N. J. Super. 179	1962 - 37	Property
City of East Orange; Glenwood Realty Co., Inc., v.	78 N. J. Super. 67	1963 - 45	Property
City of East Orange v. Palmer	82 N. J. Super. 258	1964 - 39	Property
City of East Orange v. Palmer, et al. ..	52 N. J. 329	1968 - 28	Property
City of East Orange; 65 McKinley Avenue, Inc., v.	52 N. J. 338	1968 - 28	Property
City of East Orange v. Township of Livingston	N. J. Super.	1968 - 30	Property
City of East Orange v. Township of Livingston	103 N. J. Super. 109	1969 - 24	Property
City of East Orange and Township of Livingston, In the Matter of the Appeals of	80 N. J. Super. 219	1963 - 44	Property
City of Garfield; Samuel Hird & Sons, Inc., v.	87 N. J. Super. 65	1965 - 43	Property
City of Hackensack v. Women's Club of Hackensack	Div. of Tax Appeals	1969 - 28	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
City of Hoboken; Todd Shipyards Corp. v.	Div. of Tax Appeals	1967 - 35	Property
City of Jersey City, et al.; 713 Co. v.	94 N. J. Super. 210	1967 - 31	Property
City of Newark; Abelsons, Inc., v.	83 N. J. Super. 205	1964 - 40	Property
City of Newark; Club Razor Corp. v.	Div. of Tax Appeals	1968 - 31	Property
City of Newark; Port of New York Authority v.	46 N. J. 51	1966 - 34	Property
City of Newark; Siegal v.	38 N. J. 57	1962 - 38	Property
City of Newark and The Port of New York Authority v. Essex County Board of Taxation, et al.	N. J. Super.	1968 - 29	Property
City of Newark and The Port of New York Authority v. Essex County Board of Taxation, et al.	54 N. J. 171	1969 - 23	Property
City of New Brunswick; National Shoe Sales, Inc., v.	Div. of Tax Appeals	1967 - 32	Property
City of Passaic; Ellis v.	Div. of Tax Appeals	1965 - 46	Property
City of Passaic; Feder, et al., v.	105 N. J. Super. 157	1969 - 25	Property
City of Perth Amboy v. Middlesex County Board of Taxation	91 N. J. Super. 305	1966 - 36	Property
City of Plainfield; Levin v.	Div. of Tax Appeals	1965 - 45	Property
City of Plainfield v. Temple Beth El ..	Div. of Tax Appeals	1969 - 27	Property
City of Pleasantville; Catholic Charities of the Diocese of Camden v.	Div. of Tax Appeals	1969 - 26	Property
Clairol, Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1968 - 25	Corporation
Club Razor Corp. v. City of Newark ..	Div. of Tax Appeals	1968 - 31	Property
Cranbury Land Co. v. Township of Cranbury	Div. of Tax Appeals	1969 - 28	Property
Cross v. Transfer Inheritance Tax Bureau	105 N. J. Super. 452	1969 - 23	Inheritance
Cumberland County Council of Girl Scouts, Inc.; Township of Greenwich v.	Div. of Tax Appeals	1965 - 45	Property
D			
Danneberg v. Maplewood	Div. of Tax Appeals	1963 - 47	Property
Del Spina v. Getty Oil Co., et al.	54 N. J. 150	1969 - 21	Motor Fuels
Demchak v. Kingsley	90 N. J. Super. 190	1966 - 40	Inheritance
Demchak v. Kingsley	N. J. Super.	1968 - 26	Inheritance
Denville Township; N. J. Power & Light Co. v.	80 N. J. Super. 435	1964 - 41	Property
DiGaetano; Texas Co. v.	39 N. J. 120	1963 - 47	Motor Fuels
Dir. Div. of Taxation; American Can Co. v.	Div. of Tax Appeals	1964 - 37	Corporation
Dir. Div. of Taxation; American Radiator and Sanitary Corp. v.	Div. of Tax Appeals	1968 - 25	Corporation
Dir. Div. of Taxation; American Radiator and Sanitary Corp. v.	104 N. J. Super. 322	1969 - 21	Corporation
Dir. Div. of Taxation; Borough of Ocean Gate v.	Div. of Tax Appeals	1968 - 30	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Dir. Div. of Taxation; Cities Service Oil Co. v.	Div. of Tax Appeals	1966 - 40	Corporation
Dir. Div. of Taxation; Clairol, Inc., v.	Div. of Tax Appeals	1968 - 25	Corporation
Dir. Div. of Taxation; F. W. Woolworth Co. v.	Div. of Tax Appeals	1963 - 42	Corporation
Dir. Div. of Taxation; F. W. Woolworth Co. v.	Div. of Tax Appeals	1964 - 38	Corporation
Dir. Div. of Taxation; F. W. Woolworth Co. v.	N. J. Super.	1965 - 46	Corporation
Dir. Div. of Taxation; F. W. Woolworth Co. v.	Div. of Tax Appeals	1969 - 21	Corporation
Dir. Div. of Taxation; G. L. F. Petroleum Cooperative, Inc., et al., v.	Div. of Tax Appeals	1968 - 26	Corporation
Dir. Div. of Taxation; Household Finance Corp. v.	36 N. J. 353	1962 - 36	Financial Business
Dir. Div. of Taxation; Industrial Products, Inc., v.	Div. of Tax Appeals	1964 - 37	Corporation
Dir. Div. of Taxation; MacAndrews & Forbes Co. v.	Div. of Tax Appeals	1962 - 40	Motor Fuels
Dir. Div. of Taxation; Metalsalts Corp. v.	Div. of Tax Appeals	1961 - 28	Corporation
Dir. Div. of Taxation; Morris & Essex Investment Co. v.	Div. of Tax Appeals	1963 - 42	Financial Business
Dir. Div. of Taxation; M. P. Howlett, Inc., v.	Div. of Tax Appeals	1967 - 29	Corporation
Dir. Div. of Taxation; Pine Grove Manor v.	68 N. J. Super. 135	1961 - 28	Corporation
Dir. Div. of Taxation; R. H. Macy and Co., Inc., v.	Div. of Tax Appeals	1962 - 35	Corporation
Dir. Div. of Taxation; R. H. Macy and Co., Inc., v.	77 N. J. Super. 155	1963 - 41	Corporation
Dir. Div. of Taxation; R. H. Macy and Co., Inc., v.	41 N. J. 3	1964 - 38	Corporation
Dir. Div. of Taxation; Roadway Express, Inc., v.	Div. of Tax Appeals	1966 - 39	Corporation
Dir. Div. of Taxation; Roadway Express, Inc., v.	50 N. J. 471	1968 - 25	Corporation
Dir. Div. of Taxation; Short Line Terminal Agency, Inc., v.	Div. of Tax Appeals	1962 - 35	Corporation
Dir. Div. of Taxation; Summit Factoring Co. v.	Div. of Tax Appeals	1964 - 38	Financial Business
Dir. Div. of Taxation; Sylvan Seal Milk, Inc., v.	Div. of Tax Appeals	1969 - 21	Corporation
Dir. Div. of Taxation; Township of Cherry Hill v.	Div. of Tax Appeals	1968 - 30	Property
Dir. Div. of Taxation; U. S. Steel Corp. v.	Div. of Tax Appeals	1962 - 34	Corporation
Dir. Div. of Taxation; U. S. Steel Corp. v.	38 N. J. 533	1963 - 41	Corporation

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Dir. Div. of Taxation; Walnut Realty Co. v.	36 N. J. 365	1962 - 36	Financial Business
Dir. Div. of Taxation; Wiramal Corporation v.	36 N. J. 201	1962 - 35	Corporation
Div. of Tax Appeals, et al.; Berkeley Heights v.	68 N. J. Super. 364	1961 - 29	Property
Div. of Tax Appeals; Bloomfield v. ...	84 N. J. Super 19	1964 - 40	Property
Div. of Tax Appeals; Borough of Hasbrouck Heights v.	41 N. J. 492	1964 - 39	Property
Div. of Tax Appeals; Frater Corp. v.	80 N. J. Super. 427	1964 - 41	Property
Div. of Tax Appeals; Kearny v.	35 N. J. 299	1961 - 31	Property
Div. of Tax Appeals; Kingsley v.	76 N. J. Super. 531	1963 - 43	Property
Div. of Tax Appeals; Kingsley v.	40 N. J. 338	1963 - 44	Property
Div. of Tax Appeals; Township of Howell v.	99 N. J. Super. 11	1968 - 28	Property
Div. of Tax Appeals; Trenton v.	65 N. J. Super. 1	1961 - 29	Property
Div. of Tax Appeals; Women's Club of Maplewood v.	Div. of Tax Appeals	1963 - 47	Property
Div. of Tax Appeals and National Shoe Sales, Inc.; New Brunswick v.	39 N. J. 537	1963 - 45	Property
Donnenwirth v. Township of Edison..	Div. of Tax Appeals	1969 - 28	Property
Durand Craftsman Club, Inc.; Borough of Point Pleasant Beach v.	Div. of Tax Appeals	1969 - 29	Property
E			
East Brunswick v. Raritan River Railroad Co.	Div. of Tax Appeals	1967 - 32	Property
East Orange v. Palmer	47 N. J. 307	1966 - 36	Property
Ellis v. City of Passaic	Div. of Tax Appeals	1965 - 46	Property
Essex County Board of Taxation; Andrew Jergens Co. v.	N. J. Super.	1965 - 45	Property
Essex County Board of Taxation; City of East Orange v.	72 N. J. Super. 179	1962 - 37	Property
Essex County Board of Taxation, et al.; City of Newark and The Port of New York Authority v.	N. J. Super.	1968 - 29	Property
Essex County Board of Taxation, et al.; City of Newark and The Port of New York Authority v.	54 N. J. 171	1969 - 23	Property
Essex County Board of Taxation; Port of New York Authority v. ...	N. J. Super.	1964 - 40	Property
Essex County Board of Taxation; Township of Cedar Grove v.	47 N. J. 424	1966 - 38	Property
Essex County Board of Taxation; Township of Livingston v.	Div. of Tax Appeals	1967 - 34	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
F			
Farmingdale Realty Co. v. Borough of Farmingdale	104 N. J. Super. 314	1969 - 25	Property
Feder, et al., v. City of Passaic	105 N. J. Super. 157	1969 - 25	Property
Frank v. Briel	96 N. J. Super. 67	1968 - 26	Inheritance
Frater Corp. v. Div. of Tax Appeals..	80 N. J. Super. 427	1964 - 41	Property
F. W. Woolworth Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1963 - 42	Corporation
F. W. Woolworth Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1964 - 38	Corporation
F. W. Woolworth Co. v. Dir. Div. of Taxation	N. J. Super.	1965 - 46	Corporation
F. W. Woolworth Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1969 - 21	Corporation
G			
Getty Oil Co., et al.; Del Spina v. ...	54 N. J. 150	1969 - 21	Motor Fuels
Giangrande; Kingsley v.	N. J. Super.	1967 - 29	Cigarette
Gillmore, Maria M., In re Estate of..	101 N. J. Super. 77	1969 - 22	Inheritance
Glenwood Realty Co., Inc., v. City of East Orange	78 N. J. Super. 67	1963 - 45	Property
G. L. F. Petroleum Cooperative, Inc., et al., v. Dir. Div. of Taxation	Div. of Tax Appeals	1968 - 26	Corporation
Gloucester County Board of Taxation; Borough of Woodbury Heights v. ...	Div. of Tax Appeals	1967 - 35	Property
Gloucester County Board of Taxation; Township of Greenwich v.	Div. of Tax Appeals	1964 - 42	Property
Gloucester County Board of Taxation; Township of Greenwich v.	47 N. J. 95	1966 - 34	Property
Goldberg, et al., v. Traver	52 N. J. 344	1968 - 28	Property
H			
Hackensack v. Rubinstein	37 N. J. 39	1962 - 38	Property
Hawthorne Fabrics, Inc., et al.; Kingsley v.	41 N. J. 521	1964 - 37	Corporation
Hillside; Pingry Corp. v.	86 N. J. Super. 437	1965 - 43	Property
Hillside; Pingry Corp. v.	46 N. J. 457	1966 - 34	Property
Household Finance Corp. v. Dir. Div. of Taxation	36 N. J. 353	1962 - 36	Financial Business
Howell v. Rosecliff Realty Co., Inc. ..	52 N. J. 313	1968 - 27	Insurance
Hudson County Board of Taxation v. Kearny	40 N. J. 338	1963 - 44	Property
Hunterdon County Board of Taxation; Borough of Califon v.	Div. of Tax Appeals	1965 - 46	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
I			
Industrial Products, Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1964 - 37	Corporation
International Missions, Inc., v. Lincoln Park	87 N. J. Super. 170	1965 - 44	Property
International Nickel Co., Inc.; Bayonne v.	104 N. J. Super. 41	1969 - 24	Property
Iron Realty Co., Inc., v. North Bergen Island Heights v. Presbyterian Camps, etc.	Div. of Tax Appeals	1967 - 33	Property
	68 N. J. Super. 29	1962 - 39	Property
J			
J. H. Becker, Inc., v. Township of Marlboro	82 N. J. Super. 519	1964 - 39	Property
Jersey City v. Kearny, et al.	40 N. J. 338	1963 - 44	Property
K			
Kasharian v. Piscataway	Div. of Tax Appeals	1966 - 39	Property
Kearny v. Div. of Tax Appeals	35 N. J. 299	1961 - 31	Property
Kearny; Hudson County Board of Taxation v.	40 N. J. 338	1963 - 44	Property
Kearny, et al.; Jersey City v.	40 N. J. 338	1963 - 44	Property
Keitelman v. Borough of New Shrewsbury	Div. of Tax Appeals	1969 - 27	Property
Keith Machinery Corp. v. Borough of South Plainfield	89 N. J. Super. 584	1966 - 35	Property
Kents 2124 Atlantic Avenue, Inc., In the Matter of the Appeals of	34 N. J. 21	1961 - 28	Property
Kingsley v. City of Bayonne	89 N. J. Super. 584	1966 - 35	Property
Kingsley; Demchak v.	90 N. J. Super. 190	1966 - 40	Inheritance
Kingsley; Demchak v.	N. J. Super.	1968 - 26	Inheritance
Kingsley v. Div. of Tax Appeals	76 N. J. Super. 531	1963 - 43	Property
Kingsley v. Div. of Tax Appeals	40 N. J. 338	1963 - 44	Property
Kingsley v. Giangrande	N. J. Super.	1967 - 29	Cigarette
Kingsley v. Hawthorne Fabrics, Inc., et al.	41 N. J. 521	1964 - 37	Corporation
Kingsley v. Miller	90 N. J. Super. 9	1966 - 40	Motor Fuels
Kingsley; National State Bank of Newark v.	39 N. J. 23	1963 - 48	Inheritance
Kingsley; Pope v.	40 N. J. 168	1963 - 48	Inheritance
Kingsley; Roadway Express, Inc., v. ...	7 N. J. 136	1962 - 36	Corporation
Kingsley; Rosenthal v.	97 N. J. Super. 286	1968 - 26	Inheritance
Kingsley, et al.; Switz v.	69 N. J. Super. 27	1961 - 30	Property
Kingsley; Switz v.	37 N. J. 566	1962 - 39	Property
Kingsley; Switz v.	37 N. J. 566	1966 - 37	Property
Kingsley; Thomas v.	43 N. J. 524	1966 - 37	Property
Kingsley; Thomas and Dawson Con- struction Co., Inc., v.	43 N. J. 524	1965 - 41	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Kingsley; Tilney v.	43 N. J. 289	1965 - 47	Inheritance
Kingsley, In re, v. Township of Howell.	Div. of Tax Appeals	1969 - 26	Property
Kingsley; United States of America v.	41 N. J. 75	1964 - 38	Inheritance
Kingsley, et al.; United Stations v.	102 N. J. Super. 459	1969 - 21	Motor Fuels
Kingsley; Zito v.	N. J. Super.	1965 - 41	Property
Kingsley; Zito v.	N. J. Super.	1966 - 37	Property
Kuebler, Katherine M., In the Matter of the Estate of	106 N. J. Super. 13	1969 - 22	Inheritance
Kullman Dining Car Co., Inc., v. Borough of East Paterson	97 N. J. Super. 536	1968 - 29	Property
Kundl v. Township of Ewing	72 N. J. Super. 328	1962 - 37	Property
L			
Lawrence v. Township of Monroe	N. J. Super.	1968 - 29	Property
Levin v. City of Plainfield	Div. of Tax Appeals	1965 - 45	Property
Lichenstein, In re Estate of	52 N. J. 553	1969 - 22	Inheritance
Lincoln Park; International Missions, Inc., v.	87 N. J. Super. 170	1965 - 44	Property
Long Beach Township; Alter v.	Div. of Tax Appeals	1963 - 47	Property
Mc			
McCrory Stores Corp. v. City of Asbury Park	89 N. J. Super. 234	1966 - 35	Property
M			
MacAndrews & Forbes Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1962 - 40	Motor Fuels
Manasquan; Block Ice & Cold Storage Co., Inc., v.	Div. of Tax Appeals	1966 - 38	Property
Manhattan Trailer Court and Trailer Sales, Inc., v. Township of North Bergen	Div. of Tax Appeals	1968 - 31	Property
Manhattan Trailer Court and Trailer Sales, Inc., v. Township of North Bergen	104 N. J. Super. 405	1969 - 25	Property
Maplewood; Danneberg v.	Div. of Tax Appeals	1963 - 47	Property
Market; Sabin v.	N. J. Super.	1968 - 29	Property
Martin v. Borough of Collingswood ..	36 N. J. 447	1962 - 38	Property
Materion Theaters v. Bridgeton	Div. of Tax Appeals	1963 - 47	Property
Mead Johnson & Co. v. Borough of South Plainfield, et al.	95 N. J. Super. 455	1967 - 30	Property
Mercer County Board of Taxation; Township of East Windsor v.	89 N. J. Super. 282	1966 - 37	Property
Mercer County Board of Taxation; Township of East Windsor v.	Div. of Tax Appeals	1967 - 35	Property
Metalsalts Corp. v. Dir. Div. of Taxation	Div. of Tax Appeals	1961 - 28	Corporation
Middlesex County Board of Taxation; City of Perth Amboy v.	91 N. J. Super. 305	1966 - 36	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Middlesex County Board of Taxation; Woodbridge v.	N. J. Super.	1967 - 34	Property
Miller; Kingsley v.	90 N. J. Super. 9	1966 - 40	Motor Fuels
Monmouth County Board of Taxation; City of Asbury Park v.	Div. of Tax Appeals	1967 - 32	Property
Monmouth County Board of Taxation and Township of Howell; City of Asbury Park, et al., v.	N. J. Super.	1969 - 25	Property
Monmouth County Board of Taxation, et al.; Borough of Matawan v.	51 N. J. 291	1968 - 27	Property
Moonachie v. Port of New York Authority, etc.	N. J. Super.	1962 - 37	Property
Moonachie v. Port of New York Authority	38 N. J. 414	1963 - 44	Property
Morris County Board of Taxation; Thiokol Chemical Corp. v.	76 N. J. Super. 232	1963 - 43	Property
Morris County Board of Taxation; Thiokol Chemical Corp. v.	41 N. J. 405	1964 - 39	Property
Morris & Essex Investment Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1963 - 42	Financial Business
Morristown; Tenants Association v. ...	Div. of Tax Appeals	1963 - 46	Property
Mountainside Hospital v. Town of Montclair	Div. of Tax Appeals	1969 - 27	Property
M. P. Howlett, Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1967 - 29	Corporation
Muller v. Newark	Div. of Tax Appeals	1965 - 45	Property
N			
National Shoe Sales, Inc., v. City of New Brunswick	Div. of Tax Appeals	1967 - 32	Property
National State Bank of Newark v. Kingsley	39 N. J. 23	1963 - 48	Inheritance
Neptune Township, In re Appeal of ..	N. J. Super.	1965 - 41	Property
Neptune Township v. Shark River Hills Beach Corp.	86 N. J. Super. 492	1965 - 43	Property
New Brunswick v. Div. of Tax Appeals and National Shoe Sales, Inc.	39 N. J. 537	1963 - 45	Property
New York, Susquehanna and Western Railroad Co. v. Vermuelen	44 N. J. 491	1965 - 47	Railroad
Newark; Muller v.	Div. of Tax Appeals	1965 - 45	Property
Newark; Rek Investment Co. v.	80 N. J. Super. 552	1964 - 38	Property
Newark v. Trinity Cathedral of Newark	Div. of Tax Appeals	1967 - 34	Property
Newark Steel Warehouse, Inc., v. Pearl Metal Products, Inc.	78 N. J. Super. 335	1963 - 45	Property
N. J. Bell Telephone Co.; Borough of Hasbrouck Heights v.	N. J. Super.	1965 - 42	Property
N. J. Power & Light Co. v. Denville Township	80 N. J. Super. 435	1964 - 41	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
N. J. Zinc Co. v. Borough of Ogdensburg	Div. of Tax Appeals	1968 - 31	Property
North Bergen; Iron Realty Co., Inc., v. North Jersey District Water Supply Comm.; City of Clifton v.	Div. of Tax Appeals 104 N. J. Super. 147	1967 - 33 1969 - 24	Property Property
P			
Palmer; City of East Orange v.	82 N. J. Super. 258	1964 - 39	Property
Palmer; East Orange v.	47 N. J. 307	1966 - 36	Property
Palmer, et al.; City of East Orange v. Passaic v. Bontany Mills, Inc.	52 N. J. 329 72 N. J. Super. 449	1968 - 28 1962 - 38	Property Property
Passaic County Board of Taxation; Borough of Totowa v.	Div. of Tax Appeals	1969 - 28	Property
Passaic County Board of Taxation; City of Clifton v.	Div. of Tax Appeals	1969 - 28	Property
Pearl Metal Products, Inc.; Newark Steel Warehouse, Inc., v.	78 N. J. Super. 335	1963 - 45	Property
Pennsauken v. Bethel Cemetery Association	Div. of Tax Appeals	1965 - 45	Property
Perth Amboy; Perth Amboy General Hospital v.	Div. of Tax Appeals	1967 - 32	Property
Perth Amboy General Hospital v. Perth Amboy	Div. of Tax Appeals	1967 - 32	Property
Pine Grove Manor v. Dir. Div. of Taxation	68 N. J. Super. 135	1961 - 28	Corporation
Pingry Corp. v. Hillside	86 N. J. Super. 437	1965 - 43	Property
Pingry Corp. v. Hillside	46 N. J. 457	1966 - 34	Property
Piscataway; Kasharian v.	Div. of Tax Appeals	1966 - 39	Property
Pope v. Kingsley	40 N. J. 168	1963 - 48	Inheritance
Porch; Brewer, et al., v.	98 N. J. Super. 583	1968 - 28	Property
Porch; Brewer, et al., v.	53 N. J. 167	1969 - 24	Property
Port of New York Authority v. City of Newark	46 N. J. 51	1966 - 34	Property
Port of New York Authority v. Essex County Board of Taxation	N. J. Super.	1964 - 40	Property
Port of New York Authority, etc.; Moonachie v.	N. J. Super.	1962 - 37	Property
Port of New York Authority; Moonachie v.	38 N. J. 414	1963 - 44	Property
Presbyterian Camps, etc.; Island Heights v.	68 N. J. Super. 29	1962 - 39	Property
Presbyterian Homes of the Synod of N. J. v. Township of East Windsor Princeton; Princeton University Press v.	Div. of Tax Appeals 35 N. J. 209	1968 - 30 1961 - 29	Property Property
Princeton; Textile Research Institute v.	35 N. J. 218	1961 - 29	Property
Princeton University Press v. Princeton	35 N. J. 209	1961 - 29	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
R			
Raritan River Railroad Co.; East Brunswick v.	Div. of Tax Appeals	1967 - 32	Property
Reading Co. v. Woodbridge	N. J. Super.	1965 - 48	Railroad
Rek Investment Co. v. Newark	80 N. J. Super. 552	1964 - 38	Property
R. H. Macy and Co., Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1962 - 35	Corporation
R. H. Macy and Co., Inc., v. Dir. Div. of Taxation	77 N. J. Super. 155	1963 - 41	Corporation
R. H. Macy and Co., Inc., v. Dir. Div. of Taxation	41 N. J. 3	1964 - 38	Corporation
Ridgewood v. Ridgewood Art Assoc., Inc.	Div. of Tax Appeals	1964 - 42	Property
Ridgewood Art Assoc., Inc.; Ridgewood v.	Div. of Tax Appeals	1964 - 42	Property
Roadway Express, Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1966 - 39	Corporation
Roadway Express, Inc., v. Dir. Div. of Taxation	50 N. J. 471	1968 - 25	Corporation
Roadway Express, Inc., v. Kingsley ..	7 N. J. 136	1962 - 36	Corporation
Rockaway Township Post, No. 344, American Legion v. Township of Rochaway	Div. of Tax Appeals	1967 - 34	Property
Rose v. Borough of Highland Park ..	Div. of Tax Appeals	1965 - 43	Property
Rosecliff Realty Co., Inc.; Howell v.	52 N. J. 313	1968 - 27	Insurance
Rosenthal v. Kingsley	97 N. J. Super. 286	1968 - 26	Inheritance
Roxbury; Alter, t/a Glamour Cleaners v.	Div. of Tax Appeals	1966 - 39	Property
Rubinstein; Hackensack v.	37 N. J. 39	1962 - 38	Property
S			
Sabin v. Market	N. J. Super.	1968 - 29	Property
Salem v. Salem County Board of Taxation, et als.	Div. of Tax Appeals	1966 - 38	Property
Salem County Board of Taxation; Salem, Pottsgrove, et al. v.	Div. of Tax Appeals	1966 - 38	Property
Salem County Board of Taxation; Township of Elsinboro v.	Div. of Tax Appeals	1964 - 42	Property
Salem County Board of Taxation; Township of Pennsville v.	N. J. Super.	1969 - 25	Property
Salem County Board of Taxation, et als.; Salem v.	Div. of Tax Appeals	1966 - 38	Property
Salem, Pottsgrove, et al., v. Salem County Board of Taxation	Div. of Tax Appeals	1966 - 38	Property
Samuel Hird & Sons, Inc., v. City of Garfield	87 N. J. Super. 65	1965 - 43	Property
Scotch Plains v. Amberg, etc.	Div. of Tax Appeals	1967 - 33	Property
713 Co. v. City of Jersey City, et al. ...	94 N. J. Super. 210	1967 - 31	Property
Shark River Hills Beach Corp.; Neptune Township v.	86 N. J. Super. 492	1965 - 43	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Sheehan v. Allan, et al.	N. J. Super.	1968 - 29	Property
Shivers, Clifford H., In the Matter of the Estate of	105 N. J. Super. 242	1969 - 23	Inheritance
Short Line Terminal Agency, Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1962 - 35	Corporation
Siegel v. City of Newark	38 N. J. 57	1962 - 38	Property
65 McKinley Ave., Inc., v. City of East Orange	52 N. J. 338	1968 - 28	Property
Springfield; Bozczuk v.	Div. of Tax Appeals	1967 - 33	Property
Stern & Co. v. Bridgeton	Div. of Tax Appeals	1963 - 46	Property
Summit Factoring Co. v. Dir. Div. of Taxation	Div. of Tax Appeals	1964 - 38	Financial Business
Switz v. Kingsley, et al.	69 N. J. Super. 27	1961 - 30	Property
Switz v. Kingsley	37 N. J. 566	1962 - 39	Property
Switz v. Kingsley	37 N. J. 566	1966 - 37	Property
Sylstra; Township of Wyckoff v.	Div. of Tax Appeals	1969 - 27	Property
Sylvan Seal Milk, Inc., v. Dir. Div. of Taxation	Div. of Tax Appeals	1969 - 21	Corporation
T			
Temple Beth El; City of Plainfield v.	Div. of Tax Appeals	1969 - 27	Property
Tenacre Foundation; Township of Princeton v.	69 N. J. Super. 559	1962 - 39	Property
Tenants Association v. Morristown ...	Div. of Tax Appeals	1963 - 46	Property
Texas Co. v. DiGaetano	39 N. J. 120	1963 - 47	Motor Fuels
Texas Eastern Transmission Corp. v. Township of Amwell	82 N. J. Super. 593	1964 - 40	Property
Textile Research Institute v. Princeton	35 N. J. 218	1961 - 29	Property
Thiokol Chemical Corp. v. Morris County Board of Taxation	76 N. J. Super. 232	1963 - 43	Property
Thiokol Chemical Corp. v. Morris County Board of Taxation	41 N. J. 405	1964 - 39	Property
Thomas v. Kingsley	43 N. J. 524	1966 - 37	Property
Thomas and Dawson Construction Co., Inc., v. Kingsley	43 N. J. 524	1965 - 41	Property
Thomas S. Lee Enterprises, Inc.; Township of North Bergen v.	75 N. J. Super. 17	1962 - 39	Property
Tilney v. Kingsley	43 N. J. 289	1965 - 47	Inheritance
Todd Shipyards Corp. v. City of Hoboken	Div. of Tax Appeals	1967 - 35	Property
Todd Shipyards Corp. v. Weehawken	Div. of Tax Appeals	1964 - 42	Property
Todd Shipyards Corporation v. Weehawken	N. J. Supreme Court	1965 - 44	Property
Town of Belleville, et al.; Board of Taxation of Essex County v.	92 N. J. Super. 338	1967 - 30	Property
Town of Irvington; Arace v.	75 N. J. Super. 258	1962 - 38	Property
Town of Montclair; Mountainside Hospital v.	Div. of Tax Appeals	1969 - 27	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Township of Amwell; Texas Eastern Transmission Corp. v.	82 N. J. Super. 593	1964 - 40	Property
Township of Cedar Grove v. Essex County Board of Taxation	47 N. J. 424	1966 - 38	Property
Township of Cherry Hill v. Dir. Div. of Taxation	Div. of Tax Appeals	1968 - 30	Property
Township of Cranbury; Cranbury Land Co. v.	Div. of Tax Appeals	1969 - 28	Property
Township of Dennis; Walter Reade, Inc., v.	36 N. J. 435	1962 - 37	Property
Township of East Brunswick; Bailes, Nellie v.	Div. of Tax Appeals	1969 - 28	Property
Township of East Brunswick; Zimbicki v.	Div. of Tax Appeals	1969 - 27	Property
Township of East Windsor v. Mercer County Board of Taxation	89 N. J. Super. 282	1966 - 37	Property
Township of East Windsor v. Mercer County Board of Taxation	Div. of Tax Appeals	1967 - 35	Property
Township of East Windsor; Presbyterian Homes of the Synod of N. J. v.	Div. of Tax Appeals	1968 - 30	Property
Township of Edison; Donnenwirth v.	Div. of Tax Appeals	1969 - 28	Property
Township of Edison, et al., In the Matter of the Appeal of	Div. of Tax Appeals	1961 - 31	Property
Township of Elsinboro v. Salem County Board of Taxation	Div. of Tax Appeals	1964 - 42	Property
Township of Ewing; Kundl v.	72 N. J. Super. 328	1962 - 37	Property
Township of Greenwich v. Cumberland County Council of Girl Scouts, Inc.	Div. of Tax Appeals	1965 - 45	Property
Township of Greenwich v. Gloucester County Board of Taxation	Div. of Tax Appeals	1964 - 42	Property
Township of Greenwich v. Gloucester County Board of Taxation	47 N. J. 95	1966 - 34	Property
Township of Hillside; Baker & Taylor Co. v.	Div. of Tax Appeals	1967 - 35	Property
Township of Howell v. Div. of Tax Appeals	99 N. J. Super. 11	1968 - 28	Property
Township of Howell; Kingsley, In re v.	Div. of Tax Appeals	1969 - 26	Property
Township of Livingston; City of East Orange v.	N. J. Super.	1968 - 30	Property
Township of Livingston; City of East Orange v.	103 N. J. Super. 109	1969 - 24	Property
Township of Livingston v. Essex County Board of Taxation	Div. of Tax Appeals	1967 - 34	Property
Township of Madison; Canadian Fur Corporation v.	Div. of Tax Appeals	1965 - 46	Property
Township of Marlboro; J. H. Becker, Inc., v.	82 N. J. Super. 519	1964 - 39	Property
Township of Millburn; Associated Dry Goods Corp. v.	N. J. Super.	1967 - 30	Property
Township of Monroe; Lawrence v. ...	N. J. Super.	1968 - 29	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
Township of North Bergen; Manhattan Trailer Court and Trailer Sales, Inc., v.	Div. of Tax Appeals	1968 - 31	Property
Township of North Bergen; Manhattan Trailer Court and Trailer Sales, Inc., v.	104 N. J. Super. 405	1969 - 25	Property
Township of North Bergen v. Thomas S. Lee Enterprises, Inc.	75 N. J. Super. 17	1962 - 39	Property
Township of North Bergen; Woodcliff Management v.	106 N. J. Super. 292	1969 - 26	Property
Township of Pennsville v. Salem County Board of Taxation	N. J. Super.	1969 - 25	Property
Township of Piscataway; Williams & Middle Summit Corp. v.	Div. of Tax Appeals	1968 - 31	Property
Township of Princeton v. Tenacre Foundation	69 N. J. Super. 559	1962 - 39	Property
Township of Rockaway; Rockaway Township Post No. 344, American Legion v.	Div. of Tax Appeals	1967 - 34	Property
Township of West Amwell, et al.; Algonquin Gas Transmission Co. v.	Div. of Tax Appeals	1969 - 28	Property
Township of Wyckoff v. Sylstra	Div. of Tax Appeals	1969 - 27	Property
Transfer Inheritance Tax Bureau; Cross v.	105 N. J. Super. 452	1969 - 23	Inheritance
Traver; Goldberg, et al., v.	52 N. J. 344	1968 - 28	Property
Trenton v. Div. of Tax Appeals	65 N. J. Super. 1	1961 - 29	Property
Trinity Cathedral of Newark; Newark v.	Div. of Tax Appeals	1967 - 34	Property
U			
United States of America v. Kingsley	41 N. J. 75	1964 - 38	Inheritance
U. S. Steel Corp. v. Dir. Div. of Taxation	Div. of Tax Appeals	1962 - 34	Corporation
U. S. Steel Corp. v. Dir. Div. of Taxation	38 N. J. 533	1963 - 41	Corporation
United Stations v. Kingsley, et al. ...	102 N. J. Super. 459	1969 - 21	Motor Fuels
Universal C. I. T. Credit Corp. v. Borough of Paramus	90 N. J. Super. 435	1966 - 37	Property
Universal C. I. T. Credit Corp. v. Borough of Paramus	93 N. J. Super. 28	1967 - 31	Property
V			
Vermuelen; New York, Susquehanna & Western Railroad Co. v.	44 N. J. 491	1965 - 47	Railroad
Vineland; West Jersey Grove Camp Assoc. v.	Div. of Tax Appeals	1963 - 46	Property
Vineland; West Jersey Grove Camp Assoc. v.	80 N. J. Super. 361	1964 - 41	Property

<i>Case</i>	<i>Citation</i>	<i>Annual Report— Page No.</i>	<i>Tax</i>
W			
Wallace's Estate, In re	100 N. J. Super. 485	1968 - 26	Inheritance
Wallace's Estate, In re	52 N. J. 166	1969 - 22	Inheritance
Wallace & Tiernan, Inc.; Belleville v.	Div. of Tax Appeals	1967 - 32	Property
Walnut Realty Co. v. Dir. Div. of Taxation	36 N. J. 365	1962 - 36	Financial Business
Walter Reade, Inc., v. Township of Dennis	36 N. J. 435	1962 - 37	Property
Warren County Board of Taxation; Allamuchy v.	Div. of Tax Appeals	1965 - 46	Property
Weehawken; Todd Shipyards Corp. v.	Div. of Tax Appeals	1964 - 42	Property
Weehawken; Todd Shipyards Corp. v.	N. J. Supreme Court	1965 - 44	Property
West Jersey Grove Camp Assoc. v. Vineland	Div. of Tax Appeals	1963 - 46	Property
West Jersey Grove Camp Assoc. v. Vineland	80 N. J. Super. 361	1964 - 41	Property
WHYY, Inc., v. Borough of Glassboro	91 N. J. Super. 269	1966 - 36	Property
WHYY, Inc., v. Borough of Glassboro	50 N. J. 6	1968 - 27	Property
WHYY, Inc., v. Borough of Glassboro	393 U. S. 117	1969 - 23	Property
Williams & Middle Summit Corp. v. Township of Piscataway	Div. of Tax Appeals	1968 - 31	Property
Wiramal Corp. v. Dir. Div. of Taxation	36 N. J. 201	1962 - 35	Corporation
Woodbridge v. Middlesex County Board of Taxation	N. J. Super.	1967 - 34	Property
Woodbridge; Reading Co. v.	N. J. Super.	1965 - 48	Railroad
Woodcliff Management v. Township of North Bergen	106 N. J. Super. 292	1969 - 26	Property
Women's Club of Hackensack; City of Hackensack v.	Div. of Tax Appeals	1969 - 28	Property
Women's Club of Maplewood v. Div. of Tax Appeals	Div. of Tax Appeals	1963 - 47	Property
Women's Club of Point Pleasant; Borough of Point Pleasant Beach v.	Div. of Tax Appeals	1969 - 27	Property
Wright v. Borough of Tenafly	Div. of Tax Appeals	1964 - 42	Property
X Y Z			
Zimbicki v. Township of East Brunswick	Div. of Tax Appeals	1969 - 27	Property
Zito v. Kingsley	N. J. Super.	1965 - 41	Property
Zito v. Kingsley	N. J. Super.	1966 - 37	Property

INDEX

A	
	PAGE
ABSTRACTS OF RATABLES, EXEMPTIONS, ETC.:	
By counties and in State, for 1969	244-343
ASSESSORS:	
List of, in State	165-182
ATLANTIC COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	165
Abstract of ratables, exemptions, etc., in	244
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	205
1969 Effective Tax Rates per \$100 Valuation	231
ATTORNEY GENERAL OPINIONS:	
Affecting taxation, 1969	21
AVERAGE STATE RATE, 1969	199
B	
BANK STOCK TAX:	
Total in State	199
Proportion of, due each taxing district	244-343
BERGEN COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	166
Abstract of ratables, exemptions, etc., in	248
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	206
1969 Effective Tax Rates per \$100 Valuation	231
BEVERAGE TAXES AND LICENSES:	
Amount of, collected since 1942	184
BURLINGTON COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	168
Abstract of ratables, exemptions, etc., in	256
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	208
1969 Effective Tax Rates per \$100 Valuation	232
BUSINESS PERSONAL PROPERTY TAX:	
Amount of, Collected since 1968	185

	PAGE
CALENDAR OF TAX EVENTS	127-161
CAMDEN COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	169
Abstract of ratables, exemptions, etc., in	260
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	210
1969 Effective Tax Rates per \$100 Valuation	233
CAPE MAY COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	170
Abstract of ratables, exemptions, etc., in	264
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	212
1969 Effective Tax Rates per \$100 Valuation	234
CHANGES IN THE TAX LAW:	
Summary of, 1969	17
CHART—THE TAX DOLLAR:	
Local Property Tax Source and Use	68
CIGARETTE TAXES:	
Amount of, collected since 1949	184
COLLECTORS:	
List of, in State	165-182
CORPORATION TAX BUREAU:	
1966 Returns Cash Receipts	190
CORPORATION TAXES:	
Amount of, collected since 1940	185
COUNTY BOARDS OF TAXATION:	
Directory of	163-164
COUNTY TAXES:	
Amounts of 1969, by taxing districts and counties	244-343
COURT DECISIONS:	
Affecting taxation, 1969	21
Index, 1961-1969	405
CUMBERLAND COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	171
Abstract of ratables, exemptions, etc., in	268
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	213
1969 Effective Tax Rates per \$100 Valuation	234

E

	PAGE
EFFECTIVE TAX RATE:	
In each Taxing District for 1968-1969	231-241
EMERGENCY TRANSPORTATION TAX:	
Amount of, Collected since 1967	188
EQUALIZED VALUATIONS TABLE:	345-385
Compilation of Equalized Valuation of N. J. 1969	370
Compilation of Equalized Valuations of N. J. as amended, previous years	371-385
ESSEX COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	171
Abstract of ratables, exemptions, etc., in	272
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	214
1969 Effective Tax Rates per \$100 Valuation	234
ESTATE TAXES:	
Amount of, collected since 1940	186
EXEMPTIONS:	
Amounts of, for 1969, by taxing districts and counties	244-343
Increases and decreases in, from 1968 to 1969	197

F

FRANCHISE TAX ON PUBLIC UTILITIES:
See MUNICIPAL FRANCHISE TAX.

G

GLOUCESTER COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	172
Abstract of ratables, exemptions, etc., in	276
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	215
1969 Effective Tax Rates per \$100 Valuation	235
GROSS RECEIPTS TAX:	
Amount of, apportioned	204
Amount of, assessed since 1940	187

H

HUDSON COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	173
Abstract of ratables, exemptions, etc., in	280
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	216
1969 Effective Tax Rates per \$100 Valuation	235
HUNTERDON COUNTY:	
County Board of Taxation in	163
List of assessors and collectors in	173
Abstract of ratables, exemptions, etc., in	284
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	217
1969 Effective Tax Rates per \$100 Valuation	236

I

	PAGE
INHERITANCE TAXES:	
Amount of, collected since 1940	186
INSURANCE TAXES:	
Amount of, collected since 1940	185

L

LOCAL TAX STATISTICS:	
Valuations and amount of taxes collected locally, since 1940	198-199

M

MERCER COUNTY:	
County Board of Taxation in	164
List of assessors and collectors in	174
Abstract of ratables, exemptions, etc., in	288
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	218
1969 Effective Tax Rates per \$100 Valuation	236
MIDDLESEX COUNTY:	
County Board of Taxation in	164
List of assessors and collectors in	174
Abstract of ratables, exemptions, etc., in	292
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	219
1969 Effective Tax Rates per \$100 Valuation	236
MONMOUTH COUNTY:	
County Board of Taxation in	164
List of assessors and collectors in	175
Abstract of ratables, exemptions, etc., in	296
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	220
1969 Effective Tax Rates per \$100 Valuation	237
MORRIS COUNTY:	
County Board of Taxation in	164
List of assessors and collectors in	176
Abstract of ratables, exemptions, etc., in	304
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	222
1969 Effective Tax Rates per \$100 Valuation	238
MOTOR FUEL TAXES:	
Amount of, collected since 1940	187
MUNICIPAL FRANCHISE TAX:	
Amount of, apportioned to counties, year 1969	204
Amount of, assessed since 1940	187

409

O

PAGE

OCEAN COUNTY:

County Board of Taxation in	164
List of assessors and collectors in	178
Abstract of ratables, exemptions, etc., in	312
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	224
1969 Effective Tax Rates per \$100 Valuation	239

OUTDOOR ADVERTISING TAXES AND LICENSES:

Amount of, collected since 1940	187
---------------------------------------	-----

P

PASSAIC COUNTY:

County Board of Taxation in	164
List of assessors and collectors in	179
Abstract of ratables, exemptions, etc., in	316
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	225
1969 Effective Tax Rates per \$100 Valuation	239

PERSONAL PROPERTY:

Valuation of, for 1969 by taxing districts and in State	244-343
---	---------

PUBLIC UTILITIES:

See MUNICIPAL FRANCHISE TAX.
See GROSS RECEIPTS.

R

RAILROAD TAX:

Amount of, property and franchise assessed since 1940	189
---	-----

RATABLES:

Increased in, by counties, from 1968 to 1969	196
Abstract of, for 1969 by counties and in State	244-343

REAL ESTATE:

Valuation of, for 1969 by taxing districts and in State	244-343
---	---------

RETAIL GROSS RECEIPTS TAX:

Amount of, Collected since 1968	188
---------------------------------------	-----

S

SALEM COUNTY:

County Board of Taxation in	164
List of assessors and collectors in	180
Abstract of ratables, exemptions, etc., in	320
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	226
1969 Effective Tax Rates per \$100 Valuation	240

SALES TAX:

Amount of, Collected since 1967	188
---------------------------------------	-----

	PAGE
SOMERSET COUNTY:	
County Board of Taxation in	164
List of assessors and collectors in	180
Abstract of ratables, exemptions, etc., in	324
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	227
1969 Effective Tax Rates per \$100 Valuation	240
STATE EQUALIZATION TABLE	195
STATE DIVISION OF TAX APPEALS DIRECTORY	162
STATE DIVISION OF TAXATION:	
Bureaus of, Summary of Functions:	
Beverage Tax	31
Cigarette Tax	39
Corporation Tax	47
Emergency Transportation Tax	59
Local Property Tax	67
Motor Fuels Tax	79
Outdoor Advertising Tax	87
Public Utility Tax	93
Sales Tax	105
Transfer Inheritance Tax	119
Due dates of taxes	127-161
Summary of taxes levied	184-189
STATE TAX COLLECTIONS:	
Amount	4
Cost	16
SUSSEX COUNTY:	
County Board of Taxation in	164
List of assessors and collectors in	181
Abstract of ratables, exemptions, etc., in	328
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	228
1969 Effective Tax Rates per \$100 Valuation	240

T

TAXES:

Collected by the State for Distribution to Counties and Municipalities and Taxes Apportioned by the State for County and Municipal Collection—1969:	
Financial Business Tax Law	201
Business Personal Property Replacement Tax Law	201
Railroad Property Tax Law	201
Public Utility Tax Law	202
Insurance Premiums Tax Laws	202
Inheritance and Estate Tax Law	202
Sales and Use Tax Act	202
Collected by the State for Distribution to Counties and Taxes Appor- tioned by the State for County Collection—1969	203
Collected by the State for Distribution to Municipalities and Taxes Apportioned by the State for Municipal Collection—1969	204-230
Comparative tables 1968-1969, net valuation taxable	196
State, due dates	127-161
Summary of State, for local purposes	196
Summary of, levied, collected and apportioned by Division of Taxation	184-189

411

PAGE

TAX RATE:

In each taxing district in State, for 1968	244-343
--	---------

U

UNINCORPORATED BUSINESS GROSS RECEIPTS TAX:

Amount of, collected since 1968	188
---------------------------------------	-----

UNION COUNTY:

County Board of Taxation in	164
List of assessors and collectors in	181
Abstract of ratables, exemptions, etc., in	332
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	229
1969 Effective Tax Rates per \$100 Valuation	241

W

WARREN COUNTY:

County Board of Taxation in	164
List of assessors and collectors in	182
Abstract of ratables, exemptions, etc., in	336
Percentage Levels of Taxable Value of Real Property 1965-1970	194
Taxes Collected by the State for Distribution to Municipalities and Taxes Apportioned for Municipal Collection—1969	230
1969 Effective Tax Rates per \$100 Valuation	241