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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1954

PROPERTY OF
NEW JERSEY
DIVISION OF TAXATION
ARCHIVES AND HISTORICAL
TREASURY



STATE OF NEW JERSEY

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY DIVISION OF TAXATION

ARCHIBALD S. ALEXANDER, *State Treasurer*

AARON K. NEELD, *Director*

WILLIAM KINGSLEY, *Deputy Director*

Bureaus:

Administrative Bureau—Norman E. Hardy, State Supervisor.

Beverage Tax Bureau—B. A. Bernstorff, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

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

Engineering and Railroad Tax Bureau—Henry L. Fryer, Chief Engineer and State Supervisor.

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

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

Outdoor Advertising Tax Bureau—Robert B. Chapman, State Supervisor.

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

Transfer Inheritance Tax Bureau—Harold S. Dugan, Acting State Supervisor.

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DIVISION OF TAXATION
LETTER OF TRANSMITTAL

Trenton, July 1, 1954.

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

Pursuant to the provisions of R. S. 54:1-13, there is respectfully submitted herewith the 1954 Annual Report of the Division of Taxation in the Department of the Treasury covering the activities of the nine Bureaus of the Division and the Office of the Director of Taxation during the State fiscal year ending June 30, 1954, and setting forth the County and State Abstracts of Ratables for the calendar year 1954.

Major State tax collections for the State's fiscal year ending June 30, 1954, as compared with such collections for the previous fiscal year, are as follows:

	1954	1953
Beverage Taxes	\$17,541,854.63	\$16,700,764.79
Boxing-Wrestling Taxes	25,294.62	40,216.96
Cigarette Taxes and Licenses	20,012,014.36	19,938,725.50
Corporation Taxes	23,315,922.74	22,219,898.50
Inheritance-Estate Taxes	11,908,888.15	11,620,725.64
Motor Fuels Taxes	44,424,800.87	41,128,337.82
Motor Vehicle Fees, etc.	54,193,874.99	47,889,430.36
Outdoor Advertising Taxes	89,750.15	73,836.45
Pari-Mutuel Taxes	21,045,108.73	18,681,770.83
Railroad Taxes	18,701,642.97	18,338,670.40
Total Major State Tax Collections	\$211,259,152.21	\$196,632,377.25
State Use	\$194,289,036.63	\$181,840,253.13
Local Use	13,831,558.59	14,078,039.97
Dedicated	3,138,556.99	714,084.15

Attention is directed to the fact that enforcement of the laws relating to Boxing and Wrestling fees and taxes, Pari-Mutuel taxes and Motor Vehicle Registration and License Fees is not under the jurisdiction of the Division of Taxation. The revenues from these sources are included for the purpose of showing in one statement the total of major State tax revenues.

The Division for the calendar year 1954 also assessed taxes on public utilities, other than railroads, as follows:

Franchise Taxes	\$19,624,121.98
Gross Receipts Taxes	23,754,459.44
	\$43,378,581.42

These taxes while State-assessed are certified to, collected by and for the sole use of, the several taxing districts of the State in which property of such public utilities is located.

The Division will, for the first time, publish a Table of Equalized Valuations for each of the 567 taxing districts of the State on October 1, 1954, pursuant to the requirements of Chapter 86, Laws of 1954 (NJSA 54:1-35.1). This Table will establish the equalized valuations of land and improvements throughout the State upon the basis of which a substantial part of state aid for schools will be apportioned for the school year 1955-1956 under Chapter 85, Laws of 1954.

It is contemplated that the accumulation of sales-assessment ratio data will be adequate by October 1, 1955, to warrant the use of the ratios not only for the distribution of state school aid but also for the more equitable apportionment of the costs of county government in the year 1956 and thereafter.

The development of these ratios will also disclose the taxing districts in which there is great lack of uniformity in assessments among individual property owners. This valuable information will be used in the effort to improve the quality of property tax administration and may ultimately form the basis for legislation to more effectively and economically handle property tax appeals involving alleged discriminatory assessment practices.

To provide revenues necessary to meet the requirements of additional school aid, the Legislature in 1954, by Chapter 109, increased the gasoline tax from 3c to 4c per gallon, by Chapter 87 increased the State's take from pari-mutuel betting by 1% and by Chapter 88 increased the rate of the Corporation Business Tax from .8 of a mill to 2 mills per dollar of net worth.

Several well attended in-service training courses and a four-day institute for assessors and others interested in good assessment practices were conducted by Rutgers University and one new municipal assessors' association was organized during the year. Revaluation programs were completed in several taxing districts and many others are contemplating such a program. The move in this direction is gaining momentum. These and many other activities of the past year indicate definite improvement in property tax administration.

Respectfully submitted,

AARON K. NEEDL,

*Director, Division of Taxation,
in the Department of the Treasury.*

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

Office of the Director, Division of Taxation

On July 1, 1948, all of the powers and duties of the Division of Taxation in the Department of Taxation and Finance were transferred to the Division of Taxation in the Department of the Treasury by Chapter 92, Laws of 1948.

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

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

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

Under Chapter 86, Laws of 1954, the Director shall also promulgate a Table of Equalized Valuations for use in the apportionment of State School Aid.

MAJOR STATE TAX COLLECTIONS

(Amounts in Thousands of Dollars)

Tax	Fiscal Year Ending June 30			Increase or Decrease 1953 Over 1952		Increase or Decrease 1954 Over 1953		Per Cent of Total Revenue		
	1952	1953	1954	Amount	Per Cent	Amount	Per Cent	1952	1953	1954
Beverage	\$15,894	\$16,701	\$17,542	\$807	5.1%	\$841	5.0%	8.6%	8.5%	8.3%
Boxing and Wrestling ...	47	40	25	-7	-15.3	-15	-37.5	*	*	*
Cigarette	19,358	19,939	20,012	581	3.0	73	0.4	10.4	10.2	9.5
Corporation	20,189	22,220	23,316	2,031	10.0	1,096	4.9	10.9	11.3	11.0
Inheritance	13,080	11,621	11,909	-1,459	-11.2	288	2.5	7.0	5.9	5.6
Motor Fuels	39,658	41,128	44,425	1,470	3.7	3,297	8.0	21.3	20.9	21.0
Motor Vehicle Fees	45,173	47,889	54,194	2,716	6.0	6,305	13.2	24.3	24.4	25.7
Outdoor Advertising	71	74	90	3	4.2	16	21.6	*	*	*
Pari-Mutuel	15,628	18,682	21,045	3,054	19.5	2,363	12.6	8.5	9.5	10.0
Railroad	16,692	18,339	18,702	1,647	9.9	363	2.0	9.0	9.3	8.9
Total	\$185,790	\$196,633	\$211,260	\$10,843	5.8%	\$14,627	7.4%	100.0%	100.0%	100.0%

DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

State Use	\$171,554	\$181,840	\$194,289	\$10,286	6.0%	\$12,449	6.8%	92.3%	92.4%	92.0%
Local Use	12,723	14,078	13,832	1,355	10.7	-246	-1.7	6.9	7.2	6.5
Dedicated	1,513	714	3,139	-799	-51.5	2,425	339.6	0.8	0.4	1.5

* Less than 1/10 of 1%.

COSTS OF COLLECTION

<i>Tax Source</i>	<i>Fiscal Year Ending June 30</i>				<i>Total Number of Personnel—1954</i>
	<i>1953</i>		<i>1954</i>		
	<i>Cost of Collection</i>		<i>Cost of Collection</i>		
	<i>Amount</i>	<i>Per Cent of Revenue</i>	<i>Amount</i>	<i>Per Cent of Revenue</i>	
Beverage	\$404,526.00	2.4%	\$419,088.62	2.4%	86
Cigarette	178,861.23	0.9	211,899.96	1.1	49
Corporation	260,558.82	1.2	272,598.67	1.2	65
Inheritance	519,956.91	4.5	554,791.62	4.7	117
Motor Fuels	481,113.86	1.2	493,599.77	1.1	103
Pari-Mutuel	157,889.24	0.8	181,422.42	0.9	*
Railroad	100,533.22	0.5	100,620.55	0.5	18
Total	\$2,103,439.28	...	\$2,234,021.61	...	438*

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

* Pari-mutuel personnel consists of 4 commissioners, 3 permanent employees and a variable number of employees at the tracks during the racing season.

Beverage Tax Bureau

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

This Bureau collects taxes on alcoholic beverages sold or delivered in New Jersey and intended for ultimate consumption. Tax rates range from $3\frac{1}{2}$ cents per gallon on beer to \$1.50 per gallon on liquors, as fixed by statute. Taxes are collected from State licensees, i.e., manufacturers, wholesalers, transporters and warehouses of which there are some 400 who are required to post bonds with the Bureau to secure the payment of taxes and penalties and must file reports each month disclosing all transactions.

The Bureau also processes about 12,500 monthly retail reports. These latter reports are filed by both tavern keepers and package store owners.

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

At the close of the fiscal year ending June 30, 1954, the personnel of the Bureau consisted of a State Supervisor, an Assistant State Supervisor, 6 Supervising Field Auditors, 38 Field Auditors and 40 Office Auditors and office personnel. Offices for the convenience of the public are maintained in Trenton and Newark.

The Legislature annually appropriates funds for the administration of the Bureau. During the year ended June 30, 1954, expenditures totaled \$419,088.62, of which administrative and supervisory salaries totaled \$52,860.00; field auditors' salaries, \$191,377.02; office auditors and personnel, \$134,554.85; travel expense of field staff, \$13,536.33; materials and supplies, \$7,257.98; other operating expense including rents and telephone totaled \$13,091.10. Miscellaneous expense, \$6,411.34. With gross receipts for the year totaling \$17,541,854.63, the total cost of operation was 2.33%.

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

	Rate of Tax Per Gallon	Year Ended June 30		
		1952	1953	1954
Beer	\$0.03½	\$3,802,360.52	\$3,869,980.34	\$3,900,041.58
Liquor	1.50	11,372,716.20	12,059,587.63	12,868,606.70
Still Wine .....	.10	603,606.67	644,941.19	655,090.24
Vermouth .....	.15	53,054.12	56,975.22	59,727.45
Sparkling Wine .....	.40	41,085.83	44,373.88	46,291.28
Miscellaneous .....	....	20,269.26	15,113.55	10,242.07

Cigarette Tax Bureau

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

This Bureau, created by chapter 65, P. L. 1948, as amended, came into being on July 1, 1948. It is charged with the administration and collection of the cigarette tax, levied at the rate of one and one-half cents (1½c) per ten cigarettes or fraction thereof, and the enforcement of the Unfair Cigarette Sales Act (chapter 247, P. L. 1952). The tax is collected through the sale of cigarette revenue stamps to duly licensed cigarette distributors, defined by the act as any person who manufactures cigarettes within the State or any person who brings or causes to be brought into the State, unstamped cigarettes which have been acquired from the manufacturers thereof.

Distributors are allowed a discount of five per cent on the purchase of stamps in excess of \$100.00. The only exemptions provided by the Tax Act extend to sales of cigarettes to the United States Government and its agencies, and sales of cigarettes in interstate commerce.

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

The Unfair Cigarette Sales Act prohibits the sale of cigarettes at wholesale or retail at a price less than cost. In the absence of proof of a higher or lower cost, the act provides that the minimum sales price of cigarettes shall be computed in accordance with a formula involving manufacturer's list price less trade discounts, less cash discounts, plus

the face value of revenue stamps attached, plus a 3½% wholesaler's "cost of doing business mark-up" if the cigarettes are not delivered, and a 4¼% mark-up if the cigarettes are delivered, to which must be added an 8% "cost of doing business mark-up" by the retailer in the determination of final retail sales price.

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

The receipts of this Bureau for the fiscal year ending June 30, 1954, were:

Stamps and Miscellaneous Revenues	\$19,492,300.86
License Revenues	518,317.50
Fines and Penalties	1,396.00
Total Receipts	<u>\$20,012,014.36</u>

The stamp and miscellaneous revenue figures indicate the purchase of 13,812,244,840 cigarettes by persons in New Jersey during the fiscal year ended June 30, 1954.

Based on the 1950 population census figure of 4,839,329, the following statistics are disclosed:

1. Cigarettes were consumed at an average of 2,854 cigarettes per person.
2. Per Capita Revenue per 1 cent of tax was \$1.427.
3. Per Capita Revenue was \$4.281.

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

Office Personnel	29
Field Personal	20
Total	<u>49</u>

The operational costs for the Bureau during the fiscal year totaled \$211,899.96, of which \$176,414.57 were for salaries and \$35,485.39 for administrative costs.

The cost figure was 1.05% for each dollar collected.

Corporation Tax Bureau

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

Functions:

This Bureau administers and collects the following taxes:

Corporation business tax

Financial business tax

Insurance premium tax

and performs the following miscellaneous services:

Issuance of tax lien certificates

Issuance of tax clearance certificates

Issuance of releases of corporation franchise tax liens

Distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association of tax received from foreign fire insurance companies

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

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

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

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

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

Disposition of Revenues:

All revenues are paid into the State Treasury except:

- (a) 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 retained and distributed to the New Jersey Firemen's Home and the New Jersey State Firemen's Association. (R. S. 54:17-4.)
- (b) One-eighth of the insurance premium taxes collected from insurance companies of other States and foreign countries on premiums of insurance against automobile insurance risks in this State is retained for distribution to the State Police Retirement and Benevolent Fund. (R. S. 53:5-6b.)

Dedicated Funds:

In addition to the pension fund distributions already indicated, the following funds, out of the moneys paid to the State Treasurer, are dedicated by law:

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

Total Bureau Receipts: \$23,315,922.74

Cost of Operation:

Salaries	\$257,021.36
Services Other Than Personal	7,045.50
All Other Expenditures	8,531.81
	\$272,598.67

Percentage—Cost of Operation—1.169%

Staff:

Examiners—37.
Clerical—28.

SUMMARY DESCRIPTION OF TAXES

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

CORPORATION BUSINESS TAX

Statutory Citations:

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

HISTORICAL STATEMENT

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

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

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

Tax Applies to:

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

Nature of Tax:

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

Basis of Tax:

The tax is based upon taxpayer's net worth, defined in the statute, allocable to New Jersey. In general, in determining "net worth," taxpayer is permitted to deduct from the value of its assets the amount of corporate liabilities. Of the resulting remainder, only such percentage of the net worth is taxable as corresponds to the "allocation percentage" applicable to the taxpayer.

Allocation Percentage:

- (a) In the case of a taxpayer which does not maintain a regular place of business outside this State other than a statutory office, the allocation factor shall be 100 per cent.
- (b) In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net worth taxable in New Jersey is determined according to the following alternative allocation formulae:

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

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

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

- (c) Investment companies, as defined in the law, are subject to an allocation factor of 25 per cent.
- (d) Regulated investment companies, as defined in the law, are subject to an allocation factor of 15 per cent.

Rate of Tax:

For the privilege years 1946 to 1954, both inclusive, the rate is 8/10 of a mill per dollar, or 80 cents per \$1,000, on the first \$100,000,000.00 of allocated net worth; 4/10 of a mill per dollar on the second \$100,000,000.00; 3/10 of a mill per dollar on the third \$100,000,000.00; and 2/10 of a mill per dollar on all amounts of allocated net worth in excess of \$300,000,000.00.

Commencing with the privilege year 1955 and thereafter, the rate of tax will be 2 mills per dollar, or \$2.00 per \$1,000 on the first \$100,000,000.00 of allocated net worth. The rates on allocated net worth in excess of \$100,000,000.00 are the same as heretofore.

Short Rate Tax Table:

A short rate tax table is provided for taxpayers whose total assets everywhere amount to less than \$100,000.00. A taxpayer entitled to use this table is required to state only the amount of total assets everywhere and compute its tax by means of table, reproduced below, printed on the Return (Tax Table No. 1 on page 1 of Tax Return Form). No income statement or balance sheet data are required.

TAX TABLE No. 1

(Effective for the Privilege Years 1947 to 1954)

COMPUTATION OF TAX

1. Enter amount of Total Assets everywhere (do not use net worth) \$.....
2. Enter amount of tax chargeable as per table below \$.....

If total assets are		THE TAX SHALL BE	
At least	But less than	For Domestic Corporations	For Foreign Corporations
\$ 0.	\$45,000.	\$25.00	\$50.00
45,000.	50,000.	28.00	50.00
50,000.	55,000.	32.00	50.00
55,000.	60,000.	35.00	50.00
60,000.	65,000.	38.00	50.00
65,000.	70,000.	41.00	50.00
70,000.	75,000.	45.00	50.00
75,000.	80,000.	48.00	50.00
80,000.	85,000.	51.00	51.00
85,000.	90,000.	54.00	54.00
90,000.	95,000.	58.00	58.00
95,000.	100,000.	61.00	61.00

Special Note:

Commencing with the privilege year 1955 and thereafter, Tax Table No. 1 will read as follows:

TAX TABLE No. 1
(Effective for the Privilege Year 1955 and Thereafter)

COMPUTATION OF TAX

1. Enter amount of Total Assets everywhere (do not use net worth) \$.....
2. Enter amount of tax chargeable as per table below \$.....

If total assets are		THE TAX SHALL BE	
At least	But less than	For Domestic Corporations	For Foreign Corporations
\$ 0.	\$20,000.	\$25.00	\$50.00
20,000.	24,000.	31.00	50.00
24,000.	28,000.	37.00	50.00
28,000.	32,000.	43.00	50.00
32,000.	36,000.	49.00	50.00
36,000.	40,000.	55.00	55.00
40,000.	44,000.	61.00	61.00
44,000.	48,000.	67.00	67.00
48,000.	52,000.	73.00	73.00
52,000.	56,000.	79.00	79.00
56,000.	60,000.	85.00	85.00
60,000.	64,000.	91.00	91.00
64,000.	68,000.	97.00	97.00
68,000.	72,000.	103.00	103.00
72,000.	76,000.	109.00	109.00
76,000.	80,000.	115.00	115.00
80,000.	84,000.	121.00	121.00
84,000.	88,000.	127.00	127.00
88,000.	92,000.	133.00	133.00
92,000.	96,000.	139.00	139.00
96,000.	100,000.	145.00	145.00

Minimum Tax:

For the privilege years 1946 to 1954, 2/10 mill per dollar on total assets in New Jersey but not less than \$25 for a domestic corporation, \$50 for a foreign corporation and \$100 for an investment company or regulated investment company.

For the privilege year 1955 and thereafter, 5/10 of a mill per dollar on the first \$100,000,000.00 and 2/10 of a mill per dollar on all amounts in excess of \$100,000,000.00 of total assets allocated to New Jersey; but not less than \$25 for a domestic corporation, \$50 for a foreign corporation and \$250 for an investment company or regulated investment company.

Returns:

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

Schedule of 1954 Due Dates for All Corporation Franchise Tax Returns and Franchise Tax Payments:

If base year ends during	The period between July 1, 1953, and December 31, 1953.	Jan. 1954	Feb. 1954	Mar. 1954	April 1954	May 1954	June 1954
Last filing date in 1954 is:	April 15 1954	May 15 1954	June 15 1954	July 15 1954	Aug. 15 1954	Sept. 15 1954	Oct. 15 1954

Time of Payment:

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

Forms:

Forms may be obtained by writing to:
 Corporation Tax Bureau
 Division of Taxation
 State House
 Trenton 7, New Jersey

FINANCIAL BUSINESS TAX

Statutory Citation:

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

Tax Applies to:

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

Specifically Included Are:

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

Specifically Excluded Are:

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

Nature of Tax:

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

Basis of Tax:

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

Allocation Percentage:

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

Rate of Tax:

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

Minimum Tax:

\$25.

Returns:

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

Time of Payment:

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

Forms:

Forms may be obtained by writing to:

Corporation Tax Bureau
Division of Taxation
State House
Trenton 7, New Jersey

INSURANCE PREMIUM TAX

Statutory Citation:

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

Tax Applies to:

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

Nature of Tax:

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

Rate of Tax:

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

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

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

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

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

Due Date:

Tax payment due on or before **June 1**.

SCHEDULE "A"

SUMMARY OF TAXES COLLECTED DURING THE FISCAL YEAR ENDING JUNE 30, 1954

RECEIPTS

Corporation Business Taxes		\$10,377,847.45
Domestic	\$6,592,999.56	
Foreign	3,784,847.89	
Special Companies		9,454.05
Pullman	44.84	
Railway Express Company	9,409.21	
Insurance Premiums Taxes (Net \$11,587,549.33)		12,333,637.31
Life Insurance Premiums Taxes	5,304,230.63	
Domestic:		
Life	\$555,233.38	
Annuities	169,833.08	
Total	<u>\$725,066.46</u>	
Foreign:		
Life	\$4,175,074.08	
Annuities	404,090.09	
Total	<u>\$4,579,164.17</u>	

Domestic Insurance Premiums Taxes (Other than Life)		127,465.15
Compensation ¼%	\$47,038.35	
Marine	173.25	
Fire	25,587.21	
Auto	33,550.85	
All Other	21,115.49	
<hr/>		
Foreign Insurance Premiums Taxes (Other than Life)		6,901,941.53
Compensation ¼%	\$128,072.19	
Marine	3,178.13	
Fire	415,609.54	
Auto	2,643,827.56	
Motor Vehicle Security Law	130,483.54	
All Other	3,579,893.04	
Interest	877.53	
<hr/>		
Financial Business Taxes		574,789.43
Tax Certificates		20,194.50
<hr/>		
Total		<u>\$23,315,922.74</u>

DISTRIBUTION:

All receipts, except Financial Taxes* and Fire and Auto Insurance Premiums Taxes, collected from Foreign Insurance Companies were paid over to the State Treasurer for the use of the General State Fund. The Fire and Auto Insurance Premiums Taxes collected from Foreign Insurance Companies were distributed as follows:

<i>Source</i>	<i>Distribution</i>
Fire	\$415,609.54 {
	New Jersey Firemen's Association.... \$308,609.54
	New Jersey Firemen's Home
	107,000.00
Auto	2,643,827.56 {
	State Police Retirement Fund (⅛).... 330,478.44
	State Treasurer, General State Fund
	(⅞)
	2,313,349.12

* All proceeds of the Financial Business Taxes are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located.

Engineering and Railroad Tax Bureau

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

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

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

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

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

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

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

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

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

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

The limit on total taxes is \$3,000 per mile of track where railway revenues allocated to New Jersey are not in excess of \$1,000,000.00, and \$4,500.00 per mile of track where allocated revenues exceed \$1,000,000.00 in total, but are less than \$50,000.00 per mile of track over which the taxpayer operates in New Jersey.

Railroad taxes levied and payable in 1954 are:

Property tax	\$17,406,787.64
Franchise tax	1,669,238.62
Total property and franchise taxes for 1954 ..	\$19,076,026.26

For 1954 the apportionment of railroad taxes to State and local use is as follows:

For State use	\$4,538,357.91
For local use	14,537,668.35
Total 1954 railroad taxes	\$19,076,026.26

Operating costs of this Bureau for the fiscal year ending June 30, 1954, were:

Salaries, \$96,521.25; Materials and Supplies, \$1,334.94; Services Other Than Personal, \$2,136.48; Current Repairs and Maintenance, \$627.88; Total, \$100,620.55.

The personnel of the Bureau consists of 4 clerical workers, 2 accountants and 12 others engaged in various types of engineering duties.

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

Local Property Tax Bureau

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

This Bureau, activated in January of 1953 as an assistance agency, has met with an excellent spirit of cooperation on the part of municipal officials, assessors and assessors' associations as well as the County Boards of Taxation and has observed notable effort on their part for the improvement of assessment administration. The Bureau does not have authority to consider appeals from taxes as levied and is a non-revenue agency.

The Bureau is charged with the duty of investigating the accuracy of the county equalization tables and checks the county tables of abstracts of ratables. The preparation of the State equalization table, compilation of the Abstract of Ratables and Exemptions in the State for certification to the Comptroller by the Director and preparation

of the annual report of the Director are included in the duties of this agency.

Information is given to taxpayers about laws concerning local tax assessments. Conferences are held with county boards and local assessors concerning their work.

The Bureau investigates complaints of taxpayers and taxing districts, submits reports thereon to the Director; keeps a record of the status of tax map matters in local taxing districts; and urges the making, and revision of such maps.

A monthly news letter is published which is furnished to assessors, municipalities, county boards of taxation and members of the Legislature. An Assessors' Law Manual, containing all of the local property tax laws, comprehensively indexed, and supplemented with a limited amount of explanatory material, is about to be issued by the Bureau. It will be the first complete compilation of these laws published by the State since 1938. Arrangements are being made for the publication of an up-to-date real property appraisal manual especially adapted to New Jersey requirements.

The Bureau has been co-sponsor with other groups and Rutgers University, of courses in Assessment Administration which were conducted simultaneously in three sections of the State, and of the projected Institute for Assessors to be held during August, 1954, at Rutgers University, the State University of New Jersey.

In anticipation of the passage of new legislation for the distribution of State Aid to Schools, a great deal of groundwork has been laid with County Boards of Taxation for the gathering and processing of essential data. Additional personnel and appropriations have been requested in order that the added duties of the Bureau may be more adequately performed.

Functions of the Bureau are carried on by a staff of 15 employees of whom nine are field representatives. The cost of operations for the 1953-54 fiscal year amounted to \$79,297.49 as follows :

Salaries	\$59,155.57
Materials and Supplies	4,303.57
Services other than Personal	10,560.47
Current Repairs and Maintenance	225.88
Additions and Improvements	5,052.00
	\$79,297.49

This agency came into existence at a time of universal public interest in local taxing problems due in part to an acute awareness of underassessed, unassessed, as well as some overassessed property in the face of constantly rising tax burdens. Based upon its experience to date, the assistance offered assessors is needed and welcomed. The Bureau's efforts have been met with a significant spirit of co-operation on the part of municipal officials, assessors' associations and civic groups.

Motor Fuels Tax Bureau

(R. S. 54:39-1 to 75, as amended and supplemented by Chapters 166 and 283, Laws of 1938; Chapter 209, Laws of 1939; Chapter 169, Laws of 1940; Chapter 268, Laws of 1941; Chapters 169 and 283, Laws of 1948; Chapter 144, Laws of 1950; Chapter 258, Laws of 1952 and Chapters 51 and 274, Laws of 1953.)

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

It also administers "An act to regulate the retail sale of motor fuels" (R. S. 56:6-1 to 17 as supplemented by chapter 258, Laws of 1952). By audits, investigations and inspections, it checks retail dealers in motor fuels for proper price-sign posting; selling at a price equal to or greater than cost, plus all selling expense; display of brand names; giving of rebates, allowances, etc.; use of prizes, lotteries, etc.; substitution of one brand of motor fuel for another and keeping of proper records.

The Bureau utilizes the services of 103 employees. There are 66 in its Field Force, 14 in its Refund Section and 23 in its Administrative Section. The Field Force comprises 39 Tax Investigators and Inspectors, 12 Control Investigators, 11 Auditors and 4 Marine Investigators.

During the fiscal year ending June 30, 1954, the Bureau :

- (1) Issued 36 Motor Fuel Distributor Licenses, 3 Special Licenses "A", 264 Special Licenses "B", 709 Wholesale Dealer Licenses, 11,865 Retail Dealer Licenses and 3,508 Motor Fuel Transport Licenses, of which 1 Special License "A", 24 Special Licenses "B", 38 Wholesale Dealer Licenses, 1,509 Retail Dealer Licenses and 90 Motor Fuel Transport Licenses were canceled during the year because of change of ownership, going out of business, etc.
- (2) Collected \$47,385,657.75 representing the tax of three cents per gallon on 1,535,480,508 $\frac{1}{3}$ gallons of gasoline (\$46,064,-415.25) ; the tax of three cents per gallon on 41,786,339 gallons of Diesel Fuel used for highway purposes (\$1,253,-590.17) ; \$67,356.00 in license fees (\$5.00 annual fee for Retail Dealer Licenses—\$2.00 annual fee for Wholesale Dealer and Motor Fuel Transport Licenses), and \$296.33 in Fines and Penalties.
- (3) Refunded (" \$2,960,856.88) on fuels used for the following purposes :

1. County and Municipal	\$360,323.64
2. Auto Buses	905,734.44
3. Agriculture	219,633.33
4. Aircraft	611,384.61
5. Ambulances	906.90
6. Rural Free Delivery	3,056.34
7. Rails or Tracks	14,159.73
8. Private Property	52,599.75
9. Fishing	29,293.20
10. Cleaning	5,897.43
11. Tax-Paid Exports	53,151.78
12. Fire Engines	223.95
13. Stat'y Mach'y & Impl.	531,061.80
14. Heat and Light	1,675.08
15. State Departments	117,429.51
16. Sea Scout Boats .....	.....
17. Taxes Paid in Error (R. S. 54:39-29)	54,325.39
- (4) Had a cost of administration of \$441,740.92 in salaries and \$51,858.85 in operating expenses, representing a total expenditure of \$493,599.77, or 1.04 per cent of Gross Collections before refunds.

Outdoor Advertising Tax Bureau

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

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

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

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

The law empowers the Director to regulate the erection and placing of billboards and other outdoor advertising matter. Prohibits erection of signs at intersections where same will create a traffic hazard or obstruct the visibility of an existing sign for which a permit has been issued.

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

Revenues:	
For the fiscal year 1954	\$89,750.15
Cost of Operation:	
Salaries—office	\$25,047.82
Salaries—field	28,263.88
Other expenses	11,885.72
	<hr/>
Total	\$65,197.42
Cost of Collection—.72 +	
Staff:	
Office—7	
Field—7	
Additional Information:	
Number of Permits issued April 1, 1953 to March 31, 1954	23,231
Number of Licenses issued April 1, 1953 to March 31, 1954	80
This law is regulatory and not intended to produce revenue for the State.	

Public Utility Tax Bureau

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

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

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

Revenue:	
Franchise Tax	\$19,624,121.98
Gross Receipts Tax	23,754,459.44
	<hr/>
Total Tax	\$43,378,581.42
Costs of Operation:	
Salaries	\$30,420.00
Other Expenses	3,933.33
	<hr/>
Total Expenditures	\$34,353.33

Staff:
State Supervisor, Senior Engineer, four other employees.

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

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

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

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

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

Franchise taxes for the year 1954 were assessed against 136 corporations, 2 municipal electric corporations and 9 individuals. The total tax assessed amounted to \$19,624,121.98. Franchise tax assessments for the year 1954 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
2	Street railway	\$698,427.38	\$34,921.37
16	Gas and electric	272,103,659.57	13,603,465.49
109	Water	18,898,077.03	923,174.77
10	Telephone and telegraph	99,921,388.89	4,996,069.44
1	District telegraph	32,868.09	1,643.40
7	Sewer	841,825.83	41,547.93
<hr/>			
145		\$392,496,246.79	\$19,600,822.40
2	Municipal electric corporations	465,991.59	23,299.58
<hr/>			
147		\$392,962,238.38	\$19,624,121.98

Gross receipts taxes for the calendar year 1954 were assessed pursuant to the provisions of chapter 5 of the Laws of 1940, as amended (at the average rate of taxation in the State of \$7.50099 per \$100.00 of valuation), against 26 corporations and 2 municipal electric corporations in the aggregate sum of \$23,754,459.44, classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
3	Street railway	\$1,161,991.89	\$87,160.89
16	Gas and electric	314,148,483.18	23,564,246.30
7	Sewer	907,857.16	68,098.27
<hr/>			
26		\$316,218,332.23	\$23,719,505.46
2	Municipal electric corporations	465,991.59	34,953.98
<hr/>			
28		\$316,684,323.82	\$23,754,459.44

The franchise and gross receipts taxes for the *calendar year 1954* have been apportioned as follows (by counties rather than by municipalities, to save space) :

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,006,850.56	\$711,279.47
Bergen	1,680,304.58	2,668,720.51
Burlington	1,252,875.32	635,455.95
Camden	1,165,556.76	1,216,112.27
Cape May	232,791.32	253,801.78
Cumberland	242,856.77	261,406.21
Essex	3,320,615.61	3,446,260.47
Gloucester	350,938.79	376,017.32
Hudson	4,385,460.04	1,845,243.07
Hunterdon	459,646.74	121,875.30
Mercer	853,738.55	943,022.82
Middlesex	3,234,137.17	1,299,919.34
Monmouth	906,354.27	1,001,723.23
Morris	733,027.67	615,766.16
Ocean	277,729.72	357,979.07
Passaic	1,193,197.24	1,281,642.20
Salem	559,516.72	159,237.39
Somerset	273,437.63	463,649.48
Sussex	136,867.21	84,439.40
Union	1,302,587.41	1,716,202.64
Warren	132,774.60	124,955.77
 <i>Municipal Electric Corporation</i>		
Bergen	11,047.39	7,363.96
Morris	17,318.78	10,914.38
Passaic	6,587.81	5,021.24
Apportioned to taxing districts	\$23,736,218.66	\$19,608,009.43
Payable to State	18,240.78	16,112.55
 <i>Total Tax</i>	 \$23,754,459.44	 \$19,624,121.98

Transfer Inheritance Tax Bureau

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

This Bureau has supervision over the administration of all transfer inheritance tax laws and the collection of all taxes assessed pursuant thereto. The tax is levied upon the transfer of property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations when such transfer is by will or intestate law, by deed, grant, bargain, sale or gift made in contemplation of or to take effect at or after death, and by survivorship in certain cases. (R. S. 54:33-1 to R. S. 54:36-7.)

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

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

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

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

This Bureau also assesses and collects New Jersey estate taxes pursuant to R. S. 54:38-1 to 16. The amount of the tax is the difference between the credit allowed against Federal estate taxes under the Federal Revenue Act of 1926 and the total amount of inheritance taxes paid this and other States.

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

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

Receipts for the fiscal year ending June 30, 1954, were:

Inheritance taxes (resident decedents)	\$11,160,308.42
Inheritance taxes (foreign decedents)	93,235.04
	\$11,253,543.46
Estate taxes (resident decedents)	655,344.69
Total receipts	\$11,908,888.15

Operating costs of the Bureau for the fiscal year ending June 30, 1954, were:

Salaries	\$542,316.00
Operating expenses	12,475.62
Total	\$554,791.62

The cost of collection was therefore \$0.046586.

The Bureau's staff consists of 117 employees. The personnel in the home office includes a State Supervisor, 63 Examiners and 22 clerical assistants. The 26 field offices are staffed by 21 district supervisors (one in each county) and 5 regional special investigators. Clerical assistants are supplied to the district supervisors in the three largest counties (Bergen, Essex and Hudson); the other supervisors and investigators supply their own clerical help.

The five per cent refund to counties of inheritance taxes collected from resident decedents was \$488,777.34.

The number of inheritance tax proceedings processed was 27,800, of which 11,734 were taxable and 16,066 were exempt.

**Division of Taxation
Department of the Treasury
State Equalization Table**

(R. S. 54:1-33)

FOR THE YEAR 1954

<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>Percentage by which assessed value of real property should be decreased</i>	<i>True value of real estate</i>
Atlantic	\$15,153,299	\$136,010,364			\$136,010,364
Bergen	96,981,813	698,529,638			698,529,638
Burlington	14,127,389	75,279,527			75,279,527
Camden	45,054,836	284,092,451			284,092,451
Cape May	6,628,240	66,347,751			66,347,751
Cumberland	13,598,102	58,444,470			58,444,470
Essex	238,389,553	1,328,851,952			1,328,851,952
Gloucester	13,129,593	77,361,173			77,361,173
Hudson	154,003,197	806,795,652			806,795,652
Hunterdon	8,650,043	36,336,898			36,336,898
Mercer	58,665,371	271,623,813			271,623,813
Middlesex	52,892,160	276,762,916			276,762,916
Monmouth	23,303,272	211,240,791			211,240,791
Morris	26,872,733	174,627,246			174,627,246
Ocean	10,116,600	68,910,060			68,910,060
Passaic	67,411,140	451,885,617			451,885,617
Salem	20,910,144	38,342,042			38,342,042
Somerset	18,782,523	87,377,753			87,377,753
Sussex	4,724,245	35,072,107			35,072,107
Union	108,109,405	605,067,563			605,067,563
Warren	10,275,249	42,686,263			42,686,263
Total	\$1,007,778,907	\$5,831,646,047			\$5,831,646,047

Confirmed in accordance with Abstracts of Ratables certified by the County Tax Boards.

August 25, 1954

AARON K. NEELD,
Director, Division of Taxation.

The Average Rate of Taxation for the Year 1954

<i>County</i>	<i>Aggregate Value The total value of all property including Class II railroad property subject to taxation at general rates for the year 1954</i>	<i>Aggregate Taxes Total taxes of all taxing districts for the year 1954</i>
Atlantic	\$145,686,305.00	\$14,945,398.76
Bergen	760,049,062.00	56,025,134.99
Burlington	82,425,406.00	7,319,694.61
Camden	315,687,239.00	22,603,897.17
Cape May	71,697,042.00	6,144,447.54
Cumberland	67,695,884.00	5,055,270.12
Essex	1,547,966,565.00	114,492,629.77
Gloucester	84,882,258.00	5,903,263.39
Hudson	1,092,699,755.00	86,657,114.24
Hunterdon	43,203,649.00	2,895,319.21
Mercer	322,697,885.00	21,696,060.70
Middlesex	321,844,100.00	26,422,281.32
Monmouth	224,593,210.00	20,412,132.83
Morris	191,971,076.00	16,223,790.23
Ocean	74,087,197.00	6,692,492.16
Passaic	506,192,122.00	31,098,045.32
Salem	57,098,147.00	3,291,292.43
Somerset	100,830,405.21	8,204,434.68
Sussex	37,964,351.00	3,452,592.25
Union	696,162,986.00	46,677,489.26
Warren	50,573,638.00	3,555,726.47
	\$6,796,008,282.21	\$509,768,507.45
Aggregate value of the General Property of the State	= \$6,796,008,282.21	
Aggregate Taxes of the State		= 509,768,507.45

*Average rate of taxation
per \$100 of valuation*

$$\frac{\$509,768,507.45}{\$6,796,008,282.21} = \$7.50099$$

Based on the above computation I hereby determine "The Average Rate of Taxation" for the year 1954 to be \$7.50099. This rate shall be entered on the records of the Division of Taxation, Department of the Treasury, as of June 30, 1954.

(Signed) AARON K. NEELD,

*Director, Division of Taxation,
Department of the Treasury.*

SUMMARY OF LOCAL PROPERTY TAXES
FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :			
	1954	1953	<i>Increase</i>
Bank stock taxes (divided equally between county and municipality)	\$2,346,565.38	\$2,192,887.36	\$153,678.02
LEVIED BY LOCAL ASSESSORS :			
County taxes (exclusive of counties' quota of bank stock taxes)	89,087,528.82	83,468,482.91	5,619,045.91
County library taxes	374,579.96	342,113.51	32,466.45
Local purpose taxes (exclusive of municipalities quota of bank stock taxes) :			
District school taxes	225,955,595.09	204,370,042.86	21,585,552.23
Other local taxes	194,366,666.69	176,455,789.15	17,910,877.54
Total taxes raised at local rates	\$509,784,370.56	\$464,636,428.43	\$45,147,942.13
Poll taxes	37,622.00	40,285.00	*2,663.00

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

	1954	1953	<i>Increase</i>
Second-class railroad property taxes...	\$14,537,668.35	\$13,170,135.75	\$1,367,532.60
Public utility franchise taxes	19,624,121.98	18,167,727.17	1,456,394.81
Public utility gross receipts taxes	23,754,459.44	20,573,308.13	3,181,151.31
Financial business taxes	574,789.43	526,325.35	48,464.08
Total	\$58,491,039.20	\$52,437,496.40	\$6,053,542.80

* Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS
COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEARS 1954 AND 1953

<i>County</i>	<i>1954</i>	<i>1953</i>	<i>Increase</i>
Atlantic	\$145,686,305	\$145,214,486	\$471,819
Bergen	760,049,062	721,082,002	38,967,060
Burlington	82,425,406	77,846,688	4,578,718
Camden	315,687,239	306,153,523	9,533,716
Cape May	71,697,042	68,699,055	2,997,987
Cumberland	67,695,884	65,349,868	2,346,016
Essex	1,547,966,565	1,523,199,402	24,767,163
Gloucester	84,882,258	81,386,677	3,495,581
Hudson	1,092,699,755	1,083,331,970	9,367,785
Hunterdon	43,203,649	41,563,190	1,640,459
Mercer	322,697,885	313,956,263	8,741,622
Middlesex	321,844,100	299,854,262	21,989,838
Monmouth	224,593,210	218,746,675	5,846,535
Morris	191,971,076	180,262,675	11,708,401
Ocean	74,087,197	70,037,449	4,049,748
Passaic	506,192,122	496,561,709	9,630,413
Salem	57,098,147	55,915,981	1,182,166
Somerset	100,830,405	96,595,432	4,234,973
Sussex	37,964,351	36,180,725	1,783,626
Union	696,162,986	669,745,992	26,416,994
Warren	50,573,638	49,238,177	1,335,461
Totals	\$6,796,008,282	\$6,600,922,201	\$195,086,081
Net increase			\$195,086,081

SUMMARY OF EXEMPT PROPERTY

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

	<i>1954</i>	<i>1953</i>	<i>Increase</i>
Public school property	\$335,051,137	\$319,112,946	\$15,938,191
Other school property	98,340,263	92,973,055	5,367,208
Public property	668,022,552	636,760,379	31,262,173
Church and charitable property	252,019,154	239,925,159	12,093,995
Cemeteries and graveyards	17,393,793	16,723,217	670,576
Other exemptions:			
Real	182,365,779	174,395,849	7,969,920
Personal	64,652,919	63,997,262	655,657
Totals	\$1,617,845,597	\$1,543,887,877	\$73,957,720
Net increase			\$73,957,720

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License revenues	Total
1931						
1932						
1933	\$448,778.96		\$448,778.96			
1934	2,760,455.20	\$3,581.42	2,756,873.78			
1935	5,698,493.90	14,608.28	5,683,885.62			
1936	7,074,821.24	1,785.02	7,073,036.22			
1937	8,617,104.57	1,102.50	8,616,002.07			
1938	8,739,559.74	4,996.87	8,734,562.87			
1939	8,634,780.76	560.87	8,634,219.89			
1940	9,329,920.28	1,080.83	9,328,839.45			
1941	9,617,623.80	1,643.99	9,615,979.81			
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

¹ Fiscal year ending June 30th.

Note: The tax on fertilizer and feeding stuffs was formerly collected by this Division. Collection thereof after 1937 was transferred to the Agricultural Experiment Station by Chapters 73 and 74, Laws of 1938. The Workmen's Compensation Tax, also formerly collected by this Division, was transferred to the Commissioner of Labor by Chapter 198, Laws of 1938. Chapter 268, P. L. 1934 imposed a sales tax effective July 1, 1935. However, the law was repealed by Chapter 329, P. L. 1935, effective October 25, 1935. While the law was in force, there was collected by this Division \$7,093,150.20.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

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	Total
	Domestic	Foreign							
1931									
1932	\$2,034,375.16			\$1,200,378.75	\$1,942,053.63	\$809,702.46			\$5,986,510.00
1933	1,872,978.15			1,036,675.40	2,062,885.30	919,931.33			5,892,470.18
1934	1,804,716.01			957,243.33	1,928,332.70	803,818.33			5,494,110.37
1935	1,754,343.98			1,073,457.65	1,935,223.80	849,452.22			5,612,477.65
1936	1,698,047.74			1,114,789.02	1,981,340.94	1,469,331.07			6,263,508.77
1937	1,614,337.17	\$856.82		1,208,757.21	1,434,710.11	1,325,787.37			5,584,448.68
1938	1,608,219.33	336,966.30		1,289,614.70	1,742,075.03	1,435,333.73			6,412,209.09
1939	1,535,586.32	401,883.69		1,231,352.49	1,733,530.37	1,451,677.78			6,354,030.65
1940	2,437,409.99	452,156.65		1,232,672.70	1,717,574.42	1,447,156.27			7,286,970.03
1941	1,456,280.58	477,415.19		1,382,913.35	1,765,434.05	1,492,767.93			6,574,811.10
1942	1,328,132.43	402,771.66		1,629,757.86	1,798,208.20	1,563,777.36			6,722,647.51
1943	1,240,528.70	385,238.43		1,717,362.82	1,827,180.39	1,678,645.41			6,848,955.75
1944	1,304,169.93	409,958.40		1,841,337.73	1,795,360.85	1,762,020.67			7,112,847.58
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,952.56	2,200,818.10			9,268,188.39
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01			12,699,854.43
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
1950	5,815,595.30	2,452,900.37	37,675.55	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74

¹ Fiscal year ending June 30th.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	DEATH TAXES ¹						
	INHERITANCE					Estate ²	Total death taxes
	RESIDENT			Nonresident	Total inheritance		
	State use	County use	Total				
1931							
1932	\$9,936,332.04	\$478,175.49	\$10,414,507.53	\$265,366.24	\$10,679,873.77		\$10,679,873.77
1933	5,355,646.69	315,886.83	5,671,533.52	82,759.70	5,754,293.22		5,754,293.22
1934	6,007,365.87	333,365.62	6,340,731.49	55,671.50	6,396,402.99		6,396,402.99
1935	4,747,784.59	294,379.67	5,042,164.26	74,594.98	5,116,759.24	\$53,976.77	5,170,736.01
1936	20,600,006.50	870,642.38	21,470,648.88	93,741.82	21,564,390.70	184,166.74	21,748,557.44
1937	7,914,217.30	282,146.94	8,196,364.24	68,899.67	8,265,263.91	246,891.75	8,512,155.66
1938	8,574,606.82	376,822.93	8,951,429.75	78,816.84	9,030,246.59	216,067.13	9,246,313.72
1939	5,884,080.50	327,214.74	6,211,295.24	73,708.76	6,285,004.00	630,604.59	6,915,608.59
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	12,069,796.66
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15

¹ Fiscal year ending June 30th.

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

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	MOTOR FUEL TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise tax	Gross receipts tax	Total utility tax
1931	\$17,177,754.41		\$17,177,754.41 ³	\$7,200.00	\$63,446.05	\$70,646.05	\$7,783,191.49	\$5,652,460.72	\$13,435,652.21
1932	16,678,784.74		16,678,784.74 ³	6,700.00	51,259.98	57,959.98	7,594,795.61	5,637,963.18	13,232,758.79
1933	16,473,036.28		16,473,036.28 ³	5,800.00	36,858.49	42,658.49	7,162,953.08	4,910,074.92	12,073,028.00
1934	17,099,475.48		17,099,475.48 ³	5,400.00	38,484.12	43,884.12	6,754,989.22	4,852,673.98	11,607,663.20
1935	18,710,396.92	\$813,283.14	17,897,113.78 ³	5,600.00	45,339.94	50,939.94	6,870,912.45	5,035,793.71	11,906,706.16
1936	21,658,744.63	1,933,540.39	19,725,204.24 ³	5,500.00	55,147.14	60,647.14	6,816,314.25	5,159,445.94	11,975,760.19
1937	23,922,402.88	2,121,165.18	21,801,237.70 ³	6,400.00	68,854.22	75,254.22	7,001,822.53	5,419,010.88	12,420,833.41
1938	24,448,820.04	2,089,157.98	22,359,662.06 ³	6,500.00	79,981.74	86,481.74	7,161,839.40	5,903,691.94	13,065,531.34
1939	25,521,922.58	2,263,679.88	23,258,242.70 ³	6,700.00	84,251.33	90,951.33	7,015,452.49	5,968,907.62	12,984,360.11
1940	26,958,527.35	2,256,373.72	24,702,153.63 ³	6,700.00	87,918.00	94,618.00	6,363,399.90	6,418,229.33	12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77 ³	6,900.00	91,101.92	98,001.92	8,410,114.23	6,859,791.78	15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68 ³	6,200.00	89,038.22	95,238.22	9,098,657.15	7,220,412.91	16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75 ³	6,000.00	55,370.42	61,370.42	9,558,313.51	7,480,178.12	17,038,491.63
1944				5,800.00	54,732.95	60,532.95	10,231,681.08	8,068,661.53	18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59 ⁴	5,700.00	54,499.64	60,199.64	10,521,562.01	8,308,447.30	18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40 ¹	6,300.00	56,197.81	62,497.81	10,728,981.85	9,108,949.49	19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67 ¹	1,200.00	40,809.75	42,009.75	11,447,396.34	10,320,202.10	21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22 ¹	7,700.00	57,713.50	65,413.50	12,361,702.93	12,086,016.12	24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36 ¹	7,600.00	61,692.52	69,292.52	14,222,776.26	14,040,699.33	28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57 ¹	7,600.00	63,239.00	70,839.00	14,710,772.45	14,419,221.18	29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85 ¹	8,000.00	63,453.60	71,453.60	15,910,575.57	16,253,992.45	32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41 ¹	7,900.00	62,977.50	70,877.50	17,133,867.75	18,607,305.74	35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82 ¹	8,100.00	65,736.45	73,836.45	18,167,727.17	20,573,308.13	38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	19,624,121.98	23,754,459.44	43,378,581.42

¹ Fiscal year ending June 30th.

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

³ Calendar year.

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

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

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION SINCE 1931

Year	RAILROAD TAX ¹						Total railroad tax
	PROPERTY TAX ²			FRANCHISE TAX			
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
1931	\$11,965,844.91	\$8,641,019.01	\$20,606,863.92				\$20,606,863.92
1932	11,928,113.36	8,870,719.17	20,798,832.53				20,798,832.53
1933	10,856,835.86	8,334,143.34	19,190,979.20				19,190,979.20
1934	10,450,963.30	8,702,985.24	19,153,948.54				19,153,948.54
1935	10,257,310.45	8,995,281.34	19,252,591.79				19,252,591.79
1936	10,506,968.16	8,911,238.79	19,418,206.95				19,418,206.95
1937	10,512,300.89	8,849,464.40	19,361,765.29				19,361,765.29
1938	11,073,491.81	9,291,428.95	20,364,920.76				20,364,920.76
1939	9,766,687.48	8,833,035.26	18,599,722.74				18,599,722.74
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	2,990,874.37	12,531,230.42	15,522,104.79	1,654,599.40		1,654,599.40	17,176,704.19
1952	3,088,337.83	13,011,098.79	16,099,436.62	1,489,711.41		1,489,711.41	17,589,148.03
1953	3,147,066.14	13,170,135.75	16,317,201.89	1,698,238.50		1,698,238.50	18,015,440.39
1954	2,869,119.29	14,537,668.35	17,406,787.64	1,669,238.62		1,669,238.62	19,076,026.26

¹ Calendar Year.

² For the calendar years 1931 through 1940 the two main classifications of railroad property for tax purposes were "main stem," for State use, and "second-class," for local use.

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.

LOCAL TAX STATISTICS

Year	Valuations of land and improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Deductions for debt	
1932	\$5,508,302,153	\$688,265,876	\$221,323,848	\$43,045,430	\$17,978,212	\$3,439,500	\$6,353,428,735
1933	5,307,883,966	638,558,728	220,293,279	41,631,945	19,343,239	837,000	6,104,923,789
1934	5,075,621,195	593,733,095	219,660,427	41,804,567	19,330,137	668,312	5,827,211,701
1935	5,020,581,558	667,254,673	214,285,480	40,781,023	19,619,642	658,200	5,841,062,846
1936	4,933,165,590	643,306,310	213,445,453	41,014,147	20,042,062	657,400	5,728,203,744
1937	4,852,213,468	779,271,699	199,205,259	41,289,085	20,413,590	684,150	5,768,303,601
1938	4,815,510,255	718,889,817	197,994,407	41,860,845	21,977,171	678,750	5,667,877,713
1939	4,739,635,309	747,543,180	196,608,382	42,447,870	22,848,475	686,850	5,617,803,676
1940	4,652,595,551	727,316,142	177,594,315	43,384,980	23,583,564	622,300	5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	758,000	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	802,000	5,278,764,044 ³
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	822,700	5,405,273,407 ³
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	818,100	5,437,493,641 ³
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	810,400	5,439,661,845 ³
1946	4,449,492,541	823,765,598 ¹	187,150,444	59,296,010	37,292,835	.....	5,176,669,294 ³
1947	4,594,563,450	851,239,609 ¹	188,527,405	61,387,111	49,856,710	.....	5,334,559,238 ³
1948	4,722,840,968	879,239,638 ¹	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695 ¹	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520 ¹	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607 ²	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,651,223	944,175,279 ²	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218 ²	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282

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.

LOCAL TAX STATISTICS—(Continued)

<i>Year</i>	<i>Average rate per \$100 of valuation</i>	<i>County taxes</i>	<i>County library taxes</i>	<i>District school taxes</i>	<i>Local municipal purpose taxes</i>	<i>Total property taxes⁴</i>	<i>Total bank stock taxes</i>
1932	\$4.048	\$47,141,947.69	\$92,718.02	\$74,089,231.57	\$110,811,005.57	\$257,658,526.88	\$1,693,264.56
1933	3.756	42,408,487.11	84,884.03	53,027,063.80	108,152,604.82	228,787,946.92	1,355,433.38
1934	3.968	40,417,068.71	102,420.18	58,179,600.52	114,650,862.22	231,339,374.01	999,493.20
1935	3.997	40,951,286.73	112,063.57	62,529,196.94	112,267,249.38	233,229,558.11	675,294.26
1936	4.153	39,618,218.78	110,169.83	67,217,317.38	112,958,277.55	237,681,664.78	616,457.62
1937	4.222	40,791,850.46	122,787.90	71,464,926.80	113,164,644.50	242,987,933.63	631,393.96
1938	4.535	43,791,404.40	119,479.71	75,415,773.48	119,344,178.81	256,464,972.12	621,959.06
1939	4.620	45,045,005.76	122,562.81	78,735,738.47	117,413,715.55	258,703,250.66	615,303.46
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

⁴ Figures shown in Column Total Property Taxes, do not agree with the sum of Columns across for the years 1932 through 1946 as other tax columns, namely State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, were previously included for those years, but have now been omitted, since they are no longer levied. Statistics for the above named taxes for the years 1932 through 1946 may be obtained from the 1952 report of the Division of Taxation.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

15th day of following month. (On or before.)	State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)
15th day of following month. (Not later than.)	Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A.54:44-1; R. S. Cum. Supp. 54:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)
20th day of following month. (Not later than.)	Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.)
Annually.	Wine reports: Reports of manufacturers of wine for personal consumption to be filed with Director. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1, R. S. Cum. Supp. 54:45-1, as amended by P. L. 1947, c. 250.)

CIGARETTE TAX

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

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

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

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

March 31.

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

March 31.

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

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to 95 per centum of the face value of said stamps. A refund in a like amount is allowable when stamped cigarettes are exported from the State or sold to those agencies or instrumentalities which the State is prohibited from taxing under the Constitution or Statutes of the United States. (C. 247, P. L. 1952.)

CORPORATION BUSINESS TAX

January 1.

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

First Monday
in January.
(On or before.)

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

April 15.
(On or before.)

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

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. (N. J. S. A. 54:10A-19.)

<p>May 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-17.)</p>
<p>June 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (R. S. 54:10A-17.)</p>
<p>July 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-17.)</p>
<p>August 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-17.)</p>
<p>September 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-17.)</p>
<p>October 15. (On or before.)</p>	<p>Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-17.)</p>
<p>December 1. (On or before.)</p>	<p>Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)</p>
<p>December 1.</p>	<p>Extension of time limit: Extension of time for filing annual franchise tax returns shall not extend beyond this date. (N. J. S. A. 54:10A-19.)</p>
<p>Within three months.</p>	<p>Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A-19.2(a).)</p>
<p>After three months' delinquency.</p>	<p>Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to Superior Court by Attorney-General for an injunction to restrain corporation from exercise of any franchise, or the</p>

transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

- January 1. **Financial business tax lien attaches:** The lien for financial business taxes attaches on all of the 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.)
- 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 15. **Payment to collector of taxing district:** Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (N. J. S. A. 54:10B-24.)
- December 31. **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. N. J. S. A. 54:10B-2(d), 3.)

After three months' delinquency.

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

INSURANCE PREMIUM TAX

January 1.

Semiannual return by foreign fire insurance companies due: Each foreign fire insurance company which takes insurance risks on property in this State, shall, on January 1 and July 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 six months next preceding, for fire insurance upon such property in such locality. (R. S. 54:18-1.)

January 1.

Semiannual 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.)

February 1.
(On or before.)

Semiannual tax by foreign fire insurance companies due: Semiannual tax payment—two per cent of premiums received during the six months prior to the preceding January 1—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.)

February 1.
(On or before.)

Semiannual tax by agents and brokers of foreign fire insurance companies due: Semiannual tax payment—two per cent of premiums received during the six months prior to the preceding January 1; 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. (Chapter 101, Laws of 1950, sec. 8.)
- 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. (Chapter 101, Laws of 1950, sec. 8.)
- 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. (Chapter 101, Laws of 1950, sec. 8.)
- June 1.
(On or before.) **Due date of tax:** Insurance premium tax is due on or before this date. (N. J. S. A. 54:18A-1.)
- July 1. **Semiannual return by foreign fire insurance companies due:** (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.
- July 1. **Semiannual return by agents and brokers of foreign fire insurance companies due:** (See explanatory note for January 1 bearing same caption.) Period covered is six months prior to July 1.
- August 1.
(On or before.) **Semiannual tax by foreign fire insurance companies due:** (See explanatory note for February 1 bearing same caption.) Period covered is six months prior to preceding July 1.
- August 1.
(On or before.) **Semiannual tax by agents and brokers of foreign insurance companies due:** (See explanatory note for February 1 bearing same caption.) Period covered is six months prior to the preceding July 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. (Chapter 176, Laws of 1952, sec. 2.)

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. (Chapter 176, Laws of 1952, sec. 2.)

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 68 to 73)

Year Previous to Tax Year.

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

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

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

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

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

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

the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (P. L. 1933, c. 266; N.J.S.A. 54:4-45; R. S. Cum. Supp. 54:4-45; P. L. 1933, c. 401; N.J.S.A. 18:7-79; R. S. Cum. Supp. 18:7-79.)

March 1.
(On or before.)

Bank stock tax to be determined by county boards of taxation: Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (P. L. 1934, c. 2, as am. by P. L. 1947, c. 249, as am. by P. L. 1941, c. 291; N.J.S.A. 54:9-9; R. S. Cum. Supp. 54:9-9.)

First Monday
in March.
(On or before.)

Apportionment of valuations may be appealed to Division of Tax Appeals: Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:31-15.19; R. S. Cum. Supp. 54:31-6; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:31-53; R. S. Cum. Supp. 54:31-24.)

March 10.
(Before.)

County boards of taxation to conclude hearings on equalization tables: Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-18; R. S. Cum. Supp. 54:3-18.)

March 10.
(After.)

County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.: After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (P. L. 1934, c. 191, sec. 2; N.J.S.A. 54:3-19; R. S. Cum. Supp. 54:3-19.)

March 15.
(Before.)

Director to conclude hearings of appeals from railroad property valuations: Director, Division of Taxation, shall conclude the hearings of appeals by taxing district, et als., from his valuations of railroad property. (P. L. 1941, c. 291, sec. 18 as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(On or before.)

Director to certify to county boards of taxation the value of Class II railroad property: The Director shall certify to each county board the value of Class II railroad property situate in each taxing district in the county, showing any corrections on his review. (P. L. 1941, c. 291, as am. by P. L. 1942, c. 337, sec. 2, as am. by P. L. 1948, c. 40, sec. 9; N.J.S.A. 54:29A-18; R. S. Cum. Supp. 54:29A-18.)

March 15.
(On or before.)

Reassessments to be certified to the county boards of taxation by the Director: Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (P. L. 1905, c. 67, as am. by P. L. 1921, c. 350; N.J.S.A. 54:1-29; R. S. Cum. Supp. 54:1-29.)

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

- May 6.
(On or before.)
(Note 3.) **Director certifies to municipal tax collectors the apportioned utility franchise tax:** Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 11.
(On or before.)
(Note 3.) **Municipal collectors to bill franchise taxes to utility companies:** Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- May 15. **Second instalment 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 instalment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- May 15. **Municipalities to submit bills for franchise taxes on stock insurance companies:** Municipalities in which on January 1 the offices of certain stock insurance companies organized under the laws of this State are located, shall prepare and submit bills for franchise taxes. (P. L. 1950, c. 100; N.J.S.A. 54:4-22.6; R. S. Cum. Supp. 54:4-22.6.)
- June 1. **Last date for payment of franchise tax by stock insurance companies:** (P. L. 1950, c. 100; N.J.S.A. 54:4-22.6; R. S. Cum. Supp. 54:4-22.6.)
- June 1.
(Before.) **Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and tangible personal property at least two months before the third instalment of taxes falls due (August 1). (P. L. 1933, c. 266; N.J.S.A. 54:4-64; R. S. Cum. Supp. 54:4-64.)
- June 1. **One half of bank stock tax due and payable to county treasurer:** (P. L. 1934, c. 2, as am. by P. L. 1946, c. 146; N.J.S.A. 54:9-11; R. S. Cum. Supp. 54:9-11.)
- June 5.
(On or before.)
(Note 3.) **Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- June 6.
(On or before.)
(Note 3.) **Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts

Note 3.—This is not a definite date.

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

Note 3.—This is not a definite date.

- August 1. **Third instalment of real and tangible personal property tax due:** (P. L. 1933, c. 266; N.J.S.A. 54:4-66; R. S. Cum. Supp. 54:4-66.)
- August 15. **Third instalment 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 instalment of county tax. (P. L. 1933, c. 266; N.J.S.A. 54:4-74; R. S. Cum. Supp. 54:4-74.)
- August 15.
(On or before.) **Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (P. L. 1933, c. 266, as am. by P. L. 1945, c. 125; N.J.S.A. 54:3-21; R. S. Cum. Supp. 54:3-21.)
- August 25. **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Board, (P. L. 1934, c. 191, sec. 6; N.J.S.A. 54:2-38; R. S. Cum. Supp. 54:2-38.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:31-58; R. S. Cum. Supp. 54:31-29.)
- September 10.
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (P. L. 1934, c. 191, sec. 3, as am. by P. L. 1951, c. 113, sec. 1; N.J.S.A. 54:2-37; R. S. Cum. Supp. 54:2-37.)
- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . ." which assessment shall be determined as follows: by multiplying the amount of

such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (P. L. 1941, c. 397, sec. 3, as am. by P. L. 1945, c. 137, sec. 2; as am. by P. L. 1949, c. 144 and P. L. 1949, c. 177; N.J.S.A. 54:4-63.3; R. S. Cum. Supp. 54:4-63.3.)

- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 1. **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 10.
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1941, c. 397, sec. 5; N.J.S.A. 54:4-63.5; R. S. Cum. Supp. 54:4-63.5.)
- October 10.
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (P. L. 1947, c. 413, sec. 6; N.J.S.A. 54:4-63.17; R. S. Cum. Supp. 54:4-63.17.)
- October 25.
(Before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1941, c. 397, sec. 7; N.J.S.A. 54:4-63.7; R. S. Cum. Supp. 54:4-63.7.)
- October 25.
(On or before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (P. L. 1947, c. 413, sec. 8; N.J.S.A. 54:4-63.19; R. S. Cum. Supp. 54:4-63.19.)

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

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

- December 15.
(On or before.) **Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations:** Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (P. L. 1933, c. 266, as am. by P. L. 1944, c. 240, as am. by P. L. 1946, c. 161, as am. by P. L. 1954, c. 115, N.J.S.A. 54:2-39; R. S. Cum. Supp. 54:2-39.)
- December 31.
(On or before.) **Allowance of Veterans' Exemption:** No application for exemption in a previous tax year shall be allowed by any assessor, collector or governing body. (P. L. 1951, c. 184; N.J.S.A. 54:4-3.12-1; R. S. Cum. Supp. 54:4-3.12-1.)
- Year following tax year:
- January 2. **Appeals from added assessments to be heard by county board of taxation:** The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- January 15.
(On or before.) **Collector or assessor file with county board of taxation list of veterans' exemptions:** Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' exemptions which were granted during the previous year. (P. L. 1949, c. 295; N.J.S.A. 54:4-34.2; R. S. Cum. Supp. 54:4-34.2.)
- February 2. **Appeals from added assessments to the Division of Tax Appeals:** Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2.) (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.)
- February 15. **State and county taxes on added assessments and omitted property assessments payable by municipality to county:** On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (P. L. 1941, c. 397, sec. 10; N.J.S.A. 54:4-63.10; R. S. Cum. Supp. 54:4-63.10; P. L. 1947, c. 413, sec. 11; N.J.S.A. 54:4-63.22; R. S. Cum. Supp. 54:4-63.22.)

- March 1.
(On or before.)
- Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district:** Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (P. L. 1944, c. 115; N.J.S.A. 54:4-91; R. S. Cum. Supp. 54:4-91.)
- May 1.
(On or before.)
- Tax collector's statement of uncollectible tax assessments to governing body of taxing district:** The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of poll taxes or taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (P. L. 1944, c. 115, sec. 2; N.J.S.A. 54:4-91.1; R. S. Cum. Supp. 54:4-91.1.)
- June 30.
(On or before.)
- Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same:** Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (P. L. 1944, c. 115, sec. 3; N.J.S.A. 54:4-91.2; R. S. Cum. Supp. 54:4-91.2.)
- July 1.
(After.)
- Sale of property to enforce delinquent tax lien:** Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (P. L. 1944, c. 108; N.J.S.A. 54:5-19; R. S. Cum. Supp. 54:5-19.)

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

		SEE PAGE
	Year Previous to Tax Year.	
October 1	Assessing Work starts on this date	54
October 1	Valuation date of real and tangible personal property	54
October 1	Prerequisites for Veterans Exemption must exist	54
October 22 (Not later than.)	Request for copy of detailed statement of 2nd class R. R. property	54
November 1. (On or before.)	Obtain Initial Statement or Further Statement for Exemption	54
December 31 (On or before.)	Notice of time and place where assessment list may be inspected. Legal ad.	55
December 31 (On or before.)	Application for Veterans Exemption must be filed with assessor, thereafter with Collector	55
	Tax Year.	
January 1 (Before.)	Real property sold or improved after October 1 and before January 1	56
January 10 (On or before.)	File with County Board of Taxation copy of Initial Statement and Further Statement	56
January 10 (Before.)	Assessor to be notified of material depreciation of struc- ture between October 1 and January 1	56
January 10	Assessments Lists and Duplicates filed with County Board of Taxation	57
January 15 (On or before.)	File list of veterans exemptions allowed previous year, with County Board of Taxation	66
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. Also cer- tify to assessor school districts under R. S. 18:7-9 ...	57
Second Monday in June (On or before.)	Report of local assessors. If required by Dir. Div. of Tax. shall report valuation of R. R. Prop. not used for railroad purposes	61
October 1	Real property sold or improved between January 1 and October 1	62
October 1	Added Assessment List to be filed by assessor with County Board of Taxation	63
October 1	Omitted property assessment list to be filed by assessor with County Board of Taxation	63

COLLECTOR

		SEE PAGE
	Year Previous to Tax Year.	
December 1 (Before.)	Tax bills for first two installments of local tax to be mailed to taxpayers	55
	Tax Year.	
January 1	Real property taxes a lien	56
January 1	Report and pay collections to municipality	56
February 1	First installment of real and tangible personal property tax due	57
May 1	Second Installment of real and tangible personal property tax due	59
May 6	Franchise tax on utility companies certified to municipal collector	60
May 11 (On or before.)	Bill franchise taxes to utility companies	60
June 1 (Before.)	Final tax bills for assessments on real and personal property to be mailed to individuals	60
June 5 (On or before.)	Utility franchise tax due to municipalities (first payment)	60
June 6 (On or before.)	Utility gross receipts tax certified to municipal collector	60
June 11 (On or before.)	Bill gross receipts taxes to utility companies	61
July 6 (On or before.)	Utility gross receipts tax due municipalities (first payment)	61
August 1	Third installment of real and tangible personal property tax due	62
September 1	Franchise and gross receipts taxes on utility companies due municipalities (2nd payment)	62
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	63
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	63
October 25 (Before.)	Added assessment tax bills to be mailed or delivered to taxpayers	63
October 25 (On or before.)	Omitted property assessment tax bills to be mailed or delivered to taxpayers	63
November 1	Fourth installment of real and tangible personal property tax due	64
November 1	Added Assessment taxes payable	64

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November 1	Omitted property assessment taxes payable	64
November 1 (After.)	Enforce collection of personal and poll taxes	64
December 1	Franchise and gross receipts taxes due municipalities (third payment)	65
December 15 (Not later than.)	Railroad tax receipts paid to collectors of taxing dis- tricts by County Treasurer	65
December 31	Grant Veterans Exemption for current taxable year to this date	66
Year Following Tax Year.		
January 15 (On or before.)	File list of Veterans Exemption granted during prior year with county board of taxation	66
March 1 (On or before.)	Statement of receipts, added, canceled, abated and de- linquent taxes to chief financial officer of taxing dis- trict	67
May 1 (On or before.)	Statement of uncollectible tax assessments to govern- ing body of taxing district	67
July 1 (After.)	Sale of property to enforce delinquent tax lien	67

COUNTY BOARD

Tax Year.		
January 10 (On or before.)	Banks to file bank stock tax reports	57
January 18	Mail copy of equalization table to assessor and post copy at the courthouse	57
January 25	Meet to equalize assessments between taxing districts	57
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	57
March 1 (On or before.)	Bank stock tax to be determined	58
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	58
March 10 (After.)	Send copy of equalization table to Director Division of Taxation et al.	58
April 1 (On or before.)	Certify general tax rates	59
April 1 (On or before.)	Complete duplicates to be delivered to collectors	59
April 10 (On or before.)	Table of aggregates to be completed	59
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	59

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Second Tuesday in July	Hearing before Director on State equalization table ...	61
October 10 (On or before.)	Added assessment duplicates to be delivered to collectors	63
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	63
November 15	Determine all appeals from assessed valuation	65
December 1 (On or before.)	Appeals from added assessments to county board of taxation	65
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	65
	Year Following Tax Year.	
January 2	Appeals from Added Assessments heard by this date ..	66

DIVISION OF TAX APPEALS

	Tax Year.	
September 10 (Before.)	Complete review of County equalization tables	62
November 1 (Before.)	Review of State equalization table to be completed	64
	Year Following Tax Year.	
February 2	Appeals from Added Assessments	66

DIRECTOR OF TAXATION

	Year Previous to Tax Year.	
December 15 (Not later than.)	Certifies value of second class R. R. property to the assessor	55
	Tax Year.	
January 1 (Prior to.)	Certification to municipalities of apportionment of Public Utility Prop.	55
March 15 (Before.)	Conclude hearings of appeals from R. R. property valuations	58
March 15 (On or before.)	Certify to county boards of taxation the value of second class R. R. property	58
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	58
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	60
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	60

	SEE PAGE
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table 61
Second Tuesday in July	Hearing before director on State equalization table 61
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted 61
August 25	State equalization table completed 62

MUNICIPALITY

Tax Year.

Second Monday in January (On or before.)	Taxpayers and taxing districts may file petitions for review of director's valuations of railroad property .. 57
February 15	First installment of County Tax due county 57
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Divi- sion of Tax Appeals 58
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables 58
March 31 (On or before.)	Request for copy of Property Tax Assessments against railroads within taxing districts 59
April 1 (Before.)	Municipal and county budget requirements to be certi- fied to county boards 59
May 15	Municipalities submit bills for franchise tax on stock insurance companies 60
May 15	Second installment of county tax due county by each municipality 60
June 1	Last date for payment of franchise tax by stock in- surance companies 60
August 15	Third installment of county tax due 62
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuations 62
November 15	Fourth installment of county tax due county by each municipality 64
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 assess- ments. (P. L. 1941, c. 397, sec. 11; N.J.S.A. 54:4-63.11; R. S. Cum. Supp. 54:4-63.11.) 65

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December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury: Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (P. L. 1947, c. 413, sec. 12; N.J.S.A. 54:4-63.23; R. S. Cum. Supp. 54:4-63.23.)	65
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	66
	Year Following Tax Year.	
February 15	County taxes on added assessments and omitted property assessments payable	66
June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	67

MOTOR FUEL TAX

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

OUTDOOR ADVERTISING

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

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

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

February 1. Year in Which Taxes are Payable.

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

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

Note 1.—This is not a definite date.

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

Note 1.—This is not a definite date.

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

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

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

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

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

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

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

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

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

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

Year in Which Taxes Are Payable

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

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

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

December 15.
(Not later than.)

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

Year Following Year in Which Taxes Are Payable

Within three
months from
November 5
to 10.

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

DEPARTMENT OF THE TREASURY
DIVISION OF TAX APPEALS*

Anthony C. Mitchell, *President*Term Expires July 1, 1959
Fred W. DeVoe, *Commissioner*, New BrunswickTerm Expires July 1, 1955
Edward Cohn, *Commissioner*, ElizabethTerm Expires July 1, 1956
David H. Wiener, *Commissioner*, NewarkTerm Expires July 1, 1956
Vincent E. Hull, *Commissioner*, PatersonTerm Expires July 1, 1957
Theodore Labrecque, *Commissioner*, Red BankTerm Expires July 1, 1958
Clarence B. McCormick, *Commissioner*, BridgetonTerm Expires July 1, 1958
Benjamin S. Danskin, *Secretary*.

*The Division of Tax Appeals is one of the seven Divisions in the Department of the Treasury. It is the administrative reviewing agency of all orders, assessments and other determinations of the Director of Taxation with the exception of those relating to the assessment and collection of inheritance and estate taxes. The membership of this agency is set forth in this report for informational purposes.

Appeals from decisions and actions of the County Boards of Taxation are also heard by this Division.

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

ATLANTIC COUNTY BOARD OF TAXATION

President: Albert S. Smith ('55), Harry W. Huffnagle ('56), Daniel H. V. Bell ('54).

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

BERGEN COUNTY BOARD OF TAXATION

President: Louis A. D'Agosto ('56), H. Lee Moss ('55), Mort L. O'Connel ('54).

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

BURLINGTON COUNTY BOARD OF TAXATION

President: Daniel R. Lemmon ('55), Joseph J. Burkley, Jr., ('56), George M. Hillman ('54).

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

CAMDEN COUNTY BOARD OF TAXATION

President: Carl R. Evered ('55), Harry A. Louderback ('54), Stanley Ciechanowski ('56).

Secretary: Gardner S. Driver, Court House, Camden, N. J.

CAPE MAY COUNTY BOARD OF TAXATION

President: Bertram M. Darby ('56), Wm. J. Brown ('55), Rollen B. Mason ('57).

Secretary: Luther C. Ogden, Cape May Court House, N. J.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('57), Samuel L. Shapiro ('55), Ralph A. Brandt ('56).

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

ESSEX COUNTY BOARD OF TAXATION

President: Jos. L. Magrino ('55), Max Drill ('58), James W. Kelly, Jr. ('56), Francis A. Byrne ('57), Maurice Schapira ('59).

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

GLOUCESTER COUNTY BOARD OF TAXATION

President: John A. Davis ('56), Alexander P. Denmead ('55), Samuel A. Crist ('54).

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

HUDSON COUNTY BOARD OF TAXATION

President: Carl A. Ruhlmann ('55), Marcel E. Wagner ('57), Meyer Pesin ('56), John F. Wilkens ('58), Paul Doherty ('59).

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

HUNTERDON COUNTY BOARD OF TAXATION

President: Clarence M. Alles ('57), Bennett S. Case ('56), Mrs. Sara B. Higgins ('55).

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

MERCER COUNTY BOARD OF TAXATION

President: Frank J. Backes ('53), Charles L. Van Buskirk ('54), Louis B. Pierce ('55).

Secretary: Orlo S. Hatton, Court House Annex, Trenton, N. J.

MIDDLESEX COUNTY BOARD OF TAXATION

President: A. Clayton Hollender ('56), Walter P. Richter ('55), William J. Harding ('57).

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

MONMOUTH COUNTY BOARD OF TAXATION

President: Harrison C. Hurley ('56), Paul Kiernan ('57), Frederick Freibott ('55).

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

MORRIS COUNTY BOARD OF TAXATION

President: F. A. Fichter Hoagan ('55), Alexander A. Slavin ('54), Abraham Ba-hooshian ('56).

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

OCEAN COUNTY BOARD OF TAXATION

President: James Melville ('55), Geo. C. Johnson ('56), Irving Grant ('54).

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

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Babcock ('55), Edward J. O'Byrne ('57), Matthew S. Trella ('56).
Secretary: James J. Murner, Administration Bldg., Paterson, N. J.

SALEM COUNTY BOARD OF TAXATION

President: Marvin H. Coombs ('55), Wm. T. Bee ('56), Thomas H. Bowen ('57).
Secretary: Leon C. Robbins, Court House, Salem, N. J.

SOMERSET COUNTY BOARD OF TAXATION

President: W. W. Davenport, Jr. ('55), Angelo R. Soriano ('56), George F. Monahan ('57).
Secretary: Lewis J. Gray, Court House Somerville, N. J.

SUSSEX COUNTY BOARD OF TAXATION

President: Fred Modick ('55), Ralph N. Bull ('56), James Dobbins ('57).
Secretary: Charles L. Van Ness, Hall of Records, Newton, N. J.

UNION COUNTY BOARD OF TAXATION

President: F. Edward Biertuempfel ('55), Frank J. Pfaff ('57), Howell C. Boice ('56).
Secretary: Joseph W. Thompson, County Office Building, Elizabeth, N. J.

WARREN COUNTY BOARD OF TAXATION

President: Banks E. Moyer ('55), E. Arthur Savacool ('56), Leslie E. Wilson ('57).
Secretary: Frederick G. Sundheim, Court House, Belvidere, N. J.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1954

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—F. O. ADDRESS	COLLECTOR—F. O. ADDRESS
Absecon City	John McCallister, 325 Shore Road, Absecon	} Florence K. Cook, Absecon.
	Edgar F. Mattson, Chairman, 319 E, Wyoming, Absecon	
	Raymond W. Conover, Absecon	
	Anthony Berenato, Atlantic City	
Atlantic City	Ralph Cavieer, Atlantic City	} John J. Sweeney, Atlantic City.
	N. C. Origlio, Atlantic City	
Brigantine City	Chester W. Ambler, Brigantine	} Dorothy O. Barker, Brigantine.
	Frank J. Gans, Brigantine	
Buena Bor.	Patrick DiDomenico, Box 23, Minotola	Fred Berti, Landisville.
Buena Vista Twp. ..	Anthony Speciale, E. Vineland	} Nello Perrigini, Richland.
	Frank Krokos, Milmay	
Corbin City	Carl Landolt, R. D., Aetna Dr., Wood- bine	} Lillian C. Gandy, Corbin City.
	Rannauld Kulesza, R. D. 1, Woodbine..	
	Joseph Smith, 911 Beethoven St., Egg Harbor	
Egg Harbor City ..	Joseph Williman, Chairman, 358 Chicago Ave., Egg Harbor	} August F. Keiser, Sr., Egg Harbor.
	Archie C. Adams, Pleasantville, R. D. 1	
Egg Harbor Twp. ..	Wm. F. Roeske, Pleasantville, R. D. 1..	} Mrs. Estell Maxwell, Box 316, Linwood.
	Elbert Lee, Mays Landing, R. D. 1	
Estell Manor City ..	Edwin Clemenson, Estell Manor	} Fred W. Mitchell, Estell Manor.
	Theodore Netdicka, Estell Manor	
	Luciano Magazzu, R. D. 2, Mays Land- ing	
Folsom Bor.	John Williams, Black Horse Pike, Box 153, Hammonton, N. J.	Katherine Schmickel, Hammonton, R. D. 3.
Galloway Twp.	Walter Kienzle, Egg Harbor, R. D. 3 ..	John Parker, Cologne.
Hamilton Twp.	John C. Cook, Box 233, Mays Landing	} Henry W. Denmead, Mays Landing.
	Warren Murphy, Hammonton	
	Geo. W. Campanella, Hammonton, Chair- man	
Linwood City	George Eckhardt, Hammonton	} George Elvins, Hammonton.
	Chas. F. Stuber, Linwood	
	Lewis W. Shaw, Linwood	
Longport Bor.	Paul M. Phillips, Longport	Manville L. Robinson, Linwood. Paul M. Phillips, Longport.
Margate City	David E. Gardiner, Margate	} Russell H. Denny, Margate City.
	Oscar J. Cressman, Margate	
	Herbert N. Gaskill, Margate	
Mullica Twp.	Mrs. Henry Tapken, Egg Harbor, R. D.	Charles L. Kuen, Elwood.
Northfield City	Harry F. Waters, 1106 New Rd, North- field	} George M. Clark, Northfield City.
	Harold Williams, Northfield	
	Otto Bruyns, Northfield	
Pleasantville City ...	George Manning, Pleasantville	} Marvin R. Martin, Pleasantville.
	C. H. Conover, Pleasantville	
	Frank Grasso, Pleasantville	
Port Republic City ..	Evelyn M. Brown, Port Republic	} Cornelius Garrison, Port Republic.
	Sara E. Garrison, Port Republic	
Somers Point City ..	Wm. N. Godfrey, Somers Point	} Harry Smith, Somers Point.
	Chas. J. Meskers, 613 Bay Ave., Somers Point	
	William Hartley, 414 Atlantic Ave., Somers Point	
	Joseph L. Soloff, Ventnor	
Ventnor City	Howard F. Sprow, Ventnor	} Owen A. Kertland, Ventnor City.
	W. S. Smith, Ventnor	
	Frank R. Klimek, Dorothy	
Weymouth Twp. ...		Chris Weiss, Dorothy.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Leonard Baum, Allendale	David M. Coburn, Allendale.
	Werner J. Baarck, Allendale	
Alpine Bor.	Kenneth A. DeBaun, Alpine	Dorothy Law, Alpine.
	Mrs. Helen Reisser, Alpine	
	Edwin C. Colwell, Sec., Alpine	
Bergenfield Bor.	Francis R. Engleke, Bergenfield	Frank E. Olson, Bergenfield.
Bogota Bor.	Edwin C. Ludwig, Bogota	Ralph Stelker, Bogota.
Carlstadt Bor.	Otto Lincke, Sec., Carlstadt	Fletcher McCoy, Carlstadt.
	Thomas Lawlor, Carlstadt	
	William Dermody, Carlstadt	
Cliffside Park Bor. ..	Nelson Neumann, Cliffside Park	Alexander R. Meissner, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	W. L. Murphy, Closter.
Cresskill, Bor.	George Geiger, Cresskill	Wm. R. Mayer, Cresskill.
Demarest Bor.	Peter A. Tintle, Demarest	Otto Kinz, Demarest.
Dumont Bor.	Lawrence C. Kaine, Dumont	Harry C. Holshue, Dumont.
East Paterson Bor...	Edward Eggermont, Sr., Spruce St., East Paterson	Michael Gemza, East Paterson.
	Miss Eliz. Kaiser, Sec., East Paterson ..	
	Harold R. Osborn, East Paterson	
E. Rutherford Bor...	John Orr, East Rutherford	Nellie A. Carty, East Rutherford.
	Nelson Eigenrauch, East Rutherford ..	
	Adam Bambach, East Rutherford	
Edgewater Bor.		William C. Murphy, Edgewater.
Emerson Bor.	Joseph A. Solimando, Emerson	Frank Ramagli, Sr., Emerson.
Englewood City	Russel T. Wilson, Englewood	Norman C. Loder, Englewood.
Englewood Cliffs ...	Albert Wunsch, Coytesville	Marjorie E. Roskamp, Coytesville.
	August M. Herrmann, Coytesville	
	Robert LaRaia, Coytesville	
Fairlawn Bor.	Garrett Houtsma, Fairlawn	Donald DeBruin, Fairlawn.
	Jay M. Etlinger, Fairlawn	
	Peter Polisse, Summit Ave., Fairlawn ..	
Fairview Bor.	Frank Mandrake, 409 Fairview Ave., Fairview	Anthony M. Orecchio, Fairview.
	Joseph Boratto, 160 Shaler Ave., Fair- view	
	John La Marca, 274 Jersey Ave., Fair- view	
Fort Lee Bor.	Philip G. Mahler, Fort Lee	Mrs. E. H. Wiederman, Fort Lee.
Franklin Lakes Bor...	Cornelius H. Bush, Franklin Lakes ...	Peter Piekema.
Garfield City	Stanley Haladyna, Garfield	Louis S. Mallia, Garfield.
	Charles Benigno, Garfield	
	Thomas Licciardi, Garfield	
Glen Rock Bor.	Thomas A. Breen, Sr., Glen Rock	Ella E. Ferguson, Glen Rock.
Hackensack City	Richard Lamb, Hackensack	Emil J. Meyerer, Hackensack.
Harrington Park Bor..	Robert C. Glasspool, Harrington Park ...	John W. Campbell, Harrington Park.
	Joseph D. Fagan, Harrington Park	
	Robert Schaefer, Harrington Park	
Hasbrouck Hts. Bor..	Theodore VanDam, Hasbrouck Heights..	Ada K. Stephens, Hasbrouck Heights.
	Robert Davison, Hasbrouck Heights ...	
	Charles H. Clement, Hasbrouck Heights ...	
Haworth Bor.	Walter C. Rohdenburg, Haworth	John H. Reynolds, Haworth.
Hillsdale Bor.	Edward Reis, Hillsdale	Garrett A. Storms, Hillsdale.
Hohokus Bor.	Robert W. Clews, Hohokus	Miss Catherine Murray.
Leonia Boro	Thomas Hemenway, Leonia	Dorothy C. Slater, Leonia.
	Frank W. Bogert, Leonia	
	William S. Mingle, Leonia	
Little Ferry Bor. ...	Louis E. Simmen, Little Ferry	Mary Fairchild, Little Ferry.
	William Krieger, Little Ferry	
	Christopher Andres, Little Ferry	
Lodi Bor.	Joseph Cuccia, Lodi	Charles V. Focarino, Lodi.
Lyndhurst Twp.	Jesse B. Thorn, Lyndhurst	James J. Woods, Lyndhurst.
	Angelo D. Checki, Chairman and Secre- tary, Lyndhurst	
	Walter L. Molloy, Lyndhurst	
Mahwah Twp.	Alvin R. Reuhl, Mahwah	Harry S. Ripkey, Mahwah.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Maywood Bor.	C. Elmer Wright, 641 Lincoln Ave., Maywood	James J. Cassidy, Maywood.
	Malcolm Abrams, 458 Latham St., Maywood	
	Henry J. Miller, Sec., 580 Oak Ave., Maywood	
Midland Park Bor. ..	John P. Griffin, Midland Park	Edward Moore, Midland Park.
Montvale Bor.	John W. Larson, Box 280, Montvale ..	Leroy Lewis, Montvale.
Moonachie Bor.	John Baldasti, Sec., Moonachie	James McKinney, Moonachie.
	Frank Mirackey, Moonachie	
New Milford Bor. ..	Lawrence A. Hardy, Secretary, New Milford	William G. Norton, New Milford.
	Joseph Toth, New Milford	
	Howard H. Schroeder, New Milford ...	
N. Arlington Bor. ..	Fred L. Cobb, Jr., North Arlington ...	Elbert W. Baker, North Arlington.
Northvale Bor.	John N. Felix, Northvale	D. S. Firenze, Jr., Northvale.
	Bernard Campora, Northvale	
	James Campora, Northvale	
Norwood Bor.	Clifton Demarest, Sr., Norwood	George P. Molloy, Norwood.
Oakland Bor.	Herbert M. Williams, Oakland	James Walker, Oakland.
	Henry P. Burns, Oakland	
	James E. Munn, Oakland	
Old Tappan Bor.	Clifton Demarest, Jr., Box 557, Westwood	Harry W. Clifford, R. D. 1, Westwood
Oradell Bor.	Henry L. Fenner, Oradell	Lillian M. Vanderbeck, Oradell.
Palisades Park Bor. .	George E. Diss, Palisades Park	Amelia H. Hackett, Palisades Park.
Paramus Bor.	Everett G. Manning, Paramus, R. D. 1	Harvey Hebbard, Paramus.
Park Ridge Bor.	Herman C. Spahr, Park Ridge	Anton A. Heim, Park Ridge.
Ramsey Bor.	David L. Enander, Box 367, Ramsey ..	Winfield A. Carlough, Ramsey.
Ridgefield Bor.	Lloyd Jones, Ridgefield	W. G. Reinecke, Sr., Ridgefield.
Ridgefield Park Twp. .	L. Freeland Fellgraff, Ridgefield Park..	Harold J. Jones, Ridgefield Park.
Ridgewood Twp.	Clarence Delgado, Oradell	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Harry S. Green, 57 Bloomfield Ave., River Edge	Lewis A. King, River Edge.
Rivervale Twp.	Harold Archibald, Rivervale	Edward Salsberg, Box 275, Westwood
Rochelle Park Twp. .	Geo. A. Hazley, Rochelle Park	Mrs. J. E. Michel, Rochelle Park.
	Lorain Baum, Rochelle Park	
	Harold W. Griffin, Rochelle Park	
Rockleigh Bor.	Mrs. Gertrude Hutcheon, Westwood ...	Mrs. Harriet Duke, Westwood.
Rutherford Bor.	John P. Ferraro, Rutherford	Scott D. Staples, Rutherford.
	Samuel E. Topping, Rutherford	
	C. O. Austin, Rutherford	
Saddle River Bor. ..	Albert Zecher, Saddle River	Edith A. Bogert, Saddle River.
Saddle River Twp. ..	Anthony Mosco, 220 Fifth St., Rochelle Park	Michael Rodak, Jr., Rochelle Park.
	Michael J. Weiss, 10 Strathmore Terrace, Fairlawn	
	J. Wm. Harrington, Fairlawn	
S. Hackensack Twp. .	John Melillo, South Hackensack, R. D. Frank Veprek, South Hackensack, R. D. Carmine Calabrese, South Hackensack, R. D.	Louis Rossi, Hackensack.
Teaneck Twp.	Edward M. Young, Teaneck	Joseph A. Kenyon, Teaneck.
Tenafly Bor.	Frank Mowerson, Tenafly	John A. Grahn, Jr., Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro	G. V. Anderson, Hasbrouck Heights.
Upper Saddle River Bor.	S. J. Goetschius, Allendale	Anna S. Butschee, R. D. 2, Allendale,
Waldwick Bor.	Joseph A. Dillon, Waldwick	Frank R. Doty, Waldwick.
Wallington Bor.	Peter Pavlick, Wallington	Peter P. Tursick, Wallington.
Washington Twp. ...	J. Henry Thomas, Westwood, R. F. D.	Herman P. Schmidt, Westwood P. O.
Westwood Bor.	Frank Russell, Westwood	William P. Herbert, Westwood.
Woodcliff Lake Bor. .	David B. Wortendyke, Woodcliff Lake..	Fred Peasron, R. D. 2, Westwood.
Wood-Ridge Bor.	Harry F. Coston, Wood-Ridge	James O. Young, Wood-Ridge.
Wyckoff Twp.	Kenneth W. Macdonald, Box 231 Wyckoff	Eivind R. Boe, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	Levi Downs, Jr., New Gretna	Francis S. Sears, New Gretna.
Beverly City	E. Arthur Smith, Beverly	} Harvey D. Detwiler, Beverly.
	Luther Trostle, Beverly	
	Harold F. Austin, Beverly	
Bordentown City ...	B. A. Clark, Bordentown	} Elizabeth L. Mackinnon, Bordentown.
	A. J. Wilkinson, Bordentown	
	Thomas J. Burns, Bordentown	
Bordentown Twp. ...	Wm. Van Zandt, Thorntown Lane, R. D. 1, Bordentown	} Elizabeth Bryan, Box 67, Bordentown.
	Stanley Archer, Cemetery Lane, Bordentown	
	Donald Vuolo, Ward Ave., Bordentown	
Burlington City	Elmer S. Gares, Burlington	} Francis J. Watchorn, Burlington.
	John T. Martin, Burlington	
	Herman T. Costello, Burlington	
Burlington Twp. ...	John E. Gilbert, R. D., Burlington	Emilie Stokley, Burlington.
Chesterfield Twp. ..	Wilmer L. Wilson, Sr., R. D., Bordentown	} Geo. Goodenough, Crosswicks.
Cinnaminson Twp. ..	A. James Reeves, Palmyra .....		Joseph E. Keating, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco,	Leon Hunter, Delanco.
Delran Twp.	William J. Smith, Bridgeboro	Russell W. Hubbs, Bridgeboro.
Eastampton Twp. ...	Harry F. Hogan, R. D. 1, Mt. Holly ..	Mrs. Marjorie Graser, Mt. Holly, R. D.
Edgewater Pk. Twp..	Earl R. Blyler, 833 Cooper St., Beverly	William C. Blow, Beverly.
Evesham Twp.	Maurice W. Horner, Marlton, R.D. ...	Louis R. Venable, Marlton.
Fieldsboro Bor.	Leo Campbell, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo Buonanno, Florence	William C. Hughes, Florence.
Hainesport Twp. ...	Marriott G. Haines, 3 Marne Highway, Mount Holly	} W. Irving Brown, R. D. 2, Mt. Holly.
Lumberton Twp.	Albert V. Cook, Lumberton .....		Dorothy L. Shotwell, Lumberton.
Mansfield Twp.	William B. Sharp, Columbus	Florence Rossell, Columbus.
Maple Shade Twp. ...	Arthur E. Cox, Sec., Maple Shade	} James B. Johnston, Maple Shade.
	Connell O'Brien, Maple Shade	
	Clarence Keehn, Maple Shade	
Medford Twp.	George F. Kraus, Medford	Daniel Smith, Medford.
Medford Lakes Bor..	J. C. Alexander, Medford Lakes	John Weaver, Medford Lakes.
Moorestown Twp. ...	Chas. L. Andrews, Moorestown	Wm. W. Wyman, Moorestown.
Mt. Holly Twp.	Bertram R. Orcutt, Mt. Holly	Justus Z. Deacon, Mt. Holly.
Mt. Laurel Twp. ...	W. Clifford Godfrey, Moorestown, R. D. ...	Robert Connell, R. D., Moorestown.
New Hanover Twp...	Fred C. Huss, Cookstown	Fred C. Huss, Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown	Harry S. Asay, Wrightstown.
Palmyra Bor.	Charles K. Mervine, Palmyra	Edwin A. Griscom, Palmyra.
Pemberton Bor.	David Dazell, Pemberton	A. C. Borden, Pemberton.
Pemberton Twp. ...	Frank Ross, New Lisbon	E. C. Beckley, Browns Mills.
Riverside Twp.	Walter J. Fairbrother, Riverside	Elmer T. Dechant, Riverside.
Riverton Bor.	Russell M. Bigelow, Riverton	Ralph H. Taylor, Riverton.
Shamong Twp.	Harold Bozarth, Vincentown, R. D. 2..	Bernard Millay, Vincentown.
Southampton Twp. ...	C. Basil Jones, Vincentown	J. W. Bacon, Vincentown.
Springfield Twp. ...	Paul B. Wooding, Columbus, R. D. ...	Roland J. Beazley, Jobstown.
Tabernacle Twp. ...	Anthony Russo, Jr., Vincentown, R. D. 2	Richard Haines, R. D. 2, Vincentown.
Washington Twp. ...	C. Roy Cramer, Lower Bank	Wm. Walters, Green Bank.
Westampton Twp. ..	Galeon H. Eiselman, Sr., R. D. 1, Mt. Holly	Walter Hancock, Haines Lane, Burlington.
Willingboro Twp. ...	Amos Hansell, Sr., R. D., Beverly	Edward Calland, Rancocas.
Woodland Twp.	Peter T. Brower, Chatsworth	Susie J. Bozarth, Chatsworth.
Wrightstown Bor. ...	Archibald Tehan, Wrightstown	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Clarence Hess, Sec., 116 Cedarcraft Ave., Audubon	} Roy D. Acaley, Audubon.
	Elwood Bigler, Audubon	
	Jos. R. Brudon, Audubon	
Audubon Park Bor...	Joseph F. Bryan, 7 Kingfisher Place, Audubon Park	} Thos. J. Moran, Audubon Park.
Barrington Bor.	Chas. C. Wilcox, 208 Reading Ave., Barrington.	} Frank Adams, Barrington.
Bellmawr Bor.	John Heller, Sec., Mt. Ephraim P. O., Bellmawr	} Edward D. Ollek, Mt. Ephraim.
	Chas. Schiebel, Mt. Ephraim P. O., Bellmawr	
	Andrew Doyle, 857 Browning Road, Gloucester P. O., Bellmawr	
Berlin Bor	Adolph Ellwanger, 88 White Horse Pike, Berlin	} Mrs. George Duncan, Berlin.
Berlin Twp.	Joseph Rossi, West Berlin	} Robert L. Garren, West Berlin.
Brooklawn Bor.	Arthur J. Regan, Brooklawn	} Maurice J. Cotton, Brooklawn.
	Norman Sayers, 201 Fourth Ave., Brooklawn	
	Michael Hofbauer, Brooklawn	
Camden, City of	Maurice H. Clyman, Pres., Camden	} George E. Brunner, Camden.
	S. Raymond Dobbs, Camden	
	Carrol E. Sherwood, Camden	
Chesilhurst Bor.	Frank Tamburro, White Horse Pike, Chesilhurst	} Mrs. Elizabeth Mossop, Waterford Works.
Clementon Bor.	John W. Berry, Sec., 10 Eirial Road, Clementon	} Wilbur G. Richard, Clementon.
	William Jaggard, 64 White Horse Pike, Clementon	
	Robert Linden, 243 White Horse Ave., Clementon	
	Clementon	
Collingswood Bor. ...	Chas. Kloss, Jr., West Collingswood ..	} R. S. Wigfield, Collingswood.
	Elmer J. Morgan, West Collingswood ..	
	Raymond F. Beck, West Collingswood ..	
Delaware Twp.	Harry F. Cameron, Municipal Hall, Ellisburg	} J. W. McCloskey, Erlton.
	Herbert E. Morton, Erlton	
	Edward J. Borden, Jr., Erlton	
Gibbsboro Bor.	Walter F. Russell, Gibbsboro	} H. Newell Parker, Gibbsboro.
Gloucester City	Ed. J. Ronan, Sec., Gloucester	} Henry M. Evens, Gloucester.
	Mrs. Nellie Anderson, 404 Johnson Blvd., Gloucester	
	John T. Carrigan, Gloucester	
Gloucester Twp. ...	William H. Enley, Blackwood	} Halsey Cade, Blackwood.
	E. B. Horner, Blackwood	
	Willis Harberson, Blackwood	
Haddonfield Bor. ...	Wallace L. Root, 8 Tanner St., Haddonfield	} Raymond Wheeler, Haddonfield.
	George Farrell, Jr., Haddonfield	
Haddon Heights Bor..	Harry J. Stetser, Haddon Heights	} E. Virginia Peterman (Deputy), Haddon Heights.
Haddon Twp.	William O'Hara, Westmont	} Mrs. Eleanor Gorman, Westmont 7.
	John Meyers, Westmont	
	William Hepburn, 619 Avondale Ave., Haddon Township	
Hi-Nella Bor.	Joseph H. Castor, Somerdale	} Ruth S. Bartelt, 17 Minnehaha Road, Hi-Nella.
Laurel Springs Bor..	Paul R. Spaeth, Laurel Springs	} Chas. J. Clarke, Laurel Springs.
Lawnside Bor.	Esan O'Neil, Sec., W. Oak Ave., Lawnside	} Roland T. Hayward, Lawnside.
	Robert W. Bryant, Lawnside	
	Harry Lyons, Sr., Lawnside	
Lindenwold Bor.	Mulford Emmel, White Horse Pike & Fairmont Ave., Laurel Springs P. O.	} Nelson J. Shaw, Lindenwold.
Magnolia Bor.	E. P. McAllister, Sec., Magnolia	} Frank A. Dold, Magnolia.
	Earl W. Batz, Magnolia	
	Henry Hurst, Magnolia	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Merchantville Bor.	T. Carlyle Stephen, Merchantville	Chas. S. Ball, Merchantville.
Mt. Ephraim Bor.	August Beach, Mt. Ephraim	} Mrs. Daisy G. Whiting, Mt. Ephraim.
	Alvin Phillips, Mt. Ephraim	
	Geo. Osler, Jr., Mt. Ephraim	
Oaklyn Bor.	Howard S. Reed, Oaklyn	Mrs. Mary Deering, Oaklyn.
Pennsauken Twp.	Meyers Baker, Pennsauken	} Mrs. Josie L. Fortiner, Pennsauken.
	Mrs. Margaret Potter, Palmyra P. O.	
	Chas. B. Crabiel, Pennsauken	
Pine Hill Bor.	Johanna E. Berton, Deputy Assessor, Pine Hill	Mrs. Josie L. Fortiner, Pennsauken.
Pine Valley Bor.	Harry R. Fleming, Clementon	Harry R. Fleming, Clementon.
Runnemede Bor.	Calvin M. Botterill, Runnemede	} Robert W. Sperling, Runnemede.
	Jos. Paull, Runnemede	
	Harry Bitting, Runnemede	
Somerdale Bor.	Chas. W. Cahilly, Laurel Springs	Joseph E. Smith, Somerdale.
Stratford Bor.	Robert L. Gibson, Stratford	Walter S. Heins, Stratford.
Tavistock Bor.	Henry J. Meyer, Haddon Heights	Henry J. Meyer, Haddon Heights.
Voorhees Twp.	Horace B. Peters, R. D., Marlton	Francis X. Kennedy, Kirkwood, N. J.
Waterford Twp.	Harry Gsell, Atlantic Ave., Atco	} John Sikora, Atco.
	Gus DeBone, White Horse Pike, Atco	
	Jos. Gondolpho, Atco	
Winslow Twp.	Jos. Pino, Blue Anchor, R. D. 2, Ham- monton	} Henry Valentino, Cedar Brook.
	Matthew Jacovelli, Cedar Brook	
	Thomas Iuliucci, Waterford	
Woodlyne Bor.	Clayton K. Walton, Woodlyne	Michael J. Wolf, Woodlyne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Avalon Bor.	William Poinsett, Avalon	E. Stanton Holmes, Jr., Avalon.
Cape May City	Floyd C. Hughes, Cape May	Mrs. Margaret S. Keenan, Cape May.
Cape May Pt. Bor.	Eliz. H. Davis, Cape May Point	Louisa W. Trader, Cape May Point.
Dennis Twp.	Lewis B. Everingham, S. Seaville	Arthur Perreten, South Seaville.
Lower Twp.	Robert S. Phillips, Cape May, R. D.	Chester Wilson, Cape May, R. D.
Middle Twp.	Robert P. Hand, R. D., Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City	Edwin Bradway, North Wildwood	} Evelyn Lacy, North Wildwood.
	John Mellor, North Wildwood	
Ocean City	Thomas J. McDougal, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	F. H. Sutton, Sea Isle City	Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor.	Wm. G. Lange, 225 Ninety-sixth St., Stone Harbor	John G. Bucher, Stone Harbor.
Upper Twp.	Isaac Butler, Petersburg	Earl F. Griner, Tuckahoe.
W. Cape May Bor.	Chas. Douglass, West Cape May	Everett V. Edsall, West Cape May.
W. Wildwood Bor.	Frank Allard, West Wildwood	Merritt E. Hoffert, Jr., West Wild- wood.
Wildwood City	John V. Feeney, Wildwood	George R. Beck, Wildwood.
Wildwood Crest Bor.	M. R. Richardson, Wildwood Crest	L. W. Campbell, Wildwood Crest.
Woodbine Bor.	Edward Kruck, 611 Franklin St., Wood- bine	Bessie Wiegler, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	Anthony Ruggeri, Bridgeton	J. Kenneth Wilson, Bridgeton.
	Daniel Lloyd, Bridgeton	
	Henry R. Bradway, Bridgeton	
Commercial Twp.	Owen J. Carney, Jr., Port Norris	Maude R. Ferguson, Port Norris.
Deerfield Twp.	Wilson P. Creamer, Rosenhayn	Wolfe Cohen, Bridgeton, R. D. 6.
Downe Twp.	William Shropshire, Newport	Lawrence Gandy, Newport.
Fairfield Twp.	William F. Spencer, Fairton	Percival N. Wilson, Fairton.
Greenwich Twp.	Karl Renne, Bridgeton, R. D. 2	Burton E. Glaspey, Greenwich.
Hopewell Twp.	Wm. F. Cassidy, Bridgeton, R. D. 1	Geo. W. Ottinger, Bridgeton, R. D. 1.
Lawrence Twp.	Rudolph Melenric, Cedarville	Allen T. Stevens, Cedarville.
Maurice River Twp.	Sherwin Bailey, R. D. 2, Millville	Edwin F. Tomlin, Dorchester.
Millville City	John W. Matthews, Millville	John H. Fisher, Millville.
Shiloh Bor.	Jonathan Davis, Shiloh	Mrs. Wm. R. Parvin, Shiloh.
Stow Creek Twp.	Clifford Newkirk, Bridgeton, R. D. 3	Leslie B. Tomlinson, Bridgeton, R. D. 3.
Upper Deerfield Twp.	Leslie W. Johnson, Bridgeton, R. D. 5	Clayton J. Eckert, Bridgeton, R. D. 5.
Vineland City	Romeo Poggi, Vineland	John H. Weed, Vineland.
	Roger Jones, Vineland	
	Nicholas Ragone, Vineland	
	Frank Luisi, Vineland	
	Wm. Rogers, Vineland	
	James Bertonazzi, Vineland	

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville, Town of	Arthur W. Clark, Belleville	William J. Friel, Belleville.
Bloomfield, Town of	O. G. Olsen, Bloomfield	Theodore C. Hock, Bloomfield.
Caldwell Bor.	Charles Thornton, R. D. 1, Caldwell	Geo. W. VanderDecker, Caldwell.
Caldwell Twp.	Ed T. Gately, Jr., Caldwell	H. Morris Bush, Caldwell.
	Jas. H. Wright, Caldwell	
	Clyde Evans, Caldwell	
Cedar Grove Twp.	John Winters, Town Hall, Cedar Grove	Helen T. Walker, Municipal Building, Cedar Grove.
	Geo. Zigler, Cedar Grove	
	Robert W. Owen Cedar Grove	
East Orange City	E. H. Terrell, East Orange	Harold E. Nooney, East Orange.
	Herbert L. Van DerBeek, East Orange	
	James Muchmore, East Orange	
	Ira L. Calvert, East Orange	
	Howell G. Williams, East Orange	
Essex Fells Bor.	Horace L. MacBair, Essex Fells	Edward M. South, Essex Fells.
Glen Ridge Bor.	Frank H. Thompson, Glen Ridge	James S. Brown, Glen Ridge.
Irvington, Town of	James S. T. McDonough, Irvington	Edward A. Poppele, Irvington.
Livingston Twp.	Thos. Cannon, Jr., Livingston	Percival P. Anderson, Livingston.
	Ernest Hoffman, Livingston	
	Pell T. Collins, Jr., Livingston	
Maplewood Twp.	A. E. Weiler, Maplewood	Emory Dare, Jr., Maplewood.
Millburn Twp.	Bayard M. Stevens, Millburn	E. Bernard Ward, Millburn.
	Ralph A. Trowbridge, Millburn	
	Robert E. Marshall, Millburn	
Montclair, Town of	Irving H. Meyer, Montclair	Horace Smith, 30 Park St., Montclair.
Newark, City of	Harry Criscuolo, Newark	Meyer C. Ellenstein, Newark.
	Albert Del Viscovo, Newark	
	Samuel H. Lohman, Newark	
	Jack Slavitt, Pres., Newark	
	Chas. T. Schaedel, Newark	
N. Caldwell Bor.	H. R. Weber, North Caldwell	Geo. H. Bechtold, North Caldwell.
	C. A. Nash, North Caldwell	
	Arthur J. Ruffalo, North Caldwell	
Nutley, Town of	Henry Conover, Nutley	Florence E. Rutan, Nutley.
Orange, City of	S. Solky, Orange	Ovid C. Bianchi, City Hall, Orange.
	Frank Reynolds, Orange	
	John Cuccolo, Orange	
Roseland Bor.	Francis De Coster, Roseland	Harry Durland, Roseland.
S. Orange Village	John F. O'Brien, South Orange	Sadie M. Scully, S. Orange.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Verona Bor.	J. F. Bartholomew, Verona	} Frederick R. Wagner, Verona.
	John W. Kress, Verona	
	Eugene E. Sinsheimer, Verona	
W. Caldwell Bor. ...	John T. Price, West Caldwell	} Henry Sigler, West Caldwell.
	Charles A. Nutting, West Caldwell ...	
	Clifford I. Baldwin, West Caldwell ...	
W. Orange, Town of..	O. W. Telfair, West Orange	} George W. Kocher, West Orange.
	Louis Lando, West Orange	
	Harry A. Johnson, West Orange	

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Eugene Cornell, Sec., Clayton	} Phillip B. Adams, Clayton.
	Harry Beck, Clayton	
Deptford Twp.	Edward Snyder, Almonesson	} Charles H. Benner, Westville.
	Lincoln Gardner, 323 Lake Rd., Wood- bury	
	Leon Asay, Westville, R. D.	
East Greenwich Twp..	Burleigh T. Packer, Mickleton	J. Ellison Haines, Mickleton.
Elk Twp.	Warren E. Cassaday, Mullica Hill ...	} Chas. G. Dilks, Glassboro, R. D. 1.
	Benjamin Wolfbrandt, Glassboro	
	Raymond Turk, Glassboro	
Franklin Twp.	Bernard Borelli, Malaga	Mrs. Lottie Batchelor, Franklinville.
Glassboro Bor.	Elbert E. Reichardt, Glassboro	} Miss Florence E. Kline, Glassboro.
	Everett S. Buck, Glassboro	
	Emerson E. Ware, Glassboro	
Greenwich Twp.	Francis H. Roche, 122 Center St., Gibb- stown	J. Otto Wallace, Gibbstown.
Harrison Twp.	Walter A. Jones, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Donald R. Wilkinson, 9 Railroad Ave., Bridgeport	Lester C. Philipp, Bridgeport.
Mantua Twp.	George S. Kier, Sewell, R. D.	Frank V. Turner, Sewell, R. D.
Monroe Twp.	Walter B. Trout, Williamstown	Miss Minerva Joseph, Williamstown.
National Park Bor. ..	Catherine Bradshaw, National Park ...	} John R. Williams, National Park.
	Frederick J. Yahrling, National Park ...	
	Frank Ferris, National Park	
Newfield Bor.	Omar Richman, Newfield	} Marvin L. Craig, Newfield.
	Willis Buckingham, Newfield	
	Mulford C. Bishop, Newfield	
Paulsboro Bor.	Charles Holdstein, Paulsboro	} Mrs. Myrtle H. Travaline, Paulsboro.
	Harry Whitelam, Paulsboro	
	John Vellutato, Paulsboro	
Pitman Bor.	Ezra T. Hughes, Pitman	} Walter R. Brill, Pitman.
	Stacy M. Robbins, Pitman	
	Charles H. Fleck, Pitman	
South Harrison Twp..	Elbert Kirby, Mullica Hill	Edgar A. Skinner, Mullica Hill.
Swedesboro Bor.	John Nothdurft, Swedesboro	Raefield M. Chasney, Swedesboro.
Washington Twp. ...	Edna H. Shields, Sewell, R. D. 3	West J. Kandle, Sewell, R. D.
Wenonah Bor.	J. Allen Carey, Wenonah	} James T. Shuster, Wenonah.
	Wayne M. Ralston, Wenonah	
	William H. Baum, Wenonah	
West Deptford Twp..	Laura M. Heritage, Thorofare	Elsie Pickering, R. D., Westville.
Westville Bor.	Albert C. Thompson, 235 Highland Ave., Westville	Marie W. Bendernagel, Westville.
Woodbury City	J. Vaughn Risley, Woodbury	} Walter C. Wilkins, Jr., Woodbury.
	Wallace H. Geitz, Woodbury	
	Harry Riskie, Woodbury	
Woodbury Heights Bor.	William Rheiner, 217 Glassboro Road, Woodbury Heights	} Frank Fedzer, Woodbury Heights.
	Samuel Pancoast, 447 Central Ave., Woodbury Heights	
	Philip J. Freund, 1001 Sunside Ave., Woodbury Heights	
	Woodbury Heights	
Woolwich Twp.	Thomas P. Lyons, Swedesboro, R. D. ...	Wm. M. Horner, Swedesboro, R. D.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne, City of	Michael D. Foran, Bayonne	Timothy J. Doolan, Bayonne.
East Newark Bor.	John J. Coogan, East Newark	Chas. C. Wardell, Jr., East Newark
Guttenberg, Town of	Cyril Cade, Guttenberg	George R. Wagner, Guttenberg.
Harrison, Town of	Edward A. Riordan, Harrison	Joseph G. Jones, Harrison.
Hoboken, City of	Andrew McGuire, 1010 Park Ave., Hoboken	T. A. Gallo, Hoboken.
	Dominick Spinetto, 514 Hudson St., Hoboken	
	Maurice Ludwin, 824 Hudson St., Hoboken	
Jersey City	Donald Spence, Jersey City	Michael A. Rochford, City Hall, Jersey City.
Kearny, Town of	William Alexander, Sec.	Felix S. Jacobson, Kearny.
	Geo. R. McBride, 6 Beach St., Kearny	
	John J. Bevins, Pres., Kearny	
	Leo D. Coffield, Sr., Kearny	
North Bergen Twp.	John J. Roe, City Hall, North Bergen	William J. Purdy, North Bergen.
	Joseph Rubenstein, North Bergen	
	Fred Ritter, North Bergen	
Secaucus, Town of	Geo. B. Schaeffer, Secaucus	Howard W. Barker, Secaucus.
	Anthony Clisura, Secaucus	
	Alfred Reichlen, Secaucus	
Union City	Peter Savarine, Sec., Union City	Robert W. Thorne, Union City.
	William J. Matz, Union City	
	Robert J. Hillas, Union City	
	Walter A. O'Connor, Union City	
Weehawken Twp.	Martin Haas, 15 Eldorado Pl., Weehawken	John J. Eagan, Weehawken.
	Joseph N. Atallo, Weehawken	
	Charles Folcke, Sec., Weehawken	
West New York, Town of	Geo. Rosenberg, West New York	William J. Boquist, West New York.
	John Lill, West New York	
	Robert T. Cowan, West New York	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Harry B. VanSyckel, Milford, R. D.
Bethlehem Twp.	William A. Diller, Bloomsbury	William G. Dervin, West Portal.
Bloomsbury Bor.	George S. Oakes, Bloomsbury	J. DeWitt Melick, Bloomsbury.
Califon Bor.	Orville Renkel, Califon	Mildred Neighbor, Califon.
Clinton, Town of	J. Philip Exton, Clinton	Lester W. Oliver, Sr., Clinton.
Clinton Twp.	Alvah H. Haver, Lebanon, R. D.	Walter S. Boeman, Annandale.
Delaware Twp.	Howard Johnson, Sergeantsville	Vincent Abraitys, Sergeantsville.
East Amwell Twp.	William Fiess, Ringoes	Mrs. Beatrice Aten, Ringoes, R. D. 1.
Flemington Bor.	Kenneth J. Yeaton, Flemington	Mrs. Grace H. Moore, Flemington.
Franklin Twp.	Kenneth Mathews, Pittstown, R. D.	Mrs. Amy S. Stout, Pittstown, R. D.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor.	William E. McEllen, P. O. Box 95, Glen Gardner	Dorothy Timberlake, Glen Gardner.
Hampton Bor.	Walter N. Ames, Hampton	Stewart G. Housel, Hampton.
High Bridge Bor.	Chester Snyder, High Bridge	George C. Conover, High Bridge.
Holland Twp.	John M. Male, Milford, R. D.	Oscar S. Philkill, Milford.
Kingwood Twp.	Jos. F. Gessner, Stockton, R. D. 2	Reuben VanHorn, Stockton, R. D. 2.
Lambertville City	Harold M. Dorrell, Lambertville	Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Ernest A. Bright, Jr., Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner, R. D.	Mrs. Rand Hupp, Glen Gardner.
Milford Bor.	Harold Pimm, Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington, R. D.	Wm. H. Wagner, Ringoes.
Readington Twp.	William R. Crate, Whitehouse	Peter G. Dilts, Three Bridges.
Stockton Bor.	Raymond A. Reading, Main St., Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Emmett F. LaTourette, Oldwick	Joseph C. Farley, Califon, R. D. 2.
Union Twp.	Chester S. Poniaowski, Box 51, Pattenburg	Fred Bidewell, Pattenburg.
West Amwell Twp.	W. Alfred Wooden, Lambertville, R. D.	James F. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Elmer F. Eilers, Hightstown, R. D. ...	Walter C. Black, Hightstown.
Ewing Twp.	Harry L. Townsend, Upper Ferry Rd., R. D. 5 Wm. E. Walter, 101 Homecrest Ave., Ewing Township Arthur E. Martens, 2 Kirk Ave., Pros- pect Heights, Trenton	John Elder, 1872 Pennington Rd., Trenton.
Hamilton Twp.	Frank J. Unger, Hamilton Twp. Munic- ipal Bldg., Trenton	Harold A. Sutterley, Hamilton Twp. Municipal Bldg., Trenton.
Hightstown Bor.	John B. Dorrance, Hightstown	Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	J. Howard Dilts, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	M. Stanley Harbour, Titusville, R. D.
Lawrence Twp.	D. Stuart Gordon, 735 Lawrence Rd., Trenton	Wm. F. Tilton, Lawrenceville.
Pennington Bor.	Frank Zavitkovsky, Pennington	Clarence J. Carman, Jr., Pennington.
Princeton Bor.	Harry B. Warren, 52 Aiken Ave., Princeton	Wilbur F. Kerr, Princeton.
Princeton Twp.	William Karch, 115 Jefferson Rd., Princeton	Wm. J. P. Geddes, Princeton.
Trenton, City of	Roland C. Billingham, Trenton Warren H. Vandergrift, Trenton Anthony R. Russo, Trenton	George I. Tilton, Trenton.
Washington Twp.	John J. Scheideler, Robbinsville	H. LeRoy Tindall, Windsor.
West Windsor Twp.	Martin H. Caples, Princeton Junction ..	H. Herbert Mather, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	William Greenwald, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	H. Earl Butcher, Cranbury John Barlow, Sec., Cranbury Warren H. Petty, Cranbury	Gertrude H. Danser, Cranbury.
Dunellen Bor.	Chas. J. Fitzgerald, Dunellen	Mae F. Handelman, Dunellen.
East Brunswick Twp.	Chas. M. Auer, New Brunswick, R. D. 1	Frank P. Welsh, Ruef Lane, Old Bridge.
Helmetta Bor.	Walter J. Slezak, Helmetta	Edw. Z. Stopinski, Helmetta.
Highland Park Bor.	Harold R. Fick, Highland Park John A. Troisi, Highland Park Joseph S. Taigia, Highland Park	Benj. J. Gebhardt, Highland Park.
Jamesburg Bor.	James Beckney, Jamesburg	Chester S. Damecki, Jamesburg.
Madison Twp.	Robert Higgins, Matawan, R. D.	William Oertel, Matawan, Box 18, R. D. 1.
Metuchen Bor.	R. D. Miller, Metuchen Edward R. Parker, Metuchen Eric Schuster, Metuchen	Harold I. Meyers, Metuchen.
Middlesex Bor.	Harvey D. Whitlock, Bound Brook ...	Harvey S. Castner, Middlesex.
Milltown Bor.	Wm. C. DeHart, Milltown	Forman J. Williams, Milltown.
Monroe Twp.	Michael A. Furey, Spotswood	Ernest A. Reid, Jamesburg, R. D.
New Brunswick City.	Samuel G. Cohen, 90 Bayard St., New Brunswick Walter F. Sheehan, 45 Senior St., New Brunswick Salvatore Chibbaro, 170 Remsen Ave., New Brunswick Anthony F. Daly, 171 Ward St.	Henrietta G. McLaughlin, New Brunswick.
North Brunswick Twp.	Isaac V. Williamson, New Brunswick, R. D. 4	Geo. W. Davis, 4 Linwood Place, New Brunswick.
Perth Amboy City	Sol R. Kelsey, Perth Amboy Edward Wierczbicki, Perth Amboy Patrick Kehoe, Perth Amboy	John Krempasky, Perth Amboy.
Piscataway Twp.	George Andres, New Market Theodore Pace, New Brunswick, R. D. 2 Fred Harris, Stelton Rd., New Market..	Lloyd W. Lotz, New Market.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Plainsboro Twp.	J. Russell Britton, Plainsboro	Mrs. Helen K. Bendyke, Plainsboro.
Raritan Twp.	Geo. E. Hollingshead, P. O. Box 14, Nixon	Richard F. Knudson, P.O. 14, Nixon.
	James D. Stephen, Fords	
	Stewart Robertson, Chairman, Shelton ..	
Sayreville Bor.	Philip McCutcheon, Sayreville	Joseph J. Weber, Sayreville.
South Amboy City ..	John J. Sharo, South Amboy	Francis H. Gordon, South Amboy.
	Raymond Fleming, South Amboy	
	John Coan, South Amboy	
South Brunswick Twp.	Edgar Renk, Monmouth Junction	John J. Schuh, Deans.
South Plainfield Bor..	Geo. Loupassakis, South Plainfield	John A. Bori, South Plainfield.
South River Bor. ...	Anton Knobloch, South River	Henry O. Schlegel, South River.
	Frank Wysznski, South River	
	Theodore Sivess, South River	
Spotswood Bor.	Charles De Voe, Spotswood	Kenneth Berry, Spotswood.
Woodbridge Twp. ...	David Gerity, Woodbridge	Michael J. Trainer, Woodbridge.
	John Samons, Port Reading	
	Wm. Ziegenblag, Iselin	

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	B. H. Morris, Allenhurst	B. H. Morris, Allenhurst.
Allentown Bor.	John W. Havens, Allentown	Donald W. Pepler, Allentown.
Asbury Park City ...	W. Harold Warren, 226 Main St., As- bury Park	Harvey P. Herbert, Asbury Park.
Atlantic Twp.	Jos. Crine, Freehold, R. R. 1 (Colts Neck)	Walter D. Fields, Colts Neck.
Atlantic Highlands Bor.	John S. Flitcroft, Atlantic Highlands ..	Stanley F. Sculthorp, Atlantic High- lands.
Avon-by-the-Sea	Henry M. Brewster, 401 Sylvania Ave., Avon-by-the-Sea	Norma B. Ommundsen, Avon-by the Sea.
	Harold B. Snyder, 500 Lincoln Ave., Avon-by-the-Sea	
	Harry B. Crook, Jr., 402 Lincoln Ave., Avon-by-the-Sea	
	Howard Hayes, 1709 A St., Belmar	
Belmar Bor.	John Ferruggiaro, Chairman, Borough Hall, Belmar	Donald F. Matthews, Belmar.
	Peter Maclearie, 116 Nineteenth St., Belmar	
Bradley Beach Bor...	Eugene B. Lowenstein, Chairman, Brad- ley Beach	Mrs. Muriel Adams, Bradley Beach.
	Albert Kirms, Bradley Beach	
	Robert E. Farry, Bradley Beach	
Brielle Bor.	Jas. B. McAfee, Brielle	Howard N. Folk, Brielle.
Deal Bor.	Julius Vinik, Borough Hall, Deal	B. C. Fisler, Deal.
	John G. Campi, Deal	
Eatontown Bor.	Edward Emmons, Eatontown	Albert C. Wolcott, Eatontown.
	Theo. McGinness, Eatontown	
	Harry S. Rowland, Eatontown	
Englishtown Bor.	Albert W. Dey, Englishtown	R. B. Vanderhoef, Sr., Englishtown.
Fair Haven Bor.	W. Raymond VanHorn, Fair Haven ...	George W. Curchin, Fair Haven.
Farmingdale Bor. ...	H. Sherman Russell, Farmingdale	Viola C. Russell, Farmingdale.
Freehold Bor.	Alvord B. Palmer, Freehold	Myron M. VanDerveer, Freehold.
Freehold Twp.	Walter W. Lott, Freehold, R. D. 3	Woodrow W. Burke, Freehold, R. D. 3.
Highlands Bor.	Thomas Tyrrell, Highlands	John P. Adair, Highlands.
	Peter DiGiovanni, Highlands	
	William J. Connell, Sec. Highlands	
Holmdel Twp.	John M. Mount, Holmdel	Frances Stilwell, Keyport, Box 173, R. D. 1.
Howell Twp.	Walter S. VanSchoick, R. D. 1, Farm- ingdale	Horace P. Cook, Farmingdale, R. D. 1.
Interlaken Bor.	Neal A. Tompkins, Interlaken	Neal A. Tompkins, Interlaken.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Keansburg Bor.	Harold F. Martin, Keansburg	Ralph O. Williams, Keansburg.
Keyport Bor.	Everett S. Poling, Keyport	George Birch, Jr., Keyport.
Little Silver Bor. ..	Fred L. Ayers, Little Silver	Clark P. Kemp, Little Silver.
Long Branch City ...	B. Drummond Wooley, Long Branch ...	Richard B. Van Dyke, City Hall, Long Branch.
Manalapan Twp.	J. Arthur Craig, Freehold, R. D. 1 ...	Stanley Tvaroka, Freehold.
Manasquan Bor.	A. D. Voorhees, Manasquan	} Jos. H. Williams, Manasquan.
	Theodore C. Miller, Sec., Manasquan ...	
	Harvey M. Bush, Manasquan	
Marlboro Twp.	Howard J. Preston, Marlboro	Frank J. Dugan, Marlboro.
Matawan Bor.	Wm. G. Bedle, Matawan	Koert C. Wyckoff, Matawan.
Matawan Twp.	John B. Kenner, Cliffwood	Charles J. Kelly, Matawan.
Middletown Twp. ...	Wm. C. Johnson, Keansburg	Earl K. Eastmond, Middletown.
Millstone Twp.	Francis B. Lamb, Englishtown, R. D. 2	David L. Baird, Star Route, Freehold.
Monmouth Beach Bor.	William F. Carhart, Monmouth Beach ..	Clarence B. Cook, Monmouth Beach.
Neptune Twp.	Alvin E. Bills, Ocean Grove	Harold A. Smith, Neptune.
Neptune City Bor. ..	Edward Hazler, Neptune City	Harold J. Rowland, Neptune City.
New Shrewsbury Bor.	Walter L. Canfield, Box 169, Eaton- town	Ruth B. Crawford, Eatontown, R. D.
Ocean Twp.	John H. Moor, Jr., West Allenhurst ...	James A. Errickson, Oakhurst.
Oceanport Bor.	Walter J. Egan, Oceanport	} Geo. C. D. Hurley, Oceanport.
	B. J. Scarsi, Oceanport	
	Byron G. Briggs, Sec., Oceanport	
Raritan Twp.	Thos. P. Brennan, Keyport, R. D.	Mrs. Mable I. Walling, Keansburg.
Red Bank Bor.	George W. Bray, Red Bank	Mrs. Julia M. Keough, Red Bank.
Roosevelt Bor.	Jeanette Koffler, Roosevelt	Ann Halpern, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mary M. O'Rourke, Rumson.
Sea Bright Bor.	Arthur O. Axelsen, Sea Bright	Clarence Stevens, Sea Bright.
Sea Girt Bor.	Munroe C. Hawes, Sec., Sea Girt	} Agnes M. Purcell, Sea Girt.
	Paul B. Newman, Sea Girt	
	Merle Simpson, Sea Girt	
Shrewsbury Bor.	Kenneth L. Walker, Shrewsbury	Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Gertrude Pitinsky, Eatontown	Ann C. Switek, 111 Belshaw Ave., Eatontown.
South Belmar Bor. ..	Mrs. Anna R. Shaffer, Belmar	Mrs. Belle Woolley, Belmar.
Spring Lake Bor. ...	Benj. Y. Patterson, Spring Lake	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Walter T. Pearce, Spring Lake Heights	Mrs. Sadie M. Underhill, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Mary A. Rosine, Union Beach.
Upper Freehold Twp.	John C. Field, Allentown	Charles I. Smith, Allentown.
Wall Twp.	John E. Cherel, Belmar, R. D. 1	Elizabeth M. Allen, Box 450, Belmar.
West Long Branch Bor.	William I. Morgan, Chair., 89 Locust Ave., West Long Branch	} James Atcheson, West Long Branch.
	Harry W. Clerk, 11 Walnut Place, West Long Branch	
	Albert J. Frey, 53 Victor Ave., West Long Branch	
	Long Branch	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town of	Walter Farley, 1260 Birch St., Boonton Edgar G. Hobbins, Boonton Lewis E. Dickinson, 609 Washington St., Boonton	Robert L. Wahrenbrock, Boonton.
Boonton Twp.	Jas. J. Cross, R. D. 1, Boonton	Arthur Estler, Boonton.
Butler Bor.	Eugene Smith, Butler	Wm. H. Meir, Butler.
Chatham Bor.	G. Kimball Coleman, Chatham Edward Wilson, Chatham Milton Schwarz, Chatham	John H. Mowen, Chatham.
Chatham Twp.	Harold Weiss, 5 Longhill Lane	Wm. R. Nicolai, Madison, Box 215.
Chester Bor.	Leslie Apgar, Chester.	Harold Waters, Chester.
Chester Twp.	Ralph Robinson, Chester	Richard Shotwell, Chester.
Denville Twp.	Robt. F. Jenkins, Jr., Denville	J. Elmer Vanderhoof, Denville.
Dover Town	Raymond O. Berg, Dover	Earl C. Nelson, Dover.
East Hanover Twp.	Chas. Hicks, Hanover George H. Stoll, Hanover Gordon W. Gould, R. D. 1, Hanover	Raymond W. Ellor, Hanover.
Florham Park Bor.	Earl O. Bennett, Ridgedale Ave., Flor- ham Park W. D. Townsend, Brooklake Rd., Flor- ham Park Thos. N. Vultee, Brooklake Rd., Flor- ham Park	Cecil Jewell, Florham Park.
Hanover Twp.	George Gowdz, Troy Hills Rd., Whip- pany Joseph Bellush, Perrine Rd., Whippany Andrew Woytas, Reynolds Ave., Whip- pany	Fred P. Griffith, Whippany.
Harding Twp.	Earle N. Cutler, New Vernon	Herbert M. Ballentyne, New Vernon.
Jefferson Twp.	George C. Willis, Espanong Rd., Nolans Point	Mrs. E. S. Robinson, Lake Hopatcong.
Kinnelon Bor.	Gordon Cook, Butler John L. Ricker, Sr., R. D., Butler. Edward M. Nevius, Sec., Boonton	Cornelius H. Banta, Butler.
Lincoln Park Bor.	Albert Striker, Lincoln Park John Reidmiller, Lincoln Park George Smith, Lincoln Park	Arthur C. Brown, Lincoln Park.
Madison Bor.	W. Kelton Evans, Madison Hubert Chessman, Hartley Dodge Bldg., Madison Harry W. Melville, 18 Ferndale Ave., Madison	Mrs. Myra Aindow, Madison.
Mendham Bor.	Vernon Garabrant, Mendham	Mrs. Elizabeth Emmons, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	W. J. Fielding, Brookside.
Mine Hill Twp.	Henry M. Wiggins, Mine Hill, Dover	Harry T. Curnow, Mine Hill, Dover.
Montville Twp.	Albert Van Riper, Montville	Reta Van Duyne, Montville.
Morris Twp.	Fred S. Hyers, Picatinny Rd., Morris- town Walter A. Conley, Washington Valley Rd., Morristown Chas. E. Wickliffe, Jr., 58 Mackenzie Rd., Morristown	Elmer H. Saunders, Morristown.
Morris Plains Bor.	Kenneth K. Gorry, Sylvan Dr., Morris Plains A. A. Van Blarcom, Morris Plains	Herbert F. Ueltz, Morris Plains.
Morristown, Town	Campbell Voorhees, 40 Georgian Rd., Morristown Clifford Veader, 12 Tuxedo Pl., Morris- town Oscar B. Smith, 59 Franklin St., Morristown	Margaret L. O'Brien Morristown.
Mountain Lakes Bor.	Arthur W. Hay, Mountain Lakes	Lee T. Powell, Mountain Lakes.
Mt. Arlington Bor.	George Hershfield, Mt. Arlington Walter Apostolik, Mt. Arlington	Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	Nelson Waters, Flanders John A. Edwards, Flanders, R. D. John C. Bartholomae, Budd Lake R. D.	Mary A. Hopler, Budd Lake.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Netcong Bor.	John J. Kenneally, Netcong	Louis M. Huyler, Netcong.
Parsippany-Troy Hills Twp.	Edmund E. Lee, Rainbow Lakes, Den- ville	Harold W. Bates, R. D. 1, Parsippany.
	Philip Parker, Pine Brook	
	Stephen H. Condit, Box 87, Parsippany }	
Passaic Twp.	George Harman, Stirling	Edw. H. Osborne, Millington.
	John Castle, Gillette	
	J. R. W. Clymer, Sec., Millington }	
Pequannock Twp. ...	Peter Kamm, Pequannock	Isabelle M. Verkaart, Pompton Plains.
	David Ramsey, Pompton Plains	
	Louis Tompkins, 34 Sunset Rd., Pomp- ton Plains	
Randolph Twp.	Herman Herklotz, R. D. 1, Dover	David Nordberg, Dover, R. D.
Riverdale Bor.	DeWitt Newbury, Riverdale	Mary D. McCauley, Riverdale.
	Mrs. Chipp W. Glover, Riverdale	
Rockaway Bor.	John Burnside, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Frank Caruso, Rockaway	Mary L. Hocking, R. D. 1, Box 166, Wharton.
	Mrs. Pearl C. Bergdal, Rockaway, R. D. 1	
	Peter Kepler, Sec., Dover	
Roxbury Twp.	A. Hulse Mooney, Flanders, R. D.	Cook Conkling, 2d, Flanders, R. D.
Victory Gardens Bor. ..	Harmel Gauderault, Victory Gardens, Dover	James Halpern, Victory Gardens, Dover.
Washington Twp. ..	Henry Roehrich, Hackettstown, R. D. ...	Robt. Spencer, Long Valley.
Wharton Bor.	Wm. Sheehan, Wharton	Margaret B. Chabot, Wharton.
	Stephen Pedrick, Wharton	
	Mrs. Margaret Chabot, Sec., Wharton .. }	

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor. ...	Thomas Lynch, Barnegat Light	Mrs. Minnie D. Kelly, Barnegat Light
	Nelson B. Kauffman, Barnegat Light .. }	
	Darrell Montgomery, Barnegat Light .. }	
Bay Head Bor.	Harold N. Parker, Bay Head	Julius Foster, Jr., Bay Head.
	William Gifford, Bay Head	
	Robert L. Johnson, Bay Head	
Beach Haven Bor. ..	Charles Yocum, Beach Haven	Muriel H. Oliver, Beach Haven.
Beachwood Bor.	Wm. C. Cassidy, Beachwood	Dorothy H. King, Acting, Beachwood.
	Alfred B. Bonnell, Beachwood	
	Clarence Coryell, Beachwood	
Berkeley Twp.	Clinton A. Worth, Bayville	William Siddons, Bayville.
Brick Twp.	Leland W. Downey, Laurelton	Mrs. Helen C. Schafer, Breton Woods.
Dover Twp.	Arthur E. Sigrist, Toms River	Carl Heagey, Toms River.
	C. Budd Wilsey, Toms River	
	Elliott C. Terhune, Toms River	
Eagleswood Twp. ...	Milton E. Salmons, West Creek	Watson Pharo, West Creek.
Harvey Cedars Bor. ...	John Vosseller, Harvey Cedars	Mason Hirsch, Harvey Cedars.
Island Beach Bor. ..	Leonard Mitchell, Seaside Park	Mrs. C. L. Mitchell, Seaside Park.
Island Heights Bor. ...	Francis W. Iriney, Island Heights ...	Hazel B. Fisher, Island Heights.
Jackson Twp.	Ralph G. White, Lakewood, R. D. 4 ..	Jos. J. Clayton, Vanhiseville.
Lacey Twp.	Stanley Vaskis, Forked River	Mabel V. Dunn, Forked River.
	Leopold Gille, Forked River	
	Henry W. Rhoads, Lanoka Harbor }	
Lakehurst Bor.	Edwin B. Cranston, Lakehurst	Lloyd C. Lillie, Lakehurst.
Lakewood Twp.	Arthur Camovito, Lakewood	Amory J. Parmentier, Lakewood.
	H. Ely Havens, 309 Monmouth Ave., Lakewood	
	Dr. Luke Johnson, 101 Clifton Ave., Lakewood	
	Lakewood	
Lavallette Bor.	Chas. Garibaldi, Jr., Lavallette	Lottie I. Pelsler, Lavallette.
	Peter Bloom, Lavalette	
	Ralph Anteau, Sec., Lavallette	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Little Egg Harbor Twp.	James H. Mott, Sec., Tuckerton J. Harvey Parker, Parkertown	Mrs. Cynthia Jameson, Parkertown.
Long Beach Twp. ...	Howard E. Shifler	Robert E. Fritsch, Asst., Brant Beach.
Manchester Twp. ...	Richard R. Herring, Star Route, Lakehurst, N. J.	Mrs. Emma E. Cameron, Whiting.
Mantoloking Bor. ...	L. P. Carmer, Mantoloking Austin P. Montgomery, Mantoloking ... Stephen Waterbury, Mantoloking	Theodore McCurdy Marsh, 744 Broad St., Newark 2.
Ocean Twp.	Lloyd S. Camburn, Waretown Joseph Reid, Waretown Oscar Couch, Waretown	Margaret Gale, Waretown.
Ocean Gate Bor.	Edward J. Davies, Ocean Gate	C. Frank Bertsch, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach	Benjamin H. Mabie, Pine Beach.
Plumsted Twp.	Theodore Robbins, New Egypt	C. Ferdinand VanHorn, New Egypt.
Pt. Pleasant Bor. ...	James Reid, Pt. Pleasant Wm. I. Curran, Pt. Pleasant	Raymond S. Hibbs, West Pt. Pleasant, Box 23.
Pt. Pleasant Beach Bor.	Reed F. Gager, Pt. Pleasant Beach John L. Ballou, Pt. Pleasant Beach Burnet B. Lynch, Pt. Pleasant Beach ..	Robert L. Wack, Pt. Pleasant Beach.
Seaside Heights Bor..	Robert F. Cummings, Seaside Heights..	August G. Speier, Seaside Heights.
Seaside Park Bor. ..	H. E. L. Schoenhut, Seaside Park Harold G. Gorman, Seaside Park	Wilmer Haag, Seaside Park.
Ship Bottom-Beach Arlington Bor.	Leroy Blair, Ship Bottom Alex V. Stankus, Ship Bottom Thomas G. Oakley, Ship Bottom	Anna L. Wark, Ship Bottom.
S. Toms River Bor...	Arthur Cornelius, Sr., Toms River	Roy H. Tilton, Toms River.
Stafford Twp.	Charles A. Sprague, Manahawkin	W. Russel Sprague, Manahawkin.
Surf City Bor.	*Thomas Callahan, Surf City Henry C. Klose, Surf City Chas. Chapman, Surf City	J. W. Snyder, Surf City.
Tuckerton Bor.	Harold Gaskill, Sec., Tuckerton Ralph Courtney, Tuckerton Ira Mathis, Tuckerton	Mrs. Thelma Seaman, Tuckerton.
Union Twp.	J. V. Lewis, Sr., Barnegat John I. Birdsall, Barnegat Kenneth J. Flynn, Barnegat	Leroy B. Frazee, Barnegat.

* 3847 Park Avenue, Philadelphia, Pennsylvania.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomington Bor. ..	Robert Florence, Sec., 7 Whitehaven Pl., Bloomington	Mrs. Catherine Cahill, Bloomington.
Clifton, City of	Raymond Earles, Bloomington John E. Vreeland, Bloomington	Frank F. Staudt, Clifton.
Haledon Bor.	Harold Van Orden, Clifton Wm. J. Fitzpatrick, Clifton Anthony Sartor, Clifton	Joseph Garbaccio, Haledon.
Hawthorne Bor.	C. Horace Frignoia, Haledon	Victor Verberckmoes, Hawthorne.
Little Falls Twp. ...	Clarence Choyce, Hawthorne John H. VanHassell, Pres., Hawthorne .. Peter Calcia, 64 Hamilton St., Paterson	Philip Stainton, Municipal Bldg., Little Falls.
North Haledon Bor...	John R. Fritts, 101 Second Ave., Little Falls John E. Cocker, 49 First Ave., Little Falls Robert Cross, 120 Second Ave., Little Falls	Geo. Frankovits, Paterson, R. D. 3.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Passaic, City of	Alfred J. Greene, Jr., Chief, Passaic Edward J. Sevendusky, Passaic Albert R. Galik, Passaic Irving Sevine, Passaic	Edw. A. Ancukatis, Passaic.
Paterson, City of	William C. Leach, City Hall, Paterson Noah Krieger, City Hall, Paterson Govert Breen, City Hall, Paterson Alphonsus J. Kane, City Hall, Paterson Edward F. Furrey, City Hall, Paterson Anthony J. Grossi, City Hall, Paterson	Charles S. Joelson, Paterson.
Pompton Lakes Bor.	Edward Connolly, Municipal Bldg, Pompton Lakes Irving Rosenkranz, Pompton Lakes Frederick B. Pridmore, Pompton Lakes	W. Harry Young, Pompton Lakes.
Prospect Park Bor.	Edwin C. Jennings, Jr., 83 N. 14th St., Prospect Park	Richard DeSee, Prospect Park.
Ringwood Bor.	Ralph V. Colfax, Wanaque, R. D.	Edwin M. Tresize, Ringwood.
Totowa Bor.	William R. Gibbons, Totowa	Wilbur H. Hawthorne, Totowa.
Wanaque Bor.	Harold V. Clark, Midvale George Davey, Midvale Frank Palatucci, Sec., Haskell	Mrs. Margaret Cisco, Box 1, Wanaque.
Wayne Twp.	Abram N. Ryerson, Wayne	Chas O. Roat, Municipal Bldg., Moun- tain View.
West Milford Twp.	Leslie D. Freeland, West Milford	Harry Michaelfelder, West Milford.
West Paterson Bor.	Frank J. Cusack, Municipal Bldg., West Paterson Gerald M. Fitzpatrick, West Paterson James J. Egan, West Paterson	Chas. E. Ulrich, Little Falls.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Wm. S. Joyce, Bridgeton, R. D.	Jesse B. Mowers, Alloway.
Elmer Bor.	Eugene W. Bostwick, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	Owen C. Ogbin, Salem, R. D.	Chas. P. Farnkopf, Salem.
Lower Alloway Creek Twp.	James Wood, Canton, Salem R. D. 2.	Mervin H. Horner, Salem, R. D.
Lower Penns Neck Twp.	W. Ward Weatherby, Pennsville, R. D.	Charles T. White, Pennsville.
Mannington Twp.	David F. Grier, Salem, R. D.	Russell B. Harris, Salem.
Oldmans Twp.	Alvin Nipe, Pedricktown	Melvin Sparks, Pedricktown.
Penns Grove Bor.	Arthur S. Smith, Penns Grove	Walter J. Conine, Penns Grove.
Pilesgrove Twp.	Henry Jarman, Woodstown, R. D.	Alice K. DuBois, Woodstown, R. D.
Pittsgrove Twp.	Arthur P. Schalick, Centerton	Everett M. Hitchner, Elmer.
Quinton Twp.	Henry J. Mickel, Bridgeton, R. D.	Henry Howell, Quinton.
Salem, City of	Edward C. Wilson, Salem Wilbur D. Brandiff, Sr., Salem Thomas M. Hall, Salem	Arthur S. Taylor, Salem.
Upper Penns Neck Twp.	Norman C. Stout, Carneys Point	Mrs. Herman A. Day, Carneys Point.
Upper Pittsgrove Twp.	Wallace Coates, Elmer, R. D.	Clifford Dare, Daretown.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Howard K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp.	Howard G. Apgar, Bedminster	Vernon Hoffman, Pottersville.
Bernards Twp.	Robert W. Gutleber, Basking Ridge	Scott F. Tarner, Basking Ridge.
Bernardsville Bor.	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor.	George H. Dorn, Bound Brook	John P. Koehler, Bound Brook.
Branchburg Twp.	Ida Blaufuss, North Branch	J. J. Higgins, North Branch.
Bridgewater Twp.	John Bruinooge, Somerville, R. D. 5	James J. Cunningham, Somerville, R. D. 5.
Far Hills Bor.	Wallace Harvey, Far Hills	Miss Verna M. Todd, Far Hills.
Franklin Twp.	Stephen C. Reid, Middlebush	Mrs. Alice J. Hageman, Middlebush.
Green Brook Twp.	Nestor M. Bertotto, Box 177, Bound Brook, R. D. 2	Mrs. Emily M. Meyer, Bound Brook, R. D. 2.
Hillsborough Twp.	Chas. V. N. Davis, Somerville, R. D. 1	Clement C. Clawson, Flagtown.
Manville Bor.	William Specian, Borough Hall, Manville Joseph Fiduk, Borough Hall, Manville Chester Konczyk, Borough Hall, Manville	Alexander P. Peltack, Manville.
Millstone Bor.	Henry Wittman, Manville	Sarah H. Holden, Millstone.
Montgomery Twp.	J. Lester Drake, Skillman	Sidney I. DeHart, Belle Mead, R. D.
N. Plainfield Bor.	Frank E. MacDonald, North Plainfield	Robert H. Pasch, Plainfield.
Peapack and Gladstone Bor.	Amzie B. Hoffman, Gladstone	Edward McKinstry, Gladstone.
Raritan Bor.	Margaret Killiger, Raritan	Vincent J. Minetti, Raritan.
Rocky Hill Bor.	Wilbur Lowe, Rocky Hill	Reba T. Parsons, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	Amasa A. Storr, South Bound Brook	Edw. J. McLaughlin, South Bound Brook.
Warren Twp.	George A. Sweezy, Plainfield, R. D. 3.	Mrs. Elsie Steffens, R. D. 1, Martinsville.
Watchung Bor.	Pelham C. Wilmerding, Plainfield, R. D. 1	Edwin G. Corey, R. D. 1.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	Herbert W. McDavitt, Sr., Main St., Andover	Dorothy B. Puffer, Andover.
Andover Twp.	Mrs. Mina R. Scott, Newton, R. D. 1, Box 330	Mrs. Mida L. Smith, R. D. 1, Lafayette.
Branchville Bor.	Roy Ellett, Branchville	William Hanna, Branchville.
Byram Twp.	Ernest McMickle, Waterloo Rd. Stanhope, R. D. 1	John H. Engelhardt, Andover, R. D.
Frankford Twp.	Frank I. Sharp, Branchville, R. D.	Lester J. Garris, Branchville, R. D.
Franklin Bor.	Stephen J. Novak, Franklin	Harry E. Watt, Franklin.
Fredon Twp.	Miss Pauline Morris, Newton R. D. 2.	Alfred M. Snook, Newton, R. D. 1.
Green Twp.	Ralph Shotwell, Greendell	Ed. W. Smith, Tranquility.
Hamburg Bor.	Wm. Masker, Hamburg	Vernon R. Cole, Hamburg.
Hampton Twp.	Anthony Donadio, Newton, R. D. 3	Paul V. Cummins, Newton, R. D. 3.
Hardyston Twp.	Kenneth Henderson, Stockholm	Frank L. Dixon, Hamburg, R. D.
Hopatcong Bor.	Charles Veigel, Sec., Box 202 Hopatcong James Dixon, Hopatcong Corey Hasser, Box 45, Hopatcong	Miss Ida Stone, Hopatcong.
Lafayette Twp.	Lewis C. Price, Lafayette	John C. Snook, Jr., Lafayette.
Montague Twp.	Robert L. Westbrook, Clove Rd., Port Jervis, N. Y., R. D. 1	Mrs. Dorothy B. Reinhard, Port Jervis, N. Y., R. D. 1.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Newton, Town of	Mrs. Hazel Smith, Newton	Mrs. Florence A. Grover, Newton.
Ogdensburg Bor.	Edward W. Morris, Ogdensburg	Jos. P. Fitzgibbons, Ogdensburg.
Sandyston Twp.	Ross J. Major, Branchville, R. D. 2	Clyde Stoll, Branchville, R. D.
Sparta Twp.	Richard C. Hixon, Sparta	Warren H. Fredericks, Sparta.
Stanhope Bor.	Fred A. Shay, Stanhope	Anna M. Grogan, Stanhope.
Stillwater Twp.	Chas. B. VanStone, Newton, R. D. 2	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin Williams, Sussex	Linn Washer, Sussex.
Vernon Twp.	Miles Masker, Vernon	Samuel B. Edsall, Sussex, R. D. 2.
Walpack Twp.	Paul E. Darrone, Walpack	Mrs. Dolores Rosenkrans, Flatbrookville.
Wantage Twp.	Raymond V. Ayers, Sussex, R. D. 3	Nelson Shelly, R. D. 2, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Theodore C. Plumb, Berkeley Heights.	Mrs. Olga Curtis, Berkeley Heights.
Clark Twp.	Wm. M. Drout, Jr., Willow Way, Rahway	Wm. Ferrance, Clerk, R. D. 1, Rahway 4, Crestwood Lane.
Cranford Twp.	Fred W. Deller, Cranford Edward P. Markowich, Cranford Anthony G. Henrich, Cranford	Albert B. Caldwell, Cranford.
Elizabeth, City of	John G. Lloyd, City Hall, Elizabeth Wm. J. McGann, Sec., City Hall, Elizabeth Edwin E. Ross, City Hall, Elizabeth Jos. J. Gorczyca, City Hall, Elizabeth A. J. Foti, Jr., City Hall, Elizabeth M. J. Cantwell, City Hall, Elizabeth N. C. Abitanto, City Hall, Elizabeth Harry A. Kennedy, City Hall, Elizabeth Raymond L. Brown, City Hall, Elizabeth Charles A. Levine, City Hall, Elizabeth M. J. Battersby, Pres., City Hall, Elizabeth Willett Martin, City Hall, Elizabeth Edward F. O'Connor, City Hall, Elizabeth	Patrick F. McGann, Elizabeth.
Fanwood Bor.	George R. Draper, Fanwood	Albert I. Nichols, Fanwood.
Garwood Bor.	Albert H. Miller, Garwood Jos. E. Humenik, Garwood Fred Cowell, Garwood	John F. Richardson, Garwood.
Hillside Twp.	Sidney Englander, Sec., Hillside Oden F. Libbey, Hillside Kenneth M. Ross, Hillside	John C. Pozar, Hillside.
Kenilworth Bor.	Max Berzin, Kenilworth J. Graff, Kenilworth Harry Lundin, Kenilworth	Mrs. Edna Condon, Kenilworth.
Linden, City of	Milford Levenson, Sec., Linden Stephen J. Martis, Linden Walter A. Gerhard, Linden Joseph J. Wolf, Linden	John J. Fitzpatrick, Linden.
Mountainside Bor.	W. W. Young, Jr., Mountainside Norman Morton, Mountainside Frederick Rumpf, Mountainside	Elmer A. Hoffarth, Westfield.
New Providence Bor.	Edwin M. Dotten, New Providence Russel Vanderhoff, New Providence A. Theodore Bahr, New Providence	Mrs. Jane Parcels, New Providence.
Plainfield, City of	Wm. G. McDowell, Plainfield	John W. Regan, Plainfield.
Rahway, City of	Leo. Blitzer, Rahway	Anthony F. Boresch, Rahway.
Roselle Bor.	Frederick G. Waesche, Roselle	Edward C. Moffitt, Roselle.
Roselle Park Bor.	James M. Ahle, Jr., Roselle Park	John Naffke, Roselle Park.
Scotch Plains Twp.	Frank Venes, Scotch Plains Richard Whitenack, Scotch Plains Theodore C. Swarer, Sec., Scotch Plains	Joseph Albert, Scotch Plains.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Springfield Twp.	W. W. Laying, Springfield	} Charles H. Huff, Springfield.
	Richard C. Horner, Springfield	
Summit, City of	Alan A. Pott, Summit	} Mrs. Ethel Martin, Summit.
	J. Henry Negus, Summit	
	H. G. Fuchs, Summit	
Union Twp.	Charles Somers, Union	} Fred J. Asmus, Union.
	Fred A. Biertuempfel, Union	
	Fred H. Rine, Union	
Westfield, Town of ..	James F. Bush, Westfield	} Bert L. Roeber, Westfield.
	Henry L. Johnson, Westfield	
	Charles W. Preston, Westfield	
Winfield Twp.	Harold P. Pierson, Winfield	John D. Green, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	B. B. Lawrence, Allamuchy	Grace L. Stang, Allamuchy.
Alpha Bor.	John Lampert, Alpha	Neno Pierfy, Alpha.
Belvidere, Town of ..	George P. Greene, Belvidere	Norman T. Simpson, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Harold R. Bertholf, Columbia, R. D.
Franklin Twp.	Wilbur E. Oberly, Asbury, R. D.	Albert R. Unangst, Stewartsville, R. D. 1.
Frelinghuysen Twp.	Albert G. Vough, Johnsonburg	John M. Jones, Blairstown, R. D. 1.
Greenwich Twp.	Frank Stone, Stewartsville	Marian F. Frey, Stewartsville.
Hackettstown, Town of	Lewis B. Hayward, Hackettstown	Howard Klotz, Hackettstown.
Hardwick Twp.	Lewis A. Mott, Blairstown, R. D. 2 ...	Raymond Main, Stillwater.
Harmony Twp.	Floyd J. Beers, Phillipsburg, R. D. ...	DeWitt P. Buchman, Phillipsburg, R. D.
Hope Twp.	Fred H. Planer, Blairstown, R. D. 1 ...	Raymond Huff, Hope.
Independence Twp.	John N. Balmoos, Vienna	Earl S. Harris, Vienna.
Knowlton Twp.	Chas. Albertson, Delaware, R. D.	Floyd Hiles, Delaware.
Liberty Twp.	Frank Gruver, Great Meadows, R. D. ..	Otto Peterson, Great Meadows, R. D.
Lopatcong Twp.	Richard R. Hamlen, Phillipsburg, R. D.	Herman L. Beers, Phillipsburg, R. D. 2.
Mansfield Twp.	Roger Buechler, Oxford, R. D.	Mrs. Kathryn MacMurray, Port Murray.
Oxford Twp.	Richard J. Collins, Oxford	Olive Aaroe, Oxford.
Pahaquarry Twp. ...	Ernest Olschewsky, Columbia, R. D. ...	Mrs. Sadie VanCampen, Columbia.
Phillipsburg, Town of	Edward T. Feeley, Phillipsburg	John A. Reinhold, Phillipsburg.
Pohatcong Twp.	Harry E. Boyer, Phillipsburg	Joseph Huff, Milford, R.D.
Washington Bor. ...	Robert B. Groat, Box 8, Washington ..	J. P. Fleming, Washington, R. D.
Washington Twp.	S. Raymond Rush, Washington, R. D. 1	Erich Sodtalbers, Washington, R. D.
White Twp.	Henry Sunday, Belvidere, R. D.	H. Arthur Race, Belvidere R.D.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Absecon City	\$550,263	\$944,160	\$1,494,423	\$13,572	\$124,350	.....	\$20,350	\$100,667	\$245,367
Atlantic City	34,303,982	53,274,690	87,578,672	683,680	1,287,600	.....	6,700	6,443,200	7,737,500
Brigantine City	987,923	1,277,270	2,265,193	.....	199,335	.....	2,530	8,860	210,725
Buena Bor.	170,476	611,950	782,426	2,197	99,250	\$2,550	23,125	52,500	177,425
Buena Vista Twp.	253,005	423,883	677,490	1,593	88,475	5,350	3,373	41,400	138,600
Corbin City	35,830	53,720	91,550	154	11,725	1,490	1,075	4,475	18,675
Egg Harbor City	405,767	1,277,719	1,683,486	1,560	211,450	.....	57,450	84,300	353,200
Egg Harbor Twp.	832,451	816,487	1,678,941	33	189,755	13,125	3,300	232,382	438,562
Estell Manor	84,736	94,250	178,986	60	17,775	3,550	525	21,340	43,190
Folsom Bor.	77,620	159,700	237,320	373	16,475	500	117,050	.....	134,025
Galloway Twp.	686,645	1,077,350	1,763,995	10,403	183,400	16,750	59,825	74,070	334,045
Hamilton Twp.	831,275	1,671,000	2,505,275	3,585	188,775	1,390	10,750	461,700	662,525
Hammonton Town	1,109,125	2,670,950	3,780,075	30,847	456,850	12,750	46,850	286,925	803,375
Linwood City	488,393	738,975	1,227,368	38	127,800	2,300	.....	66,710	196,810
Longport Bor.	535,640	1,536,590	2,072,230	.....	177,800	.....	3,500	.....	181,300
Margate City	3,208,731	4,176,315	7,385,046	.....	763,050	.....	5,425	62,550	831,025
Mullica Twp.	409,540	626,900	1,036,440	449	82,500	4,300	19,300	106,075	203,175
Northfield City	402,335	1,099,758	1,502,093	144	173,650	3,750	9,900	99,645	286,945
Pleasantville City	2,180,340	3,787,060	5,967,400	48,591	42,635	.....	61,415	433,200	537,250
Port Republic	56,035	103,800	159,835	.....	26,200	950	12,800	1,800	41,750
Somers Point	800,500	944,525	1,745,025	192	205,150	3,700	37,025	117,885	363,760
Ventnor City	2,558,875	7,465,500	10,024,375	.....	765,775	5,090	32,900	369,100	1,172,775
Weymouth Twp.	35,755	136,965	172,720	270	25,500	3,050	900	11,845	41,295
Totals	\$51,008,845	\$85,001,519	\$136,010,364	\$797,721	\$5,465,275	\$80,325	\$527,070	\$9,080,629	\$15,153,299

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Absecon City	\$81,900	\$141,215	\$223,115	\$1,530,247	\$2,035.00		\$4,100.00		\$1,524,112.00	
Atlantic City	368,900	741,485	1,110,385	94,889,467	1,373,270.00		30,260.00		93,485,937.00	
Brigantine City	135,100	212,740	347,840	2,128,078			2,000.00		2,126,078.00	
Buena Bor.	67,000	77,850	144,850	817,198			1,800.00		815,398.00	
Buena Vista Twp.	61,700	49,780	111,480	706,203	600.00				705,603.00	
Corbin City	7,950	10,775	18,725	91,654					91,654.00	
Egg Harbor City	104,900	157,769	262,669	1,775,577	79,877.00		6,669.40		1,689,030.60	
Egg Harbor Twp.	133,900	126,275	260,175	1,857,361	3,435.00		19,707.03		1,843,218.97	
Estell Manor	14,100	13,300	27,400	194,836					194,836.00	
Folsom Bor.	10,500	15,250	25,750	345,968					345,968.00	
Galloway Twp.	115,400	142,900	258,300	1,850,143	50.00		8,825.00		1,841,268.00	
Hamilton Twp.	80,100	110,850	196,950	2,974,435	275.00				2,974,160.00	
Hammonon Town	268,000	261,950	469,950	4,144,347			23,500.00		4,121,047.00	
Linwood City	64,900	141,215	206,115	1,218,101	825.00		3,220.00		1,214,056.00	
Longport Bor.	73,700	64,320	144,020	2,109,510	19,900.00		4,500.00		2,085,110.00	
Margate City	279,100	378,120	657,220	7,558,851	7,570.00		11,000.00		7,540,281.00	
Mullica Twp.	62,000	77,275	139,275	1,100,789	3,175.00				1,097,614.00	
Northfield City	110,795	215,072	325,867	1,463,315	2,667.00		4,808.00		1,453,780.00	
Pleasantville City	29,200	441,683	470,883	6,082,358	5,757.50		39,365.00		6,037,235.50	
Port Republic	15,825	20,000	35,825	165,760	175.00		850.00		164,735.00	
Somers Point	103,900	137,450	241,350	1,867,627	24,325.00		7,700.00		1,835,602.00	
Ventnor City	305,200	248,940	554,140	10,643,010	2,025.00	\$300	8,764.00		10,632,521.00	
Weymouth Twp.	19,600	23,195	42,795	171,470					171,470.00	
Totals	\$2,465,670	\$3,809,409	\$6,275,079	\$145,686,305	\$1,525,961.50	\$300	\$167,928.43		\$143,992,715.07	

ATLANTIC COUNTY

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For		(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property	
			District School Purposes								
			I As Required by District School Budget	II As Required by Local Municipal Budget							
		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)									
Absecon City	\$31,317.75	\$765.12	\$92,186.76	.....	\$59,764.95	\$184,034.58	\$12.0264624	\$1,238.70	.....	\$50,500	.....
Atlantic City	1,920,967.17	.....	1,985,523.63	\$110,816.75	4,495,011.10	8,512,318.65	8.9707728	16,744.20	.....	1,438,825	.....
Brigantine City	43,687.06	1,064.03	113,788.01	14,747.50	103,071.07	276,357.67	12.9862568	112.23	.....	37,215	.....
Buena Bor.	16,754.96	408.59	108,948.98	.....	10,718.78	136,831.31	16.7439614	1,296.60	.....	147,900	.....
Buena Vista Twp.	14,498.87	353.10	91,051.02	.....	8,581.61	114,484.60	16.2112877	.....	.....	11,575	.....
Corbin City	1,883.32	45.83	6,700.00	187.69	2,388.88	11,206.72	12.2261078	.....	.....	2,300	.....
Egg Harbor City	34,706.53	887.79	95,058.96	4,810.00	94,964.06	230,427.34	12.9776030	1,669.84	.....	58,610	\$51,840
Egg Harbor Twp.	37,874.82	928.68	176,680.00	.....	51,498.26	266,981.76	14.3742524	.....	.....	68,800	.....
Estell Manor	4,003.53	97.42	14,870.00	313.82	3,725.31	23,010.08	11.8069723	.....	.....	2,950	.....
Folsom Bor.	7,109.02	172.98	16,000.00	.....	4,043.00	27,325.00	7.8981302	.....	.....	1,250	.....
Galloway Twp.	37,834.73	925.07	145,104.45	.....	28,438.05	212,302.30	11.4749129	.....	.....	158,800	.....
Hamilton Twp.	61,113.62	1,487.22	134,041.43	.....	36,448.80	233,091.07	7.8364820	962.66	.....	241,000	.....
Hammonton Town	84,680.07	2,072.17	273,473.64	.....	97,982.06	458,208.84	11.0562372	2,084.55	.....	324,500	252,200
Linwood City	24,946.66	609.05	83,500.00	3,195.00	46,645.57	158,896.28	13.0445899	.....	.....	43,200	.....
Longport Bor.	42,845.24	1,054.76	43,577.87	916.25	166,021.16	254,415.28	12.0603965	.....	.....	.....	.....
Margate City	154,939.16	3,779.43	241,386.21	27,297.50	560,521.73	987,924.03	13.0697644	756.40	.....	261,205	.....
Mullica Twp.	22,553.99	550.39	61,000.00	9,060.55	14,601.49	107,766.42	9.7899255	.....	.....	39,200	.....
Northfield City	20,913.65	731.66	80,870.75	6,684.00	45,936.96	174,137.02	11.9001729	.....	.....	92,235	.....
Pleasantville City	124,054.29	3,041.18	353,944.13	76,365.00	404,014.13	961,418.73	15.8066777	1,016.25	.....	397,235	.....
Port Republic	3,385.01	82.88	11,000.00	.....	757.17	15,225.06	9.1850023	.....	.....	1,550	.....
Somers Point	37,718.31	933.81	103,024.95	.....	111,154.27	252,831.34	13.5375715	137.19	.....	76,925	.....
Ventnor City	218,479.10	5,321.51	260,079.95	23,572.34	807,625.66	1,315,078.56	12.3562652	2,239.35	.....	365,600	.....
Weymouth Twp.	3,523.39	85.74	22,973.70	.....	4,544.51	31,127.34	18.1532249	.....	.....	9,275	.....
Totals	\$2,958,790.25	\$25,398.41	\$4,524,784.44	\$277,966.40	\$7,158,459.48	\$14,945,398.98	.....	\$28,257.97	.....	\$3,830,650	\$304,040

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Absecon City	\$100,955	\$18,645	\$7,200			\$177,300	\$90,000.00	\$42,011.00	\$6,250.00	\$138,261.00
Atlantic City	11,057,575	3,068,915				15,565,315	850,000.00	3,608,117.00	290,000.00	4,748,117.00
Brigantine City	1,103,986	13,375				1,154,576	75,200.00	89,150.11	20,000.00	184,350.11
Buena Bor.	18,150	18,350	1,200	\$1,200		186,800	22,500.00	32,114.37	15,000.00	69,614.37
Buena Vista Twp.	30,800	13,575	500			56,340	16,000.00	38,319.80	15,500.00	69,819.80
Corbin City	15,795	1,070				19,185	2,027.77	9,190.00	350.00	11,567.77
Egg Harbor City	119,065	92,748				322,263	40,000.00	82,554.00	8,000.00	130,554.00
Egg Harbor Twp.	63,970	13,650	12,150	11,578	\$2,650	172,798	50,000.00	89,142.00	31,600.00	170,742.00
Estell Manor	8,285	2,500	100			13,835	49,000.00	11,112.00	700.00	60,812.00
Folsom Bor.	4,255	2,300				7,805	10,000.00	8,547.00	1,500.00	20,047.00
Galloway Twp.	67,100	11,700	1,700			239,300	65,000.00	64,248.00	30,000.00	159,248.00
Hamilton Twp.	375,775	29,500	10,000	2,025		658,300	50,000.00	85,826.00	10,000.00	145,826.00
Hammonton Town	240,725	57,600	10,000	33,250		918,275	119,000.00	84,087.00	47,000.00	250,087.00
Linwood City	71,210	22,050	1,500			137,990	31,600.00	28,427.00	11,000.00	71,027.00
Longport Bor.	79,680	123,280				202,960	58,000.00	31,795.10	11,000.00	100,795.10
Margate City	268,275	40,280		4,240	500	574,500	205,000.00	87,688.00	50,000.00	342,688.00
Mullica Twp.	31,675	6,600	68,400	6,025		151,900	98,000.00	30,548.00	9,000.00	137,548.00
Northfield City	78,275	8,342		279,425	26,000	484,277	44,000.00	43,349.00	15,500.00	102,849.00
Pleasantville City	315,522	165,687	16,340			894,784	85,000.00	127,844.00	80,000.00	292,844.00
Port Republic	1,400	7,075	575			10,600	2,700.00	9,674.00	1,400.00	13,774.00
Somers Point	95,725	30,975		44,650		248,275	40,000.00	73,556.40	27,000.00	140,556.40
Ventnor City	565,635	266,650		29,850		1,227,735	40,000.00	97,600.00	50,000.00	187,600.00
Weymouth Twp.	1,475	3,155		1,130		15,035	12,300.00	11,713.00	3,800.00	27,813.00
Totals	\$14,715,398	\$4,018,072	\$129,665	\$413,373	\$29,150	\$23,440,348	\$2,055,327.77	\$4,786,612.78	\$734,600.00	\$7,576,540.55

Total County Taxes Appropriated	\$2,987,048.24
Less Bank Stock Taxes Due County	28,257.99
Net County Taxes Apportioned	\$2,958,790.25
Bank Stock Tax Due Municipality	\$28,257.97
Bank Stock Tax Due County	28,257.99
Total Bank Stock Tax	\$56,515.96

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$1,061,048.87
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$2.05481940

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, I. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Allendale Bor.	\$643,060	\$1,939,035	\$2,582,095	\$9,711	\$159,400	\$700	\$33,400	\$116,075	\$309,575
Alpine Bor.	1,288,330	1,094,935	2,383,265	.....	190,940	.....	.....	282,374	473,314
Bergenfield Bor.	4,133,750	15,065,985	19,199,735	14,209	1,656,275	.....	94,625	656,077	1,806,977
Bogota Bor.	1,381,775	5,653,590	7,035,365	24,617	399,980	.....	906,620	220,735	1,527,335
Carlstadt Bor.	1,253,000	4,966,525	6,219,525	970	246,995	2,500	556,975	992,729	1,799,199
Chilside Park Bor.	4,305,600	9,888,125	14,143,725	.....	565,000	.....	460,645	577,500	1,603,545
Cluster Bor.	1,725,955	3,895,485	5,621,440	7,572	268,415	.....	47,625	298,115	611,555
Cresskill Bor.	1,437,860	3,639,950	5,137,810	1,974	331,575	.....	7,560	394,600	733,735
Demarest Bor.	933,836	2,212,150	3,145,980	2,000	129,820	.....	.....	122,268	252,088
Dumont Bor.	2,325,550	8,517,850	10,843,400	61,203	731,200	.....	197,700	855,937	1,694,837
East Paterson Bor.	2,640,590	12,682,095	15,322,685	2,450	1,426,325	.....	783,375	148,498	2,358,198
East Rutherford Bor.	2,194,777	7,193,800	9,388,577	24,088	233,800	.....	1,707,475	475,903	2,417,178
Edgewater Bor.	5,373,019	12,564,951	17,937,970	1,136,281	110,500	.....	2,897,325	2,007,502	5,015,127
Emerson Bor.	891,875	1,859,375	2,751,250	1,101	100,000	600	16,475	126,650	243,725
Englewood City	12,039,000	25,530,200	37,530,200	46,600	2,862,000	.....	352,250	1,947,700	5,161,950
Englewood Cliffs Bor.	1,723,021	1,037,300	2,760,321	.....	58,950	.....	3,500	247,993	310,443
Fair Lawn Bor.	6,931,225	25,546,725	32,477,950	20,386	2,657,495	11,750	543,955	1,328,525	4,541,725
Fairview Bor.	2,468,455	5,407,150	7,875,605	3,609	211,408	.....	399,342	261,780	839,530
Fort Lee Bor.	5,706,868	12,489,475	18,196,343	.....	423,400	.....	176,925	1,091,312	1,685,637
Franklin Lakes Bor.	956,505	2,156,350	3,112,855	1,296	150,550	91,950	1,950	50,200	324,650
Gartfield City	5,080,350	17,139,750	22,220,100	5,596	1,600,000	.....	6,365,350	208,345	8,173,695
Glen Rock Bor.	3,338,725	10,740,275	14,079,000	20,785	1,670,200	1,200	128,000	116,470	1,315,870
Hackensack City	14,728,230	29,168,190	43,896,410	73,623	1,867,850	.....	4,201,500	2,814,415	8,883,765
Harrington Park Bor.	743,140	1,522,165	2,265,305	10,387	90,550	2,430	15,000	113,629	221,609
Hasbrouck Heights Bor.	2,461,795	9,107,545	11,569,340	3,786	656,360	.....	49,525	465,871	1,171,756
Haworth Bor.	1,223,295	1,972,710	3,196,005	9,781	183,400	100	3,200	102,226	288,926
Hillsdale Bor.	1,377,390	4,890,875	6,268,175	7,976	488,150	.....	39,400	303,684	831,234
Ho-Ho-Kus Bor.	1,015,225	4,238,757	5,253,982	13,337	289,275	.....	45,175	53,090	387,540
Leonia Bor.	2,347,400	7,229,850	9,577,250	6,275	790,500	.....	77,800	522,702	1,391,002
Little Ferry Bor.	727,690	2,450,660	3,178,350	.....	170,250	.....	3,187,875	188,175	510,300
Lodi Bor.	2,918,756	9,865,320	12,784,076	9,555	683,650	.....	145,400	748,017	1,577,067
Lyndhurst Twp.	4,586,725	11,365,375	15,952,300	218,127	736,450	.....	961,125	308,600	2,006,075
Mahwah Twp.	2,517,545	5,544,450	8,061,995	4,857	282,875	13,200	104,100	454,500	854,675
Maywood Bor.	1,816,670	8,692,695	10,509,365	1,400	621,850	.....	25,030	327,159	1,234,039
Midland Park Bor.	893,500	4,345,320	5,238,820	3,824	405,400	.....	40,100	152,905	599,405

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Montvale Bor.	\$442,585	\$1,504,815	\$1,947,400	\$2,453	\$151,500	\$2,000	\$1,200	\$27,326	\$182,026
Moonachie Bor.	316,150	787,475	1,103,625	.....	66,850	.....	20,300	111,730	198,880
New Milford Bor.	2,093,310	11,313,730	13,407,040	.....	543,300	1,800	24,185	602,302	1,171,587
North Arlington Bor.	2,989,175	10,600,610	13,589,785	2,140	416,300	2,050	233,075	244,150	895,575
Northvale Bor.	273,048	1,098,075	1,371,123	2,375	39,250	6,500	2,000	64,207	111,957
Norwood Bor.	689,345	1,321,425	2,010,770	6,538	67,600	7,200	33,165	119,435	227,400
Oakland Bor.	1,246,335	2,346,165	3,592,500	2,196	242,984	7,000	43,000	51,325	344,309
Old Tappan Bor.	586,175	755,600	1,341,775	.....	68,600	2,700	5,475	54,567	131,342
Oradell B.	2,103,110	5,925,850	8,028,960	1,943	255,530	400	68,725	266,575	601,250
Palisades Park Bor.	2,678,855	6,231,515	8,910,370	1,028	231,735	.....	142,240	380,707	774,742
Paramus Bor.	5,156,550	13,013,610	18,150,160	.....	801,525	15,200	163,350	984,090	1,964,165
Park Ridge Bor.	761,225	2,629,850	3,391,075	740	241,000	600	135,200	69,021	445,821
Ramsey Bor.	1,622,840	5,306,415	6,929,255	7,710	405,750	2,750	102,500	161,950	672,950
Ridgefield Bor.	2,476,911	7,012,797	9,489,708	381,038	717,295	.....	140,722	469,155	1,327,172
Ridgefield Park Twp.	2,454,938	7,415,741	9,870,679	110,188	251,200	.....	86,711	627,214	965,125
Ridgewood Twp.	10,000,515	27,164,825	37,165,340	34,269	3,129,500	.....	285,475	870,000	4,284,975
River Edge Bor.	2,203,003	8,468,334	10,671,427	4,630	572,000	.....	217,350	535,162	1,325,112
Rivervale Twp.	653,555	1,602,920	2,256,475	.....	127,530	4,625	6,800	102,319	241,294
Rochelle Park Twp.	1,030,425	3,508,975	4,539,400	1,190	213,300	5,000	112,575	245,050	575,925
Rockleigh Bor.	169,587	249,895	419,482	.....	1,700	7,000	5,090	32,985	46,775
Rutherford Bor.	5,442,375	15,053,800	20,496,175	14,241	1,079,225	.....	185,475	1,039,365	2,304,065
Saddle River Bor.	463,720	1,558,335	2,022,055	.....	85,100	3,000	3,700	49,750	141,550
Saddle River Twp.	1,933,280	5,824,524	7,757,804	20,334	555,010	4,000	52,550	151,672	763,232
South Hackensack Twp.	429,630	2,135,375	2,565,005	280	34,375	200	450,050	299,225	823,850
Teaneck Twp.	10,887,065	31,072,550	41,959,615	70,758	2,927,575	.....	370,650	1,927,845	5,226,070
Tenafly Bor.	5,403,465	12,670,960	18,074,425	4,088	883,549	.....	180,318	739,296	1,803,163
Teterboro Bor.	438,400	5,071,025	5,509,425	11,573	1,100	.....	586,500	173,511	761,111
Upper Saddle River Bor.	679,900	1,289,100	1,969,000	.....	108,000	12,000	12,400	36,225	168,625
Waldwick Bor.	1,641,791	3,318,835	4,960,626	36,280	250,050	.....	1,500	193,865	445,415
Wallington Bor.	1,497,100	4,431,050	5,928,150	385	172,500	2,600	281,100	306,340	762,540
Washington Twp.	872,005	1,842,305	2,714,400	.....	48,700	.....	.....	159,380	208,080
Westwood Bor.	2,301,545	6,566,325	8,867,870	11,544	335,850	.....	144,350	339,739	819,939
Woodcliff Lake Bor.	902,570	1,689,525	2,592,095	623	105,750	2,575	6,075	39,795	154,195
Wood-Ridge Bor.	1,615,075	9,152,130	10,767,205	1,198	359,125	.....	326,182	1,668,693	2,354,000
Wyckoff Twp.	1,276,000	5,690,970	6,966,970	3,023	433,150	5,700	39,640	121,825	600,315
Totals	\$181,270,019	\$517,259,619	\$698,529,638	\$2,480,150	\$38,203,596	\$219,330	\$26,210,330	\$32,348,557	\$96,981,813

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allendale Bor.	\$72,300	\$97,150	\$169,450	\$2,731,931	.....	.....	\$10,790	.....	\$206,567	\$2,927,708
Alpine Bor.	21,100	12,700	33,800	2,822,779	.....	\$779	.....	.....	.....	2,822,029
Bergenfield Bor.	509,300	943,550	1,452,850	19,568,071	.....	84,641	\$60,775	33,375	1,535,721	21,046,351
Bogota Bor.	220,900	252,530	473,430	8,113,887	.....	127,260	80	4,000	140,707	8,123,414
Carlstadt Bor.	119,600	135,600	255,200	7,764,494	.....	8,200	5,250	900	.....	7,760,644
Cliffside Park Bor.	282,800	279,600	562,400	15,184,870	.....	19,900	10,300	3,500	.....	15,171,770
Closter Bor.	131,600	289,025	420,625	5,819,942	.....	.....	.....	9,500	449,715	6,260,157
Cresskill Bor.	180,500	375,430	535,930	5,337,589	.....	1,480	1,415	16,455	411,024	5,732,093
Demarest Bor.	89,500	175,460	255,960	3,144,108	.....	.....	500	3,050	408,977	3,550,535
Dumont Bor.	341,700	632,500	1,024,200	11,575,240	.....	18,600	5,600	11,500	1,606,882	13,157,222
East Paterson Bor.	334,300	613,150	947,450	16,735,892	.....	2,350	17,600	29,250	1,985,273	18,707,165
East Rutherford Bor.	116,600	118,950	235,550	11,594,293	.....	28,610	.....	4,900	\$187,771	11,873,012
Edgewater Bor.	43,900	65,000	108,900	23,980,478	.....	730	.....	500	.....	23,979,248
Emerson Bor.	64,000	131,150	195,150	2,800,926	.....	13,950	500	4,200	.....	2,783,276
Englewood City	625,500	589,300	1,214,800	41,523,950	.....	52,100	4,800	35,800	1,876,510	39,564,340
Englewood Cliffs Bor.	32,300	26,700	58,900	3,011,864	.....	14,035	1,000	1,250	.....	2,997,579
Fair Lawn Bor.	881,900	1,521,600	2,403,500	34,636,561	.....	27,880	11,117	47,450	1,299,118	35,871,466
Fairview Bor.	150,800	164,000	314,800	8,403,944	.....	10,059	.....	.....	.....	8,393,885
Fort Lee Bor.	239,630	284,550	524,150	10,357,830	.....	2,000	.....	1,325	2,729,451	22,083,956
Franklin Lakes Bor.	64,400	93,075	157,475	3,281,326	.....	9,406	.....	6,000	155,642	3,421,472
Garfield City	566,200	531,650	1,097,850	29,301,541	.....	54,407	28,692	21,030	.....	29,254,826
Glen Rock Bor.	299,300	504,100	803,400	14,612,255	.....	200	16,932	6,400	.....	14,622,587
Hackensack City	701,800	698,225	1,310,025	51,543,773	.....	105,799	10,250	58,850	2,194,820	49,194,554
Harrington Park Bor.	55,200	74,145	129,345	2,367,956	.....	3,300	.....	4,100	316,369	2,676,325
Hatbronn Heights Bor.	327,600	360,330	687,930	12,056,952	.....	7,082	13,844	62,510	.....	12,000,804
Haworth Bor.	70,300	100,310	170,940	3,323,772	.....	17,235	1,575	7,950	.....	3,779,562
Hillsdale Bor.	165,200	255,350	450,550	6,656,835	.....	25,272	8,000	5,200	.....	7,135,817
Ho-Ho-Kus Bor.	99,200	185,725	284,925	5,369,934	.....	1,363	500	2,600	.....	5,787,448
Leonia Bor.	245,400	224,200	469,600	10,504,927	.....	16,457	.....	26,400	.....	10,462,070
Little Ferry Bor.	113,500	139,745	244,245	3,453,405	.....	8,700	.....	.....	478,102	3,922,807
Lodi Bor.	278,600	577,112	855,712	13,514,986	.....	26,572	337,835	10,835	2,532,858	16,348,272
Lyndhurst Twp.	397,300	634,086	1,031,386	17,145,116	.....	23,375	10,450	7,250	.....	17,124,941
Mahwah Twp.	114,400	129,325	243,925	8,677,602	.....	23,109	16,600	6,500	161,239	8,503,354
Maywood Bor.	313,400	460,660	774,060	10,970,744	.....	28,097	1,300	10,850	.....	10,933,097
Midland Park Bor.	170,700	293,575	464,275	5,377,774	.....	1,550	.....	3,000	419,105	5,792,329

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-43, C. 73, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Exemptions Veterans'	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Montvale Bor.	\$59,100	\$83,550	\$142,650	\$1,989,229	\$5,500	\$542			\$389,480	\$2,373,751
Moonachie Bor.	42,900	100,500	143,400	1,159,105	3,550					1,155,555
New Milford Bor.	407,300	582,900	990,200	13,588,427	5,670	35,850	\$21,050			13,597,557
North Arlington Bor.	277,500	450,425	727,925	13,759,575	6,925		5,700			13,746,950
Northvale Bor.	31,400	58,780	90,180	1,395,275		100				1,395,435
Norwood Bor.	47,700	80,775	128,475	2,116,233	200		1,000		241,292	2,356,325
Oakland Bor.	109,500	151,500	261,000	3,678,005	6,500	900			323,529	3,994,859
Old Tappan Bor.	35,100	50,225	85,325	1,287,792	400		2,000		335,443	1,720,835
Oradell Bor.	128,050	195,325	323,375	8,308,778	4,703		12,350		802,806	9,094,621
Palisades Park Bor.	166,400	214,450	380,850	8,305,290	16,433	6,380	1,200		799,453	10,093,470
Paramus Bor.	360,400	978,475	1,338,875	18,775,450	6,515	7,450	28,900			18,747,485
Park Ridge Bor.	102,200	107,875	210,075	3,627,561	3,324	2,600	4,000		339,107	3,961,944
Ramsey Bor.	173,500	257,600	431,100	7,178,815	2,769	10,965	27,500		346,847	7,506,358
Ridgefield Bor.	166,940	184,820	351,760	10,846,158	2,440		1,000		379,578	11,222,296
Ridgefield Park Twp.	251,200	346,021	597,221	10,348,771	3,850		10,000			10,335,091
Ridgewood Twp.	658,200	1,057,525	1,715,725	39,768,850	144,898	37,065	54,811	\$1,486,613		38,119,602
River Edge Bor.	279,800	687,250	947,050	11,054,119	26,791	2,900	13,898		960,428	11,976,758
Rivervale Twp.	64,200	114,500	178,700	2,322,069	6,921		4,750		316,326	2,626,724
Rochelle Park Twp.	141,300	268,950	410,250	4,766,265	595		450		183,976	4,949,196
Rockleigh Bor.	600	3,500	4,100	462,137					16,779	478,936
Rutherford Bor.	410,000	551,325	961,325	21,853,156	12,975		15,775	819,847		21,004,559
Saddle River Bor.	34,400	45,350	79,750	2,083,855			3,800		202,205	2,282,260
Saddle River Twp.	279,000	578,230	857,230	7,684,140	25,732	4,550	17,500		600,615	8,246,073
South Hackensack Twp.	27,500	31,450	58,950	3,330,185					205,200	3,535,385
Teaneck Twp.	1,100,000	1,411,710	2,520,710	44,735,733	170,025	7,034	68,040		3,776,365	48,281,067
Tenafly Bor.	316,600	460,480	777,080	19,107,596	1,925	3,266	3,100			19,106,837
Teterboro Bor.	1,100		1,100	6,281,000	12,000					6,269,000
Upper Saddle River Bor.	23,500	38,500	62,000	2,075,625					196,900	2,272,525
Walwick Bor.	167,200	433,675	600,875	4,241,446	9,149	50	61,150		872,165	5,043,362
Wallington Bor.	138,000	208,225	346,225	6,344,850	4,225	2,375	3,700			6,339,300
Washington Twp.	47,300	98,400	145,700	2,776,780	11,105		12,500			2,753,175
Westwood Bor.	179,950	302,495	482,445	9,216,908	23,675		2,000			9,191,233
Woodcliff Lake Bor.	50,200	77,000	127,200	2,619,713	3,350		3,275		129,602	2,742,690
Wood-Ridge Bor.	206,650	294,265	500,915	12,621,488			2,900		861,374	13,479,962
Wyckoff Twp.	213,000	387,110	600,110	6,971,098	45,528	9,800	22,003		348,376	7,261,743
Totals	\$15,118,290	\$22,824,249	\$37,942,539	\$760,049,062	\$1,332,682	\$696,892	\$863,107	\$6,726,500	\$28,704,678	\$780,528,043

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a + b + c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Allendale Bor.	\$23,813.40	.....	\$149,744.07	.....	\$33,543.59	\$207,161.06	\$7.59	\$1,223.66	.....	\$95,500	.....
Alpine Bor.	23,011.66	.....	43,200.58	\$1,060.50	54,693.61	122,866.35	4.36	.....	.....	12,600	.....
Bergenfield Bor.	171,618.17	.....	883,452.42	.....	492,399.34	1,547,469.93	7.91	2,523.85	.....	1,159,850	\$90,050
Bogota Bor.	66,240.72	.....	325,938.62	.....	243,145.96	635,325.30	7.84	3,359.73	.....	709,700	140,200
Carlstadt Bor.	63,282.59	.....	199,911.93	8,813.02	190,824.92	462,831.50	5.97	575.80	.....	189,200	.....
Cliffside Park Bor.	123,713.10	.....	531,587.67	27,539.55	512,389.94	1,195,232.26	7.88	2,663.95	.....	923,000	30,900
Closter Bor.	51,947.17	.....	*255,342.04	.....	136,089.04	442,478.25	7.61	2,563.74	.....	307,200	282,000
Cresskill B.or.	46,741.18	.....	292,571.25	.....	142,255.23	481,567.06	9.03	.....	.....	266,495	.....
Demarest Bor.	28,452.11	.....	*175,945.86	.....	49,961.67	254,859.64	8.11	.....	.....	103,740	.....
Dumont Bor.	197,287.88	.....	653,715.04	.....	362,576.76	1,123,579.68	9.71	1,408.20	.....	928,000	700,000
East Paterson Bor.	142,544.76	.....	666,325.82	.....	428,474.02	1,247,343.60	7.46	.....	.....	1,152,200	24,500
East Rutherford Bor.	92,738.90	.....	348,860.10	18,142.18	227,584.20	687,325.88	5.93	599.50	.....	316,750	43,600
Edgewater Bor.	193,533.88	.....	244,851.95	15,808.50	735,982.50	1,192,179.83	4.98	1,830.19	.....	188,700	.....
Emerson Bor.	22,695.66	.....	114,829.68	.....	62,464.29	199,989.63	7.15	.....	.....	70,700	30,250
Englewood City	322,619.33	.....	936,619.92	172,011.50	1,251,582.85	2,382,833.00	6.47	8,078.38	.....	1,317,300	354,200
Englewood Cliffs Bor.	24,443.15	.....	74,159.98	3,364.25	51,317.91	153,284.39	5.09	.....	.....	25,635	.....
Fair Lawn Bor.	292,506.54	.....	1,576,674.51	.....	714,417.81	2,583,598.86	7.46	2,820.75	.....	2,689,735	3,450
Fairview Bor.	68,446.22	.....	281,362.64	1,110.00	253,361.77	604,280.63	7.20	.....	.....	330,900	25,000
Fort Lee Bor.	186,079.11	.....	544,920.50	18,842.75	518,187.11	1,262,029.27	6.52	2,830.36	.....	681,000	617,300
Franklin Lakes Bor.	27,899.69	.....	157,000.00	.....	51,269.66	236,169.35	7.20	.....	.....	308,500	.....
Garfield City	37,352.56	.....	198,417.04	176,597.50	1,970,259.12	3,183,826.16	10.87	7,526.33	.....	1,252,450	.....
Glen Rock Bor.	119,236.96	.....	744,141.16	.....	296,432.58	1,159,810.64	7.94	1,333.69	.....	1,135,600	.....
Hackensack City	401,146.94	.....	1,401,310.25	149,157.80	1,491,633.98	3,493,248.97	6.78	20,359.81	.....	2,649,645	113,000
Harrington Park Bor.	21,823.55	.....	*145,638.11	.....	46,420.00	213,881.66	9.04	.....	.....	89,200	.....
Hasbrouck Heights Bor.	97,858.11	.....	337,247.16	.....	307,804.62	942,909.85	7.83	1,375.93	.....	587,995	61,950
Haworth Bor.	50,819.61	.....	*187,909.65	.....	76,410.43	205,139.75	8.88	.....	.....	62,675	.....
Hillsdale Bor.	58,187.56	.....	*379,557.42	.....	153,521.40	591,266.38	8.89	2,260.56	.....	447,250	10,500
Ho-Ho-Kus Bor.	47,192.56	.....	190,900.11	.....	79,233.37	317,326.04	5.91	347.18	.....	341,162	70,300
Leonia Bor.	85,310.81	.....	368,577.66	16,121.05	288,351.91	758,361.43	7.22	2,061.00	.....	429,100	.....
Little Ferry Bor.	31,987.73	.....	186,980.36	.....	126,706.07	339,674.16	9.84	.....	.....	79,300	.....
Louf Bor.	133,308.65	.....	625,682.28	.....	556,757.16	1,315,148.09	9.74	1,042.84	.....	1,055,000	137,500
Lyndhurst Twp.	139,641.83	.....	774,772.50	.....	486,916.70	1,401,331.03	8.18	1,583.30	.....	752,225	.....
Mahwah Twp.	69,338.86	.....	288,514.19	8,289.54	129,798.37	495,940.96	5.72	.....	.....	358,900	1,713,000
Maywood Bor.	89,151.71	.....	358,209.38	.....	389,295.42	836,656.51	7.63	151.98	.....	239,400	9,045
Midland Park Bor.	47,232.36	.....	273,323.96	.....	106,965.13	427,321.46	7.95	.....	.....	242,500	7,500

* Apportionment of Taxes Northern Valley Regional High School District.
 Amount to be Apportioned \$62,550.00
 Rate per \$100 of Valuation \$0.287729424
 Closter Borough 18,012.31
 Demarest Borough 10,215.93
 Harrington Park Borough 7,700.58

Haworth Borough \$10,874.91
 Northvale Borough 4,015.08
 Norwood Borough 6,779.84
 Old Tappan Borough 4,951.85

(Above amounts included in District School Budgets.) \$62,550.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a + b + c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Montvale Bor.	\$19,356.27	.....	†\$134,596.96	.....	\$40,970.86	\$194,924.09	\$9.80	.....	\$44,000	.....
Moonachie Bor.	9,422.74	.....	65,441.60	.....	4,807.03	79,671.37	6.88	.....	63,850	.....
New Milford Bor.	110,878.50	.....	598,567.55	.....	229,318.38	938,764.43	6.91	\$179.30	755,400	\$51,450
North Arlington Bor.	112,066.70	.....	494,440.70	\$16,521.75	438,869.86	1,061,929.01	7.72	940.98	400,550	179,225
Northvale Bor.	11,378.79	.....	*69,028.37	.....	28,542.22	108,949.38	7.81	.....	92,000	.....
Norwood Bor.	19,214.17	.....	*117,284.85	.....	43,796.89	180,295.91	8.52	.....	301,000	.....
Old Tappan Bor.	32,575.26	.....	174,370.14	.....	48,732.67	253,678.07	6.96	.....	111,800	.....
Oradell Bor.	14,032.20	.....	*74,092.98	.....	13,232.38	101,357.56	7.31	.....	28,500	.....
Palisades Park Bor.	74,160.23	.....	328,456.03	11,885.00	209,333.91	623,835.17	7.51	1,725.56	168,000	.....
Paramus Bor.	82,303.14	.....	369,966.48	.....	202,532.79	654,807.41	7.04	1,216.63	238,060	.....
Park Ridge Bor.	152,872.54	.....	432,826.25	262.50	525,434.58	1,111,395.87	5.92	.....	592,725	.....
Ramsey Bor.	32,306.86	.....	146,518.66	.....	74,325.27	253,150.79	6.98	893.97	278,000	12,100
Ridgefield Bor.	61,209.06	.....	290,639.04	114.00	184,043.07	536,005.17	7.47	2,183.68	960,700	66,750
Ridgefield Park Twp.	91,509.92	.....	405,115.84	6,418.00	234,036.03	737,079.79	6.80	2,922.89	553,940	63,650
Ridgewood Twp.	84,273.39	.....	517,011.85	.....	310,190.91	911,478.15	8.81	2,004.09	503,971	.....
River Edge Bor.	310,838.51	.....	1,618,157.00	42,012.00	739,108.29	2,710,115.80	6.82	8,116.48	2,916,425	108,000
Rivervale Twp.	97,662.03	.....	549,445.39	.....	309,092.94	956,200.96	8.66	.....	463,740	.....
Rochelle Park Twp.	21,419.08	.....	†173,089.36	.....	13,251.67	207,760.11	8.95	.....	242,500	.....
Rockleigh Bor.	40,357.21	.....	230,149.87	.....	121,615.35	392,122.43	8.23	1,271.78	132,500	83,350
Rutherford Bor.	3,905.39	.....	7,500.00	194.25	883.00	12,482.64	2.71	.....	.....	.....
Saddle River Bor.	171,277.39	.....	687,803.66	32,293.50	509,503.17	1,391,877.72	6.37	7,421.21	550,450	531,400
Saddle River Twp.	18,610.22	.....	74,000.40	1,849.00	14,330.09	108,789.71	5.23	.....	209,800	.....
South Hackensack Twp.	67,240.92	.....	354,027.53	.....	162,491.52	563,759.97	7.34	.....	229,398	.....
Tenafly Bor.	28,828.58	.....	66,556.35	1,115.13	65,628.52	162,128.58	4.87	.....	23,550	.....
Teterboro Bor.	393,698.10	.....	1,876,167.62	.....	1,254,242.98	3,524,108.70	7.88	5,507.26	2,271,430	437,155
Teaneck Twp.	155,794.65	.....	748,341.00	18,418.00	488,480.64	1,311,034.29	7.39	3,502.24	1,850,850	219,400
Upper Saddle River Bor.	51,119.35	.....	425.00	57.00	96,513.92	148,115.27	2.36	.....	.....	.....
Wallington Bor.	18,530.84	.....	82,915.39	.....	19,578.60	121,024.83	5.84	.....	75,000	.....
Washington Twp.	41,125.07	.....	345,659.92	.....	74,154.89	490,939.88	10.87	.....	390,500	.....
Westwood Bor.	51,692.53	.....	276,984.55	8,749.47	194,282.47	531,709.02	8.39	.....	243,325	85,650
Woodcliff Lake Bor.	22,450.20	.....	†144,864.03	.....	49,522.19	216,836.45	7.81	.....	2,000	.....
Wood-Ridge Bor.	74,948.03	.....	456,072.73	.....	182,378.69	713,399.45	7.75	2,614.00	621,000	149,500
Wyckoff Twp.	22,364.70	.....	†118,940.20	.....	43,172.26	184,477.16	7.05	.....	83,350	.....
Totals	\$6,364,656.53	.....	\$28,434,223.85	\$819,536.49	\$20,372,312.54	\$55,990,729.41	.....	\$112,033.47	\$37,394,891	\$6,516,475

† Apportionment of Taxes Pascaek Valley Regional High School District.

Amount to be Apportioned	\$81,050.00	Rivervale Township	\$14,308.51
Rate per \$100 of Valuation	\$0.544728128	Woodcliff Lake Borough	14,940.20
Hillsdale Borough	38,870.80		
Montvale Borough	12,930.49		
			\$81,050.00

† Apportionment of Taxes Consolidated School District Washington Township-Westwood Borough.
 Amount to be Apportioned \$600,936.79
 Washington Township (Fiscal Year) ... 144,864.06
 Westwood Borough (Calendar Year) ... 456,072.73
 \$600,936.79

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954—(Continued)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION						17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Allendale Bor.	805,630	\$33,500		\$7,200	\$1,000	\$232,850	\$21,000.00	\$38,283.00	\$12,000.00	\$71,283.00
Alpine Bor.	1,558,682	20,337	\$481	2,468		1,594,568	10,000.00	10,798.00	2,000.00	22,798.00
Bergenfield Bor.	566,175	57,825	450	219,175	700	2,593,725	300,000.00	152,708.55	16,000.00	468,708.55
Bogota Bor.	204,240	312,960		84,820	800	1,452,720	80,000.00	61,606.00	15,500.00	157,196.00
Carlstadt Bor.	54,000	53,000	5,100	59,625		361,825	48,000.00	60,227.00	15,000.00	123,227.00
Chiffside Park Bor.	112,400	111,400		124,650	500	1,302,850	182,000.00	111,786.00	35,000.00	328,786.00
Clester Bor.	106,900	49,125	300	159,445		904,970	65,000.00	66,130.00	12,000.00	143,130.00
Cresskill Bor.	37,335	80,800		126,265	300	511,255	40,000.00	52,994.50	24,500.00	117,494.50
Demarest Bor.	21,610	24,610	100	171,100		321,310	60,000.00	41,794.00	7,000.00	108,794.00
Dumont Bor.	33,100	176,500	10,000	252,850		2,100,450	119,000.00	114,744.00	27,500.00	261,244.00
East Rutherford Bor.	620,000	52,050	1,000	119,885		1,969,635	70,000.00	188,067.68	31,000.00	281,067.68
East Rutherford Bor.	284,550	238,500		31,650		918,050	115,000.00	140,100.00	60,900.00	316,000.00
Edgewater Bor.	371,200	99,870	20,250	1,482,074	105,000	2,247,094	155,000.00	39,507.00	26,000.00	220,507.00
Emerson Bor.	42,300	22,825	12,325	5,250		183,650	45,000.00	41,451.00	7,000.00	93,451.00
Englewood City	1,233,600	834,850	122,800	785,250	8,500	4,656,500	313,000.00	344,773.05	69,000.00	726,773.05
Englewood Cliffs Bor.	2,317,230	270,335	2,340	20,801		2,630,341	50,000.00	17,771.00	8,000.00	75,771.00
Fair Lawn Bor.	760,500	240,150	20,140	90,600	700	3,805,335	200,927.89	417,997.36	50,000.00	668,925.25
Fairview Bor.	61,650	161,400	178,859	45,050		802,859	70,000.00	78,947.00	17,000.00	165,947.00
Fort Lee Bor.	1,978,382	226,750	3,000	716,732	500	4,223,664	325,000.00	235,658.13	40,000.00	600,658.13
Franklin Lakes Bor.	29,700	37,340	200			376,300	15,000.00	23,322.00	15,000.00	53,322.00
Garfield City	701,225	557,475	34,500	543,050	5,200	3,093,900		197,388.00	71,000.00	268,388.00
Glen Rock Bor.	568,975	1,220,150	100	29,050		2,953,875	200,000.00	99,275.96	25,000.00	324,275.96
Hackensack City	4,574,700	1,457,075	151,350	1,799,115	273,900	11,018,785	262,700.00	660,035.00	100,200.00	1,023,935.00
Harrington Park Bor.	7,650	41,810	755	42,595		182,010	30,000.00	35,710.00	8,000.00	73,710.00
Hasbrouck Heights Bor.	207,395	225,915		105,965	10,000	1,199,220	55,000.00	109,750.00	30,000.00	202,750.00
Haworth Bor.	41,675	30,050		91,780		226,180	69,000.00	32,419.00	6,000.00	98,419.00
Hillsdale Bor.	44,100	54,900	150	40,100	250	597,250	62,000.00	53,566.00	20,000.00	135,566.00
Ho-Ho-Kus Bor.	120,328	209,380	3,200			744,370	20,000.00	36,856.00	12,000.00	68,856.00
Leonia Bor.	116,260	208,300	33,100	199,320	1,000	987,020	95,106.00	74,100.00	11,000.00	180,206.00
Little Ferry Bor.	107,650	28,900	12,600	228,049		456,499	60,000.00	48,927.00	16,300.00	125,227.00
Lodi Bor.	237,655	367,600	28,400	199,330		2,015,485	98,000.00	185,418.79	32,000.00	315,418.79
Lyndhurst Twp.	193,700	267,350	48,350	145,100		1,403,725	290,100.00	136,900.00	30,000.00	427,000.00
Mahwah Twp.	222,150	204,990	5,600	4,200		2,508,750	57,000.00	57,793.00	10,000.00	124,793.00
Maywood Bor.	71,200	296,790		28,860		645,295	75,210.65	88,762.00	11,000.00	174,972.65
Midland Park Bor.	127,950	63,800	1,800	250		449,800	65,000.00	43,787.00	8,000.00	116,787.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Montvale Bor.	\$12,850	\$7,500	.....	\$2,925	.....	\$67,275	\$20,000.00	\$43,039.00	\$12,000.00	\$75,039.00
Moonachie Bor.	10,406	8,375	.....	148,225	.....	230,850	40,000.00	37,589.00	5,500.00	\$3,089.00
New Milford Bor.	64,110	155,010	\$25	85,580	.....	1,110,575	155,000.00	89,796.00	15,000.00	259,796.00
North Arlington Bor.	60,325	385,225	513,000	115,300	.....	1,653,625	70,000.00	157,507.00	28,000.00	253,507.00
Northvale Bor.	3,300	5,000	.....	11,084	\$1,500	112,884	10,000.00	14,667.00	5,000.00	29,667.00
Norwood Bor.	5,400	69,600	.....	69,575	500	446,075	43,000.00	28,198.58	8,000.00	79,198.58
Oakland Bor.	184,225	12,900	4,800	15,850	300	329,875	70,000.00	28,473.00	9,000.00	107,473.00
Old Tappan Bor.	5,500	2,500	500	12,350	800	50,150	18,000.00	20,914.93	4,500.00	43,414.93
Oradell Bor.	130,225	145,300	500	155,945	.....	599,970	43,988.25	60,437.00	8,500.00	112,925.25
Palisades Park Bor.	56,916	128,055	.....	137,910	200	361,141	68,000.00	84,362.07	9,200.00	161,562.07
Paramus Bor.	2,239,310	383,925	62,700	16,580	400	3,295,640	200,000.00	170,451.00	32,000.00	402,451.00
Park Ridge Bor.	217,175	76,625	1,500	27,750	1,000	613,550	25,000.00	45,400.00	8,000.00	78,400.00
Ramsey Bor.	2,6650	236,009	4,450	6,825	.....	1,571,375	50,000.00	64,636.00	12,000.00	126,636.00
Ridgefield Bor.	199,066	261,834	15,000	88,555	300	1,182,345	95,000.00	135,132.00	10,000.00	240,132.00
Ridgewood Park Twp.	183,505	367,580	.....	81,462	650	1,077,168	130,000.00	99,711.00	25,000.00	254,711.00
Rosewood Twp.	490,700	568,075	21,000	1,547,003	1,500	5,664,703	63,000.00	375,685.29	52,000.00	492,685.29
River Edge Bor.	130,357	514,102	.....	43,375	.....	1,151,574	75,000.00	86,689.00	10,000.00	171,689.00
Rivervale Twp.	20,936	2,700	475	13,930	.....	280,505	51,000.00	27,789.00	6,000.00	84,789.00
Rochelle Park Twp.	124,550	31,050	.....	20,250	.....	391,700	35,000.00	47,690.00	8,000.00	110,690.00
Rockleigh Bor.	2,265	.....	.....	600	500	3,365	5,000.00	1,783.00	.....	6,783.00
Rutherford Bor.	777,700	515,975	.....	59,975	1,250	2,436,750	135,000.00	154,286.00	32,000.00	321,286.00
Saddle River Bor.	31,500	137,050	1,000	.....	.....	379,350	7,400.00	12,660.00	4,000.00	24,060.00
Saddle River Twp.	34,749	37,351	87,500	97,384	.....	508,362	110,000.00	70,542.00	24,000.00	204,542.00
South Hackensack Twp.	47,109	2,585	18,830	5,100	.....	97,165	16,000.00	39,612.00	2,700.00	58,312.00
Teaneck Twp.	1,943,345	715,265	3,500	1,437,725	25,550	6,833,970	355,000.00	407,000.00	55,000.00	817,000.00
Teaneck Bor.	1,877,065	574,990	24,755	180,065	.....	4,735,065	70,000.00	126,962.71	30,000.00	226,962.71
Teterboro Bor.	61,060	.....	.....	632,889	.....	693,889	25,000.00	25,120.81	.....	50,120.81
Upper Saddle River Bor.	20,503	20,700	1,500	.....	.....	117,700	17,800.00	10,569.00	8,000.00	36,369.00
Waldwick Bor.	147,450	21,750	300	11,225	1,200	572,425	55,000.00	66,328.00	10,000.00	131,328.00
Wallington Bor.	261,775	43,609	.....	89,295	.....	703,645	30,000.00	37,430.00	20,000.00	107,430.00
Washington Twp.	18,030	1,000	11,009	9,140	.....	41,140	26,000.00	21,929.75	9,000.00	56,929.75
Westwood Bor.	255,230	210,625	19,000	58,382	1,000	1,314,737	85,000.00	110,900.98	14,750.00	210,650.98
Woodcliff Lake Bor.	15,525	.....	.....	4,025	100	103,000	10,000.00	20,191.00	4,500.00	34,691.00
Wood-Ridge Bor.	284,310	117,485	.....	36,405	.....	952,700	40,000.00	58,627.00	9,000.00	107,627.00
Wood-Ridge Twp.	6,600	37,020	7,600	72,930	6,000	197,720	66,000.00	75,446.87	20,250.00	161,696.87
Totals	\$23,038,325	\$14,612,714	\$1,494,245	\$13,250,328	\$451,100	\$101,758,078	\$5,962,232.79	\$7,029,011.10	\$1,398,800.00	\$14,390,043.89
Bank Stock Tax Due Municipality			\$112,033.47				Total County Taxes Appropriated			\$6,476,690.00
Bank Stock Tax Due County			112,033.47				Bank Stock Taxes Due County			112,033.47
Total Bank Stock Tax			\$224,066.94				Net County Taxes Apportioned			\$6,364,656.53
							Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			\$2,553,380.00
							County Tax Rate per \$100 of Valuation			\$0.615429579

BERGEN COUNTY

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
					Bass River Twp.	\$188,450	\$321,400	\$509,850	.....	$30,575	$1,500	$4,035	$28,006	$64,176
Beverly City	319,240	1,121,815	1,441,055	.....	\$3,260	.....	17,800	200,750	380,400
Bordentown City	394,725	2,188,500	2,583,225	9,461	129,275	.....	188,140	142,345	459,760
Bordentown Twp.	475,625	1,750,950	2,226,575	2,258	224,200	7,290	38,700	119,450	389,550
Burlington City	1,535,698	5,989,162	7,524,800	59,466	336,300	.....	506,175	569,925	1,406,400
Burlington Twp.	496,785	1,719,325	2,216,110	350	166,100	11,450	5,200	153,600	336,350
Chesterfield Twp.	327,850	594,850	922,700	.....	88,900	81,350	2,085	21,250	193,615
Cinnaminson Twp.	563,075	2,186,700	2,749,775	.....	169,900	41,200	13,500	216,940	441,540
Delanco Twp.	342,835	1,284,965	1,627,800	2,180	172,625	1,550	6,170	62,800	243,145
Delran Twp.	332,549	1,125,114	1,457,663	135	103,929	7,510	12,650	42,329	166,418
Eastampton Twp.	71,625	225,465	297,090	2,421	44,350	30,480	1,750	28,100	104,680
Edgewater Park Twp.	202,797	695,310	898,137	5,999	98,640	6,440	76,950	75,940	257,970
Evesham Twp.	463,668	622,615	1,086,283	.....	120,900	50,750	8,050	44,275	223,975
Fieldsboro Twp.	34,575	151,250	187,825	34	24,595	.....	400	7,550	32,545
Florence Twp.	470,025	5,243,400	5,713,425	5,159	456,982	100,360	1,088,315	178,958	1,834,615
Hainesport Twp.	216,369	719,220	935,580	1,025	140,100	10,400	16,625	50,009	217,125
Lumberton Twp.	301,765	762,925	1,064,690	1,639	89,400	.....	21,430	40,225	178,280
Mansfield Twp.	290,975	668,800	959,775	1,988	88,800	85,000	14,200	39,500	227,500
Maple Shade Twp.	831,667	3,521,080	4,352,747	4,218	413,200	1,950	90,050	143,550	648,750
Medford Lakes Bor.	185,625	592,200	777,825	.....	44,775	.....	.....	6,000	50,775
Medford Twp.	607,800	1,488,650	2,096,450	550	122,700	56,950	69,000	75,675	324,925
Moorestown Twp.	1,483,855	6,743,609	8,227,455	11,271	659,450	14,050	57,350	333,265	1,064,115
Mount Holly Twp.	812,576	3,619,735	4,432,305	23,594	400,175	1,300	307,700	611,530	1,320,705
Mount Laurel Twp.	491,160	997,425	1,488,585	406	141,450	44,850	5,850	56,675	248,825
New Hanover Twp.	19,980	48,785	68,765	2,880	5,000	6,980	3,450	40,150	55,580
North Hanover Twp.	149,025	271,090	411,025	120	42,175	54,500	3,325	16,535	116,535
Palmyra Bor.	923,275	3,370,660	4,293,875	8,875	293,300	.....	71,900	236,000	601,200
Pemberton Bor.	97,195	494,509	591,695	316	57,475	.....	11,650	47,370	116,495
Pemberton Twp.	864,657	1,832,870	2,697,527	11,299	105,650	34,450	128,150	89,675	357,925
Riverside Twp.	561,435	3,137,225	3,698,660	13,605	358,000	.....	85,700	380,395	824,095
Riverton Bor.	668,750	2,087,350	2,756,100	7,706	190,900	.....	22,200	115,625	328,725
Shamong Twp.	212,225	129,175	341,410	.....	23,425	14,750	1,625	12,075	51,875
Southampton Twp.	392,650	575,150	967,200	3,791	88,100	.....	16,100	65,100	250,800
Springfield Twp.	370,025	565,200	935,225	36	44,000	116,800	6,800	45,550	213,150
Tabernacle Twp.	197,780	257,450	455,230	.....	71,100	11,350	4,250	11,840	98,540
Washington Twp.	256,200	80,625	336,875	.....	9,100	5,375	350	6,075	20,900
Westampton Twp.	158,715	197,310	356,025	.....	34,870	18,425	3,200	21,900	78,395
Willingboro Twp.	104,600	233,350	337,950	.....	20,700	13,000	1,700	7,500	51,900
Woodland Twp.	170,000	98,975	268,975	101	20,950	1,750	3,600	16,300	42,600
Wrightstown Bor.	65,825	920,500	986,325	203	15,250	.....	26,790	60,495	102,535
Totals	\$16,646,036	\$58,633,491	\$75,279,527	\$184,345	\$5,818,166	\$940,425	\$2,947,515	\$4,421,283	\$14,127,389
Additional Rates in the Following Fire Districts	Valuation	Am't to Be Raised	Rate	Additional Rates in the Following Fire Districts	Valuation	Am't to Be Raised	Rate		
Chesterfield Township	\$238,050	\$530.00	\$.24	Edgewater Park Township, District No. 1	\$466,780	\$600.00	\$.13		
Delanco Township	1,659,350	6,220.00	.38	Edgewater Park Township, District No. 2	177,360	75.00	.06		

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bass River Twp.	\$28,900	\$22,800	\$51,700	\$522,326					\$522,326	
Beverly City	81,200	121,550	202,750	1,621,965					1,621,965	
Bordentown City	104,900	108,000	212,900	2,839,546	\$1,900				2,837,646	
Bordentown Twp.	72,600	148,200	220,800	2,397,583	2,500				2,395,083	
Burlington City	226,280	282,850	509,050	8,481,616	7,950	\$800	\$3,550		8,470,716	
Burlington Twp.	79,300	164,550	243,850	2,308,960	400				2,308,560	
Chesterfield Twp.	33,460	31,500	64,900	1,051,415	1,200				1,050,115	
Cinnaminson Twp.	79,800	102,700	182,500	3,008,815	4,400				3,004,415	
Delanco Twp.	86,000	127,775	213,775	1,659,350					1,659,350	
Delran Twp.	66,800	112,300	179,100	1,445,116	19,050		7,400		1,418,666	
Eastampton Twp.	22,300	29,275	51,575	352,616		500			353,116	
Edgewater Park Twp.	30,500	40,000	70,500	1,091,606					1,091,606	
Evesham Twp.	58,650	52,255	110,905	1,199,353	1,460				1,197,893	
Fieldsboro Bor.	15,800	21,800	37,600	182,804					182,804	
Florence Twp.	201,400	297,350	498,750	7,054,440	3,000		500	\$81,579	7,102,528	
Hainesport Twp.	72,000	112,075	184,075	969,655	690	500	3,100		966,365	
Lumberton Twp.	49,000	97,125	146,125	1,098,424					1,098,424	
Lansfield Twp.	41,100	35,300	76,400	1,112,863	700				1,112,163	
Maple Shade Twp.	276,200	477,740	753,940	4,251,775	11,713	4,140	7,950		4,237,152	
Medford Lakes Bor.	42,100	48,750	90,850	737,750	1,000				736,750	
Medford Twp.	57,000	81,975	138,975	2,282,950	500				2,282,450	
Moorestown Twp.	298,000	380,410	678,410	8,624,431	82,405	17,800	7,700		8,552,126	
Mount Holly Twp.	187,225	232,950	420,175	5,356,429	625		24,760		5,331,044	
Mount Laurel Twp.	76,590	81,410	157,710	1,580,106	2,185				1,577,921	
New Hanover Twp.	4,200	3,500	7,700	119,525	1,275				118,250	
North Hanover Twp.	22,000	31,025	43,025	484,655					484,655	
Palmyra Bor.	154,200	281,070	435,270	4,468,680	300		16,450		4,457,930	
Pemberton Bor.	21,200	28,000	49,200	659,306	1,550	1,150		14,792	673,698	
Pemberton Twp.	64,750	104,300	169,050	2,897,701	11,675				2,886,026	
Riverside Twp.	176,900	231,650	408,550	4,127,810	4,400		5,830		4,117,580	
Riverton Bor.	90,400	94,200	184,600	2,907,930	200		4,200		2,903,530	
Shamong Twp.	14,100	3,525	17,625	375,660					375,660	
Southampton Twp.	59,350	45,550	104,900	1,116,891	5,150				1,111,741	
Springfield Twp.	29,100	32,300	61,400	1,087,011	20,400	1,300			1,067,911	
Tabernacle Twp.	35,700	26,020	61,720	492,050	1,600				490,450	
Washington Twp.	9,100	8,950	18,050	339,725					339,725	
Westampton Twp.	18,750	22,000	40,750	393,670					393,670	
Willingboro Twp.	16,200	19,150	35,350	344,500					344,500	
Woodland Twp.	9,600	10,850	20,450	291,226	480				290,746	
Wrightstown Bor.	3,400	7,500	10,900	1,087,163	27,375				1,059,788	
Totals	\$3,015,625	\$4,150,230	\$7,165,855	\$82,425,406	\$216,183	\$25,990	\$74,540	\$66,371	\$82,227,044	
Additional Rates in the Following Fire Districts		Valuation	Am't to Be Raised	Rate	Additional Rates in the Following Fire Districts		Valuation	Am't to Be Raised	Rate	
Evesham Township		\$321,643	\$1,000.00	.32	Moorestown Township, District No. 1	\$6,552,460	\$24,185.00	.37		
Mansfield Township		248,600	750.00	.32	Moorestown Township, District No. 2	1,114,495	5,170.00	.47		

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES						13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION	
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For			(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Ass River Twp.	\$12,001.37	\$159.07	\$16,419.79	\$694.50	\$9,294.12	\$38,568.85	\$7.40			\$25,800	
Beverly City	37,267.54	493.95		113,452.12	21,169.76	172,383.37	10.64	\$1,043.74		76,500	\$10,000
Bordentown City	65,199.97	864.18		115,989.02	71,048.31	253,101.48	8.92	3,341.22		213,000	16,500
Bordentown Twp.	55,031.30	729.40		123,976.70		179,737.40	7.50				
Burlington City	194,629.78	2,579.68		228,155.47		425,364.93	5.02	2,805.49		490,800	103,000
Burlington Twp.	53,043.28	703.05		155,400.00		209,146.33	9.06			180,000	
Chesterfield Twp.	24,128.26	319.80	42,443.09			66,892.05	6.38			18,300	
Cinnaminson Twp.	69,051.79	914.97	113,639.03			26,845.95	7.00			70,800	
Delanco Twp.	38,126.52	505.34	149,692.38			11,252.10	12.04			133,000	
Delran Twp.	32,596.38	432.04	82,657.24			14,292.10	9.00			40,000	
Eastampton Twp.	8,113.47	107.54	26,849.65			35,070.66	9.96			2,650	
Edgewater Park Twp.	25,081.59	332.44	50,845.00			76,259.03	7.00			1,000	
Evesham Twp.	27,523.73	364.81	68,000.00			2,438.77	8.22	561.23		48,700	
Fieldsboro Bor.	4,200.25	55.67	15,967.64	305.09		1,400.00	12.02			20,500	
Florence Twp.	163,193.21	2,163.01	355,106.60			158,457.62	9.64	1,542.28		219,000	
Hainesport Twp.	22,203.96	294.30	77,593.37		7,500.00	107,501.63	11.10			47,200	
Lumberton Twp.	25,238.25	354.52	77,328.71		14,000.00	110,901.48	10.10			24,200	
Mansfield Twp.	25,553.93	338.70	41,218.33			67,110.96	6.04			22,600	
Maple Shade Twp.	97,356.12	1,290.39	262,078.90		104,200.00	465,825.41	10.96			336,305	
Medford Lakes Bor.	16,928.14	224.37	38,950.76		17,100.00	73,203.27	9.94				
Medford Twp.	52,443.36	695.10	97,299.98		20,477.46	170,915.90	7.50	1,273.37		184,000	
Moorestown Twp.	196,500.32	2,604.47	412,874.47		197,182.59	809,161.85	9.40	340.09		262,530	97,100
Mount Holly Twp.	122,490.24	1,623.52	276,641.79	992.50	190,839.59	592,587.64	11.08	4,683.55		238,075	21,500
Mount Laurel Twp.	36,255.55	480.54	155,865.46			192,601.55	12.20			45,000	
New Hanover Twp.	2,717.00	36.01				2,753.01	2.31				
North Hanover Twp.	11,135.81	147.60	43,006.04			54,289.45	11.22			9,800	
Palmyra Bor.	102,428.89	1,357.62	227,547.50		79,097.34	410,431.35	9.20			205,000	
Pemberton Bor.	15,479.41	205.17	25,941.55	1,140.76		16,033.41	8.50	1,249.37		46,000	23,500
Pemberton Twp.	66,311.59	878.91	120,149.48			3,000.00	6.58			277,000	
Riverside Twp.	94,648.74	1,253.97	250,720.54	842.00		82,106.58	10.42	3,148.92		180,300	175,000
Riverton Bor.	66,713.78	884.24	163,922.50		65,424.39	236,944.91	8.16	1,599.64		73,900	3,000
Shamong Twp.	8,631.46	114.40	30,694.86		3,906.51	43,347.23	11.56			2,700	
Southampton Twp.	25,544.23	338.57	69,551.76		13,555.03	108,989.59	9.78	1,044.97		187,650	
Springfield Twp.	24,537.16	325.22	48,109.26		3,700.00	76,671.64	7.06			85,000	
Tabernacle Twp.	11,268.96	149.36	52,946.33		11,578.60	75,943.25	15.44			1,000	
Washington Twp.	7,805.79	103.46	17,805.92	529.65	4,415.00	30,749.82	9.06			2,000	
Westampton Twp.	9,045.27	119.89	27,452.28			36,617.44	9.32				
Willingboro Twp.	7,915.50	104.91	30,547.40			38,367.81	11.14			1,500	
Woodland Twp.	6,680.41	88.54	20,163.66	461.52	5,670.00	33,064.13	11.38			8,100	
Wrightstown Bor.	24,350.52	322.75	17,884.94	686.78	57,310.76	100,555.75	9.26			30,000	
Totals	\$1,889,312.86	\$25,041.48	\$3,439,757.11	\$742,626.11	\$1,213,296.05	\$7,310,033.61		\$22,634.67		\$3,809,910	\$449,600

* Apportionment of Taxes Rancocas Valley Regional High School District.
 Eastampton Township \$5,779.40
 Hainesport Township 15,892.73
 Lumberton Township 18,003.26

Mt. Holly Township \$75,470.52
 Westampton Township 6,452.28

(Above amounts included in District School Budget.) \$121,598.19

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Bass River Twp.	\$8,600	\$17,300	\$20,900			\$72,600	\$10,000.00	\$14,100.00	\$3,700.00	\$27,800.00
Beverly City	62,668	158,654	440	\$123,295		480,957	19,343.96	31,395.50	18,500.00	69,439.46
Bordentown City	59,500	275,150	1,000	61,100		624,650	24,000.00	62,300.00	17,700.00	104,000.00
Bordentown Twp.	2,600		10,000	\$22,500	\$30,000	865,100	51,000.00	51,000.00	10,000.00	112,000.00
Burlington City	789,800	456,125	28,000	1,840,300		3,708,825	316,000.00	794,242.00	24,103.06	1,134,345.06
Burlington Twp.	10,050	259,450	6,200	50		455,750	36,583.03	72,729.08	16,000.00	125,314.11
Chesterfield Twp.	19,300	46,500	1,000	150,000	10,000	245,100	20,000.00	34,864.00	8,000.00	62,864.00
Cinnaminson Twp.	5,400	67,200	19,700			163,100	28,000.00	60,540.00	15,000.00	103,540.00
Delanco Twp.	8,700	57,050		50		198,800	32,000.00	27,073.00	13,600.00	72,673.00
Delran Twp.	38,300	21,425	900			100,625	13,300.00	40,900.00	13,000.00	67,200.00
Eastampton Twp.		850				3,500	8,500.00	11,000.00	4,500.00	24,000.00
Edgewater Park Twp.	2,200	32,600	83,900			118,800	5,420.00	25,700.00	5,000.00	36,120.00
Evesham Twp.	8,800	18,600	1,500			77,600	25,000.00	34,000.00	16,000.00	75,000.00
Fieldsboro Bor.	1,825	7,000		400		29,725	3,301.02	10,000.00	3,500.00	16,801.02
Florence Twp.	19,300	44,900	1,200	13,600		298,000	43,000.00	91,286.00	29,725.00	164,011.00
Hainesport Twp.	1,900	57,900	3,500	57,600	14,400	182,500	22,000.00	19,500.00	11,000.00	52,500.00
Lamberton Twp.	3,400	5,650	900	200	4,000	38,350	20,000.00	27,000.00	14,000.00	61,000.00
Mansfield Twp.	2,500	17,800	3,300			46,200	28,585.40	43,506.00	13,000.00	85,091.40
Maple Shade Twp.	308,430	85,620		1,020		731,375	75,700.00	105,800.00	37,300.00	218,800.00
Medford Lakes Bor.	14,900	7,200				22,100	5,000.00	14,032.00	1,218.00	20,250.00
Medford Twp.	13,100	64,900	4,600	4,500		271,100	27,873.86	30,137.00	16,000.00	74,010.86
Moorestown Twp.	180,000	389,520	14,000	31,200	3,000	977,410	50,000.00	109,375.00	50,229.05	209,604.05
Mount Holly Twp.	411,425	400,800	21,125	132,000	7,000	1,231,925	70,000.00	85,093.00	52,000.00	207,093.00
Mount Laurel Twp.	1,250	9,700	1,600	500		57,450	27,454.11	49,401.00	20,000.00	96,855.11
New Hanover Twp.	1,000	1,200		16,298,000		16,300,200	1,269.93	13,963.00		15,232.93
North Hanover Twp.		22,650	11,900	10,400		54,750	8,000.00	16,800.00	18,043.33	42,843.33
Palmyra Bor.	89,000	99,500	5,000	493,000	1,000	898,500	60,000.00	103,775.00	16,000.00	179,775.00
Pemberton Bor.	100,800	48,500	4,500			223,300	4,000.00	7,900.00	6,500.00	18,400.00
Pemberton Twp.	51,500	606,800		902,000	51,000	1,888,300	21,460.40	62,849.00	20,000.00	104,309.40
Riverside Twp.	112,145	294,400	25,000	109,400	2,000	868,245	23,600.00	84,093.00	20,060.47	127,753.47
Riverton Bor.	43,400	238,000		27,000		385,300	36,593.48	28,257.00	14,000.00	79,251.38
Shamong Twp.		1,625				4,325	5,000.00	11,168.00	2,510.80	18,678.80
Southampton Twp.	21,750	36,150	1,500			247,050	17,503.00	25,500.00	23,000.00	66,000.00
Springfield Twp.	1,750	16,500	1,400			104,650	15,000.00	30,300.00	9,000.00	54,300.00
Tabernacle Twp.	1,300	5,050	200	30		7,580	3,857.50	13,131.00	7,000.00	23,988.50
Washington Twp.	850	5,050	4,000			119,000	6,645.58	6,930.00	2,000.00	15,575.58
Westampton Twp.	6,000	5,050	800			11,850	3,442.44	16,982.00	5,000.00	25,424.44
Willingsboro Twp.		2,050				3,550	7,303.00	16,007.00	4,500.00	27,810.00
Woodland Twp.	500	3,350	250	200,000		212,200	3,953.65	13,850.00	4,000.00	21,805.65
Wrightstown Bor.	10,950	44,500		9,300	840,000	934,750	842.81	20,834.00	16,000.00	37,676.81
Totals	\$2,415,353	\$3,929,669	\$276,815	\$21,293,445	\$962,400	\$33,137,192	\$1,180,934.17	\$2,317,513.48	\$580,689.71	\$4,079,137.36
Total County Taxes Appropriated			\$1,911,947.53				Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			
Less Bank Stock Taxes Due County			22,634.67				\$4,079,137.36			
Net County Taxes Apportioned			\$1,889,312.86				County Tax Rate per \$100 of Valuation			
							\$2.297678194			

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Audubon Bor.	\$2,391,875	\$5,556,575	\$7,948,450	\$6,860	\$577,800		\$26,800	\$291,300	\$895,900
Audubon Park Bor.								5,300	5,300
Barrington Bor.	689,105	3,123,300	3,792,405	750	291,050	\$450	71,410	120,311	483,221
Bellmawr Bor.	466,561	3,712,741	4,179,102		142,050	10,175	4,140	74,200	230,565
Berlin Bor.	296,875	1,402,625	1,799,500	5,283	99,525	5,900	47,400	63,765	216,590
Berlin Twp.	261,617	714,175	975,792		34,250		3,300	20,325	57,875
Brooklawn Bor.	268,450	1,160,775	1,429,225	640	187,900			37,500	225,400
Camden City	36,075,770	87,276,585	123,352,355	3,351,003	5,951,775		11,195,550	9,058,880	26,206,205
Cheshlburt Bor.	67,200	75,855	143,055		29,050	200	3,750	3,100	27,100
Clementon Bor.	299,295	1,725,625	2,024,920	1,650	146,100		33,725	74,650	254,475
Collingswood Bor.	3,987,925	13,177,250	16,265,175	7,787	925,450		270,975	361,800	1,558,225
Delaware Twp.	1,648,655	10,390,995	12,039,650	635	507,225	8,750	297,990	233,070	957,035
Gibbsboro Bor.	122,524	983,125	1,105,649	4,282	39,800	500	215,805	162,630	418,735
Gloucester City	2,452,575	7,626,550	10,079,125	22,675	561,675		432,750	1,622,675	2,617,100
Gloucester Twp.	1,023,650	4,121,010	5,144,660	3,975	442,630	40,000	21,000	118,500	621,500
Haddonfield Bor.	2,714,200	11,465,000	14,179,200	13,638	916,000		142,200	690,750	1,748,950
Haddon Heights Bor.	1,534,575	6,238,150	7,772,725	3,200	634,975		25,850	328,565	989,390
Haddon Twp.	2,157,230	12,597,450	14,754,680	5,021	591,500		113,070	246,315	950,885
Hi-Nella Bor.	60,505	279,350	339,855	30	17,180		400	3,900	21,400
Laurel Springs Bor.	235,335	1,052,300	1,287,635	280	73,650	350	25,900	71,780	171,680
Lawnside Bor.	267,175	533,450	800,625		18,250	450		12,100	30,800
Lindenwold Bor.	818,138	1,824,760	2,642,898	1,748	157,950		1,000	71,300	230,250
Magnolia Bor.	329,065	1,220,375	1,549,440	656	156,500		11,750	63,580	231,830
Merchantville Bor.	783,850	3,387,950	4,171,800	8,413	319,970		37,000	282,200	639,170
Mt. Ephraim Bor.	575,472	2,591,140	3,166,612	804	135,800		39,850	44,485	220,135
Oaklyn Bor.	464,175	2,955,325	3,419,500	19,808	291,200		112,700	200,500	604,400
Pennsauken Twp.	6,246,200	19,539,740	25,785,940	26,462	1,564,600		464,645	629,305	2,658,550
Pine Hill Bor.	269,225	718,375	987,600	1,045	99,200	600	3,675	11,150	105,625
Pine Valley Bor.	42,000	145,490	187,490		8,900			600	9,500
Runnemede Bor.	418,265	2,683,025	3,101,290			1,200	28,450	181,585	211,235
Somerdale Bor.	288,663	811,975	1,100,638	50	82,650	2,500	20,325	43,630	149,105
Stratford Bor.	263,946	1,207,825	1,471,771	710	84,750	2,000	8,305	75,200	170,255
Tavistock Bor.	32,350	63,250	95,600		5,500			400	5,900
Voorhees Twp.	339,635	997,750	1,247,385	1,058	99,500	12,800	500	40,250	153,450
Waterford Twp.	368,835	1,084,469	1,453,304	4,214	203,040			30,000	236,040
Winslow Twp.	677,850	1,353,875	2,031,725	16,596	244,200	7,425	4,450	188,885	444,960
Woodlynne Bor.	325,190	1,940,515	2,265,705		256,300	6,200	13,550	20,050	296,100
Totals	\$68,443,956	\$215,648,495	\$284,092,451	\$3,500,273	\$15,882,585	\$99,900	\$13,587,815	\$15,484,536	\$45,054,836

* U. S. Housing Exempt Valuation Not Included in Totals.

Bank Stock Tax Due Municipality	\$58,378.31
Bank Stock Tax Due County	58,378.31
Total Bank Stock Tax	\$116,756.62

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3-16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Andubon Bor.	\$288,900	\$378,000	\$666,900	\$8,184,310	\$10,000		\$11,000		\$8,163,310	
Andubon Park Bor.				5,300					5,300	
Barrington Bor.	181,200	313,100	494,300	3,782,076	90,015		950		3,691,111	
Bellmawr Bor.	129,000	309,500	438,500	3,971,167	1,600				3,969,507	
Berlin Bor.	68,300	93,000	161,300	1,860,073					1,860,073	
Berlin Twp.	34,200	79,265	113,465	920,202	24,787		4,940		890,475	
Brooklawn Bor.	98,000	114,475	212,475	1,442,790			2,711		1,440,073	
Camden City	2,079,900	2,362,411	4,442,311	148,467,252	234,625	\$9,150			148,241,777	
Chesilhurst Bor.	9,500	6,000	15,500	154,635					154,635	
Clementon Bor.	97,200	139,500	236,700	2,044,345					2,044,345	
Collingswood Bor.	368,200	470,025	838,225	16,992,962	14,500		22,000		16,956,462	
Delaware Twp.	299,100	521,115	820,215	12,177,105	55,212		33,650		12,088,213	
Gibbsboro Bor.	26,300	38,200	64,500	1,464,166					1,464,166	
Gloucester City	284,900	334,050	618,950	12,099,950	20,400		11,175		12,068,375	
Gloucester Twp.	230,500	317,525	548,025	5,222,110	6,725		10,800		5,204,585	
Haddonfield Bor.	378,100	425,750	803,850	15,137,898	232,625		15,150		14,890,163	
Haddon Heights Bor.	251,900	379,050	630,950	8,134,365	3,955		13,300		8,117,110	
Haddon Twp.	398,900	600,650	999,550	14,711,036	74,375		31,645		14,605,016	
Hi-Nella Bor.	11,300	32,650	43,950	317,335					317,335	
Laurel Springs Bor.	48,200	78,925	127,125	1,332,470			1,650		1,330,820	
Lawnside Bor.		33,500	33,500	797,925	3,675				794,250	
Lindenwold Bor.	107,200	215,450	322,650	2,554,146					2,554,146	
Magnolia Bor.	78,000	134,000	212,000	1,569,926	3,450		3,475		1,567,001	
Merchantville Bor.	126,400	123,900	250,300	4,569,083	1,200		5,100		4,562,783	
Mt. Ephraim Bor.	135,800	299,275	435,075	2,952,476	750		13,030		2,938,696	
Oaklyn Bor.	143,600	190,300	333,900	3,698,808	6,500		6,250		3,686,058	
Pennsauken Twp.	585,400	990,035	1,575,435	26,895,517	35,295	29,400	19,180		26,870,502	
Pine Hill Bor.	59,100	82,150	141,250	933,020					933,020	
Pine Valley Bor.				196,960					196,960	
Runnemede Bor.		319,650	319,650	2,992,875	5,125				2,987,750	
Somerdale Bor.	51,300	76,500	127,800	1,121,993	28,090		2,500		1,091,403	
Stratford Bor.	57,500	123,870	181,370	1,461,366	5,300		1,000		1,455,066	
Tavistock Twp.	309		309	101,200					101,200	
Voorhees Twp.	49,709	54,725	104,425	1,297,468	5,475	2,625	7,000		1,287,618	
Waterford Twp.	89,109	110,075	199,175	1,494,383					1,494,383	
Winslow Twp.	122,100	122,500	244,600	2,248,681					2,248,681	
Woodlynne Bor.	87,000	115,000	202,000	2,359,805	17,750		4,000		2,338,055	
Totals	\$6,976,200	\$9,984,121	\$16,960,321	\$315,687,239	\$881,519	\$41,235	\$226,512		\$314,620,443	

CAMDEN COUNTY

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Audubon Bor.	\$143,229.64	\$2,385.26	\$301,000.00	.....	\$178,634.62	\$625,249.52	7.64	\$2,329.84	.....	\$598,900	\$12,125
Audubon Park Bor.	92.90	1.54	749.53	.....	212.00	1,056.06	19.93	.....	.....	39,700	3,000
Barrington Bor.	64,762.52	1,102.26	151,938.00	.....	79,000.00	296,802.78	7.88	.....	.....	33,700	3,000
Bellmawr Bor.	69,617.12	1,157.37	147,414.00	.....	120,700.00	338,918.49	8.54	.....	.....	311,700	.....
Berlin Bor.	32,635.98	542.10	82,591.00	.....	18,347.49	134,116.57	7.22	1,343.78	.....	21,100	.....
Berlin Twp.	15,623.86	268.19	\$31,766.42	.....	32,661.91	80,260.38	8.74	.....	.....	43,975	.....
Brooklawn Bor.	25,266.85	420.49	78,270.00	.....	7,075.00	111,032.34	7.70	.....	422	110,000	.....
Camden City	2,600,981.22	.....	3,408,025.00	\$391,648.50	4,321,850.04	10,722,504.76	7.24	37,621.74	.....	5,834,850	2,049,300
Chesilhurst Bor.	2,713.50	45.07	\$6,422.68	.....	292.64	5,036.71	9.39	.....	.....	3,560	20
Clementon Bor.	35,869.13	595.81	\$126,981.84	.....	28,408.06	191,834.84	9.40	907.00	.....	142,950	.....
Codlingswood Bor.	297,510.39	.....	532,886.51	11,055.00	214,911.48	1,056,363.18	6.24	3,298.52	.....	1,247,000	35,300
Delaware Twp.	212,094.16	3,548.93	401,717.50	.....	154,003.16	771,363.75	6.34	133.34	.....	599,400	27,180
Gibbsboro Bor.	25,689.57	426.72	53,798.56	.....	3,123.02	83,007.87	5.67	.....	.....	84,550	.....
Glocester City	211,746.09	3,526.44	348,390.85	6,125.00	302,950.61	933,249.97	7.72	1,455.61	.....	557,225	221,425
Glocester Twp.	91,315.23	1,521.94	223,916.59	.....	93,794.45	410,580.12	7.88	705.55	.....	357,000	52,000
Haddonfield Bor.	261,265.87	.....	468,250.45	21,374.50	350,449.62	1,101,330.44	7.28	3,645.83	.....	905,050	270,700
Haddon Heights Bor.	142,419.03	.....	250,392.58	.....	155,576.89	548,388.50	6.76	739.15	.....	844,350	107,500
Haddon Twp.	256,252.81	4,287.41	247,851.13	.....	452,000.00	960,391.36	6.56	.....	.....	526,400	89,650
Hill-Nella Bor.	5,567.81	92.48	14,415.00	.....	3,110.00	23,185.29	7.32	.....	.....	.....	.....
Laurel Springs Bor.	23,349.95	388.34	53,021.77	.....	16,544.31	93,304.37	7.02	545.60	.....	43,000	.....
Lawnside Bor.	13,935.51	232.55	64,271.47	.....	10,498.80	88,938.36	11.15	.....	.....	63,000	.....
Lindenwold Bor.	44,813.86	744.39	\$138,637.71	.....	68,823.00	253,018.96	9.92	.....	.....	786,000	282,900
Magnolia Bor.	27,318.41	457.54	77,134.93	.....	36,749.03	141,659.91	9.04	.....	.....	95,000	2,000
Merchantville Bor.	80,056.47	1,331.62	132,793.23	8,215.98	93,628.04	316,025.34	6.92	1,408.81	.....	40,700	20,000
Mt. Ephraim Bor.	51,560.99	860.47	122,780.00	.....	83,500.00	258,701.46	8.80	.....	.....	589,100	194,500
Oaklyn Bor.	64,673.86	1,077.99	156,981.25	1,197.00	87,642.23	311,572.33	8.44	1,657.77	.....	102,500	.....
Pennsauken Twp.	471,457.32	7,838.50	652,354.54	.....	371,673.88	1,593,324.24	5.60	1,413.35	.....	929,030	525,490
Pine Hill Bor.	16,721.22	277.75	\$66,229.53	.....	22,723.44	105,942.97	11.12	.....	.....	156,800	.....
Pine Valley Bor.	3,455.77	57.40	.....	.....	8,425.00	11,938.17	6.07	.....	.....	.....	.....
Runnemede Bor.	52,421.67	872.25	131,195.00	.....	68,921.15	253,410.07	8.48	278.85	.....	.....	46,800
Somerdale Bor.	19,149.25	327.06	54,356.00	.....	16,800.00	90,726.25	8.12	.....	506	55,000	.....
Stratford Bor.	25,529.91	425.91	81,445.16	.....	18,249.00	125,649.98	8.60	.....	.....	81,050	.....
Tavistock Bor.	1,775.61	29.49	.....	.....	3,230.00	5,035.10	4.98	.....	.....	.....	.....
Voorhees Twp.	22,591.94	378.14	54,000.00	.....	13,367.00	90,337.08	6.98	.....	682	8,850	.....
Waterford Twp.	26,219.75	435.53	\$93,915.58	104.00	20,081.52	140,756.38	9.42	893.48	.....	13,250	.....
Winslow Twp.	39,454.31	655.36	\$148,026.62	.....	11,200.48	199,336.77	8.88	.....	.....	45,075	.....
Woodlyne Bor.	41,022.43	687.75	70,705.00	918.00	47,182.00	160,515.18	6.82	.....	.....	68,800	1,400
Totals	\$5,520,183.86	\$97,009.00	\$8,975,161.30	\$440,930.62	\$7,581,083.94	\$22,554,359.72	.....	\$58,378.31	1,610	\$15,345,665	\$3,894,490

* Apportionment of Taxes Lower County Regional High School District.
 Berlin Township \$9,698.08
 Chesilhurst Borough 2,977.66
 Clementon Borough 39,360.92
 Lindenwold Borough 49,176.41

Pine Hill Borough \$18,349.03
 Waterford Township 28,772.19
 Winslow Township 43,295.12

(Above amounts included in District School Budget.) \$191,629.41

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Audubon Bor.	\$249,025	\$277,550		\$32,150	\$16,000	\$1,185,700	\$40,000.00	\$73,375.00	\$14,000.00	\$127,375.00
Audubon Park Bor.							4,993.79	21,939.21		26,933.00
Barrington Bor.	84,850	23,800		3,200		148,550	48,500.00	56,555.00	7,000.07	112,055.07
Bellmawr Bor.	115,950	60,755	\$10,830	48,300		547,555	50,000.00	40,000.00	8,500.00	98,500.00
Berlin Bor.	167,500	54,275	15,550			258,425	7,000.00	33,496.02	2,787.96	43,283.98
Berlin Twp.	16,433	7,740		3,100	675	71,983	17,000.00	16,100.00	8,800.00	41,900.00
Brooklawn Bor.	151,700	7,590				269,200	14,744.98	48,381.00	2,000.00	65,125.98
Camden City	26,789,895	10,357,960	1,010,875			46,042,380	1,226,679.00	2,148,987.00	350,000.00	3,725,666.00
Cheshurst Bor.		1,110		13,000		17,600	1,550.00	6,402.00	2,000.00	9,952.00
Clementon Bor.	39,700	12,975				195,625	17,670.28	36,671.72	16,000.00	70,342.00
Collingswood Bor.	745,750	842,675	400			2,870,525	115,000.00	165,000.00	30,000.00	310,000.00
Delaware Twp.	184,610	108,740	43,065	37,050	300	1,000,145	115,000.00	167,000.00	35,000.00	317,000.00
Gibbsboro Bor.	1,930	5,100	600			102,150	1,875.86	7,283.00	3,000.00	12,158.86
Gloucester City	1,084,600	178,850	21,750			2,063,850	95,000.00	128,031.00	42,000.00	265,031.00
Gloucester Twp.	2,721,000	183,000	16,000	12,500		3,341,500	57,000.00	77,000.00	30,000.00	164,000.00
Haddonfield Bor.	288,500	534,200	6,400	50,900		2,055,750	55,000.00	167,484.00	21,000.00	243,484.00
Haddon Heights Bor.	430,520	430,450		19,775	150	1,841,745	70,000.00	90,917.50	10,000.00	170,917.50
Haddon Twp.	205,500	212,750	500	7,025	375	1,042,200	100,000.00	146,000.00	29,000.00	275,000.00
H-Nella Bor.	3,925					3,925	5,180.00	3,300.00	1,000.00	9,480.00
Laurel Springs Bor.	13,000	42,915		6,550		105,465	17,600.00	16,631.00	4,971.30	39,202.30
Lawnside Bor.	1,800	31,900	6,200	24,450		127,350	20,000.00	25,222.00	19,000.00	64,222.00
Lindenwold Bor.	172,800		1,500		250,700	1,493,900	20,000.00	36,500.00	18,000.00	74,500.00
Magnolia Bor.	33,240	63,059		13,350	1,000	207,640	20,000.00	21,500.00	7,500.00	49,000.00
Merchantville Bor.	64,750	158,400		12,000	35,000	330,850	16,062.06	56,113.94	5,500.00	77,676.00
Mt. Ephraim Bor.	144,050	100,750		24,200		1,052,600	39,000.00	48,100.00	3,550.00	90,650.00
Oaklyn Bor.	150,900	84,100		12,400	2,000	351,900	44,275.00	59,000.00	7,000.00	110,275.00
Pennsauken Twp.	1,130,275	178,335	35,025	441,355		3,239,710	190,000.00	339,324.82	78,380.94	607,705.76
Pine Hill Bor.		30,900		62,100	1,200	251,000	14,800.00	18,955.45	14,200.00	47,955.45
Pine Valley Bor.							1,455.00			1,455.00
Runnemede Bor.	61,250	51,230		3,575		162,855	40,000.00	43,000.00	9,000.00	92,000.00
Somerdale Bor.	197,710	31,620			12,700	300,010	50,700.00	23,700.00	9,000.00	83,400.00
Stratford Bor.		6,550		18,931	16,000	122,531	27,400.00	12,800.00	7,077.00	47,277.00
Tavistock Bor.							211.00	334.00		545.00
Voorhees Twp.	2,950	9,200		1,620		22,620	30,000.00	16,500.00	9,000.00	55,500.00
Waterford Twp.	525	27,735	550	8,600		50,660	19,800.00	33,230.00	13,559.00	66,589.00
Winslow Twp.	25,100	16,350	1,425	8,500		96,450	20,500.00	62,433.00	24,500.00	107,433.00
Woodlyne Bor.	104,450	77,700		1,500		253,850	18,000.00	15,800.00	8,200.00	42,000.00
Totals	\$35,392,718	\$14,231,495	\$1,170,690	\$857,131	\$336,100	\$71,228,289	\$2,631,996.97	\$4,265,066.46	\$850,526.27	\$7,745,589.70
Total County Taxes Appropriated, Less Bank Stock Taxes Due County	\$5,578,562.17	58,378.31								
Net County Taxes Apportioned ...	\$5,520,183.86									
Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget						\$2,175,000.00				
County Tax Rate per \$100 of Valuation										\$1.754553457
County Library Tax Rate per \$100 of Valuation										.029144287
Lower County Regional High School Tax Rate per \$100 of Valuation										1.925356085

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Avalon Bor.	\$1,181,692	\$1,761,210	\$2,942,902	.....	\$140,175	.....	.....	\$36,100	\$176,275
Cape May City	2,248,577	3,399,790	5,648,367	\$33,876	269,475	.....	\$109,860	190,000	509,335
Cape May Point Bor.	153,395	293,975	447,370	.....	17,400	.....	225	4,915	22,540
Dennis Twp.	253,030	523,500	776,530	417	74,325	\$15,650	19,135	46,000	155,110
Lower Twp.	549,450	2,396,700	2,946,150	11,257	94,875	38,825	18,000	213,450	305,150
Middle Twp.	785,480	1,508,805	2,294,285	12,843	131,100	1,050	20,900	187,805	340,855
North Wildwood City	2,567,470	4,798,685	7,366,155	.....	614,870	.....	25,300	89,205	729,375
Ocean City	6,110,025	12,273,715	18,383,740	43,747	1,205,550	.....	120,525	511,155	1,837,230
Sea Isle City	689,801	1,494,175	2,183,976	.....	109,146	4,800	8,615	41,445	164,006
Stone Harbor Bor.	1,083,330	2,928,540	4,011,870	.....	180,530	.....	4,700	45,680	230,910
Upper Twp.	407,128	1,132,940	1,540,068	3,069	78,535	3,775	9,000	97,725	189,035
West Cape May Bor.	172,950	374,300	547,250	2,116	34,750	.....	4,050	15,000	53,800
West Wildwood Bor.	136,100	414,653	550,753	.....	41,400	.....	2,625	4,750	48,775
Wildwood City	3,370,237	8,016,255	11,386,492	57,268	671,340	.....	128,200	624,720	1,424,260
Wildwood Crest Bor.	1,388,845	3,193,185	4,582,030	1,000	151,499	.....	3,205	30,000	184,704
Woodbine Bor.	140,403	569,410	739,813	2,093	35,100	5,300	23,150	73,330	136,880
Totals	\$21,237,913	\$45,109,838	\$66,347,751	\$167,686	\$3,850,070	\$69,400	\$497,490	\$2,211,280	\$6,628,240

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Avalon Bor.		\$28,770	\$28,770	\$3,090,407	\$18,845					\$3,071,562
Cape May City		104,970	104,970	6,146,608	44,332		\$6,000			6,096,276
Cape May Point Bor.		12,500	12,500	457,410						457,410
Dennis Twp.		56,310	56,310	875,747	1,350		3,000			871,397
Lower Twp.		167,525	167,525	3,155,032	150		13,475			3,141,407
Middle Twp.		164,100	164,100	2,483,883	2,675		5,300			2,475,908
North Wildwood City		133,685	133,685	7,961,845	2,835		9,200			7,949,810
Ocean City		283,400	283,400	19,981,317	113,499		13,375			19,854,443
Sea Isle City		41,935	41,935	2,306,047	3,260		2,675			2,300,112
Stone Harbor Bor.		32,500	32,500	4,210,280	917		1,500			4,207,863
Upper Twp.		72,950	72,950	1,659,222	4,215		2,950			1,652,057
West Cape May Bor.		30,650	30,650	572,516			6,500			566,016
West Wildwood Bor.		18,000	18,000	581,528	2,675					578,853
Wildwood City		145,775	145,775	12,722,245	6,850		8,450			12,706,945
Wildwood Crest Bor.		110,450	110,450	4,657,284	1,375		4,000			4,651,909
Woodbine Bor.		43,115	43,115	835,671	2,350		4,785			828,536
Totals		\$1,446,635	\$1,446,635	\$71,697,042	\$205,328		\$81,210			\$71,410,504

CAPE MAY COUNTY

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES						13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION	
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For			(d) Total Tax Levy (a + b + c)				(a) Public School Property	(b) Other School Property
			I District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			As Required by District School Budget	As Required by Local Municipal Budget							
Avalon Bor.	\$43,171.75	\$772.60	\$15,374.71	\$1,826.25	\$166,700.00	\$227,845.31	\$7.38	.....	.....	\$14,700	.....
Cape May City	85,685.05	1,536.65	97,817.92	14,147.25	389,432.96	588,619.83	9.58	\$308.31	.....	109,700	.....
Cape May Point Bor.	6,129.04	114.25	3,035.23	428.25	26,620.91	36,627.68	8.01	.....	.....	.....	.....
Dennis Twp.	12,247.70	218.94	53,975.17	.....	.....	66,441.81	7.59	.....	.....	53,850	.....
Lower Twp.	44,153.35	788.75	132,800.55	.....	43,887.49	221,030.24	7.03	201.85	.....	34,000	.....
Middle Twp.	34,799.65	620.97	181,523.57	.....	15,985.55	232,929.74	9.38	1,480.23	.....	200,400	.....
North Wildwood City	111,737.01	1,900.46	112,297.15	5,071.00	449,552.49	681,548.14	8.56	.....	.....	208,820	\$232,875
Ocean City	279,090.35	.....	330,000.00	57,989.75	1,259,842.66	1,926,892.76	9.65	1,583.85	.....	348,000	49,800
Sea Isle City	32,328.79	576.52	34,632.54	3,590.50	134,025.82	205,154.17	8.90	84.32	.....	18,490	17,325
Stone Harbor Bor.	59,142.82	1,032.57	27,993.61	1,575.50	170,607.88	200,372.38	6.19	738.34	.....	50,000	.....
Upper Twp.	23,220.17	414.81	74,409.00	.....	280.72	98,315.70	3.93	462.59	.....	106,500	.....
West Cape May Bor.	7,955.53	143.13	28,915.99	.....	7,156.00	44,170.65	7.72	.....	.....	12,000	800
West Wildwood Bor.	8,135.96	145.38	9,226.21	416.25	35,960.00	52,983.90	9.11	.....	.....	.....	.....
Wildwood City	178,600.65	3,180.56	180,000.00	29,829.25	636,869.28	1,028,479.14	8.09	3,889.36	.....	298,300	12,000
Wildwood Crest Bor.	65,384.03	1,184.32	97,320.51	2,410.00	230,417.52	396,726.38	8.52	.....	.....	58,610	.....
Woodbine Bor.	11,645.33	208.92	47,947.55	.....	12,573.62	72,375.42	8.67	422.61	.....	49,300	1,500
Totals	\$1,003,696.71	\$12,928.83	\$1,427,260.81	\$118,214.00	\$3,579,012.90	\$6,141,113.25	.....	\$9,171.46	.....	\$1,562,670	\$314,300

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Avalon Bor.	\$694,850	\$67,200	.....	\$4,200	.....	\$780,950	\$25,600.00	\$44,400.00	\$10,000.00	\$80,000.00
Cape May City	807,618	229,080	.....	4,085,800	.....	5,232,198	90,000.00	112,775.09	34,000.00	236,775.09
Cape May Point Bor.	2,275	9,975	.....	.....	.....	12,250	14,000.00	6,600.00	3,832.27	24,432.27
Dennis Twp.	1,500	26,850	\$1,100	\$6,350	.....	89,650	8,857.21	31,388.00	10,000.00	50,245.21
Lower Twp.	176,900	40,900	10,700	.....	.....	262,500	44,000.00	46,000.00	14,792.58	104,792.58
Middle Twp.	416,600	85,500	4,700	201,100	.....	908,300	34,000.00	67,700.00	30,000.00	131,700.00
North Wildwood City	163,125	62,795	.....	41,125	.....	708,740	80,000.00	91,288.00	39,000.00	210,288.00
Ocean City	507,310	367,350	.....	115,000	.....	1,387,460	200,000.00	189,533.80	40,000.00	489,533.80
Sea Isle City	196,871	40,885	.....	.....	.....	273,571	79,500.00	41,191.00	10,000.00	130,691.00
Stone Harbor Bor.	167,230	288,500	.....	15,000	.....	520,730	181,866.00	40,135.00	8,000.00	230,001.00
Upper Twp.	127,250	30,580	800	.....	.....	265,130	35,000.00	35,682.00	15,000.00	85,682.00
West Cape May Bor.	6,300	3,000	.....	8,050	.....	30,150	11,738.25	13,887.00	3,500.00	29,123.25
West Wildwood Bor.	9,300	2,000	.....	.....	.....	11,300	8,500.00	9,500.00	5,000.00	23,000.00
Wildwood City	547,625	439,285	.....	22,200	.....	1,319,410	70,200.00	365,284.00	53,000.00	488,484.00
Wildwood Crest Bor.	68,780	16,260	.....	.....	.....	143,650	30,000.00	43,084.00	14,500.00	87,584.00
Woodbine Bor.	113,960	29,385	1,650	750,740	.....	946,535	20,000.00	22,597.00	5,000.00	47,597.00
Totals	\$4,007,494	\$1,739,545	\$18,950	\$5,249,565	.....	\$12,892,524	\$993,259.46	\$1,161,044.89	\$295,624.85	\$2,449,929.20
Bank Stock Tax Due Municipality				\$9,171.46						
Bank Stock Tax Due County				9,171.46						
Total Bank Stock Tax				\$18,342.92						
						County Budget				\$1,697,362.48
						Miscellaneous Revenues Used to Reduce Budget				684,494.31
										\$1,012,868.17
						Less Bank Tax				9,171.46
										\$1,003,696.71
						To be Raised by Taxation				County Rate
										\$1.40553

CAPE MAY COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bridgeton City	\$3,729,500	\$10,408,350	\$14,137,850	\$83,979	\$1,696,910	\$4,200	\$1,449,100	\$1,371,825	\$4,522,035
Commercial Twp.	219,175	644,720	863,895	130	137,945	1,300	14,900	154,810	308,955
Deerfield Twp.	231,600	597,675	739,275	.....	79,850	28,850	20,680	33,500	162,880
Downe Twp.	327,175	501,450	828,625	787	93,909	30,850	3,950	58,145	186,845
Fairfield Twp.	346,000	638,950	978,950	1,324	71,300	61,025	2,300	45,095	179,630
Greenwich Twp.	250,030	323,325	573,355	.....	48,300	29,950	11,650	29,375	119,275
Hopewell Twp.	695,650	802,450	1,498,100	662	86,450	116,500	3,100	37,775	243,825
Lawrence Twp.	362,350	624,750	987,100	2,660	83,675	35,450	23,250	45,540	187,915
Maurice River Twp.	492,335	662,175	1,064,510	8,734	175,950	5,525	9,550	208,385	399,410
Millville City	2,362,700	10,419,800	12,782,500	45,941	1,018,900	3,200	412,325	945,950	2,380,375
Shiloh Bor.	57,535	185,765	243,300	.....	24,000	8,650	19,615	100	52,365
Stow Creek Twp.	229,540	221,200	450,740	.....	24,775	60,055	4,640	.....	89,470
Upper Deerfield Twp.	991,440	1,800,130	2,791,570	5,307	278,650	162,150	143,060	51,814	635,674
Vineland City	5,051,460	15,543,300	20,594,760	31,139	1,886,600	290,000	1,298,398	660,450	4,129,448
Totals	\$15,160,430	\$43,284,040	\$58,444,470	\$180,672	\$5,701,205	\$837,705	\$3,416,518	\$3,642,674	\$13,598,102

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bridgeton City	\$522,450	\$165,725	\$988,175	\$17,755,689	\$27,825	.....	\$22,100	.....	.....	\$17,705,764
Commercial Twp.	92,900	48,680	141,580	1,031,400	400	.....	.....	.....	.....	1,031,000
Deerfield Twp.	40,100	34,750	74,850	827,305	.....	.....	.....	.....	.....	827,305
Downe Twp.	50,100	34,150	84,250	932,007	1,750	.....	.....	.....	.....	930,257
Fairfield Twp.	32,900	60,025	92,925	1,066,979	8,400	.....	.....	.....	.....	1,058,579
Greenwich Twp.	24,900	11,275	36,175	656,455	.....	.....	.....	.....	.....	656,455
Hopewell Twp.	41,000	48,775	90,375	1,652,212	.....	.....	.....	.....	.....	1,652,212
Lawrence Twp.	43,450	33,350	76,800	1,100,884	.....	.....	6,575	.....	.....	1,094,309
Maurice River Twp.	66,300	54,800	121,100	1,351,554	.....	.....	.....	.....	.....	1,351,554
Millville City	497,450	492,250	989,700	14,219,116	.....	.....	18,525	.....	.....	14,200,591
Shiloh Bor.	11,900	9,375	21,275	274,390	.....	.....	.....	.....	.....	274,390
Stow Creek Twp.	19,300	10,975	30,275	509,935	.....	.....	.....	.....	.....	509,935
Upper Deerfield Twp.	141,900	72,955	214,855	3,127,696	1,000	.....	.....	.....	.....	3,126,696
Vineand City	770,800	794,225	1,565,025	23,190,262	1,500	.....	49,625	.....	.....	23,139,137
Totals	\$2,356,050	\$2,171,310	\$4,527,360	\$67,695,884	\$40,875	.....	\$96,825	.....	.....	\$67,558,184

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Bridgeton City	\$273,389.80	.....	\$591,439.15	\$46,797.50	\$258,633.40	\$1,170,259.85	\$6.59	\$7,840.75	.....	\$377,800	\$38,300
Commercial Twp.	15,919.39	.....	96,906.65	.....	4,055.96	116,882.00	11.34	494.04	598	34,600	.....
Deerfield Twp.	12,774.19	.....	47,000.00	.....	.....	59,774.19	7.23	.....	331	22,300	.....
Downe Twp.	14,363.84	.....	54,242.74	.....	23.59	68,630.17	7.37	.....	262	12,500	.....
Fairfield Twp.	16,345.22	.....	76,825.00	.....	.....	93,170.22	8.74	.....	.....	60,500	.....
Greenwich Twp.	10,136.14	.....	40,000.00	.....	1,302.51	51,438.65	7.84	.....	229	13,400	.....
Hopewell Twp.	25,511.34	.....	80,910.01	.....	.....	106,421.35	6.45	.....	332	82,500	.....
Lawrence Twp.	16,896.92	.....	65,418.71	.....	4,337.00	86,652.63	7.88	.....	328	10,525	.....
Maurice River Twp.	20,868.97	.....	69,737.22	.....	22,572.00	113,178.19	8.38	.....	.....	22,300	.....
Millville City	219,267.39	.....	486,811.65	32,375.00	363,578.04	1,102,032.08	7.75	4,777.66	.....	850,000	.....
Shiloh Bor.	4,236.78	.....	19,823.58	.....	.....	24,060.16	8.77	.....	80	15,000	.....
Stow Creek Twp.	7,873.76	.....	38,122.74	.....	.....	45,996.50	9.02	.....	168	32,800	.....
Upper Deerfield Twp.	48,278.45	.....	173,052.25	.....	.....	221,330.70	7.08	.....	858	161,300	.....
Vineland City	357,285.00	.....	827,830.19	128,825.00	480,518.01	1,704,458.20	7.74	8,473.19	.....	1,235,210	936,450
Totals	\$1,043,147.19	.....	\$2,668,119.60	\$207,997.50	\$1,135,020.51	\$5,054,284.89	.....	\$21,585.64	3,186	\$2,930,735	\$974,750

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Commercial, Fire No. 1	\$755,410	\$6,165.00	\$.82
Commercial, Fire No. 2	275,860	3,112.50	1.13
Commercial, Light No. 1	707,135	3,800.00	.54
Commercial, Light No. 2	275,860	1,750.00	.64

FIRE AND LIGHT DISTRICTS

District	Valuation	Appropriation	Rate
Downe, Fire No. 1	\$216,425	\$1,376.00	\$.64
Downe, Fire No. 2	416,955	2,525.00	.61
Downe, Fire No. 3	237,440	700.00	.30
Vineland, Garbage and Trash No. 1 ..	8,984,800	31,000.00	.35

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Bridgeton City	\$550,025	\$352,150	\$32,300	.....	.....	\$1,350,575	\$120,000.00	\$197,433.00	\$79,000.00	\$396,433.00
Commercial Twp.	36,100	62,200	1,600	\$3,900	.....	138,400	20,510.00	31,990.00	12,000.00	64,500.00
Deerfield Twp.	6,200	10,375	1,200	.....	.....	40,075	15,178.20	24,626.00	8,000.00	47,804.20
Downe Twp.	46,575	21,025	750	.....	.....	80,850	12,000.00	31,456.00	9,365.39	52,821.39
Fairfield Twp.	14,700	28,900	1,900	.....	.....	106,000	25,000.00	36,508.00	11,500.00	73,008.00
Greenwich Twp.	6,800	21,250	950	1,300	.....	43,500	8,000.00	15,244.00	4,500.00	27,744.00
Hopewell Twp.	162,300	7,150	13,100	.....	.....	265,050	57,987.90	24,639.00	4,000.00	86,626.90
Lawrence Twp.	24,200	30,375	3,500	.....	.....	68,600	12,000.00	27,598.00	4,500.00	44,098.00
Maurice River Twp.	132,175	29,025	300	.....	.....	183,800	16,000.00	42,812.00	19,000.00	77,812.00
Millville City	2,905,800	577,250	41,000	.....	.....	4,374,050	94,000.00	204,408.00	12,000.00	310,408.00
Shiloh Bor.	800	4,900	300	1,500	.....	22,500	4,642.00	1,314.00	50.00	6,006.00
Stow Creek Twp. ....	.....	650	.....	1,100	.....	34,550	13,530.54	14,545.00	1,500.00	29,575.54
Upper Deerfield Twp.	7,270	22,045	1,000	.....	.....	191,615	23,700.00	36,685.00	6,608.35	66,993.35
Vineland City	5,641,122	728,662	47,550	511,300	.....	9,100,294	125,000.00	477,048.00	108,000.00	710,048.00
Totals	\$9,533,867	\$1,895,957	\$145,450	\$519,100	.....	\$15,999,859	\$547,548.64	\$1,166,306.00	\$280,023.74	\$1,993,878.38

Total County Taxes Appropriated	\$1,064,732.83	Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	\$852,904.30
Less Bank Stock Taxes Due County	21,585.64	County Tax Rate per \$100 of Valuation	\$1.54407227
Net County Taxes Apportioned	\$1,043,147.19		
Bank Stock Tax Due Municipality	\$21,585.64		
Bank Stock Tax Due County	21,585.64		
Total Bank Stock Tax	\$43,171.28		

CUMBERLAND COUNTY

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Belleville, Town of	\$10,634,800	\$33,474,100	\$44,108,900	\$56,952	\$1,742,200	\$1,200	\$1,990,700	\$3,692,400	\$7,426,500
Bloomfield, Town of	16,605,500	59,438,100	76,043,600	239,550	4,803,900	5,500	5,030,700	3,692,200	13,532,300
Caldwell, Bor. of	3,501,700	7,744,000	11,245,700	9,445	434,900	.....	276,600	588,400	1,299,900
Caldwell, Twp. of	863,850	5,283,020	6,146,870	.....	91,100	400	717,150	1,186,650	1,995,300
Cedar Grove, Twp. of	3,189,900	10,129,647	13,319,547	663	637,753	1,800	83,500	135,125	858,178
East Orange, City of	33,089,600	81,931,100	115,020,700	231,140	6,952,300	.....	2,983,800	5,806,900	15,743,000
Essex Fells, Bor. of	1,661,025	4,046,600	5,707,625	13,398	418,300	960	3,100	24,850	447,150
Glen Ridge, Bor. of	4,487,010	10,941,700	15,428,710	14,949	1,452,150	.....	43,000	198,200	1,693,350
Irvington, Town of	19,116,200	54,149,200	73,265,400	357,092	3,970,400	.....	8,584,000	1,054,800	13,000,200
Livingston, Twp. of	5,064,875	19,163,100	24,227,975	.....	900,000	50,000	300,000	325,400	1,575,400
Maplewood, Twp. of	11,789,700	34,079,900	45,869,600	26,373	2,796,550	.....	2,097,470	99,850	4,993,870
Millburn, Twp. of	10,461,200	29,560,300	40,021,500	54,455	2,603,300	.....	227,100	2,058,000	4,888,400
Montclair, Town of	16,173,100	64,754,500	80,927,600	225,856	6,524,000	.....	952,700	1,959,600	9,436,300
Newark, City of	185,532,100	379,215,900	564,748,000	11,395,331	7,905,600	.....	63,768,300	64,953,000	136,626,900
North Caldwell, Bor. of	1,212,200	3,117,000	4,329,200	.....	201,100	1,400	11,100	31,300	244,900
Nutley, Town of	7,797,125	31,374,500	39,171,625	15,533	2,128,950	8,000	933,875	1,443,500	4,514,325
Orange, City of	13,631,600	30,346,700	43,978,300	225,213	1,334,200	.....	2,356,800	2,851,700	6,542,700
Roseland, Bor. of	864,225	2,651,600	3,515,825	3,846	184,200	17,000	46,500	104,500	352,200
South Orange, Village of	11,767,900	23,281,100	35,029,000	144,217	1,698,900	.....	283,310	1,248,795	3,231,005
Verona, Bor. of	3,768,400	16,056,400	19,824,800	1,240	1,622,600	.....	268,650	288,950	2,180,200
West Caldwell, Bor. of	1,982,100	8,007,800	9,989,900	.....	562,300	1,100	25,500	100,400	689,300
West Orange, Town of	16,321,675	40,609,900	56,931,575	23,807	3,852,775	3,700	2,303,150	349,550	6,509,175
Totals	\$379,515,785	\$949,336,167	\$1,328,851,952	\$13,039,050	\$52,817,478	\$91,000	\$93,287,005	\$92,194,070	\$238,389,553

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-4; C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Belleville, Town of	\$865,500	\$867,500 *157,100	\$1,733,000	\$49,859,352	\$77,750	.....	.....	.....	\$49,781,602
Bloomfield, Town of	1,164,300	1,423,400	2,744,800	87,070,650	601,100	\$8,900	.....	.....	86,478,450
Caldwell, Bor. of	145,300	173,700	319,000	12,236,045	20,200	.....	.....	.....	12,215,845
Caldwell, Twp. of	45,700	47,500	93,200	8,048,970	2,450	.....	.....	.....	8,046,520
Cedar Grove, Twp. of	196,800	475,000	671,800	13,506,578	39,300	4,500	.....	.....	13,471,778
East Orange, City of	2,308,000	*50,000	3,842,900	127,151,940	608,584	19,100	.....	.....	126,562,456
Essex Fells, Bor. of	48,700	1,484,900	109,100	6,059,073	2,700	.....	.....	.....	6,056,373
Glen Ridge, Bor. of	225,300	60,400	528,700	16,608,309	49,000	.....	.....	.....	16,559,309
Irvington, Town of	1,981,600	303,400	3,065,000	84,166,692	557,925	.....	.....	.....	83,608,767
Livingston, Twp. of	450,000	783,100	1,233,100	24,570,275	58,650	2,400	.....	.....	24,514,025
Maplewood, Twp. of	691,400	*69,200 623,750 *24,800	1,384,350	49,506,493	91,800	.....	.....	.....	49,413,693
Millburn, Twp. of	452,200	565,790	1,042,790	43,921,565	44,455	550	.....	.....	43,877,460
Montclair, Town of	1,039,900	1,110,900	2,150,800	88,438,956	152,050	1,100	.....	.....	88,288,006
Newark, City of	3,126,100	3,878,200	7,004,300	705,765,931	7,484,298	33,800	.....	.....	698,315,433
North Caldwell, Bor. of	57,100	82,200	139,300	4,434,800	34,300	6,200	.....	.....	4,406,700
Nutley, Town of	739,950	837,700	1,577,650	42,123,833	81,525	4,050	.....	.....	42,046,358
Orange, City of	390,600	*20,000 530,100	946,700	49,799,513	244,725	8,900	.....	.....	49,563,688
Roseland, Bor. of	60,000	77,000	137,000	3,734,871	3,200	.....	.....	.....	3,731,671
South Orange, Village of	302,500	409,500	712,000	37,692,222	23,100	.....	.....	.....	37,669,122
Verona, Bor. of	325,100	455,400	780,500	21,225,740	104,700	6,300	.....	.....	21,127,340
West Caldwell, Bor. of	170,600	243,900	414,500	10,264,700	29,200	.....	.....	.....	10,235,500
West Orange, Town of	697,600	985,900	1,683,500	61,781,057	167,650	.....	.....	.....	61,613,407
Totals	\$15,490,250	\$16,823,740 *Parsonages	\$32,313,990	\$1,547,966,565	\$10,478,662	\$95,600	.....	.....	\$1,537,583,503

Essex County

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Belleville, Town of	\$578,630.69	.....	\$1,482,626.95	\$69,418.23	\$1,018,625.33	\$3,149,301.20	\$0.32	\$4,555.23	.....	\$3,200,300	\$485,500
Bloomfield, Town of	1,005,172.32	.....	2,056,767.33	342,976.39	1,791,373.86	5,196,289.90	5.97	8,520.93	.....	4,387,400	542,300
Caldwell, Bor. of	141,989.40	.....	345,344.15	15,900.78	239,529.23	742,763.56	6.08	3,824.27	.....	1,301,000	1,416,000
Caldwell, Twp. of	93,527.74	.....	162,512.84	7,759.25	55,734.14	319,533.97	3.97	.....	.....	145,000	.....
Cedar Grove, Twp. of	156,589.46	.....	448,723.40	8,918.02	226,232.37	840,463.25	5.65	1,356.42	.....	442,700	20,050
East Orange, City of	1,471,084.22	.....	2,575,500.00	369,973.00	3,456,935.21	7,873,492.43	6.20	14,635.79	.....	7,641,700	1,317,500
Essex Fells, Bor. of	70,395.46	.....	158,818.98	9,449.50	64,757.43	303,421.37	5.01	.....	.....	150,500	37,500
Glen Ridge, Bor. of	192,475.16	.....	564,564.34	33,985.17	366,548.38	1,157,573.05	6.96	2,350.47	.....	726,400	594,670
Irvington, Town of	971,817.90	.....	2,110,472.77	562,044.59	2,812,708.16	6,457,043.42	7.68	13,918.11	.....	3,135,200	.....
Livingston, Twp. of	284,935.91	.....	1,030,218.34	19,267.43	400,753.00	1,735,174.68	7.07	842.99	.....	1,128,850	.....
Maplewood, Twp. of	574,354.33	.....	1,399,668.76	89,527.18	994,121.66	3,057,671.93	6.18	6,084.06	.....	3,018,150	160,800
Millburn, Twp. of	510,004.58	.....	1,173,905.85	50,803.50	917,559.07	2,652,273.04	6.01	2,140.47	.....	1,209,900	181,900
Montclair, Town of	1,026,205.50	.....	2,168,295.00	459,790.25	2,273,765.82	5,928,056.57	6.71	16,457.37	.....	7,199,900	1,175,300
Newark, City of	8,116,789.83	.....	19,619,736.00	3,451,417.91	29,148,950.43	60,336,894.17	8.55	198,989.22	.....	26,156,900	2,728,700
North Caldwell, Bor. of	51,220.68	.....	134,371.61	3,824.90	19,237.90	208,655.09	4.71	.....	.....	337,100	.....
Nutley, Town of	488,720.98	.....	1,288,946.11	59,978.97	784,794.35	2,622,440.41	6.23	5,036.50	.....	3,272,500	448,800
Orange, City of	576,097.81	.....	1,227,724.26	186,277.62	1,446,826.51	3,436,926.20	6.91	6,947.92	.....	3,224,900	438,400
Roseland, Bor. of	43,374.56	.....	145,577.64	3,466.00	24,332.08	216,749.28	5.81	.....	.....	118,500	.....
South Orange, Village of	437,842.66	.....	1,066,997.63	66,443.52	872,058.22	2,443,342.03	6.49	3,099.76	.....	972,700	1,602,300
Verona, Bor. of	245,571.13	.....	656,900.83	28,541.21	340,593.83	1,271,607.00	6.00	1,190.94	.....	1,172,900	250,500
West Caldwell, Bor. of	118,971.07	.....	304,745.98	13,062.39	125,431.35	562,210.79	5.48	.....	.....	955,000	.....
West Orange, Town of	716,156.32	.....	1,896,086.50	96,924.30	1,296,721.57	4,005,888.69	6.49	2,799.98	.....	3,865,500	146,600
Totals	\$17,871,927.71	.....	\$42,018,505.31	\$5,949,749.11	\$48,677,589.90	\$114,517,772.03	.....	\$292,749.63	.....	\$73,763,000	\$11,546,820
	*78,294.73					*78,294.73					
	\$17,793,632.98					\$114,439,477.30					

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

Bank Stock Tax Due Municipality	\$292,749.63
Bank Stock Tax Due County	292,749.63
Total Bank Stock Tax	\$585,499.26

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Belleville, Town of	\$4,409,100	\$907,100	\$59,700	\$156,400	\$500	\$9,218,600	\$328,720.00	\$357,005.00	\$83,000.00	\$768,725.00
Bloomfield, Town of	1,680,600	1,682,000	132,000	573,100	.....	8,997,400	688,138.90	510,233.71	100,000.00	1,308,374.61
Caldwell, Bor. of	450,300	650,300	45,500	33,600	.....	3,896,700	66,000.00	118,530.00	18,000.00	202,530.00
Caldwell, Twp. of	57,000	42,700	5,000	15,850	.....	265,550	40,000.00	38,298.00	2,500.00	80,798.00
Cedar Grove, Twp. of	10,669,300	294,850	1,000	483,450	200,100	12,111,450	67,000.00	80,989.00	18,000.00	163,989.00
East Orange, City of	4,483,400	20,474,100	602,700	130,400	.....	34,649,800	400,000.00	702,680.00	85,000.00	1,187,680.00
Essex Fells, Bor. of	595,200	44,900	.....	.....	325,000	1,153,100	50,000.00	66,574.15	3,752.85	120,327.00
Glen Ridge, Bor. of .....	.....	164,300	26,000	1,656,300	.....	3,167,670	90,000.00	81,850.00	16,000.00	187,850.00
Irvington, Town of	2,435,900	2,424,100	82,100	523,100	1,164,500	9,774,900	378,000.00	1,200,000.00	135,000.00	1,713,000.00
Livingston, Twp. of	177,950	392,650	.....	997,900	450,000	3,147,350	215,000.00	193,353.00	42,000.00	450,353.00
Maplewood, Twp. of	1,423,450	1,407,900	.....	13,250	.....	6,083,550	200,000.00	199,503.00	43,000.00	442,503.00
Millburn, Twp. of	2,348,200	440,800	29,000	48,000	139,000	4,396,800	220,000.00	233,446.00	58,000.00	511,446.00
Mountair, Town of	2,728,600	4,984,000	97,300	.....	.....	16,185,100	387,060.00	698,052.00	180,000.00	1,265,112.00
Newark, City of	117,245,150	28,390,200	4,292,700	22,219,700	.....	201,033,350	5,000,000.00	10,079,470.55	1,750,000.00	16,829,470.55
North Caldwell, Bor. of	4,182,300	30,100	.....	.....	.....	4,549,500	39,750.00	37,000.00	5,000.00	81,750.00
Nutley, Town of	1,056,300	902,750	17,000	795,150	6,300	6,498,800	177,337.00	353,458.80	57,000.00	589,795.80
Orange, City of	2,480,200	6,740,400	199,400	156,300	.....	13,239,600	153,769.90	520,502.00	115,000.00	789,271.90
Roseland, Bor. of	40,000	37,300	600	.....	.....	196,400	20,000.00	86,748.00	5,000.00	111,748.00
South Orange, Village of	1,007,700	922,800	15,000	30,100	.....	4,550,600	160,000.00	237,897.00	60,000.00	457,897.00
Verona, Bor. of	2,209,200	323,500	.....	42,500	2,000	4,000,600	90,000.00	133,495.00	34,000.00	257,495.00
West Caldwell, Bor. of	111,700	99,900	.....	74,300	.....	1,240,900	70,000.00	74,918.00	18,000.00	160,918.00
West Orange, Town of	442,250	932,200	100,400	2,172,250	61,500	7,786,700	354,804.00	481,710.00	270,575.00	1,107,089.00
Totals	\$160,233,800	\$72,348,850	\$5,781,400	\$30,121,650	\$2,348,900	\$356,144,420	\$9,203,579.80	\$16,487,715.21	\$3,096,827.85	\$28,788,122.86
Total County Taxes Appropriated				\$18,086,382.61			Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			
Less Bank Stock Taxes Due County				292,749.63						
Net County Taxes Apportioned				\$17,793,632.98			County Tax Rate per \$100 of Valuation			
							\$6,592,280			
							\$1.162351828			

ESSEX COUNTY

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Clayton Bor.	\$391,625	\$1,646,200	\$2,037,825	\$6,061	\$163,975	\$3,475	\$47,750	\$88,855	\$304,055
Deptford Twp.	1,007,080	2,517,650	3,524,730	165	376,165	91,700	28,600	112,815	609,220
East Greenwich Twp.	514,900	1,535,800	2,050,700	320	167,400	65,200	12,700	88,019	333,310
Elk Twp.	378,772	636,150	1,014,922	233	114,350	17,800	7,400	30,795	170,345
Franklin Twp.	677,800	1,210,350	1,888,150	538	259,450	23,800	6,600	86,920	376,770
Glassboro Bor.	819,427	3,181,241	4,000,668	30,405	340,000	.....	591,000	7,940	938,940
Greenwich Twp.	813,400	12,881,500	13,694,900	8,224	174,900	5,050	1,275,200	770,505	2,234,655
Harrison Twp.	420,745	977,175	1,397,920	367	118,200	33,200	26,900	31,350	200,650
Logan Twp.	486,765	637,070	1,123,835	59	88,350	54,600	2,350	123,688	268,988
Mantua Twp.	553,810	1,900,300	2,454,110	2,424	298,500	22,500	49,600	40,100	410,700
Monroe Twp.	729,150	2,215,600	2,944,750	3,338	356,950	7,800	45,600	197,915	608,265
National Park Bor.	328,730	655,175	983,905	.....	104,690	.....	15,100	.....	119,790
Newfield Bor.	95,525	398,025	493,550	2,510	62,900	4,600	9,590	9,400	86,490
Paulsboro Bor.	702,745	4,165,770	4,868,515	3,712	638,900	.....	345,310	.....	984,210
Pitman Bor.	1,378,795	4,683,100	6,061,895	6,669	642,050	.....	261,650	5,685	909,385
S. Harrison Twp.	249,200	204,925	454,125	12	40,330	54,050	500	.....	94,880
Swedesboro Bor.	192,550	1,528,275	1,720,825	5,532	155,450	1,060	407,740	39,045	603,235
Washington Twp.	461,725	1,253,050	1,714,775	.....	150,000	41,715	39,800	2,400	240,515
Wenonah Bor.	192,775	1,492,625	1,685,400	1,400	164,450	500	70,625	7,750	243,325
West Deptford Twp.	1,255,300	6,675,850	7,931,150	.....	273,100	16,300	480,000	138,220	907,620
Westville Bor.	788,775	2,390,150	3,178,925	15,746	282,050	.....	.....	167,910	449,960
Woodbury City	1,904,195	8,243,328	10,147,523	18,614	795,510	.....	486,985	304,135	1,586,630
Woodbury Heights Bor.	193,065	688,685	881,750	2,945	98,725	5,900	14,925	32,255	151,805
Woolwich Twp.	477,325	629,000	1,106,325	483	91,000	147,800	12,400	35,650	286,850
Totals	\$15,014,179	\$62,346,994	\$77,361,173	\$109,757	\$5,963,935	\$596,960	\$4,238,325	\$2,330,343	\$13,129,593

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Clayton Bor.	\$86,800	\$132,030	\$218,830	\$2,129,111	.....	.....	.....	.....	.....	\$2,129,111
Deptford Twp.	203,200	291,800	495,000	3,639,115	.....	.....	.....	.....	.....	3,639,115
East Greenwich Twp.	59,600	51,000	110,600	2,273,730	\$1,450	.....	\$1,000	.....	.....	2,271,280
Elk Twp.	50,500	42,075	93,475	1,092,025	.....	.....	.....	.....	.....	1,092,025
Franklin Twp.	108,100	143,300	253,400	2,012,058	10,700	\$17,900	7,150	.....	.....	2,012,108
Glassboro Bor.	179,700	206,550	386,250	4,583,763	.....	5,260	9,400	.....	.....	4,579,623
Greenwich Twp.	84,600	104,700	189,300	15,748,479	2,314	.....	10,950	.....	.....	15,735,215
Harrison Twp.	47,000	35,500	82,500	1,525,437	500	.....	.....	.....	.....	1,524,937
Lagan Twp.	50,550	34,550	85,100	1,307,782	.....	.....	.....	.....	.....	1,307,782
Mantua Twp.	100,400	147,600	248,000	2,619,234	5,615	20,533	6,256	.....	.....	2,627,902
Monroe Twp.	176,600	208,700	385,300	3,171,053	.....	.....	.....	.....	.....	3,171,053
National Park Bor.	62,500	86,025	148,525	955,170	.....	.....	.....	.....	.....	955,170
Newfield Bor.	32,700	31,900	64,600	517,950	.....	.....	.....	.....	.....	517,950
Paulsboro Bor.	228,300	280,650	508,950	5,347,487	23,523	5,600	11,350	.....	.....	5,318,214
Pitman Bor.	218,360	319,775	538,135	6,439,314	500	.....	.....	.....	.....	6,439,314
S. Harrison Twp.	18,700	12,600	31,300	517,717	.....	.....	.....	.....	.....	517,717
Swedesboro Bor.	55,300	44,000	99,300	2,230,292	.....	.....	.....	.....	.....	2,230,292
Washington Twp.	70,400	78,400	148,800	1,806,490	.....	.....	.....	.....	.....	1,806,490
Wenonah Bor.	52,700	69,700	122,400	1,807,725	1,550	.....	850	.....	.....	1,805,325
West Deptford Twp.	138,900	229,950	368,850	3,469,920	.....	.....	.....	.....	.....	3,469,920
Westville Bor.	141,800	157,200	299,000	3,345,631	.....	.....	6,300	.....	.....	3,339,331
Woodbury City	269,200	418,600	687,800	11,064,967	300	3,505	7,450	.....	.....	11,060,722
Woodbury Heights Bor.	40,200	56,750	96,950	939,550	.....	.....	.....	.....	.....	939,550
Woolwich Twp.	29,900	26,000	55,900	1,337,758	.....	.....	.....	.....	.....	1,337,758
Totals	\$2,506,010	\$3,212,255	\$5,718,265	\$84,882,258	\$46,452	\$52,798	\$60,700	.....	.....	\$84,827,904

GLoucester County

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES						13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION	
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For			(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Clayton Bor.	\$23,289.09		\$157,120.42		\$1,229.32	\$181,638.83	\$8.54	\$887.34		\$213,000	\$34,000
Deptford Twp.	39,806.14		230,000.00		56,000.00	325,806.14	8.96			264,800	
East Greenwich Twp.	24,844.20		98,050.00		726.66	123,620.86	5.44		454	84,000	
Elk Twp.	11,945.02		65,828.40		6,352.38	84,125.80	7.72			65,000	
Franklin Twp.	22,009.27		184,307.54		11,570.90	217,887.71	10.84			110,100	
Glassboro Bor.	50,093.80		267,712.00		75,194.33	393,000.13	8.58	1,725.37		598,000	1,500
Greenwich Twp.	172,118.26		191,983.55	\$15,376.00	283,273.43	662,751.24	4.21			173,000	
Harrison Twp.	16,680.39		53,961.50		2,245.68	112,887.57	7.42	743.61		184,700	
Lagan Twp.	14,305.66		88,050.91		12,650.00	115,005.97	8.80		361	104,600	4,000
Mantua Twp.	28,745.07		126,927.50		25,853.56	181,526.13	6.94	846.44		65,400	
Monroe Twp.	34,686.28		251,000.00		2,608.55	288,294.83	9.10	738.51	1,150	136,500	4,500
National Park Bor.	10,448.04		59,886.00		36,289.63	106,623.67	11.18			61,000	
Newfield Bor.	5,665.55		33,660.33		3,550.59	42,877.07	8.30	537.64		32,700	
Paulsboro Bor.	58,172.82		229,206.24		174,752.91	462,191.97	8.66	1,997.09		321,900	
Pitman Bor.	70,435.87		312,399.12		126,270.84	509,105.83	7.92	3,227.61		418,000	15,600
S. Harrison Twp.	5,663.00		31,319.76		8,257.97	45,240.73	8.76			5,450	
Swedesboro Bor.	24,395.85		86,343.98		41,602.46	152,342.29	6.84	1,286.42		105,400	
Washington Twp.	19,760.13		116,298.94			136,059.07	7.54			79,500	
Wenonah Bor.	19,747.39		52,614.68		28,800.00	101,162.07	5.60		326	64,200	
West Deptford Twp.	92,617.47		320,208.00		93,991.89	506,847.36	6.00			83,800	
Westville Bor.	36,526.98		120,271.00		94,107.76	250,905.74	7.50	1,592.24		62,900	
Woodbury City	120,986.73		334,146.00	49,883.00	235,008.21	740,023.94	6.70	8,534.99		461,950	63,200
Woodbury Heights Bor.	10,277.18		55,501.00		8,050.00	73,858.18	7.88			134,500	
Woolwich Twp.	14,632.95		54,414.82		12,274.14	81,321.91	6.10				
Totals	\$927,882.54		\$3,561,272.29	\$65,259.00	\$1,340,691.21	\$5,896,105.04		\$22,117.46	2,291	\$3,830,400	\$122,800
Bank Stock Tax Due Municipality										\$22,117.46	
Bank Stock Tax Due County											\$22,117.46
Total Bank Stock Tax											\$44,234.92

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)	
				Real	Personal						
Clayton Bor.	\$218,700	\$138,925	\$8,000			\$612,625	\$30,340.00	\$34,815.00	\$16,000.00	\$81,155.00	
Deptford Twp.	10,000	70,700	4,600	\$900		351,000	73,099.00	79,768.00	32,000.00	184,865.00	
East Greenwich Twp.	110,000	52,500	15,400	8,000	\$7,500	277,400	40,000.00	28,435.90	2,650.00	71,085.90	
Elk Twp.	13,300	22,200				100,500	12,000.00	18,944.00	15,000.00	45,944.00	
Franklin Twp.	25,850	33,900	1,450	1,850		172,650	20,000.00	70,150.00	28,000.00	118,150.00	
Glassboro Bor.	98,125	87,200	3,000	9,350		797,175	30,060.00	111,157.00	29,000.00	170,157.00	
Greenwich Twp.	46,200	25,200		72,500	6,600	323,500	7,500.00	36,000.00	6,500.00	50,000.00	
Harrison Twp.	5,000	21,500		3,700		214,900	3,000.00	31,000.00	22,000.00	56,000.00	
Legan Twp.	9,700	12,300	1,300			131,900	6,000.00	24,035.00	6,544.33	36,579.33	
Mantua Twp.	5,900	28,250	2,800	7,400		109,750	25,000.00	37,581.00	13,733.75	76,314.75	
Monroe Twp.	60,800	87,450	3,300	7,600		300,150	57,000.00	86,573.00	28,026.17	171,599.17	
National Park Bor.	143,600	39,775		40,130		284,505	500.00	29,878.50	16,500.00	46,878.50	
Newfield Bor.	82,850	100,400	800			216,750	7,000.00	11,400.00	4,200.00	22,600.00	
Paulsboro Bor.	326,175	236,300	3,800	76,500		964,675	78,266.27	50,180.00	46,200.00	174,646.27	
Pitman Bor.	530,000	230,900		11,700		1,206,200	35,000.00	57,081.00	19,000.00	111,081.00	
S. Harrison Twp.	50	3,800		975		10,275	11,363.80	9,085.00	3,500.00	23,948.80	
Swedesboro Bor.	33,300	50,100	2,000			190,800	26,447.46	30,439.00	8,500.00	65,386.46	
Washington Twp.	4,300	26,800	10,500			121,100	20,000.00	36,574.00	12,500.00	69,074.00	
Wenonah Bor.	74,625	61,275		6,675		206,775	4,200.00	18,380.00	1,500.00	24,080.00	
West Deptford Twp.	8,800	17,100	2,200	71,500		183,400	40,000.00	46,860.00	9,500.00	96,360.00	
Westville Bor.	176,900	158,300		23,950	10,000	432,050	15,000.00	49,886.00	11,000.00	75,886.00	
Woodbury City	548,000	477,440	7,150	252,920		1,810,660	90,000.00	175,821.47	15,000.00	280,821.47	
Woodbury Heights Bor.	7,900	13,950				156,350	18,225.00	22,461.00	6,160.00	46,846.00	
Woolwich Twp.	3,950	2,300	2,100			8,350	28,242.24	19,846.00	5,000.00	53,088.24	
Totals	\$2,544,025	\$1,998,565	\$68,400	\$595,150	\$24,100	\$9,183,440	\$678,183.71	\$1,116,348.87	\$358,014.25	\$2,152,546.83	
Total County Taxes Appropriated			\$950,000.00				County Tax Rate per \$100 of Valuation			\$1.0938412	
Less Bank Stock Taxes Due County			22,117.46					Valuation	Approp.	Rate	
Net County Taxes Apportioned			\$927,882.54				Additional Rate in Special Fire District, Harrison Township		\$518,370	\$1,360.00	\$.27
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			\$809,210.13				Additional Rate in Special Fire District, Legan Township		408,605	735.00	.18

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Bayonne City	\$43,970,800	\$76,382,800	\$120,353,600	\$1,333,065	.....	.....	\$26,890,400	.....	\$26,890,400
East Newark Bor.	632,250	1,961,500	2,593,750	.....	.....	.....	420,200	\$1,295,875	1,716,075
Guttenberg Town	1,868,740	3,521,275	5,390,015	.....	.....	.....	740,400	.....	740,400
Harrison Town	5,750,183	20,151,700	25,901,883	958,781	.....	.....	6,282,350	7,239,100	13,521,450
Hoboken City	23,261,700	40,212,000	63,473,700	7,704,383	.....	.....	.....	10,387,900	10,387,900
Jersey City	103,100,370	224,015,575	327,915,945	102,460,417	.....	.....	65,465,000	.....	65,465,000
Kearny Town	12,334,259	56,683,150	69,017,400	2,902,351	.....	.....	7,153,350	8,448,062	15,601,412
North Bergen Twp.	19,432,925	44,352,925	63,785,850	1,097,476	.....	.....	723,350	3,617,500	4,340,850
Secaucus Town	4,867,095	4,511,450	9,378,545	748,254	.....	\$94,200	358,340	553,790	1,006,330
Union City—									
West Hoboken	11,464,350	23,337,700	34,802,050	11,780	.....	.....	975,200	2,151,605	3,126,805
Town of Union	10,022,400	16,854,960	26,877,300	9,090	.....	.....	1,172,550	3,079,400	4,251,950
Union City Totals	21,486,750	40,192,600	61,679,350	20,870	.....	.....	2,147,750	5,231,005	7,378,755
Weehawken Twp.	7,767,379	11,440,700	19,208,079	14,511,442	.....	.....	.....	1,659,275	1,659,275
West New York Town	13,763,485	24,334,050	38,097,535	6,596,458	.....	.....	.....	5,295,350	5,295,350
Totals	\$259,035,927	\$547,759,725	\$806,795,652	\$138,393,506	.....	\$94,200	\$110,181,140	\$43,727,857	\$154,003,197

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.10	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bayonne City		\$902,800	\$902,800	\$147,674,265	\$2,076,400		\$18,900		\$145,578,965	
East Newark Bor.		14,500	14,500	4,295,325					4,295,325	
Guttenberg Town		55,400	55,400	6,075,015	4,600				6,070,415	
Harrison Town		104,000	104,000	40,278,114	742,809		500		39,534,814	
Hoboken City		183,500	183,500	81,382,483	2,595,355		4,500		78,782,628	
Jersey City		2,921,200	2,921,200	492,920,162	5,537,822		124,400		487,257,940	
Kearny Town		570,650	570,650	87,010,513		83,510	51,850		86,964,173	
North Bergen Twp.		653,150	653,150	68,571,026	1,074,388		29,450		67,407,188	
Secaucus Town		185,500	185,500	10,947,629	217,680		8,600		10,721,349	
Union City—										
West Hoboken		290,300	290,300	37,650,335	103,109		8,100		37,529,135	
Town of Union		162,200	162,200	30,976,148	367,500		5,300		30,603,349	
Union City Totals		452,500	452,500	68,626,484	470,600		13,400		68,142,484	
Weehawken Twp.		129,000	129,000	35,249,796	2,600		1,400		35,245,796	
West New York Town		320,400	320,400	49,668,943	162,900		16,700		49,459,343	
Totals		\$6,492,600	\$6,492,600	\$1,092,699,755	\$12,915,145	\$5,510	\$269,700		\$1,079,520,420	

Bank Stock Tax Due Municipality \$106,624.98
 Bank Stock Tax Due County 106,624.99
 Total Bank Stock Tax \$213,249.97

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Bayonne City	\$2,581,383.27	.....	\$2,871,495.27	\$507,778.06	\$5,715,636.93	\$11,676,293.53	\$7.907	\$11,193.99	.....	\$6,051,400	\$877,800
East Newark Bor.	76,164.03	.....	62,500.00	7,570.64	124,771.92	271,006.59	6.310	.....	.....	42,800	.....
Guttenberg Town	107,639.64	.....	141,968.49	18,107.27	153,692.96	421,408.36	6.937	2,087.10	.....	389,600	.....
Harrison Town	701,025.09	.....	496,224.15	67,533.00	722,268.41	1,987,050.65	4.934	3,851.52	.....	308,300	213,400
Hoboken City	1,396,961.15	.....	1,881,057.83	319,352.01	3,648,920.35	7,246,291.34	8.904	9,071.00	.....	3,975,100	5,219,800
Jersey City	8,639,981.02	.....	10,234,115.79	2,397,025.00	20,288,894.80	41,560,016.61	8.432	52,347.80	.....	26,835,266	7,617,600
Kearny Town	1,542,035.02	.....	1,484,324.93	377,424.00	1,564,520.79	4,968,304.74	5.711	4,573.06	.....	3,099,600	184,150
North Bergen Twp.	1,196,317.55	.....	1,175,912.00	103,208.05	2,585,200.08	5,060,637.68	7.381	4,789.38	.....	2,950,200	.....
Secaucus Town	*190,109.27	.....	258,579.17	42,495.60	286,674.53	776,858.57	†7.097	1,109.87	.....	414,000	.....
Union City—											
West Hoboken .....	.....	.....	.....	.....	.....	.....	8.716	.....	.....	.....	.....
Town of Union .....	.....	.....	.....	.....	.....	.....	8.706	.....	.....	.....	.....
Union City Totals	1,208,291.79	.....	1,781,000.00	275,869.56	2,712,862.72	5,978,024.07	.....	14,338.21	.....	3,310,000	686,700
Weehawken Twp.	624,972.90	.....	521,557.56	131,108.25	1,031,891.16	2,309,529.87	6.552	270.03	.....	1,917,200	13,500
West New York Town	877,005.28	.....	1,476,356.45	205,278.29	1,979,730.66	4,538,370.68	9.138	2,993.02	.....	1,992,400	310,900
Totals	\$19,141,886.01	.....	\$22,385,091.64	\$4,452,749.73	\$40,814,065.31	\$86,793,792.69	.....	\$106,624.98	.....	\$51,375,866	\$15,123,850

* Subject to rebate of \$142,581.95 by County of Hudson pursuant to R. S. 54:4-5.
 † Subject to rebate of \$1,302,400.273 pursuant to R. S. 54:4-5.
 Net Secaucus rate \$5.794.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)	
				Real	Personal						
Bayonne City	\$53,862,240	\$3,383,000	\$14,000	.....	.....	\$64,188,440	\$500,000.00	\$806,918.59	\$225,000.00	\$1,531,918.59
East Newark Bor.	49,400	67,000	.....	.....	.....	159,200	.....	33,400.00	18,000.00	51,400.00
Guttenberg Town	647,050	101,300	.....	.....	.....	1,137,950	45,000.00	68,598.74	15,000.00	128,598.74
Harrison Town	2,469,500	520,700	.....	.....	.....	3,601,900	200,000.00	882,869.00	25,000.00	1,107,869.00
Hoboken City	32,348,600	3,836,600	.....	\$23,000	.....	45,403,100	500,000.00	601,131.00	425,000.00	1,526,131.00
Jersey City	127,797,440	22,010,100	2,296,400	29,300	.....	186,586,106	7,600,000.00	5,828,095.63	1,200,000.00	14,628,095.63
Kearny Town	4,506,700	1,457,700	100,950	.....	.....	9,349,100	650,000.00	954,018.44	75,000.00	1,679,018.44
North Bergen Twp.	7,704,000	1,175,400	1,038,350	.....	.....	12,867,950	393,000.00	487,387.00	270,000.00	1,150,387.00
Secaucus Town	6,785,175	564,750	1,000	.....	.....	7,765,525	43,000.00	139,935.00	14,500.00	197,435.00
Union City— West Hoboken .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Town of Union .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Union City Totals	3,702,000	4,075,300	.....	.....	.....	11,774,000	189,094.61	566,574.52	275,000.00	1,030,669.13
Weehawken Twp.	2,277,962	501,150	.....	1,500	.....	4,711,312	100,000.00	118,258.00	20,000.00	238,258.00
West New York Town	2,418,240	824,400	.....	.....	.....	5,545,940	125,000.00	354,210.00	160,000.00	639,210.00
Totals	\$244,568,307	\$38,517,400	\$3,451,300	\$53,800	.....	\$353,060,523	\$10,345,094.61	\$10,841,395.92	\$2,722,500.00	\$23,908,990.53
Total County Taxes Appropriated						\$19,248,511.00	Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				\$4,550,995.46
Less Bank Stock Taxes Due County						106,624.99	County Tax Rate per \$100 of Valuation				\$1.773184245
Net County Taxes Apportioned						\$19,141,886.01					

HUDSON COUNTY

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Alexandria Twp.	\$289,000	\$640,000	\$929,000	\$29	\$88,850	\$76,750	\$21,325	\$17,350	\$204,275
Bethlehem Twp.	206,900	532,850	739,750	5,585	81,575	61,675	10,500	16,825	170,575
Bloomsbury Bor.	57,600	406,250	463,850	8,741	65,300	8,100	38,400	14,500	126,300
Califon Bor.	70,150	374,455	444,605	1,651	54,850	1,000	29,700	28,800	114,350
Clinton, Town of	190,917	922,550	1,113,467	4,301	90,900	8,150	121,125	56,033	276,208
Clinton Twp.	454,325	1,652,300	2,106,625	8,089	88,050	115,050	31,900	76,380	311,380
Delaware Twp.	487,010	1,135,215	1,622,225	472	122,500	203,400	47,700	96,330	469,930
East Amwell Twp.	372,675	1,139,343	1,512,018	900	104,950	190,200	9,300	98,265	402,715
Flemington Bor.	543,075	2,816,725	3,359,800	10,984	107,350	3,100	252,550	226,200	589,200
Franklin Twp.	311,885	705,340	1,017,225	5,930	88,400	111,750	19,200	30,490	249,840
Frenchtown Bor.	117,550	753,050	870,600	2,998	92,800	14,600	111,000	.....	218,400
Glen Gardner Bor.	36,150	222,900	259,050	2,050	45,500	4,425	4,300	16,600	70,825
Hampton Bor.	74,637	411,125	485,762	20,214	69,610	9,555	49,630	9,650	137,345
High Bridge Bor.	189,562	1,387,387	1,576,949	18,306	163,848	3,500	45,300	224,640	437,288
Holland Twp.	266,325	1,370,325	1,636,650	7,746	76,950	73,450	72,150	223,500	446,050
Kingwood Twp.	360,775	871,275	1,232,050	1,189	104,225	137,975	9,200	37,985	289,385
Lambertville, City of	570,055	2,117,100	2,687,155	43,548	283,475	50	342,425	4,950	632,900
Lebanon Bor.	48,100	465,500	513,600	2,948	48,950	8,650	29,600	37,730	124,930
Lebanon Twp.	280,120	885,214	1,165,334	310	133,800	41,950	9,250	114,452	299,452
Milford Bor.	80,485	1,654,000	1,734,485	7,352	84,550	2,100	142,825	1,100,785	1,330,260
Raritan Twp.	756,450	2,523,998	3,280,448	5,845	103,650	185,800	78,650	157,110	525,210
Readington Twp.	789,250	2,350,030	3,139,280	20,615	268,350	110,750	72,130	53,150	504,580
Stockton Bor.	36,000	235,050	271,050	1,844	40,700	800	22,020	3,760	67,280
Tewksbury Twp.	400,295	1,272,102	1,672,397	.....	90,700	113,050	28,700	17,520	249,970
Union Twp.	255,600	758,500	1,014,100	3,828	110,300	84,090	24,400	3,100	221,890
West Amwell Twp.	278,040	1,211,383	1,489,423	33	73,700	56,250	12,185	37,370	179,505
Totals	\$7,522,931	\$28,813,967	\$36,336,898	\$185,503	\$2,685,433	\$1,626,210	\$1,635,525	\$2,702,875	\$8,650,043

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alexandria Twp.	\$42,000	\$29,500	\$71,500	\$1,061,804						\$1,061,804
Bethlehem Twp.	26,600	20,500	47,100	868,810			\$500			868,310
Bloomsbury Bor.	24,300	25,500	49,800	549,091						549,091
Califon Bor.	23,000	12,700	35,700	524,906	\$250		1,150			523,506
Clinton, Town of	26,100	24,500	50,600	1,343,376	500					1,342,876
Clinton Twp.		64,300	64,300	2,361,794	1,100	\$1,200				2,361,894
Delaware Twp.		45,000	45,000	2,047,627	1,850		4,750			2,047,027
East Amwell Twp.	44,300	24,750	69,050	1,846,383	2,950	200	1,800			1,842,033
Flemington Bor.		70,250	70,250	3,889,794		24,050	2,800			3,910,984
Franklin Twp.	42,100	45,200	87,300	1,185,695	200	550				1,186,045
Frenchtown Bor.	32,500	30,300	62,800	1,029,198	50					1,029,148
Glen Gardner Bor.	22,000	20,400	42,400	289,525	500	550	2,725			286,850
Hampton Bor.	27,700	32,535	60,235	583,086			600			582,486
High Bridge Bor.	62,100	56,450	118,550	1,913,993	250		5,000			1,908,743
Holland Twp.	35,800	42,500	78,300	2,012,146			3,600			2,008,546
Kingwood Twp.	46,900	35,650	82,550	1,440,074		500	2,825			1,437,749
Lambertville, City of	130,900	120,175	251,075	3,112,528	200		1,800			3,110,528
Lebanon Bor.	24,800	16,000	40,800	600,678						600,678
Lebanon Twp.	59,100	47,870	106,970	1,358,126	100		3,400			1,354,626
Milford Bor.	34,250	33,300	67,550	3,004,547	1,675					3,002,872
Raritan Twp.		68,900	68,900	3,742,603	500		5,050			3,737,053
Readington Twp.		152,050	152,050	3,512,425	2,675	16,800	13,850			3,512,700
Stockton Bor.	17,200	19,850	37,050	303,124						303,124
Tewksbury Twp.	37,150	44,315	81,465	1,840,902			700			1,840,202
Union Twp.	31,200	28,700	59,900	1,179,913	300	800	500			1,179,913
West Amwell Twp.	34,800	32,800	67,600	1,601,361	350	550	2,800			1,598,761
Totals	\$824,800	\$1,143,995	\$1,968,795	\$43,203,649	\$13,450	\$45,200	\$53,800			\$43,181,549

Bank Stock Tax Due Municipality \$12,798.22
 Bank Stock Tax Due County 12,798.22
 Total Bank Stock Tax \$25,596.44

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Alexandria Twp.	\$11,512.51	\$530.90	\$49,256.00		\$8,079.87	\$69,379.28	\$6.54	328	\$100,000		
Bethlehem Twp.	9,414.57	434.16	*40,097.70		8,819.34	58,765.77	6.77	186	16,400		
Bloomsbury Bor.	5,953.47	274.55	24,265.00		9,494.16	39,987.18	7.29	123	37,500		
Califon Bor.	5,076.06	261.75	*25,184.15	\$289.42	4,707.80	36,119.18	6.89	96	12,000		
Clinton, Town of	14,560.01	671.44	*49,867.13	801.12	23,132.96	89,032.66	6.63	183	60,000		
Clinton Twp.	25,608.61	1,180.95	*103,528.23		4,932.58	135,250.37	5.73	440	401,200		
Delaware Twp.	22,129.64	1,020.51	84,831.00		29,112.10	137,093.25	6.70		300,000		
East Amwell Twp.	19,972.07	921.02	69,746.91		28,256.09	118,895.19	6.44		50,100		
Flemington Bor.	42,404.47		162,637.42		88,676.25	293,718.14	7.56		197,000	\$4,300	
Franklin Twp.	12,859.60	593.02	*53,467.00	744.51	12,561.87	80,226.60	6.77	312	60,000		
Frenchtown Bor.	11,158.44	514.57	39,368.95	729.64	25,514.92	77,286.52	7.51		200,000		
Glen Gardner Bor.	3,110.14	143.43	*23,638.26		3,799.66	30,691.49	10.61	145	8,500		
Hampton Bor.	6,313.55	291.24	*21,121.81	390.14	9,719.30	37,838.04	6.40	149	25,000		
High Bridge Bor.	20,695.36	954.37	95,000.75		33,799.99	150,450.47	7.87		104,000		
Holland Twp.	21,777.47	1,004.27	5,000.00			27,781.74	1.39	363	61,000		
Kingwood Twp.	15,588.66	718.87	54,854.25		18,498.00	89,660.68	6.23	377	51,700		
Lambertville, City of	33,725.00		117,183.57	8,615.00	67,052.70	226,576.87	7.28		160,000		
Lebanon Bor.	6,512.79	300.34	*30,059.34	311.06	1,383.85	38,567.38	6.43		15,000		
Lebanon Twp.	14,687.40	677.31	*65,579.28		24,336.61	105,280.60	7.76		6,600		
Milford Bor.	32,558.35	1,501.44	79,391.06	1,789.44	34,475.00	149,715.29	4.99	174	50,700		
Raritan Twp.	40,518.64	1,868.53	156,485.59		6,885.08	265,757.84	5.50		409,000		
Readington Twp.	38,086.12	1,756.35	222,500.00		53,819.30	316,161.77	9.01	799	200,000		
Stockton Bor.	3,286.59	151.56	18,034.00		3,114.20	24,586.35	8.12		15,000	500	
Tewksbury Twp.	19,952.21	920.10	*97,229.11	1,004.00	37,584.11	156,689.53	8.52		35,200		
Union Twp.	12,793.09	589.96	*62,121.31	594.35	5,648.86	81,747.57	6.93	207	8,100		
West Amwell Twp.	17,334.41	796.38	77,159.54		20,348.16	115,641.40	7.23		85,500		
Totals	\$468,191.83	\$18,080.02	\$1,827,607.06	\$15,268.68	\$563,753.66	\$2,892,901.23		3,882	\$2,669,500	\$4,800	

* Apportionment of Taxes North Hunterdon Regional High School District.

Bethlehem Township	\$14,173.00	Lebanon Borough	\$9,798.93
Califon Borough	8,562.86	Lebanon Township	22,155.28
Clinton Town	21,914.66	Tewksbury Township	30,030.86
Clinton Township	38,528.23	Union Township	19,248.06
Franklin Township	19,342.55		
Glen Gardner Borough	4,723.06	Total	\$197,989.44
Hampton Borough	9,511.95		

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Alexandria Twp.		\$10,400	\$5,200			\$115,600	\$6,500.00	\$16,700.00	\$8,000.00	\$31,200.00
Bethlehem Twp.	\$1,550	3,200	800			21,950	5,000.00	17,748.93	7,000.00	29,748.93
Bloomsbury Bor.	12,200	33,400	800			83,900	7,000.00	3,226.00	1,750.00	11,976.00
Califon Bor.		28,750	1,000	\$3,500	\$250	45,500	6,000.00	2,700.00	4,200.00	12,900.00
Clinton, Town of	33,200	58,000	12,000			163,200	4,000.00	6,041.00	7,000.00	17,041.00
Clinton Twp.		36,400	2,000	1,275,500		1,715,100	14,300.00	28,700.00	7,000.00	50,000.00
Delaware Twp.	83,500	49,100	15,400	8,200	300	456,500	20,000.00	19,817.00	9,000.00	48,817.00
East Amwell Twp.	53,000	19,200	7,000			129,300	20,000.00	13,522.00	9,000.00	42,522.00
Flemington Bor.	209,300	242,700	10,300	72,200	10,500	746,300	20,000.00	27,451.00	12,000.00	59,451.00
Franklin Twp.		23,600	2,200			85,800	9,000.00	29,970.00	6,900.00	45,870.00
Frenchtown Bor.	13,500	45,000	10,000	35,000		303,500	7,500.00	6,318.00	5,000.00	18,818.00
Glen Gardner Bor.	2,000	9,600	200			20,300	2,364.56	9,617.00	2,000.00	13,981.56
Hampton Bor.	24,700	70,450	2,500			122,650		5,320.96	2,400.00	7,720.96
High Bridge Bor.	12,850	68,100		1,000	57,000	242,950	10,000.00	8,828.00	8,000.00	26,828.00
Holland Twp.		8,000	1,000	32,000		102,000	49,200.00	163,159.00	218.50	212,577.50
Kingwood Twp.	9,700	26,900	300			88,600	10,000.00	41,614.00	13,000.00	64,614.00
Lambertville, City of	160,500	434,600	8,000			763,100	11,140.00	33,952.00	20,020.00	65,112.00
Lebanon Bor.	5,700	40,500	6,500			67,700	7,000.00	4,900.00	3,550.00	15,450.00
Lebanon Twp.		22,700	3,200	1,659,003	556,669	2,248,172	32,000.00	48,295.00	12,027.52	92,322.52
Milford Bor.	32,500	59,000	1,000	1,800		145,000	20,000.00	4,300.00	1,500.00	25,800.00
Raritan Twp.	6,800	631,700	14,300	63,500		1,125,300	25,000.00	83,550.00	16,500.00	125,050.00
Readington Twp.	30,300	98,050	3,350	12,800		344,500	55,000.00	65,525.00	42,500.00	163,025.00
Stockton Bor.	5,950	32,950		8,250		62,650	1,250.00	4,616.00	1,800.00	7,666.00
Tewksbury Twp.	2,400	39,000				76,600	11,000.00	25,456.00	24,000.00	60,456.00
Union Twp.		23,200		803,755	118,700	953,755	7,185.90	18,209.10	15,000.00	40,395.00
West Amwell Twp.	10,100	13,300	4,100	500		113,500	12,000.00	19,108.00	6,000.00	37,108.00
Totals	\$709,750	\$2,127,800	\$111,150	\$3,977,008	\$743,419	\$10,343,427	\$872,440.46	\$708,643.99	\$245,366.02	\$1,326,450.47
Total County Taxes Appropriated			\$480,990.05							
Less Bank Stock Taxes Due County			12,798.22							
Net County Taxes Apportioned			\$468,191.83							
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget										\$458,367.80
County Tax Rate per \$100 of Valuation										\$1.08424047

HUNTERDON COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
East Windsor Twp.	\$537,330	\$1,264,120	\$1,801,450	\$1,036	\$66,200	\$67,650	\$98,125	\$48,475	\$280,450
Ewing Twp.	3,036,475	18,325,470	21,361,945	94,689	705,700	18,110	2,074,803	2,964,902	5,763,515
Hamilton Twp.	6,740,856	38,912,765	45,653,621	341,392	2,209,200	40,900	2,246,949	1,954,375	6,451,424
Hightstown Bor.	520,000	3,017,665	3,537,665	19,011	248,905	900	380,150	.....	629,855
Hopewell Bor.	234,202	1,391,743	1,625,945	21,076	70,600	5,200	88,570	154,345	318,715
Hopewell Twp.	1,505,125	3,379,875	4,885,000	2,855	346,810	172,200	559,625	.....	1,078,635
Lawrence Twp.	1,897,210	9,591,400	11,488,610	4,834	666,325	55,800	169,350	1,184,825	2,076,300
Pennington Bor.	294,355	1,661,135	1,955,490	16,380	150,420	300	51,900	66,100	268,720
Princeton Bor.	4,329,338	13,690,400	18,019,738	60,081	1,154,330	.....	345,700	657,315	2,157,345
Princeton Twp.	2,058,062	7,888,100	9,946,162	78,660	781,250	8,100	21,300	236,136	1,046,786
Washington Twp.	669,330	1,122,575	1,791,905	2,236	103,600	155,830	53,700	60,445	373,575
West Windsor Twp.	1,067,560	5,168,547	6,236,107	324,178	219,900	145,000	809,976	381,300	1,556,176
City of Trenton	39,109,675	104,210,500	143,320,175	2,144,708	7,068,850	.....	15,293,850	14,301,075	36,663,775
Totals ..	\$61,969,518	\$209,624,295	\$271,623,813	\$3,111,156	\$13,792,000	\$669,990	\$22,193,998	\$22,009,293	\$58,665,371

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 • Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
East Windsor Twp.	\$30,500	\$34,700	\$65,200	\$2,017,736	\$10,000	\$620	\$2,400	.....	.....	\$2,005,956
Ewing Twp.	410,600	1,012,360	1,422,960	25,797,199	153,021	45,425	61,829	.....	.....	25,627,774
Hamilton Twp.	1,102,400	1,871,455	2,973,855	49,472,582	8,663	53,242	254,924	.....	.....	49,262,237
Hightstown Bor.	85,800	105,000	190,800	3,995,831	17,400	2,675	2,500	.....	.....	3,978,606
Hopewell Bor.	58,000	42,225	100,225	1,865,511	.....	.....	.....	.....	.....	1,865,511
Hopewell Twp.	127,700	150,450	278,150	5,688,340	59,870	65,510	15,333	.....	.....	5,678,647
Lawrence Twp.	251,400	360,350	611,750	12,957,994	5,557	5,856	24,930	.....	.....	12,938,363
Pennington Bor.	49,600	71,055	120,655	2,119,935	900	775	6,050	.....	.....	2,113,760
Princeton Bor.	216,300	105,260	321,560	19,915,614	64,395	3,829	8,400	.....	.....	19,846,648
Princeton Twp.	130,200	188,150	318,350	10,753,268	31,623	7,381	17,200	.....	.....	10,711,816
Washington Twp.	37,100	44,000	81,100	2,086,616	22,800	1,235	1,900	.....	.....	2,063,151
West Windsor Twp.	78,200	77,650	155,850	7,960,611	3,500	3,130	59,115	.....	.....	7,901,126
City of Trenton	3,075,500	986,500	4,062,000	178,066,658	702,970	112,545	1,489,947	.....	.....	175,986,286
Totals	\$5,653,300	\$5,049,155	\$10,702,455	\$322,697,885	\$1,080,699	\$302,223	\$1,944,528	.....	.....	\$319,974,881

MERCER COUNTY

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
East Windsor Twp.	\$25,877.59	\$722.14	\$96,614.37	.....	.....	\$123,214.10	\$6.16	.....	.....	.....
Ewing Twp.	330,607.96	9,226.06	908,892.50	\$24,695.63	\$299,463.26	1,572,885.35	6.10	\$899.77	\$2,019,000	\$3,000,000	
Hamilton Twp.	635,501.46	.....	1,962,200.00	.....	1,023,133.25	3,620,834.71	7.32	2,159.15	2,511,210	.....
Hightstown Bor.	51,325.52	1,432.30	191,330.63	.....	73,384.98	317,473.43	7.95	3,243.45	358,200	730,250
Hopewell Bor.	24,065.80	.....	70,479.00	.....	24,960.38	119,505.18	6.40	1,370.54	108,300	.....
Hopewell Twp.	73,256.60	2,044.31	336,789.91	.....	82,480.35	494,571.26	8.70	.....	69,625	200,000
Lawrence Twp.	166,845.26	4,656.01	502,215.00	14,809.00	166,605.16	855,130.43	6.60	.....	1,260,970	4,486,640
Pennington Bor.	27,268.30	.....	125,515.13	.....	34,689.93	187,473.36	8.84	1,745.99	335,000	167,160
Princeton Bor.	256,629.25	.....	431,165.36	27,550.00	264,676.23	979,420.84	4.92	7,337.27	749,200	21,493,770
Princeton Twp.	138,186.47	3,856.25	362,224.00	14,489.05	122,484.84	641,240.61	5.96	.....	542,800	942,750
Washington Twp.	26,615.43	742.74	57,808.75	.....	18,303.00	103,469.92	4.96	.....	47,000	.....
West Windsor Twp.	101,927.51	2,844.40	198,000.00	7,840.50	29,024.00	339,636.41	4.26	.....	126,000	.....
City of Trenton	2,270,289.55	.....	4,066,124.41	692,844.25	5,310,453.35	12,339,711.56	6.93	40,447.64	16,896,925	1,770,000
Totals	\$4,127,796.79	\$25,524.15	\$9,309,359.06	\$782,228.43	\$7,449,658.73	\$21,694,567.16	.....	\$57,203.21	\$25,024,230	\$32,770,570
Bank Stock Tax Due Municipalities									\$57,203.21		
Bank Stock Tax Due County									57,203.21		
Total Bank Stock Tax									\$114,406.42		

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION						17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
East Windsor Twp.	\$250		\$2,600	\$2,400		\$5,250	\$23,600.00	\$20,950.00	\$3,900.00	\$48,450.00
Ewing Twp.	7,618,850	\$582,400	46,600	180,000		13,446,850	125,000.00	390,718.72	75,000.00	590,718.72
Hamilton Twp.	1,808,735	1,381,790	197,875	110,210		6,009,820	300,000.00	703,202.00	180,000.00	1,243,202.00
Hightstown Bor.	69,550	237,195	19,200			1,414,395	24,200.00	55,474.00	24,500.00	104,174.00
Hopewell Bor.	66,000	80,600	7,250	2,170	\$200	264,320	13,350.00	22,682.00	6,000.00	42,032.00
Hopewell Twp.	741,525	34,400	13,575	11,000	5,000	1,075,125	41,487.30	85,000.00	29,000.00	155,487.30
Lawrence Twp.	1,094,560	437,445	13,250	146,275	14,000	7,433,140	50,000.00	187,384.84	45,090.00	282,474.84
Pennington Bor.	1,121,200	120,510	7,900	2,145	8,500	1,762,415	29,300.00	26,600.00	5,000.00	60,900.00
Princeton Bor.	242,730	620,025	38,420	1,467,760	36,900	24,657,811	55,000.00	271,082.00	22,000.00	348,082.00
Princeton Twp.	291,350	221,725	3,100	275		2,002,000	60,000.00	112,007.00	33,000.00	205,007.00
Washington Twp.	45,800	6,100	1,400			100,300	19,000.00	53,822.00	7,000.00	79,822.00
West Windsor Twp.	7,400	19,700	4,000	18,700		175,800	27,000.00	81,826.00	3,500.00	112,326.00
City of Trenton	36,952,200	11,467,000	242,100	914,200	37,800	68,280,225	478,000.00	3,033,857.00	550,000.00	4,061,857.00
Totals	\$50,060,156	\$5,217,890	\$597,270	\$2,855,135	\$102,400	\$126,627,651	\$1,305,937.30	\$5,044,605.56	\$983,990.00	\$7,334,532.86

Total County Taxes Appropriated \$4,185,000.00
 Less Bank Stock Taxes Due County 57,203.21
 Net County Taxes Apportioned \$4,127,796.79

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$1,200,000.00
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes \$1.2900377609
 Rate per \$100 for County Library (certain municipalities)036
 Net pro-rated added assessments reported by assessors in 1953 \$3,114,591

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Carteret Bor.	\$3,608,925	\$8,639,475	\$12,248,400	\$222,337	\$365,485	.....	\$2,124,430	\$676,480	\$3,166,395
Cranbury Twp.	480,230	1,401,700	1,881,930	1,273	69,750	\$17,300	14,100	155,000	256,150
Dunellen Bor.	1,010,960	3,976,550	4,987,510	97,778	335,800	.....	472,000	244,986	1,032,786
East Brunswick Twp.	1,541,085	5,945,285	7,486,370	6,072	624,825	15,600	14,100	221,053	875,578
Helmetta Bor.	64,815	661,850	726,665	1,123	36,550	.....	454,725	2,000	493,275
Highland Park Bor.	3,215,155	8,049,305	11,264,460	6,967	410,400	.....	200,425	379,005	989,830
Jamesburg Bor.	205,415	853,400	1,058,815	7,645	136,650	.....	45,800	28,025	210,475
Madison Twp.	1,117,380	2,381,768	3,499,148	102,110	491,700	28,100	23,100	98,285	641,185
Metuchen Bor.	1,959,330	7,799,780	9,759,110	275,404	439,625	800	190,920	580,639	1,211,984
Middlesex Bor.	872,455	5,775,725	6,648,180	32,040	391,160	.....	438,305	518,289	1,347,754
Milltown Bor.	645,000	2,677,350	3,322,350	7,827	194,600	500	14,100	176,200	385,400
Monroe Twp.	705,120	1,177,425	1,882,545	7,773	200,200	58,650	26,600	80,270	365,720
New Brunswick City	13,261,670	30,371,750	43,833,420	518,589	950,350	.....	3,108,745	5,117,080	9,176,175
North Brunswick Twp.	1,340,700	9,276,550	10,617,250	273,624	335,200	16,500	865,770	2,101,550	3,319,020
Perth Amboy City	18,299,930	32,728,310	51,028,240	1,916,070	467,900	.....	9,246,760	1,299,220	11,013,880
Piscataway Twp.	1,659,310	5,404,567	7,063,877	1,450	404,850	10,750	64,350	1,267,537	1,747,487
Plainsboro Twp.	515,666	900,900	1,416,566	29,739	65,620	117,575	7,962	118,184	309,341
Raritan Twp.	3,433,613	18,217,130	21,650,743	187,343	959,380	12,400	455,050	1,700,271	3,127,101
Sayreville Bor.	2,443,810	18,044,900	20,488,710	117,594	611,550	.....	1,290,700	231,781	2,134,031
South Amboy City	1,246,745	3,233,775	4,480,520	1,766,988	86,500	.....	38,550	337,020	462,070
South Brunswick Twp.	985,225	2,416,828	3,402,053	280,678	198,600	57,300	82,700	346,385	684,985
South Plainfield Bor.	1,859,953	6,532,120	8,392,073	87,822	441,505	900	1,627,439	87,980	2,157,824
South River Bor.	2,000,675	4,742,630	6,743,305	3,097	472,075	550	215,170	418,915	1,106,710
Spotswood Bor.	249,771	1,362,400	1,612,171	129,908	153,000	.....	64,650	223,470	441,120
Woodbridge Twp.	6,551,275	24,717,230	31,268,505	2,068,104	2,135,915	2,500	1,979,579	2,097,890	6,215,884
Totals	\$69,274,213	\$207,488,703	\$276,762,916	\$8,149,355	\$10,979,190	\$339,425	\$23,066,030	\$18,507,515	\$52,892,160

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Carteret Bor.	\$205,400	\$566,730	\$772,130	\$14,865,002	.....	.....	\$3,965	.....	.....	\$14,861,037
Cranbury Twp. ....	.....	30,000	30,000	2,109,353	\$400	.....	1,500	\$21,561	.....	2,085,892
Dunellen Bor.	167,900	224,300	392,200	5,745,874	264	.....	3,200	.....	.....	5,742,410
East Brunswick Twp.	278,700	859,075	1,137,775	7,230,245	17,550	.....	4,100	.....	.....	7,208,595
Helmetta Bor.	17,000	13,450	30,450	1,190,613	.....	.....	.....	.....	.....	1,190,613
Highland Park Bor.	205,200	232,900	438,100	11,823,157	52,925	\$3,250	5,400	254,466	.....	11,513,616
Jamesburg Bor.	53,400	67,525	120,925	1,156,010	2,200	.....	825	29,000	.....	1,123,985
Madison Twp.	242,150	340,425	582,575	3,659,868	525	32,000	12,575	.....	\$57,820	3,736,588
Metuchen Bor. ....	.....	500,590	500,590	10,745,908	600	.....	12,592	.....	.....	10,732,716
Middlesex Bor.	176,200	401,675	577,875	7,450,099	.....	.....	6,375	65,769	.....	7,377,955
Milltown Bor.	97,200	125,200	222,400	3,493,177	1,775	.....	3,325	.....	.....	3,488,077
Monroe Twp.	101,150	107,125	208,275	2,047,763	1,900	250	.....	.....	.....	2,046,113
New Brunswick City	475,800	563,683	1,039,483	52,488,701	56,579	11,225	18,479	2,221,968	.....	50,202,900
North Brunswick Twp.	163,000	216,430	379,430	13,830,464	.....	.....	.....	.....	.....	13,830,464
Perth Amboy City ....	.....	579,180	579,180	63,379,010	46,310	.....	70,540	3,821,204	.....	59,440,956
Piscataway Twp.	182,800	450,750	633,550	8,179,264	.....	.....	13,425	.....	466,609	8,632,448
Plainsboro Twp.	24,900	15,100	40,000	1,715,646	.....	.....	.....	.....	.....	1,715,646
Raritan Twp.	704,800	1,512,075	2,216,875	22,748,312	178,283	262,125	83,660	.....	.....	22,748,494
Sayreville Bor.	304,000	519,725	823,725	21,916,610	55,587	.....	23,060	.....	119,969	21,967,942
South Amboy City ....	.....	183,600	183,600	6,525,978	175	.....	.....	288,285	.....	6,237,518
South Brunswick Twp.	94,000	89,000	183,000	4,184,716	28,240	.....	5,500	.....	.....	4,150,976
South Plainfield Bor. ....	.....	733,125	733,125	9,904,594	19,760	6,698	21,875	.....	.....	9,869,657
South River Bor.	233,400	318,520	551,920	7,301,192	26,510	10,085	8,800	.....	248,740	7,524,707
Spotswood Bor.	77,300	172,400	249,700	1,933,499	.....	.....	2,650	.....	24,300	1,955,149
Woodbridge Twp.	1,103,910	2,229,538	3,333,448	36,219,045	13,185	.....	83,103	.....	.....	36,122,757
Totals	\$4,908,210	\$11,032,121	\$15,960,331	\$321,844,100	\$502,768	\$325,633	\$384,939	\$6,702,253	\$917,438	\$315,497,211

MIDDLESEX COUNTY

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Carteret Bor.	\$268,429.86	.....	\$584,069.24	\$3,968.50	\$833,229.38	\$1,689,726.98	\$11.37	\$2,707.46	.....	\$276,000	\$30,000
Cranbury Twp.	37,676.76	.....	109,024.00	.....	19,869.98	166,570.74	7.90	1,482.02	.....	21,000	.....
Dunellen Bor.	103,723.26	.....	221,507.11	.....	137,782.07	463,012.44	8.06	2,948.86	.....	218,000	40,000
East Brunswick Twp.	139,206.46	.....	404,830.00	.....	130,923.80	665,960.26	9.22	.....	.....	318,700	.....
Helmetta Bor.	21,505.64	.....	21,059.85	2,188.64	5,605.32	50,359.45	4.23	.....	.....	34,200	.....
Highland Park Bor.	207,966.52	.....	493,840.09	.....	249,641.12	951,447.73	8.05	2,358.88	.....	904,300	98,000
Jamesburg Bor.	20,302.16	.....	99,081.83	.....	38,412.88	137,796.87	13.66	757.02	.....	78,200	.....
Madison Twp.	67,492.74	.....	335,980.21	.....	41,157.95	444,630.90	12.15	.....	.....	351,150	.....
Metuchen Bor.	193,861.34	.....	504,858.82	.....	336,661.76	1,035,381.92	9.64	2,505.76	.....	1,343,000	340,000
Middlesex Bor.	133,265.56	.....	382,222.50	.....	154,841.84	670,329.90	9.00	.....	.....	104,900	.....
Milltown Bor.	63,003.96	.....	184,719.40	.....	8,193.84	255,917.20	7.33	1,328.74	.....	208,000	.....
Monroe Twp.	36,958.26	.....	153,707.82	.....	12,970.06	203,636.14	9.95	.....	.....	204,000	.....
New Brunswick City	906,801.65	.....	1,181,170.00	205,266.50	1,332,243.85	3,625,482.00	6.91	10,853.15	.....	3,097,000	10,469,665
North Brunswick Twp.	249,814.98	.....	484,540.46	8,502.09	160,759.32	903,616.85	6.54	146.13	.....	363,500	.....
Perth Amboy City	1,073,662.22	.....	1,491,375.71	178,721.46	2,318,047.24	5,061,806.63	7.99	12,356.45	.....	2,857,196	494,120
Piscataway Twp.	155,925.06	.....	569,971.15	.....	100,283.00	826,179.21	10.11	.....	.....	333,740	448,035
Plainsboro Twp.	30,989.14	.....	54,712.63	.....	.....	85,701.77	5.00	.....	.....	44,000	186,500
Raritan Twp.	410,898.38	.....	989,549.83	136,971.00	360,000.00	1,897,419.21	8.35	.....	.....	606,350	44,250
Sayreville Bor.	396,618.88	.....	568,867.70	15,202.50	248,300.13	1,228,989.21	5.61	1,699.87	.....	121,100	15,200
South Amboy City	112,666.22	.....	165,839.14	16,584.25	131,724.50	426,814.11	6.55	2,374.36	.....	280,000	20,000
South Brunswick Twp.	74,977.70	.....	178,941.44	.....	.....	253,919.14	6.07	.....	.....	220,500	.....
South Plainfield Bor.	178,272.34	.....	701,718.79	.....	256,035.29	1,136,026.42	11.47	737.14	.....	496,150	.....
South River Bor.	135,916.30	.....	371,015.45	.....	290,207.57	767,139.32	10.51	4,426.00	.....	846,000	105,000
Spotswood Bor.	35,315.20	.....	113,399.93	.....	30,699.00	179,414.13	9.28	690.84	.....	102,000	.....
Woodbridge Twp.	652,473.32	.....	2,083,777.00	.....	525,349.91	3,261,600.23	9.01	3,476.16	.....	2,408,600	65,000
Totals	\$5,698,723.91	.....	\$12,449,810.10	\$567,404.94	\$7,692,939.81	\$26,408,878.76	.....	\$50,848.84	.....	\$15,926,595	\$12,355,770
Bank Stock Tax Due Municipality					\$50,848.84						
Bank Stock Tax Due County					50,848.84						
Total Bank Stock Tax					\$101,697.68						

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1954—(Concluded)

TAXING DISTRICT	18 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Carteret Bor.	\$2,981,570	\$303,210	.....	\$211,360	.....	\$3,802,140	\$50,000.00	\$161,337.00	\$21,000.00	\$232,337.00
Cranbury Twp. ....	.....	21,200	\$4,000	.....	.....	46,200	10,600.00	32,123.00	10,000.00	52,723.00
Dunellen Bor.	91,000	151,800	.....	.....	.....	500,800	29,000.00	77,281.00	23,489.00	129,770.00
East Brunswick Twp.	5,600	39,700	5,900	22,800	\$18,900	411,600	99,000.00	118,604.00	52,000.00	269,604.00
Helmetta Bor.	8,100	42,800	.....	.....	.....	85,100	6,900.00	7,943.00	100.00	14,943.00
Highland Park Bor.	1,319,860	593,925	.....	36,850	300	2,953,235	151,600.00	110,818.00	34,000.00	296,418.00
Jamesburg Bor.	10,000	52,800	20,000	8,700	.....	169,700	21,400.00	20,908.00	13,000.00	55,308.00
Madison Twp. ....	.....	66,225	2,400	.....	.....	419,775	26,142.02	118,268.98	35,000.00	179,411.00
Metuchen Bor.	332,225	303,010	18,000	101,300	.....	2,437,535	150,000.00	108,136.00	48,000.00	306,136.00
Middlesex Bor.	1,095,640	43,700	50	.....	.....	1,834,290	155,600.00	91,191.00	13,000.00	259,791.00
Milltown Bor.	151,450	173,725	.....	.....	.....	533,175	23,200.00	114,201.36	8,250.00	145,651.36
Monroe Twp.	1,600,000	4,050	.....	3,000	.....	1,811,050	18,500.00	55,423.00	29,200.00	103,123.00
New Brunswick City	4,137,045	4,979,550	89,800	1,465,250	.....	24,258,310	384,143.15	947,754.00	103,000.00	1,436,897.15
North Brunswick Twp.	285,860	46,200	84,100	103,300	5,000	887,960	150,000.00	121,078.00	14,000.00	285,078.00
Perth Amboy City	2,419,430	2,380,855	246,370	1,652,285	170,000	10,220,316	394,466.46	574,292.30	170,000.00	1,138,758.76
Piscataway Twp.	724,545	79,675	1,000	36,995	.....	1,623,990	134,000.00	181,990.00	69,000.00	384,990.00
Plainsboro Twp.	121,500	30,500	.....	4,600	.....	387,100	25,274.00	38,093.00	2,000.00	65,367.00
Raritan Twp.	116,250	72,600	1,400	15,085,825	58,420,000	74,345,675	480,000.00	619,671.00	110,000.00	1,209,671.00
Sayreville Bor.	150,300	96,800	8,750	20,250	.....	412,400	260,000.00	389,758.00	14,000.00	663,758.00
South Amboy City	197,400	499,750	10,000	.....	.....	1,007,150	108,000.00	239,639.00	35,000.00	382,639.00
South Brunswick Twp.	6,400	87,900	19,200	.....	.....	334,000	52,000.00	94,918.00	15,000.00	161,918.00
South Plainfield Bor.	34,925	184,300	10,600	3,400	.....	729,375	154,964.19	143,819.00	50,000.00	348,783.19
South River Bor.	561,025	488,975	12,400	68,500	20,200	2,102,100	79,000.00	160,868.00	30,000.00	269,868.00
Spotswood Bor.	16,550	56,175	.....	.....	.....	174,725	52,900.00	18,775.00	10,000.00	81,675.00
Woodbridge Twp.	1,063,154	730,231	326,334	915,702	500,300	6,009,330	495,000.00	1,798,058.61	100,000.00	2,393,058.61
Totals	\$17,449,889	\$11,529,656	\$860,304	\$19,740,117	\$59,134,700	\$136,907,031	\$3,511,689.82	\$6,344,948.25	\$1,011,039.00	\$10,867,677.07
Total County Taxes Appropriated			\$5,749,572.75			Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				\$1,299,520.67
Less Bank Stock Taxes Due County			50,848.84			County Tax Rate per \$100 of Valuation				\$1.806267
Net County Taxes Apportioned			\$5,698,723.91							

MIDDLESEX COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, I. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
Atlantic Twp.	\$614,240	\$1,060,880	\$1,675,120		\$4,350	\$83,000	\$117,225		\$205,175
Asbury Park City	9,939,100	11,818,709	23,757,800	\$138,720	566,200		673,700	\$977,000	2,216,900
Atlantic Highlands Bor.	888,930	1,908,495	2,797,425	25,139	175,870		238,870		414,740
Allentown Bor.	148,980	723,205	872,185		89,820	1,300	26,300	18,250	135,670
Allenhurst Bor.	701,050	1,362,750	2,063,800	17,427	102,525		14,300	81,650	198,475
Avon-By-The-Sea Bor.	1,084,422	1,805,125	2,889,547	12,147	176,475			75,230	251,705
Belmar Bor.	2,749,625	4,393,205	7,142,830	28,364	527,620				527,620
Bradley Beach Bor.	2,527,250	3,338,100	5,865,350	18,077	484,765			24,900	509,665
Brielle Bor.	785,175	1,264,200	2,049,375	721	171,700				171,700
Deal Bor.	1,660,100	3,849,700	5,509,800	12,350	188,000		5,000	229,300	422,300
Eatontown Bor.	617,445	1,946,450	2,563,895	4,630	144,650	900	106,045	343,625	595,220
Englishtown Bor.	83,486	591,100	474,586	675	81,475			21,000	102,475
Freehold Twp.	932,735	1,197,200	2,129,935	1,102	149,850	163,525			306,375
Farmingdale Bor.	87,670	457,430	545,100	12,731	66,845				66,845
Fair Haven Bor.	898,680	3,446,025	4,344,705		492,885				492,885
Freehold Bor.	1,384,200	3,848,500	7,232,700	39,173	1,488,825				1,488,825
Holmdel Twp.	324,785	769,090	1,293,875		72,105	34,600	3,800	111,650	222,155
Howell Twp.	831,728	2,891,905	3,723,633	3,081	12,150	339,975	19,705	76,000	447,830
Highlands Bor.	621,932	1,596,950	2,218,882	7,563	189,350		24,050	35,300	249,300
Interlaken Bor.	439,480	1,038,800	1,478,280	10,604	105,000				105,000
Keyport Bor.	998,575	3,099,000	4,097,575	5,665	220,650		258,800	134,125	613,575
Keansburg Bor.	1,380,380	2,879,600	4,259,980	4,560	323,700	12,500	130,800	30,000	497,000
Little Silver Bor.	824,500	2,835,950	3,660,450	5,674	292,325				292,325
Long Branch City	6,293,950	12,115,375	18,409,325	151,862	670,300		174,750	1,250,095	2,095,145
Manalapan Twp.	652,890	858,900	1,511,790	1,816	121,500	6,350	86,490	1,725	216,065
Marlboro Twp.	708,365	1,277,300	1,985,665	4,505	37,600	58,150	42,950	163,030	301,730
Matawan Twp.	592,266	2,059,475	2,651,741	8,502	176,400				176,400
Middletown Twp.	3,697,000	7,333,850	11,030,850	6,971	698,600	82,700	55,900	533,375	1,370,575
Millstone Twp.	318,200	543,190	1,061,390		7,100	37,350	3,325	26,000	73,775
Manasquan Bor.	1,122,725	2,904,925	4,027,650	12,118	139,345		38,870	97,775	275,990

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 201, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Matawan Bor.	\$601,242	\$2,295,451	\$2,896,693	\$6,564	\$36,850	.....	\$117,350	.....	\$154,200
Monmouth Beach Bor.	728,886	770,985	1,499,871	.....	93,715	.....	400	\$33,425	127,540
Neptune Twp.	3,989,162	7,467,715	11,456,877	\$2,493	671,040	\$900	126,900	657,125	1,455,965
Neptune City Bor.	569,637	1,482,600	2,052,237	.....	78,475	.....	12,800	84,535	175,810
New Shrewsbury Bor.	576,927	1,165,425	1,742,352	.....	80,500	11,300	99,230	1,100	192,130
Ocean Twp.	2,294,310	4,394,700	6,689,010	4,676	92,175	6,600	54,080	175,200	328,055
Oceanport Bor.	760,471	2,920,965	3,681,436	6,829	30,275	.....	22,100	176,055	228,430
Raritan Twp.	393,900	1,017,325	1,411,225	1,299	35,640	.....	.....	.....	35,640
Roosevelt Bor.	57,405	431,400	488,805	.....	67,670	.....	.....	.....	67,670
Rumson Bor.	2,529,830	4,818,600	7,348,450	.....	471,930	.....	.....	130,410	602,360
Red Bank Bor.	4,059,912	7,619,995	11,679,907	65,693	1,845,627	.....	.....	.....	1,845,627
Shrewsbury Twp. ....	.....	.....	.....	.....	.....	.....	.....	4,700	4,700
Sea Bright Bor.	684,085	741,260	1,425,345	.....	27,750	.....	27,300	109,250	164,300
Sea Girt Bor.	1,064,015	2,308,950	3,372,965	12,198	182,250	.....	7,700	45,300	235,250
Shrewsbury Bor.	955,864	2,299,050	3,254,914	425	.....	.....	90,100	23,200	113,300
Spring Lake Bor.	2,807,300	3,668,850	6,476,150	18,367	455,950	.....	.....	270,250	726,200
Spring Lake Heights Bor.	326,445	804,975	1,131,420	1,926	103,425	.....	.....	30,035	133,460
South Belmar Bor.	349,875	717,850	1,067,725	.....	300	.....	11,150	22,200	33,650
Upper Freehold Twp.	732,430	801,275	1,533,705	737	79,350	184,600	15,555	39,400	319,105
Union Beach Bor.	439,430	1,036,965	1,476,395	3,940	297,650	.....	.....	.....	297,650
Wall Twp.	1,589,230	2,882,250	4,471,480	1,879	570,900	30,650	23,850	130,415	755,815
West Long Branch Bor.	939,640	1,818,950	2,758,590	.....	158,400	1,300	40,800	62,475	262,975
Totals	\$70,759,880	\$140,480,911	\$211,240,791	\$692,203	\$13,349,672	\$1,058,300	\$2,670,195	\$6,225,105	\$23,303,272

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic Twp.	\$2,000	\$35,000	\$37,000	\$1,843,295	.....	.....	.....	.....	\$1,843,295
Asbury Park City	208,700	175,400	384,100	25,729,320	\$33,500	.....	\$2,900	.....	25,692,920
Atlantic Highlands Bor.	57,900	127,575	185,475	3,051,829	1,160	.....	2,000	.....	3,048,669
Allentown Bor.	30,900	50,800	81,700	926,155	1,800	.....	.....	.....	924,355
Allenhurst Bor.	24,400	19,100	43,500	2,236,202	650	.....	.....	.....	2,235,552
Avon-By-The-Sea Bor.	27,300	45,750	73,050	3,080,349	.....	.....	1,000	.....	3,079,349
Belmar Bor.	50,400	115,700	166,100	7,532,714	12,650	.....	5,000	.....	7,515,064
Bradley Beach Bor.	51,050	62,500	113,550	6,279,542	.....	.....	400	.....	6,279,142
Brielle Bor.	38,100	55,000	93,100	2,128,696	500	.....	11,625	.....	2,116,571
Deal Bor. ....	.....	50,800	50,800	5,893,650	19,600	.....	.....	.....	5,874,050
Eatontown Bor.	57,100	164,750	221,850	2,941,895	10,840	.....	6,000	.....	2,925,055
Englishtown Bor. ....	.....	29,350	29,350	548,386	.....	.....	.....	.....	548,386
Freehold Twp.	63,000	83,125	146,125	2,291,287	4,200	.....	3,205	.....	2,283,882
Farmingdale Bor.	600	25,500	26,100	598,576	.....	\$1,000	.....	.....	599,576
Fair Haven Bor.	73,400	234,375	307,775	4,529,815	750	.....	13,400	.....	4,515,665
Freehold Bor.	122,100	221,600	343,700	8,416,998	2,300	.....	17,500	.....	8,397,198
Holmdel Twp.	29,700	34,900	64,600	1,451,430	.....	.....	4,800	.....	1,446,630
Howell Twp.	2,900	211,295	214,195	3,960,349	4,225	.....	21,395	.....	3,934,729
Highlands Bor.	99,600	81,530	181,130	2,294,615	7,800	.....	4,400	.....	2,282,415
Interlaken Bor.	28,200	42,900	71,100	1,522,784	.....	.....	2,500	.....	1,520,284
Keyport Bor.	94,100	168,450	262,550	4,454,265	3,700	.....	4,650	.....	4,445,915
Keansburg Bor.	153,225	160,950	314,175	4,447,365	825	.....	500	.....	4,446,040
Little Silver Bor. ....	.....	202,650	202,650	3,755,799	20,150	.....	7,900	.....	3,727,749
Long Branch City	271,760	523,500	795,260	19,861,072	29,500	.....	26,075	.....	19,805,497
Manalapan Twp.	41,700	40,000	81,700	1,647,971	350	.....	2,000	.....	1,645,621
Marlboro Twp.	31,100	65,500	96,600	2,195,300	1,500	.....	.....	.....	2,193,800
Matawan Twp. ....	.....	238,975	238,975	2,598,668	7,985	.....	30,275	.....	2,560,408
Middletown Twp.	153,950	808,750	962,700	11,445,696	17,900	.....	.....	.....	11,427,796
Millstone Twp.	100	34,425	34,525	1,100,640	5,065	.....	.....	.....	1,095,575
Manasquan Bor.	44,600	145,525	190,125	4,125,633	.....	.....	2,500	.....	4,123,133

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Matawan Bor.		\$165,732	\$165,732	\$2,891,725	\$200		\$7,200		\$2,884,325	
Monmouth Beach Bor.	\$48,700	31,364	80,064	1,547,347	100				1,547,247	
Neptune Twp.	426,325	446,625	872,950	12,072,385	33,985		117,000		11,921,400	
Neptune City Bor.		164,995	164,995	2,063,052	860		7,000		2,055,192	
New Shrewsbury B.		115,750	115,750	1,818,732	7,430		6,400		1,804,902	
Ocean Twp.	30,100	431,225	461,325	6,560,416	12,000		29,050		6,519,366	
Oceanport Bor.	14,100	85,540	99,640	3,817,055			3,200		3,813,855	
Raritan Twp.		168,725	168,725	1,279,439			16,200		1,263,239	
Roosevelt Bor.	21,200	23,000	44,200	512,275			1,000		511,275	
Rumson Bor.	74,300	186,700	261,000	7,689,810	21,300		10,500		7,658,010	
Red Bank Bor.	122,400	289,935	412,335	13,178,892	32,850		9,660		13,136,382	
Shrewsbury Twp.				4,700					4,700	
Sea Bright Bor.		27,100	27,100	1,562,545	61,750		2,500		1,498,295	
Sea Girt Bor.		54,250	54,250	3,566,163					3,566,163	
Shrewsbury Bor.	100	147,065	147,165	3,221,474	11,550		22,500		3,187,424	
Spring Lake Bor.	35,800	55,000	90,800	7,129,917	12,250		4,000		7,113,667	
Spring Lake Heights Bor.	29,200	131,100	160,300	1,106,506					1,106,506	
South Belmar Bor.	100	42,150	42,250	1,059,125	100		2,500		1,056,525	
Upper Freehold Twp.	35,600	29,600	65,200	1,788,347	800				1,787,547	
Union Beach Bor.		298,190	298,190	1,479,795	2,900				1,476,895	
Wall Twp.	272,600	386,225	658,825	4,570,349	1,400		13,450		4,555,499	
West Long Branch Bor.	74,700	164,000	238,700	2,782,865	1,000				2,781,865	
Totals	\$2,943,110	\$7,699,946	\$10,643,056	\$224,593,210	\$387,425	\$1,000	\$422,185		\$223,784,600	

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES						13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION	
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For			(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property
			District School Purposes								
			I As Required by District School Budget	II As Required by Local Municipal Budget	III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
Atlantic Twp.	\$30,024.28	\$737.32	*\$93,594.05	.....	\$16,179.60	\$140,535.25	\$7.6241	.....	\$35,000	.....
Asbury Park City	418,495.95	.....	463,184.40	.....	1,186,406.06	2,068,086.41	8.0378	.....	622,200	\$110,100
Atlantic Highlands Bor.	49,657.87	1,219.47	139,775.79	.....	102,535.05	293,188.18	9.6069	.....	320,000	15,000
Allentown Bor.	15,056.24	369.74	52,533.33	.....	13,122.09	81,081.40	8.7546	.....	119,650	.....
Allenhurst Bor.	36,413.51	894.22	24,727.25	\$1,727.25	87,829.08	151,591.31	6.7017	.....	.....	.....
Avon-By-The-Sea Bor.	50,157.00	.....	75,834.09	4,903.50	128,865.91	259,761.10	8.2736	.....	19,000	.....
Belmar Bor.	122,408.19	3,006.03	170,418.24	15,455.74	200,467.68	511,755.88	6.5885	1,814.03	124,000	13,600	
Bradley Beach Bor.	102,277.08	.....	195,747.20	13,738.81	195,269.98	507,033.02	7.8555	1,833.68	217,000	.....
Brielle Bor.	34,475.51	846.63	81,580.08	2,634.71	92,067.00	211,603.93	9.8167	.....	60,850	.....
Deal Bor.	95,678.74	2,349.62	106,201.00	5,382.00	185,555.04	395,166.40	6.0136	.....	254,000	.....
Eatontown Bor.	47,644.40	1,170.02	130,008.64	.....	61,983.59	240,801.63	8.1852	1,385.94	54,800	.....
Englishtown Bor.	8,932.32	219.35	*44,598.53	.....	16,504.10	70,254.30	12.8111	591.95	60,000	3,650
Freehold Twp.	37,200.73	913.55	*139,721.12	.....	15,137.73	192,973.13	8.4220	.....	107,100	.....
Farmingdale Bor.	9,766.12	239.83	*34,682.12	.....	3,407.12	48,095.19	8.0349	1,383.48	44,000	.....
Fair Haven Bor.	73,552.85	1,806.27	215,873.58	.....	114,850.15	406,082.85	8.9646	.....	119,600	.....
Freehold Bor.	136,776.72	.....	*315,167.02	.....	219,444.45	671,388.19	7.9765	5,961.57	417,500	62,100
Holmdel Twp.	23,563.25	578.65	58,896.48	.....	26,682.62	109,721.00	7.5595	.....	60,250	.....
Howell Twp.	64,090.35	1,573.89	*280,223.73	.....	108,524.87	463,412.84	11.7013	.....	174,400	9,000
Highlands Bor.	37,176.83	912.97	101,393.84	.....	102,742.30	242,225.94	10.5562	.....	59,000	.....
Interlaken Bor.	24,762.96	608.11	48,191.00	1,741.00	52,860.72	128,073.79	8.2961	.....	.....	.....
Keyport Bor.	72,416.74	.....	242,011.11	.....	121,728.66	436,156.51	9.7918	2,695.63	420,300	153,500
Keansburg Bor.	72,418.77	1,778.42	159,432.57	.....	145,776.33	379,406.09	8.5310	1,644.90	80,250	48,250
Little Silver Bor.	60,718.98	1,491.10	200,477.89	.....	66,398.74	329,086.71	8.7620	.....	75,275	.....
Long Branch City	322,599.39	.....	935,434.37	.....	743,550.97	2,001,584.73	10.0779	6,514.66	1,909,700	144,000
Manalapan Twp.	26,804.49	658.25	*134,024.36	.....	11,775.00	173,262.10	10.5136	.....	11,000	.....
Marlboro Twp.	35,733.44	877.52	*132,653.31	.....	42,613.66	211,877.93	9.6514	.....	72,000	.....
Matawan Twp.	41,704.89	.....	147,100.22	.....	104,276.07	293,081.18	11.2781	.....	40,100	.....
Middletown Twp.	180,140.24	.....	772,087.00	.....	272,234.97	1,230,462.21	10.7504	.....	325,850	.....
Millstone Twp.	17,845.14	438.23	126,328.46	.....	12,463.54	157,075.37	14.2712	.....	27,800	.....
Manasquan Bor.	67,159.14	1,649.25	184,026.94	7,561.94	138,943.18	399,340.45	9.4962	1,581.03	430,000	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Continued)

TAXING DISTRICT	13 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a + b + c)	(a) Public School Property	(b) Other School Property
			District School Purposes								
			I As Required by District School Budget	II As Required by Local Municipal Budget	III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
Matawan Bor.	\$46,980.97	.....	\$163,689.01	.....	\$44,028.46	\$254,698.44	\$8.8078	\$3,007.09	.....	\$135,000	.....
Monmouth Beach Bor.	25,202.14	\$618.90	43,958.04	\$1,318.50	73,723.83	144,821.41	9.2741	.....	.....	110,120	\$3,200
Neptune Twp.	194,180.25	4,768.56	637,600.27	.....	383,807.61	1,220,356.69	10.1086	.....	.....	597,800	.....
Neptune City Bor.	33,475.74	822.08	117,214.13	.....	125,516.15	277,028.10	13.4280	.....	.....	82,600	.....
New Shrewsbury Bor.	29,398.92	721.96	104,776.48	.....	45,057.38	179,954.74	9.8945	.....	.....	141,900	.....
Ocean Twp.	106,189.89	2,607.75	344,324.73	.....	260,727.62	713,849.99	10.8811	.....	.....	92,450	.....
Oceanport Bor.	62,121.51	1,525.54	100,491.49	3,909.88	73,309.42	241,357.84	6.2207	.....	.....	57,500	13,750
Raritan Twp.	20,576.11	505.30	136,993.30	.....	45,712.85	203,787.56	15.9278	.....	.....	60,800	.....
Roosevelt Bor.	8,327.84	.....	48,146.17	.....	8,312.00	64,786.01	12.6467	.....	.....	49,500	.....
Rumson Bor.	124,736.55	3,063.20	204,874.27	8,838.00	201,304.42	543,016.44	6.9465	.....	.....	343,500	54,800
Red Bank Bor.	213,970.33	.....	599,428.87	3,082.50	444,895.88	1,261,377.58	9.5478	7,636.30	.....	1,010,000	118,000
Shrewsbury Twp.	76.56	.....	270.77	.....	.....	347.33	7.3898	.....	.....	.....	.....
Sea Bright Bor.	24,404.79	599.32	41,440.40	2,187.75	87,746.07	156,358.33	9.8679	556.17	.....	48,000	21,800
Sea Girt Bor.	58,087.00	1,426.47	56,237.25	3,937.25	132,817.61	252,505.58	6.9701	.....	.....	3,700	.....
Shrewsbury Bor.	51,917.96	1,274.97	163,833.10	.....	65,606.80	282,632.83	8.7734	.....	.....	60,000	.....
Spring Lake Bor.	115,870.08	.....	72,912.25	9,262.25	235,414.00	433,458.58	5.9495	1,586.18	.....	175,000	200,000
Spring Lake Heights Bor.	18,023.19	442.60	85,769.16	.....	45,096.00	149,330.95	13.4957	.....	.....	57,000	2,000
South Belmar Bor.	17,209.08	422.61	67,764.01	1,979.09	59,206.75	127,582.14	11.8590	.....	.....	.....	.....
Upper Freehold Twp.	29,116.24	715.02	161,438.54	.....	4,000.00	135,269.80	7.5639	.....	.....	20,400	.....
Union Beach Bor.	24,056.22	590.76	107,066.10	.....	74,233.90	205,946.98	13.9172	.....	.....	61,800	.....
Wall Twp.	74,201.68	1,822.20	398,742.39	.....	90,400.00	565,166.27	12.3659	.....	.....	450,000	.....
West Long Branch Bor.	45,312.06	1,112.75	173,708.39	.....	61,949.78	282,082.98	10.1364	.....	.....	112,900	.....
Totals	\$3,645,087.78	\$47,378.43	\$9,575,511.84	\$87,640.77	\$7,144,262.79	\$20,499,881.61	.....	\$50,050.31	.....	\$9,930,595	\$972,750

* Apportionment of Taxes for Regional High School Tax Budget:

Atlantic Township	\$30,887.23	Freehold Borough	82,953.47
Englishtown Borough	18,298.04	Howell Township	108,901.42
Freehold Township	56,042.86	Manalapan Township	54,987.99
Farmingdale Borough	12,752.58	Marlboro Township	59,519.96

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Continued)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Forgoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Atlantic Twp.	\$1,200	\$6,150	\$300	\$77,200		\$119,850	\$50,000.00	\$25,649.00	\$8,000.00	\$83,649.00
Asbury Park City	3,820,500	1,050,700		1,308,195		6,911,695	165,900.00	623,100.00	135,000.00	924,000.00
Atlantic Highlands Bor.	197,400	117,900				650,300	47,500.00	147,510.00	15,000.00	210,010.00
Allentown Bor.	3,600	33,710	2,600			159,620	11,500.00	6,500.00	4,500.00	22,500.00
Allenhurst Bor.	331,975	12,250				344,225	43,000.00	143,357.14	6,500.00	192,857.14
Avon-By-The-Sea Bor.	87,330	29,950		11,100		147,380	75,000.00	58,090.00	10,000.00	143,090.00
Belmar Bor.	792,000	173,050		40,000		1,142,650	120,258.00	239,042.00	30,000.00	389,300.00
Bradley Beach Bor.	1,207,500	261,700		24,100		1,710,300	64,689.37	186,826.00	32,200.00	283,715.37
Brielle Bor.	63,000	10,500	10,000	18,950		163,300	22,000.00	20,000.00	8,000.00	50,000.00
Deal Bor.	552,500	47,400				853,900	60,000.00	177,302.10	18,000.00	255,302.10
Eatontown Bor.	48,685	34,200	1,000	125,290		263,975	35,000.00	57,700.00	22,000.00	114,700.00
Englishtown Bor.	20,000	49,775	800			134,225	14,300.00	4,441.00	6,500.00	25,241.00
Freehold Twp.	200,000	7,100	10,600			324,800	30,574.55	37,452.00	19,000.00	87,026.55
Farmingdale Bor.	34,400	43,350				121,750	6,000.00	5,730.00	2,800.00	14,530.00
Fair Haven Bor.	30,600	27,200		29,400		206,800	75,500.00	25,965.00	17,000.00	116,465.00
Freehold Bor.	960,300	370,800	1,500	75,700		1,887,900	36,000.00	64,571.00	41,500.00	142,071.00
Holmdel Twp.	32,650	36,900	4,300	25,450		159,550	24,000.00	18,458.00	3,000.00	45,458.00
Howell Twp.	8,000	38,500	7,100	300,000		537,000	20,643.22	65,414.00	80,000.00	166,057.22
Highlands Bor.	326,780	50,540		14,020		450,340	30,000.00	39,808.00	31,600.00	101,408.00
Interlaken Bor.	30,670					30,670	8,000.00	14,213.00	6,500.00	28,713.00
Keyport Bor.	304,800	197,150	8,000	79,825		1,163,575	56,000.00	51,416.00	39,500.00	146,916.00
Keansburg Bor.	196,900	70,025	1,500	32,275		429,200	70,000.00	78,397.00	25,000.00	173,397.00
Little Silver Bor.	29,225	16,525	2,000			123,025	15,000.00	30,482.00	10,000.00	55,482.00
Long Branch City	2,525,913	1,693,145				6,272,758	80,000.00	672,866.00	140,000.00	892,866.00
Manalapan Twp.		22,400	10,000			43,400	21,000.00	23,000.00	23,000.00	67,000.00
Marlboro Twp.	8,700	203,800	5,200	7,056,000		7,345,700	45,000.00	26,100.00	18,000.00	89,100.00
Matawan Twp.	49,200	18,500	800			108,600	53,000.00	33,106.00	28,000.00	114,106.00
Middletown Twp.	68,925	116,450	88,600	662,650		1,262,475	75,000.00	171,040.00	60,000.00	306,040.00
Millstone Twp.	5,725	25,900	4,750			64,175	20,000.00	25,387.00	20,000.00	65,387.00
Manasquan Bor.	167,000	161,000	5,000	25,000		786,000	62,000.00	107,291.00	10,000.00	179,291.00
Bank Stock Tax Due Municipality				\$50,050.31						
Bank Stock Tax Due County				50,050.31						
Total Bank Stock Tax				\$100,100.62						

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(e) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Matawan Bor.	\$85,542	\$54,428	\$2,900	\$2,455	.....	\$280,325	\$45,000.00	\$36,454.76	\$12,000.00	\$93,454.76
Monmouth Beach Bor.	132,213	137,185	.....	17,500	.....	400,218	15,963.00	30,859.00	15,000.00	61,822.00
Neptune Twp.	1,296,412	944,325	183,960	.....	.....	3,022,497	150,000.00	186,321.00	110,000.00	446,321.00
Neptune City Bor.	65,690	15,100	400	1,750	.....	165,540	.....	32,047.00	27,000.00	59,047.00
New Shrewsbury Bor.	15,425	7,875	3,800	1,308,160	.....	1,477,160	35,000.00	20,903.00	10,000.00	65,903.00
Ocean Twp.	49,700	54,150	100	52,850	.....	249,250	153,544.37	94,893.90	65,500.00	313,938.27
Oceanport Bor.	22,890	4,100	.....	2,130,950	.....	2,229,190	30,025.00	37,325.00	10,000.00	77,350.00
Raritan Twp.	27,700	10,250	3,100	20,000	.....	121,850	18,000.00	31,345.00	13,000.00	62,345.00
Roosevelt Bor.	11,250	.....	200	.....	.....	60,950	16,000.00	4,578.00	200.00	20,778.00
Rumson Bor.	184,200	242,000	10,000	189,000	.....	1,023,500	54,408.94	68,756.06	17,000.00	140,165.00
Red Bank Bor.	1,190,000	458,870	.....	.....	.....	2,776,870	63,000.00	119,177.00	65,000.00	247,177.00
Shrewsbury Twp.	30,800	.....	.....	400,000	.....	439,800	257.04	6,530.66	.....	6,787.70
Sea Bright Bor.	74,960	55,050	.....	6,000	.....	205,810	50,000.00	48,721.00	12,000.00	110,721.00
Sea Girt Bor.	62,935	133,985	.....	8,800	.....	209,420	25,000.00	54,389.81	8,000.00	87,389.81
Shrewsbury Bor.	3,000	21,000	10,000	.....	.....	94,000	22,000.00	14,500.00	6,000.00	42,500.00
Spring Lake Bor.	1,087,000	88,000	.....	121,700	.....	1,671,700	112,269.94	116,747.89	15,000.00	244,017.83
Spring Lake Heights Bor.	83,000	17,700	9,000	15,200	.....	183,900	26,500.00	28,202.00	7,998.00	62,700.00
South Belmar Bor.	15,850	6,700	.....	.....	.....	22,550	17,715.12	18,907.00	6,000.00	42,622.12
Upper Freehold Twp. ....	.....	22,850	2,500	.....	.....	45,750	17,800.00	31,200.00	11,000.00	60,000.00
Union Beach Bor.	61,350	17,140	.....	14,560	.....	154,850	30,000.00	48,592.00	20,000.00	98,592.00
Wall Twp.	173,800	80,700	25,000	565,000	.....	1,294,500	42,000.00	88,400.00	43,600.00	174,000.00
West Long Branch Bor.	3,000	14,150	16,850	.....	.....	146,900	22,000.00	47,700.00	14,500.00	84,200.00
Totals	\$16,780,255	\$7,312,128	\$431,860	\$14,768,080	.....	\$50,195,668	\$2,383,348.55	\$4,345,343.32	\$1,359,398.00	\$8,088,089.87
Total County Tax Appropriated			\$3,695,138.09				Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			
Less Bank Stock Taxes Due County			50,050.31				.....		
Net County Taxes Apportioned			\$3,645,087.78				County Tax Rate per \$100 of Valuation			
										\$1,404,286.47
										\$1.62883763

MONMOUTH COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954.

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
Boonton Town	\$1,362,100	\$4,089,900	\$6,052,000	\$25,520	\$358,300		\$853,600	\$495,055	\$1,706,955
Boonton Twp.	279,770	912,135	1,191,905		58,100	\$1,200	700	89,675	149,675
Butler Bor.	510,250	2,788,925	3,299,175	15,155	265,000		140,750	468,932	874,682
Chatham Bor.	1,937,200	7,678,000	9,615,200	43,353	818,200	700	133,700	202,415	1,153,015
Chatham Twp.	822,879	2,613,845	3,436,724		222,000	900	3,400	270,770	497,070
Chester Twp.	589,330	1,414,475	2,003,805		129,300	70,800	3,300	211,900	415,300
Chester Bor.	96,485	460,300	556,785	100	47,600	100	21,265	61,970	130,985
Denville Twp.	1,185,895	4,274,900	5,460,795	95,182	492,825	8,750	307,850	11,350	820,775
Dover Town	3,002,120	6,861,595	9,863,715	61,070	589,800		386,250	1,049,900	2,025,950
East Hanover Twp.	484,460	2,399,150	2,883,610	2,187	125,800	3,800	162,500	43,997	336,397
Florham Park Bor.	888,900	3,940,895	4,829,795		465,130	5,790	150	80,080	551,150
Hanover Twp.	785,040	4,894,850	5,679,890	10,135	264,600	1,700	41,400	1,085,740	1,393,440
Harding Twp.	1,189,000	2,687,200	3,876,200		363,400	63,500	2,300	55,700	484,900
Jefferson Twp.	2,029,055	3,327,825	5,356,880	1,463	269,400	7,400	24,000	111,370	412,170
Kinnelon Bor.	682,722	1,542,064	2,224,786	1,534	185,000	550	3,350	46,750	235,650
Lincoln Park Bor.	496,134	1,519,200	2,015,334	3,363	223,025	2,700	9,550	41,775	277,050
Madison Bor.	3,752,975	11,318,900	15,071,875	69,567	873,750		133,675	257,500	1,264,925
Mendham Bor.	303,500	1,354,950	1,658,450		157,100	12,700	17,850	72,350	256,500
Mendham Twp.	373,915	1,242,530	1,616,445		158,750	20,475	1,200	89,600	270,025
Mine Hill Twp.	288,900	999,550	1,288,450	168	104,300	1,500		154,575	260,375
Montville Twp.	627,493	2,087,610	2,715,103	10,609	166,300	24,700	37,600	84,631	313,231
Morris Twp.	2,518,735	8,220,390	10,739,125	14,018	575,250	16,350	120,700	533,825	1,246,125
Morris Plains Bor.	637,005	3,027,110	3,664,115	11,747	174,160		178,310	73,300	425,770
Morristown Town	5,743,820	15,744,130	21,487,960	133,838	755,800		923,300	1,021,010	2,700,110
Mountain Lakes Bor.	1,241,245	3,275,060	4,516,335	10,555	358,350	400	19,550	71,575	449,875

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Continued)

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a + b + c + d)
Mt. Arlington Bor.	\$453,000	\$671,850	\$1,124,850	\$511	\$107,325	\$600	\$2,050	\$79,350	\$189,325
Mt. Olive Twp.	950,800	1,879,500	2,830,300	1,078	324,150	16,000	75,900	54,585	470,635
Netcong Bor.	253,865	997,750	1,251,615	13,009	140,375	.....	124,675	67,150	332,200
Parsippany-Troy Hills Twp. ..	2,868,436	6,614,568	9,483,004	411	838,402	98,450	103,580	218,540	1,258,972
Passaic Twp.	780,620	1,942,500	2,723,120	6,781	265,750	3,550	87,550	259,980	616,830
Pequannock Twp.	1,132,562	3,886,131	5,018,693	2,855	493,094	5,075	99,481	100,965	698,615
Randolph Twp.	656,735	2,076,875	2,733,610	4,078	209,800	14,925	94,125	141,800	460,650
Riverdale Bor.	259,603	1,180,349	1,440,152	4,741	76,300	.....	62,850	84,846	223,996
Rockaway Bor.	422,525	2,148,850	2,571,375	4,292	183,600	13,500	227,600	133,865	560,565
Rockaway Twp.	1,895,510	3,438,650	5,334,160	902	474,000	2,600	112,800	484,375	1,073,775
Roxbury Twp.	955,565	3,864,650	4,820,215	173,481	218,950	7,200	405,300	789,150	1,420,600
Victory Gardens Bor.	*	*	*	*	59,200	.....	.....	3,100	62,300
Washington Twp.	596,750	1,258,400	1,855,150	2,367	21,200	85,400	11,800	229,925	348,325
Wharton Bor.	517,225	1,819,330	2,336,555	4,312	201,200	.....	121,330	176,365	498,895
Totals	\$43,572,124	\$131,055,122	\$174,627,246	\$728,382	\$11,816,586	\$491,315	\$5,055,091	\$9,509,741	\$26,872,733

* All real property owned by Public Housing Administration.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Boonton Town	\$143,200	\$173,850	\$317,050	\$7,467,425	\$4,950	.....	\$5,900	.....	\$7,456,575
Boonton Twp.	50,500	51,500	102,000	1,239,580	1,900	.....	.....	.....	1,237,680
Butler Bor.	131,400	120,800	252,200	3,936,812	2,400	.....	.....	.....	3,934,412
Chatham Bor.	252,400	345,950	598,350	10,215,218	1,500	.....	.....	.....	10,213,718
Chatham Twp.	99,300	146,225	245,525	3,688,269	.....	.....	14,167	.....	3,674,102
Chester Twp.	43,100	29,850	72,950	2,346,135	10,000	.....	.....	.....	2,336,135
Chester Bor.	22,500	24,950	47,450	640,370	.....	.....	.....	.....	640,370
Denville Twp.	203,900	400,570	604,470	5,772,282	5,610	.....	21,785	.....	5,744,887
Dover Town	206,600	359,315	665,915	11,294,820	.....	.....	7,850	.....	11,286,970
East Hanover Twp.	60,600	77,800	138,400	3,083,794	1,600	.....	.....	.....	3,082,194
Florham Park Bor.	100,360	243,070	343,430	5,037,515	7,795	.....	23,670	.....	5,006,050
Hanover Twp.	130,400	194,550	324,950	6,758,515	10,050	.....	11,900	.....	6,736,565
Harding Twp.	45,800	78,500	124,300	4,236,800	800	.....	.....	.....	4,236,000
Jefferson Twp.	45,700	141,385	187,085	5,583,428	4,850	.....	.....	.....	5,578,578
Kinnelon Bor.	55,300	84,200	139,500	2,322,470	.....	.....	8,375	.....	2,314,095
Lincoln Park Bor.	110,200	143,050	253,250	2,042,497	1,500	.....	8,350	.....	2,032,647
Madison Bor.	326,500	428,050	754,550	15,651,817	32,025	.....	19,450	.....	15,600,342
Mendham Bor.	44,100	73,850	117,950	1,800,000	.....	.....	.....	.....	1,800,000
Mendham Twp.	43,200	49,900	93,100	1,793,370	.....	.....	.....	.....	1,793,370
Mine Hill Twp.	52,600	88,525	141,125	1,407,868	.....	.....	.....	.....	1,407,868
Montville Twp.	81,000	136,500	217,500	2,821,448	.....	.....	4,100	.....	2,817,348
Morris Twp.	152,100	230,600	382,700	11,616,568	2,400	.....	27,700	.....	11,586,468
Morris Plains Bor.	84,000	131,325	215,325	3,886,807	1,000	.....	.....	.....	3,885,807
Morristown Town	188,000	244,850	432,850	23,889,048	68,100	.....	27,500	.....	23,793,448
Mountain Lakes Bor.	87,400	116,200	203,600	4,773,165	4,710	.....	.....	.....	4,768,455

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Mt. Arlington Bor.	\$16,300	\$30,000	\$46,300	\$1,268,386						\$1,268,386
Mt. Olive Twp.	81,200	109,300	190,500	3,111,513	\$550					3,110,963
Netcong Bor.	54,700	69,265	123,965	1,472,859						1,472,859
Parsippany-Troy Hills Twp. ...	297,500	450,910	748,410	9,993,977	8,465		\$37,430			9,948,082
Passaic Twp.	100,200	140,475	240,675	3,106,056	550					3,105,506
Pequanock Twp.	199,700	335,675	535,375	5,184,788	450		12,550			5,171,788
Randolph Twp.	87,100	120,900	208,000	2,990,338			9,275			2,981,063
Riverdale Bor.	50,600	88,585	139,185	1,329,704			1,000			1,328,704
Rockaway Bor.	92,100	122,500	214,600	2,921,632	1,400					2,920,232
Rockaway Twp.	103,100	150,400	253,500	6,155,337	4,575		7,800			6,142,962
Roxbury Twp.	109,400	209,900	319,300	6,094,996			9,700			6,085,296
Victory Gardens Bor.	29,600	2,000	31,600	30,700						30,700
Washington Twp.	4,500	37,500	42,000	2,163,842	225		14,800			2,148,817
Wharton Bor.	100,600	97,750	198,350	2,641,412	3,230					2,638,182
Totals	\$4,176,760	\$6,080,525	\$10,257,285	\$191,971,076	\$180,635		\$273,302			\$191,517,139

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Boonton Town	\$87,574.15	\$3,131.76	\$298,295.31	\$9,278.00	\$232,584.15	\$630,863.37	\$8.45	\$2,857.09	.....	\$430,700	\$133,000
Boonton Twp.	14,536.00	519.83	61,907.79	.....	16,848.24	93,811.86	7.57	.....	.....	20,700	.....
Butler Bor.	46,207.92	1,652.45	197,754.10	6,244.34	88,658.12	340,516.93	8.65	711.84	.....	114,300	.....
Chatham Bor.	119,955.57	.....	584,516.56	.....	284,933.97	989,406.10	9.69	1,431.56	.....	532,550	46,400
Chatham Twp.	43,150.69	1,543.12	299,596.68	.....	38,790.19	383,080.68	10.39	.....	.....	205,000	.....
Chester Twp.	27,437.10	981.19	82,862.92	.....	46,555.44	157,836.65	6.73	.....	.....	.....	86,100
Chester Bor.	7,520.86	268.96	22,616.98	.....	15,441.63	45,848.43	7.16	.....	.....	62,600	.....
Denville Twp.	67,471.14	2,412.85	*345,519.09	.....	209,130.03	624,533.11	10.82	1,127.21	.....	128,476	.....
Dover Town	132,560.43	.....	448,632.32	.....	252,135.61	833,328.36	7.38	7,197.30	1,909	514,000	50,500
East Hanover Twp.	36,199.00	1,294.52	†151,138.66	.....	.....	188,632.18	6.12	.....	.....	268,250	.....
Florham Park Bor.	58,793.83	2,102.54	†275,555.43	.....	110,504.64	446,956.44	8.88	.....	.....	198,040	1,251,830
Hanover Twp.	79,117.95	2,829.36	†385,483.56	.....	135,005.34	602,436.21	8.92	909.20	.....	182,000	.....
Harding Twp.	49,749.93	1,779.12	172,258.93	4,008.25	38,598.71	266,394.94	6.29	.....	.....	216,000	.....
Jefferson Twp.	65,517.91	2,343.00	250,604.29	.....	69,933.58	388,398.78	6.96	.....	.....	210,000	.....
Kinnelon Bor.	27,178.01	971.92	121,448.01	.....	30,577.80	180,175.74	7.76	.....	.....	10,600	.....
Lincoln Park Bor.	23,872.53	853.71	141,256.54	.....	45,097.19	211,079.97	10.34	.....	.....	51,450	9,500
Madison Bor.	183,219.07	6,532.14	621,279.69	21,028.50	311,161.17	1,143,240.57	7.31	3,697.78	.....	665,700	1,271,100
Mendham Bor.	21,140.20	756.00	87,743.72	.....	48,169.48	157,809.40	8.77	.....	.....	52,000	506,150
Mendham Twp.	21,062.33	753.22	112,860.23	321.50	71,445.91	206,443.29	11.52	.....	.....	9,515	.....
Mine Hill Twp.	16,534.78	591.30	94,175.32	.....	45,061.66	156,363.06	11.11	.....	.....	37,500	.....
Montville Twp.	33,088.44	1,183.28	189,282.13	.....	29,623.69	253,177.54	8.98	.....	.....	167,500	.....
Morris Twp.	136,077.91	4,866.32	614,629.42	14,610.46	166,958.52	937,142.63	8.07	.....	.....	234,500	523,950
Morris Plains Bor.	45,631.20	1,631.83	160,721.18	.....	93,530.08	301,514.29	7.76	325.06	.....	115,000	7,000
Morristown Town	279,443.45	9,993.25	860,788.97	35,576.20	565,162.06	1,750,963.93	7.33	13,264.58	.....	775,000	50,000
Mountain Lakes Bor.	56,003.38	2,002.75	250,886.64	.....	97,243.03	406,135.80	8.51	.....	.....	382,000	20,000

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES						13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION	
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For			(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Mt. Arlington Bor.	\$14,896.63	\$532.72	\$52,530.90	\$2,042.31	\$39,199.18	\$100,201.74	\$8.61			\$106,000	
Mt. Olive Twp.	36,536.87	1,306.60	132,249.66		106,513.09	276,006.22	8.89			257,500	
Netcong Bor.	17,298.07	618.60	78,323.66		20,478.33	116,718.66	7.93	\$1,443.57		100,000	\$8,000
Parsippany-Troy Hills Twp. ...	116,835.79	4,178.19	636,441.29		220,500.00	977,955.27	9.79			327,000	
Passaic Twp.	36,472.78	1,304.31	179,634.88		91,529.94	308,041.91	9.95			173,525	
Pequannock Twp.	60,740.35	2,172.15	383,066.59		100,576.46	546,555.55	10.55			178,975	
Randolph Twp.	35,011.26	1,252.05	169,986.25		94,179.94	300,429.50	10.05			84,900	500
Riverdale Bor.	17,953.95	642.06	72,483.58		28,136.93	119,216.52	7.80			75,720	
Rockaway Bor.	34,296.82		*180,890.14	707.50	91,125.88	307,020.34	10.51	1,448.20		476,700	
Rockaway Twp.	72,146.35	2,580.04	*292,626.47	5,498.50	170,347.93	543,199.29	8.83			85,750	
Roxbury Twp.	71,469.00	2,555.82	275,530.11		116,742.86	466,297.88	7.66			295,500	
Victory Gardens Bor.	360.56	12.80			1,032.00	1,405.45	4.58				
Washington Twp.	25,236.90	902.56	102,814.85		72,604.39	201,558.64	9.32			253,000	26,700
Wharton Bor.	30,984.27		*140,355.04	4,074.47	70,315.42	245,729.20	9.31	\$1.60		137,330	
Totals	\$2,249,283.47	\$69,072.35	\$9,528,747.99	\$103,390.03	\$4,266,432.59	\$16,216,926.43		\$34,496.99	1,909	\$8,115,281	\$3,990,730

* Apportionment of Taxes Morris Hills Regional High School.
 Denville Township \$110,679.56
 Rockaway Borough 56,020.30
 Rockaway Township 118,024.37
 Wharton Borough 50,647.27
 (Above amounts included in District School Budget) \$335,371.50

† Apportionment of Taxes Hanover Park Regional High School.
 East Hanover Township \$4,302.44
 Florham Park Borough 7,028.22
 Hanover Township 9,429.34
 (Above amounts included in District School Budget) \$20,760.00

MORRIS COUNTY

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Continued)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION						17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Boonton Town	\$80,300	\$206,050	\$21,000	\$220,800	\$7,300	\$1,099,150	\$68,437.00	\$85,347.00	\$10,300.00	\$164,084.00
Boonton Twp.	4,100	4,250	900	600	.....	30,550	11,000.00	14,365.00	4,500.00	29,865.00
Butler Bor.	191,000	232,300	8,200	10,500	.....	556,300	34,000.00	107,852.38	15,000.00	156,852.38
Chatham Bor.	374,650	191,350	30,750	34,750	300	1,210,750	181,000.00	103,147.00	16,000.00	300,147.00
Chatham Twp.	3,275	10,300	.....	6,700	.....	225,275	55,000.00	50,099.00	6,000.00	111,099.00
Chester Twp.	1,200	.....	3,000	3,000	.....	93,300	21,000.00	24,600.00	10,000.00	55,600.00
Chester Bor.	15,050	29,100	1,400	5,100	250	113,500	7,000.00	4,323.00	2,000.00	13,323.00
Denville Twp.	38,960	1,282,744	234	17,100	.....	1,466,614	80,246.60	55,845.00	44,100.00	180,191.60
Dover Town	457,625	668,500	64,100	64,100	.....	1,818,825	34,960.00	172,139.74	20,350.00	227,449.74
East Hanover Twp.	19,380	73,600	167,950	.....	.....	529,180	21,335.65	137,494.00	19,979.33	178,808.98
Florham Park Bor.	35,870	65,790	870	6,750	.....	1,559,150	55,000.00	48,868.00	10,000.00	113,868.00
Hanover Twp.	21,900	58,900	7,000	.....	.....	288,900	70,000.00	68,846.00	20,000.00	158,846.00
Harding Twp.	51,460	84,200	500	.....	.....	352,200	27,000.00	26,135.00	10,000.00	63,135.00
Jefferson Twp.	21,450	56,600	1,900	30,800	700	321,450	41,300.00	75,665.00	25,000.00	141,965.00
Kinnelon Bor.	2,600	7,250	1,500	3,000	.....	24,950	24,000.00	17,000.00	11,000.00	52,000.00
Lincoln Park Bor.	4,650	15,700	.....	14,500	.....	95,800	22,650.00	30,205.00	14,000.00	66,855.00
Madison Bor.	743,950	270,200	14,550	133,900	11,500	3,110,900	148,595.04	304,925.29	25,000.00	478,520.33
Mendham Bor.	24,450	47,600	3,600	21,400	500	655,700	25,850.00	18,783.37	8,000.00	52,633.37
Mendham Twp.	3,400	157,700	204,490	2,300	.....	377,405	20,000.00	13,143.00	8,500.00	41,643.00
Mine Hill Twp.	19,225	25,800	3,300	7,800	500	94,125	25,000.00	23,505.00	8,500.00	57,005.00
Montville Twp.	52,900	54,500	6,900	8,800	.....	290,600	38,000.00	54,718.00	16,000.00	108,718.00
Morris Twp.	33,000	322,800	33,500	897,300	27,000	2,072,060	36,200.00	37,278.00	5,000.00	78,478.00
Morris Plains Bor.	52,400	60,000	.....	41,865	.....	276,265	162,167.50	97,494.00	40,000.00	299,661.50
Morristown Town	1,240,100	2,102,900	40,000	124,000	.....	4,332,000	179,847.16	335,147.17	76,067.41	591,061.74
Mountain Lakes Bor.	239,210	89,160	.....	.....	.....	730,370	50,000.00	31,829.00	5,000.00	86,829.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Mt. Arlington Bor.	\$58,900	\$64,400	\$100	\$600	.....	\$230,000	\$16,000.00	\$9,508.00	\$7,000.00	\$32,508.00
Mt. Olive Twp.	2,900	33,000	5,200	46,600	\$2,000	347,200	17,000.00	34,519.00	20,000.00	71,519.00
Netcong Bor.	88,050	116,450	.....	.....	.....	312,500	15,797.21	20,791.00	4,500.00	41,088.21
Parsippany-Troy Hills Twp. ...	15,240	53,580	10,000	10,035,000	.....	10,440,820	119,485.00	122,021.00	77,500.00	319,006.00
Passaic Twp.	66,450	164,650	3,500	15,600	.....	423,725	39,000.00	57,936.94	15,000.00	111,936.94
Pequannock Twp.	18,235	104,375	5,000	6,575	200	313,360	68,520.00	60,140.00	24,000.00	152,660.00
Randolph Twp.	16,200	24,700	4,100	.....	.....	130,400	24,237.79	43,039.00	20,000.00	87,276.79
Riverdale Bor.	2,200	5,300	.....	11,700	.....	94,920	21,500.00	27,590.00	3,200.00	52,290.00
Rockaway Bor.	60,600	77,000	10,000	100	.....	624,400	27,150.00	27,382.00	19,700.00	74,232.00
Rockaway Twp.	18,050	12,600	200	40,190,850	.....	40,307,450	53,000.00	44,815.00	24,000.00	121,815.00
Roxbury Twp.	46,750	26,900	1,800	.....	.....	370,950	31,000.00	49,069.00	28,000.00	108,069.00
Victory Gardens Bor. ....	.....	.....	.....	.....	.....	.....	1,801.77	18,416.14	.....	20,217.91
Washington Twp.	96,000	11,400	.....	11,000	.....	378,100	25,000.00	20,035.00	15,000.00	60,035.00
Wharton Bor.	55,720	225,785	.....	.....	.....	418,885	9,602.51	42,026.00	20,000.00	71,628.51
Totals	\$4,275,540	\$7,037,534	\$655,544	\$51,973,090	\$50,250	\$76,097,969	\$1,908,683.23	\$2,516,042.03	\$708,196.74	\$5,132,922.00
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Bank Stock Tax Due Municipality				\$34,496.99
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes						Bank Stock Tax Due County				34,496.99
Total County Taxes Appropriated						Total Bank Stock Tax				\$68,993.98
Less Bank Stock Taxes Due County										
Net County Taxes Apportioned										\$2,249,283.47

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1954.

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Barnegat Light Bor.	\$164,803	\$224,275	\$389,078	.....	\$40,100	\$300	\$1,025	\$5,475	\$46,900
Bay Head Bor.	633,075	1,349,425	1,982,500	\$101,675	153,850	.....	7,000	34,450	195,300
Beach Haven Bor.	1,073,180	2,064,790	3,137,970	.....	226,550	.....	19,075	52,710	298,335
Beachwood Bor.	559,550	870,745	1,430,295	.....	121,115	.....	2,365	20,725	144,205
Berkeley Twp.	1,051,685	913,950	1,965,635	24	84,950	1,200	4,000	171,000	261,150
Brick Twp.	1,595,455	2,580,140	4,175,595	.....	644,100	3,850	12,150	53,325	713,425
Dover Twp.	2,876,525	6,569,575	9,446,100	2,475	1,627,730	261,100	174,700	542,425	2,545,975
Eagleswood Twp.	85,295	128,235	213,530	.....	25,875	2,050	2,750	6,300	36,975
Harvey Cedars Bor.	149,574	407,350	556,924	.....	21,025	200	1,900	12,575	35,700
Island Beach Bor.	200	10,300	10,500	.....	.....	.....	.....	200	200
Island Heights Bor.	448,605	462,375	910,980	.....	117,850	.....	750	10,175	128,775
Jackson Twp.	421,713	1,022,710	1,444,423	858	31,700	65,600	5,725	52,195	155,220
Lacey Twp.	635,632	510,035	1,145,667	1,058	135,875	2,650	7,705	34,850	181,080
Lakehurst Bor.	174,780	696,570	871,350	6,442	55,375	.....	15,900	17,000	88,275
Lakewood Twp.	2,250,538	4,896,133	7,146,671	8,851	313,075	51,955	101,300	739,845	1,206,175
Lavallette Bor.	659,628	2,379,302	3,038,930	.....	268,485	.....	8,625	43,250	320,360
Little Egg Harbor Twp.	115,751	261,450	377,201	.....	27,950	675	1,550	159,300	189,475
Long Beach Twp.	1,460,137	3,862,800	5,322,937	.....	283,900	.....	.....	65,700	349,600
Manchester Twp.	352,635	185,020	537,655	3,210	62,235	4,875	3,300	20,415	90,825
Mantoloking Bor.	734,591	1,551,625	2,286,216	.....	88,850	.....	1,500	34,500	124,850
Ocean Twp.	164,375	352,400	516,775	12	122,700	.....	1,000	17,375	141,075
Ocean Gate Bor.	386,420	690,450	1,076,870	.....	72,400	.....	5,000	11,050	88,450
Pine Beach Bor.	273,692	530,700	804,392	.....	46,300	.....	400	12,030	58,730
Plumsted Twp.	175,931	582,940	758,871	4,098	54,225	28,150	30,460	56,075	168,910
Point Pleasant Bor.	1,113,300	2,148,725	3,262,025	.....	445,700	7,290	10,500	65,750	529,240
Point Pleasant Beach Bor. ...	1,522,600	3,375,950	4,898,550	22,736	325,925	.....	70,500	116,100	512,525
Seaside Heights Bor.	826,831	2,146,670	2,973,501	.....	117,715	.....	800	110,100	228,615
Seaside Park Bor.	962,400	1,786,055	2,748,455	.....	155,835	.....	15,985	42,950	214,770
Ship Bottom Bor.	467,275	779,125	1,246,400	.....	111,025	.....	21,075	32,540	164,640
South Toms River Bor.	72,889	257,410	330,299	8,973	12,000	750	59,124	44,171	116,045
Stafford Twp.	353,315	931,790	1,285,105	.....	111,375	850	23,550	176,155	311,930
Surf City Bor.	498,258	905,970	1,405,228	.....	160,740	.....	14,650	8,600	183,990
Tuckerton Bor.	122,100	463,325	585,425	.....	74,000	1,000	32,850	45,400	153,250
Union Twp.	206,617	421,390	628,007	10,161	70,450	3,400	24,600	33,180	131,630
Totals	\$22,590,355	\$46,319,705	\$68,910,060	\$170,573	\$6,211,000	\$375,895	\$681,814	\$2,847,891	\$10,116,600

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Barnegat Light Bor.	\$9,500	\$13,050	\$22,550	\$413,428	\$550	.....	\$870	.....	\$412,008
Bay Head Bor.	29,200	.....	29,200	2,250,275	200	.....	.....	.....	2,250,075
Beach Haven Bor.	80,400	49,205	129,605	3,306,700	1,200	.....	3,000	.....	3,302,500
Beachwood Bor.	76,200	108,080	184,280	1,390,220	.....	.....	2,000	.....	1,388,220
Berkeley Twp.	28,000	51,555	79,555	2,147,254	.....	.....	4,440	.....	2,142,814
Brick Twp.	417,000	306,100	723,100	4,165,920	.....	.....	.....	.....	4,107,130
Dover Twp.	714,400	498,950	1,213,350	10,781,200	12,712	.....	46,078	.....	10,713,070
Eagleswood Twp.	16,900	19,850	36,750	213,755	29,600	.....	89,530	.....	213,755
Harvey Cedars Bor. ....	.....	16,100	16,100	576,524	75	.....	500	.....	575,649
Island Beach Bor. ....	.....	100	100	10,600	.....	.....	.....	.....	10,600
Island Heights Bor.	47,200	38,025	85,225	954,530	3,220	.....	4,000	.....	947,310
Jackson Twp.	24,175	71,415	95,590	1,504,911	195	.....	4,750	.....	1,499,966
Lacey Twp.	68,700	41,650	110,350	1,217,455	.....	.....	2,580	.....	1,214,875
Lakehurst Bor.	32,000	81,900	113,900	852,167	1,200	.....	500	.....	850,467
Lakewood Twp.	188,300	309,838	498,138	7,863,589	24,891	.....	8,570	.....	7,830,098
Lavallette Bor. ....	.....	71,625	71,625	3,287,685	450	.....	2,000	.....	3,285,215
Little Egg Harbor Twp.	19,500	24,025	43,525	523,151	1,000	.....	.....	.....	522,151
Long Beach Twp. ....	.....	103,290	103,290	5,569,247	35,275	.....	6,000	.....	5,527,972
Manchester Twp.	35,550	24,750	60,300	571,350	.....	.....	3,875	.....	567,515
Mantoloking Bor.	2,100	7,500	9,600	2,401,466	.....	.....	.....	.....	2,401,466
Ocean Twp.	61,700	35,125	96,825	561,037	133	.....	500	.....	560,404
Ocean Gate Bor.	24,600	36,150	60,750	1,104,570	.....	.....	500	.....	1,104,070
Pine Beach Bor.	33,100	39,050	72,150	790,972	.....	.....	1,125	.....	789,847
Plumsted Twp.	3,500	58,030	61,530	870,349	.....	.....	1,500	.....	868,849
Point Pleasant Bor.	217,100	257,200	474,300	3,316,965	100	.....	14,025	.....	3,302,840
Point Pleasant Beach Bor.	74,700	120,500	195,200	5,238,611	.....	.....	1,500	.....	5,237,111
Seaside Heights Bor.	5,540	44,125	49,665	3,152,451	700	.....	.....	.....	3,151,751
Seaside Park Bor.	16,900	62,000	78,900	2,884,325	17,000	.....	.....	.....	2,867,325
Ship Bottom Bor. ....	.....	24,000	24,000	1,387,040	350	.....	3,150	.....	1,383,540
South Toms River Bor.	7,700	10,558	18,258	437,059	.....	.....	.....	.....	437,704
Stafford Twp.	40,750	52,625	93,375	1,503,660	.....	.....	500	.....	1,503,160
Surf City Bor.	71,375	28,175	99,550	1,489,668	.....	.....	.....	.....	1,489,668
Tuckerton Bor.	37,300	46,700	84,000	654,675	.....	.....	1,000	.....	653,675
Union Twp.	35,900	39,500	75,400	694,398	.....	.....	2,000	.....	692,398
Totals	\$2,300,090	\$2,719,946	\$5,110,036	\$74,087,197	\$128,851	\$645	\$153,793	.....	\$73,805,198

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For		(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property	
			District School Purposes								III Local Municipal Purposes (Exclusive of Bank Stock Taxes)
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Barnegat Light Bor.	\$8,772.70	\$283.41	†\$6,625.13	\$174.22	\$16,095.13	\$31,955.59	\$7.73	.....	\$4,450	.....
Bay Head Bor.	47,909.83	1,575.05	41,727.40	2,617.75	67,156.50	160,986.53	7.16	.....	66,500	.....
Beach Haven Bor.	70,318.83	.....	68,023.64	4,989.50	124,128.80	267,460.57	8.09	\$1,144.20	90,000	.....
Beachwood Bor.	29,558.74	971.75	*66,246.11	.....	25,003.99	121,780.59	8.76	.....	.....	.....
Berkeley Twp.	45,625.96	1,499.97	97,248.45	1,904.50	24,502.83	170,781.71	7.96	.....	61,100	\$180
Brick Twp.	87,451.25	2,874.99	273,677.94	.....	50,974.66	414,978.84	9.97	.....	44,400	.....
Dover Twp.	228,108.53	.....	*511,229.59	.....	281,762.79	1,021,100.91	9.48	6,197.27	450,625	.....
Eagleswood Twp.	4,551.39	149.63	16,014.81	.....	837.88	21,553.71	10.09	.....	2,600	.....
Harvey Cedars Bor.	12,257.03	402.95	†9,256.49	253.41	27,336.40	49,506.28	8.59	.....	.....	.....
Island Beach Bor.	225.70	7.42	.....	.....	925.00	1,158.12	10.93	.....	.....	.....
Island Heights Bor.	20,170.64	663.12	50,532.46	.....	33,435.84	104,802.06	10.98	.....	15,600	.....
Jackson Twp.	31,938.10	1,049.98	178,774.07	.....	2,675.00	214,437.15	14.25	.....	45,050	.....
Lacey Twp.	25,867.78	850.41	47,350.00	.....	21,000.00	95,068.19	7.81	.....	15,425	.....
Lakehurst Bor.	18,108.61	595.33	24,907.50	.....	14,026.92	57,638.36	6.77	408.29	150,500	.....
Lakewood Twp.	166,722.72	.....	441,322.22	.....	306,462.77	914,507.71	11.63	3,599.99	1,184,800	642,650
Lavallette Bor.	69,950.59	2,299.65	37,219.51	1,582.75	117,427.95	228,480.45	6.95	.....	36,440	.....
Little Egg Harbor Twp.	11,117.92	365.51	33,793.74	.....	.....	45,277.17	8.66	.....	50,000	.....
Long Beach Twp.	117,704.59	3,869.58	†88,890.31	2,359.86	201,630.16	414,454.50	7.45	.....	.....	.....
Manchester Twp.	12,083.84	397.26	56,538.10	966.87	.....	69,986.07	12.25	.....	3,200	.....
Mantoloking Bor.	51,133.32	1,681.03	2,874.42	120.75	51,179.25	106,988.77	4.46	.....	.....	.....
Ocean Twp.	11,932.43	392.28	18,658.53	.....	7,927.56	38,910.80	6.94	.....	2,000	.....
Ocean Gate Bor.	23,508.46	772.85	24,561.36	962.75	28,379.45	78,184.87	7.08	.....	18,100	.....
Pine Beach Bor.	16,817.85	552.89	37,691.64	.....	9,300.00	64,362.38	8.14	.....	66,250	.....
Plumsted Twp.	18,500.01	608.19	69,313.78	.....	.....	88,421.98	10.16	698.48	35,000	.....
Point Pleasant Bor.	70,325.87	2,311.99	222,127.12	.....	109,382.61	404,147.59	12.19	.....	75,700	.....
Point Pleasant Beach Bor.	111,511.42	3,665.98	196,000.00	7,249.49	161,320.63	479,747.52	9.16	2,695.25	280,000	.....
Seaside Heights Bor.	67,108.80	2,206.23	42,700.00	2,355.50	112,188.17	226,558.70	7.19	815.33	28,440	.....
Seaside Park Bor.	61,062.65	2,607.13	51,450.00	1,714.75	158,643.37	274,867.90	9.53	.....	53,750	.....
Ship Bottom Bor.	29,459.09	968.48	†22,247.46	613.72	56,353.77	109,642.52	7.91	493.70	90,000	.....
South Toms River Bor.	9,319.83	306.39	*20,887.31	.....	3,000.00	33,513.53	7.67	.....	.....	.....
Stafford Twp.	32,006.10	1,052.21	60,574.83	.....	21,804.45	115,437.59	7.68	.....	105,000	.....
Surf City Bor.	31,718.82	1,042.77	†23,954.00	558.29	61,689.68	118,963.56	7.99	.....	.....	.....
Tuckerton Bor.	13,918.41	457.57	43,524.68	.....	14,004.69	71,905.35	10.99	387.10	102,000	.....
Union Twp.	14,742.92	484.68	49,274.00	.....	7,263.43	71,765.03	10.34	945.77	112,000	.....
Totals	\$1,571,500.53	\$36,371.68	\$2,935,216.60	\$28,424.11	\$2,117,819.68	\$6,689,332.60	.....	\$17,385.38	\$3,188,930	\$642,830

* Apportionment of Taxes Consolidated School District of Toms River Schools.
 Amount to be Apportioned \$636,054.65
 Rate per \$100 of Valuation \$4.7720176

† Apportionment of Taxes Consolidated School District of Long Beach Island.
 Amount to be Apportioned \$150,973.39
 Rate per \$100 of Valuation \$1.6080094

Bank Stock Tax Due Municipality \$17,385.38
 Bank Stock Tax Due County 17,385.38
 Total Bank Stock Tax \$34,770.76

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION						17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)	
				Real	Personal						
Barnegat Light Bor.	\$143,030	\$8,400				\$155,880	\$10,500.00	\$7,626.00	\$2,000.00	\$20,126.00	
Bay Head Bor.	33,375	52,175		\$6,000		158,050	45,000.00	12,831.00	5,000.00	62,831.00	
Beach Haven Bor.	285,000	60,425			\$10,800	446,225	59,181.00	22,223.00	11,000.00	92,404.00	
Beachwood Bor.	12,900	6,300		18,000		37,200	40,300.00	25,600.00	12,000.00	77,900.00	
Berkeley Twp.	5,650	5,275	\$300	18,000		90,505	45,000.00	48,487.00	12,000.00	105,487.00	
Brick Twp.	11,500	18,765	500	2,980		78,145	63,000.00	86,300.00	40,000.00	189,300.00	
Dover Twp.	37,325	80,550	375	134,175		703,050	84,000.00	177,017.81	70,000.00	331,037.81	
Eagleswood Twp.		10,000	1,000	2,600		16,200	10,000.00	8,600.00	1,500.00	20,100.00	
Harvey Cedars Bor.	10,800	20,000		3,450		34,250	17,856.25	6,880.00	3,000.00	27,736.25	
Island Beach Bor.				561,975	1,100	563,075	100.00	1,000.00		1,100.00	
Island Heights Bor.	156,950	83,800		3,250		259,600	18,100.00	11,300.00	10,400.00	39,800.00	
Jackson Twp.	115,750	10,650	9,500	6,165		187,115	34,000.00	54,000.00	28,000.00	116,000.00	
Lacey Twp.	9,670	17,975		91,410		134,480		18,000.00	18,000.00	31,000.00	
Lakehurst Bor.	15,540	29,000	1,400	12,360		208,800	10,000.00	20,800.00	4,000.00	34,800.00	
Lakewood Twp.	279,508	367,800	15,525	185,626		2,675,909	110,000.00	134,398.00	99,702.00	344,100.00	
Lavallette Bor.	141,100	29,160		4,000		210,700	47,800.00	48,200.00	14,000.00	110,000.00	
Little Egg Harbor Twp.	53,950			10,100		114,050	20,000.00	18,382.00	2,100.00	40,482.00	
Long Beach Twp.	463,435	5,400		10,034		478,869	102,000.00	43,000.00	15,000.00	160,000.00	
Manchester Twp.	1,329,589	26,400	200	600		1,359,989	25,000.00	25,200.00	5,000.00	55,200.00	
Mantoloking Bor.	9,900	5,200				15,100	10,000.00	10,300.00	4,700.00	25,000.00	
Ocean Twp.	14,650	9,225	1,200			27,075	10,000.00	15,800.00	3,000.00	28,800.00	
Ocean Gate Bor.	44,125	8,275				70,500	38,400.00	41,278.02	3,000.00	82,678.02	
Plne Beach Bor.	1,250	3,500		3,700		74,700	23,000.00	17,500.00	3,900.00	44,400.00	
Plumsted Twp.	2,500	22,000		6,300		65,800	13,500.00	15,000.00	9,000.00	37,500.00	
Point Pleasant Bor.	37,050	78,425	3,500			194,675	48,000.00	59,302.00	20,000.00	127,302.00	
Point Pleasant Beach Bor.	266,400	73,850		18,350		638,600	61,500.00	83,100.00	33,750.00	178,350.00	
Seaside Heights Bor.	746,537	305,415				1,080,392	31,000.00	182,206.72	8,600.00	221,806.72	
Seaside Park Bor.	845,075	52,700		6,625		958,150	33,000.00	85,800.00	10,000.00	128,800.00	
Ship Bottom Bor.	15,800	3,300		2,000		111,100	67,500.00	20,071.00	6,000.00	93,571.00	
South Toms River Bor.	18,000	3,600				21,600	7,000.00	11,728.00	600.00	19,328.00	
Stafford Twp.	22,900	23,400	1,000			152,300	18,450.00	26,204.00	8,000.00	52,654.00	
Surf City Bor.	45,150	6,950		18,000		70,100	85,300.00	23,846.00	3,500.00	112,646.00	
Tuckerton Bor.	2,045	91,600	4,300	11,800		211,745	7,000.00	13,343.00	6,900.00	27,243.00	
Union Twp.	37,800	25,750	3,950			179,500	10,000.00	25,312.00	9,000.00	44,312.00	
Totals	\$5,214,254	\$1,545,265	\$42,750	\$1,137,500	\$11,900	\$11,783,429	\$1,205,487.25	\$1,400,630.55	\$477,652.00	\$3,083,769.80	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget							Total County Taxes Appropriated				\$1,588,885.91
County Tax Rate per \$100 of Valuation						\$1,001,202.14	Less Bank Stock Taxes Due County				17,385.38
County Library Tax Rate per \$100 of Valuation						\$2,129,254.5	Net County Taxes Apportioned				\$1,571,500.53

OCEAN COUNTY

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bloomington, Bor. of	\$648,050	\$2,089,450	\$2,737,500	\$2,044	\$163,550	.....	\$120,550	\$57,075	\$341,775
Clifton, City of	17,541,850	76,306,375	93,848,025	143,756	2,829,600	.....	2,540,775	5,173,525	10,543,900
Haledon, Bor. of	1,393,125	5,422,875	6,816,000	.....	114,200	.....	184,450	278,455	577,105
Hawthorne, Bor. of	4,329,875	17,501,250	21,831,125	64,317	1,004,945	.....	352,700	649,850	2,007,495
Little Falls, Twp. of	2,022,525	6,518,350	8,540,875	12,780	331,300	.....	289,750	634,300	1,255,350
North Haledon, Bor. of	922,925	3,982,625	4,905,550	.....	104,850	\$18,800	13,100	70,200	206,950
Passaic, City of	15,983,875	53,414,950	69,398,825	326,280	1,590,350	.....	12,158,000	6,036,250	19,784,600
Paterson, City of	50,574,837	120,998,565	171,573,402	940,940	5,075,470	.....	9,803,511	11,801,644	26,680,625
Pompton Lakes, Bor. of	1,520,575	7,322,375	8,842,950	12,342	415,150	.....	479,875	639,675	1,534,700
Prospect Park, Bor. of	694,975	3,750,450	4,445,425	.....	87,050	.....	76,550	146,025	309,625
Ringwood, Bor. of	2,065,140	2,496,325	4,561,465	.....	186,575	1,100	3,250	125,300	316,225
Totowa, Bor. of	2,287,320	7,396,125	9,683,445	4,370	362,200	8,800	140,700	198,125	709,825
Wanaque, Bor. of	881,830	3,071,150	3,952,980	14,641	233,900	.....	34,700	148,925	417,255
Wayne, Twp. of	6,508,700	18,898,000	25,406,700	5,514	1,020,300	20,600	39,500	352,000	1,432,300
West Milford, Twp. of	5,535,925	4,882,050	10,418,575	1,216	763,500	.....	154,900	.....	918,400
West Paterson, Bor. of	935,125	3,987,650	4,922,775	350	208,140	3,050	25,300	138,250	374,740
Totals	\$113,846,452	\$338,039,165	\$451,885,617	\$1,537,550	\$14,400,980	\$52,350	\$26,417,611	\$26,450,199	\$67,411,140

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bloomingtondale, Bor. of	\$107,800	\$97,450	\$205,250	\$2,876,069	.....	\$1,800	\$2,650	.....	.....	\$2,875,219
Clifton, City of	1,414,100	2,066,350	3,480,450	101,055,231	\$41,700	.....	19,600	.....	.....	100,993,931
Haledon, Bor. of	114,200	108,025	222,225	7,170,880	.....	.....	2,420	.....	.....	7,168,460
Hawthorne, Bor. of	485,000	577,700	1,062,700	22,840,237	27,500	.....	5,625	.....	.....	22,807,112
Little Falls, Twp. of	168,150	270,300	438,450	9,370,555	.....	2,700	.....	.....	.....	9,373,255
North Haledon, Bor. of	104,750	150,900	255,650	4,856,850	.....	.....	1,150	.....	.....	4,855,700
Passaic, City of	586,700	629,925	1,216,625	88,293,080	75,625	.....	17,250	.....	\$7,900,273	96,100,478
Paterson, City of	2,281,300	1,600,900	3,882,200	195,321,767	18,150	.....	69,675	.....	.....	195,233,942
Pompton Lakes, Bor. of	202,400	454,500	656,900	9,733,092	10,550	.....	.....	.....	.....	9,722,542
Prospect Park, Bor. of	57,900	83,500	141,400	4,613,650	600	.....	.....	.....	.....	4,613,050
Ringwood, Bor. of	102,350	54,175	156,525	4,721,165	.....	.....	.....	.....	.....	4,721,165
Totowa, Bor. of	178,100	332,900	511,000	9,886,640	400	.....	.....	.....	.....	9,886,240
Wanaque, Bor. of	154,700	318,750	473,450	3,911,696	75	.....	18,133	.....	.....	3,893,488
Wayne, Twp. of	393,700	704,300	1,098,000	25,746,514	25,050	.....	61,300	.....	.....	25,660,164
West Milford, Twp. of	322,800	153,475	476,275	10,861,916	7,750	.....	.....	.....	.....	10,854,166
West Paterson, Bor. of	137,800	227,285	365,085	4,932,780	.....	.....	25,500	.....	.....	4,907,280
Totals	\$6,811,750	\$7,830,485	\$14,642,185	\$506,192,122	\$207,400	\$4,500	\$223,303	.....	\$7,900,273	\$513,666,192

PASSAIC COUNTY

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Bloomington, Bor. of	\$29,456.50	.....	\$123,000.00	.....	\$34,490.78	\$186,947.28	\$6.51	\$2,224.60	.....	\$112,000	.....
Clifton, City of	1,034,678.83	.....	2,419,727.73	\$428,740.00	1,941,017.96	5,824,164.52	5.77	13,307.35	.....	3,883,525	\$335,000
Haledon, Bor. of	73,440.59	.....	177,029.02	12,256.50	74,499.03	337,225.14	4.71	1,958.74	.....	283,350	.....
Hawthorne, Bor. of	233,657.96	.....	599,992.21	29,568.32	289,417.71	1,152,636.20	5.05	.....	.....	1,001,000	23,000
Little Falls, Twp. of	96,028.63	.....	322,796.58	5,693.50	179,122.43	603,641.14	6.45	2,117.85	.....	541,900	19,300
North Haledon, Bor. of	49,746.45	.....	156,691.40	.....	63,000.00	269,437.85	5.55	.....	.....	158,000	183,500
Passaic, City of	984,545.59	.....	2,136,558.66	303,052.00	2,582,140.32	6,008,296.57	6.81	33,952.67	.....	3,365,600	279,650
Paterson, City of	2,000,164.01	.....	4,467,984.93	798,434.13	5,246,568.31	12,513,151.38	6.40	59,512.63	16,167	11,318,470	959,930
Pompton Lakes, Bor. of	99,607.06	.....	299,348.68	11,121.41	143,775.15	555,852.30	5.72	1,757.14	.....	717,275	105,000
Prospect Park, Bor. of	47,260.52	.....	102,485.47	8,142.92	35,972.01	193,860.92	4.21	10,132.26	.....	131,200	52,000
Ringwood, Bor. of	48,368.15	.....	122,147.48	4,926.75	87,873.25	263,315.63	5.58	.....	.....	153,500	91,350
Totowa, Bor. of	101,284.14	.....	309,512.73	5,591.75	133,430.88	549,819.50	5.57	.....	.....	221,000	.....
Wanaque, Bor. of	39,888.63	.....	182,750.00	.....	59,750.00	282,388.63	7.22	.....	.....	116,200	71,500
Wayne, Twp. of	262,887.36	.....	1,064,680.40	.....	147,551.71	1,475,119.47	5.73	719.56	.....	4,878,152	.....
West Milford, Twp. of	111,200.50	.....	257,788.01	10,152.50	186,742.89	565,883.90	5.21	.....	.....	131,100	.....
West Paterson, Bor. of	50,274.89	.....	174,657.47	4,190.50	83,429.43	312,552.29	6.34	.....	.....	278,000	.....
Totals	\$5,262,489.81	.....	\$12,917,150.77	\$1,621,870.28	\$11,290,781.86	\$31,062,292.72	.....	\$125,682.80	16,167	\$27,290,272	\$2,120,230

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)	
				Real	Personal						
Bloomington, Bor. of	\$125,600	\$123,950	.....	\$3,000	\$200	\$364,750	\$15,000.00	\$31,664.00	\$11,500.00	\$58,164.00
Clifton, City of	2,989,040	1,106,050	\$127,100	30,200	30,000	8,500,915	740,000.00	726,524.00	155,000.00	1,621,524.00	
Haledon, Bor. of	1,901,200	166,150	.....	62,200	.....	2,412,800	38,000.00	92,911.00	6,000.00	136,911.00
Hawthorne, Bor. of	526,700	361,625	1,200	315,763	1,400	2,230,688	190,000.00	177,929.50	30,000.00	397,929.50	
Little Falls, Twp. of	640,125	94,300	.....	23,050	1,600	1,320,275	125,900.00	79,045.00	25,000.00	229,945.00
North Haledon, Bor. of	46,800	29,500	.....	40,400	.....	458,200	26,014.00	35,986.00	10,000.00	72,000.00
Passaic, City of	6,005,375	6,583,875	.....	54,525	.....	16,289,025	361,100.00	708,270.00	170,000.00	1,239,370.00
Paterson, City of	23,157,780	14,153,095	432,700	607,780	42,100	50,671,855	206,357.92	1,973,303.46	650,000.00	2,829,661.38	
Pompton Lakes, Bor. of	373,825	378,300	10,000	13,725	.....	1,599,125	55,712.24	86,252.16	21,000.00	162,964.40
Prospect Park, Bor. of	68,600	97,700	.....	.....	.....	349,500	35,000.00	31,501.00	300.00	66,801.00
Ringwood, Bor. of	167,150	63,300	.....	13,700	.....	489,000	23,000.00	37,200.00	33,000.00	96,200.00
Totowa, Bor. of	4,594,800	172,100	280,400	44,850	100	5,293,250	120,000.00	70,326.00	20,000.00	210,326.00	
Wanaque, Bor. of	699,400	70,250	1,800	1,800	.....	960,950	10,757.94	66,861.31	20,000.00	97,619.25
Wayne, Twp. of	1,953,590	277,200	8,000	97,300	4,600	7,218,812	247,000.00	191,981.00	75,000.00	513,981.00	
West Milford, Twp. of	237,775	174,950	3,150	45,150	.....	592,125	100,600.00	80,246.00	25,000.00	205,246.00
West Paterson, Bor. of	925,335	215,675	26,900	11,450	9,000	1,466,360	90,000.00	41,387.00	20,000.00	151,387.00	
Totals	\$44,413,065	\$24,069,020	\$871,250	\$1,364,893	\$89,000	\$100,217,730	\$2,386,842.10	\$4,431,387.43	\$1,271,800.00	\$8,090,029.53	
Total County Taxes Appropriated		\$5,388,172.61		Bank Stock Tax Due Municipality		\$125,682.80		Less Bank Stock Taxes Due County		125,682.80	
Net County Taxes Apportioned		\$5,262,489.81		Total Bank Stock Tax		\$251,365.60		Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget		\$1,674,672.82	
County Tax Rate per \$100 of Valuation		\$1.024496042									

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a + b + c + d)
Alloway Twp.	\$327,850	\$396,750	\$724,600	\$15	\$74,025	\$87,150	\$1,675	\$19,900	\$182,750
Elmer Bor.	142,575	668,350	810,925	2,609	49,825	.....	118,225	.....	168,050
Elsinboro Twp.	144,161	358,240	502,401	.....	35,175	60,350	5,700	63,635	164,860
L. A. Creek Twp.	300,850	367,525	668,375	.....	106,450	99,450	6,000	20,575	232,475
L. P. Neck Twp.	1,059,830	11,275,287	12,335,117	1,211	304,960	16,300	9,270,450	4,954,524	14,546,264
Mannington Twp.	722,275	902,200	1,624,475	1,929	73,700	159,150	21,725	132,800	387,375
Oldmans Twp.	273,406	480,566	753,972	1,284	77,150	25,950	3,300	42,283	148,683
Penns Grove Bor.	716,901	2,237,441	2,954,342	19,424	287,900	4,950	174,775	104,330	571,955
Pilesgrove Twp.	673,595	888,020	1,561,615	622	67,250	181,375	12,650	19,275	280,550
Pittsgrove Twp.	676,550	1,196,530	1,873,100	1,477	104,600	94,750	22,450	140,200	362,000
Quinton Twp.	268,225	730,550	998,775	.....	60,900	58,400	26,915	24,780	170,995
Salem City	1,190,880	4,687,895	5,878,775	16,825	490,600	3,750	738,900	173,985	1,407,235
U. P. Neck Twp.	604,226	3,596,358	4,200,584	.....	325,193	97,557	1,024,352	178,855	1,625,957
U. Pittsgrove Twp.	592,376	676,510	1,268,886	341	78,725	162,550	12,900	18,060	272,835
Woodstown Bor.	378,500	1,807,600	2,186,100	3,334	200,160	6,500	155,000	26,500	388,160
Totals	\$8,072,200	\$30,269,842	\$38,342,042	\$49,161	\$2,336,643	\$1,058,182	\$11,595,017	\$5,920,302	\$20,910,144

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Alloway Twp.	\$40,800	\$31,075	\$71,875	\$835,490	\$3,700	.....	.....	.....	.....	\$831,790
Elmer Bor.	32,200	34,500	66,700	914,974	800	.....	.....	.....	.....	914,174
Elsinboro Twp.	23,400	33,200	56,600	610,661	500	.....	.....	.....	.....	610,161
L. A. Creek Twp.	36,100	33,375	69,475	831,375	.....	.....	.....	.....	.....	831,375
L. P. Neck Twp.	127,000	269,700	396,700	26,485,892	12,560	\$10,675	.....	.....	.....	26,484,007
Mannington Twp.	36,300	23,000	59,300	1,954,479	.....	.....	.....	.....	.....	1,954,479
Oldmans Twp.	32,600	35,000	67,600	836,339	.....	.....	.....	.....	.....	836,339
Penns Grove Bor.	107,100	73,100	180,200	3,365,521	12,375	8,700	.....	.....	.....	3,361,846
Pilesgrove Twp.	35,100	35,800	70,900	1,771,887	200	.....	.....	.....	.....	1,771,687
Pittsgrove Twp.	83,100	68,750	151,850	2,084,727	4,580	3,400	.....	.....	.....	2,083,547
Quinton Twp.	34,200	41,475	75,675	1,094,095	1,500	.....	.....	.....	.....	1,092,595
Salem City	150,800	156,850	307,650	6,995,185	12,075	.....	.....	.....	.....	6,983,110
U. P. Neck Twp.	172,600	230,990	403,590	5,422,951	4,700	.....	.....	.....	.....	5,418,251
U. Pittsgrove Twp.	50,700	25,685	76,385	1,465,677	7,950	.....	.....	.....	.....	1,457,727
Woodstown Bor.	68,200	80,500	148,700	2,428,894	2,500	.....	.....	.....	.....	2,426,394
Totals	\$1,030,200	\$1,173,000	\$2,203,200	\$57,098,147	\$63,440	\$22,775	.....	.....	.....	\$57,057,482

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Alloway Twp.	\$11,467.77	.....	\$50,887.59	.....	\$7,648.94	\$76,004.30	\$9.14	.....	\$20,500	.....
Elmer Bor.	12,603.59	.....	41,642.18	.....	15,091.03	69,336.80	7.59	\$2,592.57	22,500	.....
Elsinboro Twp.	8,412.20	.....	21,282.50	.....	6,204.67	35,899.46	5.89	.....	25,300	\$500
L. A. Creek Twp.	11,462.05	.....	36,844.27	.....	24,109.42	72,415.74	8.72	.....	6,100	.....
L. P. Neck Twp.	363,131.18	.....	336,921.44	\$23,027.25	267,704.65	992,784.52	3.75	.....	324,200	.....
Mannington Twp.	26,946.12	.....	76,355.51	.....	12,485.51	115,787.14	5.93	.....	77,900	.....
Oldmans Twp.	11,530.49	.....	53,102.78	.....	5,555.03	70,188.30	8.40	\$23.79	23,000	.....
Penns Grove Bor.	46,349.29	.....	93,292.57	.....	155,724.14	295,366.00	8.79	2,601.19	592,800	11,200
Pilesgrove Twp.	24,425.99	.....	73,026.99	.....	.....	97,452.98	5.51	.....	.....	.....
Pittsgrove Twp.	28,725.56	.....	90,149.34	.....	.....	118,874.90	5.71	.....	104,500	.....
Quinton Twp.	15,063.45	.....	63,247.70	.....	13,671.75	91,982.90	8.42	.....	32,000	700
Salem City	96,273.13	.....	284,000.00	23,035.50	112,734.38	516,045.01	7.39	4,271.31	263,000	.....
U. P. Neck Twp.	74,700.64	.....	152,709.43	.....	253,375.44	480,785.51	8.88	.....	124,600	.....
U. Pittsgrove Twp.	20,097.47	.....	60,000.00	.....	.....	80,097.47	5.50	.....	118,000	.....
Woodstown Bor.	33,452.34	.....	113,708.67	.....	26,542.24	173,703.25	7.16	2,912.74	340,000	14,000
Totals	\$786,643.27	.....	\$1,553,171.06	\$46,062.75	\$900,847.20	\$3,286,724.28	.....	\$13,201.60	\$2,074,400	\$26,400

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION						17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Alloway Twp.	\$12,700	\$52,000				\$85,200	\$24,135.14	\$23,481.00	\$4,500.00	\$52,116.14
Elmer Bor.	57,900	49,600				130,000	16,711.82	10,514.00	3,000.00	30,225.82
Elsinboro Twp.			\$340			26,140	4,578.99	16,028.00	4,000.00	24,606.99
L. A. Creek Twp.	15,236	10,370	900			32,606	18,634.99	19,120.00	3,000.00	40,754.99
L. P. Neck Twp.	52,800	33,900	2,800	\$29,850		443,550	205,000.00	422,085.00	15,000.00	642,085.00
Mannington Twp.	605,425	9,650				692,975	35,185.97	35,963.00	8,000.00	79,148.97
Oldmans Twp.	4,850	27,300	925			56,075	24,000.00	20,008.00	5,000.00	49,008.00
Penns Grove Bor.	27,200	132,300	9,000			773,500	43,160.31	63,475.72	24,000.00	130,636.03
Pilesgrove Twp.	14,230	5,000	7,000			26,230	40,891.43	30,628.00	4,000.00	75,519.43
Pittsgrove Twp.	131,000	27,100		12,700	\$5,000	280,300	20,000.00	56,296.00	20,119.00	96,415.00
Quinton Twp.	1,500	18,400	100			52,700	23,316.24	16,632.00	8,000.00	47,948.24
Salem City	458,700	246,650	47,000			1,015,350	40,000.00	86,201.00	25,000.00	151,201.00
L. P. Neck Twp.	13,700	187,550		167,250		493,100	26,000.00	59,379.00	26,000.00	111,379.00
L. Pittsgrove Twp.	7,100	46,500	19,000			190,600	35,668.58	31,756.00	3,500.00	70,924.58
Woodstown Bor.	53,000	62,100	6,600	24,700	5,300	505,700	20,345.05	35,070.00	3,000.00	58,415.05
Totals	\$1,455,341	\$909,420	\$93,665	\$234,500	\$10,300	\$4,804,026	\$577,628.52	\$926,636.72	\$156,119.00	\$1,660,384.24
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget						Bank Stock Tax Due Municipality				\$13,201.60
County Tax Rate per \$100 of Valuation						Bank Stock Tax Due County				13,201.60
Total County Taxes Appropriated						Total Bank Stock Tax				\$26,403.20
Less Bank Stock Taxes Due County										
Net County Taxes Apportioned										\$786,643.27

SALEM COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 251, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Bedminster Twp.	\$959,370	\$2,588,350.00	\$3,547,720.00	.....	\$201,300	\$99,950	\$11,150.00	\$94,265.00	\$406,665.00
Bernards Twp.	1,039,500	2,568,500.00	3,608,000.00	\$10,255	295,600	14,500	27,800.00	530,680.00	868,580.00
Bernardsville Bor.	1,168,750	2,992,850.00	4,161,600.00	88,870	663,900	20,800	112,150.00	314,875.00	1,111,725.00
Bound Brook Bor.	1,574,800	5,560,550.00	7,135,350.00	139,187	320,100	.....	223,450.00	601,650.00	1,145,200.00
Branchburg Twp.	564,000	1,688,126.00	2,252,126.00	7,619	184,700	83,300	61,400.00	63,710.00	393,110.00
Bridgewater Twp.	2,100,600	9,449,514.00	11,550,114.00	73,560	585,450	3,700	3,667,300.00	50,080.00	4,306,530.00
Far Hills Bor.	262,700	655,600.00	918,300.00	10,187	87,300	10,100	41,400.00	14,275.00	153,075.00
Franklin Twp.	2,093,775	4,425,039.00	6,518,814.00	3,514	483,800	58,900	95,950.00	492,411.00	1,131,061.00
Green Brook Twp.	466,525	1,611,850.00	2,078,375.00	.....	130,850	.....	21,925.00	97,475.00	250,250.00
Hillsborough Twp.	1,148,940	2,929,024.92	4,077,964.92	16,339	329,450	163,650	22,700.00	135,000.00	653,800.00
Manville Bor.	869,330	3,999,673.00	4,869,003.00	96,957	417,550	200	469,814.15	1,337,047.14	2,224,611.29
Millstone Bor.	41,710	190,915.00	232,625.00	.....	18,050	1,100	425.00	2,780.00	22,355.00
Montgomery Twp.	625,110	1,381,007.00	2,006,117.00	43,401	178,200	107,450	33,250.00	44,453.00	363,353.00
North Plainfield Bor.	2,605,400	10,516,400.00	13,121,800.00	.....	961,900	.....	218,400.00	543,150.00	1,723,450.00
Peapack-Gladstone Bor.	464,575	1,333,200.00	1,797,775.00	5,990	167,350	22,900	73,700.00	54,700.00	318,650.00
Raritan Bor.	433,100	2,408,700.00	2,841,800.00	75,487	224,300	1,200	446,840.00	79,500.00	751,840.00
Rocky Hill Bor.	40,450	225,750.00	266,200.00	.....	34,800	2,200	2,500.00	7,845.00	47,345.00
Somerville Bor.	2,250,625	7,748,650.00	9,999,275.00	138,698	683,800	.....	275,000.00	785,365.00	1,744,165.00
South Bound Brook Bor.	298,285	1,840,350.00	2,138,635.00	671	204,850	.....	108,500.00	225,500.00	533,850.00
Warren Twp.	600,574	1,793,345.00	2,393,919.00	.....	221,200	18,190	10,500.00	169,040.00	418,930.00
Watchung Bor.	562,790	1,299,450.00	1,862,240.00	.....	114,800	500	72,678.00	26,000.00	213,978.00
Totals	\$20,170,909	\$67,206,843.92	\$87,377,752.92	\$710,735	\$6,509,250	\$611,640	\$5,991,832.15	\$5,669,801.14	\$18,782,523.29

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1954—Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Bedminster Twp.	\$48,800	\$44,800	\$93,600	\$3,860,785	\$250		\$2,200		\$3,858,335	
Bernards Twp.	125,500	195,300	320,800	4,166,035	1,300		5,500		4,156,235	
Bernardsville Bor.	103,100	135,800	238,900	5,123,295	2,450		5,600		5,115,245	
Bound Brook Bor.	202,500	225,700	428,200	7,991,537			6,700		7,984,837	
Branchburg Twp.	60,800	65,100	125,900	2,526,955	900		2,000		2,524,055	
Bridgewater Twp.	272,150	459,700	731,850	15,198,354	1,200		23,400		15,173,754	
Far Hills Bor.	15,000	14,600	29,600	1,051,962	5,000		100		1,046,862	
Franklin Twp.	241,900	301,885	543,785	7,109,604	200		29,475		7,079,929	
Green Brook Twp.	65,200	155,650	220,850	2,107,775	100	\$1,800	8,000		2,101,475	
Hillsborough Twp.	97,000	110,500	207,500	4,540,603	6,000		1,000		4,533,603	
Manville Bor.	218,625	243,950	462,575	6,727,996	25,675		32,600		6,669,721	
Millstone Bor.	6,500	11,100	17,600	237,380	300				237,080	
Montgomery Twp.	64,000	60,050	124,050	2,288,821			2,900		2,285,921	
North Plainfield Bor.	352,000	585,000	937,000	13,908,250	12,625		19,850		13,875,775	
Peapack-Gladstone Bor.	44,800	44,100	88,900	2,033,515			800		2,032,715	
Raritan Bor.	108,900	105,196	214,096	3,455,031	7,200		5,700		3,442,131	
Rocky Hill Bor.	14,400	17,300	31,700	281,845					281,845	
Somerville Bor.	345,200	312,925	658,125	11,224,013	1,000		19,000		11,204,013	
South Bound Brook Bor.	72,300	125,500	197,800	2,475,356	550		3,050		2,471,756	
Warren Twp.	108,100	128,275	236,375	2,576,474	5,200		7,050		2,564,224	
Watchung Bor.	57,000	74,400	131,400	1,944,818	550		5,300		1,938,968	
Totals	\$2,623,775	\$3,416,831	\$6,040,606	\$100,830,405	\$70,500	\$1,800	\$183,225		\$100,578,480	

SOMERSET COUNTY

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1954—Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Bedminster Twp.	\$40,103.09	\$1,929.17	\$86,600.00	\$5,128.00	\$50,161.86	\$183,323.02	\$4.75	.....	\$51,000	.....
Bernards Twp.	43,200.40	2,078.12	285,763.48	.....	73,958.62	405,000.62	9.73	\$400.50	.....	88,000	.....
Bernardsville Bor.	53,168.47	2,557.62	220,519.39	.....	139,786.62	416,032.10	8.13	2,460.00	.....	450,000	\$73,500
Bound Brook Bor.	82,095.35	.....	379,889.97	6,021.50	195,497.52	664,404.34	8.32	6,202.77	.....	713,600	76,100
Branchburg Twp.	26,235.33	1,262.03	71,556.25	.....	83,294.50	182,348.11	7.22	.....	.....	54,500	.....
Lidgewater Twp.	157,717.81	7,586.88	744,926.32	.....	52,490.33	962,721.34	6.34	.....	.....	253,000	.....
Far Hills Bor.	10,881.21	523.43	29,815.00	2,072.18	24,957.68	68,249.50	6.49	.....	.....	25,000	.....
Franklin Twp.	73,589.63	3,539.96	427,700.08	.....	130,000.00	634,829.67	8.63	.....	.....	315,000	.....
Green Brook Twp.	21,842.98	1,059.74	143,536.86	.....	31,645.67	198,076.25	9.40	.....	.....	52,000	.....
Hillsborough Twp.	47,122.82	2,266.80	240,273.31	.....	32,609.81	322,272.74	7.10	.....	.....	138,500	4,600
Manville Bor.	69,325.88	3,334.86	347,877.05	.....	207,120.32	627,658.11	9.34	.....	.....	80,050	.....
Millstone Bor.	2,464.24	118.54	16,433.02	.....	72.35	19,088.15	8.05	2,054.85	.....	.....	.....
Montgomery Twp.	23,760.14	1,142.96	93,230.00	.....	26,997.92	145,131.02	6.35	.....	.....	80,500	.....
North Plainfield Bor.	144,226.46	6,937.89	403,869.61	.....	689,224.98	1,244,258.94	8.95	.....	.....	1,087,000	68,000
Peapack-Gladstone Bor.	21,128.28	1,016.36	84,159.71	4,159.29	22,808.34	133,271.98	6.56	1,136.16	.....	154,000	.....
Raritan Bor.	35,777.92	1,721.06	169,343.57	.....	123,550.94	330,393.49	9.57	1,729.77	.....	306,300	85,000
Rocky Hill Bor.	2,929.53	140.92	18,185.04	385.50	830.87	22,471.86	7.98	.....	.....	15,000	.....
Somerville Bor.	116,455.85	.....	503,960.00	.....	357,834.34	978,270.19	8.72	7,661.15	.....	391,500	.....
South Bound Brook Bor.	25,691.73	1,235.88	113,569.44	.....	62,389.58	202,886.63	8.20	.....	.....	76,600	.....
Warren Twp.	26,652.85	1,282.11	225,171.95	.....	21,764.84	274,871.75	10.67	.....	.....	264,500	.....
Watchung Bor.	20,153.86	969.48	125,834.00	.....	36,688.02	183,645.36	9.45	.....	.....	88,100	46,000
Totals	\$1,045,424.73	\$40,694.81	\$4,731,614.05	\$17,766.47	\$2,363,705.11	\$8,199,205.17	.....	\$21,645.20	.....	\$4,683,150	\$353,200

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a + b + c)
				Real	Personal					
Bedminster Twp.	\$12,650	\$70,000	\$6,000	.....	.....	\$139,650	\$30,000.00	\$24,394.00	\$6,000.00	\$60,394.00
Bernards Twp.	27,600	198,600	12,100	\$2,145,000	.....	2,471,300	99,287.60	49,610.00	20,000.00	168,897.60
Bernardsville Bor.	55,900	184,000	5,500	67,500	\$12,500	848,900	70,000.00	39,381.00	24,000.00	133,381.00
Bound Brook Bor.	187,150	452,350	25,500	51,500	6,000	1,512,200	101,286.22	110,896.00	15,000.00	227,181.22
Branchburg Twp.	7,200	6,700	500	7,500	.....	76,400	27,000.00	27,338.00	21,000.00	75,338.00
Bridgewater Twp.	112,800	76,500	10,500	.....	.....	452,800	30,000.00	201,450.00	41,000.00	272,450.00
Far Hills Bor.	4,000	10,000	.....	9,000	1,000	49,000	9,000.00	4,445.00	.....	13,445.00
Franklin Twp.	3,750	209,775	21,400	22,600	.....	563,525	136,000.00	136,379.00	36,000.00	308,379.00
Green Brook Twp.	15,700	.....	.....	5,400	500	73,600	35,000.00	26,272.00	10,000.00	71,272.00
Hillsborough Twp.	58,475	35,650	4,200	6,293,800	222,000	6,757,225	75,000.00	72,979.00	15,000.00	162,979.00
Manville Bor.	532,850	199,975	.....	.....	.....	812,875	75,000.00	148,889.00	15,000.00	238,889.00
Millstone Bor. ....	.....	19,800	.....	7,700	300	27,800	3,800.00	1,817.00	1,200.00	6,817.00
Montgomery Twp.	2,571,106	24,050	1,900	.....	.....	2,677,566	29,000.00	36,921.00	10,000.00	75,921.00
North Plainfield Bor.	235,500	388,000	4,000	6,000	.....	1,788,500	80,000.00	136,118.00	60,000.00	276,118.00
Peapack-Gladstone Bor.	98,400	103,850	1,500	72,050	6,000	435,800	30,000.00	12,384.00	.....	42,384.00
Raritan Bor.	183,000	285,300	.....	8,400	5,300	873,300	40,000.00	38,254.00	10,000.00	88,254.00
Rocky Hill Bor.	52,000	13,500	.....	17,700	5,500	103,700	1,600.00	5,761.00	500.00	7,861.00
Somerville Bor.	942,600	366,900	10,000	592,550	50,900	2,354,450	59,838.67	154,165.00	29,000.00	243,003.67
South Bound Brook Bor.	14,410	109,450	.....	49,050	6,000	254,510	20,000.00	33,931.00	7,000.00	60,931.00
Warren Twp.	4,000	23,400	.....	11,450	.....	303,850	23,000.00	45,111.00	27,525.00	95,636.00
Watchung Bor.	44,500	41,200	.....	.....	.....	219,800	12,500.00	45,508.00	13,000.00	71,008.00
Totals	\$5,163,591	\$2,810,000	\$103,100	\$9,367,200	\$316,000	\$22,796,241	\$987,311.49	\$1,352,003.00	\$361,225.00	\$2,700,539.49

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$492,256.09
 County Tax Rate per \$100 of Valuation \$1.039411937
 County Library Tax Rate per \$100 of Valuation (Certain Municipalities)05
 Total County Taxes Appropriated \$1,067,069.93
 Less Bank Stock Taxes Due County 21,645.20
 Net County Taxes Apportioned \$1,045,424.73

Bank Stock Tax Due Municipality \$21,645.20
 Bank Stock Tax Due County 21,645.20
 Total Bank Stock Tax \$43,290.40

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a) Household Goods and Chattels	(b) Farm Stock and Farm Machinery	(c) Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	(d) All Other Tangible Personal Property Used in Business	(e) Total Value of Tangible Personal Property Assessed (a+b+c+d)
Andover Bor.	\$59,875	\$204,200	\$264,075	\$4,365	\$33,800	\$15,300	\$1,100	\$22,200	\$72,400
Andover Twp.	380,425	842,825	1,223,250	441	82,100	43,000	2,800	59,850	187,750
Branchville Bor.	78,775	472,100	550,875	2,849	47,425	.....	31,950	11,350	90,725
Byram Twp.	509,959	883,250	1,384,209	396	225,652	.....	.....	.....	225,652
Frankford Twp.	608,055	1,167,165	1,776,200	1,568	133,640	163,710	600	18,475	315,825
Franklin Bor.	320,395	1,749,750	2,070,145	35,662	103,500	10,800	65,275	62,100	241,675
Fredon Twp.	141,030	251,850	392,880	1,067	42,250	61,750	1,900	3,580	109,480
Green Twp.	152,350	259,600	411,950	823	28,600	72,000	6,475	7,500	113,975
Hamburg Bor.	115,600	569,450	685,050	1,199	10,300	17,100	41,300	19,375	88,075
Hampton Twp.	236,300	379,550	615,850	220	40,400	66,100	3,000	11,940	121,440
Hardyston Twp.	503,335	608,950	1,112,285	3,025	139,150	55,210	9,425	11,880	215,165
Hopatcong Bor.	1,914,196	3,082,625	4,996,821	.....	386,250	250	300	62,006	448,806
Lafayette Twp.	217,100	394,550	611,650	1,538	27,000	139,575	19,000	800	186,375
Montague Twp.	157,050	278,000	435,050	.....	62,250	28,750	4,850	5,500	101,350
Newton, Town of	790,660	3,330,250	4,120,910	12,558	224,000	6,610	403,425	.....	634,035
Ogdensburg Bor.	1,281,581	1,023,620	2,305,201	1,417	10,100	3,450	54,582	6,400	74,532
Sandyston Twp.	249,300	362,575	611,875	.....	96,625	24,150	7,175	27,300	155,250
Sparta Twp.	1,486,785	3,200,700	4,687,485	2,408	252,375	45,050	7,200	57,450	362,075
Stanhope Bor.	189,230	611,275	800,505	.....	79,750	.....	19,200	33,050	132,000
Stillwater Twp.	298,840	635,200	934,040	10	89,045	66,500	16,650	4,215	176,410
Sussex Bor.	172,150	926,000	1,098,150	5,496	18,750	6,400	133,275	44,975	203,400
Vernon Twp.	1,034,150	949,000	1,983,150	1,360	59,125	75,250	11,725	5,550	151,650
Walpack Twp.	157,201	251,000	408,201	.....	23,600	.....	.....	8,800	45,000
Wantage Twp.	562,000	940,300	1,502,300	2,449	45,700	178,700	16,900	29,900	271,200
Totals	\$11,608,322	\$23,463,785	\$35,072,107	\$78,941	\$2,260,187	\$1,092,255	\$858,107	\$513,696	\$4,724,245

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a + b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Andover Bor.	\$10,600	\$15,400	\$26,000	\$404,840	\$2,800	.....	\$1,300	.....	.....	\$400,740
Andover Twp.	36,800	31,000	67,800	1,343,641	400	.....	3,000	.....	.....	1,340,241
Branchville Bor.	17,900	23,500	41,400	603,049	.....	.....	2,000	.....	.....	601,049
Byram Twp.	86,000	45,800	131,800	1,478,457	.....	.....	4,842	.....	.....	1,473,615
Frankford Twp.	27,800	43,400	71,200	2,022,393	1,100	.....	5,100	.....	.....	2,016,193
Franklin Bor.	69,600	107,125	176,725	2,170,757	20,700	.....	.....	.....	.....	2,150,057
Fredon Twp.	15,400	12,200	27,600	475,827	200	.....	1,000	.....	.....	474,627
Green Twp.	13,600	10,500	24,100	502,648	900	.....	.....	.....	.....	501,748
Hamburg Bor.	4,000	35,700	39,700	734,624	1,025	.....	6,800	.....	.....	728,799
Hampton Twp.	13,600	16,050	29,650	707,860	.....	.....	.....	.....	.....	707,860
Hardyston Twp. ....	.....	44,950	44,950	1,285,525	.....	.....	2,350	.....	.....	1,283,175
Hopatcong Bor.	150,200	71,417	221,617	5,224,010	14,720	.....	9,733	.....	.....	5,199,557
Lafayette Twp.	13,000	13,100	26,100	773,463	.....	.....	500	.....	.....	772,963
Montague Twp.	20,100	19,300	39,400	497,000	.....	.....	500	.....	.....	496,500
Newton, Town of	96,600	141,500	238,100	4,520,403	11,000	.....	3,350	.....	.....	4,515,053
Ogdensburg Bor.	4,500	29,000	33,500	2,347,650	100	.....	650	.....	.....	2,346,900
Sandyston Twp.	42,700	22,900	65,600	701,525	.....	.....	5,800	.....	.....	695,725
Sparta Twp.	100,900	172,505	273,405	4,778,653	1,200	.....	11,250	.....	.....	4,766,203
Stanhope Bor.	40,000	47,100	87,100	845,405	100	.....	1,000	.....	.....	844,305
Stillwater Twp.	25,000	36,340	61,340	1,049,120	.....	.....	2,000	.....	.....	1,047,120
Sussex Bor.	7,300	35,250	42,550	1,264,496	.....	.....	.....	.....	.....	1,264,496
Vernon Twp.	27,700	32,500	60,200	2,075,960	550	.....	5,500	.....	.....	2,069,910
Walpack Twp.	5,400	14,605	20,005	433,196	2,440	.....	2,000	.....	.....	428,756
Wantage Twp.	22,200	38,900	61,100	1,714,849	.....	.....	4,900	.....	.....	1,709,949
Totals	\$850,900	\$1,060,042	\$1,910,942	\$37,964,351	\$57,235	.....	\$73,575	.....	.....	\$37,833,541

SUSSEX COUNTY

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Andover Bor.	\$8,789.27	\$280.52	\$19,626.44	.....	\$6,041.10	\$34,737.33	\$8.581	.....	\$3,300	.....
Andover Twp.	29,394.98	938.17	66,554.38	.....	23,414.24	120,301.77	8.954	.....	900	\$42,300
Branchville Bor.	13,182.57	420.73	36,851.50	.....	.....	50,454.80	8.307	\$880.49	2,000	.....
Byram Twp.	32,320.22	1,031.53	55,312.70	\$1,590.00	.....	97.30	6.112	.....	65,500	.....
Frankford Twp.	44,220.37	1,411.34	105,806.84	.....	42,729.75	194,168.30	9.601	.....	105,000	.....
Franklin Bor.	47,156.36	1,505.04	157,462.50	.....	105,774.35	311,898.25	14.369	1,225.65	453,000	.....
Fredon Twp.	10,409.81	332.24	38,012.00	.....	1,464.00	50,218.05	10.554	.....	5,400	.....
Green Twp.	11,004.64	351.22	38,437.30	.....	10,989.12	60,782.28	12.093	.....	21,200	.....
Hamburg Bor.	15,940.60	508.76	47,057.93	.....	17,313.69	80,820.98	11.002	1,475.46	36,500	.....
Hampton Twp.	15,525.22	495.50	26,700.00	.....	6,373.15	49,093.87	6.936	.....	.....	.....
Hardyston Twp.	28,143.37	898.22	68,654.18	.....	23,650.00	121,345.77	9.440	.....	34,550	.....
Hopatcong Bor.	114,039.84	3,639.69	90,197.38	16,609.25	130,687.57	355,173.73	6.799	.....	212,000	.....
Lafayette Twp.	16,953.10	541.07	43,400.00	.....	18,549.83	79,444.00	10.272	.....	28,500	.....
Montague Twp.	10,889.54	347.55	19,775.00	.....	2,188.05	33,200.14	6.681	.....	6,200	.....
Newton, Town of	90,026.88	3,160.54	241,440.10	.....	139,698.19	483,325.71	10.671	4,628.24	225,200	33,800
Ogdensburg Bor.	51,473.64	1,642.83	83,021.18	4,084.00	55,951.95	196,173.60	8.357	.....	76,500	.....
Sandyston Twp.	15,259.06	487.01	33,392.64	.....	5,786.12	54,924.83	7.830	.....	51,000	.....
Sparta Twp.	104,535.26	3,336.34	207,020.18	.....	97,426.24	412,318.02	8.629	203.58	123,800	.....
Stanhope Bor.	18,517.81	591.01	47,899.76	.....	20,016.76	87,025.34	10.294	.....	30,000	.....
Stillwater Twp.	22,966.07	732.98	45,322.50	.....	14,000.00	83,021.55	7.914	.....	23,800	.....
Sussex Bor.	27,733.69	885.15	64,500.75	.....	26,375.64	119,495.23	9.451	1,516.20	65,000	.....
Vernon Twp.	45,398.52	1,448.94	68,934.45	.....	47,803.00	163,584.91	7.880	.....	22,000	200
Walpack Twp.	9,403.74	300.13	20,760.19	.....	8,436.44	38,900.50	8.980	.....	.....	.....
Wantage Twp.	37,503.64	1,196.96	109,425.24	.....	33,530.06	181,656.50	10.594	.....	155,000	.....
Totals	\$829,788.20	\$26,483.47	\$1,735,565.14	\$22,283.25	\$838,297.15	\$3,452,417.21	.....	\$9,929.62	\$1,746,350	\$76,300

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Andover Bor.	\$4,900	\$9,500	\$1,000	\$12,950	.....	\$31,650	\$6,000.00	\$5,672.00	\$4,500.00	\$16,172.00
Andover Twp.	1,100	20,000	100	.....	.....	64,400	13,000.00	21,727.00	8,000.00	42,727.00
Branchville Bor.	4,250	12,400	.....	.....	.....	18,650	5,000.00	21,194.00	150.00	26,344.00
Byram Twp.	900	2,900	525	10,700	.....	80,525	26,000.00	15,693.51	9,500.00	51,193.51
Frankford Twp.	14,100	21,800	1,600	4,500	.....	147,000	28,000.00	17,586.00	40,000.00	85,586.00
Franklin Bor.	6,400	85,700	200	.....	.....	545,300	1,500.00	28,787.00	8,000.00	38,287.00
Fredon Twp.	1,100	3,200	.....	.....	.....	9,700	11,000.00	13,746.00	5,000.00	29,746.00
Green Twp. ....	.....	19,500	2,100	3,050	.....	45,850	2,500.00	9,991.00	7,000.00	19,491.00
Hamburg Bor.	200	28,200	.....	.....	.....	64,900	11,000.00	10,384.00	6,000.00	27,381.00
Hampton Twp.	2,000	5,000	500	.....	.....	7,500	11,000.00	13,560.00	3,500.00	28,060.00
Hardlyston Twp.	13,650	1,400	8,100	.....	.....	57,700	4,000.00	17,760.00	12,000.00	33,760.00
Hopatcong Bor.	59,900	50,875	.....	23,675	.....	346,450	20,000.00	32,617.00	18,000.00	70,617.00
Lafayette Twp.	1,500	7,300	600	.....	.....	37,900	5,500.00	16,026.00	9,000.00	30,526.00
Montague Twp.	1,000	14,100	1,600	.....	.....	22,900	4,000.00	17,005.00	3,500.00	24,505.00
Newton, Town of	273,500	201,300	14,000	25,900	.....	773,700	35,000.00	59,493.00	24,000.00	118,493.00
Ogdensburg Bor.	18,100	13,000	2,000	.....	.....	109,600	.....	10,464.00	4,000.00	14,464.00
Sandyston Twp. ....	.....	8,750	3,700	122,700	.....	186,150	16,000.00	12,950.00	4,000.00	32,950.00
Sparta Twp.	25,300	67,800	3,000	10,200	.....	230,100	65,000.00	33,063.00	42,000.00	140,063.00
Stanhope Bor.	14,000	14,300	.....	.....	.....	58,300	8,000.00	8,264.80	6,000.00	22,264.80
Stillwater Twp.	1,200	17,600	3,000	59,500	.....	105,100	7,500.00	24,985.00	6,000.00	38,485.00
Sussex Bor.	63,500	79,150	.....	5,900	.....	213,550	10,000.00	13,535.00	2,500.00	26,035.00
Vernon Twp.	12,900	24,000	3,700	15,500	.....	78,300	12,000.00	30,700.00	8,500.00	51,200.00
Walpack Twp.	8,640	2,450	1,000	5,980	.....	18,070	11,000.00	13,583.00	6,000.00	30,583.00
Wantage Twp.	70,100	13,400	31,000	1,000	.....	270,500	25,000.00	25,632.00	18,000.00	68,632.00
Totals	\$598,240	\$723,625	\$77,725	\$301,555	.....	\$3,523,795	\$338,000.00	\$474,418.31	\$255,150.00	\$1,067,568.31

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$733,211.14	Bank Stock Tax Due Municipality	\$9,929.62
County Tax Rate per \$100 of Valuation	\$2,193,260.7	Bank Stock Tax Due County	9,929.62
County Library Rate per \$100 of Valuation .....	.07	Total Bank Stock Tax	\$19,859.24
Total County Taxes Appropriated	\$839,717.82		
Less Bank Stock Taxes Due County	9,929.62		
Net County Taxes Apportioned	\$829,788.20		

Abstract of Ratables and Exemptions in the County of Union, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Berkeley Heights Twp.	\$623,125	\$6,269,175	\$6,892,300	\$507	\$176,300	\$500	\$37,050	\$740,775	\$954,625
Clark Twp.	1,471,748	7,126,860	8,598,608	3,559	700,250	2,700	339,550	932,242	1,974,742
Cranford Twp.	5,204,300	20,422,900	25,627,200	420,876	1,802,800	.....	141,300	1,203,700	3,147,800
Elizabeth, City	36,074,660	91,222,240	127,296,900	3,045,831	2,893,500	.....	5,520,700	11,762,700	20,176,900
Fanwood Bor.	803,500	4,292,550	5,096,050	24,727	380,950	.....	27,340	230,470	638,760
Garwood Bor.	1,136,326	3,885,305	5,021,631	23,098	259,300	.....	198,250	854,300	1,311,850
Hillside Twp.	5,578,191	29,237,105	34,815,296	38,837	1,202,200	200	3,006,350	3,124,121	7,332,871
Kenilworth Bor.	1,205,700	6,175,825	7,381,585	26,083	335,800	500	1,410,050	259,660	2,006,010
Linden Bor.	1,468,200	4,913,200	6,381,400	.....	109,800	.....	168,200	299,756	577,756
Linden Twp.	10,577,839	59,089,344	69,667,183	281,896	366,600	6,100	13,870,885	8,327,046	22,571,531
Linden, City	12,046,039	64,002,544	76,048,583	281,896	476,400	6,100	14,039,085	8,627,702	23,149,287
Mountainside Bor.	1,225,275	4,919,050	6,144,325	.....	422,550	2,650	72,325	248,995	746,520
New Providence Bor.	916,400	4,494,225	5,410,625	1,512	222,300	4,850	68,875	331,200	627,225
Plainfield, City	17,969,925	45,929,250	63,899,175	275,707	3,525,400	.....	2,619,550	4,397,225	10,542,175
Rahway, City	6,477,200	24,329,300	30,806,500	583,497	1,348,800	.....	2,327,225	3,378,375	7,054,400
Roselle Bor.	4,823,825	16,969,100	21,792,925	29,675	1,643,725	.....	448,050	1,580,650	3,672,425
Roselle Park Bor.	2,954,875	10,712,750	13,667,625	60,898	641,600	.....	276,900	646,130	1,564,630
Scotch Plains Twp.	2,485,085	10,291,750	12,776,835	89	873,350	7,400	88,750	503,469	1,472,969
Springfield Twp.	2,994,050	9,825,400	12,819,450	4,572	839,350	5,200	240,350	900,400	1,985,300
Summit, City	11,492,900	28,099,700	39,592,600	180,765	2,077,700	.....	832,250	1,838,100	4,748,050
Union Twp.	9,962,760	47,753,815	57,716,575	18,505	2,398,100	.....	5,527,745	2,549,573	10,475,418
Westfield, Town	10,730,575	32,321,800	43,052,375	83,099	2,769,800	.....	270,350	1,410,098	4,450,248
Winfield Twp.	98,000	512,400	610,400	.....	69,700	.....	3,000	4,500	77,200
Totals	\$136,274,519	\$468,793,044	\$605,067,563	\$5,103,733	\$25,059,875	\$30,100	\$37,495,045	\$45,524,385	\$108,109,405

Abstract of Ratables and Exemptions in the County of Union, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.10	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Berkeley Heights Twp.	\$87,400	\$146,775	\$234,175	\$7,613,257	\$3,275	.....	\$10,137	.....	\$7,599,845
Clark Twp.	213,500	547,075	760,575	9,816,334	2,975	.....	18,075	.....	9,795,284
Cranford Twp.	566,200	555,900	1,122,100	28,073,776	.....	.....	36,700	.....	28,037,076
Elizabeth, City	1,287,100	1,616,250	2,903,350	147,616,281	101,925	.....	36,450	.....	147,477,906
Fanwood Bor.	130,500	234,375	384,875	5,374,682	.....	.....	19,000	.....	5,355,682
Garwood Bor.	129,700	137,470	267,170	6,089,409	6,000	.....	6,370	.....	6,077,039
Hillside Twp.	556,700	494,070	1,050,770	41,136,234	24,550	.....	19,100	.....	41,092,584
Kenilworth Bor.	167,900	269,100	437,000	8,976,678	.....	.....	6,200	.....	8,971,478
Linden Bor.	110,600	154,500	265,100	6,694,056	.....	.....	.....	.....	.....
Linden Twp.	369,800	830,700	1,200,500	91,320,110	.....	.....	.....	.....	.....
Linden, City	480,400	985,200	1,465,600	98,014,166	35,140	.....	20,200	.....	97,958,826
Mountainside Bor.	103,000	165,300	268,300	6,622,545	4,300	.....	16,687	.....	6,601,558
New Providence Bor.	110,200	227,650	337,850	5,701,512	.....	.....	10,275	.....	5,691,237
Plainfield, City	1,262,000	1,111,875	2,373,875	72,343,182	30,400	.....	176,250	.....	72,136,532
Rahway, City	659,300	901,825	1,561,125	36,883,272	323,900	\$10,350	33,175	.....	36,539,547
Roselle Bor.	574,900	734,200	1,309,100	24,185,925	700	.....	30,550	.....	24,154,675
Roselle Park Bor.	320,800	359,500	680,300	14,612,853	2,000	.....	6,400	.....	14,604,453
Scotch Plains Twp.	305,900	608,350	914,250	13,335,643	22,175	.....	21,650	.....	13,291,818
Springfield Twp.	300,000	426,050	726,050	14,083,272	3,600	.....	18,400	.....	14,061,272
Summit, City	467,300	482,250	949,550	43,571,865	171,325	.....	48,650	.....	43,351,890
Union Twp.	1,165,300	1,575,300	2,740,600	65,469,898	108,375	.....	116,900	.....	65,244,623
Westfield, Town	662,400	898,500	1,560,900	46,024,822	13,100	.....	58,150	.....	45,953,572
Winfield Twp.	69,700	500	70,200	617,400	.....	.....	.....	.....	617,400
Totals	\$9,620,200	\$12,497,515	\$22,117,715	\$696,162,986	\$853,740	\$10,350	\$708,319	.....	\$694,611,277

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Union, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For		(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property	
			District School Purposes								
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Berkeley Heights Twp.	\$66,662.55	\$96,214.17	*\$380,572.06	\$5,891.00	\$114,582.10	\$567,707.71	\$7.46	\$179.79	.....	\$868,500	.....
Clark Twp.	85,919.99	120,700.96	*485,962.92	2,786.25	132,050.86	706,720.02	7.20	.....	.....	357,200	\$5,808
Cranford Twp.	245,929.11	.....	940,675.18	19,860.00	535,906.76	1,742,371.05	6.21	2,499.33	.....	1,954,600	205,900
Elizabeth, City	1,293,612.42	.....	4,384,221.66	637,240.29	4,944,878.72	11,259,953.09	7.63	22,526.69	.....	7,899,300	1,610,950
Fanwood Bor.	46,977.55	.....	247,846.56	.....	129,575.75	424,399.86	7.90	.....	.....	84,000	.....
Garwood Bor.	53,305.16	78,109.27	*249,780.12	8,106.50	108,979.08	420,170.86	6.91	499.71	.....	291,700	8,900
Hillside Twp.	360,446.38	.....	1,156,992.31	48,564.31	893,317.86	2,459,320.86	5.98	4,735.52	.....	4,295,460	1,464,000
Kenilworth Bor.	78,693.93	108,502.60	*360,227.60	15,782.75	206,434.30	661,138.58	7.37	.....	.....	176,650	.....
Linden Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600,500	376,250
Linden Twp. ....	.....	.....	.....	.....	3,353.75	3,353.75	.....	.....	.....	1,774,791	.....
Linden, City	859,252.46	.....	1,942,237.32	309,697.00	2,225,380.31	5,336,567.09	5.45	6,078.29	.....	2,375,291	376,250
Mountainside Bor.	57,906.01	76,647.84	*306,069.91	4,427.71	52,180.27	420,583.90	6.36	.....	.....	199,100	.....
New Providence Bor.	49,921.07	.....	295,559.78	.....	156,436.87	501,917.72	8.81	53.13	.....	415,000	.....
Plainfield, City	632,750.46	.....	2,257,028.00	395,036.45	1,734,247.87	5,019,062.78	6.94	16,249.62	.....	2,469,600	208,900
Rahway, City	320,482.79	.....	938,439.56	177,405.62	969,922.09	2,406,250.06	6.53	4,259.77	.....	2,518,400	168,600
Roselle Bor.	211,874.36	.....	813,083.12	33,638.50	550,640.57	1,609,236.55	6.66	2,254.50	.....	1,152,725	.....
Roselle Park Bor.	128,103.95	.....	539,780.36	.....	277,665.07	945,549.38	6.48	4,733.54	.....	767,500	6,950
Scotch Plains Twp.	116,590.08	.....	614,958.34	.....	311,104.27	1,042,652.69	7.82	790.17	.....	958,000	366,600
Springfield Twp.	123,339.40	166,256.36	*637,653.64	8,990.00	479,775.36	1,249,758.40	8.88	935.21	.....	970,250	.....
Summit, City	380,264.03	.....	916,810.50	253,498.25	825,156.49	2,375,729.27	5.46	9,680.37	.....	2,065,800	507,900
Union Twp.	572,297.62	.....	2,318,017.00	70,270.25	1,319,813.72	4,280,398.59	6.54	5,283.91	.....	4,682,921	.....
Westfield, Town	403,084.86	.....	1,714,367.00	62,692.00	899,103.99	3,079,247.85	6.69	7,559.82	.....	2,607,450	.....
Winfield Twp.	5,415.57	.....	115,414.30	.....	23,176.00	144,005.87	23.33	.....	.....	37,000	.....
Totals	\$6,092,829.75	\$646,431.20	*\$21,615,697.24	\$2,053,886.88	\$16,893,682.06	\$46,656,095.93	.....	\$88,319.37	.....	\$37,146,447	\$4,930,758

* Apportionment of Taxes for Regional High School.

Berkeley Heights Township	\$96,214.17
Clark Township	120,700.96
Garwood Borough	78,109.27
Kenilworth Borough	108,502.60

* Apportionment of Taxes for Regional High School.

Mountainside Borough	\$76,647.84
Springfield Township	166,256.36
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Bank Stock Tax Due Municipality	\$88,319.37
Bank Stock Tax Due County	88,319.37
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Total Bank Stock Tax	\$176,638.74

Abstract of Ratables and Exemptions in the County of Union, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Berkeley Heights Twp.	\$135,120	\$27,425		\$705,775		\$1,736,820	\$60,000.00	\$77,700.00	\$9,000.00	\$146,700.00
Clark Twp.	26,275	395,825	\$7,160	1,500		793,768	80,900.00	90,432.71	15,000.00	186,332.71
Cranford Twp.	372,100	931,700	2,500	242,700		3,709,500	226,500.00	213,500.00	40,000.00	480,000.00
Elizabeth, City	10,438,300	8,322,850	44,600	90,750		28,406,750	460,000.00	1,357,054.00	300,000.00	2,117,054.00
Fanwood Bor.	31,525	42,250		2,650		160,425	74,000.00	43,949.00	14,000.00	131,949.00
Garwood Bor.	85,710	460,695				847,005	75,000.00	53,928.00	10,500.00	139,428.00
Hillside Twp.	261,793	562,050	215,000	103,130		6,901,433	300,000.00	211,605.30	65,000.00	576,605.30
Kenilworth Bor.	45,125	51,950	42,600	5,700		322,025	153,000.00	69,645.00	25,000.00	249,645.00
Linden Bor.	546,900	644,250		10,125		2,178,025				
Linden Twp.	609,671	139,624	190,300	113,014		2,827,400				
Linden, City	1,156,571	783,874	190,300	123,139		5,005,425	331,031.88	408,910.00	70,000.00	810,841.88
Mountainside Bor.	15,000	150,450		300,850		685,400	28,826.22	85,671.06	13,036.61	127,533.89
New Providence Bor.	345,600	69,800				830,400	92,500.00	69,800.00	26,000.00	179,300.00
Plainfield, City	595,625	3,195,600	42,200	397,000		6,908,925	460,000.00	498,951.00	170,000.00	1,128,951.00
Rahway, City	2,006,225	1,605,775	49,300	28,400		6,376,700	137,170.00	273,640.44	101,000.00	531,810.44
Roselle Bor.	334,450	672,725		355,775	\$9,700	2,525,375	185,000.00	170,860.14	40,000.00	395,860.14
Roselle Park Bor.	203,750	86,400		7,500		1,072,100	107,000.00	94,468.00	15,000.00	216,468.00
Scotch Plains Twp.	291,030	269,500	94,000	251,300		2,230,430	190,000.00	113,260.00	30,000.00	333,260.00
Springfield Twp.	203,180	294,300	35,400			1,503,130	125,000.00	96,021.00	29,000.00	250,021.00
Summit, City	491,375	2,734,600	11,800	131,200	4,600	5,947,275	385,000.00	378,443.00	60,000.00	823,443.00
Union Twp.	1,624,035	664,375	74,200	22,800		7,068,331	450,000.00	527,873.00	101,252.00	1,079,125.00
Westfield, Town	528,200	1,915,450	77,400	438,900	18,400	5,585,800	450,000.00	236,635.09	55,000.00	741,635.09
Winfield Twp.		66,600				103,600	3,775.00	5,172.00		10,947.00
Totals	\$19,190,989	\$23,304,194	\$886,460	\$3,209,069	\$32,700	\$88,700,617	\$4,399,603.10	\$5,068,518.74	\$1,188,788.61	\$10,656,910.45
Total County Taxes Appropriated				\$6,181,149.12			Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			
Less Bank Stock Taxes Due County				88,319.37			\$1,484,194.01			
Net County Tax Apportioned				\$6,092,829.75			County Tax Rate per \$100 of Valuation			
							\$0.877150736			

UNION COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1954

TAXING DISTRICT	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Allamuchy Twp.	\$207,605	\$381,375	\$588,980	\$1,545	\$40,400	\$128,275	\$4,000	\$11,775	\$184,450
Alpha Bor.	100,065	711,840	811,905	3,347	161,875	4,525	79,825	3,900	250,125
Belvidere Town.	252,775	1,971,825	2,224,600	11,938	151,425	1,600	111,585	135,485	400,075
Blairstown Twp.	268,900	814,475	1,083,375	8,174	124,750	102,600	37,875	40,755	305,980
Franklin Twp.	299,571	594,146	893,717	946	107,675	63,640	3,000	250,210	424,525
Frelinghuysen Twp.	172,760	430,990	603,750	708	78,700	85,750	5,200	13,425	183,075
Greenwich Twp.	279,330	827,925	1,107,255	3,862	96,650	73,000	2,000	2,200	173,850
Hackettstown Town.	648,050	3,751,425	4,399,475	7,083	335,200	28,800	249,400	136,600	750,000
Hardwick Twp.	105,800	196,425	302,225	253	30,865	37,425	.....	3,500	71,790
Harmony Twp.	308,965	703,725	1,012,690	3,424	92,550	70,125	900	25,416	188,991
Hope Twp.	165,125	447,475	612,600	.....	34,950	64,750	18,275	300	118,275
Independence Twp.	261,380	658,700	920,080	1,822	84,815	49,725	14,300	15,067	163,907
Knowlton Twp.	217,225	508,600	725,825	3,142	58,200	44,650	3,500	14,275	120,625
Liberty Twp.	161,254	359,253	520,507	168	14,300	22,825	.....	3,205	40,390
Lopatcong Twp.	388,285	1,299,690	1,687,975	42,384	125,750	41,400	24,500	209,445	401,095
Mansfield Twp.	310,400	764,695	1,075,095	1,326	109,825	141,685	26,550	56,195	334,255
Oxford Twp.	132,243	445,264	577,507	315	92,175	113,980	17,560	20,415	244,130
Palaquarry Twp.	87,875	88,500	176,375	.....	9,750	2,550	.....	2,000	14,300
Phillipsburg Town, 1st Ward	369,650	1,297,800	1,667,450	546,311	200,600	.....	43,200	377,900	621,700
Phillipsburg Town, 2nd Ward	139,475	625,200	764,675	.....	79,150	.....	25,050	17,400	121,600
Phillipsburg Town, 3rd Ward	311,075	1,524,925	1,836,000	.....	153,150	.....	5,900	7,825	166,875
Phillipsburg Town, 4th Ward	203,875	815,950	1,019,825	.....	58,325	.....	122,400	224,150	404,875
Phillipsburg Town, 5th Ward	307,675	1,427,975	1,735,650	.....	138,700	.....	83,750	88,750	311,200
Phillipsburg Town, 6th Ward	1,262,325	5,415,350	6,677,675	.....	326,350	.....	791,200	504,975	1,622,525
Pohatcong Twp.	304,938	1,670,900	2,035,838	6,440	170,200	63,900	107,850	123,673	465,623
Washington Bor.	1,023,024	3,857,615	4,880,639	39,991	618,975	3,180	402,780	576,480	1,601,415
Washington Twp.	395,675	1,257,350	1,653,025	1,323	188,740	64,720	16,030	93,198	362,688
White Twp.	313,670	777,880	1,091,550	4,139	94,275	94,000	13,035	25,600	226,910
Totals	\$9,058,990	\$33,627,273	\$42,686,263	\$688,641	\$3,778,320	\$1,303,105	\$2,209,665	\$2,984,159	\$10,275,249

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1954—(Continued)

TAXING DISTRICT	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Allamuchy Twp.	\$16,100	\$10,100	\$26,200	\$748,775	.....	.....	.....	.....	\$29,449	\$778,224
Alpha Bor.	54,000	45,075	99,075	966,302	.....	.....	.....	.....	24,357	990,659
Belvidere Town	79,400	68,750	148,150	2,488,463	\$700	.....	\$5,700	.....	.....	2,482,063
Blairstown Twp.	48,925	39,050	85,975	1,311,554	.....	.....	.....	.....	54,168	1,365,722
Franklin Twp.	46,000	29,475	75,475	1,243,713	.....	.....	.....	.....	44,685	1,281,148
Frelinghuysen Twp.	24,100	17,500	41,600	745,933	250	.....	.....	.....	30,187	775,870
Greenwich Twp.	37,200	30,400	67,600	1,217,367	.....	.....	.....	.....	.....	1,217,367
Hackettstown Town	108,300	170,150	278,450	4,878,108	1,000	.....	4,850	.....	.....	4,872,258
Hardwick Twp.	13,100	8,300	21,400	352,868	.....	.....	.....	.....	6,044	358,912
Harmony Twp.	45,200	42,900	88,100	1,117,005	625	.....	.....	.....	50,665	1,167,045
Hope Twp.	16,300	22,700	39,000	691,875	300	.....	3,000	.....	30,630	719,205
Independence Twp.	35,350	31,000	66,350	1,019,459	350	.....	.....	.....	27,602	1,046,711
Knowlton Twp.	27,900	27,100	55,000	794,592	.....	.....	.....	.....	36,291	830,883
Liberty Twp.	800	13,125	13,925	545,140	.....	.....	.....	.....	52,050	597,190
Lopatcong Twp.	62,700	73,645	136,345	1,995,109	3,825	.....	1,685	.....	.....	1,989,599
Mansfield Twp.	50,300	50,000	100,300	1,310,376	1,080	.....	4,100	.....	86,006	1,391,202
Oxford Twp.	47,350	46,145	93,495	728,457	732	.....	.....	.....	.....	727,725
Paha quarry Twp.	3,700	1,500	5,200	185,475	.....	.....	.....	.....	12,339	197,814
Phillipsburg Town, 1st Ward	48,200	42,000	90,200	2,745,261	4,250	.....	1,975	.....	.....	2,739,036
Phillipsburg Town, 2nd Ward	37,000	32,300	69,300	816,975	.....	.....	.....	.....	.....	816,975
Phillipsburg Town, 3rd Ward	75,500	76,075	151,575	1,851,300	.....	.....	.....	.....	.....	1,851,300
Phillipsburg Town, 4th Ward	28,100	22,750	50,850	1,373,850	.....	.....	.....	.....	.....	1,373,850
Phillipsburg Town, 5th Ward	69,100	88,700	157,800	1,889,050	.....	.....	.....	.....	.....	1,889,050
Phillipsburg Town, 6th Ward	153,800	171,000	324,800	7,975,400	.....	.....	.....	.....	.....	7,975,400
Pohatcong Twp.	86,400	101,013	187,413	2,320,488	700	.....	3,900	.....	101,791	2,417,679
Washington Bor.	165,000	216,962	381,962	6,140,083	419	.....	12,309	.....	.....	6,127,351
Washington Twp.	69,800	72,375	142,175	1,874,861	.....	.....	10,825	.....	165,170	2,029,206
White Twp.	44,800	32,000	76,800	1,245,799	2,700	.....	.....	.....	87,324	1,330,423
Totals	\$1,492,425	\$1,584,090	\$3,076,515	\$50,573,638	\$16,931	.....	\$55,594	.....	\$638,758	\$51,339,871

WARREN COUNTY

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1954—(Continued)

TAXING DISTRICT	12 APPORTIONMENT OF TAXES					13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION		
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For						(d) Total Tax Levy (a+b+c)	(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Allamuchy Twp.	\$10,104.20	\$389.11	\$34,068.50	.....	\$1,682.64	\$46,244.45	\$6.18	.....	.....	\$52,300	.....
Alpha Bor.	12,862.39	495.33	49,877.00	\$2,082.67	20,151.32	85,468.71	8.85	.....	403	27,000	\$16,000
Belvidere Town	32,226.28	.....	98,829.75	.....	37,825.64	168,881.67	6.75	\$1,098.45	456	1,000,000	.....
Blairstown Twp.	17,732.08	682.86	52,512.50	.....	21,149.35	92,076.79	6.96	879.19	.....	28,000	342,500
Franklin Twp.	16,634.00	640.87	56,842.24	.....	13,361.92	87,278.73	7.02	.....	333	66,500	.....
Frelinghuysen Twp.	10,074.86	387.98	32,935.39	.....	12,758.05	56,156.28	7.53	.....	.....	5,000	.....
Greenwich Twp.	15,805.89	608.68	53,162.24	.....	.....	69,576.81	5.72	.....	269	32,200	.....
Hackettstown Town	63,259.79	.....	148,920.00	5,150.50	60,262.50	277,592.79	5.60	4,599.75	.....	204,900	427,600
Hardwick Twp.	4,659.99	179.46	10,250.00	.....	5,431.27	20,520.72	5.82	.....	.....	600	.....
Harmony Twp.	15,152.53	583.52	59,866.26	.....	19,530.86	95,133.17	8.52	.....	359	46,600	.....
Hope Twp.	9,337.92	359.60	26,748.67	.....	11,937.45	48,383.64	6.86	966.56	122	20,300	.....
Independence Twp.	13,590.15	523.36	42,942.29	.....	20,231.75	77,287.55	7.59	.....	.....	75,300	.....
Knowlton Twp.	10,787.91	415.44	36,894.00	.....	7,279.59	55,376.94	6.97	.....	232	20,400	.....
Liberty Twp.	7,753.72	298.60	15,000.00	.....	11,289.77	34,342.09	6.30	.....	95	1,050	.....
Lopatcong Twp.	25,832.29	994.80	64,483.47	.....	24,759.32	116,069.88	5.82	.....	432	49,900	.....
Mansfield Twp.	18,062.92	695.60	60,000.00	.....	9,967.30	88,725.82	6.78	.....	298	.....	.....
Oxford Twp.	9,448.54	363.86	70,500.00	.....	1,375.00	81,687.40	11.22	.....	288	60,800	.....
Pahaquarry Twp.	2,567.05	98.86	1,000.00	261.66	3,258.52	7,186.09	3.88	.....	.....	1,000	.....
Phillipsburg Town, 1st Ward	35,562.74	.....	503,171.60	36,035.00	501,968.38	1,076,737.72	7.52	6,392.22	412	63,850	.....
Phillipsburg Town, 2nd Ward	10,607.33	.....	.....	.....	.....	10,607.33	.....	.....	307	.....	37,400
Phillipsburg Town, 3rd Ward	24,036.67	.....	.....	.....	.....	24,036.67	.....	.....	522	106,750	.....
Phillipsburg Town, 4th Ward	17,837.62	.....	.....	.....	.....	17,837.62	.....	.....	201	28,450	19,500
Phillipsburg Town, 5th Ward	24,526.80	.....	.....	.....	.....	24,526.80	.....	.....	459	.....	.....
Phillipsburg Town, 6th Ward	103,549.95	.....	.....	.....	.....	103,549.95	.....	.....	1,042	1,036,500	.....
Pohatcong Twp.	31,390.34	1,208.84	106,176.50	.....	29,235.71	168,031.39	7.25	.....	605	45,000	.....
Washington Bor.	79,555.55	.....	188,843.75	.....	140,264.57	408,663.87	6.59	4,231.39	921	233,500	5,800
Washington Twp.	26,346.54	1,014.60	111,169.41	.....	8,102.27	146,632.82	7.83	.....	461	144,500	.....
White Twp.	17,273.77	665.26	53,188.79	.....	11,111.03	82,238.85	6.61	.....	360	61,200	.....
Totals	\$666,579.82	\$10,666.23	\$1,877,182.36	\$43,529.83	\$972,954.21	\$3,570,852.55	.....	\$18,167.56	8,577	\$3,411,600	\$848,800

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1954—(Concluded)

TAXING DISTRICT	16 PROPERTY EXEMPT FROM TAXATION					17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Allamuchy Twp.		\$66,850	\$300			\$119,450	\$5,000.00	\$6,600.00	\$5,350.00	\$16,950.00
Alpha Bor.	\$15,250	28,875	4,100	\$14,675	\$3,000	108,900	11,500.00	10,522.00	2,600.00	24,622.00
Belvidere Town	373,000	322,000	22,500			1,717,500	14,000.00	19,889.00	14,000.00	47,889.00
Blairstown Twp.	1,100	31,300	4,000	15,000	500	422,400	9,000.00	23,147.00	12,000.00	44,147.00
Franklin Twp.	1,200	23,850	2,900	4,825	600	99,575	8,000.00	14,360.00	4,000.00	26,360.00
Frelinghuysen Twp.	2,100	12,600	6,500			26,200	7,000.00	15,482.00	5,000.00	27,482.00
Greenwich Twp.	900	20,100	27,300			80,500	8,806.58	17,139.18	2,700.00	28,645.76
Hackettstown Town	233,900	131,400	1,400	39,400	400	1,039,000	28,959.50	35,984.00	18,000.00	82,893.50
Hardwick Twp.			50	6,990		7,640	6,479.38	20,926.00	300.00	27,705.38
Harmony Twp.		16,000	1,100	3,100		66,800	5,000.00	16,379.00	16,000.00	37,379.00
Hope Twp.	7,100	56,800	5,100	15,000		104,300	10,000.00	16,583.00	3,500.00	30,083.00
Independence Twp.	4,310	50,400	2,000	3,100	1,000	136,110	800.00	14,761.00	9,000.00	24,561.00
Knowlton Twp.		29,950	3,950	1,700		56,000	3,000.00	21,889.00	16,000.00	40,889.00
Liberty Twp.		2,650	200	2,500		6,400	2,000.00	20,166.00	4,800.00	26,966.00
Lopatcong Twp.	8,200	7,700				65,800	20,000.00	14,968.00	7,000.00	41,968.00
Mansfield Twp.	107,150	20,050	300	150		127,650	12,000.00	16,679.00	5,250.00	33,929.00
Oxford Twp.	1,200	47,800	1,500	2,000		113,300	8,500.00	9,750.00	12,000.00	30,250.00
Paha uarry Twp.		1,000	1,100			3,100		19,529.00	150.00	19,679.00
Phillipsburg Town, 1st Ward	87,925	61,600		761,825	2,000	977,200	120,000.00	133,955.00	45,000.00	298,955.00
Phillipsburg Town, 2nd Ward	525	69,675				107,600				
Phillipsburg Town, 3rd Ward	50	210,425				317,225				
Phillipsburg Town, 4th Ward	33,475	33,825				115,250				
Phillipsburg Town, 5th Ward	22,225	19,450	25,000	5,000		71,675				
Phillipsburg Town, 6th Ward	235,150	236,775	10,000	101,000	3,000	1,622,425				
Pohatcong Twp.	4,000	15,500				64,500	1,000.00	24,767.00	20,000.00	45,767.00
Washington Bor.	113,635	595,580		103,825		1,052,340	12,500.00	46,717.08	25,400.00	84,617.08
Washington Twp.	8,700	5,200	4,000	4,000		166,400	12,500.00	20,150.00	10,000.00	42,650.00
White Twp.	1,100	23,000	2,500			87,800	8,000.00	17,122.00	11,500.00	36,622.00
Totals	\$1,262,195	\$2,140,355	\$125,800	\$1,084,090	\$10,500	\$8,883,340	\$314,045.46	\$557,414.26	\$249,550.00	\$1,121,009.72

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$496,920.00
County Tax Rate per \$100 of Valuation	\$1.2983669
County Library Tax Rate	.05
Total County Taxes Appropriated	\$684,845.78
Less Bank Stock Taxes Due County	18,265.96
Net County Taxes Apportioned	\$666,579.82

Bank Stock Tax Due Municipality	\$18,265.96
Bank Stock Tax Due County	18,265.96
Total Bank Stock Tax	\$36,531.92

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1954

COUNTY	1 Value of Land Assessed	2 Value of Improvements Thereon Assessed	3 Total Value of Land and Improvements Assessed, Exclusive of Second-class Railroad Property	4 Value of Second-class Railroad Property (C. 291, L. 1941; C. 40, L. 1948)	5 Value of Tangible Personal Property Assessed				
					(a)	(b)	(c)	(d)	(e)
					Household Goods and Chattels	Farm Stock and Farm Machinery	Stock in Trade, Materials Used in Manufacture and Other Personal Property Assessed Under R. S. 54:4-11	All Other Tangible Personal Property Used in Business	Total Value of Tangible Personal Property Assessed (a+b+c+d)
Atlantic	\$51,008,845	\$85,001,519	\$156,010,364	\$797,721	\$5,465,275	\$80,325	\$527,070	\$9,080,629	\$15,153,299
Bergen	181,270,019	517,259,619	698,529,638	2,480,150	38,203,596	219,330	26,210,330	32,348,537	96,981,813
Burlington	16,646,036	58,633,491	75,279,527	184,345	5,818,166	940,425	2,947,515	4,421,283	14,127,389
Camden	68,443,956	215,048,495	284,092,451	3,500,273	15,882,585	99,900	13,587,815	15,484,536	45,054,836
Cape May	21,237,913	45,109,838	66,347,751	167,686	3,850,070	69,400	497,490	2,211,280	6,628,240
Cumberland	15,160,430	43,284,040	58,444,470	180,672	5,701,205	837,705	3,416,518	3,642,674	13,598,102
Essex	379,515,785	949,836,167	1,328,851,952	13,039,050	52,817,478	91,000	93,287,005	92,194,070	288,389,553
Gloucester	15,014,179	62,346,994	77,361,173	109,757	5,963,935	596,990	4,238,325	2,330,343	13,129,593
Hudson	259,035,927	547,759,725	806,795,652	138,393,506	.....	94,200	110,181,140	43,727,857	154,003,197
Hunterdon	7,522,931	28,813,967	36,336,898	185,503	2,085,433	1,626,210	1,635,525	2,702,875	8,650,043
Mercer	61,999,518	209,624,295	271,623,813	3,111,156	13,792,090	669,990	22,193,998	22,009,293	58,065,371
Middlesex	69,274,213	207,488,703	276,762,916	8,149,355	10,979,190	339,425	23,066,030	18,507,515	52,892,160
Monmouth	70,759,880	140,480,911	211,240,791	692,203	13,349,672	1,058,300	2,670,195	6,225,105	23,303,272
Morris	43,572,124	131,035,122	174,627,246	728,382	11,816,586	491,315	5,055,091	9,509,741	26,872,733
Ocean	22,590,355	46,319,705	68,910,060	170,573	6,211,000	375,805	681,814	2,847,891	10,116,600
Passaic	113,846,452	338,039,165	451,885,617	1,537,550	14,490,980	52,350	26,417,611	26,450,190	67,411,140
Salem	8,072,200	30,269,842	38,342,042	49,161	2,336,643	1,058,182	11,595,017	5,020,302	20,910,144
Somerset	20,170,909	67,206,844	87,377,753	710,735	6,509,250	611,640	5,991,832	5,669,801	18,782,523
Sussex	11,608,322	23,463,785	35,072,107	78,941	2,260,187	.....	858,107	513,696	4,724,245
Union	136,274,519	468,793,044	605,067,563	5,103,733	25,059,875	30,100	37,495,045	45,524,385	108,109,405
Warren	9,058,990	33,627,273	42,686,263	688,641	3,778,320	1,303,105	2,209,665	2,984,159	10,275,249
Totals	\$1,582,083,508	\$4,249,562,544	\$5,831,646,047	\$180,059,093	\$246,971,536	\$11,738,042	\$394,763,138	\$354,306,191	\$1,007,778,907

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1954—(Continued)

COUNTY	6 Deductions			7 NET VALUATION TAXABLE, Including Second-class Railroad Property	8 Changes Resulting from Appeals and Corrected Errors (R. S. 54:4-49, C. 79, L. 1942; R. S. 54:4-53)		9 Amounts Deducted for Additional Veterans' Exemptions Allowed by Collector During Prior Tax Year (C. 295, L. 1949)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned
	(a)	(b)	(c)		(a)	(b)		(a)	(b)	
	Household Furniture and Effects Under R. S. 54:4-3.16	Veteran's Exemptions	Total Deductions (a+b)		Amounts To Be Deducted	Amounts To Be Added		Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	
Atlantic	\$2,465,676	\$3,809,409	\$6,275,079	\$145,686,305	\$1,525,962	\$300	\$167,928			\$143,992,715
Bergen	15,118,290	22,824,249	37,942,539	760,049,062	1,332,682	696,892	863,107	\$6,726,800	\$28,704,678	780,528,043
Burlington	3,015,625	4,150,230	7,165,855	82,425,406	216,183	25,990	74,540		66,371	82,227,044
Camden	6,976,200	9,984,121	16,960,321	315,687,239	881,519	41,235	226,512			314,620,443
Cape May .....	.....	1,446,635	1,446,635	71,697,042	205,328	.....	81,210			71,410,504
Cumberland	2,356,050	2,171,310	4,527,360	67,695,884	40,875	.....	96,825			67,558,184
Essex	15,490,250	16,823,740	32,313,990	1,547,966,565	10,478,662	95,600	.....			1,537,583,503
Gloucester	2,506,010	3,212,255	5,718,265	84,882,258	46,452	52,798	60,700			84,827,904
Hudson .....	.....	6,492,600	6,492,600	1,092,699,735	12,915,145	5,510	269,700			1,079,520,420
Hunterdon	824,800	1,143,995	1,968,795	43,203,649	13,450	45,200	53,850			43,181,549
Mercer	5,653,300	5,049,155	10,702,455	322,697,885	1,080,699	302,223	1,944,528			319,974,881
Middlesex	4,908,210	11,052,121	15,960,331	321,844,100	502,768	325,633	384,939	6,702,253	917,438	315,497,211
Monmouth	2,943,110	7,699,946	10,643,056	224,593,210	387,425	1,000	422,185			223,784,600
Morris	4,176,760	6,080,525	10,257,285	191,971,076	180,635	.....	273,302			191,517,139
Ocean	2,390,090	2,719,946	5,110,036	74,087,197	128,831	645	153,793			73,805,198
Passaic	6,811,750	7,830,435	14,642,185	506,192,122	207,400	4,500	223,303		7,900,273	513,666,192
Salem	1,030,200	1,173,000	2,203,200	57,098,147	63,440	22,775	.....			57,057,482
Somerset	2,623,775	3,416,831	6,040,606	100,830,405	70,500	1,800	183,225			100,578,480
Sussex	850,900	1,060,042	1,910,942	37,964,351	57,235	.....	73,575			37,833,541
Union	9,620,200	12,497,515	22,117,715	696,162,986	853,740	10,350	708,319			694,611,277
Warren	1,492,425	1,584,090	3,076,515	50,573,688	16,931	.....	55,594		838,758	51,339,871
Totals	\$91,253,615	\$132,222,150	\$223,475,765	\$6,796,008,282	\$31,205,882	\$1,632,451	\$6,317,135	\$13,429,053	\$38,427,518	\$6,785,116,181

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1954—(Continued)

COUNTY	12 APPORTIONMENT OF TAXES						13 GENERAL TAX RATE per \$100 Valuation (For Local Taxing Purposes)	14 Bank Stock Taxes Due Taxing District	15 Number of Polls Assessed	16 PROPERTY EXEMPT FROM TAXATION	
	(a) County Taxes Apportioned (Exclusive of Bank Stock Taxes)	(b) County Library Taxes	(c) Local Taxes To Be Raised For			(d) Total Tax Levy (a+b+c)				(a) Public School Property	(b) Other School Property
			District School Purposes		III Local Municipal Purposes (Exclusive of Bank Stock Taxes)						
			I As Required by District School Budget	II As Required by Local Municipal Budget							
Atlantic	\$2,958,790.25	\$25,398.41	\$4,524,784.44	\$277,966.40	\$7,158,459.48	\$14,945,398.98	\$28,257.97	.....	\$3,830,650	\$304,040
Bergen	6,364,656.53	.....	*28,434,223.85	\$19,536.49	20,372,312.54	55,960,729.41	112,033.47	.....	37,394,891	6,516,475
Burlington	1,889,312.86	25,041.48	†3,439,757.11	742,626.11	1,213,296.05	7,310,063.61	22,634.67	.....	3,809,910	449,600
Camden	5,520,183.86	37,000.00	‡8,975,161.30	440,930.62	7,581,083.94	22,554,359.72	58,378.31	1,610	15,345,665	3,894,490	
Cape May	1,003,696.71	12,928.83	1,427,260.81	118,214.00	3,579,012.90	6,141,113.25	9,171.46	.....	1,562,670	314,300
Cumberland	1,043,147.19	.....	2,668,119.69	207,997.50	1,135,020.51	5,054,284.89	21,585.64	3,186	2,930,735	974,750
Essex	17,793,632.98	.....	42,018,505.31	5,949,749.11	48,677,589.90	114,439,477.30	292,749.63	.....	73,763,000	11,546,820
Gloucester	927,882.54	.....	3,561,272.29	65,259.00	1,340,691.21	5,885,105.04	22,117.46	2,291	3,830,400	122,800
Hudson	19,141,886.01	.....	22,385,091.64	4,452,749.73	40,814,065.31	86,793,792.69	106,624.98	.....	51,375,866	15,123,850
Hunterdon	468,191.83	18,080.02	†1,827,907.06	15,268.68	563,753.66	2,892,901.25	12,798.22	3,882	2,669,500	4,800	
Mercer	4,127,796.79	25,524.15	9,309,359.09	782,228.43	7,449,658.73	21,694,567.16	57,203.21	.....	25,024,230	32,770,570
Middlesex	5,698,723.91	.....	12,449,810.10	567,404.94	7,692,939.81	26,408,878.76	50,848.84	.....	15,926,595	12,355,770
Monmouth	3,645,087.78	47,378.45	†9,375,511.84	87,640.77	7,144,292.79	20,499,881.61	50,050.31	.....	9,930,595	972,750
Morris	2,249,283.47	69,072.35	‡9,528,747.99	103,390.03	4,266,432.59	16,216,926.43	34,496.99	1,909	8,115,281	3,990,730	
Ocean	1,571,500.53	36,371.68	×2,935,216.60	28,424.11	2,117,819.68	6,689,332.60	17,385.38	.....	3,188,930	642,830
Passaic	5,262,489.81	.....	12,917,150.77	1,621,870.28	11,290,781.86	31,092,292.72	125,682.80	16,167	27,290,272	2,120,230
Salem	786,643.27	.....	1,533,171.06	46,062.75	900,847.20	3,286,724.28	13,201.60	.....	2,074,400	26,400
Somerset	1,045,424.73	40,694.81	†7,311,614.05	17,766.47	2,363,705.11	8,199,205.17	21,645.20	.....	4,683,150	353,200
Sussex	829,788.20	26,483.47	1,735,565.14	22,283.25	838,297.15	3,452,417.21	9,929.62	.....	1,746,350	76,300
Union	6,092,829.75	.....	†21,615,697.24	2,053,886.88	16,893,682.06	46,656,095.93	88,319.37	.....	37,146,447	4,930,758
Warren	666,579.82	10,606.33	1,877,182.36	43,529.83	972,954.21	3,570,852.55	18,167.56	8,577	3,411,600	848,800	
Totals	\$89,087,528.82	\$374,579.96	\$207,490,809.71	\$18,464,755.38	\$194,366,666.69	\$509,784,370.56	\$1,173,282.69	37,622	\$335,051,137	\$98,340,263	

* Includes \$744,536.79 for Northern Valley, Pascack Valley and Washington Township, Westwood Borough Regional High School Districts—Bergen County.
† Includes \$121,598.19 for Rancocas Valley Regional High School—Burlington County.
‡ Includes \$191,629.41 for Lower County Regional High School—Camden County.
§ Includes \$197,989.44 for North Hunterdon Regional High School—Hunterdon County.
/ Includes \$356,131.50 for Morris Hills and Hanover Park Regional High Schools—Morris County.
× Includes \$787,028.04 for Tonis River and Long Beach Island Regional High Schools—Ocean County.
+ Includes \$646,431.20 for Regional High Schools—Union County.
¶ Includes \$424,343.55 for Regional High Schools—Monmouth County.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1954—(Concluded)

COUNTY	16 PROPERTY EXEMPT FROM TAXATION						17 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not Included in Foregoing Classification		(g) 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 (a+b+c)
				Real	Personal					
Atlantic	\$14,715,398	\$4,018,072	\$129,065	\$413,373	\$29,150	\$23,440,348	\$2,055,327.77	\$4,786,612.78	\$734,600.00	\$7,576,540.55
Bergen	28,038,825	14,612,714	1,494,245	13,250,328	451,100	101,758,078	5,962,232.79	7,029,011.10	1,398,800.00	14,390,043.89
Burlington	2,415,353	3,929,669	276,815	21,293,445	962,400	33,137,192	1,180,934.17	2,317,513.48	580,689.71	4,079,137.36
Camden	35,392,718	14,231,495	1,170,690	857,131	336,100	71,228,289	2,631,996.97	4,263,066.46	850,526.27	7,745,589.70
Cape May	4,007,494	1,739,545	18,950	5,249,565	.....	12,892,524	993,259.46	1,161,044.89	295,624.85	2,449,929.20
Cumberland	9,533,867	1,895,957	145,450	519,100	.....	15,999,869	547,548.64	1,166,306.00	280,023.74	1,993,878.38
Essex	160,233,800	72,348,850	5,781,400	30,121,650	2,348,900	356,144,420	9,203,579.80	16,487,715.21	3,096,827.85	28,788,122.86
Gloucester	2,544,025	1,998,565	68,400	595,150	24,100	9,183,440	678,183.71	1,116,348.87	358,014.25	2,152,546.83
Hudson	244,568,307	38,517,400	3,451,300	53,800	.....	353,090,523	10,345,094.61	10,841,395.92	2,722,500.00	23,908,990.53
Hunterdon	709,750	2,127,800	111,150	3,977,008	743,419	10,343,427	372,440.46	708,643.99	245,366.02	1,326,450.47
Mercer	50,060,156	15,217,890	597,270	2,855,135	102,400	126,627,651	1,305,937.30	5,944,605.56	983,990.00	7,334,532.86
Middlesex	17,449,889	11,529,656	860,304	19,740,117	59,134,700	136,997,031	3,511,689.82	6,344,948.25	1,011,039.00	10,867,677.07
Monmouth	16,780,255	7,312,128	431,860	14,768,080	.....	50,195,668	2,383,348.55	4,345,343.32	1,359,398.00	8,088,089.87
Morris	4,275,540	7,037,534	655,544	51,973,090	50,250	76,097,969	1,908,683.23	2,516,042.03	708,196.74	5,132,922.00
Ocean	5,214,254	1,545,265	42,750	1,137,500	11,900	11,783,429	1,205,487.25	1,400,630.55	477,652.00	3,083,769.80
Passaic	44,413,065	24,069,020	571,250	1,364,893	89,000	100,217,730	2,386,842.10	4,431,387.43	1,271,800.00	8,090,029.53
Salem	1,455,341	909,420	93,665	234,500	10,300	4,804,026	577,628.52	926,636.72	156,119.00	1,660,384.24
Somerset	5,163,591	2,810,000	103,100	9,367,200	316,000	22,796,241	987,311.49	1,352,003.00	361,225.00	2,700,539.49
Sussex	598,240	723,625	77,725	301,553	.....	3,523,795	338,000.00	474,418.31	255,150.00	1,067,568.31
Union	19,190,989	23,304,194	886,469	3,209,069	32,700	88,700,617	4,399,603.10	5,068,518.74	1,188,788.61	10,656,910.45
Warren	1,262,195	2,140,355	125,800	1,084,090	10,500	8,883,340	314,045.46	557,414.26	249,550.00	1,121,009.72
Totals	\$668,022,552	\$252,019,154	\$17,393,793	\$182,365,779	\$64,652,919	\$1,617,845,597	\$53,289,175.20	\$82,339,606.87	\$18,585,881.04	\$154,214,663.11

STATE OF NEW JERSEY

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